MED-CALC SYSTEMS In Lieu of CMS Form 2540-10

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

OMB NO. 0938-0463

Expires: 12/31/2021

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY	**PROVIDER CCN:** **31-5124**	**PERIOD:** **FROM: 01/01/2023** **TO: 12/31/2023**	**WORKSHEET S** **PARTS I II & III**

PART I - COST REPORT STATUS

Provider use only

1. [X] Electronically prepared cost report — **Date:** 05/12/2024 — **Time:** 10:54:30 AM
2. [ ] Manually prepared cost report
3. [ ] If this is an amended report enter the number of times the provider resubmitted this cost report. 0
3.0.1 [ ] No Medicare Utilization Enter "Y" for yes or leave blank for no 0

Contractor use only:

4. [ ] 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. [ ] First Cost Report for this Provider CCN
8. [ ] Last Cost Report for this Provider CCN
9. [ ] NPR Date: _____
10. [ ] If line 4, column 1 is "4": Enter number of times reopened
11. Contractor Vendor Code _____
12. Medicare Utilization Enter "F" for full, "L" for low, or "N" for no utilization _____

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

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

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by Belle Care Nursing and Rehab Center #31-5124 for the cost reporting period beginning 01/01/2023 and ending 12/31/2023 and to the best of my knowledge and belief, it is a true, correct and complete statement prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

ECR ENCRYPTION:
05/12/2024 10:54:30 AM
Z45QmjMb1LxEdiRsSmCQi9zjFNuwe0
rfzOv0Jt4874olQ6lRr5iLY7WzaZst
tXDV030xBr039TZp

PRINT FILE ENCRYPTION:

DO NOT SIGN UNTIL ENCRYPTION APPEARS HERE

	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR		CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
	1		2		
1	DO NOT SIGN THIS COPY OF THE SIGNATURE PAGE			I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature.	1
2	Signatory Printed Name				2
3	Signatory Title				3
4	Signature date				4

PART III - SETTLEMENT SUMMARY

		TITLE V	TITLE XVIII A	TITLE XVIII B	TITLE XIX	
		1	2	3	4	
1	SKILLED NURSING FACILITY	////////// //////////	181,234	0		1
2	NURSING FACILITY	////////// //////////	////////// //////////	//////////	0	2
3	I C F / IID	////////// //////////	////////// //////////	//////////		3
4	SNF - BASED HHA	////////// //////////	0	0		4
5	SNF - BASED RHC	////////// //////////	////////// //////////	0		5
6	SNF - BASED FQHC	////////// //////////	////////// //////////			6
7	SNF - BASED CMHC	////////// //////////	////////// //////////	0		7
100	TOTAL		181,234	0	0	100

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

MED-CALC SYSTEMS	In Lieu of CMS Form 2540-10		
SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX	PROVIDER CCN:	PERIOD: FROM: 01/01/2023	WORKSHEET S-2 PART I
IDENTIFICATION DATA	31-5124	TO: 12/31/2023	

Skilled Nursing Facility and Skilled Nursing Facility Complex Address:

1	Street:	439 Bellevue Avenue	P.O. Box:					1
2	City:	Trenton	State:	NJ	Zip Code:	08618		2
3	County:	MERCER	CBSA Code:	45940	Urban / Rural:	U		3

SNF and SNF-Based Component Identification:

	Component	Component Name	Provider CCN:	Date Certified		Payment System (P, O, or N) V	XVIII	XIX	
	0	1	2	3		4	5	6	
4	S N F	Belle Care Nursing and Rehab C	31-5124	10/10/1986		N	P	N	4
5	Nursing Facility						//////////		5
6	I C F / I I D					//////////	//////////		6
7	SNF-Based HHA								7
8	SNF-Based RHC								8
9	SNF-Based FQHC								9
10	SNF-Based CMHC								10
11	SNF-Based OLTC		//////////	//////////		//////////	//////////	//////////	11
12	SNF-Based HOSPICE					//////////	//////////	//////////	12
13	OTHER (specify)					//////////	//////////	//////////	13
14	Cost Reporting Period (mm/dd/yyyy)			FROM: 01/01/2023		TO: 12/31/2023			14
15	Type of Control	5							15

Type of Freestanding Skilled Nursing Facility		Y / N	
16	Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?	Y	16
17	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?	N	17
18	Are there any costs included in Worksheet A which resulted from transactions with related organizations as defined in CMS Pub. 15-I, chapter 10? If yes, complete Worksheet A-8-1.	Y	18
Miscellaneous Cost Reporting information			
19	Is this a low Medicare utilization cost report, enter "Y" for yes, or "N" for no.	N	19
19.01	If the response to line 19 is "Y", does this cost report meet your contractor's criteria for filing a low utilization cost report? (Y/N)		19.01

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

20	Straight Line	50,000	//////////	20
21	Declining Balance		//////////	21
22	Sum of the Year's Digits		//////////	22
23	Sum of line 20 through 22	50,000	//////////	23
24	If depreciation is funded, enter the balance as of the end of the period.			24
25	Were there any disposal of capital assets during the cost reporting period? (Y/N)		N	25
26	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)		N	26
27	Did you cease to participate in the Medicare program at end of the period to which this cost report applies		N	27
28	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports		N	28

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX	PROVIDER CCN:	PERIOD	WORKSHEET S-2
		FROM: 01/01/2023	PART I (Cont.)
IDENTIFICATION DATA	31-5124	TO: 12/31/2023	

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

		Part A	Part B	Other	
29	Skilled Nursing Facility	N	N	////////////////	29
30	Nursing Facility	////////////////	////////////////		30
31	I C F / I I D	////////////////	////////////////		31
32	SNF-Based HHA			////////////////	32
33	SNF-Based RHC	////////////////		////////////////	33
34	SNF-Based FQHC	////////////////		////////////////	34
35	SNF-Based CMHC	////////////////	N	////////////////	35
36	SNF-Based OLTC	////////////////	////////////////	////////////////	36
				Y / N	
37	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients.			N	37
38	Are you legally-required to carry malpractice insurance?			Y	38
39	Is the malpractice a "claims-made:", or "occurrence" policy? If the policy is "claims-made" enter 1. If policy is "occurence", enter 2.			1	39

	//////////////////////////////// ////////////////////////////////	Premiums	Paid Losses	Self insurance	
41	List malpractice premiums and paid losses:	152,908			41

		Y / N	
	Are malpractice premiums and paid losses reported in other than the Administrative and General cost center?		
42	Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.	N	42
43	Are there home office costs as defined in CMS Pub. 15-1, chapter 10?	N	43
44	If line 43 = "Y", and there are costs for the home office, enter the applicable home office chain number in column 1.		44

If this facility is part of a chain organization, enter the name and address of the home office on the lines below

45	Name:		Contractor name		Contractor Number			45
46	Street:		PO Box					46
47	City:		State:		Zip Code:			47

MED-CALC SYSTEMS | In Lieu of CMS Form 2540-10

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE	PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET S-2 Part II

General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No
For all the dates responses the format will be (mm/dd/yyyy)

Completed by All Skilled Nursing Facilities

	Provider Organization and Operation	1 Y/N	2 Date		
1	Has the Provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)	N			1

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

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

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

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

Bed Complement

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

	PS&R Data	1 Y/N Part A	2 Date Part A	3 Y/N Part B	4 Date Part B	
13	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4 .(see Instructions.)	Y	02/01/2024	Y	########	13
14	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.	N		N		14
15	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.	N		N		15
16	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R information? If "Y", see Instructions.	N		N		16
17	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:_____	N		N		17
18	Was the cost report prepared only using the provider's records? If "Y" see Instructions.	N		N		18

COST REPORT PREPARER CONTACT INFORMATION

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

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

PROVIDER CCN: 31-5124

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

WORKSHEET S-3 PART I

	Component		Number of Beds	Bed Days Available		Inpatient Days / Visits: Title V	Title XVIII	Title XIX	Other	Total
			1	2		3	4	5	6	7
1	Skilled Nursing Facility		106	38,690			1,159	27,620	1,854	30,633
2	Nursing Facility									0
3	ICF/IID									0
4	Home Health Agency									0
5	Other Long Term Care									0
6	SNF-Based CMHC									
7	Hospice									0
8	TOTAL (Sum Lines 1-7)		106	38,690			1,159	27,620	1,854	30,633

	Component	Discharges: Title V	Title XVIII	Title XIX	Other	Total	Average Length of Stay: Title V	Title XVIII	Title XIX	Total
		8	9	10	11	12	13	14	15	16
1	Skilled Nursing Facility		15	93	34	142		77.27	296.99	215.73
2	Nursing Facility					0			0.00	0.00
3	ICF/IID					0			0.00	0.00
4	Home Health Agency									
5	Other Long Term Care					0				0.00
6	SNF-Based CMHC									
7	Hospice					0		0.00	0.00	0.00
8	TOTAL (Sum Lines 1-7)		15	93	34	142		77.27	296.99	215.73

	Component		Admissions: Title V	Title XVIII	Title XIX	Other	Total		Full Time Equivalent: Employees on Payroll	Nonpaid Workers
			17	18	19	20	21		22	23
1	Skilled Nursing Facility			24	60	33	117		59.92	
2	Nursing Facility						0			
3	ICF/IID						0			
4	Home Health Agency									
5	Other Long Term Care						0			
6	SNF-Based CMHC									
7	Hospice						0			
8	TOTAL (Sum Lines 1-7)			24	60	33	117		59.92	0.00

SNF WAGE INDEX INFORMATION | **PROVIDER CCN:** 31-5124 | PERIOD: FROM: 01/01/2023 TO: 12/31/2023 | **WORKSHEET S-3 PARTS II & III**

	PART II DIRECT SALARIES	Amount Reported	Reclass.of Salaries from Wkst A-6	Adjusted Salaries	Paid Hrs Related to col.3	Average Hrly Wage	
		1	2	3	4	5	
1	Total salary (See Instructions)	3,021,969	0	3,021,969	124,636.21	24.25	1
2	Physician salaries-Part A			0		0.00	2
3	Physician salaries-Part B			0		0.00	3
4	Home office personnel			0		0.00	4
5	Sum of lines 2 thru 4	0	0	0	0.00	0.00	5
6	Revised wages (line 1 minus line 5)	3,021,969	0	3,021,969	124,636.21	24.25	6
7	Other Long Term Care	0	0	0		0.00	7
8	HHA	0	0	0		0.00	8
9	CMHC	0	0	0		0.00	9
10	Hospice	0	0	0		0.00	10
11	Other excluded areas	0	0	0		0.00	11
12	Subtotal Excluded salary (Sum of lines 7-11)	0	0	0	0.00	0.00	12
13	Total Adjusted Salaries (line 6 minus line	3,021,969	0	3,021,969	124,636.21	24.25	13
	OTHER WAGES AND RELATED COSTS	////////////	////////////	////////////	////////////	////////////	
14	Contract Labor: Patient Related & Mgmt	2,772,637		2,772,637	61,720.72	44.92	14
15	Contract Labor: Physician services-Part A			0		0.00	15
16	Home office salaries & wage related costs			0		0.00	16
	WAGE RELATED COSTS	////////////	////////////	////////////	////////////	////////////	
17	Wage related costs core. (See Part IV)	481,514		481,514	////////////	////////////	17
18	Wage related costs other (See Part IV)	0		0	////////////	////////////	18
19	Wage related costs (excluded units)			0	////////////	////////////	19
20	Physicians Part A - WRC			0	////////////	////////////	20
21	Physicians Part B - WRC			0	////////////	////////////	21
22	Total Adj. Wage Related costs (see instruction	481,514	0	481,514	////////////	////////////	22

	PART III - OVERHEAD COST - DIRECT SALARIES	Amount Reported	Reclass. of Salaries from Wkst. A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1	2	3	4	5	
1	Employee Benefits	0	0	0		0.00	1
2	Administrative & General	402,474	0	402,474	10,670.76	37.72	2
3	Plant Operation, Maintenance & Repairs	154,357	0	154,357	9,164.62	16.84	3
4	Laundry & Linen Service	29,745	0	29,745	2,000.65	14.87	4
5	Housekeeping	357,053	0	357,053	25,263.01	14.13	5
6	Dietary	0	0	0		0.00	6
7	Nursing Administration	281,128	0	281,128	5,613.00	50.09	7
8	Central Services and Supply	0	0	0		0.00	8
9	Pharmacy	0	0	0		0.00	9
10	Medical Records & Medical Records Library	0	0	0		0.00	10
11	Social Service	62,136	0	62,136	1,461.75	42.51	11
12	Nursing and Allied Health Education Activities	////////////	////////////	////////////	////////////	////////////	12
13	Other General Service Cost	195,132	0	195,132	14,184.71	13.76	13
14	Total (sum lines 1 thru 13)	1,482,025	0	1,482,025	68,358.50	**21.68**	14

SNF WAGE RELATED COSTS	**PROVIDER CCN:** 31-5124	**PERIOD:** FROM: 01/01/2023 TO: 12/31/2023	**WORKSHEET S-3 PART IV**

PART IV - Wage Related Cost

Part A - Core List

		Amount Reported	
	RETIREMENT COST		
1	401K Employer Contributions		1
2	Tax Sheltered Annuity (TSA) Employer Contribution		2
3	Qualified and Non-Qualified Pension Plan Cost		3
4	Prior Year Pension Service Cost		4
	PLAN ADMINISTRATIVE COSTS (Paid to External Organization):		
5	401K/TSA Plan Administration fees		5
6	Legal/Accounting/Management Fees-Pension Plan		6
7	Employee Managed Care Program Administration Fees		7
	HEALTH AND INSURANCE COST		
8	Health Insurance (Purchased or Self Funded)	67,770	8
9	Prescription Drug Plan		9
10	Dental, Hearing and Vision Plan		10
11	Life Insurance (If employee is owner or beneficiary)		11
12	Accidental Insurance (If employee is owner or beneficiary)		12
13	Disability Insurance (If employee is owner or beneficiary)		13
14	Long-Term Care Insurance (If employee is owner or beneficiary)		14
15	Workers' Compensation Insurance	103,483	15
16	Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106 Non cumulative portion)		16
	TAXES		
17	FICA-Employers Portion Only	229,569	17
18	Medicare Taxes - Employers Portion Only		18
19	Unemployment Insurance	3,360	19
20	State or Federal Unemployment Taxes	70,690	20
	OTHER		
21	Executive Deferred Compensation		21
22	Day Care Cost and Allowances		22
23	Tuition Reimbursement	6,642	23
24	Total Wage Related cost (Sum of lines 1 -23)	481,514	24

Part B Other than Core Related Cost		**Amount Reported**	
25			25

MED-CALC SYSTEMS | In Lieu of CMS Form 2540-10

SNF REPORTING OF DIRECT CARE EXPENDITURES	PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET S-3 PART V

	Occupational Category	Amount Reported	Fringe Benefits	Adjusted Salaries (col. 1 + col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1	2	3	4	5	
	Direct Salaries	////////////	////////////	////////////	////////////	////////////	/////
	Nursing Occupations	////////////	////////////	////////////	////////////	////////////	/////
1	Registered Nurses (RNs)	675,261	107,595	782,856	16,275.31	48.10	1
2	Licensed Practical Nurses (LPNs)	237,393	37,826	275,219	6,373.28	43.18	2
3	Certified Nursing Assistants/Nursing Assistants/Aides	589,905	93,994	683,899	32,365.24	21.13	3
4	Total Nursing (sum of lines 1 through 3)	1,502,559	239,415	1,741,974	55,013.83	31.66	4
5	Physical Therapists			-		0.00	5
6	Physical Therapy Assistants			-		0.00	6
7	Physical Therapy Aides	6,053	965	7,018	436.24	16.09	7
8	Occupational Therapists	1,039	165	1,204	16.75	71.88	8
9	Occupational Therapy Assistants			-		0.00	9
10	Occupational Therapy Aides	30,293	4,827	35,120	810.89	43.31	10
11	Speech Therapists			-		0.00	11
12	Respiratory Therapists			-		0.00	12
13	Other Medical Staff			-		0.00	13
	Contract Labor	////////////	////////////	////////////	////////////	////////////	/
	Nursing Occupations	////////////	////////////	////////////	////////////	////////////	/
14	Registered Nurses (RNs)	271,463	////////////	271,463	3,757.20	72.25	14
15	Licensed Practical Nurses (LPNs)	676,583	////////////	676,583	12,045.97	56.17	15
16	Certified Nursing Assistants/Nursing Assistants/Aides	1,428,698	////////////	1,428,698	42,809.70	33.37	16
17	Total Nursing (sum of lines 14 through 16)	2,376,744	////////////	2,376,744	58,612.87	40.55	17
18	Physical Therapists	163,137	////////////	163,137	1,280.67	127.38	18
19	Physical Therapy Assistants		////////////	-		0.00	19
20	Physical Therapy Aides		////////////	-		0.00	20
21	Occupational Therapists	164,950	////////////	164,950	1,294.90	127.38	21
22	Occupational Therapy Assistants		////////////	-		0.00	22
23	Occupational Therapy Aides		////////////	-		0.00	23
24	Speech Therapists	67,805	////////////	67,805	532.29	127.38	24
25	Respiratory Therapists		////////////	-		0.00	25
26	Other Medical Staff		////////////	-		0.00	26

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES | PROVIDER CCN: 31-5124 | PERIOD: FROM: 01/01/2023 TO: 12/31/2023 | WORKSHEET A

		COST CENTER (Omit Cents)	SALARIES	OTHER	TOTAL (Col 1 + Col 2)	RECLASSI-FICATIONS Increase/Decrease (Fr Wkst A-6)	RECLASSIFIED TRIAL BALANCE (Col 3 +/- Col 4)	ADJUSTMENTS TO EXPENSES Increase/Decrease (Fr Wkst A-8)	NET EXPENSES FOR COST ALLOCATION (Col 5 +/- Col 6)
A	B	C	1	2	3	4	5	6	7
GENERAL SERVICE COST CENTERS									
1	0100	Capital-Related Costs - Building & Fixture		2,024,547	**2,024,547**	0	**2,024,547**	241,207	**2,265,754**
2	0200	Capital-Related Costs - Movable Equipment		0	**0**	0	**0**	0	**0**
3	0300	Employee Benefits	0	481,514	**481,514**	0	**481,514**	0	**481,514**
4	0400	Administrative and General	402,474	1,834,862	**2,237,336**	0	**2,237,336**	(1,036,618)	**1,200,718**
5	0500	Plant Operation, Maintenance and Repairs	154,357	278,370	**432,727**	0	**432,727**	0	**432,727**
6	0600	Laundry and Linen Service	29,745	50,728	**80,473**	0	**80,473**	0	**80,473**
7	0700	Housekeeping	357,053	56,569	**413,622**	0	**413,622**	0	**413,622**
8	0800	Dietary	0	882,523	**882,523**	0	**882,523**	0	**882,523**
9	0900	Nursing Administration	281,128	336,287	**617,415**	0	**617,415**	0	**617,415**
10	1000	Central Services and Supply	0	138,681	**138,681**	0	**138,681**	0	**138,681**
11	1100	Pharmacy	0	0	**0**	0	**0**	0	**0**
12	1200	Medical Records and Library	0	0	**0**	0	**0**	0	**0**
13	1300	Social Service	62,136	5,573	**67,709**	0	**67,709**	0	**67,709**
14	1400	Nursing and Allied Health Education Activities	0	0	**0**	0	**0**	0	**0**
15	1500	Other General Service Cost	195,132	10,310	**205,442**	0	**205,442**	0	**205,442**
INPATIENT ROUTINE SERVICE COST CENTERS									
30	3000	Skilled Nursing Facility	1,502,559	2,397,354	**3,899,913**	0	**3,899,913**	0	**3,899,913**
31	3100	Nursing Facility	0	0	**0**	0	**0**	0	**0**
32	3200	ICF/IID	0	0	**0**	0	**0**	0	**0**
33	3300	Other Long Term Care	0	0	**0**	0	**0**	0	**0**
ANCILLARY SERVICE COST CENTERS									
40	4000	Radiology	0	1,486	**1,486**	0	**1,486**	0	**1,486**
41	4100	Laboratory	0	1,911	**1,911**	0	**1,911**	0	**1,911**
42	4200	Intravenous Therapy	0	2,740	**2,740**	0	**2,740**	0	**2,740**
43	4300	Oxygen (Inhalation) Therapy	0	1,242	**1,242**	0	**1,242**	0	**1,242**
44	4400	Physical Therapy	6,053	163,137	**169,190**	0	**169,190**	0	**169,190**
45	4500	Occupational Therapy	31,332	164,950	**196,282**	0	**196,282**	0	**196,282**
46	4600	Speech Pathology	0	67,805	**67,805**	0	**67,805**	0	**67,805**
47	4700	Electrocardiology	0	0	**0**	0	**0**	0	**0**
48	4800	Medical Supplies Charged to Patients	0	0	**0**	0	**0**	0	**0**
49	4900	Drugs Charged to Patients	0	68,425	**68,425**	0	**68,425**	0	**68,425**
50	5000	Dental Care - Title XIX only	0	0	**0**	0	**0**	0	**0**
51	5100	Support Surfaces	0	0	**0**	0	**0**	0	**0**
52	5200	Other Ancillary Service Cost Center	0	0	**0**	0	**0**	0	**0**

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES | PROVIDER CCN: 31-5124 | PERIOD: FROM: 01/01/2023 TO: 12/31/2023 | WORKSHEET A

		COST CENTER (Omit Cents)	SALARIES	OTHER	TOTAL (Col 1 + Col 2)	RECLASSI-FICATIONS Increase/Decrease (Fr Wkst A-6)	RECLASSIFIED TRIAL BALANCE (Col 3 +/- Col 4)	ADJUSTMENTS TO EXPENSES Increase/Decrease (Fr Wkst A-8)	NET EXPENSES FOR COST ALLOCATION (Col 5 +/- Col 6)
A	B	C	1	2	3	4	5	6	7
52.01	5201	Other Ancillary Service Cost Center II	0	0	**0**	0	**0**	0	**0**
52.02	5202	Other Ancillary Service Cost Center III	0	0	**0**	0	**0**	0	**0**
OUTPATIENT SERVICE COST CENTERS			////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////
60	6000	Clinic	0	0	**0**	0	**0**	0	**0**
61	6100	Rural Health Clinic	0	0	**0**	0	**0**	0	**0**
62	6200	FQHC	0	0	**0**	0	**0**	0	**0**
63	6300	Other Outpatient Service Cost	0	0	**0**	0	**0**	0	**0**
OTHER REIMBURSABLE COST CENTERS			////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////
70	7000	Home Health Agency Cost	0	0	**0**	0	**0**	0	**0**
71	7100	Ambulance	0	0	**0**	0	**0**	0	**0**
72	7200	Outpatient Rehabilitation	0	0	**0**	0	**0**	0	**0**
73	7300	CMHC	0	0	**0**	0	**0**	0	**0**
74	7400	Other Reimbursable Cost	0	0	**0**	0	**0**	0	**0**
SPECIAL PURPOSE COST CENTERS			////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////
80	8000	Malpractice Premiums & Paid Losses	////////////////////	0	**0**	0	**0**	0	**-0-**
81	8100	Interest Expense	////////////////////	0	**0**	0	**0**	0	**-0-**
82	8200	Utilization Review -- SNF	0	0	**0**	0	**0**	0	**-0-**
83	8300	Hospice	0	0	**0**	0	**0**	0	**0**
84	8400	Other Special Purpose Cost I	0	0	**0**	0	**0**	0	**0**
84.01	8401	Other Special Purpose Cost II	0	0	**0**	0	**0**	0	**0**
89		SUBTOTALS (sum of lines 1 through 84)	3,021,969	8,969,014	**11,990,983**	0	**11,990,983**	(795,411)	**11,195,572**
NON REIMBURSABLE COST CENTERS			////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////
90	9000	Gift, Flower, Coffee Shop & Canteen	0	0	**0**	0	**0**	0	**0**
91	9100	Barber and Beauty Shop	0	0	**0**	0	**0**	0	**0**
92	9200	Physicians' Private Offices	0	0	**0**	0	**0**	0	**0**
93	9300	Nonpaid Workers	0	0	**0**	0	**0**	0	**0**
94	9400	Patients Laundry	0	0	**0**	0	**0**	0	**0**
95	9500	Other Nonreimbursable Cost	0	0	**0**	0	**0**	0	**0**
100		TOTAL	**3,021,969**	**8,969,014**	**11,990,983**	**0**	**11,990,983**	**(795,411)**	**11,195,572**

MED-CALC SYSTEMS | In Lieu of CMS Form 2540-10

RECLASSIFICATIONS	PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET A-6

			INCREASE				DECREASE			
	EXPLANATION OF RECLASSIFICATION ENTRY	CODE (1)	COST CENTER	LINE NO.	SALARY	NON-SALARY	COST CENTER	LINE NO.	SALARY	NON-SALARY
		1	2	3	4	5	6	7	8	9
1										
2										
3										
4										
5										
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69										
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71										
72										
###	**TOTAL RECLASSIFICATIONS**	//////////	//////////	//////////	0	0	//////////	//////////	0	0

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

	PROVIDER CCN:	PERIOD:	
		FROM: 01/01/2023	WORKSHEET A-7
	31-5124	TO: 12/31/2023	

ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

ASSET BALANCES

	Description	Beginning Balances	Acquisitions			Disposals and Retirements	Ending Balance	Fully Depreciated Assets
			Purchases	Donation	Total			
		1	2	3	4	5	6	7
1	Land				**0**		**0**	
2	Land Improvements				**0**		**0**	
3	Buildings and Fixtures				**0**		**0**	
4	Building Improvements	65,235	152,502		**152,502**		**217,737**	
5	Fixed Equipment				**0**		**0**	
6	Movable Equipment	78,731	39,648		**39,648**		**118,379**	
7	Subtotal (sum of lines 1-6)	**143,966**	**192,150**	**0**	**192,150**	**0**	**336,116**	0
8	Reconciling Items				**0**		**0**	
9	Total (line 7 minus line 8)	143,966	192,150	0	192,150	0	336,116	0

ADJUSTMENTS TO EXPENSES	PROVIDER CCN 31-5124	PERIOD: FROM: 01/01/2023 TO: 12/31/2023

WORKSHEET A-8

	(1) DESCRIPTION	(2) BASIS* FOR ADJ	EXPENSE CLASSIFICATION ON WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED		
			AMOUNT	COST CENTER	LINE #
1	Investment income on restricted funds (Chapter 2)	B	(2,675)	Administrative and General	4
2	Trade, quantity and time discounts on purchases (Chapter 8)				
3	Refunds and rebates of expenses (Chapter 8)				
4	Rental of provider space by suppliers (Chapter 8)				
5	Telephone services (pay stations excluded) (Chapter 21)				
6	Television and radio service (Chapter 21)				
7	Parking lot (Chapter 21)				
8	Remuneration applicable to provider-	////////////	////////////	////////////	////////////
	based physician adjustment	A-8-2	0	////////////	////////////
9	Home office costs (Chapter 21)				
10	Sale of scrap, waste, etc. (Chapter23)				
11	Nonallowable costs related to certain	////////////	////////////	////////////	////////////
	Capital expenditures (Chapter 24)				
12	Adjustment resulting from transactions	////////////	////////////	////////////	////////////
	with related organizations (Chapter 10)	A-8-1	241,207	////////////	////////////
13	Laundry and Linen service				
14	Revenue - Employee meals				
15	Cost of meals - Guests				
16	Sale of medical supplies to other than patients				
17	Sale of drugs to other than patients				
18	Sale of medical records and abstracts				
19	Vending machines				
20	Income from imposition of interest,	////////////	////////////	////////////	////////////
	finance or penalty charges (Chapter 21)				
21	Interest expense on Medicare overpayments	////////////	////////////	////////////	////////////
	and borrowings to repay Medicare overpayments				
22	Utilization review--physicians' compensation (chapter 21)			Utilization Review -- SNF	82
23	Depreciation--buildings and fixtures			Capital-Related Costs - Building & Fixture	1
24	Depreciation--movable equipment			Capital-Related Costs - Moveable Equipment	2
25	Don,Misc,ProAds,Pens	A	(1,033,943)	Administrative and General	4
25.01					
25.02					
25.03					
25.04					
	A-8 ADDITIONAL ADJUSTMENTS (FROM BELOW)	////////////	0	////////////	////////////
100	TOTAL	////////////	(795,411)	////////////	////////////

ADJUSTMENTS TO EXPENSES	PROVIDER CCN 31-5124	PERIOD: FROM: 01/01/2023 TO: 12/31/2023

WORKSHEET A-8

	(1) DESCRIPTION	(2) BASIS* FOR ADJ	EXPENSE CLASSIFICATION ON WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED AMOUNT	COST CENTER	LINE #
	ADDITIONAL ADJUSTMENTS				
25.05					
25.06					
25.07					
25.08					
25.09					
25.10					
25.11					
25.12					
25.13					
25.14					
25.15					
25.16					
25.17					
25.18					
25.19					
25.20					
25.21					
25.22					
25.23					
25.24					
25.25					

SUBTOTAL OF ADDITIONAL ADJUSTMENTS 0

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

(2) Basis for adjustment (see instructions)

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

B. Amount Received - if cost cannot be determined

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS	PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	**WORKSHEET A-8-1**

PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:

		Line No.	Cost Center	Expense Items	Amount Allowable In Cost	Amount Included in Wkst. A. , col. 5	Adjustments (Col 4 minus Col 5)
		1	2	3	4	5	6
1		1	Capital-Related Costs - Building	Rent		1,640,082	(1,640,082)
2		1	Capital-Related Costs - Building	Mortgage Interest	1,259,029		1,259,029
3		1	Capital-Related Costs - Building	Depreciation	424,938		424,938
4		1	Capital-Related Costs - Building	Amortization	197,322		197,322
5							0
6							0
7							0
8							0
9							0
9.01							0
9.02							0
9.03							0
9.04							0
9.05							0
9.06							0
9.07							0
9.08							0
9.09							0
9.10							0
10 TOTAL					1,881,289	1,640,082	241,207

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

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

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

					Related Organization(s)		
	Description	(1) Symbol	Name	Percentage of Ownership	Name	Percentage of Ownership	Type of Business
		1	2	3	4	5	6
1		A	Belle Care	100.00	Belle Realty	100.00	Realty
2							
3							
4							
5							
6							
7							
8							
9							
10							
10.01							
10.02							
10.03							
10.04							
10.05							

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

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

PROVIDER-BASED PHYSICIAN ADJUSTMENTS | PROVIDER CCN: 31-5124 | PERIOD: FROM: 01/01/2023 TO: 12/31/2023 | **WORKSHEET A-8-2**

	Wkst A Line No.	Cost Center / Physician Identifier	Total Remuneration	Professional Component	Provider Component	R C E Amount	Physician / Provider Component Hrs	Unadjusted R C E Limit	5 Percent of Unadjusted R C E Limit
	1	2	3	4	5	6	7	8	9
1								0	0
2								0	0
3								0	0
4								0	0
5								0	0
6								0	0
7								0	0
8								0	0
9								0	0
10								0	0
11								0	0
100	**TOTAL**		**0**	**0**	**0**	////////////////////////	**0**	**0**	**0**

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

COST ALLOCATION
GENERAL SERVICE COSTS

PROVIDER CCN: 31-5124

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

WORKSHEET B
PART I

	COST CENTER	NET EXPENSES FOR COST ALLOCATION	CAP.REL. BLDGS & FIXTURES	CAP.REL. MOVABLE EQUIPMENT	EMPLOYEE BENEFITS	SUBTOTAL	OTHER ADMIN & GENERAL	PLANT OP. MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSE-KEEPING	DIETARY
		0	1	2	3	3a	4.00	5	6	7	8
GENERAL SERVICE COST CENTERS											
1	Capital-Related Costs - Building & Fixture	2,265,754	2,265,754								
2	Capital-Related Costs - Movable Equipment	0	//////////////////////	0							
3	Employee Benefits	481,514	0	0	481,514						
4	Administrative and General	1,200,718	109,753	0	64,129	1,374,600	1,374,600				
5	Plant Operation, Maintenance and Repairs	432,727	55,443	0	24,595	512,765	71,770	584,535			
6	Laundry and Linen Service	80,473	74,199	0	4,740	159,412	22,312	20,648	202,372		
7	Housekeeping	413,622	16,695	0	56,892	487,209	68,193	4,646	0	560,048	
8	Dietary	882,523	352,961	0	0	1,235,484	172,926	98,221	0	98,362	1,604,993
9	Nursing Administration	617,415	21,641	0	44,794	683,850	95,716	6,022	0	6,031	0
10	Central Services and Supply	138,681	49,466	0	0	188,147	26,334	13,765	0	13,785	0
11	Pharmacy	0	0	0	0	0	0	0	0	0	0
12	Medical Records and Library	0	21,641	0	0	21,641	3,029	6,022	0	6,031	0
13	Social Service	67,709	9,481	0	9,901	87,091	12,190	2,638	0	2,642	0
14	Nursing and Allied Health Education Activities	0	0	0	0	0	0	0	0	0	0
15	Other General Service Cost	205,442	20,714	0	31,092	257,248	36,006	5,764	0	5,773	0
INPATIENT ROUTINE SERVICE COST CENTERS											
30	Skilled Nursing Facility	3,899,913	1,483,572	0	239,415	5,622,900	787,012	412,843	202,372	413,438	1,604,993
31	Nursing Facility	0	0	0	0	0	0	0	0	0	0
32	ICF/IID	0	0	0	0	0	0	0	0	0	0
33	Other Long Term Care	0	0	0	0	0	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS											
40	Radiology	1,486	0	0	0	1,486	208	0	0	0	0
41	Laboratory	1,911	0	0	0	1,911	267	0	0	0	0
42	Intravenous Therapy	2,740	0	0	0	2,740	384	0	0	0	0
43	Oxygen (Inhalation) Therapy	1,242	0	0	0	1,242	174	0	0	0	0
44	Physical Therapy	169,190	23,084	0	964	193,238	27,047	6,424	0	6,433	0
45	Occupational Therapy	196,282	20,096	0	4,992	221,370	30,984	5,592	0	5,600	0
46	Speech Pathology	67,805	7,008	0	0	74,813	10,471	1,950	0	1,953	0
47	Electrocardiology	0	0	0	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0
49	Drugs Charged to Patients	68,425	0	0	0	68,425	9,577	0	0	0	0
50	Dental Care - Title XIX only	0	0	0	0	0	0	0	0	0	0
51	Support Surfaces	0	0	0	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0	0

COST ALLOCATION
GENERAL SERVICE COSTS

PROVIDER CCN: 31-5124

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

WORKSHEET B
PART I

	COST CENTER	NET EXPENSES FOR COST ALLOCATION	CAP.REL. BLDGS & FIXTURES	CAP.REL. MOVABLE EQUIPMENT	EMPLOYEE BENEFITS	SUBTOTAL	OTHER ADMIN & GENERAL	PLANT OP. MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSE-KEEPING	DIETARY
		0	1	2	3	3a	4.00	5	6	7	8
52.01	Other Ancillary Service Cost Center II	0	0	0	0	0	0	0	0	0	0
52.02	Other Ancillary Service Cost Center III	0	0	0	0	0	0	0	0	0	0
OUTPATIENT SERVICE COST CENTERS											
60	Clinic	0	0	0	0	0	0	0	0	0	**0**
61	Rural Health Clinic	0	0	0	0	0	0	0	0	0	0
62	FQHC	0	0	0	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS											
70	Home Health Agency Cost	0	0	0	0	0	0	0	0	0	0
71	Ambulance	0	0	0	0	0	0	0	0	0	0
72	Outpatient Rehabilitation	0	0	0	0	0	0	0	0	0	0
73	CMHC	0	0	0	0	0	0	0	0	0	0
74	Other Reimbursable Cost	0	0	0	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS											
83	Hospice	0	0	0	0	0	0	0	0	0	0
84	Other Special Purpose Cost I	0	0	0	0	0	0	0	0	0	0
84.01	Other Special Purpose Cost II	0	0	0	0	0	0	0	0	0	0
89	SUBTOTALS (sum of lines 1 through 84)	11,195,572	2,265,754	0	481,514	11,195,572	1,374,600	584,535	202,372	560,048	1,604,993
NON REIMBURSABLE COST CENTERS											
90	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0
91	Barber and Beauty Shop	0	0	0	0	0	0	0	0	0	0
92	Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0
93	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0
94	Patients Laundry	0	0	0	0	0	0	0	0	0	0
95	Other Nonreimbursable Cost	0	0	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////
99	Negative Cost Center		0	0	0	0	0	0	0	0	0
100	TOTAL	11,195,572	2,265,754	0	481,514	11,195,572	1,374,600	584,535	202,372	560,048	1,604,993

COST ALLOCATION
GENERAL SERVICE COSTS

PROVIDER CCN: 31-5124

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

WORKSHEET B
PART I
(cont.)

	COST CENTER	NURSING ADMIN.	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING & ALLIED HEALTH	OTHER GEN. SERVICE	SUBTOTAL	POST STEPDOWN ADJUSTMENTS	TOTAL
		9	10	11	12	13	14	15	16	17	18
GENERAL SERVICE COST CENTERS											
1	Capital-Related Costs - Building & Fixture										
2	Capital-Related Costs - Movable Equipment										
3	Employee Benefits										
4	Administrative and General										
5	Plant Operation, Maintenance and Repairs										
6	Laundry and Linen Service										
7	Housekeeping										
8	Dietary										
9	Nursing Administration	791,619									
10	Central Services and Supply	0	242,031								
11	Pharmacy	0	0	0							
12	Medical Records and Library	0	0	0	36,723						
13	Social Service	0	0	0	0	104,561					
14	Nursing and Allied Health Education Activities	0	0	0	0	0	0				
15	Other General Service Cost	0	0	0	0	0	0	304,791			
INPATIENT ROUTINE SERVICE COST CENTERS											
30	Skilled Nursing Facility	791,619	242,031	0	36,723	104,561	0	304,791	10,523,283	0	10,523,283
31	Nursing Facility	0	0	0	0	0	0	0	0	0	0
32	ICF/IID	0	0	0	0	0	0	0	0	0	0
33	Other Long Term Care	0	0	0	0	0	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS											
40	Radiology	0	0	0	0	0	0	0	1,694	0	1,694
41	Laboratory	0	0	0	0	0	0	0	2,178	0	2,178
42	Intravenous Therapy	0	0	0	0	0	0	0	3,124	0	3,124
43	Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	1,416	0	1,416
44	Physical Therapy	0	0	0	0	0	0	0	233,142	0	233,142
45	Occupational Therapy	0	0	0	0	0	0	0	263,546	0	263,546
46	Speech Pathology	0	0	0	0	0	0	0	89,187	0	89,187
47	Electrocardiology	0	0	0	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0
49	Drugs Charged to Patients	0	0	0	0	0	0	0	78,002	0	78,002
50	Dental Care - Title XIX only	0	0	0	0	0	0	0	0	0	0
51	Support Surfaces	0	0	0	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0	0

COST ALLOCATION
GENERAL SERVICE COSTS

PROVIDER CCN: 31-5124

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

WORKSHEET B
PART I
(cont.)

	COST CENTER	NURSING ADMIN.	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING & ALLIED HEALTH	OTHER GEN. SERVICE	SUBTOTAL	POST STEPDOWN ADJUSTMENTS	TOTAL
		9	10	11	12	13	14	15	16	17	18
52.01	Other Ancillary Service Cost Center II	0	0	0	0	0	0	0	0	0	0
52.02	Other Ancillary Service Cost Center III	0	0	0	0	0	0	0	0	0	0
OUTPATIENT SERVICE COST CENTERS											
60	Clinic	0	0	0	0	0	0	0	0	0	0
61	Rural Health Clinic	0	0	0	0	0	0	0	0	0	0
62	FQHC	0	0	0	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS									0		
70	Home Health Agency Cost	0	0	0	0	0	0	0	0	0	0
71	Ambulance	0	0	0	0	0	0	0	0	0	0
72	Outpatient Rehabilitation	0	0	0	0	0	0	0	0	0	0
73	CMHC	0	0	0	0	0	0	0	0	0	0
74	Other Reimbursable Cost	0	0	0	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS											
83	Hospice	0	0	0	0	0	0	0	0	0	0
84	Other Special Purpose Cost I	0	0	0	0	0	0	0	0	0	0
84.01	Other Special Purpose Cost II	0	0	0	0	0	0	0	0	0	0
89	SUBTOTALS (sum of lines 1 through 84)	791,619	242,031	0	36,723	104,561	0	304,791	11,195,572	0	11,195,572
NON REIMBURSABLE COST CENTERS											
90	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0
91	Barber and Beauty Shop	0	0	0	0	0	0	0	0	0	0
92	Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0
93	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0
94	Patients Laundry	0	0	0	0	0	0	0	0	0	0
95	Other Nonreimbursable Cost	0	0	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////
99	Negative Cost Center	0	0	0	0	0	0	0	0		0
100	TOTAL	791,619	242,031	0	36,723	104,561	0	304,791	11,195,572	0	11,195,572

ALLOCATION OF CAPITAL-RELATED COSTS | PERIOD: FROM: 01/01/2023 TO: 12/31/2023 | PROVIDER CCN: 31-5124 | **WORKSHEET B PART II**

	COST CENTER	DIRECTLY ASSIGNED	CAP.REL. BLDGS & FIXTURES	CAP.REL. MOVABLE EQUIPMENT	SUBTOTAL	EMPLOYEE BENEFITS	ADMIN & GENERAL	PLANT OP. MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSE-KEEPING	DIETARY	NURSING ADMIN.
		0	1	2	2a	3	4	5	6	7	8	9
GENERAL SERVICE COST CENTERS												
1	Capital-Related Costs - Building & Fixture	//////////	//////////	//////////	//////////							
2	Capital-Related Costs - Movable Equipment	//////////	//////////	//////////	//////////							
3	Employee Benefits		0	0	0	0						
4	Administrative and General		109,753	0	109,753	0	109,753					
5	Plant Operation, Maintenance and Repairs		55,443	0	55,443	0	5,730	61,173				
6	Laundry and Linen Service		74,199	0	74,199	0	1,781	2,161	78,141			
7	Housekeeping		16,695	0	16,695	0	5,445	486	0	22,626		
8	Dietary		352,961	0	352,961	0	13,807	10,279	0	3,974	381,021	
9	Nursing Administration		21,641	0	21,641	0	7,642	630	0	244	0	30,157
10	Central Services and Supply		49,466	0	49,466	0	2,103	1,441	0	557	0	0
11	Pharmacy		0	0	0	0	0	0	0	0	0	0
12	Medical Records and Library		21,641	0	21,641	0	242	630	0	244	0	0
13	Social Service		9,481	0	9,481	0	973	276	0	107	0	0
14	Nursing and Allied Health Education Activities		0	0	0	0	0	0	0	0	0	0
15	Other General Service Cost		20,714	0	20,714	0	2,875	603	0	233	0	0
INPATIENT ROUTINE SERVICE COST CENTER												
30	Skilled Nursing Facility		1,483,572	0	1,483,572	0	62,838	43,206	78,141	16,702	381,021	30,157
31	Nursing Facility		0	0	0	0	0	0	0	0	0	0
32	ICF/IID		0	0	0	0	0	0	0	0	0	0
33	Other Long Term Care		0	0	0	0	0	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS												
40	Radiology		0	0	0	0	17	0	0	0	0	0
41	Laboratory		0	0	0	0	21	0	0	0	0	0
42	Intravenous Therapy		0	0	0	0	31	0	0	0	0	0
43	Oxygen (Inhalation) Therapy		0	0	0	0	14	0	0	0	0	0
44	Physical Therapy		23,084	0	23,084	0	2,159	672	0	260	0	0
45	Occupational Therapy		20,096	0	20,096	0	2,474	585	0	226	0	0
46	Speech Pathology		7,008	0	7,008	0	836	204	0	79	0	0
47	Electrocardiology		0	0	0	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients		0	0	0	0	0	0	0	0	0	0
49	Drugs Charged to Patients		0	0	0	0	765	0	0	0	0	0
50	Dental Care - Title XIX only		0	0	0	0	0	0	0	0	0	0
51	Support Surfaces		0	0	0	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center		0	0	0	0	0	0	0	0	0	0
52.01	Other Ancillary Service Cost Center II		0	0	0	0	0	0	0	0	0	0

ALLOCATION OF CAPITAL-RELATED COSTS | PERIOD: FROM: 01/01/2023 TO: 12/31/2023 | PROVIDER CCN: 31-5124 | **WORKSHEET B PART II**

	COST CENTER	DIRECTLY ASSIGNED	CAP.REL. BLDGS & FIXTURES	CAP.REL. MOVABLE EQUIPMENT	SUBTOTAL	EMPLOYEE BENEFITS	ADMIN & GENERAL	PLANT OP. MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSE-KEEPING	DIETARY	NURSING ADMIN.
		0	1	2	2a	3	4	5	6	7	8	9
52.02	Other Ancillary Service Cost Center III		0	0	0	0	0	0	0	0	0	0
OUTPATIENT SERVICE COST CENTERS												
60	Clinic		0	0	0	0	0	0	0	0	**0**	0
61	Rural Health Clinic		0	0	0	0	0	0	0	0	0	0
62	FQHC		0	0	0	0	0	0	0	0	0	0
63	Other Outpatient Service Cost		0	0	0	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS												
70	Home Health Agency Cost		0	0	0	0	0	0	0	0	0	0
71	Ambulance		0	0	0	0	0	0	0	0	0	0
72	Outpatient Rehabilitation		0	0	0	0	0	0	0	0	0	0
73	CMHC		0	0	0	0	0	0	0	0	0	0
74	Other Reimbursable Cost		0	0	0	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS												
83	Hospice		0	0	0	0	0	0	0	0	0	0
84	Other Special Purpose Cost I		0	0	0	0	0	0	0	0	0	0
84.01	Other Special Purpose Cost II		0	0	0	0	0	0	0	0	0	0
89	SUBTOTALS (sum of lines 1 through 84)	0	2,265,754	0	2,265,754	0	109,753	61,173	78,141	22,626	381,021	30,157
NON REIMBURSABLE COST CENTERS												
90	Gift, Flower, Coffee Shop & Canteen		0	0	0	0	0	0	0	0	0	0
91	Barber and Beauty Shop		0	0	0	0	0	0	0	0	0	0
92	Physicians' Private Offices		0	0	0	0	0	0	0	0	0	0
93	Nonpaid Workers		0	0	0	0	0	0	0	0	0	0
94	Patients Laundry		0	0	0	0	0	0	0	0	0	0
95	Other Nonreimbursable Cost		0	0	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments		////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////
99	Negative Cost Center		0	0	0	0	0	0	0	0	0	0
100	TOTAL	0	2,265,754	0	2,265,754	0	109,753	61,173	78,141	22,626	381,021	30,157

ALLOCATION OF CAPITAL-RELATED COSTS

PROVIDER CCN: 31-5124

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

WORKSHEET B PART II (cont.)

	COST CENTER	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING & ALLIED HEALTH	OTHER GEN. SERVICE	SUBTOTAL	POST STEPDOWN ADJUSTMENTS	TOTAL
		10	11	12	13	14	15	16	17	18
GENERAL SERVICE COST CENTERS										
1	Capital-Related Costs - Building & Fixture									
2	Capital-Related Costs - Movable Equipment									
3	Employee Benefits									
4	Administrative and General									
5	Plant Operation, Maintenance and Repairs									
6	Laundry and Linen Service									
7	Housekeeping									
8	Dietary									
9	Nursing Administration									
10	Central Services and Supply	53,567								
11	Pharmacy	0	0							
12	Medical Records and Library	0	0	22,757						
13	Social Service	0	0	0	10,837					
14	Nursing and Allied Health Education Activities	0	0	0	0	0				
15	Other General Service Cost	0	0	0	0	0	24,425			
INPATIENT ROUTINE SERVICE COST CENTER										
30	Skilled Nursing Facility	53,567	0	22,757	10,837	0	24,425	2,207,223	0	2,207,223
31	Nursing Facility	0	0	0	0	0	0	0	0	0
32	ICF/IID	0	0	0	0	0	0	0	0	0
33	Other Long Term Care	0	0	0	0	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS										
40	Radiology	0	0	0	0	0	0	17	0	17
41	Laboratory	0	0	0	0	0	0	21	0	21
42	Intravenous Therapy	0	0	0	0	0	0	31	0	31
43	Oxygen (Inhalation) Therapy	0	0	0	0	0	0	14	0	14
44	Physical Therapy	0	0	0	0	0	0	26,175	0	26,175
45	Occupational Therapy	0	0	0	0	0	0	23,381	0	23,381
46	Speech Pathology	0	0	0	0	0	0	8,127	0	8,127
47	Electrocardiology	0	0	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0
49	Drugs Charged to Patients	0	0	0	0	0	0	765	0	765
50	Dental Care - Title XIX only	0	0	0	0	0	0	0	0	0
51	Support Surfaces	0	0	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0
52.01	Other Ancillary Service Cost Center II	0	0	0	0	0	0	0	0	0

ALLOCATION OF CAPITAL-RELATED COSTS

PROVIDER CCN: 31-5124

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

WORKSHEET B PART II (cont.)

	COST CENTER	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING & ALLIED HEALTH	OTHER GEN. SERVICE	SUBTOTAL	POST STEPDOWN ADJUSTMENTS	TOTAL
		10	11	12	13	14	15	16	17	18
52.02	Other Ancillary Service Cost Center III	0	0	0	0	0	0	0	0	0
OUTPATIENT SERVICE COST CENTERS										
60	Clinic	0	0	0	0	0	0	0	0	0
61	Rural Health Clinic	0	0	0	0	0	0	0	0	0
62	FQHC	0	0	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS										
70	Home Health Agency Cost	0	0	0	0	0	0	0	0	0
71	Ambulance	0	0	0	0	0	0	0	0	0
72	Outpatient Rehabilitation	0	0	0	0	0	0	0	0	0
73	CMHC	0	0	0	0	0	0	0	0	0
74	Other Reimbursable Cost	0	0	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS										
83	Hospice	0	0	0	0	0	0	0	0	0
84	Other Special Purpose Cost I	0	0	0	0	0	0	0	0	0
84.01	Other Special Purpose Cost II	0	0	0	0	0	0	0	0	0
89	SUBTOTALS (sum of lines 1 through 84)	53,567	0	22,757	10,837	0	24,425	2,265,754	0	2,265,754
NON REIMBURSABLE COST CENTERS										
90	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0
91	Barber and Beauty Shop	0	0	0	0	0	0	0	0	0
92	Physicians' Private Offices	0	0	0	0	0	0	0	0	0
93	Nonpaid Workers	0	0	0	0	0	0	0	0	0
94	Patients Laundry	0	0	0	0	0	0	0	0	0
95	Other Nonreimbursable Cost	0	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////
99	Negative Cost Center	0	0	0	0	0	0	0		0
100	TOTAL	53,567	0	22,757	10,837	0	24,425	2,265,754	0	2,265,754

COST ALLOCATION STATISTICAL BASIS | PROVIDER CCN: 31-5124 | PERIOD: FROM: 01/01/2023 TO: 12/31/2023 | WORKSHEET B-1

	COST CENTER	CAP.REL. BLDG/FIX (SQUARE FEET)	CAP.REL. MOV.EQUIP (SQUARE FEET)	EMPLOYEE BENEFITS GROSS SALARIES	RECONCI-LIATION *	ADMIN & GENERAL (ACCUM COST)	PLANT OP. MAINT/REP. (SQUARE FEET)	LNDRY/LIN SERVICE (PATIENT DAYS)	HOUSE-KEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMIN. (PATIENT DAYS)
	0	1	2	3	4.00a	4.00	5	6	7	8	9
GENERAL SERVICE COST CENTERS											
1	Capital-Related Costs - Building & Fixture		21,986								
2	Capital-Related Costs - Movable Equipment			0							
3	Employee Benefits			0	3,021,969						
4	Administrative and General		1,065	0	402,474	(1,374,600)	9,820,972				
5	Plant Operation, Maintenance and Repairs		538	0	154,357		512,765	20,383			
6	Laundry and Linen Service		720	0	29,745		159,412	720	30,633		
7	Housekeeping		162	0	357,053		487,209	162		19,501	
8	Dietary		3,425	0	0		1,235,484	3,425		3,425	91,899
9	Nursing Administration		210	0	281,128		683,850	210		210	30,633
10	Central Services and Supply		480	0	0		188,147	480		480	
11	Pharmacy			0	0		0	0		0	
12	Medical Records and Library		210	0	0		21,641	210		210	
13	Social Service		92	0	62,136		87,091	92		92	
14	Nursing and Allied Health Education Activities			0	0		0	0		0	
15	Other General Service Cost		201	0	195,132		257,248	201		201	
INPATIENT ROUTINE SERVICE COST CENTERS											
30	Skilled Nursing Facility		14,396	0	1,502,559		5,622,900	14,396	30,633	14,396	91,899	30,633
31	Nursing Facility			0	0		0	0	0	0	0	0
32	ICF/IID			0	0		0	0	0	0	0	0
33	Other Long Term Care			0	0		0	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS											
40	Radiology			0	0		1,486	0		0		
41	Laboratory			0	0		1,911	0		0		
42	Intravenous Therapy			0	0		2,740	0		0		
43	Oxygen (Inhalation) Therapy			0	0		1,242	0		0		
44	Physical Therapy		224	0	6,053		193,238	224		224		
45	Occupational Therapy		195	0	31,332		221,370	195		195		
46	Speech Pathology		68	0	0		74,813	68		68		
47	Electrocardiology			0	0		0	0		0		
48	Medical Supplies Charged to Patients			0	0		0	0		0		
49	Drugs Charged to Patients			0	0		68,425	0		0		
50	Dental Care - Title XIX only			0	0		0	0		0		
51	Support Surfaces			0	0		0	0		0		
52	Other Ancillary Service Cost Center			0	0		0	0		0		
52.01	Other Ancillary Service Cost Center II			0	0		0	0		0		
52.02	Other Ancillary Service Cost Center III			0	0		0	0		0		
OUTPATIENT SERVICE COST CENTERS											

COST ALLOCATION STATISTICAL BASIS | PROVIDER CCN: 31-5124 | PERIOD: FROM: 01/01/2023 TO: 12/31/2023 | WORKSHEET B-1

	COST CENTER		CAP.REL. BLDG/FIX (SQUARE FEET)	CAP.REL. MOV.EQUIP (SQUARE FEET)	EMPLOYEE BENEFITS GROSS SALARIES	RECONCI-LIATION *	ADMIN & GENERAL (ACCUM COST)	PLANT OP. MAINT/REP. (SQUARE FEET)	LNDRY/LIN SERVICE (PATIENT DAYS)	HOUSE-KEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMIN. (PATIENT DAYS)
		0	1	2	3	4.00a	4.00	5	6	7	8	9
60	Clinic	////////////		0	0		0	0		0	//////////////////////	
61	Rural Health Clinic	////////////					0					
62	FQHC	////////////					0					
63	Other Outpatient Service Cost	////////////		0	0		0	0		0		
OTHER REIMBURSABLE COST CENTERS		////////////	//////////////////////	//////////////////////	//////////////////////	//////////////////////	//////////////////////	//////////////////////	//////////////////////	//////////////////////	//////////////////////	//////////////////////
70	Home Health Agency Cost	////////////		0	0		0	0	0	0	0	0
71	Ambulance	////////////		0	0		0	0		0		
72	Outpatient Rehabilitation	////////////		0	0		0	0		0		
73	CMHC	////////////		0	0		0	0		0		
74	Other Reimbursable Cost	////////////		0	0		0	0		0		
SPECIAL PURPOSE COST CENTERS		////////////	//////////////////////	//////////////////////	//////////////////////	//////////////////////	//////////////////////	//////////////////////	//////////////////////	//////////////////////	//////////////////////	//////////////////////
83	Hospice	////////////		0	0		0	0		0		
84	Other Special Purpose Cost I	////////////		0	0		0	0		0		
84.01	Other Special Purpose Cost II	////////////		0	0		0	0		0		
89	SUBTOTALS (sum of lines 1 through 84)	////////////	21,986	0	3,021,969	(1,374,600)	9,820,972	20,383	30,633	19,501	91,899	30,633
NON REIMBURSABLE COST CENTERS		////////////	//////////////////////	//////////////////////	//////////////////////	//////////////////////	//////////////////////	//////////////////////	//////////////////////	//////////////////////	//////////////////////	//////////////////////
90	Gift, Flower, Coffee Shop & Canteen	////////////		0	0		0	0		0		
91	Barber and Beauty Shop	////////////		0	0		0	0		0		
92	Physicians' Private Offices	////////////		0	0		0	0		0		
93	Nonpaid Workers	////////////		0	0		0	0		0		
94	Patients Laundry	////////////		0	0		0	0		0		
95	Other Nonreimbursable Cost	////////////		0	0		0	0		0		
98	Cross Foot Adjustment	////////////	//////////////////////	//////////////////////	//////////////////////	//////////////////////	//////////////////////	//////////////////////	//////////////////////	//////////////////////	//////////////////////	//////////////////////
99	Negative Cost Center	////////////	//////////////////////	//////////////////////	//////////////////////	//////////////////////	//////////////////////	//////////////////////	//////////////////////	//////////////////////	//////////////////////	//////////////////////
102	Cost to Be Allocated (Per Worksheet B, Part I)	////////////	2,265,754	0	481,514	//////////////////////	1,374,600	584,535	202,372	560,048	1,604,993	791,619
103	Unit Cost Multiplier (Worksheet B, Part I)	////////////	103.054398	0.000000	0.159338	//////////////////////	0.139966	28.677574	6.606340	28.718937	17.464749	25.842033
104	Cost to Be Allocated (Per Worksheet B, Part II)	////////////	//////////////////////	//////////////////////	0	//////////////////////	109,753	61,173	78,141	22,626	381,021	30,157
105	Unit Cost Multiplier (Worksheet B, Part II)	////////////	//////////////////////	//////////////////////	0.000000	//////////////////////	0.011175	3.001177	2.550877	1.160248	4.146084	0.984461

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

COST ALLOCATION STATISTICAL BASIS | PROVIDER CCN: 31-5124 | PERIOD: FROM: 01/01/2023 TO: 12/31/2023 | WORKSHEET B-1 (cont.)

	COST CENTER	CENTRAL SVC & SUPP (PATIENT DAYS)	PHARMACY (COSTED REQUIS.)	MEDICAL REC & LIB (PATIENT DAYS)	SOCIAL SERVICE (PATIENT DAYS)	NURSING & ALLIED HEALTH (ASSIGNED TIME)	OTHER GEN. SERVICE (PATIENT DAYS)	SUBTOTAL	POST STEPDOWN ADJUSTMENTS	TOTAL
		10	11	12	13	14	15	16	17	18
GENERAL SERVICE COST CENTERS										
1	Capital-Related Costs - Building & Fixture									
2	Capital-Related Costs - Movable Equipment									
3	Employee Benefits									
4	Administrative and General									
5	Plant Operation, Maintenance and Repairs									
6	Laundry and Linen Service									
7	Housekeeping									
8	Dietary									
9	Nursing Administration									
10	Central Services and Supply	30,633								
11	Pharmacy		0							
12	Medical Records and Library			30,633						
13	Social Service				30,633					
14	Nursing and Allied Health Education Activities					0				
15	Other General Service Cost						30,633			
INPATIENT ROUTINE SERVICE COST CENTERS										
30	Skilled Nursing Facility	30,633	0	30,633	30,633		30,633			
31	Nursing Facility	0	0	0	0		0			
32	ICF/IID	0	0	0	0		0			
33	Other Long Term Care	0	0	0	0		0			
ANCILLARY SERVICE COST CENTERS										
40	Radiology									
41	Laboratory									
42	Intravenous Therapy									
43	Oxygen (Inhalation) Therapy									
44	Physical Therapy									
45	Occupational Therapy									
46	Speech Pathology									
47	Electrocardiology									
48	Medical Supplies Charged to Patients									
49	Drugs Charged to Patients									
50	Dental Care - Title XIX only									
51	Support Surfaces									
52	Other Ancillary Service Cost Center									
52.01	Other Ancillary Service Cost Center II									
52.02	Other Ancillary Service Cost Center III									
OUTPATIENT SERVICE COST CENTERS										

COST ALLOCATION STATISTICAL BASIS | PROVIDER CCN: 31-5124 | PERIOD: FROM: 01/01/2023 TO: 12/31/2023 | WORKSHEET B-1 (cont.)

	COST CENTER	CENTRAL SVC & SUPP (PATIENT DAYS)	PHARMACY (COSTED REQUIS.)	MEDICAL REC & LIB (PATIENT DAYS)	SOCIAL SERVICE (PATIENT DAYS)	NURSING & ALLIED HEALTH (ASSIGNED TIME)	OTHER GEN. SERVICE (PATIENT DAYS)	SUBTOTAL	POST STEPDOWN ADJUSTMENTS	TOTAL
		10	11	12	13	14	15	16	17	18
60	Clinic							////////////	////////////	////////////
61	Rural Health Clinic									
62	FQHC									
63	Other Outpatient Service Cost							////////////	////////////	////////////
OTHER REIMBURSABLE COST CENTERS		////////////	////////////	////////////	////////////	////////////	////////////	////////////	////////////	////////////
70	Home Health Agency Cost	0	0	0	0		0	////////////	////////////	////////////
71	Ambulance							////////////	////////////	////////////
72	Outpatient Rehabilitation							////////////	////////////	////////////
73	CMHC									
74	Other Reimbursable Cost							////////////	////////////	////////////
SPECIAL PURPOSE COST CENTERS		////////////	////////////	////////////	////////////	////////////	////////////	////////////	////////////	////////////
83	Hospice									
84	Other Special Purpose Cost I							////////////	////////////	////////////
84.01	Other Special Purpose Cost II									
89	SUBTOTALS (sum of lines 1 through 84)	30,633	0	30,633	30,633	0	30,633	////////////	////////////	////////////
NON REIMBURSABLE COST CENTERS		////////////	////////////	////////////	////////////	////////////	////////////	////////////	////////////	////////////
90	Gift, Flower, Coffee Shop & Canteen							////////////	////////////	////////////
91	Barber and Beauty Shop							////////////	////////////	////////////
92	Physicians' Private Offices							////////////	////////////	////////////
93	Nonpaid Workers							////////////	////////////	////////////
94	Patients Laundry							////////////	////////////	////////////
95	Other Nonreimbursable Cost							////////////	////////////	////////////
98	Cross Foot Adjustment	////////////	////////////	////////////	////////////	////////////	////////////	////////////	////////////	////////////
99	Negative Cost Center	////////////	////////////	////////////	////////////	////////////	////////////	////////////	////////////	////////////
102	Cost to Be Allocated (Per Worksheet B, Part I)	242,031	0	36,723	104,561	0	304,791	////////////	////////////	////////////
103	Unit Cost Multiplier (Worksheet B, Part I)	7.900989	0.000000	1.198805	3.413345	0.000000	9.949760	////////////	////////////	////////////
104	Cost to Be Allocated (Per Worksheet B, Part II)	53,567	0	22,757	10,837	0	24,425	////////////	////////////	////////////
105	Unit Cost Multiplier (Worksheet B, Part II)	1.748670	0.000000	0.742892	0.353769	0.000000	0.797343	////////////	////////////	////////////

POST STEP DOWN ADJUSTMENTS	PROVIDER CCN: 31-5124	PERIOD: **FROM: 01/01/2023 TO: 12/31/2023**	**WORKSHEET B-2**

	DESCRIPTION	WORKSHEET B PART NO. (1 or 2)	LINE NO.	AMOUNT
	-1-	-2-	-3-	-4-
1				
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49				
50				
				0

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS	PROVIDER CCN: 31-5124	PERIOD : FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET C

	Cost Center	TOTAL (From Wkst B, Pt. I, Col. 18)	Total Charges	Ratio (col. 1 divided by col. 2)
		1	2	3
ANCILLARY SERVICE COST CENTERS:				
40	Radiology	1,694	1,486	1.139973
41	Laboratory	2,178	1,911	1.139717
42	Intravenous Therapy	3,124	2,740	1.140146
43	Oxygen (Inhalation) Therapy	1,416	1,242	1.140097
44	Physical Therapy	233,142	163,137	1.429118
45	Occupational Therapy	263,546	292,922	0.899714
46	Speech Pathology	89,187	83,521	1.067839
47	Electrocardiology	0	0	0.000000
48	Medical Supplies Charged	0	0	0.000000
49	Drugs Charged to Patients	78,002	68,425	1.139963
50	Dental Care - Title XIX only	0	0	0.000000
51	Support Surfaces	0	0	0.000000
52	Other Ancillary Service Cost Center	0	0	0.000000
52.01	Other Ancillary Service Cost Center II	0	0	0.000000
52.02	Other Ancillary Service Cost Center III	0	0	0.000000
OUTPATIENT SERVICE COST CENTERS				
60	Clinic	0	0	0.000000
61	Rural Health Clinic	00000000000000000	00000000000000000	00000000000000000
62	FQHC	00000000000000000	00000000000000000	00000000000000000
63	Other Outpatient Service Cost	0	0	0.000000
71	Ambulance	0	0	0.000000
100	TOTAL	672,289	615,384	////////////////////////////////

MED-CALC SYSTEMS			In Lieu of CMS Form 2540-10			
APPORTIONMENT OF ANCILLARY AND OUTPATIENT COST			PROVIDER CCN 31-5124	PERIOD : FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET D	
Check One: [ ] Title V (1) [X] Title XVIII [ ] Title XIX (1)		Check One:	[X] SNF [ ] NF [ ] ICF/IID [ ] Other [ ] PPS - Must also complete Part II			
PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST		RATIO OF COST TO CHARGES	HEALTH CARE PROGRAM CHARGES		HEALTH CARE PROGRAM COST	
		(WS C, col 3)	PART A	PART B	PART A	PART B
		1	2	3	4	5
ANCILLARY SERVICE COST CENTERS:						
40	Radiology	1.139973	0		0	0
41	Laboratory	1.139717	0		0	0
42	Intravenous Therapy	1.140146	0		0	0
43	Oxygen (Inhalation) Therapy	1.140097	0		0	0
44	Physical Therapy	1.429118	43,309		61,894	0
45	Occupational Therapy	0.899714	55,792		50,197	0
46	Speech Pathology	1.067839	37,060		39,574	0
47	Electrocardiology	0.000000	0		0	0
48	Medical Supplies Charged	0.000000	0		0	0
49	Drugs Charged to Patients	1.139963	0		0	0
50	Dental Care - Title XIX only	0.000000	////////////////////////////	////////////////////////////	0	////////////////
51	Support Surfaces	0.000000	0		0	0
52	Other Ancillary Service Cost Center	0.000000	0		0	0
52.01	Other Ancillary Service Cost Center II	0.000000	0		0	0
52.02	Other Ancillary Service Cost Center III	0.000000	0		0	0
OUTPATIENT SERVICE COST CENTERS						
60	Clinic	0.000000	0		0	0
61	Rural Health Clinic	0.000000			0	0
62	FQHC	0.000000			0	0
63	Other Outpatient Service Cost	0.000000	0		0	0
71	Ambulance	0.000000	////////////////////////////	////////////////////////////		
	(2)					
100	Total (Sum of lines 40 - 71)		136,161	0	151,665	0

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

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

MED-CALC SYSTEMS		In Lieu of CMS Form 2540-10		
APPORTIONMENT OF ANCILLARY AND OUTPATIENT COST		PROVIDER CCN 31-5124	PERIOD : FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET D
Check One:	[ ] Title V (1) [X] Title XVIII [ ] Title XIX (1)	Check One:	[X] SNF [ ] NF [ ] ICF/IID [ ] Other [ ] PPS - Must also complete Part II	

PART II - APPORTIONMENT OF VACCINE COST		
1	Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49)	1.139963
2	Program vaccine charges (From your records, or the P S & R.) --->	0
3	Program costs (Line 1 X line 2) (Title XVIII, PPS providers, transfer this amount to Worksheet E, Part I, line 18)	0

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

		Total Cost (From Worksheet B, Part I, Col 18)	Nursing & Allied Health (From Wkst. B, Part I, Column 14)	Ratio of Nursing & Allied Health Costs To Total Costs - Part A (Col. 2 / Col.. 1)	Program Part A Cost (From Wkst. D. Part I, Col. 4)	Part A ursing & Allie ealth Costs f Pass Through (Col. 3 X Col.
		1	2	3	4	5
ANCILLARY SERVICE COST CENTERS		////////////////////////////	////////////////////////////	////////////////////////////	////////////////////////////	//////////////////
40	Radiology	1,694	0	0.000000	0	0
41	Laboratory	2,178	0	0.000000	0	0
42	Intravenous Therapy	3,124	0	0.000000	0	0
43	Oxygen (Inhalation) Therapy	1,416	0	0.000000	0	0
44	Physical Therapy	233,142	0	0.000000	61,894	0
45	Occupational Therapy	263,546	0	0.000000	50,197	0
46	Speech Pathology	89,187	0	0.000000	39,574	0
47	Electro cardiology	0	0	0.000000	0	0
48	Medical Supplies	0	0	0.000000	0	0
49	Drugs Charged to Patients	78,002	0	0.000000	0	0
50	Dental Care - Title XIX only	0	0	0.000000	0	0
51	Support Surfaces	0	0	0.000000	0	0
52	Other Ancillary Service Cost Center	0	0	0.000000	0	0
52.01	Other Ancillary Service Cost Center II	0	0	0.000000	0	0
52.02	Other Ancillary Service Cost Center III	0	0	0.000000	0	0
100	Total (Sum of lines 40 - 52)	672,289	0	////////////////////////////	151,665	0

MED-CALC SYSTEMS		In Lieu of CMS Form 2540-10		
APPORTIONMENT OF ANCILLARY AND OUTPATIENT COST		PROVIDER CCN 31-5124	PERIOD : FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET D

PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST

Check One: [ ] Title V (1) [ ] Title XVIII **[X] Title XIX (1)**

Check One: [ ] SNF **[X] NF** [ ] ICF/IID [ ] Other [ ] PPS - Must also complete Part II

	PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST	RATIO OF COST TO CHARGES	HEALTH CARE PROGRAM INPATIENT CHARGES		HEALTH CARE PROGRAM INPATIENT COST	
			PART A	PART B	PART A	PART B
		1	2	3	4	5
	ANCILLARY SERVICE COST CENTERS:	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////
40	Radiology	1.139973		////////////////////	0	////////////////////
41	Laboratory	1.139717		////////////////////	0	////////////////////
42	Intravenous Therapy	1.140146		////////////////////	0	////////////////////
43	Oxygen (Inhalation) Therapy	1.140097		////////////////////	0	////////////////////
44	Physical Therapy	1.429118		////////////////////	0	////////////////////
45	Occupational Therapy	0.899714		////////////////////	0	////////////////////
46	Speech Pathology	1.067839		////////////////////	0	////////////////////
47	Electro cardiology	0.000000		////////////////////	0	////////////////////
48	Medical Supplies Charged	0.000000		////////////////////	0	////////////////////
49	Drugs Charged to Patients	1.139963		////////////////////	0	////////////////////
50	Dental Care - Title XIX only	0.000000		////////////////////	0	////////////////////
51	Support Surfaces	0.000000		////////////////////	0	////////////////////
52	Other Ancillary Service Cost Center	0.000000		////////////////////	0	////////////////////
52.01	Other Ancillary Service Cost Center II	0.000000		////////////////////	0	////////////////////
52.02	Other Ancillary Service Cost Center III	0.000000		////////////////////	0	////////////////////
	OUTPATIENT SERVICE COST CENTERS	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////
60	Clinic	0.000000		////////////////////	0	////////////////////
61	Rural Health Clinic	0.000000		////////////////////	0	////////////////////
62	FQHC	0.000000		////////////////////	0	////////////////////
63	Other Outpatient Service Cost	0.000000		////////////////////	0	////////////////////
71	Ambulance	0.000000		////////////////////	0	////////////////////
				////////////////////		////////////////////
100	Total (Sum of lines 40 - 71)		**0**	////////////////////	**0**	////////////////////

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

MED-CALC SYSTEMS	In Lieu of CMS Form 2540-10		
COMPUTATION OF INPATIENT ROUTINE COSTS	PROVIDER CCN : 31-5124	PERIOD : FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET D-1 PARTS I & II
Check One:	[ ] Title V	[X] Title XVI	[ ] Title XIX
Check One:	[X] SNF	[ ] NF	[ ] ICF/IID

PART I CALCULATION OF INPATIENT ROUTINE COSTS

INPATIENT DAYS

1	Inpatient days including private room days	30,633
2	Private room days	
3	Inpatient days including private room days applicable to the Program	1,159
4	Medically necessary private room days applicable to the Program	
5	Total general inpatient routine service cost	10,523,283

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

6	General inpatient routine service charges	8,051,314
7	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)	1.307027
8	Enter private room charges from your records	
9	Average private room per diem charge (Private room charges line 8 divided by private room days, line 2)	0.00
10	Enter semi-private room charges from your records	
11	Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days)	0.00
12	Average per diem private room charge differential (Line 9 minus line 11)	0.00
13	Average per diem private room cost differential (Line 7 times line 12)	0.00
14	Private room cost differential adjustment (Line 2 times line 13)	0
15	General inpatient routine service cost net of private room cost differential (Line 5 minus line 14)	10,523,283

PROGRAM INPATIENT ROUTINE SERVICE COSTS

16	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	343.53
17	Program routine service cost (Line 3 times line 16)	398,151
18	Medically necessary private room cost applicable to program (line 4 times line 13)	0
19	Total program general inpatient routine service cost (Line 17 plus line 18)	398,151
20	Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, - line 30 for SNF; line 31 for NF,or line 32 for ICF/MR)	2,207,223
21	Per diem capital related costs (Line 20 divided by line 1)	72.05
22	Program capital related cost (Line 3 times line 21)	83,506
23	Inpatient routine service cost (Line 19 minus line 22)	314,645
24	Aggregate charges to beneficiaries for excess costs (From provider records)	
25	Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24)	314,645
26	Enter the per diem limitation (1)	N/A
27	Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)	N/A
28	Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27)	
	(Transfer to Worksheet E, Part II, line 4) (See instructions)	
	(1) Lines 26 and 27 are not applicable for title XVIII, but may be used for title V and or title XIX	

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

1	Total inpatient days	30,633
2	Program inpatient days. (see instructions)	1,159
3	'Total Nursing & Allied Health costs. (see instructions)	0
4	Nursing & Allied Health ratio. (Line 2 divided by line 1)	0.037835
5	Program Nursing & Allied Health costs for pass-through. (Line 3 times line 4)	0

COMPUTATION OF INPATIENT ROUTINE COSTS	PROVIDER CCN : 31-5124	PERIOD : FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET D-1 PARTS I & II
Check One:	[ ] Title XVIII	**[X] Title XIX**	
Check One:	**[X] NF**	[ ] ICF/IID	

PART I CALCULATION OF INPATIENT ROUTINE COSTS

INPATIENT DAYS

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

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

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

PROGRAM INPATIENT ROUTINE SERVICE COSTS

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

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

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

CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII	PROVIDER CCN : 31-5124	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	**WORKSHEET E PART I**

PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT

1	Inpatient PPS amount (See Instructions)	725,182
2	Nursing and Allied Health Education Activities (pass through payments)	0
3	Subtotal (Sum of lines 1 and 2)	725,182
4	Primary payor amounts	(0)
5	Coinsurance	(172,200)
6	Allowable bad debts (from your records)	387,197
7	Allowable Bad debts for dual eligible beneficiaries (see instructions)	
8	Adjusted reimbursable bad debts. (See instructions)	251,678
9	Recovery of bad debts - for statistical records only	
10	Utilization review	0
11	Subtotal (See instructions)	804,660
12	Interim payments (See instructions)	607,332
13	Tentative adjustment	
14	Other Adjustments (See Instructions)	
14.50	Demonstration payment adjustment amount before sequestration	0
14.55	Demonstration payment adjustment amount after sequestration	0
14.75	Sequestration for non-claims based amounts (see instructions)	5,034
14.99	Sequestration amount (see instructions)	11,060
15	Balance due provider/program (Line 11 minus line 12, 13 and 14.99, plus or minus line 14)	**181,234**
	(Indicate overpayment in parentheses) (See Instructions)	
16	Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2)	

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

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

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED	PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	**WORKSHEET E-1**

	Description			Inpatient Part A		Part B	
				mm/dd/yyyy	Amount	mm/dd/yyyy	Amount
				1	2	3	4
1	Total interim payments paid to provider			//////////	541,923	//////////	0
2	Interim payments payable on individual bills, either submitted or to be submitted to the intermediary/contractor for services rendered in the cost reporting period. If none, enter zero.			//////////	86,095	//////////	
3	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period Also show date of each payment. If none, write "NONE," or enter a zero (1)		.01				
			.02				
		Program to	.03				
		Provider	.04				
			.05				
			.50	09/27/23	20,686		
		Provider to	.51				
		Program	.52				
		*	.53				
			.54				
	SUBTOTAL (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		.99	//////////	(20,686)	//////////	0
4	TOTAL INTERIM PAYMENTS (Sum of lines 1, 2 & 3.99) Transfer to Wkst E, Part I			//////////	607,332	//////////	0
	line 12 for Part A, and line 26 for Part B.)			//////////		//////////	
	TO BE COMPLETED BY CONTRACTOR						
5	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE," or enter a zero.(1)		.01				
		Program to	.02				
		Provider	.03				
			.50				
		Provider to	.51				
		Program	.52				
	SUBTOTAL (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		.99	//////////		//////////	
6	Determine net settlement amount (balance due) based on the cost report. (1)	Program to provider	.01				
		Provider to program	.50				
7	TOTAL MEDICARE PROGRAM LIABILITY (See Instructions)			//////////		//////////	
8	Name of Contractor	Contractor Number					

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

CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE V and TITLE XIX ONLY	PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	**WORKSHEET E PART II TITLE XIX**

Check one: [ ] Title V **[X] Title XIX**

Check one: [ ] SNF **[X] NF** [ ] ICF/IID

COMPUTATION OF NET COST OF COVERED PART A - INPATIENT SERVICES

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

REASONABLE CHARGES

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

CUSTOMARY CHARGES:

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

COMPUTATION OF REIMBURSEMENT SETTLEMENT:

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

BALANCE SHEET	PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	**WORKSHEET G**

ASSETS

		GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
		1	2	3	4
	CURRENT ASSETS				
1	Cash on hand and in banks	240,971			
2	Temporary investments	0			
3	Notes receivable	0			
4	Accounts receivable	708,247			
5	Other receivables	0			
6	Less: allowances for uncollectible notes and A/R	0			
7	Inventory	0			
8	Prepaid expenses	417			
9	Other current assets	0			
10	Due from other funds	40,811			
11	TOTAL CURRENT ASSETS	990,446	0	0	0
	(Sum of lines 1 - 10)				
	FIXED ASSETS				
12	Land	0			
13	Land improvements	21,246			
14	Less: Accumulated depreciation	0			
15	Buildings	0			
16	Less Accumulated depreciation	0			
17	Leasehold improvements	196,492			
18	Less: Accumulated Amortization	0			
19	Fixed equipment	0			
20	Less: Accumulated depreciation	0			
21	Automobiles and trucks	0			
22	Less: Accumulated depreciation	0			
23	Major movable equipment	118,379			
24	Less: Accumulated depreciation	(60,073)			
25	Minor equipment - Depreciable	0			
26	Minor equipment nondepreciable	0			
27	Other fixed assets	0			
28	TOTAL FIXED ASSETS	276,044	0	0	0
	(Sum of lines 12 - 27)				
	OTHER ASSETS				
29	Investments	0			
30	Deposits on leases	0			
31	Due from owners/officers	0			
32	Other assets	1,169,025			
33	TOTAL OTHER ASSETS	1,169,025	0	0	0
	(Sum of lines 29 - 32)				
34	TOTAL ASSETS	2,435,515	0	0	0
	(Sum of lines 11, 28 and 33)				

BALANCE SHEET	PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2023 TO: 12/31/2023		WORKSHEET G (cont'd)
LIABILITIES & FUND BALANCES	GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND
	1	2	3	4
	CURRENT LIABILITIES			
35	Accounts payable	3,552,771			
36	Salaries, wages & fees payable	117,404			
37	Payroll taxes payable	18,430			
38	Notes & loans payable (Short term)	487,500			
39	Deferred income	0			
40	Accelerated payments	0	////////////////////	////////////////////	////////////////////
41	Due to other funds	52,899			
42	Other current liabilities	484,053			
43	TOTAL CURRENT LIABILITIES	4,713,057	0	0	0
	(Sum of lines 35 - 42)				
	LONG TERM LIABILITIES				
44	Mortgage payable	0			
45	Notes payable	0			
46	Unsecured loans	2,820,402			
47	Loans from owners:	149,275			
48	Other long term liabilities	0			
49	Other (Specify)	0			
50	TOTAL LONG TERM LIABILITIES	2,969,677	0	0	0
	(Sum of lines 44 - 49)				
51	TOTAL LIABILITIES	7,682,734	0	0	0
	(Sum of lines 43 and 50)				
	CAPITAL ACCOUNTS				
52	General fund balance	(5,247,219)	////////////////////	////////////////////	////////////////////
53	Specific purpose fund	////////////////////	0	////////////////////	////////////////////
54	Donor created - EFB restricted	////////////////////	////////////////////	0	////////////////////
55	Donor created - EFB unrestricted	////////////////////	////////////////////	0	////////////////////
56	Governing body created - EFB	////////////////////	////////////////////	0	////////////////////
57	PFB - invested in plant	////////////////////	////////////////////	////////////////////	0
58	PFB - reserve for plant improvement	////////////////////	////////////////////	////////////////////	0
59	TOTAL FUND BALANCES	(5,247,219)	0	0	0
	(Sum of lines 52 thru 58)				
60	TOTAL LIABILITIES & FUND BALANCES	2,435,515	0	0	0
	(Sum of lines 51 and 59)				

STATEMENT OF CHANGES IN FUND BALANCES	PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET G-1

		General Fund		Specific Purpose Fund		Endowment Fund		Plant Fund	
		1	2	3	4	5	6	7	8
1	Fund balances at beginning of period	////////////////////////	(1,184,163)	////////////////////////		////////////////////////		////////////////////////	
2	Net income (loss) (From Wkst. G-3, line 31)	////////////////////////	(4,187,766)	////////////////////////	////////////////////////	////////////////////////	////////////////////////	////////////////////////	////////////////////////
3	Total (Sum of line 1 and line 2)	////////////////////////	(5,371,929)	////////////////////////	0	////////////////////////	0	////////////////////////	0
4	Additions (Credit adjustments)	////////////////////////	////////////////////////	////////////////////////	////////////////////////	////////////////////////	////////////////////////	////////////////////////	////////////////////////
5	Member Contributions	124,710	////////////////////////		////////////////////		////////////////////////		////////////////////////
6			////////////////////////		////////////////////		////////////////////////		////////////////////////
7			////////////////////////		////////////////////		////////////////////////		////////////////////////
8			////////////////////////		////////////////////		////////////////////////		////////////////////////
9			////////////////////////		////////////////////		////////////////////////		////////////////////////
10	Total additions (Sum of lines 5 - 9)	////////////////////////	124,710	////////////////////////	0	////////////////////////	0	////////////////////////	0
11	Subtotal (Line 3 plus line 10)	////////////////////////	(5,247,219)	////////////////////////	0	////////////////////////	0	////////////////////////	0
12	Deductions (Debit adjustments)	////////////////////////	////////////////////////	////////////////////////	////////////////////////	////////////////////////	////////////////////////	////////////////////////	////////////////////////
13			////////////////////////		////////////////////		////////////////////////		////////////////////////
14			////////////////////////		////////////////////		////////////////////////		////////////////////////
15			////////////////////////		////////////////////		////////////////////////		////////////////////////
16			////////////////////////		////////////////////		////////////////////////		////////////////////////
17			////////////////////////		////////////////////		////////////////////////		////////////////////////
18	Total deductions (Sum of lines 13 - 17)	////////////////////////	0		0	////////////////////////	0	////////////////////////	0
19	Fund balance at end of period per	////////////////////////		////////////////////////		////////////////////////		////////////////////////	
	balance sheet (Line 11 - line 18)	////////////////////////	(5,247,219)	////////////////////////	0	////////////////////////	0	////////////////////////	0

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES	PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET G-2 PARTS I/II

PART I - PATIENT REVENUES

	REVENUE CENTER		INPATIENT	OUTPATIENT	TOTAL
			1	2	3
GENERAL INPATIENT ROUTINE CARE SERVICES			////////////////////////////	////////////////////////////	////////////////////////////
1	Skilled Nursing Facility		8,051,314	////////////////////////////	8,051,314
2	Nursing facility		0	////////////////////////////	0
3	ICF-IID		0	////////////////////////////	0
4	Other long term care		0	////////////////////////////	0
5	Total general inpatient care services		8,051,314	////////////////////////////	8,051,314
	(Sum of lines 1 - 4)				
ALL OTHER CARE SERVICES					
6	Ancillary services		615,384	0	615,384
7	Clinic		////////////////////////////	0	0
8	Home Health Agency		////////////////////////////	0	0
9	Ambulance		////////////////////////////	0	0
10	RHC/FQHC		////////////////////////////	0	0
11	CMHC		////////////////////////////	0	0
12	Hospice		0	0	0
13	Other Svc Revenues		0	0	0
14	Total Patient Revenues (Sum of lines 5 - 13)		8,666,698	0	8,666,698
	(Transfer column 3 to Worksheet G-3, Line 1)				

PART II - OPERATING EXPENSES

1	Operating Expenses (Per Worksheet A, Col. 3, Line 100)	////////////////////////////	11,990,983
2			////////////////////////////
3			////////////////////////////
4			////////////////////////////
5			////////////////////////////
6			////////////////////////////
7			////////////////////////////
8	Total Additions (Sum of lines 2 - 7)	////////////////////////////	0
9			////////////////////////////
10			////////////////////////////
11			////////////////////////////
12			////////////////////////////
13			////////////////////////////
14	Total Deductions (Sum of lines 9 - 13)	////////////////////////////	0
15	Total Operating Expenses (Sum of lines 1 and 8, minus line 14)	////////////////////////////	11,990,983

STATEMENT OF REVENUES & EXPENSES	PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2023 TO: 12/31/2023	WORKSHEET G-3

1	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	8,666,698
2	Less: contractual allowances and discounts on patients accounts	(866,184)
3	Net patient revenues (Line 1 minus line 2)	7,800,514
4	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	11,990,983
5	Net income from service to patients (Line 3 minus 4)	(4,190,469)
//////////	OTHER INCOME:	////////////////////////////
6	Contributions, donations, bequests, etc	0
7	Income from investments	2,675
8	Revenues from communications (Telephone and Internet service)	0
9	Revenue from television and radio service	0
10	Purchase discounts	0
11	Rebates and refunds of expenses	0
12	Parking lot receipts	0
13	Revenue from laundry and linen service	0
14	Revenue from meals sold to employees and guests	0
15	Revenue from rental of living quarters	0
16	Revenue from sale of medical and surgical supplies to other than patients	0
17	Revenue from sale of drugs to other than patients	0
18	Revenue from sale of medical records and abstracts	0
19	Tuition (fees, sale of textbooks, uniforms, etc.)	0
20	Revenue from gifts, flower, coffee shops, canteen	0
21	Rental of vending machines	0
22	Rental of skilled nursing space	0
23	Governmental appropriations	0
24	Prior Year Income	28
24.50	COVID-19 PHE Funding	0
25	Total other income (Sum of lines 6 - 24)	2,703
26	Total (Line 5 plus line 25)	(4,187,766)
27		0
28		0
29		0
30	Total other expenses (Sum of lines 27 - 29)	0
31	Net income (or loss) for the period (Line 26 minus line 30)	(4,187,766)