This report is required by law (42 USC 1395g; 42 CFR 413.20(b)). Failure to report can result in all interim FORM APPROVED 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: 315456
Period:
From 01/01/2023
To 10/31/2023
To 10/31/2024 4:06 pm

			J/ Z J	-/ 2027 7	. OO piii	
REPORT STATUS						
1. [X] Electronically prepared cost re	oort		Date: 5/21/2024	Time:	4:06 pm	
2. []Manually prepared cost report						
3. [0] If this is an amended report enter the number of times the provider resubmitted this cost report						
3.01 [] No Medicare Utilization. Enter	"Y" for yes o	r leave blank for no.				
4.[1]Cost Report Status	6.Contractor	No.				
(1) As Submitted	7.[N] Firs	t Cost Report for this	Provider CCN			
(2) Settled without audit	8.[N] Last	Cost Report for this F	rovider CCN			
	9.NPR Date:	•				
	10.[0]If 1	ine 4, column 1 is "4":	 Enter number of time	es reope	ned	
(5) Amended	11.Contracto	r Vendor Code	4			
5.Date Received:			r "F" for full, "L" f	or low,	or "N"	
	2. []Manually prepared cost report 3. [0]If this is an amended report en 3.01 []No Medicare Utilization. Enter 4.[1]Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled with audit (4) Reopened (5) Amended	1. [X] Electronically prepared cost report 2. [] Manually prepared cost report 3. [0] If this is an amended report enter the number of the second of th	1. [X]Electronically prepared cost report 2. []Manually prepared cost report 3. [0]If this is an amended report enter the number of times the provider 3.01 []No Medicare Utilization. Enter "Y" for yes or leave blank for no. 4.[1]Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled without audit (4) Reopened (5) Amended (5) Amended (6) Reopened (7) [N] First Cost Report for this 8.[N] Last Cost Report for this 9.NPR Date: (10.[0]If line 4, column 1 is "4": 11.Contractor Vendor Code	REPORT STATUS 1.	1. [X] Electronically prepared cost report 2. [] Manually prepared cost report 3. [0] If this is an amended report enter the number of times the provider resubmitted this cost report 3.01 [] No Medicare Utilization. Enter "Y" for yes or leave blank for no. 4. [1] Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled without audit (3) Settled with audit (4) Reopened (5) Amended 5. Date Received: Date: 5/21/2024 Time: PARITY OF LAMB OF A SUBMITTED OF LAMB OF A SUBMITTED OF LAMB OF LAM	

PART II - CERTIFICATION OF CHIEF FINANCIAL OFFICER OR ADM NISTRATOR

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

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by MYSTIC MEADOWS (315456) for the cost reporting period beginning 01/01/2023 and ending 10/31/2023 and to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

	SIGNATURE OF CHIEF FINA	NCIAL OFFICER OR ADMINISTRATOR	CHECKBOX	ELECTRONIC	
		1	2	SIGNATURE STATEMENT	
1	H enr	ny Grunfeld	Y	I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature.	1
2	Signatory Printed Name	Henny Grunfeld			2
3	Signatory Title	FINANCE SUPERVISOR			3
4	Date	(Dated when report is electronica			4

			Title	XVIII		
	Cost Center Description	Title V	Part A	Part B	Title XIX	
		1.00	2.00	3.00	4.00	
	PART III - SETTLEMENT SUMMARY					
1.00	SKILLED NURSING FACILITY	0	-98,211	0	0	1.00
2.00	NURSING FACILITY	0			0	2.00
3.00	ICF/IID				0	3.00
4.00	SNF - BASED HHA I	0	0	0		4.00
5.00	SNF - BASED RHC I	0		0		5.00
6.00	SNF - BASED FQHC I	0		0		6.00
7.00	SNF - BASED CMHC I	0		0		7.00
100.00	TOTAL	0	-98,211	0	0	100.00

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

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

In Lieu of Form CMS-2540-10 Health Financial Systems MYSTIC MEADOWS SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE Provider No.: 315456 Period: Worksheet S-2 From 01/01/2023 Part I COMPLEX INDENTIFICATION DATA 10/31/2023 Date/Time Prepared: 5/21/2024 4:06 pm 1.00 3.00 Skilled Nursing Facility and Skilled Nursing Facility Complex Address: 1.00 Street: 151 NINTH AVENUE PO Box: 1.00 2.00 City: LITTLE EGG HARBOR TWP State: NJ Zip Code:08087 2.00 3.00 County: OCEAN CBSA Code: 35154 Urban/Rural: U 3.00 3.01 3.01 CBSA Code: Provider Component Name Date Payment System (P. CCN Certified 0, or N) XVIII XIX 1.00 2.00 3.00 4.00 5.00 6.00 SNF and SNF-Based Component Identification: 4.00 SNF MYSTIC MEADOWS 315456 09/01/2004 Р Ν 4.00 5.00 Nursing Facility 5.00 6.00 ICF/IID 6.00 7.00 SNF-Based HHA 7.00 SNF-Based RHC 8.00 8.00 9.00 SNF-Based FQHC 9.00 10.00 SNF-Based CMHC 10.00 11.00 SNF-Based OLTC 11.00 12.00 SNF-Based HOSPICE 12.00 13.00 SNF-Based CORF 13.00 From: To: 1.00 2.00 01/01/2023 10/31/2023 14.00 Cost Reporting Period (mm/dd/yyyy) 14.00 15.00 Type of Control (See Instructions) 15.00 Y/N 1.00 Type of Freestanding Skilled Nursing Facility 16.00 Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR N 16.00 section 483.5? 17.00 Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 17.00 Ν 42 CFR section 483.5? Are there any costs included in Worksheet A that resulted from transactions with related 18.00 18.00 organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1 Miscellaneous Cost Reporting Information 19.00 If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no. 19.00 Ν 19.01 If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no. 19.01 Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22. 20.00 Straight Line 35,387 20.00 21.00 21.00 Declining Balance 22.00 Sum of the Year's Digits 22.00 23.00 sum of line 20 through 22 35.387 23.00 24.00 If depreciation is funded, enter the balance as of the end of the period. 24.00 Were there any disposal of capital assets during the cost reporting period? (Y/N) 25.00 was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? 26.00 26.00 Ν (Y/N)27.00 Did you cease to participate in the Medicare program at end of the period to which this cost report Ν 27.00 applies? (Y/N) was there a substantial decrease in health insurance proportion of allowable cost from prior cost 28.00 28.00 reports? (Y/N) Part A Part B Other 1.00 | 2.00 | 3.00 If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption. 29.00 Skilled Nursing Facility 29.00 Ν 30.00 Nursing Facility Ν 30.00 31.00 ICF/IID 31.00 32.00 SNF-Based HHA Ν Ν 32.00 33.00 SNE-Based RHC 33.00 34.00 SNF-Based FQHC 34.00 35.00 SNF-Based CMHC 35.00 N 36.00 SNF-Based OLTC 36.00 Y/N 1.00 2.00 37.00 Is the skilled nursing facility located in a state that certifies the provider as a SNF 37.00 Ν regardless of the level of care given for Titles V & XIX patients? (Y/N) Are you legally-required to carry malpractice insurance? (Y/N) Is the malpractice a "claims-made" or "occurrence" policy? If the policy is 38.00 38.00 Ν 39.00 39.00 "claims-made" enter 1. If the policy is "occurrence", enter 2.

Paid Losses | Self Insurance

3.00

41.00

2.00

Premiums 1.00

0

41.00 List malpractice premiums and paid losses:

Health	Financial Systems	MYSTIC MEADO	VS	In Lie	u of Form CMS-2	2540-10
SKILLE	SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE Provider No.: 315456 Period:					
COMPLE	X INDENTIFICATION DATA			From 01/01/2023	Part I	
				To 10/31/2023	Date/Time Pre	
					5/21/2024 4:0	6 pm
					Y/N	
					1.00	
42.00	Are malpractice premiums and paid loss	es reported in other than	the Administrative	and General cost	N	42.00
	center? Enter Y or N. If yes, check box	x, and submit supporting s	chedule listing cos	t centers and		
	amounts.		-			
43.00	Are there any home office costs as def	ined in CMS Pub. 15-1, Cha	upter 10?		N	43.00
44.00	If line 43 is yes, enter the home office	ce chain number and enter	the name and addres	s of the home		44.00
	office on lines 45, 46 and 47.					
	1.00	2.00		3.00		
	If this facility is part of a chain or	ganization, enter the nam	and address of the	home office on the	lines	
	bel ow.					
45.00	Name:	me: Contractor's Name: Contractor's Number:				
46.00	Street:	reet: PO Box:				46.00
47.00	City:	State:	Zip C	ode:		47.00

Ν

18.00

18.00

Describe the other adjustments:

Was the cost report prepared only using the provider's records? If "Y" see Instructions.

Health	Financial Systems MYSTIC M	MEADO	NS	In Lie	u of Form CMS-	2540-10
SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE			Provider No.: 315456	Period:	Worksheet S-2	2
COMPLE	X REIMBURSEMENT QUESTIONNAIRE			From 01/01/2023 To 10/31/2023		epared:
					5/21/2024 4:0)6 pm
			1.00	2.	00	
	Cost Report Preparer Contact Information					
19.00	Enter the first name, last name and the title/position	CHRIS	S	GUILBAULT		19.00
	held by the cost report preparer in columns 1, 2, and 3,					
	respectively.					
20.00	Enter the employer/company name of the cost report	HEAL	TH CARE RESOURCES			20.00
	preparer.					
21.00	Enter the telephone number and email address of the cost	609-9	987-1440	CHRIS.GUILBAUL	T@HCRNJ.NET	21.00
	report preparer in columns 1 and 2, respectively.					

Health Financial Systems MYSTIC MEADOWS In Lieu of Form CMS-2540-10 SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE Provider No.: 315456

| Period: | Worksheet S-2 | From 01/01/2023 | Part II | To 10/31/2023 | Date/Time Prepared: COMPLEX REIMBURSEMENT QUESTIONNAIRE

				10 10/31/2023	5/21/2024 4:06 pm
		Part B			
		Date			
		4.00			
	PS&R Data				
13.00		04/04/2024			13.00
	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				
14.00	4.(see Instructions.) Was the cost report prepared using the PS&R				14.00
14.00	for total and the provider's records for				14.00
	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.				
15.00	If line 13 or 14 is "Y", were adjustments				15.00
	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.				
16.00	If line 13 or 14 is "Y", then were				16.00
	adjustments made to PS&R data for				
	corrections of other PS&R Report				
17 00	information? If yes, see instructions. If line 13 or 14 is "Y", then were				17.00
17.00	adjustments made to PS&R data for Other?				17.00
	Describe the other adjustments:				
18.00	Was the cost report prepared only using the				18.00
	provider's records? If "Y" see Instructions.				
			3.00		
	Cost Report Preparer Contact Information				
19.00	Enter the first name, last name and the title		PREPARER		19.00
	held by the cost report preparer in columns 1	L, 2, and 3,			
20.00	respectively.				30.00
20.00	Enter the employer/company name of the cost repreparer.	eport			20.00
21.00		of the cost			21.00
21.00	report preparer in columns 1 and 2, respective				21.00
	report preparer in columns I and 2, respective		l .	T.	

Health Financial Systems MYSTIC MEADOWS In Lieu of Form CMS-2540-10

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

Provider No.: 315456
From 01/01/2023
To 10/31/2023
Date/Time Prepared:
5/21/2024 4:06 pm

					10/31/2023	5/21/2024 4:06	
				Inpa	atient Days/Vis	sits	
	Component	Number of Beds	Bed Days Available	Title V	Title XVIII	Title XIX	
		1.00	2.00	3.00	4.00	5.00	
1.00	SKILLED NURSING FACILITY	130	39,520	0	3,593	21,144	1.00
2.00	NURSING FACILITY	0	0	0		0	2.00
3.00	ICF/IID	0	0			0	3.00
4.00	HOME HEALTH AGENCY COST			0	0	0	4.00
5.00	Other Long Term Care	0	0				5.00
6.00	SNF-Based CMHC						6.00
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	130	,	0	3,593	21,144	8.00
		Inpatient [Days/Visits		Discharges		
	Component	Other	Total	Title V	Title XVIII	Title XIX	
		6.00	7.00	8.00	9.00	10.00	
1.00	SKILLED NURSING FACILITY	5,752	30,489		76		1.00
2.00	NURSING FACILITY	0	0			0	2.00
3.00	ICF/IID	0	0			0	3.00
4.00	HOME HEALTH AGENCY COST	0	0				4.00
5.00	Other Long Term Care	0	0				5.00
6.00	SNF-Based CMHC						6.00
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	5,752	30,489	0	76	93	8.00
		Disch	arges	Aver	age Length of	Stay	
	Component	Other	Total	Title V	Title XVIII	Title XIX	
	Component	11.00	12.00	13.00	14.00	15.00	
1.00	SKILLED NURSING FACILITY	189	358		47.28		1.00
2.00	NURSING FACILITY	0	0		20	0.00	2.00
3.00	ICF/IID	0	0			0.00	3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care	0	0				5.00
6.00	SNF-Based CMHC						6.00
7.00	HOSPICE	0	0	0.00	0.00	0.00	7.00
8.00	Total (Sum of lines 1-7)	189	358	0.00	47.28	227.35	8.00
		Average Length		Admis	sions		
		of Stay					
	Component	Total	Title V	Title XVIII	Title XIX	Other	
		16.00	17.00	18.00	19.00	20.00	
1.00	SKILLED NURSING FACILITY	85.16	0	115	103	154	1.00
2.00	NURSING FACILITY	0.00			0	0	2.00
3.00	ICF/IID	0.00			0	0	3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care	0.00				0	5.00
6.00	SNF-Based CMHC						6.00
7.00	HOSPICE	0.00			0		7.00
8.00	Total (Sum of lines 1-7)	85.16 Admissions		Equivalent	103	154	8.00
		Adii 133 10113	_	Equivarent			
	Component	Total	Employees on	Nonpaid			
			Payroll	Workers			
1 00	Taylar	21.00	22.00	23.00			1 00
1.00	SKILLED NURSING FACILITY	372	70.60				1.00
2.00	NURSING FACILITY	0					2.00
3.00	ICF/IID	0					3.00
4.00	HOME HEALTH AGENCY COST		0.00				4.00
5.00	Other Long Term Care	0					5.00
6.00	SNF-Based CMHC		0.00				6.00
7.00	HOSPICE Total (Sum of lines 1-7)	0					7.00
8.00	Total (Suil Of Titles 1-7)	372	70.60	0.00		I	8.00

				T	0 10/31/2023	Date/Time Pre 5/21/2024 4:0	
		Amount	Reclass. of	Adjusted	Paid Hours	Average Hourly	
		Reported		Salaries (col.		wage (col. 3 ÷	
			Worksheet A-6	1 ± col. 2)	Salary in col.	col. 4)	
					3		
		1.00	2.00	3.00	4.00	5.00	
	PART II - DI RECT SALARI ES						
	SALARI ES						
1.00	Total salaries (See Instructions)	3,812,328	0	3,812,328			1.00
2.00	Physician salaries-Part A	0	0	0	0.00		
3.00	Physician salaries-Part B	0	0	0	0.00		
4.00	Home office personnel	0	0	0	0.00	l e	
5.00	Sum of lines 2 through 4	0	0	0	0.00		
6.00	Revised wages (line 1 minus line 5)	3,812,328	0	3,812,328			
7.00	Other Long Term Care	0	0	0	0.00		
8.00	HOME HEALTH AGENCY COST	0	0	0	0.00		
9.00	CMHC	0	0	0	0.00		
10.00	HOSPICE	0	0	0	0.00		
11.00	Other excluded areas	0	0	0	0.00		
12.00	Subtotal Excluded salary (Sum of lines 7	0	0	0	0.00	0.00	12.00
	through 11)		_				
13.00	Total Adjusted Salaries (line 6 minus line	3,812,328	0	3,812,328	122,451.00	31.13	13.00
	12)						
44.00	OTHER WAGES & RELATED COSTS	4 000 047		4 000 047	40 450 00	47.70	44.00
14.00	1	1,930,017	0	1,930,017	40,458.00	l	
	Contract Labor: Physician services-Part A	0	0	0	0.00		
16.00		0	0	0	0.00	0.00	16.00
17.00	WAGE- RELATED COSTS	560 355		500 255			17.00
	Wage-related costs core (See Part IV)	568,355	0	568,355			17.00
18.00	1 3	0	0	0			18.00
19.00		0	0	0			19.00
	Physician Part A - WRC	0	0	0			20.00
	Physician Part B - WRC	0	0	0			21.00
22.00	Total Adjusted Wage Related cost (see	568,355	0	568,355			22.00
	instructions)		l				

In Lieu of Form CMS-2540-10

| Period: | Worksheet S-3 | From 01/01/2023 | Part III | To 10/31/2023 | Date/Time Prepared:

				1	0 10/31/2023	5/21/2024 4:0	
		Amount	Reclass. of	Adjusted	Paid Hours	Average Hourly	_
		Reported	salaries from	salaries (col.	Related to	wage (col. 3 ÷	
			Worksheet A-6	1 ± col. 2)	Salary in col.	col. 4)	
					3		
		1.00	2.00	3.00	4.00	5.00	
	PART III - OVERHEAD COST - DIRECT SALARIES						
1.00	Employee Benefits	0	0	0	0.00	0.00	1.00
2.00	Administrative & General	460,640	0	460,640	9,719.00	47.40	2.00
3.00	Plant Operation, Maintenance & Repairs	58,226	0	58,226	2,829.00	20.58	3.00
4.00	Laundry & Linen Service	23,720	0	23,720	1,541.00	15.39	4.00
5.00	Housekeeping	279,165	0	279,165	16,696.00	16.72	5.00
6.00	Dietary	355,490	0	355,490	17,618.00	20.18	6.00
7.00	Nursing Administration	593,780	0	593,780	11,495.00	51.66	7.00
8.00	Central Services and Supply	0	0	0	0.00	0.00	8.00
9.00	Pharmacy	0	0	0	0.00	0.00	9.00
10.00	Medical Records & Medical Records Library	0	0	0	0.00	0.00	10.00
11.00	Social Service	60,705	0	60,705	1,537.00	39.50	11.00
12.00	Nursing and Allied Health Ed. Act.						12.00
13.00	Other General Service	93,520	0	93,520	5,554.00	16.84	13.00
14.00	Total (sum lines 1 thru 13)	1,925,246	0	1,925,246	66,989.00	28.74	14.00

Health Financial Systems	MYSTIC MEADOWS	In Lieu of Form CMS-2540-10
SNF WAGE RELATED COSTS	Provider No.: 315456	
		From 01/01/2023 Part IV To 10/31/2023 Date/Time Prepared:

		To 10/31/2023	Date/Time Pre 5/21/2024 4:0	
			Amount	,
			Reported	
			1.00	
	PART IV - WAGE RELATED COSTS			
	Part A - Core List			
	RETI REMENT COST			
1.00	401K Employer Contributions		2,904	1.00
2.00	Tax Sheltered Annuity (TSA) Employer Contribution		0	2.00
3.00	Qualified and Non-Qualified Pension Plan Cost		0	3.00
4.00	Prior Year Pension Service Cost		0	4.00
	PLAN ADMINISTRATIVE COSTS (Paid to External Organization)			
5.00	401K/TSA Plan Administration fees		0	5.00
6.00	Legal/Accounting/Management Fees-Pension Plan		0	6.00
7.00	Employee Managed Care Program Administration Fees		0	7.00
	HEALTH AND INSURANCE COST			
8.00	Health Insurance (Purchased or Self Funded)		95,720	8.00
9.00	Prescription Drug Plan		0	9.00
10.00	Dental, Hearing and Vision Plan		7,390	10.00
11.00	Life Insurance (If employee is owner or beneficiary)		0	11.00
12.00	Accident Insurance (If employee is owner or beneficiary)		0	12.00
13.00	Disability Insurance (If employee is owner or beneficiary)		0	13.00
14.00	Long-Term Care Insurance (If employee is owner or beneficiary)		0	14.00
15.00	Workers' Compensation Insurance		106,850	15.00
16.00	Retirement Health Care Cost (Only current year, not the extraordi	nary accrual required by FASB 106.	0	16.00
	Non cumulative portion)			
	TAXES			
	FICA-Employers Portion Only		282,865	
	Medicare Taxes - Employers Portion Only		0	
19.00	Unemployment Insurance		65,203	
20.00			7,423	20.00
	OTHER			
	Executive Deferred Compensation		0	
	Day Care Cost and Allowances		0	22.00
	Tuition Reimbursement		0	23.00
24.00	Total Wage Related cost (Sum of lines 1 - 23)		568,355	24.00
			Amount	
			Reported	
			1.00	
25.00	Part B - Other than Core Related Cost			25.00
25.00	OTHER WAGE RELATED COSTS (SPECIFY)		0	25.00

				Т	o 10/31/2023	Date/Time Prep 5/21/2024 4:00	
	Occupational Category	Amount	Fringe	Adjusted	Paid Hours	Average Hourly	
	· · · · · · · · · · · · · · · · · · ·	Reported	Benefits	salaries (col.		wage (col. 3 ÷	
		·		1 + col. 2)	salary in col.	col. 4)	
					3		
		1.00	2.00	3.00	4.00	5.00	
	Direct Salaries						
	Nursing Occupations						
1.00	Registered Nurses (RNs)	290,231	45,740				1.00
2.00	Licensed Practical Nurses (LPNs)	746,905	117,712				2.00
3.00	Certified Nursing Assistant/Nursing	849,945	133,951	983,896	30,282.00	32.49	3.00
4 00	Assistants/Aides	1 007 001	207 402	2 104 404	55 462 00	20. 20	4 00
4.00	Total Nursing (sum of lines 1 through 3)	1,887,081	297,403	2,184,484			
5.00	Physical Therapists	0	0	0	0.00		
6.00	Physical Therapy Assistants	0	0	0	0.00		
7.00	Physical Therapy Aides	0	0	0	0.00		
8.00	Occupational Therapists	0	0	0	0.00		
9.00	Occupational Therapy Assistants	0	0	0	0.00		
10.00	Occupational Therapy Aides	0	0	0	0.00		
11.00	Speech Therapists	0	0	0	0.00		
12.00	Respiratory Therapists	0	0	0	0.00		
13.00	Other Medical Staff Contract Labor	l U	0	0	0.00	0.00	13.00
	Nursing Occupations						
14.00		26,028		26,028	386.00	67.43	14.00
15.00	Licensed Practical Nurses (LPNs)	570,310		570,310			
16.00	Certified Nursing Assistant/Nursing	624,766		624,766	·		
	Assistants/Aides	, i			,		
17.00	Total Nursing (sum of lines 14 through 16)	1,221,104		1,221,104	31,006.00	39.38	17.00
18.00	Physical Therapists	255,473		255,473	3,542.00	72.13	18.00
19.00	Physical Therapy Assistants	0		0	0.00	0.00	19.00
20.00	Physical Therapy Aides	0		0	0.00	0.00	20.00
21.00	Occupational Therapists	413,337		413,337	5,363.00		
22.00	Occupational Therapy Assistants	0		0	0.00		22.00
23.00	Occupational Therapy Aides	0		0	0.00		23.00
24.00	Speech Therapists	40,103		40,103			24.00
25.00	Respiratory Therapists	0		0	0.00		25.00
26.00	Other Medical Staff	0		0	0.00	0.00	26.00

Health Financial Systems
PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA Provider No.: 315456 Period: worksheet S-7 From 01/01/2023 Date/Time Prepared:

	Т	0 10/31/2023	Date/Time Prep 5/21/2024 4:06	
		Group	Days	
1.00		1.00 RUX	2.00	1.00
2.00		RUL		2.00
3.00		RVX		3.00
4.00		RVL		4.00
5.00		RHX		5.00
6.00 7.00		RHL RMX		6.00 7.00
8.00		RML		8.00
9.00		RLX		9.00
10.00		RUC		10.00
11.00 12.00		RUB RUA		11.00 12.00
13.00		RVC		13.00
14.00		RVB		14.00
15.00		RVA		15.00
16.00		RHC		16.00
17.00 18.00		RHB RHA		17.00 18.00
19.00		RMC		19.00
20.00		RMB		20.00
21.00		RMA		21.00
22.00 23.00		RLB RLA		22.00 23.00
24.00		ES3		24.00
25.00		ES2		25.00
26.00		ES1		26.00
27.00 28.00		HE2 HE1		27.00 28.00
29.00		HD2		29.00
30.00		HD1		30.00
31.00		HC2		31.00
32.00 33.00		HC1 HB2		32.00 33.00
34.00		HB1		34.00
35.00		LE2		35.00
36.00		LE1		36.00
37.00 38.00		LD2 LD1		37.00 38.00
39.00		LC2		39.00
40.00		LC1		40.00
41.00		LB2		41.00
42.00 43.00		LB1 CE2		42.00 43.00
44.00		CE2 CE1		44.00
45.00		CD2		45.00
46.00		CD1		46.00
47.00		CC2		47.00
48.00 49.00		CC1 CB2		48.00 49.00
50.00		CB1		50.00
51.00		CA2		51.00
52.00		CA1		52.00
53.00 54.00		SE3 SE2		53.00 54.00
55.00		SE1		55.00
56.00		SSC		56.00
57.00		SSB		57.00
58.00 59.00		SSA IB2		58.00 59.00
60.00		IB1		60.00
61.00		IA2		61.00
62.00		IA1		62.00
63.00 64.00		BB2 BB1		63.00 64.00
65.00		BA2		65.00
66.00		BA1		66.00
67.00		PE2		67.00
68.00 69.00		PE1 PD2		68.00 69.00
70.00		PD2 PD1		70.00
71.00		PC2		71.00
72.00		PC1		72.00
73.00 74.00		PB2 PB1		73.00 74.00
75.00		PA2		75.00
				•

Health Financial Systems	MYSTIC MEADOW	IS		In Lie	u of Form CMS	-2540-10
PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA		Provider	No.: 315456	Period: From 01/01/2023 To 10/31/2023	Worksheet S- Date/Time Pr 5/21/2024 4:	epared:
				Group	Days	
				1.00	2.00	
76.00				PA1		76.00
99.00				AAA		99.00
100.00 TOTAL						100.00
			Expenses	Percentage	Y/N	
			1.00	2.00	3.00	
A notice published in the Federal Register Vopayments beginning 10/01/2003. Congress experexpenses. For lines 101 through 106: Enter in column 2 the percentage of total expenses for line 1, column 3. Indicate in column 3 "Y" fowith direct patient care and related expenses (See instructions)	cted this increase t n column 1 the amour r each category to t or yes or "N" for no	o be used nt of the otal SNF o if the s	I for direct p expense for e revenue from pending refle	atient care and ach category. Er Worksheet G-2, F cts increases as	related nter in Part I, ssociated	
101.00 Staffing						101.00
102.00 Recruitment						102.00
103.00 Retention of employees						103.00
104.00 Training						104.00
105.00 OTHER (SPECIFY)	4 7 2					105.00
106.00 Total SNF revenue (Worksheet G-2, Part I, li	ne 1, column 3)		1			106.00

Health	Financial Systems	MYSTIC MEA	DOWS		In Lie	u of Form CMS-2	2540-10
	SIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF	EXPENSES	Provider		Period:	Worksheet A	
					From 01/01/2023 To 10/31/2023	Date/Time Pre 5/21/2024 4:0	
	Cost Center Description	Salaries	Other	Total (col. 1	Reclassificati	Reclassified	O PIII
				+ col. 2)	ons	Trial Balance	
					Increase/Decre	(col. 3 +-	
					ase (Fr Wkst	col. 4)	
					A-6)	·	
		1.00	2.00	3.00	4.00	5.00	
	GENERAL SERVI CE COST CENTERS						
1.00	00100 CAP REL COSTS - BLDGS & FIXTURES		1,912,901	1,912,90	L 0	1,912,901	1.00
2.00	00200 CAP REL COSTS - MOVABLE EQUIPMENT		0		0	0	2.00
3.00	00300 EMPLOYEE BENEFITS	0	600,928	600,928	0	600,928	3.00
4.00	00400 ADMINISTRATIVE & GENERAL	460,640	1,767,054	2,227,694	1 0	2,227,694	4.00
5.00	00500 PLANT OPERATION, MAINT. & REPAIRS	58,226	299,319	357,54	0	357,545	5.00
6.00	00600 LAUNDRY & LINEN SERVICE	23,720	15,479		0	39,199	6.00
7.00	00700 HOUSEKEEPING	279,165	24,200			303,365	7.00
8.00	00800 DIETARY	355,490	381,618			737,108	8.00
9.00	00900 NURSING ADMINISTRATION	593,780	41,175			634,955	9.00
10.00	01000 CENTRAL SERVICES & SUPPLY	0	109,005	109,00		109,005	10.00
11.00	01100 PHARMACY	o	0		0	0	11.00
12.00	01200 MEDICAL RECORDS & LIBRARY	o	91	9:	0	91	12.00
13.00	01300 SOCIAL SERVICE	60,705	1,800			62,505	13.00
14.00	01400 NURSING AND ALLIED HEALTH EDUCATION	0	-,:::		0	0	14.00
15.00	01500 PATIENT ACTIVITIES	93,520	13,525	107,04	0		15.00
13.00	I NPATI ENT ROUTI NE SERVI CE COST CENTERS	33,320	13,323	107,01.	,	107,013	13.00
30.00	03000 SKILLED NURSING FACILITY	1,887,082	1,285,581	3,172,66	0	3,172,663	30.00
31.00	03100 NURSING FACILITY	1,007,002	1,203,301	3,172,00	o o	0	31.00
32.00	03200 ICF/IID		0			Ö	32.00
33.00	03300 OTHER LONG TERM CARE	0	0			Ö	33.00
33.00	ANCI LLARY SERVI CE COST CENTERS	<u> </u>		<u> </u>	,		33.00
40.00	04000 RADIOLOGY	0	11.396	11,390	0	11,396	40.00
41.00	04100 LABORATORY	l ő	15,813	,		,,	41.00
42.00	04200 INTRAVENOUS THERAPY		13,013		o o	0	42.00
43.00	04300 OXYGEN (INHALATION) THERAPY		9,356		1	9,356	
44.00	04400 PHYSICAL THERAPY		247,598			247,598	44.00
45.00	04500 OCCUPATIONAL THERAPY		331,479			331,479	45.00
46.00	04600 SPEECH PATHOLOGY		37,025			37,025	
47.00	04700 ELECTROCARDIOLOGY		37,023	37,02	o o	0	47.00
48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS		0			Ö	48.00
49.00	04900 DRUGS CHARGED TO PATIENTS	0	132,208	132,20		132,208	
50.00	05000 DENTAL CARE - TITLE XIX ONLY	0	132,200	132,200		132,200	50.00
51.00	05100 SUPPORT SURFACES	Ö	0			Ö	51.00
31.00	OUTPATI ENT SERVI CE COST CENTERS	<u> </u>		<u>'</u>	,		31.00
60.00	06000 CLINIC	0	0		0	0	60.00
61.00	06100 RURAL HEALTH CLINIC		0		o o	Ö	61.00
62.00	06200 FQHC	١	· ·	· ·			62.00
02.00	OTHER REI MBURSABLE COST CENTERS						02.00
70.00	07000 HOME HEALTH AGENCY COST	0	0		0	0	70.00
71.00	07100 AMBULANCE	o o	9,362		1	9,362	
	07300 CMHC	0	J, 302	3,30		0,302	73.00
73.00	SPECI AL PURPOSE COST CENTERS	<u> </u>		<u> </u>	<u> </u>	0	73.00
80 00	08000 MALPRACTICE PREMIUMS & PAID LOSSES		0		0	0	80.00
81.00	08100 INTEREST EXPENSE		0			Ö	81.00
82.00	08200 UTILIZATION REVIEW - SNF	٥	0			Ö	82.00
83.00	08300 HOSPICE		0			Ö	83.00
89.00	SUBTOTALS (sum of lines 1-84)	3,812,328	7,246,913	11,059,24	í ő	11,059,241	89.00
03.00	NONREI MBURSABLE COST CENTERS	3,012,320	7,240,313	11,033,24.	<u> </u>	11,033,241	05.00
90 00	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	٥	0) 0	0	90.00
	09100 BARBER AND BEAUTY SHOP		0	'		0	91.00
	09200 PHYSICIANS PRIVATE OFFICES		0	'			92.00
	09300 NONPAID WORKERS		0	``		0	93.00
	09400 PATIENTS LAUNDRY		0			1 0	94.00
100.00		3,812,328	7,246,913	11,059,24		11,059,241	
100.00	, , , , , , , , , , , , , , , , , , ,	3,012,320	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1 11,033,24.	-, 0		

MYSTIC MEADOWS In Lieu of Form CMS-2540-10

Health Financial Systems MYS RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES Provider No.: 315456 Period: Worksheet A From 01/01/2023 To 10/31/2023 Date/Time Prepared:

				То	10/31/2023	Date/Time 5/21/2024	
	Cost Center Description	Adjustments to	Net Expenses			3/21/2024	4.00 piii
			For Allocation				
		Wkst A-8)	(col. 5 +-				
			col. 6)	1			
	OFNEDAL OFDILOS COOT OFNEEDO	6.00	7.00				
1.00	GENERAL SERVI CE COST CENTERS 00100 CAP REL COSTS - BLDGS & FIXTURES	-35	1,912,866				1.00
2.00	00200 CAP REL COSTS - BEDGS & FIXTURES	-33	1 ' ' -1				2.00
3.00	00300 EMPLOYEE BENEFITS	0	600,928	1			3.00
4.00	00400 ADMINISTRATIVE & GENERAL	-467,814	1,759,880				4.00
5.00	00500 PLANT OPERATION, MAINT. & REPAIRS	0	357,545	1			5.00
6.00	00600 LAUNDRY & LINEN SERVICE	0	39,199				6.00
7.00	00700 HOUSEKEEPING	0	303,365				7.00
8.00	00800 DIETARY	0	737,108				8.00
9.00	00900 NURSING ADMINISTRATION	0	634,955	1			9.00
10.00	01000 CENTRAL SERVICES & SUPPLY	0	109,005	1			10.00
11.00 12.00	01100 PHARMACY	0	0 91				11.00 12.00
	01200 MEDICAL RECORDS & LIBRARY 01300 SOCIAL SERVICE	0	62,505	•			13.00
14.00	01400 NURSING AND ALLIED HEALTH EDUCATION	0	02,303				14.00
	01500 PATIENT ACTIVITIES	0	107,045				15.00
20.00	I NPATI ENT ROUTI NE SERVI CE COST CENTERS		20.,0.5	I.			
30.00	03000 SKILLED NURSING FACILITY	0	3,172,663				30.00
31.00	03100 NURSING FACILITY	0	0				31.00
	03200 ICF/IID	0	0				32.00
33.00	03300 OTHER LONG TERM CARE	0	0				33.00
40.00	ANCI LLARY SERVI CE COST CENTERS		11 206	ı			40.00
	04000 RADIOLOGY 04100 LABORATORY	0	11,396	1			40.00
	04200 INTRAVENOUS THERAPY	0	15,813	1			42.00
	04300 OXYGEN (INHALATION) THERAPY	0	9,356				43.00
	04400 PHYSICAL THERAPY	0	247,598	1			44.00
45.00	04500 OCCUPATIONAL THERAPY	0	331,479				45.00
	04600 SPEECH PATHOLOGY	0	37,025				46.00
	04700 ELECTROCARDIOLOGY	0	0				47.00
	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0				48.00
	04900 DRUGS CHARGED TO PATIENTS	0	132,208	1			49.00
	05000 DENTAL CARE - TITLE XIX ONLY 05100 SUPPORT SURFACES	0	0				50.00
31.00	OUTPATI ENT SERVI CE COST CENTERS	0	l ol				31.00
60.00	06000 CLINIC	0	0				60.00
	06100 RURAL HEALTH CLINIC	0	Ö	1			61.00
	06200 FQHC						62.00
	OTHER REI MBURSABLE COST CENTERS						
	07000 HOME HEALTH AGENCY COST	0	1	1			70.00
	07100 AMBULANCE	0		1			71.00
73.00	07300 CMHC	0	0				73.00
90 00	SPECIAL PURPOSE COST CENTERS 08000 MALPRACTICE PREMIUMS & PAID LOSSES	0	0				80.00
	08100 INTEREST EXPENSE	0	0	1			81.00
	08200 UTILIZATION REVIEW - SNF	0	Ö				82.00
	08300 HOSPICE	0	Ö				83.00
89.00	SUBTOTALS (sum of lines 1-84)	-467,849	10,591,392				89.00
	NONREI MBURSABLE COST CENTERS	,					
	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	•			90.00
	09100 BARBER AND BEAUTY SHOP	0	0				91.00
	09200 PHYSICIANS PRIVATE OFFICES	0	0	1			92.00
	09300 NONPAID WORKERS		0				93.00
100.00	09400 PATIENTS LAUNDRY TOTAL	-467,849	10,591,392				94.00 100.00
100.00	TOTAL	407,049	10,331,332	I			1100.00

Health Financial Systems	MYSTIC MEADOWS			In Lie	u of Form CMS-	2540-10
RECLASSIFICATIONS	Ī	Provider		Period: From 01/01/2023 To 10/31/2023	Worksheet A-6 Date/Time Pre 5/21/2024 4:0	pared:
	Increases					
	Cost Center		Line #	Salary	Non Salary	
	2.00		3.00	4.00	5.00	
TOTALS						
100.00	Total Reclassificati	ons (Sum		0	0	100.00
	of columns 4 and 5 m	ust				
	equal sum of columns	8 and				
	9)					

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

Health Financial Systems	MYSTIC MEADOW	٧S		In Lie	u of Form CMS-	2540-10
RECLASSIFICATIONS		Provider		Period: From 01/01/2023	Worksheet A-6	5
				To 10/31/2023	Date/Time Pre 5/21/2024 4:0	epared: 06 pm
			Decreases			
	Cost Cente	r	Line #	Salary	Non Salary	
	6.00		7.00	8.00	9.00	
TOTALS						
100.00				0	0	100.00

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

Health Financial Systems
RECONCILIATION OF CAPITAL COSTS CENTERS In Lieu of Form CMS-2540-10 MYSTIC MEADOWS Provider No.: 315456 | Period: | Worksheet A-7 | From 01/01/2023 | Pate/Time Prena

				Т	o 10/31/2023	Date/Time Prep 5/21/2024 4:06	
				Acquisitions			
	Description	Beginning	Purchases	Donation	Total	Disposals and	
		Balances				Retirements	
		1.00	2.00	3.00	4.00	5.00	
	ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES	3			1		
1.00	Land	0	0	0	0	0	1.00
2.00	Land Improvements	0	0	0	0	0	2.00
3.00	Buildings and Fixtures	61,742	151,814	0	151,814	0	3.00
4.00	Building Improvements	0	0	0	0	0	4.00
5.00	Fixed Equipment	0	0	0	0	0	5.00
6.00	Movable Equipment	143,706	34,878	0	34,878	0	6.00
7.00	Subtotal (sum of lines 1-6)	205,448	186,692	0	186,692	0	7.00
8.00	Reconciling Items	0	0	0	0	0	8.00
9.00	Total (line 7 minus line 8)	205,448	186,692	0	186,692	0	9.00
	Description	Ending Balance	Fully				
			Depreciated				
			Assets				
		6.00	7.00				
	ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES	3					
1.00	Land	0	0				1.00
2.00	Land Improvements	0	0				2.00
3.00	Buildings and Fixtures	213,556	0				3.00
4.00	Building Improvements	0	0				4.00
5.00	Fixed Equipment	0	0				5.00
6.00	Movable Equipment	178,584	0				6.00
7.00	Subtotal (sum of lines 1-6)	392,140	0				7.00
8.00	Reconciling Items	0	0				8.00
9.00	Total (line 7 minus line 8)	392,140	0				9.00

ADJUSTMENTS TO EXPENSES

Period:

Period: From 01/01/2023 To 10/31/2023 Date/Time Prepared: 5/21/2024 4:06 pm

					5/21/2024 4:0	6 pm
				Expense Classification or	Worksheet A	
				To/From Which the Amount is	to be Adjusted	
				',		
	5	(2)			T	
	Description (1)	(2) Basis For	Amount	Cost Center	Line No.	
		Adjustment				
		1.00	2.00	3.00	4.00	
1.00	Investment income on restricted funds	В	-35	CAP REL COSTS - BLDGS &	1.00	1.00
	(chapter 2)			FIXTURES		
2.00	Trade, quantity, and time discounts (chapter		0)	0.00	2.00
	8)					
3.00	Refunds and rebates of expenses (chapter 8)		0		0.00	3.00
4.00	Rental of provider space by suppliers		0		0.00	4.00
4.00	(chapter 8)		0	1	0.00	7.00
5.00	Telephone services (pay stations excluded)		0		0.00	5.00
3.00			U		0.00	3.00
	(chapter 21)		•			
6.00	Television and radio service (chapter 21)		0)	0.00	6.00
7.00	Parking lot (chapter 21)		0)	0.00	7.00
8.00	Remuneration applicable to provider-based	A-8-2	0			8.00
	physician adjustment					
9.00	Home office cost (chapter 21)		0)	0.00	9.00
10.00	sale of scrap, waste, etc. (chapter 23)		0		0.00	10.00
11.00	Nonallowable costs related to certain		0		0.00	
11.00	Capital expenditures (chapter 24)		•		0.00	11.00
12.00	Adjustment resulting from transactions with	A-8-1	-187,121			12.00
12.00		A-0-1	-107,121	-		12.00
12.00	related organizations (chapter 10)		•		0.00	12.00
13.00	Laundry and linen service		0		0.00	
14.00	Revenue - Employee meals		0)		14.00
15.00	Cost of meals - Guests		0			15.00
16.00	Sale of medical supplies to other than		0		0.00	16.00
	patients					
17.00	Sale of drugs to other than patients		0		0.00	17.00
18.00	Sale of medical records and abstracts	В	-676	ADMINISTRATIVE & GENERAL	4.00	18.00
19.00	Vending machines		0		0.00	19.00
20.00	Income from imposition of interest, finance		0		0.00	20.00
20.00	or penalty charges (chapter 21)		ŭ		0.00	
21.00	Interest expense on Medicare overpayments		0		0.00	21.00
21.00	and borrowings to repay Medicare		O	1	0.00	21.00
22.00	overpayments		0	LITTI TZATTON BEVITEN CHE	02.00	22.00
22.00	Utilization reviewphysicians' compensation		U	UTILIZATION REVIEW - SNF	82.00	22.00
22.00	(chapter 21)		•	l	1 00	22.00
23.00	Depreciationbuildings and fixtures		0	CAP REL COSTS - BLDGS &	1.00	23.00
				FIXTURES		
24.00	Depreciationmovable equipment		0	CAP REL COSTS - MOVABLE	2.00	24.00
				EQUIPMENT		
25.00	Other adjustment (specify)		0)	0.00	25.00
25.01	ADVERTISING	Α	-51,670	ADMINISTRATIVE & GENERAL	4.00	25.01
25.02	BAD DEBT	A	,	ADMINISTRATIVE & GENERAL	4.00	
	CORPORATE TAX	A		ADMINISTRATIVE & GENERAL		25.03
25.04	RESIDENT MISSING ITEMS	Ä		ADMINISTRATIVE & GENERAL		25.04
25.05	SETTLEMENT	A		ADMINISTRATIVE & GENERAL	4.00	
		1				
25.06	FINES & PENALTIES	A		ADMINISTRATIVE & GENERAL	4.00	
25.07	OTHER REV - CREDIT CARD CASH BACK	В		ADMINISTRATIVE & GENERAL	4.00	
100.00	Total (sum of lines 1 through 99) (Transfer		-467,849	1		100.00
	to Worksheet A, col. 6, line 100)					
(1) -		7	CMC Dub 1F 1	1		

⁽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.

MYSTIC MEADOWS

In Lieu of Form CMS-2540-10

| Period: | Worksheet A-8-1 |
| From 01/01/2023 | Parts I-II |
| To 10/31/2023 | Date/Time Prepared: | Health Financial Systems MYSTIC ME STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME Provider No.: 315456 OFFICE COSTS

				'	5/21/2024 4	
		Line No.		Center	Expense Items	
		1.00		00	3.00	
	PART I. COSTS INCURRED AND ADJUSTMENTS REQUIF	RED AS A RESULT	OF TRANSACTIO	INS WITH RELATE	D ORGANIZATIONS OR	
	CLAIMED HOME OFFICE COSTS:				1	
1.00			ADMINISTRATIVE	& GENERAL	MANAGEMENT	1.00
2.00		0.00				2.00
3.00		0.00				3.00
4.00		0.00				4.00
5.00		0.00				5.00
6.00		0.00				6.00
7.00		0.00				7.00
8.00		0.00				8.00
9.00		0.00				9.00
10.00	TOTALS (sum of lines 1-9). Transfer column					10.00
	6, line 100 to Worksheet A-8, column 3, line					
	12.			1	,	
		Amount	Amount	Adjustments		
		Allowable In	Included in	(col. 4 minus		
		Cost	Wkst. A, col.	col. 5)		
			5			
		4.00	5.00	6.00		
	PART I. COSTS I NCURRED AND ADJUSTMENTS REQUIF	RED AS A RESULT	OF TRANSACTIO	INS WITH RELATE	D ORGANIZATIONS OR	
	CLAIMED HOME OFFICE COSTS:	404 402	F01 C12	107 121	T	1 00
1.00		404,492	591,613	-187,121		1.00
2.00		0	0	0		2.00
3.00		0	0	0		3.00
4.00		0	0	0		4.00
5.00		0	0	0		5.00
6.00		0	0	0		6.00
7.00		0	0	0		7.00
8.00		0	0	0		8.00
9.00		0	0	0		9.00
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12.	404,492	591,613	-187,121		10.00

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

Provider No.: 315456
From 01/01/2023
To 10/31/2023
To 10/31/2023
From 01/01/2023
From 01/01/2

 			3/21/2024 4:0	o pm
Symbol (1)	Name	Percentage of		
		Ownership		
1.00	2.00	3.00		
 				-

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

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

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

1.00	Α	PHIL BAK	20.00	1.00
2.00	Α	SAM GOLDBERGER	20.00	2.00
3.00	Α	MARK SONNENSCHINE	10.00	3.00
4.00			0.00	4.00
5.00			0.00	5.00
6.00			0.00	6.00
7.00			0.00	7.00
8.00			0.00	8.00
9.00			0.00	9.00
10.00			0.00	10.00
100.00 G. Other (financial or non-financial)			0.00	100.00
specify:				

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

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

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

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

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

1.00		ATLAS	HEALTHCARE	MANAGEMENT	33.30	MANAGEMENT	1.00
2.00		ATLAS	HEALTHCARE	MANAGEMENT	33.30	MANAGEMENT	2.00
3.00		ATLAS	HEALTHCARE	MANAGEMENT	33.40	MANAGEMENT	3.00
4.00					0.00		4.00
5.00					0.00		5.00
6.00					0.00		6.00
7.00					0.00		7.00
8.00					0.00		8.00
9.00					0.00		9.00
10.00					0.00		10.00
100.00	G. Other (financial or non-financial)				0.00		100.00
	specify:						

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

In Lieu of Form CMS-2540-10
Period: Worksheet B
From 01/01/2023 Part I
To 10/31/2033 Part J Health Financial Systems
COST ALLOCATION - GENERAL SERVICE COSTS Provider No.: 315456

						To 10/31/2023	Date/Time Pre	pared:
				CAPITAL REI	LATED COSTS		5/21/2024 4:0	6 pm
		Cost Center Description	Net Expenses for Cost	BLDGS & FIXTURES	MOVABLE EQUIPMENT	EMPLOYEE BENEFITS	Subtotal	
			Allocation	TEXTORES	EQUITMENT	DEILE 113		
			(from Wkst A					
			col. 7)	1.00	2.00	3.00	3A	
	GENER	AL SERVI CE COST CENTERS		1.00	2.00	3.00	<u> </u>	
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	1,912,866	1,912,866				1.00
2.00	1	CAP REL COSTS - MOVABLE EQUIPMENT	0	•		0		2.00
3.00 4.00		EMPLOYEE BENEFITS ADMINISTRATIVE & GENERAL	600,928 1,759,880	0 190,912		0 600,928 0 72,610	l	3.00 4.00
5.00		PLANT OPERATION, MAINT. & REPAIRS	357,545	134,668		0 72,010		
6.00		LAUNDRY & LINEN SERVICE	39,199	47,170		0 3,739		•
7.00	1	HOUSEKEEPING	303,365	69,135		0 44,004		
8.00		DIETARY	737,108	129,771		0 56,035		1
9.00 10.00		NURSING ADMINISTRATION CENTRAL SERVICES & SUPPLY	634,955	0		93,596		1
11.00		PHARMACY	109,005	0			109,005	11.00
12.00		MEDICAL RECORDS & LIBRARY	91	11,486		0 0	11,577	•
13.00		SOCIAL SERVICE	62,505	10,334		0 9,569	82,408	1
14.00		NURSING AND ALLIED HEALTH EDUCATION	0	0		0 0	0	
15.00	-	PATIENT ACTIVITIES	107,045	124,658		0 14,741	246,444	15.00
30.00		SKILLED NURSING FACILITY	3,172,663	1,069,209		0 297,456	4,539,328	30.00
31.00		NURSING FACILITY	0	0 1,003,203		0 237,430	0	31.00
32.00		ICF/IID	0	0		0 0	0	32.00
33.00		OTHER LONG TERM CARE	0	0		0 0	0	33.00
40.00		LARY SERVI CE COST CENTERS	11 200		<u> </u>		11 200	40.00
40.00 41.00	1	RADIOLOGY LABORATORY	11,396 15,813	0		0 0	11,396 15,813	
42.00		INTRAVENOUS THERAPY	0	0		0 0	0	42.00
43.00		OXYGEN (INHALATION) THERAPY	9,356	0		0 0	9,356	•
44.00	1	PHYSICAL THERAPY	247,598	71,403		0	319,001	•
45.00		OCCUPATIONAL THERAPY	331,479	31,039		0	362,518	1
46.00 47.00		SPEECH PATHOLOGY ELECTROCARDIOLOGY	37,025	13,791		0	50,816	
48.00		MEDICAL SUPPLIES CHARGED TO PATIENTS		0		0 0	0	48.00
49.00		DRUGS CHARGED TO PATIENTS	132,208	9,290		0 0	141,498	•
50.00		DENTAL CARE - TITLE XIX ONLY	0	0		0	0	50.00
51.00		SUPPORT SURFACES	0	0		0 0	0	51.00
60.00		TI ENT SERVI CE COST CENTERS CLINIC	l	0		0 0	0	60.00
61.00	1	RURAL HEALTH CLINIC		0		0 0	l e	61.00
62.00	06200							62.00
		REI MBURSABLE COST CENTERS	1		Г			
70.00 71.00		HOME HEALTH AGENCY COST	0 363	0		0 0	0 363	70.00
73.00	07100	AMBULANCE CMHC	9,362	0		0 0	9,362	
73.00		AL PURPOSE COST CENTERS	<u> </u>			0		73.00
80.00		MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00		INTEREST EXPENSE						81.00
82.00	1	UTILIZATION REVIEW - SNF		0				82.00
83.00 89.00	08300	HOSPICE SUBTOTALS (sum of lines 1-84)	10,591,392	1,912,866		0 0 600,928	0 10,591,392	•
05.00	NONRE	I MBURSABLE COST CENTERS	10,331,332	1,312,000		0 000,320	10,331,332	05.00
90.00		GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		0 0	0	90.00
91.00	1	BARBER AND BEAUTY SHOP	0	0		0 0	0	91.00
92.00	1	PHYSICIANS PRIVATE OFFICES	0	0		0	0	92.00
93.00 94.00		NONPAID WORKERS PATIENTS LAUNDRY		0			0	93.00 94.00
98.00	0.5400	Cross Foot Adjustments		0		o o	0	•
99.00		Negative Cost Centers	0	0		0 0	0	99.00
100.00)	TOTAL	10,591,392	1,912,866		0 600,928	10,591,392	100.00

Provider No.: 315456 Period: worksheet B From 01/01/2023 Part I To 10/31/2023 Date/Time Prepared:

				Te	o 10/31/2023	Date/Time Pre 5/21/2024 4:0	
	Cost Center Description	ADMINISTRATIVE	PLANT	LAUNDRY &	HOUSEKEEPING	DIETARY	J Dill
	·	& GENERAL	OPERATION,	LINEN SERVICE			
			MAINT. &				
			REPAIRS				
		4.00	5.00	6.00	7.00	8.00	
	GENERAL SERVI CE COST CENTERS	1		1			
1.00	00100 CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200 CAP REL COSTS - MOVABLE EQUIPMENT						2.00
3.00	00300 EMPLOYEE BENEFITS	2 222 422					3.00
4.00	00400 ADMINISTRATIVE & GENERAL	2,023,402	610 700				4.00
5.00	00500 PLANT OPERATION, MAINT. & REPAIRS	118,407	619,798	1			5.00
6.00	00600 LAUNDRY & LINEN SERVICE	21,280	18,419		F41 0C0		6.00
7.00	00700 HOUSEKEEPING	98,361	26,995		541,860		7.00
8.00 9.00	00800 DIETARY 00900 NURSING ADMINISTRATION	217,954	50,673		47,803	1,239,344 0	8.00
10.00	1 1	172,053	0		0	0	9.00
11.00	01000 CENTRAL SERVICES & SUPPLY 01100 PHARMACY	25,742	0		0	0	11.00
12.00	01200 MEDICAL RECORDS & LIBRARY	2,734	4,485	0	4,231	0	12.00
13.00	01300 SOCIAL SERVICE	19,461	4,483	1	3,807	0	13.00
14.00	01400 NURSING AND ALLIED HEALTH EDUCATION	15,401	7,033	0	3,007	0	14.00
15.00	01500 PATIENT ACTIVITIES	58,200	48,676	_	45,920	0	15.00
13.00	I NPATI ENT ROUTI NE SERVI CE COST CENTERS	30,200	40,070	, ,	43,320		13.00
30.00	03000 SKILLED NURSING FACILITY	1,072,001	417,501	129,807	393,861	1,239,344	30.00
31.00	03100 NURSING FACILITY	0	,,50_	0	0	0	31.00
32.00	03200 ICF/IID	0	0	o o	0	Ö	32.00
33.00	03300 OTHER LONG TERM CARE	0	0	o o	0	Ö	33.00
	ANCI LLARY SERVI CE COST CENTERS		-		-		
40.00	04000 RADIOLOGY	2,691	0	0	0	0	40.00
41.00	04100 LABORATORY	3,734	0	0	0	0	41.00
42.00	04200 INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300 OXYGEN (INHALATION) THERAPY	2,209	0	0	0	0	43.00
44.00	04400 PHYSICAL THERAPY	75,335	27,881	. 0	26,302	0	44.00
45.00	04500 OCCUPATIONAL THERAPY	85,612	12,120	0	11,434	0	45.00
46.00	04600 SPEECH PATHOLOGY	12,001	5,385	0	5,080	0	46.00
47.00	04700 ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900 DRUGS CHARGED TO PATIENTS	33,416	3,628	0	3,422	0	49.00
50.00	05000 DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100 SUPPORT SURFACES	0	0	0	0	0	51.00
	OUTPATI ENT SERVI CE COST CENTERS						
60.00	06000 CLINIC	0	0	0	0	0	60.00
61.00	06100 RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200 FQHC						62.00
70.00	OTHER REI MBURSABLE COST CENTERS	0		0	0	0	70 00
70.00 71.00	07000 HOME HEALTH AGENCY COST 07100 AMBULANCE	2,211	0		0	0	70.00
	07300 CMHC	2,211	0		0	•	73.00
73.00	SPECI AL PURPOSE COST CENTERS	ı o		0	U	0	73.00
80.00	08000 MALPRACTICE PREMIUMS & PAID LOSSES						80.00
	08100 INTEREST EXPENSE						81.00
	08200 UTILIZATION REVIEW - SNF						82.00
83.00	08300 HOSPICE	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	2,023,402	619,798	129,807	541,860		89.00
03.00	NONREI MBURSABLE COST CENTERS	2,023,.02	020,.00		3.2,000	1,255,5	03.00
90.00	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100 BARBER AND BEAUTY SHOP		0	o	0	0	91.00
92.00	09200 PHYSICIANS PRIVATE OFFICES	0	0	o	0	0	92.00
93.00	09300 NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400 PATIENTS LAUNDRY	0	0	0	0	0	94.00
98.00	Cross Foot Adjustments	0	0	0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	99.00
100.00	TOTAL	2,023,402	619,798	129,807	541,860	1,239,344	100.00

Period: worksheet B From 01/01/2023 Part I To 10/31/2023 Date/Time Prepared:

						То	10/31/2023	Date/Time Pre 5/21/2024 4:0	
		Cost Center Description	NURSING	CENTRAL	PHARMACY		MEDICAL	SOCIAL SERVICE	O piii
			ADMINISTRATION	SERVICES &			RECORDS &		
				SUPPLY			LIBRARY		
			9.00	10.00	11.00		12.00	13.00	
4 00		AL SERVI CE COST CENTERS			1				4 00
1.00	1	CAP REL COSTS - BLDGS & FIXTURES							1.00
2.00	1	CAP REL COSTS - MOVABLE EQUIPMENT							2.00
3.00	1	EMPLOYEE BENEFITS							3.00
4.00		ADMINISTRATIVE & GENERAL							4.00
5.00	1	PLANT OPERATION, MAINT. & REPAIRS							5.00
6.00	1	LAUNDRY & LINEN SERVICE							6.00
7.00 8.00	1	HOUSEKEEPING DIETARY							7.00 8.00
9.00	1	NURSING ADMINISTRATION	900,604						9.00
10.00	1	CENTRAL SERVICES & SUPPLY	300,004	134,747					10.00
11.00	1	PHARMACY		154,747		0			11.00
12.00	1	MEDICAL RECORDS & LIBRARY		0		0	23,027		12.00
13.00	1	SOCIAL SERVICE		0		0	0	109,711	
14.00	1	NURSING AND ALLIED HEALTH EDUCATION	0	0		Ö	0	0	14.00
15.00		PATIENT ACTIVITIES	0	0		0	0	0	15.00
		I ENT ROUTI NE SERVI CE COST CENTERS	'						
30.00	03000	SKILLED NURSING FACILITY	900,604	60,893		0	23,027	109,711	30.00
31.00	03100	NURSING FACILITY	0	0		0	0	0	31.00
32.00	03200	ICF/IID	0	0		0	0	0	32.00
33.00		OTHER LONG TERM CARE	0	0		0	0	0	33.00
		LARY SERVI CE COST CENTERS			1				
40.00	1	RADIOLOGY	0	0	•	0	0	0	40.00
41.00		LABORATORY	0	0		0	0	0	41.00
42.00	1	INTRAVENOUS THERAPY	0	0		0	0	0	42.00
43.00 44.00	1	OXYGEN (INHALATION) THERAPY PHYSICAL THERAPY	0	0		0	0	0	43.00 44.00
45.00		OCCUPATIONAL THERAPY		0		0	0	0	45.00
46.00		SPEECH PATHOLOGY		0		0	0	0	46.00
47.00		ELECTROCARDIOLOGY		0		0	0	Ö	47.00
48.00	1	MEDICAL SUPPLIES CHARGED TO PATIENTS		0		0	0	o o	48.00
49.00	1	DRUGS CHARGED TO PATIENTS	0	73,854		0	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	, 0	1	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0		0	0	0	51.00
	OUTPA	TI ENT SERVI CE COST CENTERS							
60.00		CLINIC	0	0	1	0	0	0	60.00
61.00		RURAL HEALTH CLINIC	0	0		0	0	0	61.00
62.00	06200								62.00
70.00		REI MBURSABLE COST CENTERS HOME HEALTH AGENCY COST	l ol	0		0	0	0	70.00
70.00	1	AMBULANCE		0	1	0	0	0	70.00
73.00	07300	i e		0	•	0	0	0	73.00
73.00		AL PURPOSE COST CENTERS	<u> </u>						73.00
80.00		MALPRACTICE PREMIUMS & PAID LOSSES							80.00
81.00		INTEREST EXPENSE							81.00
82.00	08200	UTILIZATION REVIEW - SNF							82.00
83.00	08300	HOSPICE	0	0		0	0		83.00
89.00		SUBTOTALS (sum of lines 1-84)	900,604	134,747		0	23,027	109,711	89.00
00		I MBURSABLE COST CENTERS			1	-			
		GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		0	0	0	
		BARBER AND BEAUTY SHOP	0	0		0	0	0	
92.00	1	PHYSICIANS PRIVATE OFFICES	0	0	1	0	0	0	92.00
93.00 94.00		NONPAID WORKERS PATIENTS LAUNDRY		0		0	0	0	93.00 94.00
98.00	05400	Cross Foot Adjustments		0		J	0		98.00
99.00		Negative Cost Centers		0		0	n	0	
100.00	o	TOTAL	900,604	134,747		0	23,027		
		1		,		1	•		,

Provider No.: 315456 Period: Worksheet B From 01/01/2023 Part I To 10/31/2023 Date/Time Prepared:

						10 10/31/2023	5/21/2024 4:0	
				OTHER GENERAL				
				SERVICE				
		Cost Center Description	NURSING AND	PATIENT	Subtotal	Post Stepdown	Total	
			ALLIED HEALTH	ACTIVITIES		Adjustments		
			EDUCATION	15.00	16.00	17.00	10.00	
	CENED	AL SERVI CE COST CENTERS	14.00	15.00	16.00	17.00	18.00	
1.00		CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	1	CAP REL COSTS - MOVABLE EQUIPMENT						2.00
3.00	1	EMPLOYEE BENEFITS						3.00
4.00	1	ADMINISTRATIVE & GENERAL						4.00
5.00	1	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE						6.00
7.00	00700	HOUSEKEEPING						7.00
8.00		DIETARY						8.00
9.00		NURSING ADMINISTRATION						9.00
10.00	1	CENTRAL SERVICES & SUPPLY						10.00
11.00	1	PHARMACY						11.00
12.00	1	MEDICAL RECORDS & LIBRARY						12.00
13.00	1	SOCIAL SERVICE						13.00
14.00	1	NURSING AND ALLIED HEALTH EDUCATION	0	200 240				14.00
15.00		PATIENT ACTIVITIES	0	399,240				15.00
30.00		ENT ROUTINE SERVICE COST CENTERS SKILLED NURSING FACILITY	0	399,240	0 205 21	7 0	0 205 217	30.00
31.00		NURSING FACILITY	0	399,240		0 0	9,285,317	31.00
32.00		ICF/IID	0	0		0 0	0	32.00
33.00	1	OTHER LONG TERM CARE	0	Ö	1	0 0	Ö	
33.00		LARY SERVI CE COST CENTERS				<u> </u>		33.00
40.00		RADIOLOGY	0	0	14,08	7 0	14,087	40.00
41.00	1	LABORATORY	0	0	19,54	7 0	19,547	1
42.00	04200	INTRAVENOUS THERAPY	0	0		0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	11,56	5 0	11,565	43.00
44.00	04400	PHYSICAL THERAPY	0	0	448,51	9 0	448,519	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	471,68	4 0	471,684	45.00
46.00	1	SPEECH PATHOLOGY	0	0	73,28	2 0	73,282	1
47.00	1	ELECTROCARDIOLOGY	0	0		0	0	1
48.00		MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	255.04	0	0	
49.00		DRUGS CHARGED TO PATIENTS	0	0			255,818	
50.00	1	DENTAL CARE - TITLE XIX ONLY	0	0		0 0	0	1
51.00		SUPPORT SURFACES TI ENT SERVI CE COST CENTERS	0	0		0 0	0	51.00
60.00		CLINIC	0	0		0 0	0	60.00
61.00	1	RURAL HEALTH CLINIC	0		•	0 0	l	61.00
62.00	06200		_	_				62.00
	OTHER	REI MBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0		0		
71.00		AMBULANCE	0					
73.00	07300		0	0		0 0	0	73.00
00.00		AL PURPOSE COST CENTERS						00.00
		MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00 82.00		INTEREST EXPENSE UTILIZATION REVIEW - SNF						81.00 82.00
83.00	1	HOSPICE	0	0		0	0	1
89.00	08300	SUBTOTALS (sum of lines 1-84)	0	1	10,591,39	-		
03.00	NONRE	MBURSABLE COST CENTERS		333,240	10,331,33		10,331,332	05.00
90.00		GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		0 0	0	90.00
91.00		BARBER AND BEAUTY SHOP	0	0		0	0	
92.00		PHYSICIANS PRIVATE OFFICES	0	0		0	0	1
93.00	09300	NONPAID WORKERS	0	0		0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0		0	0	
98.00		Cross Foot Adjustments	0	0		0	0	
99.00		Negative Cost Centers	0	0		0	0	
100.00	1	TOTAL) 0	399,240	10,591,39	2 0	10,591,392	100.00

Health Financial Systems
ALLOCATION OF CAPITAL RELATED COSTS Provider No.: 315456

				To	10/31/2023	Date/Time Pre	
			CAPITAL REL	ATED COSTS		5/21/2024 4:0	o piii
	Cost Center Description	Directly	BLDGS &	MOVABLE	Subtotal	EMPLOYEE	
		Assigned New	FIXTURES	EQUIPMENT		BENEFITS	
		Capital Related Costs					
		0	1.00	2.00	2A	3.00	
	GENERAL SERVI CE COST CENTERS		1.00	2.00	- ZA	3.00	
1.00	00100 CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200 CAP REL COSTS - MOVABLE EQUIPMENT						2.00
3.00	00300 EMPLOYEE BENEFITS	0	0	0	0	0	3.00
4.00	00400 ADMINISTRATIVE & GENERAL	0	190,912	0	190,912	0	4.00
5.00 6.00	00500 PLANT OPERATION, MAINT. & REPAIRS 00600 LAUNDRY & LINEN SERVICE	0	134,668 47,170	0	134,668 47,170	0	5.00 6.00
7.00	00700 HOUSEKEEPING	0	69,135	0	69,135	0	7.00
8.00	00800 DIETARY	o o	129,771	0	129,771	0	8.00
9.00	00900 NURSING ADMINISTRATION	o	0	0	0	0	9.00
10.00	01000 CENTRAL SERVICES & SUPPLY	0	0	0	o	0	10.00
11.00	01100 PHARMACY	0	0	0	0	0	11.00
12.00		0	11,486	0	11,486	0	12.00
13.00		0	10,334	0	10,334	0	13.00
14.00 15.00		0	124 659	0	124 659	0	14.00 15.00
13.00	01500 PATIENT ACTIVITIES I NPATI ENT ROUTI NE SERVI CE COST CENTERS	J U	124,658	U	124,658	0	13.00
30.00		0	1,069,209	0	1,069,209	0	30.00
31.00		o o	0	0	0	0	31.00
32.00	+ I	0	0	0	o	0	32.00
33.00	03300 OTHER LONG TERM CARE	0	0	0	0	0	33.00
	ANCI LLARY SERVI CE COST CENTERS						
40.00	1	0	0	0	0	0	
41.00		0	0	0	0	0	41.00
42.00 43.00	1	0	0	0	0	0	42.00
44.00		0	71,403	0	71,403	0	44.00
45.00		Ö	31,039	0	31,039	0	45.00
46.00		o	13,791	0	13,791	0	46.00
47.00	04700 ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00		0	0	0	0	0	48.00
49.00		0	9,290	0	9,290	0	49.00
50.00		0	0	0	0	0	50.00
51.00		0	0	0	0	0	51.00
60.00	OUTPATI ENT SERVI CE COST CENTERS 06000 CLINIC	0	0	0	ol	0	60.00
61.00	I I		0	0	0	0	61.00
62.00				Š	Ĭ	· ·	62.00
	OTHER REI MBURSABLE COST CENTERS						
70.00	07000 HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	1	0	0	0	0	0	71.00
73.00		0	0	0	0	0	73.00
00 00	SPECIAL PURPOSE COST CENTERS						00 00
80.00	08000 MALPRACTICE PREMIUMS & PAID LOSSES 08100 INTEREST EXPENSE						80.00 81.00
82.00							82.00
83.00	1	0	0	0	0	0	
89.00		o	1,912,866	0	1,912,866	0	
	NONREI MBURSABLE COST CENTERS		, , ,				
	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	
91.00		0	0	0	0	0	
92.00		0	0	0	0	0	
93.00		0	0	0	0	0	
94.00 98.00		١	U U	١	0	Ü	94.00
99.00			n	n	0	0	
100.0		0	1,912,866	Ö	1,912,866		100.00
	•		. ,	· -1	. ,		

Provider No.: 315456

In Lieu of Form CMS-2540-10

Period: Worksheet B
From 01/01/2023 Part II
To 10/31/2023 Date/Time Prepared: 5/21/2024 4:06 pm

							5/21/2024 4:0	o pm
		Cost Center Description	ADMINISTRATIVE	PLANT	LAUNDRY &	HOUSEKEEPING	DIETARY	
			& GENERAL	OPERATION,	LINEN SERVICE			
				MAINT. &				
				REPAIRS				
			4.00	5.00	6.00	7.00	8.00	
		AL SERVI CE COST CENTERS						
1.00	1 .	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00		CAP REL COSTS - MOVABLE EQUIPMENT						2.00
3.00		EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL	190,912					4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	11,172	145,840				5.00
6.00	00600	LAUNDRY & LINEN SERVICE	2,008	4,334	53,512			6.00
7.00	00700	HOUSEKEEPING	9,281	6,352	0	84,768		7.00
8.00	00800	DIETARY	20,564	11,923	0	7,478	169,736	8.00
9.00	00900	NURSING ADMINISTRATION	16,234	0	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	2,429	0	0	0	0	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	258	1,055	0	662	0	12.00
13.00	1 1	SOCIAL SERVICE	1,836	950		596	0	13.00
14.00	1 1	NURSING AND ALLIED HEALTH EDUCATION	0	0		0	0	14.00
15.00	1 1	PATIENT ACTIVITIES	5,491	11,454		7,184	0	15.00
		ENT ROUTI NE SERVI CE COST CENTERS		,		.,=	-	
30.00		SKILLED NURSING FACILITY	101,145	98,238	53,512	61,614	169,736	30.00
31.00		NURSING FACILITY	0	0	0	0	0	31.00
32.00		ICF/IID	0	0	j ő	Ö	0	32.00
		OTHER LONG TERM CARE	0	0	o o	Ö	0	33.00
33.00		LARY SERVI CE COST CENTERS				٠		33.00
40.00		RADIOLOGY	254	0	0	0	0	40.00
41.00		LABORATORY	352	0		Ö	0	41.00
42.00	1	INTRAVENOUS THERAPY	0	0	j ,	Ö	0	42.00
43.00		OXYGEN (INHALATION) THERAPY	208	Ô	Ŏ	Ö	0	43.00
44.00		PHYSICAL THERAPY	7,108	6,561	j o	4,115	0	44.00
45.00		OCCUPATIONAL THERAPY	8,078	2,852	1	1,789	0	45.00
		SPEECH PATHOLOGY	1,132	1,267		795	0	46.00
47.00	1	ELECTROCARDIOLOGY	1,132	1,207	_	0	0	47.00
48.00	1 1	MEDICAL SUPPLIES CHARGED TO PATIENTS		0	l ŏ	0	0	48.00
49.00	1	DRUGS CHARGED TO PATIENTS	3,153	854	1 0	535	0	49.00
50.00		DENTAL CARE - TITLE XIX ONLY	3,133	0		0	0	50.00
51.00		SUPPORT SURFACES		0		0	0	51.00
31.00		TI ENT SERVI CE COST CENTERS	<u> </u>			o _l	0	31.00
60.00		CLINIC	0	0	0	0	0	60.00
61.00	1	RURAL HEALTH CLINIC	0	0		Ö	0	61.00
62.00	06200			·		Ĭ	· ·	62.00
02.00		REI MBURSABLE COST CENTERS						02.00
70.00		HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00		AMBULANCE	209	0		ő	0	71.00
73.00	07300		0	0		-	0	73.00
		AL PURPOSE COST CENTERS	<u> </u>			٠		
80.00		MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00		INTEREST EXPENSE						81.00
82.00		UTILIZATION REVIEW - SNF						82.00
		HOSPICE	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	190,912	145,840	53,512	84,768	169,736	
03.00		I MBURSABLE COST CENTERS	150,512	173,070	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	07,700	105,750	33.00
90 00		GIFT, FLOWER, COFFEE SHOPS & CANTEEN	n	0	0	n	0	90.00
		BARBER AND BEAUTY SHOP		0		0	0	
		PHYSICIANS PRIVATE OFFICES		0	١	0	0	
93.00	1 .	NONPAID WORKERS		0	١	٥	0	93.00
94.00	1 .	PATIENTS LAUNDRY		0	١	0	0	94.00
98.00	03400	Cross Foot Adjustments		0	0	0	0	98.00
99.00		Negative Cost Centers		0	١	٥	0	99.00
100.00		TOTAL	190,912	145,840	53,512	84,768	169,736	
100.00	-1	IVIAE	1 130,312	173,040	1 33,312	07,700	103,730	100.00

In Lieu of Form CMS-2540-10

| Period: | Worksheet B | From 01/01/2023 | Part II | Date/Time Prepared: | 5/21/2024 4:06 pm | Provider No.: 315456

				"	10/31/2023	5/21/2024 4:0	6 pm
	Cost Center Description	NURSING	CENTRAL	PHARMACY	MEDICAL	SOCIAL SERVICE	
		ADMINISTRATION	SERVICES &		RECORDS &		
			SUPPLY		LIBRARY		
		9.00	10.00	11.00	12.00	13.00	
	GENERAL SERVI CE COST CENTERS						
1.00	00100 CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200 CAP REL COSTS - MOVABLE EQUIPMENT						2.00
3.00	00300 EMPLOYEE BENEFITS						3.00
4.00	00400 ADMINISTRATIVE & GENERAL						4.00
5.00	00500 PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600 LAUNDRY & LINEN SERVICE						6.00
7.00	00700 HOUSEKEEPING						7.00
8.00	00800 DIETARY						8.00
9.00	00900 NURSING ADMINISTRATION	16,234					9.00
10.00	01000 CENTRAL SERVICES & SUPPLY	0	2,429				10.00
11.00	1 1	0	0	0			11.00
12.00	1	0	0	0	13,461		12.00
13.00	1 1	0	0	0	0	13,716	1
14.00	1 1	N 0	0	0	0	0	•
15.00		0	0	0	0	0	15.00
	I NPATI ENT ROUTI NE SERVI CE COST CENTERS						
30.00	1	16,234	1,098		13,461	13,716	1
31.00	1	0	0		0	0	31.00
32.00		0	0		0	0	ł
33.00		0	0	0	0	0	33.00
	ANCI LLARY SERVI CE COST CENTERS						
40.00	1	0	0		0	0	
41.00	1	0	0	0	0	0	41.00
42.00	1	0	0	0	0	0	42.00
43.00		0	0	0	0	0	43.00
44.00	1	0	0	0	0	0	44.00
	1	0	0	0	0	0	45.00
46.00	1	0	0	0	0	0	46.00
	04700 ELECTROCARDIOLOGY	0	0	0	0	0	47.00
	04800 MEDICAL SUPPLIES CHARGED TO PATIENT	rs 0	0	0	0	0	48.00
49.00	1	0	1,331		0	0	49.00
	05000 DENTAL CARE - TITLE XIX ONLY	0	0		0	0	50.00
51.00		0	0	0	0	0	51.00
	OUTPATI ENT SERVI CE COST CENTERS		_		-1		
60.00	1 1	0	0		0	0	60.00
61.00	1 1	o o	0	0	0	0	61.00
62.00	,						62.00
7 0 00	OTHER REI MBURSABLE COST CENTERS						
70.00	1 1	0	0		0	0	
71.00	1 1	0	0		0	0	71.00
73.00		0	0	0	0	0	73.00
00 00	SPECI AL PURPOSE COST CENTERS						00.00
	08000 MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	1						81.00
82.00							82.00
	1	16 224	0		0		83.00
89.00		16,234	2,429	0	13,461	13,716	89.00
00.00	NONREI MBURSABLE COST CENTERS	EN 0	<u></u>		21	^	00.00
90.00		EN 0	0	0	0	0	
91.00		0	0	0	0	0	
92.00		0	0	0	0	0	
93.00		0	0	0	0	0	
94.00		0	0	0	O ₁	0	
98.00		0	0	0	۵	_	98.00
99.00	1 1 -	16 334	2 420	0	13 461	13.716	
100.00	0 TOTAL	16,234	2,429	0	13,461	13,716	1100.00

In Lieu of Form CMS-2540-10

Period: Worksheet B
From 01/01/2023 Part II
To 10/31/2023 Date/Time Prepared: Health Financial Systems
ALLOCATION OF CAPITAL RELATED COSTS Provider No.: 315456

Cost Center Description							To 10/31/2023	B Date/Time Pre 5/21/2024 4:0	
CENERAL SERVICE COST CENTERS					OTHER GENERAL			3,22,202	J
ACTIVITIES					SERVICE				
CENTRAL SERVICE COST CENTERS			Cost Center Description			Subtotal		Total	
CENERAL SERM CE COST CENTERS					ACTIVITIES		Adjustments		
CINCRAL SERVICE COST CENTERS					15.00	16.00	17.00	10.00	
1.00		GENER	AL SERVICE COST CENTERS	14.00	13.00	16.00	17.00	10.00	
2.00	1.00	-						I	1.00
3.00 0.0000 EMPLOYEE BENEFITS		1							
4.00 0.000 0.000 DANINISTRATIVE & GENERAL					•				1
6.00 0600 LAINDRY & LINEN SERVICE	4.00	00400	ADMINISTRATIVE & GENERAL						4.00
0.000 0.000 LAINDRY & LINEN SERVICE 0.0000 0.000 0.0000 0.000 0.000 0.0000 0.0000 0.0000 0.0000 0.0000 0.0000		1							5.00
8.00 08000 DETARY	6.00								6.00
9.00	7.00	00700	HOUSEKEEPING						7.00
10.00 10000 CENTRAL SERVICES & SUPPLY	8.00	00800	DIETARY						8.00
11.00 10.100 PHARMACY		1							1
12.00 01200 NEDICAL RECORDS & LIBRARY 13.00 14.00 14.00 14.00 14.00 01400 NURSTING AND ALLIED HEALTH EDUCATION 0 14.8,787 1.746,750 0.00 07.746,750 0.00		1							1
13.00 01300 SOCIAL SERVICE 13.00 148.00 10.00 15.00 01500 NURSING AND ALIED HEALTH EDUCATION 0 148.787 1.746.750 0.1500 17.766.750 0.1500 17.766.750 0.150.00 17.766.750 0.150.00 17.766.750 0.150.00 17.766.750 0.150.0		1	1						1
14.00 01400 NURSING AND ALLIED HEALTH EDUCATION 0 148,787 15.00 1500 PATTENT ACTIVITIES 0 148,787 1,746,750 0 1,746,750 30.00 31		1							
15.00 0.1500 PATIENT ACTIVITIES 0 148,787 1,746,750 0 1,746,750 30.0		1							
IMPAIL ENT ROUTI NE SERVI CE COST CENTERS		1	l e e e e e e e e e e e e e e e e e e e	0	440 707				1
30.00 03000 03000 05000 0 1,746,750 0 0 1,746,750 0 0 31.00 31.00 031.00 031.00 031.00 032.00	15.00		I .	0	148,787				15.00
31.00 03100 NURSING FACILITY 0 0 0 0 0 0 0 32.00 32.00 03200 ICF/ID 0 0 0 0 0 0 0 32.00 33.00 03300 OTFR LONG TERM CARE 0 0 0 0 0 0 0 0 32.00 40.00 04000 RADIOLOGY 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	30 00			0	1/10 707	1 746 75	50	1 746 750	30 00
32.00 03200 ICF/TID				0					1
33.00 03300 OTHER LONG TERN CARE				0	-	•			1
ANCILLARY SERVI CE COST CENTERS				0					
40.00 04000 RADIOLOGY	33.00						<u> </u>	<u>, </u>	33.00
42.00 04200 Carriara Carriar	40.00			0	0	25	54 (254	40.00
43.00 04300 0470EN (INHALATION) THERAPY 0 0 0 0 89,187 0 89,187 0 44.00 04400 PHYSICAL THERAPY 0 0 0 0 89,187 0 89,187 44.00 04500 047.00 04700 04500 04500 04500 04500 04500 04500 047.00 04700 04500	41.00	04100	LABORATORY	0	0	3:	52	352	41.00
44.00 04400 PHYSICAL THERAPY 0 0 89,187 0 89,187 44.00	42.00	04200	INTRAVENOUS THERAPY	0	0		0	0	42.00
45.00 04500 04CUPATIONAL THERAPY 0 0 0 43,758 0 43,758 45.00 46.00 04600 SPECH PATHOLOGY 0 0 0 16,985 0 47.00 04700 ELECTROCARDIOLOGY 0 0 0 0 0 48.00 04800 MEDICAL SUPPLIES CHARGED TO PATIENTS 0 0 0 0 0 48.00 04900 DRUGS CHARGED TO PATIENTS 0 0 0 0 0 50.00 05000 DENTAL CARE - TITLE XIX ONLY 0 0 0 0 0 51.00 05000 DENTAL CARE - TITLE XIX ONLY 0 0 0 0 0 51.00 05000 DENTAL CARE - TITLE XIX ONLY 0 0 0 0 0 51.00 05000 DENTAL CARE - TITLE XIX ONLY 0 0 0 0 0 51.00 05000 DENTAL CARE - TITLE XIX ONLY 0 0 0 0 0 51.00 05000 DENTAL CARE - TITLE XIX ONLY 0 0 0 0 0 51.00 05000 DENTAL CARE - TITLE XIX ONLY 0 0 0 0 0 51.00 05000 DENTAL CARE - TITLE XIX ONLY 0 0 0 0 0 51.00 05000 DENTAL CARE - TITLE XIX ONLY 0 0 0 0 0 51.00 05000 DENTAL CARE - TITLE XIX ONLY 0 0 0 0 0 51.00 05000 DENTAL CARE - TITLE XIX ONLY 0 0 0 0 0 51.00 05000 DENTAL CARE - TITLE XIX ONLY 0 0 0 0 0 51.00 05000 DENTAL CARE - TITLE XIX ONLY 0 0 0 0 0 51.00 05000 DENTAL CARE - TITLE XIX ONLY 0 0 0 0 0 51.00 06100 CLINTC 0 0 0 0 0 0 60.00 06100 CLINTC 0 0 0 0 0 0 60.00 06100 CLINTC 0 0 0 0 0 0 60.00 06100 CLINTC 0 0 0 0 0 60.00 06200 FQHC 0 0 0 0 0 0 60.00 06200 FQHC 0 0 0 0 0 0 60.00 06200 FQHC 0 0 0 0 0 0 60.00 06200 FQHC 0 0 0 0 0 0 60.00 06200 FQHC 0 0 0 0 0 0 60.00 06200 FQHC 0 0 0 0 60.00 06200 06200 06200 06200 06200 06200 60.00	43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	20	08	208	43.00
46.00 04600 SPECH PATHOLOGY 0 0 16,985 0 16,985 45.00				0	0			89,187	44.00
47.00 04700 04700 04700 04700 04700 04700 04700 048.00 04800 04800 04800 04800 04800 04800 04800 04900				0	0				1
48.00 04800 MEDICAL SUPPLIES CHARGED TO PATIENTS 0 0 0 0 0 48.00 49.00 04900 DRUGS CHARGED TO PATIENTS 0 0 0 15,163 0 49.00 04900 DRUGS CHARGED TO PATIENTS 0 0 0 0 50.00 DRUGS CHARGED TO PATIENTS 0 0 0 0 50.00 DRUGS CHARGED TO PATIENTS 0 0 0 0 51.00 05000 DENTAL CARE - TITLE XIX ONLY 0 0 0 0 51.00 DRUGS SUPPORT SURFACES 0 0 0 0 0 51.00 DRUGS SUPPORT SURFACES 0 0 0 0 0 60.00 CLINIC 0 0 0 0 0 61.00 06000 CLINIC 0 0 0 0 0 62.00 DRUGAL HEALTH CLINIC 0 0 0 0 0 62.00 DRUGAL HEALTH CLINIC 0 0 0 0 0 62.00 DRUGAL HEALTH AGENCY COST 0 0 0 0 0 71.00 07000 HOWE HEALTH AGENCY COST 0 0 0 0 0 71.00 07100 AMBULANCE 0 0 0 0 0 71.00 07300 CMHC 0 0 0 0 71.00 O7300 CMHC 0 0 0 0 71.00 O8100 INTEREST EXPENSE 81.00 82.00 08100 INTEREST EXPENSE 82.00 83.00 08100 INTEREST EXPENSE 82.00 83.00 O8100 INTEREST EXPENSE 82.00 84.00 O8100 ITLIZATION REVIEW - SNF 82.00 85.00 SUBTOTALS (sum of lines 1-84) 0 148,787 1,912,866 0 1,912,866 89.00 NONNEE MBURSABLE COST CENTERS 89.00 NONNEE MBURSABLE COST CENTERS 0 0 0 0 0 91.00 09100 BARBER AND BEAUTY SHOP 0 0 0 0 0 91.00 09100 BARBER AND BEAUTY SHOP 0 0 0 0 0 91.00 09200 PHYSICIANS PRIVATE OFFICES 0 0 0 0 0 91.00 09400 PATIENTS LAUNDRY 0 0 0 0 0 93.00 09400 PATIENTS LAUNDRY 0 0 0 0 94.00 09400 PATIENTS LAUNDRY 0 0 0 0 99.00 NOBSTON ON PATIENTS LAUNDRY 0 0 0 0 99.00 NOBSTON ON PATIENTS LAUNDRY 0 0 0 0 99.00 NOS TOTAL DEVICE CEST CENTERS 0 0 0 99.00 NOS TOTAL DEVICE 0 0 0 99.00 NOS TOTAL DEVICE 0 0 0 99.00 NOS TOTAL DEVICE 0 0 0 99.00 09400 PATIENTS LAUNDRY 0 0 0 99.00 09400 PATIENTS LAUNDRY 0 0 0 99.00 094				0	0	16,98	35	1	1
49.00 04900 DRUGS CHARGED TO PATIENTS 0 0 15,163 0 15,163 49.00		1		0	0		0	1	1
50.00 05000 Dental Care - Title XIX ONLY 0 0 0 0 0 0 0 50.00		1		0	0		0	1	1
51.00		1	ł	0	0			1	1
CUTPATI ENT SERVI CE COST CENTERS		1		0			-	1	1
60.00 06000 CLINIC 0 0 0 0 0 0 0 0 0	51.00			0	0		U () 0	31.00
61.00 06100 RURAL HEALTH CLINIC 0 0 0 0 0 0 62.00 62.00 FQHC	60 00			0	0		0 (0	60.00
62.00 COTHER REI MBURSABLE COST CENTERS		1	1	_	-			•	
70.00								1	1
71.00		OTHER	REI MBURSABLE COST CENTERS			•	•	•	
73.00 07300 CMHC 0 0 0 0 0 0 0 0 0	70.00	07000	HOME HEALTH AGENCY COST	0	0		0 (0	70.00
SPECIAL PURPOSE COST CENTERS 80.00	71.00	07100	AMBULANCE	0					71.00
80.00 08000 MALPRACTICE PREMIUMS & PAID LOSSES 80.00 81.00 08100 INTEREST EXPENSE 81.00 82.00 08200 UTILIZATION REVIEW - SNF 82.00 83.00 MoSPICE 0 0 0 0 0 0 0 0 83.00 MoSPICE 0 0 148,787 1,912,866 0 1,9	73.00			0	0		0	0	73.00
81.00 08100 INTEREST EXPENSE						1			
82.00 08200 UTILIZATION REVIEW - SNF 0 0 0 0 0 0 83.00 8									1
83.00 08300 HOSPICE SUBTOTALS (sum of lines 1-84) O 148,787 1,912,866 O 1,912,866 SUBTOTALS (sum of lines 1-84) O 148,787 1,912,866 O 1,912,866 SUBTOTALS (sum of lines 1-84) O 148,787 1,912,866 O 0 1,912,866 SUBTOTALS (sum of lines 1-84) O 148,787 1,912,866 O 0 0 0 0 0 0 0 0 0									
89.00 SUBTOTALS (sum of lines 1-84) 0 148,787 1,912,866 0 1,912,866 89.00		1		0	_				
NONRE MBURSABLE COST CENTERS 90.00 09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN 0 0 0 0 0 0 0 0 0		08300				1 912 86		1	
90.00 09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN 0 0 0 0 0 0 90.00 91.00 92.00 092.00 092.00 PHYSICIANS PRIVATE OFFICES 0 0 0 0 0 0 92.00 93.00 NONPAID WORKERS 0 0 0 0 0 0 93.00 94.00 PATIENTS LAUNDRY 0 0 0 0 0 94.00 98.00 0 0 0 0 0 0 0 98.00 0 0 0 0 0 0 0 0 99.00 0 0 0 0 0 0 0 0 0	05.00	NONRE		<u> </u>	140,707	1,312,00	, o _l	1,312,000	, 05.00
91.00 09100 BARBER AND BEAUTY SHOP 0 0 0 0 91.00 92.00 92.00 09200 PHYSICIANS PRIVATE OFFICES 0 0 0 0 0 92.00 93.00 NONPAID WORKERS 0 0 0 0 0 93.00 94.00 PATIENTS LAUNDRY 0 0 0 0 0 94.00 98.00 99.00 Negative Cost Centers 0 0 0 0 99.00	90.00			0	0		0 (0	90.00
92.00 09200 PHYSICIANS PRIVATE OFFICES 0 0 0 0 92.00 93.00 93.00 94.00 94.00 94.00 94.00 95.00 0 0 0 0 0 0 0 0 0				Ö	Ö		0	1	
93.00 09300 NONPAID WORKERS 0 0 0 0 0 93.00 94.00 94.00 95.00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				0	0		0		
94.00 09400 PATIENTS LAUNDRY 0 0 0 0 94.00 98.00 Cross Foot Adjustments 0 0 0 0 98.00 99.00 Negative Cost Centers 0 0 0 0 99.00				0	0		0	0	
99.00 Negative Cost Centers 0 0 0 99.00	94.00			0	0		0	0	94.00
			Cross Foot Adjustments	0	0		0	0	
100.00 TOTAL 0 148,787 1,912,866 0 1,912,866 100.00				0	0		0	1	
	100.00)	TOTAL	0	148,787	1,912,86	66 (1,912,866	100.00

Health Financial Systems
COST ALLOCATION - STATISTICAL BASIS Provider No.: 315456 Period: Worksheet B-1 From 01/01/2023 To 10/31/2023 Date/Time Prepared:

				Т	o 10/31/2023	Date/Time Pre 5/21/2024 4:0	
		CAPITAL REI	LATED COSTS			7 3/21/2024 4.0	O piii
	Cost Center Description	BLDGS &	MOVABLE	EMPLOYEE	Reconciliation	ADMINISTRATIVE	
		FIXTURES	EQUIPMENT	BENEFITS		& GENERAL	
		(SQUARE FEET)	(SQUARE FEET)	(GROSS		(ACCUM COST)	
		1 00	2.00	SALARIES)	4.4	4.00	
	GENERAL SERVI CE COST CENTERS	1.00	2.00	3.00	4A	4.00	
1.00	00100 CAP REL COSTS - BLDGS & FIXTURES	53,124		1			1.00
2.00	00200 CAP REL COSTS - MOVABLE EQUIPMENT	33,22.	0	,			2.00
3.00	00300 EMPLOYEE BENEFITS	0	0	3,812,328			3.00
4.00	00400 ADMINISTRATIVE & GENERAL	5,302	0	460,640	-2,023,402	8,567,990	4.00
5.00	00500 PLANT OPERATION, MAINT. & REPAIRS	3,740	0	58,226		501,391	5.00
6.00	00600 LAUNDRY & LINEN SERVICE	1,310		23,720		90,108	1
7.00	00700 HOUSEKEEPING	1,920	0	279,165		416,504	1
8.00	00800 DIETARY	3,604	0	355,490		922,914	1
9.00	00900 NURSING ADMINISTRATION	0	0	593,780	0	728,551	1
10.00 11.00	01000 CENTRAL SERVICES & SUPPLY 01100 PHARMACY	0	0		0	109,005	
	01200 MEDICAL RECORDS & LIBRARY	319			0	0 11,577	11.00
13.00	01300 SOCIAL SERVICE	287		60,705	0	82,408	
14.00	01400 NURSING AND ALLIED HEALTH EDUCATION	207		00,703	0	02,400	14.00
	01500 PATIENT ACTIVITIES	3,462	0	93,520	1	246,444	1
25.00	I NPATI ENT ROUTI NE SERVI CE COST CENTERS	3,.02		33,320	1	2.0,	
30.00	03000 SKILLED NURSING FACILITY	29,694	0	1,887,082	. 0	4,539,328	30.00
31.00	03100 NURSING FACILITY	0	0	d c	0	0	31.00
32.00	03200 ICF/IID	0	0	c c	0	0	32.00
33.00	03300 OTHER LONG TERM CARE	0	0) C	0	0	33.00
	ANCI LLARY SERVI CE COST CENTERS						
40.00	04000 RADIOLOGY	0	0	-		11,396	
	04100 LABORATORY	0	0	C	0	15,813	
	04200 INTRAVENOUS THERAPY	0	0		0	0 356	42.00
43.00 44.00	04300 OXYGEN (INHALATION) THERAPY 04400 PHYSICAL THERAPY	1,983			0	9,356 319,001	
	04500 OCCUPATIONAL THERAPY	862]		362,518	1
	04600 SPEECH PATHOLOGY	383			Ö	50,816	1
47.00	04700 ELECTROCARDIOLOGY	0		l č	Ö	0	47.00
	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0		ď	Ö	l ő	48.00
49.00	04900 DRUGS CHARGED TO PATIENTS	258	0	d	0	141,498	1
50.00	05000 DENTAL CARE - TITLE XIX ONLY	0	0	ıl c	0	0	50.00
51.00	05100 SUPPORT SURFACES	0	0	C	0	0	51.00
	OUTPATI ENT SERVI CE COST CENTERS						
60.00	06000 CLINIC	0		1			60.00
61.00	06100 RURAL HEALTH CLINIC	0	0	C	0	0	61.00
62.00	06200 FQHC						62.00
70.00	07000 HOME HEALTH AGENCY COST		0	C	0	0	70.00
70.00	07100 AMBULANCE	0		1			
	07300 CMHC	0					73.00
73.00	SPECI AL PURPOSE COST CENTERS			1		<u> </u>	73.00
80.00	08000 MALPRACTICE PREMIUMS & PAID LOSSES						80.00
	08100 INTEREST EXPENSE						81.00
82.00	08200 UTILIZATION REVIEW - SNF						82.00
	08300 HOSPICE	0	0	ol c	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	53,124	0	3,812,328	-2,023,402	8,567,990	89.00
	NONREI MBURSABLE COST CENTERS						
	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	1			1
	09100 BARBER AND BEAUTY SHOP	0	0	l c	0	0	
92.00	09200 PHYSICIANS PRIVATE OFFICES	0	0		0	0	
93.00	09300 NONPAID WORKERS				0	0	
94.00 98.00	09400 PATIENTS LAUNDRY Cross Foot Adjustments			1	1	0	94.00 98.00
99.00	Negative Cost Centers						99.00
102.00		1,912,866	0	600,928		2,023,402	
102.00	Part I)	1,312,300				2,023,402	
103.00	1 1 -	36.007567	0.000000	0.157628	1	0.236158	103.00
104.00		1				190,912	
	Part II)	1					
105.00				0.000000	1	0.022282	105.00
		1	I	I	1	I	I

Provider No.: 315456

Period: From 01/01/2023 To 10/31/2023 Date/Time Prepared:

				Т	o 10/31/2023	Date/Time Pre 5/21/2024 4:0	
	Cost Center Description	PLANT	LAUNDRY &	HOUSEKEEPING	DIETARY	NURSING	Dill.
		OPERATION,	LINEN SERVICE	(SQUARE FEET)	(MEALS SERVED)	ADMINISTRATION	
		MAINT. &	(POUNDS OF			_	
		REPAIRS	LAUNDRY)			(DIRECT	
		(SQUARE FEET)	6.00	7.00	9 00	NURSING)	
	GENERAL SERVI CE COST CENTERS	5.00	6.00	7.00	8.00	9.00	
1.00	00100 CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200 CAP REL COSTS - MOVABLE EQUIPMENT						2.00
3.00	00300 EMPLOYEE BENEFITS						3.00
4.00	00400 ADMINISTRATIVE & GENERAL						4.00
5.00	00500 PLANT OPERATION, MAINT. & REPAIRS	44,082					5.00
6.00	00600 LAUNDRY & LINEN SERVICE	1,310	30,489				6.00
7.00	00700 HOUSEKEEPING	1,920		40,852			7.00
8.00	00800 DIETARY	3,604	0	3,604	91,467		8.00
9.00	00900 NURSING ADMINISTRATION	0	0	0	0	86,468	9.00
10.00	01000 CENTRAL SERVICES & SUPPLY	0	0	0	0	0	10.00
11.00 12.00	01100 PHARMACY 01200 MEDICAL RECORDS & LIBRARY	319	0	319	0	0	11.00 12.00
13.00	01300 SOCIAL SERVICE	287	0	287		0	13.00
14.00	01400 NURSING AND ALLIED HEALTH EDUCATION	0	0	207	o o	0	14.00
15.00	01500 PATIENT ACTIVITIES	3,462	l o	3,462	0	0	15.00
	I NPATI ENT ROUTI NE SERVI CE COST CENTERS	, ,,,,,	-	, ,,,,,			
30.00	03000 SKILLED NURSING FACILITY	29,694	30,489	29,694	91,467	86,468	30.00
31.00	03100 NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200 ICF/IID	0	0	0	0	0	32.00
33.00	03300 OTHER LONG TERM CARE	0	0	0	0	0	33.00
	ANCI LLARY SERVI CE COST CENTERS	1		_	1	_	
40.00	04000 RADIOLOGY	0	0	0	0	0	40.00
41.00 42.00	04100 LABORATORY	0	0	0	0	0	41.00
43.00	04200 INTRAVENOUS THERAPY 04300 OXYGEN (INHALATION) THERAPY	0	0	0	0	0	42.00 43.00
44.00	04400 PHYSICAL THERAPY	1,983	0	1,983	0	0	44.00
45.00	04500 OCCUPATIONAL THERAPY	862	0	862		Ö	45.00
46.00	04600 SPEECH PATHOLOGY	383	Ö	383		0	46.00
47.00	04700 ELECTROCARDIOLOGY	0	0	0		0	47.00
48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900 DRUGS CHARGED TO PATIENTS	258	0	258	0	0	49.00
50.00	05000 DENTAL CARE - TITLE XIX ONLY	0		0		0	50.00
51.00	05100 SUPPORT SURFACES	0	0	0	0	0	51.00
CO 00	OUTPATI ENT SERVI CE COST CENTERS					0	60.00
60.00 61.00	06000 CLINIC 06100 RURAL HEALTH CLINIC	0		0		0	60.00 61.00
62.00	06200 FOHC		0	1	0	U	62.00
02.00	OTHER REI MBURSABLE COST CENTERS						02.00
70.00	07000 HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100 AMBULANCE	0	1			0	71.00
	07300 CMHC	0				0	73.00
	SPECI AL PURPOSE COST CENTERS						
	08000 MALPRACTICE PREMIUMS & PAID LOSSES						80.00
	08100 INTEREST EXPENSE						81.00
	08200 UTILIZATION REVIEW - SNF						82.00
83.00	08300 HOSPICE	44.003	20 400	40.053	01 467	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	44,082	30,489	40,852	91,467	86,468	89.00
90.00	NONREI MBURSABLE COST CENTERS 09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100 BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200 PHYSICIANS PRIVATE OFFICES	0	0	ĺ	Ö	ő	92.00
93.00	09300 NONPAID WORKERS	0	Ö	0	0	0	93.00
94.00	09400 PATIENTS LAUNDRY	0	0	0	0	0	94.00
98.00	Cross Foot Adjustments						98.00
99.00	Negative Cost Centers						99.00
102.00		619,798	129,807	541,860	1,239,344	900,604	102.00
102.00	Part I)	14 000115	4 357503	12 202077	12 540630	10 415460	102 00
103.00		14.060115				10.415460	
104.00	Cost to be allocated (per Wkst. B, Part II)	145,840	53,512	84,768	169,736	16,234	104.00
105.00		3.308380	1.755125	2.075002	1.855708	0.187746	105.00
	II)	3.300300		2.07,5502	2.0337.00	31207740	
		•	•	'	'	ı	

In Lieu of Form CMS-2540-10

Period: | Worksheet B-1
From 01/01/2023 | To 10/31/2023 | To 10/31/2022 | To 10/31/2022 | To 10/31/2022 | To 10/31/2022 | To 10/3 Health Financial Systems
COST ALLOCATION - STATISTICAL BASIS Provider No.: 315456

					rom 01/01/2023 to 10/31/2023	Date/Time Pre 5/21/2024 4:0	
	Cost Center Description	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (TIME SPENT)	SOCIAL SERVICE (TIME SPENT)	ALLIED HEALTH EDUCATION (ASSIGNED TIME)	
	CENEDAL SEDVI CE COST CENTEDS	10.00	11.00	12.00	13.00	14.00	
1.00	GENERAL SERVI CE COST CENTERS 00100 CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200 CAP REL COSTS - MOVABLE EQUIPMENT						2.00
3.00	00300 EMPLOYEE BENEFITS						3.00
4.00	00400 ADMINISTRATIVE & GENERAL						4.00
5.00	00500 PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600 LAUNDRY & LINEN SERVICE						6.00
7.00	00700 HOUSEKEEPING						7.00
8.00 9.00	00800 DIETARY 00900 NURSING ADMINISTRATION						8.00
10.00	01000 CENTRAL SERVICES & SUPPLY	241,213					10.00
11.00	01100 PHARMACY	0	0				11.00
12.00	01200 MEDICAL RECORDS & LIBRARY	0	0	30,489			12.00
13.00	01300 SOCIAL SERVICE	0	0	0	30,489		13.00
14.00	01400 NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	
15.00	01500 PATIENT ACTIVITIES	0	0	0	0	0	15.00
20.00	NPATI ENT ROUTI NE SERVI CE COST CENTERS	100 005		20.480	20 480	0	30.00
30.00 31.00	03000 SKILLED NURSING FACILITY 03100 NURSING FACILITY	109,005	0		, ,		30.00
	03200 ICF/IID		0		-	0	1
	03300 OTHER LONG TERM CARE	l ő	0		-		33.00
	ANCI LLARY SERVI CE COST CENTERS	· · · · · · · · · · · · · · · · · · ·					
40.00	04000 RADIOLOGY	0	0	0	0	0	40.00
41.00	04100 LABORATORY	0	0	0	0	0	41.00
	04200 INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00 44.00	04300 OXYGEN (INHALATION) THERAPY 04400 PHYSICAL THERAPY	0	0		0	0	43.00
45.00	04500 OCCUPATIONAL THERAPY		0		0		45.00
	04600 SPEECH PATHOLOGY	l o	0	ا	Ö	Ö	46.00
47.00	04700 ELECTROCARDIOLOGY	o	0	O	0	0	47.00
48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900 DRUGS CHARGED TO PATIENTS	132,208	0	0	0	0	49.00
50.00	05000 DENTAL CARE - TITLE XIX ONLY	0	0	0	-	0	50.00
51.00	05100 SUPPORT SURFACES OUTPATI ENT SERVI CE COST CENTERS	U U	0	0	0	0	51.00
60.00	06000 CLINIC	0		0	0	0	60.00
61.00	06100 RURAL HEALTH CLINIC	o	0			l	1
62.00	06200 FQHC						62.00
	OTHER REI MBURSABLE COST CENTERS	,		,			
	07000 HOME HEALTH AGENCY COST	0	0				70.00
71.00	07100 AMBULANCE	0	0			l	1
73.00	07300 CMHC SPECI AL PURPOSE COST CENTERS	U _I	U		0		73.00
80.00	08000 MALPRACTICE PREMIUMS & PAID LOSSES						80.00
	08100 INTEREST EXPENSE						81.00
82.00	08200 UTILIZATION REVIEW - SNF						82.00
83.00	08300 HOSPICE	0	0		0	0	
89.00	SUBTOTALS (sum of lines 1-84)	241,213	0	30,489	30,489	0	89.00
00 00	NONREI MBURSABLE COST CENTERS						00.00
	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN 09100 BARBER AND BEAUTY SHOP		0	•	0	0	
	09200 PHYSICIANS PRIVATE OFFICES		0	"	0	0	
93.00	09300 NONPAID WORKERS	l ol	0	l o	Ö	ő	1
94.00	09400 PATIENTS LAUNDRY	0	0	0	0	0	
98.00	Cross Foot Adjustments						98.00
99.00	Negative Cost Centers	434 7:-	_	22.55	400 ===	_	99.00
102.00		134,747	0	23,027	109,711	0	102.00
103.00	Part I) Unit cost multiplier (Wkst. B, Part I)	0.558622	0.000000	0.755256	3.598380	0.000000	103 00
103.00		2,429	0.000000	13,461		l	104.00
_01.00	Part II)	[2,123	· ·	15, 101	15,710		
105.00	1	0.010070	0.000000	0.441503	0.449867	0.000000	105.00

Health Financial Systems
COST ALLOCATION - STATISTICAL BASIS MYSTIC MEADOWS In Lieu of Form CMS-2540-10 Period: Worksheet B-1 From 01/01/2023 To 10/31/2023 Date/Time Prepared: 5/21/2024 4:06 pm Provider No.: 315456

				5/21/2024 4:06 pm
	<u> </u>	OTHER GENERAL		
		SERVICE		
	Cost Center Description	PATIENT		
	·	ACTIVITIES		
		(PATIENT		
		CENSUS)		
		15.00		
	GENERAL SERVI CE COST CENTERS			
1.00	00100 CAP REL COSTS - BLDGS & FIXTURES			1.00
2.00	00200 CAP REL COSTS - MOVABLE EQUIPMENT			2.00
3.00	00300 EMPLOYEE BENEFITS			3.00
4.00	00400 ADMINISTRATIVE & GENERAL	1		4.00
5.00	00500 PLANT OPERATION, MAINT. & REPAIRS	1		5.00
6.00	00600 LAUNDRY & LINEN SERVICE	1		6.00
7.00	00700 HOUSEKEEPING	1		7.00
8.00	00800 DIETARY			8.00
9.00	00900 NURSING ADMINISTRATION			9.00
	01000 CENTRAL SERVICES & SUPPLY			10.00
	01100 PHARMACY	1		11.00
	01200 MEDICAL RECORDS & LIBRARY	1		12.00
	01300 SOCIAL SERVICE	i		13.00
	01400 NURSING AND ALLIED HEALTH EDUCATION	1		14.00
	01500 PATIENT ACTIVITIES	30,489		15.00
13.00	I NPATI ENT ROUTI NE SERVI CE COST CENTERS	30,403		13.00
30 00	03000 SKILLED NURSING FACILITY	30,489		30.00
	03100 NURSING FACILITY	0,469		31.00
	03200 ICF/IID			32.00
	03300 OTHER LONG TERM CARE			33.00
33.00	ANCI LLARY SERVI CE COST CENTERS			33.00
40 00	04000 RADIOLOGY	0		40.00
	04100 LABORATORY			41.00
	04200 INTRAVENOUS THERAPY			42.00
	04300 OXYGEN (INHALATION) THERAPY			43.00
	04400 PHYSICAL THERAPY			44.00
	04500 OCCUPATIONAL THERAPY	0		45.00
	04600 SPEECH PATHOLOGY	0		46.00
	04700 ELECTROCARDIOLOGY	0		47.00
	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0		48.00
	04900 DRUGS CHARGED TO PATIENTS	0		49.00
	05000 DENTAL CARE - TITLE XIX ONLY	0		50.00
	05100 SUPPORT SURFACES	0		51.00
32.00	OUTPATI ENT SERVI CE COST CENTERS	<u> </u>		32.00
60.00	06000 CLINIC	0		60.00
	06100 RURAL HEALTH CLINIC	0		61.00
	06200 FQHC			62.00
	OTHER REI MBURSABLE COST CENTERS			
70.00	07000 HOME HEALTH AGENCY COST	0		70.00
	07100 AMBULANCE	0		71.00
	07300 CMHC	0		73.00
	SPECI AL PURPOSE COST CENTERS	·		
80.00	08000 MALPRACTICE PREMIUMS & PAID LOSSES			80.00
81.00	08100 INTEREST EXPENSE			81.00
82.00	08200 UTILIZATION REVIEW - SNF			82.00
83.00	08300 HOSPICE	0		83.00
89.00	SUBTOTALS (sum of lines 1-84)	30,489		89.00
	NONREI MBURSABLE COST CENTERS			
90.00	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0		90.00
91.00	09100 BARBER AND BEAUTY SHOP	0		91.00
	09200 PHYSICIANS PRIVATE OFFICES	0		92.00
93.00	09300 NONPAID WORKERS	0		93.00
94.00	09400 PATIENTS LAUNDRY	0		94.00
98.00	Cross Foot Adjustments			98.00
99.00	Negative Cost Centers			99.00
102.00		399,240		102.00
	Part I)			
103.00		13.094559		103.00
104.00	Cost to be allocated (per Wkst. B,	148,787		104.00
	Part II)			
105.00	Unit cost multiplier (Wkst. B, Part	4.880022		105.00

Health Financial Systems		MYSTIC MEADOWS	In Lieu of Form CMS-2540-10
	DATTO OF COST TO CHARCES FOR	ANCTILARY AND OUTDATTENT COST CENTERS Drovider No : 315456	Donied: Workshoot C

Hearth Financial Systems MYSTIC MEADOWS		III LIE	u or Form CMS-2	2340-10
RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS Provider		Period: From 01/01/2023	Worksheet C	
		To 10/31/2023	Date/Time Prep	
			5/21/2024 4:06	6 pm
Cost Center Description	Total (from	Total Charges		
	Wkst. B, Pt I	,	divided by	
	col. 18)		col. 2	
	1.00	2.00	3.00	
ANCI LLARY SERVI CE COST CENTERS				
40.00 04000 RADIOLOGY	14,08	7 0	0.000000	40.00
41.00 04100 LABORATORY	19,54	7 6,366	3.070531	41.00
42.00 04200 INTRAVENOUS THERAPY		0	0.000000	42.00
43.00 04300 OXYGEN (INHALATION) THERAPY	11,56	5 0	0.000000	43.00
44.00 04400 PHYSICAL THERAPY	448,51	9 323,549	1.386248	44.00
45.00 04500 OCCUPATIONAL THERAPY	471,68	486,884	0.968781	45.00
46.00 04600 SPEECH PATHOLOGY	73,28	2 103,591	0.707417	46.00
47.00 04700 ELECTROCARDIOLOGY		0	0.000000	47.00
48.00 04800 MEDICAL SUPPLIES CHARGED TO PATIENTS		0	0.000000	48.00
49.00 04900 DRUGS CHARGED TO PATIENTS	255,81	8 64,260	3.980984	49.00
50.00 05000 DENTAL CARE - TITLE XIX ONLY		0	0.000000	50.00
51.00 05100 SUPPORT SURFACES		0	0.000000	51.00
OUTPATI ENT SERVI CE COST CENTERS	•			
60.00 06000 CLINIC		0 0	0.000000	60.00
61.00 06100 RURAL HEALTH CLINIC			i	61.00
62.00 06200 FQHC				62.00
71.00 07100 AMBULANCE	11,57	3 0	0.000000	
100.00 Total	1,306,07			100.00
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-1	. '	

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS	Provider		Period: From 01/01/2023 To 10/31/2023			
		Title 2	XVIII (1)	Skilled Nursing Facility	PPS	
		Health Care Pr	ogram Charges	Health Care	Program Cost	
	Ratio of Cost to Charges (Fr. Wkst. C Column 3)	Part A	Part B	Part A (col. 1 x col. 2)	Part B (col. 1 x col. 3)	
	1.00	2.00	3.00	4.00	5.00	
PART I - CALCULATION OF ANCILLARY AND OUTPAT	TI ENT COST					4
ANCI LLARY SERVI CE COST CENTERS	2 22222					
40.00 04000 RADIOLOGY	0.000000			0 0	0	
41.00 04100 LABORATORY	3.070531			0 19,547	0	
42.00 04200 INTRAVENOUS THERAPY	0.000000			0	0	
43.00 04300 OXYGEN (INHALATION) THERAPY 44.00 04400 PHYSICAL THERAPY	0.000000			0 103 076	0	
44.00 04400 PHYSICAL THERAPY 45.00 04500 OCCUPATIONAL THERAPY	1.386248 0.968781	132,066 150,655		0 183,076 0 145,952	0	1
46.00 04600 SPEECH PATHOLOGY	0.707417	50,618		0 35,808	0	
47.00 04700 ELECTROCARDIOLOGY	0.000000			0 33,808	0	1
48.00 04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000			0 0	0	
49.00 04900 DRUGS CHARGED TO PATIENTS	3.980984	l .		0 204,057	0	
50.00 05000 DENTAL CARE - TITLE XIX ONLY	0.000000			0	Ĭ	50.00
51.00 05100 SUPPORT SURFACES	0.000000	l .		0	0	
OUTPATI ENT SERVI CE COST CENTERS		-,		-		1
60.00 06000 CLINIC	0.000000	0		0 0	0	60.00
61.00 06100 RURAL HEALTH CLINIC						61.00
62.00 06200 FQHC						62.00
71.00 07100 AMBULANCE (2)	0.000000			0	0	71.00
100.00 Total (Sum of lines 40 - 71)		390,963		0 588,440	l n	100.00

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

	Financial Systems	MYSTIC M				u of Form CMS-2	2340 10
APPORT	IONMENT OF ANCILLARY AND OUTPATIENT COSTS		Provider	No.: 315456	Period: From 01/01/2023	Worksheet D Parts II-III	
					To 10/31/2023		pared:
						5/21/2024 4:0	6 pm
			Titl	e XVIII	Skilled Nursing Facility	PPS	
	Cost Center Description						
						1.00	
	PART II - APPORTIONMENT OF VACCINE COST						1
1.00	Drugs charged to patients - ratio of co			t C, column 3	, line 49)	3.980984	
2.00	Program vaccine charges (From your rec					654	
3.00	Program costs (Line 1 x line 2) (Title	XVIII, PPS pro	viders, transf	er this amoun	t to Worksheet	2,604	3.00
	E, Part I, line 18)	T-+-1 C+		D-+	Dunnam Brut A	Daut A N	
	Cost Center Description	Total Cost (From Wkst. B,	Nursing &	Ratio of Nursing &	Cost (From	Part A Nursing & Allied	
			(From Wkst. B,			Health Costs	
		18		Costs to Total		for Pass	
		10	14)	Costs - Part		Through (Col.	
			,	(Co1. 2 / Co		3 x Col. 4)	
				1)			
		1.00	2.00	3.00	4.00	5.00	
	PART III - CALCULATION OF PASS THROUGH COSTS FOR NURSING & ALLIED HEALTH						
	ANCI LLARY SERVI CE COST CENTERS						
	04000 RADIOLOGY	14,087		0.0000		0	
	04100 LABORATORY	19,547	0	0.0000		0	1
	04200 INTRAVENOUS THERAPY	0	,	0.0000		0	
	04300 OXYGEN (INHALATION) THERAPY	11,565		0.0000		0	43.00
	04400 PHYSICAL THERAPY	448,519		0.0000			44.00
	04500 OCCUPATIONAL THERAPY	471,684		0.0000			45.00
	04600 SPEECH PATHOLOGY	73,282	0	0.0000	,	1	46.00
	04700 ELECTROCARDIOLOGY	0	0	0.0000		0	47.00
	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	255 010	0	0.0000		0	
	04900 DRUGS CHARGED TO PATIENTS 05000 DENTAL CARE - TITLE XIX ONLY	255,818		0.0000		0	
	05100 SUPPORT SURFACES			0.0000		0	
100.00		1,294,502			588,440		100.00
TOO.00		1,294,302	1	1	300,440	, 0,	1700.00

Health	Financial Systems MYSTIC MEADO	WS	In Lie	u of Form CMS-2	2540-10
СОМРИТ					pared: 6 pm
		Title XVIII	Skilled Nursing	PPS	
			Facility		
				1.00	
	PART I CALCULATION OF INPATIENT ROUTINE COSTS				
	I NPATI ENT DAYS				l
1.00	Inpatient days including private room days			30,489	1.00
2.00	Private room days			0	2.00
3.00	Inpatient days including private room days applicable to the Pr	ogram		3,593	3.00
4.00	Medically necessary private room days applicable to the Program	1		0	4.00
5.00	Total general inpatient routine service cost			9,285,317	5.00
	PRI VATE ROOM DI FFERENTI AL ADJUSTMENT				
6.00	6.00 General inpatient routine service charges				
7.00	·				
8.00 Enter private room charges from your records					8.00
9.00 Average private room per diem charge (Private room charges line 8 divided by private room days, line					9.00

10.00

11.00

12.00

13.00

14.00

15.00

17.00

19.00

20.00

21.00

22.00

23.00

24.00

25.00

26.00

27.00

28.00

0.00

0.00

0.00

304.55

1,094,248

1,094,248

1,746,750

57.29

205,843

888,405

0 9,285,317

> 0 18.00

0 888,405

22.00 Program capital related cost (Line 3 times line 21) Inpatient routine service cost (Line 19 minus line 22) Aggregate charges to beneficiaries for excess costs (From provider records) 24.00 25.00 Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24) 26.00 | Enter the per diem limitation (1)

General inpatient routine service cost net of private room cost differential (Line 5 minus line 14)

Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18,

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

Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)

Average semi-private room per diem charge (Semi-private room charges line 10, divided by

Average per diem private room charge differential (Line 9 minus line 11)

Adjusted general inpatient service cost per diem (Line 15 divided by line 1)

Total program general inpatient routine service cost (Line 17 plus line 18)

Medically necessary private room cost applicable to program (line 4 times line 13)

Average per diem private room cost differential (Line 7 times line 12)

Private room cost differential adjustment (Line 2 times line 13)

Enter semi-private room charges from your records

Program routine service cost (Line 3 times line 16)

line 30 for SNF; line 31 for NF, or line 32 for ICF/IID)

Per diem capital related costs (Line 20 divided by line 1)

PROGRAM I NPATI ENT ROUTI NE SERVI CE COSTS

semi-private room days)

		1.00	
	PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH		
1.00	Total SNF inpatient days	30,489	1.00
2.00	Program inpatient days (see instructions)	3,593	2.00
3.00	Total nursing & allied health costs. (see instructions)(Do not complete for titles V or XIX)	0	3.00
4.00	Nursing & allied health ratio. (line 2 divided by line 1)	0.117846	4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)	0	5.00

10.00

11.00

12.00

13.00

14.00

15.00

17.00

18.00

19.00

20.00

21.00

27.00

28.00

Health Financial Systems	MYSTIC MEADO	WS	In Lie	u of Form CMS-2540-10
CALCULATION OF REIMBURSEMENT SETTLEMENT FO	R TITLE XVIII	Provider No.: 315456	From 01/01/2023	Worksheet E Part I Date/Time Prepared:

		Title XVIII	Skilled Nursing Facility	PPS	
			Facility		
				1.00	
	PART A - I NPATI ENT SERVI CE PPS PROVI DER COMPUTATI ON OF REI MBURS	EMENT		2.00	
1.00	Inpatient PPS amount (See Instructions)			2,545,114	1.00
2.00	Nursing and Allied Health Education Activities (pass through pa		0	2.00	
3.00	Subtotal (Sum of lines 1 and 2)		2,545,114	3.00	
4.00	Primary payor amounts			0	4.00
5.00	Coinsurance			504,646	5.00
6.00	Allowable bad debts (From your records)			236,175	
7.00	Allowable Bad debts for dual eligible beneficiaries (See instru	ctions)		104,016	
8.00	Adjusted reimbursable bad debts. (See instructions)			153,514	
9.00	Recovery of bad debts - for statistical records only			0	9.00
10.00	Utilization review			0	10.00
11.00	Subtotal (See instructions)			2,193,982	11.00
12.00	Interim payments (See instructions)			2,248,314	
13.00	Tentative adjustment			0	
14.00	OTHER adjustment (See instructions)			0	14.00
14.50	Demonstration payment adjustment amount before sequestration			0	14.50
14.55	Demonstration payment adjustment amount after sequestration			0	14.55
14.75	Sequestration for non-claims based amounts (see instructions)			3,070	14.75
14.99	Sequestration amount (see instructions)		40,809	14.99	
15.00	Balance due provider/program (see Instructions)		-98,211	15.00	
16.00	Protested amounts (Nonallowable cost report items in accordance			0	16.00
	PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LESSER	OF COST OR CHARGES -	TITLE XVIII ONLY		
17.00					17.00
	Vaccine cost (From Wkst D, Part II, line 3)			2,604	
	Total reasonable costs (Sum of lines 17 and 18)			2,604	
20.00	1			654	
	Cost of covered services (Lesser of line 19 or line 20)			654	
	Primary payor amounts			0	
	Coinsurance and deductibles			0	23.00
	Allowable bad debts (From your records)			0	
	Allowable Bad debts for dual eligible beneficiaries (see instru	ctions)		0	24.01
	Adjusted reimbursable bad debts (see instructions)			0	
	Subtotal (Sum of lines 21 and 24, minus lines 22 and 23)			654	
	Interim payments (See instructions)			641	
	Tentative adjustment		0		
	Other Adjustments (See instructions) Specify		0	28.00	
28.50				0	28.50
	Demonstration payment adjustment amount after sequestration			0	
	Sequestration amount (see instructions)			13	
	Balance due provider/program (see instructions)	a with our put 15 3	coction 115 3	0	29.00
30.00	Protested amounts (Nonallowable cost report items) in accordance	e with CMS Pub.15-2,	Section 115.2	0	30.00

From 01/01/2023 To 10/31/2023 Date/Time Prepared: 5/21/2024 4:06 pm

Title XVIII Skilled Nursing

Nursing PPS

		Inpatien	t Part A	Facility Par	+ P	
					СВ	
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
		1.00	2.00	3.00	4.00	
00	Total interim payments paid to provider		2,263,065		641	1
00	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero		0		0	2.
00	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1) Program to Provider					3
1	ADJUSTMENTS TO PROVIDER		0		0	3
02	, and the state of		0		o o	3
03			0		ő	3
)4			0		o o	3
55			0		o o	3
- 1	Provider to Program				-	
0	ADJUSTMENTS TO PROGRAM	09/12/2023	14,751		0	3
1			0		0	3
2			0		0	3
3			0		0	3
4			0		0	3
9	Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		-14,751		0	3
00	Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B)		2,248,314		641	4
	TO BE COMPLETED BY CONTRACTOR					
	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					5
ļ	Program to Provider					
1	TENTATIVE TO PROVIDER		0		0	
)2			0		0	5
3			0		0	
	Provider to Program					
0	TENTATIVE TO PROGRAM		0		0	5
1			0		0	5
9	Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		0		0	
0	Determined net settlement amount (balance due) based on the cost report. (1)					(
1	PROGRAM TO PROVIDER		0		0	6
2	PROVIDER TO PROGRAM		98,211		0	6
00	Total Medicare program liability (see instructions)		2,150,103		641	7
			Contract	or Name	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.

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

Provider No.: 315456

Period: From 01/01/2023 To 10/31/2023 Date/Time Prepared: 5/21/2024 4:06 pm

ıy)					5/21/2024 4:0	6 p
		General Fund	Specific E Purpose Fund	ndowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
Asse	ets RENT ASSETS					1
	h on hand and in banks	466,687	0	0	0	1 1
0 Temp	porary investments	0	0	o	0	
	es receivable	0	0	0	0	
	ounts receivable	2,948,591	0	0	0	
	er receivables	24,097	0	0	0	
	s: allowances for uncollectible notes and accounts eivable	-262,756	0	٥	0	
	entory	0	0	٥	0	
4	paid expenses	106,266	Ö	ől	Ö	
	er current assets	48,246		Ö	0	
00 Due	from other funds	0	0	o	0	1
	AL CURRENT ASSETS (Sum of lines 1 - 10)	3,331,131	0	0	0	1
	ED ASSETS	1		-1		١.
00 Land		0	0	0	0	
	d improvements	0	0	0	0	
4	s: Accumulated depreciation ldings	0	0	0	0	
	s Accumulated depreciation	0	0	0	0	
	sehold improvements	213,557	ő	ő	Ö	
	s: Accumulated Amortization	-13,896	ő	ő	Ö	
	ed equipment	0	0	o	0	
	s: Accumulated depreciation	0	0	o	0	2
00 Auto	omobiles and trucks	0	0	o	0	2
	s: Accumulated depreciation	0	0	0	0	2
, ,	or movable equipment	178,585	0	0	0	
	s: Accumulated depreciation	-51,841	0	0	0	
4	or equipment - Depreciable	0	0	0	0	
1	or equipment nondepreciable	0	0	0	0	1
- 1	er fixed assets	326,405	0	U O	0 0	
	AL FIXED ASSETS (Sum of lines 12 - 27) ER ASSETS	320,403	U U	U _I	U	4
	estments	0	0	0	0	1 2
4	osits on leases	o o	ő	ő	Ö	
	from owners/officers	0	Ö	ől	Ö	1 -
1	er assets	215,230	0	o	0	
.00 TOTA	AL OTHER ASSETS (Sum of lines 29 - 32)	215,230	0	o	0	3
	AL ASSETS (Sum of lines 11, 28, and 33)	3,872,766	0	0	0	3
	pilities and Fund Balances					1
	RENT LIABILITIES ounts payable	796,240	0	٥	0	3
	aries, wages, and fees payable	275,066	0	ol	0	
	roll taxes payable	21,051	ő	ő	0	1 -
	es & loans payable (Short term)	0	o	ő	Ö	
	erred income	187,689	0	o	0	
00 Acce	elerated payments	0				4
	to other funds	0	0	o	0	
.00 Othe	er current liabilities	1,087,245	0	0	0	
	AL CURRENT LIABILITIES (Sum of lines 35 - 42)	2,367,291	0	0	0	4
	G TERM LI ABI LI TI ES			ام	0	١.
4	tgage payable	0	0	0	0	
	es payable ecured loans	0	0	U O	0	
	ecured loans ns from owners:			ol Ol	0	
	er long term liabilities			ol ol	0	
1	ER (SPECIFY)		ő	ől	Ö	
	AL LONG TERM LIABILITIES (Sum of lines 44 - 49	Ö	ő	ől	Ö	
	AL LIABILITIES (Sum of lines 43 and 50)	2,367,291	0	o	0	
	TAL ACCOUNTS					
4	eral fund balance	1,505,475				5
	cific purpose fund		0			5
	or created - endowment fund balance - restricted			0		5
	or created - endowment fund balance - unrestricted			0		5
	erning body created - endowment fund balance			0	_	5
	nt fund balance - invested in plant				0	
	nt fund balance - reserve for plant improvement, lacement, and expansion				ا	5
	Tacement, and expansion AL FUND BALANCES (Sum of lines 52 thru 58)	1,505,475	0	n	0	5
	AL LIABILITIES AND FUND BALANCES (Sum of lines 51 and	3,872,766		ol Ol	0	
	Cam of fines of and	3,0,2,,00		Ч	٧١	1

Health Financial Systems
STATEMENT OF CHANGES IN FUND BALANCES MYSTIC MEADOWS In Lieu of Form CMS-2540-10 Provider No.: 315456

Period: From 01/01/2023 To 10/31/2023 Date/Time Prepared:

				1	0 10/31/202	5/21/2024 4:0	
		General	Fund	Special Pu	rpose Fund	Endowment Fund	<u> Б.</u>
		1.00	2.00	3.00	4.00	5.00	
1.00	Fund balances at beginning of period	1.00	1,965,723	3.00	7.00	0.00	1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)		754,750				2.00
3.00	Total (sum of line 1 and line 2)		2,720,473			ol	3.00
4.00	Additions (credit adjustments)		_,,,				4.00
5.00	ROUNDING	2		0		0	5.00
6.00		ō		0		0	6.00
7.00		o		0		0	7.00
8.00		0		0		0	8.00
9.00		0		0		0	9.00
10.00	Total additions (sum of line 5 - 9)		2			ol	10.00
11.00	Subtotal (line 3 plus line 10)		2,720,475			ol	11.00
12.00	Deductions (debit adjustments)		_,,,				12.00
13.00	RETURN OF CAPITAL	1,215,000		0		0	13.00
14.00		0		0		0	14.00
15.00		0		0		0	15.00
16.00		0		0		0	16.00
17.00		o		0		0	17.00
18.00	Total deductions (sum of lines 13 - 17)		1,215,000			ol	18.00
19.00	Fund balance at end of period per balance		1,505,475			ol	19.00
	sheet (Line 11 - line 18)		, ,				
		Endowment Fund	Plant	Fund			
		6.00	7.00	8.00			
1.00	Fund balances at beginning of period	0		0			1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)						2.00
3.00	Total (sum of line 1 and line 2)	0		0			3.00
4.00	Additions (credit adjustments)						4.00
5.00	ROUNDING		0				5.00
6.00			0				6.00
7.00			0				7.00
8.00			0				8.00
9.00			0				9.00
10.00	Total additions (sum of line 5 - 9)	0		0			10.00
11.00	Subtotal (line 3 plus line 10)	0		0			11.00
12.00	Deductions (debit adjustments)						12.00
13.00	RETURN OF CAPITAL		0				13.00
14.00			0				14.00
15.00			0				15.00
16.00			0				16.00
17.00			0				17.00
18.00	Total deductions (sum of lines 13 - 17)	0		0			18.00
19.00	Fund balance at end of period per balance	0		0			19.00
	sheet (Line 11 - line 18)						

Health Financial Systems	MYSTIC MEADOWS	In Lieu o	of Form CMS-2540-10
	- '1' 24545		1 1 0

Health Financial Systems MYSTIC MEADOW		IS		In Lieu of Form CMS-2		2540-10	
STATEM	MENT OF PATIENT REVENUES AND OPERATING EXPENSES		Provider		Period: From 01/01/2023 To 10/31/2023	Date/Time Pre 5/21/2024 4:0	pared:
	Cost Center Description			Inpatient	Outpatient	Total	
				1.00	2.00	3.00	
	PART I - PATI ENT REVENUES						-
1 00	General Inpatient Routine Care Services			10 250 07		10 250 070	1 00
1.00 2.00	SKILLED NURSING FACILITY			10,358,07	9	10,358,079	1.00
	NURSING FACILITY				0	0	
3.00	ICF/IID				0	0	3.00
4.00	OTHER LONG TERM CARE	1 1)		10 350 07	0	10 350 070	4.00
5.00	Total general inpatient care services (Sum of lin	ies 1 - 4)		10,358,07	9	10,358,079	5.00
6.00	All Other Care Services			984,65	0 0	004 650	6 00
7.00	ANCILLARY SERVICES			984,65	0	984,650	6.00 7.00
8.00	CLINIC				0	0	
9.00	HOME HEALTH AGENCY COST AMBULANCE				0	0	
					0	0	
10.00	RURAL HEALTH CLINIC				0	0	10.00
10.10	FQHC				0	0	
11.00	CMHC HOSPICE				0	0	11.00 12.00
12.00 13.00	ROUTINE CHARGES / BED HOLD			6,75	0	6 750	
	Total Patient Revenues (Sum of lines 5 - 13) (Tra		+-	11,349,47		-,	
14.00	Worksheet G-3, Line 1)	uisier column 3	ιο	11,349,47	9 0	11,349,479	14.00
	Cost Center Description						
	Cost Center Description				1.00	2.00	
	PART II - OPERATING EXPENSES				1.00	2.00	
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line	100)				11,059,241	1.00
2.00	Add (Specify)	. 100)			0	11,055,211	2.00
3.00	That (Specify)				0		3.00
4.00					0		4.00
5.00					0		5.00
6.00					0		6.00
7.00					0		7.00
8.00	Total Additions (Sum of lines 2 - 7)					0	
9.00	Deduct (Specify)				0		9.00
10.00	beduce (Specify)				0		10.00
11.00					0		11.00
12.00					0		12.00
13.00					0		13.00
14.00	Total Deductions (Sum of lines 9 - 13)					0	
	Total Operating Expenses (Sum of lines 1 and 8, m	ninus line 14)				11,059,241	
13.00	Trocal operating Expenses (Sum of Times I and o, in	111103 11110 14)			I	11,033,241	1 13.00

Health				u of Form CMS-2	2540-10		
STATEM				Worksheet G-3			
	From 01/01/2023 To 10/31/2023				oared:		
				5/21/2024 4:0			
				1.00			
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 1			11,349,479	1.00		
2.00	Less: contractual allowances and discounts on patients accounts	5		705,299	2.00		
3.00	Net patient revenues (Line 1 minus line 2)			10,644,180	3.00		
4.00	Less: total operating expenses (From Worksheet G-2, Part II, 1	ine 15)		11,059,241			
5.00	Net income from service to patients (Line 3 minus 4)			-415,061	5.00		
	Other income:						
6.00	Contributions, donations, bequests, etc			0	6.00		
7.00	Income from investments			65,683			
8.00	Revenues from communications (Telephone and Internet service)			0			
9.00	Revenue from television and radio service			0	9.00		
10.00	Purchase discounts			0	10.00		
	Rebates and refunds of expenses			0	11.00		
	Parking lot receipts			0			
	Revenue from laundry and linen service			0			
	Revenue from meals sold to employees and guests			0			
	Revenue from rental of living quarters			0			
	Revenue from sale of medical and surgical supplies to other that	an patients		0	16.00		
	Revenue from sale of drugs to other than patients			0			
	Revenue from sale of medical records and abstracts				18.00		
	Tuition (fees, sale of textbooks, uniforms, etc.)				19.00		
	Revenue from gifts, flower, coffee shops, canteen			0			
	Rental of vending machines			0			
	Rental of skilled nursing space			0	22.00		
	Governmental appropriations			0	23.00		
	NON PATIENT REVENUE				24.00		
	COVID-19 PHE Funding			1,103,282			
	Total other income (Sum of lines 6 - 24)			1,169,811			
26.00	Total (Line 5 plus line 25)			754,750	26.00		
	Other expenses (specify)			0			
28.00				0			
29.00				0			
	Total other expenses (Sum of lines 27 - 29)			0			
31.00	Net income (or loss) for the period (Line 26 minus line 30)			754,750	31.00		

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: 315456

Period:
From 11/01/2023
To 12/31/2023
To 12/31/2023
From 12/

				5/23	L/2024 4:	:31 pm		
PART I - COST	REPORT STATUS							
Provider	1. [X] Electronically prepared cost re	X] Electronically prepared cost report						
use only	2. [] Manually prepared cost report							
	3. [0] If this is an amended report en	ter the numbe	r of times the provider	resubmitted this cos	st report	t		
	3.01 [] No Medicare Utilization. Enter	"Y" for yes o	r leave blank for no.					
Contractor	4.[1]Cost Report Status	6.Contractor	No.					
use only	(1) As Submitted	7.[N] Firs	t Cost Report for this	Provider CCN				
	(2) Settled without audit	8.[N] Last	Cost Report for this F	Provider CCN				
	(3) Settled with audit	9.NPR Date:						
	(4) Reopened (5) Amended	10.[0]If]	ine 4, column $\overline{1}$ is "4":	Enter number of time	es reopei	ned		
	(3) Allierided	11.Contracto	r Vendor Code	4				
	5.Date Received:		care Utilization. Ente	r "F" for full, "L" f	or low,	or "N"		
		for	no utilization.					

PART II - CERTIFICATION OF CHIEF FINANCIAL OFFICER OR ADM NISTRATOR

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

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by MYSTIC MEADOWS (315456) for the cost reporting period beginning 11/01/2023 and ending 12/31/2023 and to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

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

			Title	XVIII		
	Cost Center Description	Title V	Part A	Part B	Title XIX	
		1.00	2.00	3.00	4.00	
	PART III - SETTLEMENT SUMMARY					
1.00	SKILLED NURSING FACILITY	0	-21,054	0	0	1.00
2.00	NURSING FACILITY	0			0	2.00
3.00	ICF/IID				0	3.00
4.00	SNF - BASED HHA I	0	0	0		4.00
5.00	SNF - BASED RHC I	0		0		5.00
6.00	SNF - BASED FQHC I	0		0		6.00
7.00	SNF - BASED CMHC I	0		0		7.00
100.00	100.00 TOTAL		-21,054	0	0	100.00
Tho ab	ove amounts represent "due to" or "due from" the applicable	nnoanam for th	a alamant of t	ha ahaya camal	ov indicated	

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

Health Financial Systems In Lieu of Form CMS-2540-10 MYSTIC MEADOWS SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE Provider No.: 315456 Period: Worksheet S-2 From 11/01/2023 Part I COMPLEX INDENTIFICATION DATA 12/31/2023 Date/Time Prepared: 5/21/2024 4:31 pm 1.00 3.00 Skilled Nursing Facility and Skilled Nursing Facility Complex Address: 1.00 Street: 151 NINTH AVENUE PO Box: 1.00 2.00 City: LITTLE EGG HARBOR TWP State: NJ Zip Code:08087 2.00 3.00 County: OCEAN CBSA Code: 35154 Urban/Rural: U 3.00 3.01 3.01 CBSA Code: Provider Component Name Date Payment System (P. CCN Certified 0, or N) XVIII XIX 1.00 2.00 3.00 4.00 5.00 6.00 SNF and SNF-Based Component Identification: 4.00 SNF MYSTIC MEADOWS 315456 09/01/2004 Р Ν 4.00 5.00 Nursing Facility 5.00 6.00 ICF/IID 6.00 7.00 SNF-Based HHA 7.00 SNF-Based RHC 8.00 8.00 9.00 SNF-Based FQHC 9.00 10.00 SNF-Based CMHC 10.00 11.00 SNF-Based OLTC 11.00 12.00 SNF-Based HOSPICE 12.00 13.00 SNF-Based CORF 13.00 From: To: 1.00 2.00 12/31/2023 14.00 Cost Reporting Period (mm/dd/yyyy) 11/01/2023 14.00 15.00 Type of Control (See Instructions) 15.00 Y/N 1.00 Type of Freestanding Skilled Nursing Facility 16.00 Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR N 16.00 section 483.5? 17.00 Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 17.00 Ν 42 CFR section 483.5? Are there any costs included in Worksheet A that resulted from transactions with related 18.00 18.00 organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1 Miscellaneous Cost Reporting Information 19.00 If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no. 19.00 Ν 19.01 If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no. 19.01 Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22. 20.00 Straight Line 9,946 20.00 21.00 21.00 Declining Balance 22.00 Sum of the Year's Digits 22.00 23.00 sum of line 20 through 22 9,946 23.00 24.00 If depreciation is funded, enter the balance as of the end of the period. 24.00 Were there any disposal of capital assets during the cost reporting period? (Y/N) 25.00 was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? 26.00 26.00 Ν (Y/N)27.00 Did you cease to participate in the Medicare program at end of the period to which this cost report Ν 27.00 applies? (Y/N) was there a substantial decrease in health insurance proportion of allowable cost from prior cost 28.00 28.00 reports? (Y/N) Part A Part B Other 1.00 | 2.00 | 3.00 If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption. 29.00 Skilled Nursing Facility 29.00 Ν 30.00 Nursing Facility Ν 30.00 31.00 ICF/IID 31.00 32.00 SNF-Based HHA Ν Ν 32.00 33.00 SNE-Based RHC 33.00 34.00 SNF-Based FQHC 34.00 35.00 SNF-Based CMHC 35.00 N 36.00 SNF-Based OLTC 36.00 Y/N 1.00 2.00 37.00 Is the skilled nursing facility located in a state that certifies the provider as a SNF 37.00 Ν regardless of the level of care given for Titles V & XIX patients? (Y/N) Are you legally-required to carry malpractice insurance? (Y/N) Is the malpractice a "claims-made" or "occurrence" policy? If the policy is 38.00 38.00 Ν 39.00 39.00 "claims-made" enter 1. If the policy is "occurrence", enter 2.

Paid Losses | Self Insurance

3.00

41.00

2.00

Premiums 1.00

0

41.00 List malpractice premiums and paid losses:

Health	Financial Systems	MYSTIC MEADOW	VS	In Lie	ieu of Form CMS-2540-10			
SKILLE	SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE Provider No.: 315456 Period: W							
COMPLE	X INDENTIFICATION DATA			From 11/01/2023	Part I			
						pared:		
					5/21/2024 4:3	1 pm		
					Y/N			
					1.00			
42.00	Are malpractice premiums and paid loss	es reported in other than	the Administrative	and General cost	N	42.00		
	center? Enter Y or N. If yes, check box	x, and submit supporting s	chedule listing cos	t centers and				
	amounts.	, , , ,	3					
43.00	Are there any home office costs as def	ined in CMS Pub. 15-1. Cha	opter 10?		N	43.00		
	If line 43 is yes, enter the home office			s of the home		44.00		
	office on lines 45. 46 and 47.							
	1.00	2.00		3.00				
	If this facility is part of a chain or	ganization, enter the nam	and address of the		lines			
	bel ow.	9						
45.00						45.00		
	00 Street: Po Box:					46.00		
47.00	00 City:							

Ν

18.00

18.00

Was the cost report prepared only using the provider's records? If "Y" see Instructions.

Health	Financial Systems MYSTIC M	MEADOWS In Lieu of Form CMS-254				
SKILLE	D NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE		Provider No.: 315456	Period:	Worksheet S-2	2
COMPLE	X REIMBURSEMENT QUESTIONNAIRE			From 11/01/2023 To 12/31/2023	Part II Date/Time Pre	narod:
				10 12/31/2023	5/21/2024 4:3	B1 pm
			1.00	2.	00	
	Cost Report Preparer Contact Information	_				
19.00	Enter the first name, last name and the title/position	CHRIS	;	GUILBAULT		19.00
	held by the cost report preparer in columns 1, 2, and 3,					
	respectively.					
20.00	Enter the employer/company name of the cost report	HEALT	H CARE RESOURCES			20.00
	preparer.					
21.00	Enter the telephone number and email address of the cost	609-9	87-1440	CHRIS.GUILBAUL	Γ@HCRNJ.NET	21.00
	report preparer in columns 1 and 2, respectively.					

Health Financial Systems MYSTIC MEADOWS In Lieu of Form CMS-2540-10 SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE Provider No.: 315456

| Period: | Worksheet S-2 | From 11/01/2023 | Part II | To 12/31/2023 | Date/Time Prepared: COMPLEX REIMBURSEMENT QUESTIONNAIRE

				10 12/31/2023	5/21/2024 4:31 pm
		Part B			
		Date			
		4.00			
	PS&R Data				
13.00	Was the cost report prepared using the PS&R	04/04/2024			13.00
	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.)				
14.00	Was the cost report prepared using the PS&R				14.00
	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.				
15.00	If line 13 or 14 is "Y", were adjustments				15.00
13.00	made to PS&R data for additional claims that				13.00
	have been billed but are not included on the				
	PS&R used to file this cost report? If "Y",				
	see Instructions.				
16.00	If line 13 or 14 is "Y", then were				16.00
	adjustments made to PS&R data for				
	corrections of other PS&R Report				
	information? If yes, see instructions.				
17.00	_				17.00
	adjustments made to PS&R data for Other?				
	Describe the other adjustments:				
18.00	Was the cost report prepared only using the				18.00
	provider's records? If "Y" see Instructions.				
			2.00		
	Cook Bonout Buomayou Contact Information		3.00		
10 00	Cost Report Preparer Contact Information Enter the first name, last name and the title	/nocition	PREPARER		19.00
19.00	held by the cost report preparer in columns 1		PREPARER		19.00
	respectively.	L, Z, aliu J,			
20.00	Enter the employer/company name of the cost i	renort			20.00
	preparer.				20.00
21.00		of the cost			21.00
	report preparer in columns 1 and 2, respective				
	• • • • • • • • • • • • • • • • • • • •	-	•	•	

Health Financial Systems MYSTIC MEADOWS In Lieu of Form CMS-2540-10

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE

COMPLEX STATISTICAL DATA

SKILLED NURSING FACILITY HEALTH CARE

Provider No.: 315456
From 11/01/2023
To 12/31/2023
Part I
Date/Time Prepared:

Component						12/31/2023	5/21/2024 4:31	
1.00 SKILLED NURSING FACILITY 1.00 2.00 3.00 4.00 5.00 3.00 4.00 5.00 3.00 4.00 5.00 3.00 4.00 5.00 3.00 4.00 5.00 3.00 3.00 4.00 5.00 3					Inpa	atient Days/Vis	sits	
1.00 SKILLED NURSING FACILITY 130 7,930 0 7731 4,353 1.00		Component	Number of Beds		Title V	Title XVIII	Title XIX	
2.00 NURSING FACILITY				2.00			5.00	
1.00 CF/IID			1	7,930		731		
MOME HEALTH AGENCY COST 0 0 0 0 0 0 0 0 0			0	0	0			
5.00 Other Long Term Care		,	١	U	0	0		
SNP-Based CMMC		1	0	0	Ŭ	ď	· ·	
No. Total (Sum of lines 1-7) 130 7,930 0 731 4,353 8.00				· ·				
Component Comp			0	0	0	o	0	
Component Other	8.00	Total (Sum of lines 1-7)			0	731	4,353	8.00
1.00 SKILLED NURSING FACILITY 9.49 6.033 0 12 29 1.00 0 0 0 0 0 0 0 0 0			Inpatient D	ays/Visits		Discharges		
1.00 SKILLED NURSING FACILITY 9.49 6.033 0 12 29 1.00 0 0 0 0 0 0 0 0 0		Component	Other	Total	Title V	Title XVIII	Title XIX	
2.00 NURSING FACILITY			6.00	7.00		9.00		
1.00			949	6,033		12		
A.00			0	0	0			
5.00			0	0			0	
SMF-Based CMMC			0	0				
Note		1	١	0				
Component			0	0	0	o	0	
Component Other Total Title V Title XVIII Title XIX Title XVIII Title XIX Title XVIII Title XV	8.00	Total (Sum of lines 1-7)	949	6,033	0	12	29	8.00
11.00 SKILLED NURSING FACILITY 33 74 0.00 60.92 150.10 1.00			Disch	arges	Aver	age Length of	Stay	
11.00 SKILLED NURSING FACILITY 33 74 0.00 60.92 150.10 1.00		Component	Other	Total	Title V	Title XVIII	Title XIX	
2.00 NURSING FACILITY		P						
3.00 TCF/IID						60.92		
4.00 HOME HEALTH AGENCY COST 0 0 0 0 0 0 0 0 0			0	0	0.00			
S.00 Other Long Term Care O		,	0	0			0.00	
Component Comp				0				
NOTE		1		O				
Component Admissions Total Title V Title XVIII Title XIX Other			0	0	0.00	0.00	0.00	
Component Total Title V Title XVIII Title XIX Other Total Title V Title XVIII Title XIX Other Total Title V Title XVIII Title XIX Other Total Tota	8.00	Total (Sum of lines 1-7)	33	74	0.00	60.92	150.10	8.00
Total Title V Title XVIII Title XIX Other 16.00 17.00 18.00 19.00 20.00					Admis	sions		
16.00		Component		Ti+lo V	Title VVTTT	Title VIV	O+hor	
1.00 SKILLED NURSING FACILITY 81.53 0 21 19 16 1.00		Component						
3.00 ICF/IID	1.00	SKILLED NURSING FACILITY						1.00
HOME HEALTH AGENCY COST Other Long Term Care O.00 O 5.00	2.00	NURSING FACILITY	0.00	0		0	0	2.00
Solid Other Long Term Care O.00		,	0.00			0	0	
SNF-Based CMHC O.00								
Total SKILLED NURSING FACILITY S6 70.80 0.00 0			0.00				0	
Solution Still Sum of lines 1-7 Solution Solution Still Time Equivalent Solution Still Solution Sol			0.00	0	0	0	0	
Admissions Full Time Equivalent Total Employees on Payroll Workers 21.00 22.00 23.00			1	0		-		
Payroll Workers	-			Full Time				
Payroll Workers		Component	Total	Employees on	Nonnaid			
21.00 22.00 23.00		Component	Total					
2.00 NURSING FACILITY 0 0.00 0.00 3.00 3.00 ICF/IID 0 0.00 0.00 3.00 4.00 HOME HEALTH AGENCY COST 0.00 0.00 4.00 5.00 Other Long Term Care 0 0.00 0.00 5.00 6.00 SNF-Based CMHC 0.00 0.00 6.00 7.00 HOSPICE 0 0.00 0.00 7.00			21.00					
3.00 ICF/IID 0 0.00 0.00 4.00 HOME HEALTH AGENCY COST 0.00 0.00 4.00 5.00 Other Long Term Care 0 0.00 0.00 5.00 6.00 SNF-Based CMHC 0.00 0.00 6.00 7.00 HOSPICE 0 0.00 0.00 7.00		1						
4.00 HOME HEALTH AGENCY COST 0.00 0.00 4.00 5.00 Other Long Term Care 0 0.00 0.00 5.00 6.00 SNF-Based CMHC 0.00 0.00 6.00 7.00 HOSPICE 0 0.00 0.00 7.00		1	1					
5.00 Other Long Term Care 0 0.00 0.00 5.00 6.00 SNF-Based CMHC 0.00 0.00 6.00 7.00 HOSPICE 0 0.00 0.00 7.00		1 Total Control of the Control of th	0					
6.00 SNF-Based CMHC 0.00 0.00 6.00 7.00 HOSPICE 0 0.00 0.00 7		1						
7.00 HOSPICE 0 0.00 0.00 7.00			"					
			0					
	8.00	Total (Sum of lines 1-7)	56	70.80	0.00			8.00

				T	o 12/31/2023	Date/Time Prep 5/21/2024 4:33	
		Amount	Reclass, of	Adjusted	Paid Hours	Average Hourly	
		Reported	Salaries from	Salaries (col.		wage (col. 3 ÷	
			Worksheet A-6		Salary in col.		
					3		
		1.00	2.00	3.00	4.00	5.00	
	PART II - DIRECT SALARIES						
	SALARI ES						
1.00	Total salaries (See Instructions)	687,258	0	687,258	24,670.00	27.86	1.00
2.00	Physician salaries-Part A	0	0	0	0.00	0.00	2.00
3.00	Physician salaries-Part B	0	0	0	0.00	0.00	3.00
4.00	Home office personnel	0	0	0	0.00	0.00	4.00
5.00	Sum of lines 2 through 4	0	0	0	0.00	0.00	5.00
6.00	Revised wages (line 1 minus line 5)	687,258	0	687,258	24,670.00	27.86	6.00
7.00	Other Long Term Care	0	0	0	0.00	0.00	7.00
8.00	HOME HEALTH AGENCY COST	0	0	0	0.00	0.00	8.00
9.00	CMHC	0	0	0	0.00	0.00	9.00
10.00	HOSPICE	0	0	0	0.00	0.00	10.00
11.00	Other excluded areas	0	0	0	0.00	0.00	
12.00	Subtotal Excluded salary (Sum of lines 7	0	0	0	0.00	0.00	12.00
	through 11)						
13.00	Total Adjusted Salaries (line 6 minus line	687,258	0	687,258	24,670.00	27.86	13.00
	12)						
	OTHER WAGES & RELATED COSTS		_				
14.00	1	520,080	0	520,080	,		
15.00	Contract Labor: Physician services-Part A	0	0	0	0.00		
16.00	Home office salaries & wage related costs	0	0	0	0.00	0.00	16.00
	WAGE- RELATED COSTS		_				
	1	135,968	0	135,968			17.00
18.00	Wage-related costs other (See Part IV)	0	0	0			18.00
19.00	Wage related costs (excluded units)	0	0	0			19.00
20.00	Physician Part A - WRC	0	0	0			20.00
21.00	Physician Part B - WRC	0	0	0			21.00
22.00	Total Adjusted Wage Related cost (see	135,968	0	135,968			22.00
	instructions)						

Health Financial Systems

SNF WAGE INDEX INFORMATION MYSTIC MEADOWS Provider No.: 315456

In Lieu of Form CMS-2540-10

| Period: | Worksheet S-3 |
| From 11/01/2023 | Part III |
| To 12/31/2023 | Date/Time | Prepared:

					0 12/31/2023	5/21/2024 4:3	
		Amount	Reclass. of	Adjusted	Paid Hours	Average Hourly	
		Reported		Salaries (col.		Wage (col. 3 ÷	
		·	Worksheet A-6	1 ± col. 2)	salary in col.		
					3		
		1.00	2.00	3.00	4.00	5.00	
	PART III - OVERHEAD COST - DIRECT SALARIES						
1.00	Employee Benefits	0	0	0	0.00	0.00	1.00
2.00	Administrative & General	93,025	0	93,025	2,731.00	34.06	2.00
3.00	Plant Operation, Maintenance & Repairs	15,498	0	15,498	625.00	24.80	3.00
4.00	Laundry & Linen Service	4,886	0	4,886	325.00	15.03	4.00
5.00	Housekeeping	51,005	0	51,005	3,110.00	16.40	5.00
6.00	Dietary	67,296	0	67,296	3,647.00	18.45	6.00
7.00	Nursing Administration	113,404	0	113,404	2,361.00	48.03	7.00
8.00	Central Services and Supply	0	0	0	0.00	0.00	8.00
9.00	Pharmacy	0	0	0	0.00	0.00	9.00
10.00	Medical Records & Medical Records Library	0	0	0	0.00	0.00	10.00
11.00	Social Service	10,902	0	10,902	279.00	39.08	11.00
12.00	Nursing and Allied Health Ed. Act.						12.00
13.00	Other General Service	24,301	0	24,301	1,680.00	14.46	13.00
14.00	Total (sum lines 1 thru 13)	380,317	0	380,317	14,758.00	25.77	14.00

Health Financial Systems	cial Systems MYSTIC MEADOWS		
SNF WAGE RELATED COSTS	Provider No.: 315456		Worksheet S-3
		From 11/01/2023	

PART I V - WAGE RELATED COSTS Part A - Core List RETI REMENT COST		To 12/31/2023		
PART IV - WACE RELATED COSTS 1.00			1' ' '	<u> </u>
PART I V - WAGE RELATED COSTS				
Part A - Core List RETI REMENT COST				
RETI REMENT COST		PART IV - WAGE RELATED COSTS		
1.00		Part A - Core List		İ
Tax Sheltered Annuity (TsA) Employer Contribution 0 2.00 0 0 0 0 0 0 0 0 0		RETI REMENT COST		İ
Tax Sheltered Annuity (TsA) Employer Contribution 0 2.00 0 0 0 0 0 0 0 0 0	1.00	401K Employer Contributions	230	1.00
Prior Year Pension Service Cost PLAN ADM IN STRATI VE COSTS (Paid to External Organization)	2.00		0	2.00
PLAN ADM N STRATI VE COSTS (Paid to External Organization) 40 k/Tsa Plan Administration fees 0 6.00 40 k/Tsa Plan Administration fees 0 6.00 6.00 Employee Managed Care Program Administration Fees 0 7.00 Prescription Drug Plan 0 9.00 9.00 0 9.00 0 13.00 11.00 0 12.00 11.00	3.00	Qualified and Non-Qualified Pension Plan Cost	0	3.00
S.00	4.00	Prior Year Pension Service Cost	0	4.00
Color		PLAN ADM NISTRATIVE COSTS (Paid to External Organization)	•	ĺ
Total	5.00	401K/TSA Plan Administration fees	0	5.00
HEALTH AND I NSURANCE COST Solution Health Insurance (Purchased or Self Funded) 29,375 8.00 Prescription Drug Plan 0 9.00 9.00 10.00 10.00 10.00 10.00 11.00	6.00	Legal/Accounting/Management Fees-Pension Plan	0	6.00
Realth Insurance (Purchased or Self Funded) 29,375 8.00 Prescription Drug Plan 0 9.00 9.00 Prescription Drug Plan 0 9.00 10.00 Dental, Hearing and Vision Plan 345 10.00 11.00 Life Insurance (If employee is owner or beneficiary) 0 11.00 12.00 Accident Insurance (If employee is owner or beneficiary) 0 13.00 10.8ability Insurance (If employee is owner or beneficiary) 0 13.00 10.8ability Insurance (If employee is owner or beneficiary) 0 14.00 15.00 Workers' Compensation Insurance 28,563 15.00 Workers' Compensation Insurance 28,563 15.00 Non cumulative portion) 10.00 Non cumulative portion 10.00 Non cumulative portion 10.00 Non cumulative portion 10.00 Non cumulative portion 10.00 1	7.00	Employee Managed Care Program Administration Fees	0	7.00
9.00 Prescription Drug Plan 0 9.00		HEALTH AND I NSURANCE COST	•	ĺ
9.00 Prescription Drug Plan 0 9.00	8.00	Health Insurance (Purchased or Self Funded)	29,375	8.00
10.00 Dental, Hearing and Vision Plan 345 10.00 11.00 Life Insurance (If employee is owner or beneficiary) 0 11.00 12.00 Accident Insurance (If employee is owner or beneficiary) 0 13.00 Disability Insurance (If employee is owner or beneficiary) 0 13.00 14.00 Long-Term Care Insurance (If employee is owner or beneficiary) 0 14.00 Long-Term Care Insurance (If employee is owner or beneficiary) 0 14.00 15.00 Workers' Compensation Insurance 28,563 15.00 Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. 0 16.00 Non cumulative portion) 16.00 Non cumulative portion 18.00 Medicare Taxes - Employers Portion Only 0 18.00 18.00 18.00 19.00 Unemployment Insurance 22,324 19.00 22.00 20.00	9.00	Prescription Drug Plan		9.00
12.00	10.00		345	10.00
13.00 Disability Insurance (If employee is owner or beneficiary) 13.00 14.00 14.00 15.00 15.00 16.00	11.00	Life Insurance (If employee is owner or beneficiary)	0	11.00
13.00 Disability Insurance (If employee is owner or beneficiary) 13.00 14.00 14.00 15.00 15.00 16.00	12.00	Accident Insurance (If employee is owner or beneficiary)	0	12.00
14.00 Long-Term Care Insurance (If employee is owner or beneficiary) 14.00 15.00 workers' Compensation Insurance 28,563 15.00 16.00 Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. 16.00 Non Cumulative portion) TAXES 17.00 TAXES 17.00 TAXES 17.00 Medicare Taxes - Employers Portion Only 0 18.00 19.00 Unemployment Insurance 22,324 19.00	13.00		0	13.00
Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. Non cumulative portion) TAXES	14.00		0	14.00
Non cumulative portion TAXES 17.00 FICA-Employers Portion Only 53,932 17.00 18.00 Medicare Taxes - Employers Portion Only 0 18.00 19.00 Unemployment Insurance 22,324 19.00 22.00 23.00 24.00 25 25 25 25 25 25 25	15.00	Workers' Compensation Insurance	28,563	15.00
Non cumulative portion TAXES 17.00 FICA-Employers Portion Only 53,932 17.00 18.00 Medicare Taxes - Employers Portion Only 0 18.00 19.00 Unemployment Insurance 22,324 19.00 22.00 23.00 24.00 25 25 25 25 25 25 25	16.00	Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106.	0	16.00
17.00 FICA-Employers Portion Only 18.00 18.00 18.00 19.00 Unemployment Insurance 22,324 19.00 22,324 19.00 20.		Non cumulative portion)		
18.00 Medicare Taxes - Employers Portion Only 18.00 19			•	ĺ
19.00 Unemployment Insurance 22,324 19.00	17.00	FICA-Employers Portion Only	53,932	17.00
19.00 Unemployment Insurance 22,324 19.00	18.00	Medicare Taxes - Employers Portion Only	0	18.00
OTHER 21.00 Executive Deferred Compensation 0 21.00 22.00 22.00 23.00 23.00 23.00 23.00 24.00 24.00 25.00	19.00	Unemployment Insurance	22,324	19.00
21.00 Executive Deferred Compensation 0 21.00	20.00	State or Federal Unemployment Taxes	1,199	20.00
22.00 Day Care Cost and Allowances 0 22.00		OTHER		ĺ
23.00 Tuition Reimbursement 0 23.00 24.00 24.00 25.00	21.00	Executive Deferred Compensation	0	21.00
24.00 Total wage Related cost (Sum of lines 1 - 23) 135,968 24.00	22.00	Day Care Cost and Allowances	0	22.00
Amount Reported 1.00 Part B - Other than Core Related Cost	23.00	Tuition Reimbursement	0	23.00
Part B - Other than Core Related Cost	24.00	Total Wage Related cost (Sum of lines 1 - 23)	135,968	24.00
Part B - Other than Core Related Cost			Amount	
Part B - Other than Core Related Cost				
			1.00	
25.00 OTHER WAGE RELATED COSTS (SPECIFY) 0 25.00		Part B - Other than Core Related Cost		
	25.00	OTHER WAGE RELATED COSTS (SPECIFY)	0	25.00

Provider No.: 315456

				Т	o 12/31/2023	Date/Time Prep 5/21/2024 4:3	
	Occupational Category	Amount	Fringe	Adjusted	Paid Hours	Average Hourly	_ p
	,	Reported		Salaries (col.		wage (col. 3 ÷	
		· l			salary in col.	col. 4)	
					3		
		1.00	2.00	3.00	4.00	5.00	
	Direct Salaries						
	Nursing Occupations						
1.00	Registered Nurses (RNs)	89,645	19,023		·		1.00
2.00	Licensed Practical Nurses (LPNs)	104,404	22,155		·		2.00
3.00	Certified Nursing Assistant/Nursing	112,892	23,956	136,848	5,710.00	23.97	3.00
4 00	Assistants/Aides	206 041	CF 124	272 075	0 012 00	37.03	4 00
4.00	Total Nursing (sum of lines 1 through 3)	306,941	65,134	372,075			4.00
5.00	Physical Therapists	0	0	0	0.00		
6.00	Physical Therapy Assistants	0	0	0	0.00		
7.00	Physical Therapy Aides	0	0	0	0.00		
8.00	Occupational Therapists	0	0	0	0.00		
9.00	Occupational Therapy Assistants	0	0	0	0.00		
10.00	Occupational Therapy Aides	0	0	0	0.00		
11.00	Speech Therapists	0	0	0	0.00		
12.00	Respiratory Therapists	0	0		0.00		
13.00	Other Medical Staff	l U	0	0	0.00	0.00	13.00
	Contract Labor Nursing Occupations						
14.00	Registered Nurses (RNs)	0		0	0.00	0.00	14.00
15.00	Licensed Practical Nurses (LPNs)	182,803		182,803	3,519.00	51.95	15.00
16.00	Certified Nursing Assistant/Nursing	234,321		234,321	7,260.00	32.28	16.00
	Assistants/Aides	-					
17.00	Total Nursing (sum of lines 14 through 16)	417,124		417,124	10,779.00	38.70	17.00
18.00	Physical Therapists	22,070		22,070	357.00	61.82	18.00
19.00	Physical Therapy Assistants	0		0	0.00	0.00	19.00
20.00	Physical Therapy Aides	0		0	0.00	0.00	20.00
21.00	Occupational Therapists	60,969		60,969	718.00	84.92	21.00
22.00	Occupational Therapy Assistants	0		0	0.00		
23.00	Occupational Therapy Aides	0		0	0.00		23.00
24.00	Speech Therapists	19,917		19,917			24.00
25.00	Respiratory Therapists	0		0	0.00		25.00
26.00	Other Medical Staff	0		0	0.00	0.00	26.00

Health Financial Systems
PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA Provider No.: 315456 Period: worksheet S-7
From 11/01/2023
To 12/31/2023 Date/Time Prepared:

	T	0 12/31/2023	Date/Time Pre 5/21/2024 4:3	pared: 1 pm
		Group	Days	
1.00		1.00 RUX	2.00	1.00
2.00		RUL		2.00
3.00		RVX		3.00
4.00		RVL		4.00
5.00		RHX		5.00
6.00 7.00		RHL RMX		6.00 7.00
8.00		RML		8.00
9.00		RLX		9.00
10.00		RUC		10.00
11.00		RUB		11.00
12.00 13.00		RUA RVC		12.00 13.00
14.00		RVB		14.00
15.00		RVA		15.00
16.00		RHC		16.00
17.00		RHB		17.00
18.00 19.00		RHA RMC		18.00 19.00
20.00		RMB		20.00
21.00		RMA		21.00
22.00		RLB		22.00
23.00		RLA		23.00
24.00 25.00		ES3 ES2		24.00 25.00
26.00		ES2 ES1		26.00
27.00		HE2		27.00
28.00		HE1		28.00
29.00		HD2		29.00
30.00 31.00		HD1 HC2		30.00 31.00
32.00		HC1		32.00
33.00		нв2		33.00
34.00		нв1		34.00
35.00		LE2		35.00
36.00 37.00		LE1 LD2		36.00 37.00
38.00		LD2 LD1		38.00
39.00		LC2		39.00
40.00		LC1		40.00
41.00		LB2		41.00
42.00 43.00		LB1 CE2		42.00 43.00
44.00		CE1		44.00
45.00		CD2		45.00
46.00		CD1		46.00
47.00		CC2		47.00
48.00 49.00		CC1 CB2		48.00 49.00
50.00		CB1		50.00
51.00		CA2		51.00
52.00		CA1		52.00
53.00		SE3		53.00
54.00 55.00		SE2 SE1		54.00 55.00
56.00		SSC		56.00
57.00		SSB		57.00
58.00		SSA		58.00
59.00 60.00		IB2 IB1		59.00 60.00
61.00		IA2		61.00
62.00		IA1		62.00
63.00		вв2		63.00
64.00		BB1		64.00
65.00 66.00		BA2		65.00 66.00
67.00		BA1 PE2		67.00
68.00		PE1		68.00
69.00		PD2		69.00
70.00		PD1		70.00
71.00		PC2		71.00
72.00 73.00		PC1 PB2		72.00 73.00
74.00		PB1		74.00
75.00		PA2		75.00

Health Financial Systems	MYSTIC MEADOW	IS		In Lie	u of Form CMS	-2540-10
PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA		Provider	No.: 315456	Period: From 11/01/2023 To 12/31/2023		epared:
				Group	Days	
				1.00	2.00	
76.00				PA1		76.00
99.00				AAA		99.00
100.00 TOTAL						100.00
			Expenses	Percentage	Y/N	
			1.00	2.00	3.00	
A notice published in the Federal Register Volume 68, No. 149 August 4, 2003 provided for an increase in the RUG payments beginning 10/01/2003. Congress expected this increase to be used for direct patient care and related expenses. For lines 101 through 106: Enter in column 1 the amount of the expense for each category. Enter in column 2 the percentage of total expenses for each category to total SNF revenue from Worksheet G-2, Part I, line 1, column 3. Indicate in column 3 "Y" for yes or "N" for no if the spending reflects increases associated with direct patient care and related expenses for each category. (If column 2 is zero, enter N/A in column 3) (See instructions)						
101.00 Staffing						101.00
102.00 Recruitment						102.00
103.00 Retention of employees						103.00
104.00 Training						104.00
105.00 OTHER (SPECIFY)	4 7 2					105.00
106.00 Total SNF revenue (Worksheet G-2, Part I, li	ne 1, column 3)		1		l	106.00

Health	Financial Systems	MYSTIC MEA	DOWS		In Lieu of Form CMS-2540-10			
RECLAS	SSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF	EXPENSES	Provider		Period:	Worksheet A		
					From 11/01/2023	Data/Time Dra		
					To 12/31/2023	Date/Time Pre 5/21/2024 4:3		
	Cost Center Description	Salaries	Other	Total (col. 1	Reclassificati	Reclassified		
	cost contain sestin speron	54.4.755	0 001	+ col. 2)	ons	Trial Balance		
					Increase/Decre			
					ase (Fr Wkst	col. 4)		
					A-6)			
		1.00	2.00	3.00	4.00	5.00		
	GENERAL SERVI CE COST CENTERS							
1.00	00100 CAP REL COSTS - BLDGS & FIXTURES		255,161	255,16	1 0	255,161	1.00	
2.00	00200 CAP REL COSTS - MOVABLE EQUIPMENT		0		0	0	2.00	
3.00	00300 EMPLOYEE BENEFITS	0	145,826	145,82	6 0	145,826	3.00	
4.00	00400 ADMINISTRATIVE & GENERAL	93,025	383,518	476,54	3 0	476,543	4.00	
5.00	00500 PLANT OPERATION, MAINT. & REPAIRS	15,498	68,243	83,74	1 0	83,741	5.00	
6.00	00600 LAUNDRY & LINEN SERVICE	4,886	7,942	12,82	8 0	12,828	6.00	
7.00	00700 HOUSEKEEPING	51,005	6,281			57,286	7.00	
8.00	00800 DIETARY	67,296	82,005			149,301	8.00	
9.00	00900 NURSING ADMINISTRATION	113,404	5,678	119,08	2 0	119,082	9.00	
10.00	01000 CENTRAL SERVICES & SUPPLY	0	23,305	23,30	5 0	23,305		
11.00	01100 PHARMACY	0	0		0	0	11.00	
12.00	01200 MEDICAL RECORDS & LIBRARY	0	0		0	0	12.00	
13.00	01300 SOCIAL SERVICE	10,902	300	11,20	2 0	11,202	13.00	
14.00	01400 NURSING AND ALLIED HEALTH EDUCATION	0	0		0	0	14.00	
15.00	01500 PATIENT ACTIVITIES	24,301	3,652	27,95	3 0	27,953	15.00	
	I NPATI ENT ROUTI NE SERVI CE COST CENTERS							
30.00	03000 SKILLED NURSING FACILITY	306,941	427,401	734,34	2 0	,	30.00	
31.00	03100 NURSING FACILITY	0	0		0	0	31.00	
32.00	03200 ICF/IID	0	0		0	0	32.00	
33.00	03300 OTHER LONG TERM CARE	0	0		0	0	33.00	
	ANCI LLARY SERVI CE COST CENTERS							
40.00	04000 RADIOLOGY	0	1,597			1,597	40.00	
41.00	04100 LABORATORY	0	4,797			4,797	41.00	
42.00	04200 INTRAVENOUS THERAPY	0	0		0	0	42.00	
43.00	04300 OXYGEN (INHALATION) THERAPY	0	2,730			2,730		
44.00	04400 PHYSICAL THERAPY	0	26,630			26,630	44.00	
45.00	04500 OCCUPATIONAL THERAPY	0	60,969			60,969		
46.00	04600 SPEECH PATHOLOGY	0	19,917	19,91	7	19,917	46.00	
47.00	04700 ELECTROCARDIOLOGY	0	0		0	0	47.00	
48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	20 451	20.45	0	0	48.00	
49.00	04900 DRUGS CHARGED TO PATIENTS	0	29,451	29,45	0	29,451	49.00	
50.00	05000 DENTAL CARE - TITLE XIX ONLY	0	0		0 0	0	50.00	
51.00	05100 SUPPORT SURFACES OUTPATI ENT SERVI CE COST CENTERS	l U	0		0	0	51.00	
60.00	06000 CLINIC	0	0		0 0	0	60.00	
61.00	06100 RURAL HEALTH CLINIC	0	0		0	0	61.00	
62.00	06200 FQHC	١	U	'	0	0	62.00	
02.00	OTHER REI MBURSABLE COST CENTERS						02.00	
70.00	07000 HOME HEALTH AGENCY COST	0	0		0 0	0	70.00	
	07100 AMBULANCE	0	2,007		·		71.00	
	07300 CMHC	0	2,007		0		73.00	
73.00	SPECI AL PURPOSE COST CENTERS	<u> </u>		<u> </u>	0		73.00	
80 00	08000 MALPRACTICE PREMIUMS & PAID LOSSES		0		0	0	80.00	
81.00	08100 INTEREST EXPENSE		0		0	ő	81.00	
82.00	08200 UTILIZATION REVIEW - SNF	0	0		0	ő	82.00	
83.00	08300 HOSPICE	0	0		0	Ö	83.00	
89.00	SUBTOTALS (sum of lines 1-84)	687,258	1,557,410	2,244,66	8 0	2,244,668	89.00	
03.00	NONREI MBURSABLE COST CENTERS	00.,200	2,557,120		<u> </u>	2,2,000	05.00	
90.00	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		0	0	90.00	
	09100 BARBER AND BEAUTY SHOP	o	0		0	0	91.00	
	09200 PHYSICIANS PRIVATE OFFICES	o	0		0	0	92.00	
	09300 NONPAID WORKERS	0	0		0	0	93.00	
	09400 PATIENTS LAUNDRY	0	0		0	0	94.00	
100.00	TOTAL	687,258	1,557,410	2,244,66	8 0	2,244,668	100.00	

MYSTIC MEADOWS In Lieu of Form CMS-2540-10

Health Financial Systems MYS RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES Provider No.: 315456 Period: Worksheet A From 11/01/2023 To 12/31/2023 Date/Time Prepared:

				To 12/31/2023	Date/Time Prepared: 5/21/2024 4:31 pm
	Cost Center Description	Adjustments to	Net Expenses		3/21/2024 4.31 piii
	'		For Allocation		
		Wkst A-8)	(col. 5 +-		
			col. 6)	-	
	GENERAL SERVI CE COST CENTERS	6.00	7.00		
1.00	00100 CAP REL COSTS - BLDGS & FIXTURES	0	255,161		1.00
2.00	00200 CAP REL COSTS - MOVABLE EQUIPMENT	0	233,101	1	2.00
3.00	00300 EMPLOYEE BENEFITS	Ö	145,826		3.00
4.00	00400 ADMINISTRATIVE & GENERAL	-107,474		l .	4.00
5.00	00500 PLANT OPERATION, MAINT. & REPAIRS	0	83,741		5.00
6.00	00600 LAUNDRY & LINEN SERVICE	0	12,828	1	6.00
7.00	00700 HOUSEKEEPING	0	57,286	1	7.00
8.00 9.00	00800 DIETARY 00900 NURSING ADMINISTRATION	0	149,301	1	8.00 9.00
10.00	01000 CENTRAL SERVICES & SUPPLY	0	119,082 23,305	1	10.00
11.00	01100 PHARMACY	0	23,303	1	11.00
	01200 MEDICAL RECORDS & LIBRARY	Ö	Ö	•	12.00
	01300 SOCIAL SERVICE	0	11,202		13.00
14.00	01400 NURSING AND ALLIED HEALTH EDUCATION	0	0		14.00
15.00	01500 PATIENT ACTIVITIES	0	27,953		15.00
	I NPATI ENT ROUTI NE SERVI CE COST CENTERS			_	
	03000 SKILLED NURSING FACILITY	-500			30.00
	03100 NURSING FACILITY	0	0	•	31.00
	03200 ICF/IID 03300 OTHER LONG TERM CARE	0	0	1	32.00 33.00
33.00	ANCI LLARY SERVI CE COST CENTERS		0	'L	33.00
40.00	04000 RADIOLOGY	0	1,597	,	40.00
	04100 LABORATORY	0	4,797	•	41.00
42.00	04200 INTRAVENOUS THERAPY	0	0		42.00
	04300 OXYGEN (INHALATION) THERAPY	0	2,730	l .	43.00
	04400 PHYSICAL THERAPY	0	26,630	l .	44.00
	04500 OCCUPATIONAL THERAPY	0	60,969	l .	45.00
	04600 SPEECH PATHOLOGY 04700 ELECTROCARDIOLOGY	0	19,917	1	46.00 47.00
	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0		48.00
	04900 DRUGS CHARGED TO PATIENTS	0	29,451		49.00
	05000 DENTAL CARE - TITLE XIX ONLY	Ö	0	1	50.00
	05100 SUPPORT SURFACES	0	0)	51.00
	OUTPATI ENT SERVI CE COST CENTERS				
	06000 CLINIC	0	_	•	60.00
	06100 RURAL HEALTH CLINIC	0	0		61.00
62.00	06200 FQHC				62.00
70.00	OTHER REI MBURSABLE COST CENTERS 07000 HOME HEALTH AGENCY COST	0	0	N Company	70.00
	07100 AMBULANCE	0	_	•	71.00
	07300 CMHC	ő		l .	73.00
	SPECI AL PURPOSE COST CENTERS	·			
80.00	08000 MALPRACTICE PREMIUMS & PAID LOSSES	0	0		80.00
	08100 INTEREST EXPENSE	0		1	81.00
	08200 UTILIZATION REVIEW - SNF	0	0	•	82.00
	08300 HOSPICE	107.074	0		83.00
89.00	SUBTOTALS (sum of lines 1-84) NONREI MBURSABLE COST CENTERS	-107,974	2,136,694	1	89.00
90 00	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		90.00
	09100 BARBER AND BEAUTY SHOP	0	0		91.00
	09200 PHYSICIANS PRIVATE OFFICES	0	Ö		92.00
	09300 NONPAID WORKERS	0	0		93.00
	09400 PATIENTS LAUNDRY	0	0		94.00
100.00	TOTAL	-107,974	2,136,694	·	100.00

Health Financial Systems	MYSTIC MEADOWS	OWS In Lieu of Form CMS-2				
RECLASSIFICATIONS	Provider	No.: 315456	Period: From 11/01/2023 To 12/31/2023	Date/Time Pre	pared:	
		Increases		5/21/2024 4:3	1 pm	
		TilCreases				
	Cost Center	Line #	Salary	Non Salary		
	2.00	3.00	4.00	5.00		
TOTALS						
100.00	Total Reclassifications (Sum		0	0	100.00	
	of columns 4 and 5 must					
	equal sum of columns 8 and					
	9)					

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

Health Financial Systems	MYSTIC MEADOW	٧S		In Lieu of Form CMS-2540-10			
RECLASSIFICATIONS		Provider	No.: 315456	Period:	Worksheet A-	6	
				From 11/01/2023 To 12/31/2023	Date/Time Pr		
				,	5/21/2024 4:	31 pm	
	Decrease						
	Cost Cente	r	Line #	Salary	Non Salary		
	6.00		7.00	8.00	9.00		
TOTALS							
100.00				0	(100.00	

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

WS In Lieu of Form CMS-2540-10
Provider No.: 315456 | Period: | Worksheet A-7 | From 11/01/2023 | Worksheet A-7 Health Financial Systems
RECONCILIATION OF CAPITAL COSTS CENTERS MYSTIC MEADOWS

					From 11/01/2023 To 12/31/2023	Date/Time Prep 5/21/2024 4:3	
				Acquisitions	5		
	Description	Beginning	Purchases	Donation	Total	Disposals and	
		Balances				Retirements	
	T	1.00	2.00	3.00	4.00	5.00	
4 00	ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES	5		Γ			4 00
1.00	Land	0	0		0	0	1.00
2.00	Land Improvements	0	0		0	0	2.00
3.00	Buildings and Fixtures	213,557	0		0	0	3.00
4.00	Building Improvements	0	0		0	0	4.00
5.00	Fixed Equipment	0	0		0	0	5.00
6.00	Movable Equipment	178,585	21,769		0 21,769	0	6.00
7.00	Subtotal (sum of lines 1-6)	392,142	21,769		0 21,769	0	7.00
8.00	Reconciling Items	0	0		0	0	8.00
9.00	Total (line 7 minus line 8)	392,142	21,769		0 21,769	0	9.00
	Description	Ending Balance	Fully				
			Depreciated				
		C 00	Assets				
	ANALYCLO OF CHANCES IN CARLETAL ACCET DALANCE	6.00	7.00				
1.00	ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES Land) 					1.00
2.00			0				2.00
	Land Improvements	212 557	0				3.00
3.00	Buildings and Fixtures	213,557	0				
4.00	Building Improvements	0	0				4.00
5.00	Fixed Equipment	200 254	0				5.00
6.00	Movable Equipment	200,354	0				6.00
7.00	Subtotal (sum of lines 1-6)	413,911	0				7.00
8.00	Reconciling Items	412 011	0				8.00
9.00	Total (line 7 minus line 8)	413,911	0			l	9.00

ADJUSTMENTS TO EXPENSES

Period:

From 11/01/2023 | Date/Time Prepared: 5/21/2024 4:31 nm

				10 12/31/2023	5/21/2024 4:3	
	·		<u> </u>	Expense Classification on		
				To/From Which the Amount is		
				',		
	Description (1)	(2) Basis For	Amount	Cost Center	Line No.	
		Adjustment				
		1.00	2.00	3.00	4.00	
1.00	Investment income on restricted funds		0		0.00	1.00
	(chapter 2)					
2.00	Trade, quantity, and time discounts (chapter		0		0.00	2.00
2 00	8)		•		0.00	2 00
3.00	Refunds and rebates of expenses (chapter 8)		0	1	0.00	3.00
4.00	Rental of provider space by suppliers (chapter 8)		0		0.00	4.00
5.00	Telephone services (pay stations excluded)		0		0.00	5.00
3.00	(chapter 21)		U		0.00	3.00
6.00	Television and radio service (chapter 21)		0		0.00	6.00
7.00	Parking lot (chapter 21)		0		0.00	7.00
8.00	Remuneration applicable to provider-based	A-8-2	0		0.00	8.00
0.00	physician adjustment	7 0 2	· ·			0.00
9.00	Home office cost (chapter 21)		0		0.00	9.00
10.00	Sale of scrap, waste, etc. (chapter 23)		0		0.00	10.00
11.00	Nonallowable costs related to certain		0		0.00	11.00
	Capital expenditures (chapter 24)					
12.00	Adjustment resulting from transactions with	A-8-1	-28,958			12.00
	related organizations (chapter 10)					
13.00	Laundry and linen service		0		1	13.00
14.00	Revenue - Employee meals		0	1	0.00	
15.00	Cost of meals - Guests		0			15.00
16.00	Sale of medical supplies to other than		0		0.00	16.00
4 = 00	patients					4 7 00
17.00	Sale of drugs to other than patients		0		0.00	
18.00	Sale of medical records and abstracts		0		1	18.00
19.00	Vending machines		0		0.00	
20.00	Income from imposition of interest, finance		0		0.00	20.00
21.00	or penalty charges (chapter 21) Interest expense on Medicare overpayments		0		0.00	21.00
21.00	and borrowings to repay Medicare		U		0.00	21.00
	overpayments					
22.00	Utilization reviewphysicians' compensation		0	UTILIZATION REVIEW - SNF	82.00	22.00
22.00	(chapter 21)		· ·	SKI SKI	02.00	22.00
23.00	Depreciationbuildings and fixtures		0	CAP REL COSTS - BLDGS &	1.00	23.00
	, , , , , , , , , , , , , , , , , , ,			FIXTURES		
24.00	Depreciationmovable equipment		0	CAP REL COSTS - MOVABLE	2.00	24.00
				EQUIPMENT		
25.00	Other adjustment (specify)		0		0.00	25.00
25.01	ADVERTISING	Α	-8,182	ADMINISTRATIVE & GENERAL	4.00	25.01
25.02	1	A		ADMINISTRATIVE & GENERAL	4.00	
25.03		A		ADMINISTRATIVE & GENERAL		25.03
25.04	RESIDENT MISSING ITEMS	A		ADMINISTRATIVE & GENERAL		25.04
25.05	PSYCH FEES	A		SKILLED NURSING FACILITY	30.00	
25.06	FINES & PENALTIES	A		ADMINISTRATIVE & GENERAL	4.00	
25.07	MISC INCOME	В	,	ADMINISTRATIVE & GENERAL	4.00	
25.08	OTHER REV-CREDIT CARD CASH BACK	В		ADMINISTRATIVE & GENERAL	4.00	
100.00	Total (sum of lines 1 through 99) (Transfer		-107,974	1		100.00
	to Worksheet A, col. 6, line 100)	<u> </u>			1	

⁽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.

Health Financial Systems MYSTIC MEASUREMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME MYSTIC MEADOWS

In Lieu of Form CMS-2540-10

| Period: | Worksheet A-8-1 |
| From 11/01/2023 | Parts I-II |
| To 12/31/2023 | Date/Time Prepared: | Provider No.: 315456 OFFICE COSTS

						/21/2024 4:31 pm
		Line No.		Center	Expense I	tems
		1.00		00	3.00	
	PART I. COSTS INCURRED AND ADJUSTMENTS REQUIR	RED AS A RESULT	OF TRANSACTIO	ONS WITH RELATE	D ORGANIZATIONS O	R
	CLAIMED HOME OFFICE COSTS:					
1.00			ADMINISTRATIVE	& GENERAL	MANAGEMENT	1.00
2.00		0.00				2.00
3.00		0.00				3.00
4.00		0.00				4.00
5.00		0.00				5.00
6.00		0.00				6.00
7.00		0.00				7.00
8.00		0.00				8.00
9.00		0.00				9.00
10.00	TOTALS (sum of lines 1-9). Transfer column					10.00
	6, line 100 to Worksheet A-8, column 3, line					
	12.					
		Amount	Amount	Adjustments		
		Allowable In	Included in	(col. 4 minus		
		Cost	Wkst. A, col.	col. 5)		
			5			
		4.00	5.00	6.00		
	PART I. COSTS INCURRED AND ADJUSTMENTS REQUIR	RED AS A RESULT	OF TRANSACTIO	INS WITH RELATE	d organizations o	R
	CLAIMED HOME OFFICE COSTS:	T	T			
1.00		82,097	111,055	-28,958	3	1.00
2.00		0	0	0)	2.00
3.00		0	0	0)	3.00
4.00		0	0	0)	4.00
5.00		0	0	0)	5.00
6.00		0	0	0)	6.00
7.00		0	0	0)	7.00
8.00		0	0	0)	8.00
9.00		0	0	0)	9.00
10.00	TOTALS (sum of lines 1-9). Transfer column	82,097	111,055	-28,958	3	10.00
	6, line 100 to Worksheet A-8, column 3, line					
	12.					

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

Provider No.: 315456
From 11/01/2023
To 12/31/2023
From 12/31/2023
From 12/31/2024
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From 12/31

			5/21/2024 4:3	I nm
Symbol (1)	Name	Percentage of		
		Ownership		
1.00	2.00	3.00		

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

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

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

1.00	Α	PHIL BAK	20.00	1.00
2.00	Α	SAM GOLDBERGER	20.00	2.00
3.00	Α	MARK SONNENSCHINE	10.00	3.00
4.00			0.00	4.00
5.00			0.00	5.00
6.00			0.00	6.00
7.00			0.00	7.00
8.00			0.00	8.00
9.00			0.00	9.00
10.00			0.00	10.00
100.00 G. Other (financial or non-financial)			0.00	100.00
specify:				

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

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

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

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

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

1.00		ATLAS	HEALTHCARE	MANAGEMENT	33.30	MANAGEMENT	1.00
2.00		ATLAS	HEALTHCARE	MANAGEMENT	33.30	MANAGEMENT	2.00
3.00		ATLAS	HEALTHCARE	MANAGEMENT	33.40	MANAGEMENT	3.00
4.00					0.00		4.00
5.00					0.00		5.00
6.00					0.00		6.00
7.00					0.00		7.00
8.00					0.00		8.00
9.00					0.00		9.00
10.00					0.00		10.00
100.00	G. Other (financial or non-financial)				0.00		100.00
	specify:						

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

Health Financial Systems
COST ALLOCATION - GENERAL SERVICE COSTS

						To	12/31/2023	Date/Time Pre	pared:
				CAPITAL REL	ATED COSTS			5/21/2024 4:3	т рш
		Cost Center Description	Net Expenses	BLDGS &	MOVABLE	-	EMPLOYEE	Subtotal	
		cose conce. Seseperon	for Cost	FIXTURES	EQUIPMENT		BENEFITS	542 55 54.	
			Allocation						
			(from Wkst A col. 7)						
			0	1.00	2.00		3.00	3A	
1.00		AL SERVI CE COST CENTERS	255 161	255 161					1.00
2.00	1	CAP REL COSTS - BLDGS & FIXTURES CAP REL COSTS - MOVABLE EQUIPMENT	255,161	255,161		0			2.00
3.00		EMPLOYEE BENEFITS	145,826	o		0	145,826		3.00
4.00	00400	ADMINISTRATIVE & GENERAL	369,069	25,466		0	19,739	414,274	4.00
5.00	1	PLANT OPERATION, MAINT. & REPAIRS	83,741	17,964		0	3,288	104,993	5.00
6.00 7.00		LAUNDRY & LINEN SERVICE HOUSEKEEPING	12,828	6,292		0	1,037 10,822	20,157	6.00 7.00
8.00	1	DIETARY	57,286 149,301	9,222 17,310		0	14,279	77,330 180,890	8.00
9.00		NURSING ADMINISTRATION	119,082	0		0	24,063	143,145	9.00
10.00		CENTRAL SERVICES & SUPPLY	23,305	0		0	0	23,305	10.00
11.00		PHARMACY	0	0		0	0	0	11.00
12.00		MEDICAL RECORDS & LIBRARY	11 202	1,532		0	0	1,532	
13.00 14.00		SOCIAL SERVICE NURSING AND ALLIED HEALTH EDUCATION	11,202	1,378 0		0	2,313	14,893 0	13.00 14.00
15.00	1	PATIENT ACTIVITIES	27,953	16,628		0	5,156	49,737	15.00
	I NPAT	ENT ROUTI NE SERVI CE COST CENTERS	,	-,,			-,,	- , -	
30.00	1	SKILLED NURSING FACILITY	733,842	142,625		0	65,129	941,596	30.00
31.00 32.00		NURSING FACILITY	0	0		0	0	0	31.00 32.00
33.00		ICF/IID OTHER LONG TERM CARE		ol ol		0	0	0	33.00
33.00		LARY SERVI CE COST CENTERS	<u> </u>	<u> </u>		<u> </u>	<u> </u>		33.00
40.00	04000	RADIOLOGY	1,597	0		0	0	1,597	40.00
41.00	1	LABORATORY	4,797	0		0	0	4,797	41.00
42.00 43.00		INTRAVENOUS THERAPY OXYGEN (INHALATION) THERAPY	0 2 730	0		0	0	0	42.00 43.00
44.00		PHYSICAL THERAPY	2,730 26,630	9,525		0	0	2,730 36,155	
45.00		OCCUPATIONAL THERAPY	60,969	4,140		0	ō	65,109	
46.00	04600	SPEECH PATHOLOGY	19,917	1,840		0	0	21,757	46.00
47.00	1	ELECTROCARDIOLOGY	0	0		0	0	0	47.00
48.00 49.00	1	MEDICAL SUPPLIES CHARGED TO PATIENTS DRUGS CHARGED TO PATIENTS	29,451	0 1,239		0	0	0 30,690	48.00 49.00
50.00	1	DENTAL CARE - TITLE XIX ONLY	29,431	1,239		0	0	30,690	50.00
51.00	1	SUPPORT SURFACES	0	o		0	ő	0	51.00
		TI ENT SERVI CE COST CENTERS							
60.00	1	CLINIC	0	0		0	0	0	60.00
61.00 62.00	06200	RURAL HEALTH CLINIC	0	0		0	0	0	61.00 62.00
02.00		REI MBURSABLE COST CENTERS							02.00
70.00		HOME HEALTH AGENCY COST	0	0		0	0	0	70.00
71.00	1	AMBULANCE	2,007	0		0	0	2,007	71.00
73.00	07300		0	0		0	0	0	73.00
80.00		AL PURPOSE COST CENTERS MALPRACTICE PREMIUMS & PAID LOSSES							80.00
81.00		INTEREST EXPENSE							81.00
82.00		UTILIZATION REVIEW - SNF							82.00
83.00	08300	HOSPICE	0	0		0	0	0	83.00
89.00	NONIDE	SUBTOTALS (sum of lines 1-84)	2,136,694	255,161		0	145,826	2,136,694	89.00
90 00		MBURSABLE COST CENTERS GIFT, FLOWER, COFFEE SHOPS & CANTEEN	n	O		0	ol	0	90.00
91.00		BARBER AND BEAUTY SHOP	0	Ö		0	ő	Ö	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	o		0	o	0	92.00
93.00	1	NONPAID WORKERS	0	o		0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0		0	0	0	94.00
98.00 99.00		Cross Foot Adjustments Negative Cost Centers		0		0	0	0	98.00 99.00
100.00)	TOTAL	2,136,694	255,161		0	145,826	2,136,694	
		•		,			, -1	. ,	

				Т	o 12/31/2023	Date/Time Pre 5/21/2024 4:3	
	Cost Center Description	ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	т рііі
		4.00	5.00	6.00	7.00	8.00	
-	GENERAL SERVI CE COST CENTERS						
1.00	00100 CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200 CAP REL COSTS - MOVABLE EQUIPMENT						2.00
3.00	00300 EMPLOYEE BENEFITS						3.00
4.00	00400 ADMINISTRATIVE & GENERAL	414,274	420 246				4.00
5.00	00500 PLANT OPERATION, MAINT. & REPAIRS	25,253	130,246				5.00
6.00 7.00	00600 LAUNDRY & LINEN SERVICE 00700 HOUSEKEEPING	4,848	3,871	·	l .		6.00 7.00
8.00	00800 DIETARY	18,599 43,507	5,673 10,648		101,602 8,963	244,008	8.00
9.00	00900 NURSING ADMINISTRATION	34,429	10,040	0	0,505	244,000	9.00
10.00	01000 CENTRAL SERVICES & SUPPLY	5,605	0	Ö	o o	0	10.00
11.00	01100 PHARMACY	0	0	Ö	o	0	11.00
12.00	01200 MEDICAL RECORDS & LIBRARY	368	943	Ö	793	0	12.00
13.00	01300 SOCIAL SERVICE	3,582	848	0	714	0	13.00
14.00	01400 NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500 PATIENT ACTIVITIES	11,963	10,229	0	8,610	0	15.00
	I NPATI ENT ROUTI NE SERVI CE COST CENTERS						
	03000 SKILLED NURSING FACILITY	226,471	87,734			244,008	30.00
31.00	03100 NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200 ICF/IID	0	0	0		0	32.00
33.00	03300 OTHER LONG TERM CARE	0	0	0	0	0	33.00
40.00	ANCI LLARY SERVI CE COST CENTERS 04000 RADIOLOGY	384	0	0	ol	0	40.00
41.00	04100 LABORATORY	1,154	0		0	0	41.00
42.00	04200 INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300 OXYGEN (INHALATION) THERAPY	657	0	Ö	o	0	43.00
44.00	04400 PHYSICAL THERAPY	8,696	5,859	Ö	4,932	0	44.00
45.00	04500 OCCUPATIONAL THERAPY	15,660	2,547		2,144	0	45.00
46.00	04600 SPEECH PATHOLOGY	5,233	1,132	0	953	0	46.00
47.00	04700 ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900 DRUGS CHARGED TO PATIENTS	7,382	762	0	642	0	49.00
50.00	05000 DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100 SUPPORT SURFACES OUTPATI ENT SERVI CE COST CENTERS	0	0	0	U	0	51.00
60.00	06000 CLINIC	0	0	0	0	0	60.00
61.00	06100 RURAL HEALTH CLINIC	0	0	Ö	- I	0	61.00
62.00	06200 FQHC	1	_	Ī		_	62.00
	OTHER REI MBURSABLE COST CENTERS						
70.00	07000 HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100 AMBULANCE	483	0		· ·	0	71.00
73.00	07300 CMHC	0	0	0	0	0	73.00
00.00	SPECIAL PURPOSE COST CENTERS			ı			00.00
80.00	08000 MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00 82.00	08100 INTEREST EXPENSE 08200 UTILIZATION REVIEW - SNF	1					81.00
83.00	08300 HOSPICE	0	0		0	0	82.00 83.00
89.00	SUBTOTALS (sum of lines 1-84)	414,274	130,246	28,876	101,602	244,008	89.00
03.00	NONREI MBURSABLE COST CENTERS	717,277	130,240	20,070	101,002	244,000	03.00
90.00	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100 BARBER AND BEAUTY SHOP	0	0	0	o	0	91.00
92.00	09200 PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300 NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400 PATIENTS LAUNDRY	0	0	0	0	0	94.00
98.00	Cross Foot Adjustments	0	0	0	0	0	98.00
99.00	Negative Cost Centers	0	120 246	0	0	0	99.00
100.00) TOTAL	414,274	130,246	28,876	101,602	244,008	100.00

Provider No.: 315456

					То	12/31/2023	Date/Time Pre 5/21/2024 4:3	
	Cost Center Description	NURSING	CENTRAL	PHARMACY		MEDICAL	SOCIAL SERVICE	ı piii
	cost content peser (peron	ADMINISTRATION	SERVICES &			RECORDS &	0001/12 02/1/1202	
			SUPPLY			LIBRARY		
		9.00	10.00	11.00		12.00	13.00	
4 00	GENERAL SERVI CE COST CENTERS			T				4 00
1.00	00100 CAP REL COSTS - BLDGS & FIXTURES							1.00
2.00	00200 CAP REL COSTS - MOVABLE EQUIPMENT							2.00
3.00	00300 EMPLOYEE BENEFITS							3.00
4.00 5.00	00400 ADMINISTRATIVE & GENERAL 00500 PLANT OPERATION, MAINT. & REPAIRS							4.00 5.00
6.00	00600 LAUNDRY & LINEN SERVICE							6.00
7.00	00700 HOUSEKEEPING							7.00
8.00	00800 DIETARY							8.00
9.00	00900 NURSING ADMINISTRATION	177,574						9.00
10.00	01000 CENTRAL SERVICES & SUPPLY	0	28,910					10.00
11.00	01100 PHARMACY	0	0		0			11.00
12.00	01200 MEDICAL RECORDS & LIBRARY	0	0		0	3,636		12.00
13.00	01300 SOCIAL SERVICE	0	0		0	0	20,037	13.00
14.00	01400 NURSING AND ALLIED HEALTH EDUCATION	0	0		0	0	0	14.00
15.00	01500 PATIENT ACTIVITIES	0	0		0	0	0	15.00
	I NPATI ENT ROUTI NE SERVI CE COST CENTERS				_			
30.00	03000 SKILLED NURSING FACILITY	177,574	13,005		0	3,636	20,037	30.00
31.00	03100 NURSING FACILITY	0	0		0	0	0	31.00
32.00	03200 ICF/IID	0	0		0	0	0	32.00
33.00	03300 OTHER LONG TERM CARE ANCI LLARY SERVI CE COST CENTERS	l U	0	l	0	0	0	33.00
40.00	04000 RADIOLOGY		0		0	0	0	40.00
41.00	04100 LABORATORY	0	0		0	0	0	41.00
42.00	04200 INTRAVENOUS THERAPY	0	0		0	0	ő	42.00
43.00	04300 OXYGEN (INHALATION) THERAPY	o o	0		0	Ö	Ö	43.00
44.00	04400 PHYSICAL THERAPY	0	0		0	0	0	44.00
45.00	04500 OCCUPATIONAL THERAPY	0	0		0	0	0	45.00
46.00	04600 SPEECH PATHOLOGY	0	0		0	0	0	46.00
47.00	04700 ELECTROCARDIOLOGY	0	0		0	0	0	47.00
48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	15,905		0	0	0	48.00
49.00	04900 DRUGS CHARGED TO PATIENTS	0	0		0	0	0	49.00
50.00	05000 DENTAL CARE - TITLE XIX ONLY	0	0		0	0	0	50.00
51.00	05100 SUPPORT SURFACES	0	0		0	0	0	51.00
60.00	OUTPATI ENT SERVI CE COST CENTERS					ام		60.00
60.00	06000 CLINIC	0	0		0	0	0	60.00
61.00 62.00	06100 RURAL HEALTH CLINIC 06200 FQHC	٩	0		U	U	U	61.00 62.00
02.00	OTHER REI MBURSABLE COST CENTERS							02.00
70.00	07000 HOME HEALTH AGENCY COST	0	0		0	0	0	70.00
71.00	07100 AMBULANCE	o o	0	•	0	ő	Ö	71.00
73.00	07300 CMHC	o	0	•	0	Ö	0	73.00
	SPECI AL PURPOSE COST CENTERS	, - <u>-</u> ,				- 1		
80.00	08000 MALPRACTICE PREMIUMS & PAID LOSSES							80.00
81.00	08100 INTEREST EXPENSE							81.00
82.00	08200 UTILIZATION REVIEW - SNF							82.00
		0	0		0	0		83.00
89.00		177,574	28,910		0	3,636	20,037	89.00
00	NONREI MBURSABLE COST CENTERS				0	.1	-	
	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		0	0	0	
	09100 BARBER AND BEAUTY SHOP	0	0		0	0	0	
92.00 93.00	09200 PHYSICIANS PRIVATE OFFICES		0		0	0	0	92.00 93.00
94.00	09300 NONPAID WORKERS 09400 PATIENTS LAUNDRY		0		0	0	0	94.00
98.00	Cross Foot Adjustments		0		٥	٩		98.00
99.00	Negative Cost Centers		0		0	n	0	
100.00		177,574	28,910		0	3,636		
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Provider No.: 315456 Period: worksheet B From 11/01/2023 Part I To 12/31/2023 Date/Time Prepared:

					0 12/31/2023	5/21/2024 4:3	
			OTHER GENERAL			, -, -=,	ļ
			SERVICE				
	Cost Center Description	NURSING AND	PATIENT	Subtotal	Post Stepdown	Total	
		ALLIED HEALTH	ACTIVITIES		Adjustments		
		EDUCATION					
		14.00	15.00	16.00	17.00	18.00	
	GENERAL SERVI CE COST CENTERS						
1.00	00100 CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200 CAP REL COSTS - MOVABLE EQUIPMENT						2.00
3.00	00300 EMPLOYEE BENEFITS						3.00
4.00	00400 ADMINISTRATIVE & GENERAL						4.00
5.00	00500 PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600 LAUNDRY & LINEN SERVICE						6.00
7.00	00700 HOUSEKEEPING						7.00
8.00	00800 DIETARY						8.00
9.00	00900 NURSING ADMINISTRATION						9.00
10.00	01000 CENTRAL SERVICES & SUPPLY						10.00
11.00	01100 PHARMACY						11.00
12.00	01200 MEDICAL RECORDS & LIBRARY						12.00
13.00	01300 SOCIAL SERVICE						13.00
14.00	01400 NURSING AND ALLIED HEALTH EDUCATION	0					14.00
15.00	01500 PATIENT ACTIVITIES	0	80,539				15.00
	I NPATI ENT ROUTI NE SERVI CE COST CENTERS						
30.00	03000 SKILLED NURSING FACILITY	0	80,539	1,897,32		_, -,	30.00
31.00	03100 NURSING FACILITY	0	0)	0	0	31.00
32.00	03200 ICF/IID	0	0	1	-	0	32.00
33.00	03300 OTHER LONG TERM CARE	0	0)	0	0	33.00
	ANCI LLARY SERVI CE COST CENTERS						
40.00	04000 RADIOLOGY	0	0			-,	40.00
41.00	04100 LABORATORY	0	0	5,95	L 0	-,	1
42.00	04200 INTRAVENOUS THERAPY	0	0)	0	0	42.00
43.00	04300 OXYGEN (INHALATION) THERAPY	0	0	3,38		3,387	43.00
44.00	04400 PHYSICAL THERAPY	0	0	55,642		55,642	44.00
45.00	04500 OCCUPATIONAL THERAPY	0	0	85,460		85,460	45.00
46.00	04600 SPEECH PATHOLOGY	0	0	29,07	0	29,075	1
47.00	04700 ELECTROCARDIOLOGY	0	0	15.00	0	0	47.00
48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	15,90		15,905	48.00
49.00	04900 DRUGS CHARGED TO PATIENTS	0	0	39,47		39,476	49.00
50.00	05000 DENTAL CARE - TITLE XIX ONLY	0	0	1	0	0	50.00
51.00	05100 SUPPORT SURFACES	0	0	'	0	0	51.00
60.00	06000 CLINIC	0	0	\	0	0	60.00
61.00	06100 RURAL HEALTH CLINIC	0	0	1			61.00
	06200 FQHC	0	0	'l)	U	62.00
02.00	OTHER REI MBURSABLE COST CENTERS						02.00
70.00	07000 HOME HEALTH AGENCY COST	0	0) (0	0	70.00
71.00	07100 AMBULANCE	0	Ö	1			71.00
73.00	07300 CMHC	0	0			,	73.00
73.00	SPECI AL PURPOSE COST CENTERS			`	,		73.00
80 00	08000 MALPRACTICE PREMIUMS & PAID LOSSES						80.00
	08100 INTEREST EXPENSE						81.00
	08200 UTILIZATION REVIEW - SNF						82.00
83.00	08300 HOSPICE	0	0		0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	o o	80,539	2,136,69	i o	-	
03.00	NONREI MBURSABLE COST CENTERS		00,000	1,250,05		2,250,05.	05.00
90.00		0	0		0	0	90.00
91.00	09100 BARBER AND BEAUTY SHOP	0	0		0	0	91.00
92.00	09200 PHYSICIANS PRIVATE OFFICES	0	0		0	0	92.00
93.00	09300 NONPAID WORKERS	0	0		o o	0	93.00
94.00	09400 PATIENTS LAUNDRY	0	0		o o	0	94.00
98.00	Cross Foot Adjustments	0	0		o o	0	98.00
99.00	Negative Cost Centers	0	0) (0	0	99.00
100.00		0	80,539	2,136,69	0	2,136,694	
	•	,			. '	•	

						То	12/31/2023	Date/Time Pre 5/21/2024 4:3	
				CAPITAL REL	ATED COSTS			3/21/2024 4.3	ı piii
		Cost Center Description	Directly	BLDGS &	MOVABLE		Subtotal	EMPLOYEE	
			Assigned New	FIXTURES	EQUIPMENT			BENEFITS	
			Capital Related Costs						
			0	1.00	2.00		2A	3.00	
	GENER	AL SERVI CE COST CENTERS		2.00	2.00			3.00	
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES							1.00
2.00	1	CAP REL COSTS - MOVABLE EQUIPMENT							2.00
3.00	1	EMPLOYEE BENEFITS	0	0		0	0	0	3.00
4.00		ADMINISTRATIVE & GENERAL	0	25,466		0	25,466	0	4.00
5.00 6.00		PLANT OPERATION, MAINT. & REPAIRS	0	17,964		0	17,964	0	5.00
7.00	1	LAUNDRY & LINEN SERVICE HOUSEKEEPING	0	6,292 9,222		0	6,292 9,222	0	6.00 7.00
8.00	1	DIETARY		17,310		0	17,310	0	8.00
9.00		NURSING ADMINISTRATION		17,310		0	17,310	0	9.00
10.00		CENTRAL SERVICES & SUPPLY	0	0		0	0	0	10.00
11.00		PHARMACY	0	0		0	ő	0	11.00
12.00	1	MEDICAL RECORDS & LIBRARY	0	1,532		0	1,532	0	12.00
		SOCIAL SERVICE	0	1,378		0	1,378	0	13.00
		NURSING AND ALLIED HEALTH EDUCATION	0	0		0	0	0	14.00
		PATIENT ACTIVITIES	0	16,628		0	16,628	0	15.00
		ENT ROUTI NE SERVI CE COST CENTERS							
		SKILLED NURSING FACILITY	0	142,625		0	142,625	0	30.00
		NURSING FACILITY	0	0		0	0	0	31.00
		ICF/IID	0	0		0	0	0	32.00
33.00		OTHER LONG TERM CARE	0	0		0	0	0	33.00
40.00		LARY SERVI CE COST CENTERS					ما		40.00
	1	RADIOLOGY	0	0		0	0	0	40.00
		LABORATORY INTRAVENOUS THERAPY	0	0		0	0	0	41.00 42.00
		OXYGEN (INHALATION) THERAPY	0	0		0	0	0	43.00
		PHYSICAL THERAPY		9,525		0	9,525	0	44.00
		OCCUPATIONAL THERAPY	o o	4,140		0	4,140	0	45.00
	1	SPEECH PATHOLOGY	0	1,840		0	1,840	0	46.00
	1	ELECTROCARDIOLOGY	0	0		0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0		0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	1,239		0	1,239	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0		0	0	0	50.00
51.00		SUPPORT SURFACES	0	0		0	0	0	51.00
		TI ENT SERVI CE COST CENTERS		_		- 1	-1		
	1	CLINIC	0	0		0	0	0	60.00
	1	RURAL HEALTH CLINIC	0	0		0	0	0	61.00
62.00									62.00
70.00		REI MBURSABLE COST CENTERS	0	0		0	ol	0	70.00
		HOME HEALTH AGENCY COST AMBULANCE	0	0		0	0	0	70.00 71.00
73.00	1		0	0		0	0	0	73.00
73.00		AL PURPOSE COST CENTERS	J 9	<u> </u>		<u> </u>			73.00
80.00		MALPRACTICE PREMIUMS & PAID LOSSES							80.00
		INTEREST EXPENSE							81.00
		UTILIZATION REVIEW - SNF							82.00
83.00	08300	HOSPICE	0	0		0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	0	255,161		0	255,161	0	89.00
		MBURSABLE COST CENTERS							
		GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		0	0	0	90.00
		BARBER AND BEAUTY SHOP	0	0		0	0	0	91.00
		PHYSICIANS PRIVATE OFFICES	0	0		0	0	0	92.00
		NONPAID WORKERS	0	0		U	0	0	93.00
	09400	PATIENTS LAUNDRY	0	0		U	0	0	
98.00		Cross Foot Adjustments		0		0	0	0	98.00 99.00
99.00 100.00	J	Negative Cost Centers TOTAL	0	255,161		0	255,161		100.00
100.00	'1	IVIAL	١	233,101	l	V	233,101	0	1±00.00

Provider No.: 315456

In Lieu of Form CMS-2540-10

| Period: | Worksheet B | From 11/01/2023 | Part II |
| To | 12/31/2023 | Date/Time | Prepared: | |

COST CENTER DESCRIPTION ADMINISTRATIVE PLANT CASTAIN, MAINT. & GENERAL CASTAIN, MAINT. & GENERAL SERVICE COST CENTERS CASTAIN, MAINT. & GENERAL SERVICE CASTAI						T	o 12/31/2023	Date/Time Pre 5/21/2024 4:3	
CINERAL SERVICE COST CENTERS			Cost Center Description	ADMINISTRATIVE	PLANT	LAUNDRY &	HOUSEKEEPING		
CENTRAL SERVICE COST CENTERS				& GENERAL	· ·	LINEN SERVICE			
CENERAL SERM CE COST CENTERS									
CENTRAL SERVICE COST CENTERS				4.00		6.00	7 00	8 00	
1.00		GENER	AL SERVI CE COST CENTERS	7.00	3.00	0.00	7.00	0.00	
3.00 0.0300 EMPLOYEE BENEFITS	1.00								1.00
4.00 00400 ADMINISTRATIVE & GENERAL 25, 466 5.00 00500 DEFANT OPERATION, MAINT. & REPAIRS 1,552 19,516 5.00 0.00 00600 LAUNDRY & LINEN SERVICE 298 580 7,170 6.00 7.00 00700 00500 UNISSING MAINTSTRATION 2,1674 1,996 0 989 22,569 8.00 10.00 00800 DIETARY 2,674 1,996 0 989 22,569 8.00 10.00 0.00	2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT						2.00
5.00 00500 PLANT OPERATION, MAINT. & REPAIRS 1,552 19,516 5.00 6.00 00600 LANDRY & LINEN SERVICE 298 500 7,170 7.00									
0.000 0.000 LAINDRY & LINEN SERVICE				1 1	40.546				
0.00 0.00		1	,	1 1					
8.00 08000 DETARY 2.674 1.596 0 989 22,569 8.00 0.00				1		,	11 215		
0.000 0.0000 0.0000 0.						•		22.569	
10.00 01000 CENTRAL SERVICES & SUPPLY 345		1			0	Ö		•	
12.00 01200 NEDICAL RECORDS & LIBRARY 23		1	i e e e e e e e e e e e e e e e e e e e		0	0	0	0	
13.00 01300 SOCIAL SERVICE 220 127 0 79 0 31.00 14.00 01400 NURSING AND ALLIED HEALTH EDUCATION 0 0 0 0 0 0 14.00 15.00 01500 PATTENT ACTIVITIES 735 1,533 0 950 0 15.00 NATE NIT FOUTH SERWICE COST CENTERS	11.00	01100	PHARMACY	0	0	0	0	0	11.00
14.00 01400 NUBSING AND ALLIED HEALTH EDUCATION 0 0 0 0 0 14.00		1		· ·					
15.00 01500 PATIENT ACTIVITIES 735 1,533 0 950 0 15.00		1		1					
IMPATI ENT ROUTINE SERN CE COST CENTERS		1		-1	-	_	- 1		
30.00 03000 SATLLED NURSING FACILITY	13.00			/ 55	1,333	0	930	0	15.00
31.00 03100 NURSING FACILITY 0	30.00			13.921	13.145	7.170	8.152	22.569	30.00
33.00 03300 OTHER LONG TERM CARE 0 0 0 0 0 33.00		1	1	0					
ANCILLARY SERM CE COST CENTERS	32.00	1		0	0	0	0	0	32.00
40.00 04000 RADIOLOGY	33.00		l.	0	0	0	0	0	33.00
41.00							-1		
42.00 04200 10 04200 10 0 0 0 0 0 0 0 0		1		1			-		
43.00 04300 0XYGEN (INHALATION) THERAPY				· · · · · · · · · · · · · · · · · · ·		0	0		
44.00 04400 04500 0CCUPATIONAL THERAPY 963 382 0 237 0 45.00 04500 0CCUPATIONAL THERAPY 963 382 0 237 0 45.00 04600 SPEECH PATHOLOGY 322 170 0 105 0 46.00 47.00 0470 04		1	ł company of the comp	, j	0	0	0		
45.00 04500 04500 04600 SPECH PATHOLOGY 322 170 0 105 0 46.00 46.00 04600 SPECH PATHOLOGY 322 170 0 105 0 0 46.00 04700 ELECTROCARDIOLOGY 0 0 0 0 0 0 48.00 04800 MEDICAL SUPPLIES CHARGED TO PATIENTS 0 0 0 0 0 0 48.00 04900 DRUGS CHARGED TO PATIENTS 454 114 0 771 0 49.00 50.00 05000 DENTAL CARE - TITLE XIX ONLY 0 0 0 0 0 0 51.00 05000 DENTAL CARE - TITLE XIX ONLY 0 0 0 0 0 0 51.00 05000 DENTAL CARE - TITLE XIX ONLY 0 0 0 0 0 0 51.00 05000 DENTAL CARE - TITLE XIX ONLY 0 0 0 0 0 0 51.00 05000 DENTAL CARE - TITLE XIX ONLY 0 0 0 0 0 0 51.00 05000 DENTAL CARE - TITLE XIX ONLY 0 0 0 0 0 0 51.00 05000 DENTAL CARE - TITLE XIX ONLY 0 0 0 0 0 0 51.00 05000 DENTAL CARE - TITLE XIX ONLY 0 0 0 0 0 0 51.00 05000 DENTAL CARE - TITLE XIX ONLY 0 0 0 0 0 0 51.00 05000 DENTAL CARE - TITLE XIX ONLY 0 0 0 0 0 0 51.00 06000 CLINIC 0 0 0 0 0 0 0 60.00 06000 CLINIC 0 0 0 0 0 0 61.00 06100 RURAL HEALTH CLINIC 0 0 0 0 0 0 61.00 06200 FQHC 0 0 0 0 0 0 61.00 06200 FQHC 0 0 0 0 0 0 61.00 06200 FQHC 0 0 0 0 0 0 61.00 07000 HOME HEALTH AGENCY COST 0 0 0 0 0 71.00 07300 CMHC 0 0 0 0 0 0 71.00 07300 CMHC 0 0 0 0 0 0 71.00 07300 CMHC 0 0 0 0 0 71.00 07300 CMHC 0 0 0 0 0 71.00 07300 07300 CMHC 0 0 0 0 0 71.00 07300 07300 CMHC 0 0 0 0 0 71.00 07300 07		1		1	878	0	544		
46.00 04600 SPEECH PATHOLOGY 322 170 0 105 0 46.00 47.00 47.00 47.00 47.00 47.00 47.00 48.00 04800 MEDICAL SUPPLIES CHARGED TO PATIENTS 0 0 0 0 0 0 0 47.00 48.00 49.00 04900 DRUGS CHARGED TO PATIENTS 454 114 0 71 0 49.00 05000 DENTAL CARE - TITLE XIX ONLY 0 0 0 0 0 0 0 0 0		1	ł company of the comp	1					
48.00 04800 MEDICAL SUPPLIES CHARGED TO PATIENTS 0 0 0 0 0 0 48.00 49.00 04900 DRUGS CHARGED TO PATIENTS 454 114 0 71 0 49.00 50.00 05000 DRUGTAL CARE - TITLE XIX ONLY 0 0 0 0 0 0 51.00 05000 DENTAL CARE - TITLE XIX ONLY 0 0 0 0 0 0 51.00 05100 SUPPORT SURFACES 0 0 0 0 0 0 61.00 06000 CLINIC 0 0 0 0 0 0 61.00 06000 CLINIC 0 0 0 0 0 0 62.00 O6000 CRURAL HEALTH CLINIC 0 0 0 0 0 0 62.00 O7HER REI BURSABLE COST CENTERS		1		1				0	
49.00 04900 DRUGS CHARGED TO PATIENTS 454	47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
50.00 05000 DENTAL CARE - TITLE XIX ONLY 0 0 0 0 0 0 0 0 0 0 50.00		1		0	-	_	<u> </u>		
51.00		1		454					
Color Colo		1		0			-		
Color	31.00			J U	0	0	U	0	31.00
61.00 06100 RURAL HEALTH CLINIC 0 0 0 0 0 0 62.00 62.00 FQHC	60.00			0	0	0	0	0	60.00
OTHER REI MURSABLE COST CENTERS		1	i e e e e e e e e e e e e e e e e e e e	0			-		
70.00	62.00								62.00
71.00 07100 AMBULANCE 30 0 0 0 0 0 71.00 73.00 07300 CMHC 0 0 0 0 0 0 0 0 73.00 SPECI AL PURPOSE COST CENTERS 80.00 08100 INTEREST EXPENSE 82.00 82.00 08200 UTILIZATION REVIEW - SNF 83.00 08300 HOSPICE 0 0 0 0 0 0 0 83.00 89.00 SUBTOTALS (sum of lines 1-84) 25,466 19,516 7,170 11,215 22,569 90.00 09100 BARBER AND BEAUTY SHOP 0 0 0 0 0 0 0 0 90.00 91.00 09200 PHYSICIANS PRIVATE OFFICES 0 0 0 0 0 0 0 0 0 92.00 93.00 09300 NONPAID WORKERS 90.00 09400 PATIENTS LAUNDRY 0 0 0 0 0 0 0 0 93.00 94.00 09400 PATIENTS LAUNDRY 0 0 0 0 0 0 0 0 99.00 98.00 Cross Foot Adjustments 0 0 0 0 0 0 0 0 99.00 99.00 Negative Cost Centers							-1		
73.00 07300 CMHC 0 0 0 0 0 0 0 0 0		1		1 -1			-		
SPECIAL PURPOSE COST CENTERS 80.00				1			-		
80.00 80.00 MALPRACTICE PREMIUMS & PAID LOSSES 80.00 81.00 81.00 81.00 82.00 8	73.00			ı o		0	U U		73.00
81.00 08100 INTEREST EXPENSE	80.00								80.00
83.00 08300 hospice 0 0 0 0 0 0 83.00 89.00 Subtotals (sum of lines 1-84) 25,466 19,516 7,170 11,215 22,569 89.00 NONREI MBURSABLE COST CENTERS		1	1						
89.00 SUBTOTALS (sum of lines 1-84) 25,466 19,516 7,170 11,215 22,569 89.00 NONREI MBURSABLE COST CENTERS 90.00 09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN 0 0 0 0 0 0 0 90.00 91.00 09100 BARBER AND BEAUTY SHOP 0 0 0 0 0 0 0 91.00 92.00 09200 PHYSICIANS PRIVATE OFFICES 0 0 0 0 0 0 92.00 93.00 09300 NONPAID WORKERS 0 0 0 0 0 0 93.00 98.00 Cross Foot Adjustments 0 0 0 0 0 98.00 99.00 Negative Cost Centers 0 0 0 0 0 0 99.00	82.00	08200	UTILIZATION REVIEW - SNF						82.00
NONREI MBURSABLE COST CENTERS 90.00 09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN 0 0 0 0 0 0 0 0 0		08300	l e e e e e e e e e e e e e e e e e e e	1 -1			۲		
90.00 09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN 0 0 0 0 0 0 90.00 91.00 91.00 92.00 092.00 92.00 92.00 93.00 09300 NONFAID WORKERS 0 0 0 0 0 0 92.00 93.00 09400 PATIENTS LAUNDRY 0 0 0 0 0 0 94.00 98.00 Cross Foot Adjustments 0 0 0 0 98.00 99.00 Negative Cost Centers 0 0 0 0 99.00	89.00			25,466	19,516	7,170	11,215	22,569	89.00
91.00 09100 BARBER AND BEAUTY SHOP 0 0 0 0 0 91.00 92.00 93.00 93.00 94.00 94.00 94.00 98.00 99.00 Negative Cost Centers 0 0 0 0 0 99.00 99.00 0 0 0 0 0 0 0 0 0	00.00				^		٥١	^	00 00
92.00 09200 PHYSICIANS PRIVATE OFFICES 0 0 0 0 92.00 93.00 93.00 94.00 94.00 94.00 94.00 95.00 9				0	0	0	0		
93.00 09300 NONPAID WORKERS 0 0 0 0 0 0 93.00 94.00 09400 PATIENTS LAUNDRY 0 0 0 0 0 94.00 98.00 Cross Foot Adjustments 0 0 0 0 0 98.00 99.00 Negative Cost Centers 0 0 0 0 0 99.00					0	١	0		
94.00 09400 PATIENTS LAUNDRY 0 0 0 0 0 94.00 98.00 0 0 0 98.00 99.00 Negative Cost Centers 0 0 0 0 0 99.00				l ő	0	ا	ő		
99.00 Negative Cost Centers 0 0 0 99.00		1	ł		0	0	0		
			,			0	0		
100.00 TOTAL 25,466 19,516 7,170 11,215 22,569 100.00			, -	0	0	0	0		
	100.00)	IOIAL	25,466	19,516	7,170	11,215	22,569	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No.: 315456 | Period: | Worksheet B | From 11/01/2023 | Part II | Date/Time Prepared:

5/21/2024 4:31 pm Cost Center Description NURSING CENTRAL PHARMACY MEDICAL SOCIAL SERVICE ADMINISTRATION SERVICES & RECORDS & SUPPLY LIBRARY 9.00 11.00 13.00 10.00 12.00 GENERAL SERVI CE COST CENTERS 00100 CAP REL COSTS - BLDGS & FIXTURES 00200 CAP REL COSTS - MOVABLE EQUIPMENT 1.00 1.00 2.00 2.00 3.00 00300 EMPLOYEE BENEFITS 3.00 4.00 00400 ADMINISTRATIVE & GENERAL 4.00 00500 PLANT OPERATION, MAINT. & REPAIRS 5.00 5.00 00600 LAUNDRY & LINEN SERVICE 6.00 6.00 00700 HOUSEKEEPING 7.00 7.00 8.00 00800 DIETARY 8.00 00900 NURSING ADMINISTRATION 9.00 2,116 9.00 01000 CENTRAL SERVICES & SUPPLY 10.00 10.00 345 0 11.00 01100 PHARMACY 0 C 11.00 12.00 01200 MEDICAL RECORDS & LIBRARY 0 0 0 1,784 12.00 13.00 01300 SOCIAL SERVICE 0 0 0 1,804 13.00 0 14.00 01400 NURSING AND ALLIED HEALTH EDUCATION 0 0 0 0 14.00 15.00 01500 PATIENT ACTIVITIES 0 0 0 0 0 15.00 I NPATI ENT ROUTI NE SERVI CE COST CENTERS 0 30.00 03000 SKILLED NURSING FACILITY 2,116 155 1,784 1,804 30.00 03100 NURSING FACILITY 0 0 31.00 31.00 C n 32.00 | 03200 | ICF/IID 0 0 0 0 32.00 03300 OTHER LONG TERM CARE 0 0 33.00 0 0 0 33.00 ANCI LLARY SERVI CE COST CENTERS 40.00 04000 RADIOLOGY 0 n 0 0 n 40.00 41.00 04100 LABORATORY 0 0 0 0 0 41.00 42.00 04200 INTRAVENOUS THERAPY 0 0 0 42.00 0 0 0 43.00 04300 OXYGEN (INHALATION) THERAPY 0 43.00 0 0 0 44.00 04400 PHYSICAL THERAPY 0 0 44.00 0 0 45.00 04500 OCCUPATIONAL THERAPY 0 0 45.00 0 0 0 46.00 04600 SPEECH PATHOLOGY 0 0 46.00 0 0 04700 ELECTROCARDIOLOGY 0 47.00 47.00 C n 0 0 48.00 04800 MEDICAL SUPPLIES CHARGED TO PATIENTS 190 0 0 48.00 04900 DRUGS CHARGED TO PATIENTS 0 0 49.00 C 0 49.00 05000 DENTAL CARE - TITLE XIX ONLY 50.00 0 0 ol 0 50.00 0 05100 SUPPORT SURFACES 0 51.00 0 0 51.00 OUTPATI ENT SERVI CE COST CENTERS 60.00 06000 CLINIC 0 0 0 0 60.00 61.00 06100 RURAL HEALTH CLINIC 0 0 0 0 61.00 0 62.00 06200 FQHC 62.00 OTHER REI MBURSABLE COST CENTERS 70.00 07000 HOME HEALTH AGENCY COST 0 0 0 0 0 70.00 07100 AMBULANCE 0 0 0 71.00 0 0 71.00 73.00 07300 CMHC 0 0 73.00 SPECIAL PURPOSE COST CENTERS 80.00 08000 MALPRACTICE PREMIUMS & PAID LOSSES 80.00 08100 INTEREST EXPENSE 81.00 81.00 82.00 08200 UTILIZATION REVIEW - SNF 82.00 83.00 08300 HOSPICE 83.00 SUBTOTALS (sum of <u>lines 1-84</u>) <u>1,7</u>84 1,804 0 89.00 345 2,116 89.00 NONREI MBURSABLE COST CENTERS 90.00 09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN 0 90.00 0 0 0 0 91.00 09100 BARBER AND BEAUTY SHOP 0 0 91.00 0 09200 PHYSICIANS PRIVATE OFFICES 92.00 0 0 0 0 92.00 93.00 09300 NONPAID WORKERS 0 0 0 Λ 93.00 94.00 09400 PATIENTS LAUNDRY 0 0 0 0 94.00 0 98.00 98.00 Cross Foot Adjustments 0 0 0 99.00 Negative Cost Centers Λ C Λ 99.00 100.00 345 1,784 1,804 100.00 **TOTAL** 2,116

In Lieu of Form CMS-2540-10

| Period: | Worksheet B | From 11/01/2023 | Part II |
| To | 12/31/2023 | Date/Time | Prepared: | | Provider No.: 315456

				Т	o 12/31/2023	Date/Time Pre 5/21/2024 4:3	
			OTHER GENERAL			3/21/2024 4.3	_ p
			SERVICE				
	Cost Center Description	NURSING AND	PATIENT	Subtotal	Post Step-Down	Total	
		ALLIED HEALTH	ACTIVITIES		Adjustments		
		EDUCATION					
		14.00	15.00	16.00	17.00	18.00	
	GENERAL SERVI CE COST CENTERS						
1.00	00100 CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200 CAP REL COSTS - MOVABLE EQUIPMENT						2.00
3.00	00300 EMPLOYEE BENEFITS						3.00
4.00	00400 ADMINISTRATIVE & GENERAL						4.00
5.00	00500 PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600 LAUNDRY & LINEN SERVICE						6.00
7.00	00700 HOUSEKEEPING						7.00
8.00	00800 DIETARY						8.00
9.00	00900 NURSING ADMINISTRATION						9.00
10.00	01000 CENTRAL SERVICES & SUPPLY						10.00
11.00	01100 PHARMACY						11.00
12.00	01200 MEDICAL RECORDS & LIBRARY						12.00
13.00	01300 SOCIAL SERVICE						13.00
14.00	01400 NURSING AND ALLIED HEALTH EDUCATION	0					14.00
15.00	01500 PATIENT ACTIVITIES	0	19,846				15.00
	I NPATI ENT ROUTI NE SERVI CE COST CENTERS						
30.00	03000 SKILLED NURSING FACILITY	0	19,846	233,287	0	233,287	30.00
31.00	03100 NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200 ICF/IID	0	0	0	0	0	32.00
33.00	03300 OTHER LONG TERM CARE	0	0	0	0	0	33.00
	ANCI LLARY SERVI CE COST CENTERS						
40.00	04000 RADIOLOGY	0	0	24	. 0	24	40.00
41.00	04100 LABORATORY	0	0	71	. 0	71	41.00
42.00	04200 INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300 OXYGEN (INHALATION) THERAPY	0	0	40	0	40	43.00
44.00	04400 PHYSICAL THERAPY	0	0	11,482	0	11,482	44.00
45.00	04500 OCCUPATIONAL THERAPY	0	0	5,722	0	5,722	45.00
46.00	04600 SPEECH PATHOLOGY	0	0	2,437	0	2,437	46.00
47.00	04700 ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	190	0	190	48.00
49.00	04900 DRUGS CHARGED TO PATIENTS	0	0	1,878	0	1,878	49.00
50.00	05000 DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100 SUPPORT SURFACES	0	0	0	0	0	51.00
	OUTPATI ENT SERVI CE COST CENTERS						
	06000 CLINIC	0	0	0	0	0	60.00
61.00	06100 RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200 FQHC						62.00
	OTHER REI MBURSABLE COST CENTERS						
70.00	07000 HOME HEALTH AGENCY COST	0	0	0	- 1	0	
71.00	07100 AMBULANCE	0	0	30	0	30	71.00
73.00	07300 CMHC	0	0	0	0	0	73.00
	SPECI AL PURPOSE COST CENTERS						
	08000 MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100 INTEREST EXPENSE						81.00
82.00	08200 UTILIZATION REVIEW - SNF						82.00
	08300 HOSPICE	0	0	0	0	0	
89.00	SUBTOTALS (sum of lines 1-84)	0	19,846	255,161	. 0	255,161	89.00
	NONREI MBURSABLE COST CENTERS						
	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
	09100 BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
	09200 PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
	09300 NONPAID WORKERS	0	0	0	0	0	
	09400 PATIENTS LAUNDRY	0	0	0	0	0	
98.00	Cross Foot Adjustments	0	0	0	0	0	
99.00	Negative Cost Centers	0	0	0	0	0	99.00
100.00	TOTAL	0	19,846	255,161	. 0	255,161	100.00

Health Financial Systems
COST ALLOCATION - STATISTICAL BASIS Provider No.: 315456 Period: Worksheet B-1 From 11/01/2023 To 12/31/2023 Date/Time Prepared:

				Т	o 12/31/2023		
		CAPITAL REI	LATED COSTS			5/21/2024 4:3	1 pm
	Cost Center Description	BLDGS & FIXTURES	MOVABLE EQUIPMENT	EMPLOYEE BENEFITS	Reconciliation	ADMINISTRATIVE & GENERAL	
		(SQUARE FEET)	(SQUARE FEET)	(GROSS		(ACCUM COST)	
		(SQOAKE TEET)	(SQO/ME 1221)	SALARIES)		(ACCOM COST)	
		1.00	2.00	3.00	4A	4.00	
	GENERAL SERVI CE COST CENTERS		T	T	T	Г	
1.00 2.00	00100 CAP REL COSTS - BLDGS & FIXTURES	53,124					1.00
3.00	00200 CAP REL COSTS - MOVABLE EQUIPMENT 00300 EMPLOYEE BENEFITS	0	0	687,258			3.00
4.00	00400 ADMINISTRATIVE & GENERAL	5,302	Ö	93,025		1,722,420	1
5.00	00500 PLANT OPERATION, MAINT. & REPAIRS	3,740		15,498		104,993	1
6.00	00600 LAUNDRY & LINEN SERVICE	1,310	0	4,886	0	20,157	6.00
7.00	00700 HOUSEKEEPING	1,920		51,005		77,330	
8.00	00800 DIETARY	3,604	0	67,296		180,890	1
9.00 10.00	00900 NURSING ADMINISTRATION 01000 CENTRAL SERVICES & SUPPLY	0	0	113,404	0	143,145 23,305	1
11.00	01100 PHARMACY		0	0	0	23,303	1
12.00	01200 MEDICAL RECORDS & LIBRARY	319	Ö	Ö	0	1,532	
13.00	01300 SOCIAL SERVICE	287	0	10,902	0	14,893	1
14.00	01400 NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	
15.00	01500 PATIENT ACTIVITIES	3,462	0	24,301	. 0	49,737	15.00
30.00	NPATI ENT ROUTI NE SERVI CE COST CENTERS 03000 SKILLED NURSING FACILITY	29,694	0	306,941	0	941.596	30.00
31.00	03100 NURSING FACILITY	29,694	0	300,941	. 0	941,396	
32.00	03200 ICF/IID	Ö	Ö	ĺ	0	Ö	
33.00	03300 OTHER LONG TERM CARE	0	Ö	0	0	0	
	ANCI LLARY SERVI CE COST CENTERS						
40.00	04000 RADIOLOGY	0	1	0	-	_,	
41.00	04100 LABORATORY	0	0	0	0	4,797	
42.00 43.00	04200 INTRAVENOUS THERAPY 04300 OXYGEN (INHALATION) THERAPY	0	0	0	0	0 2,730	
44.00	04400 PHYSICAL THERAPY	1,983	0	0	0	36,155	1
45.00	04500 OCCUPATIONAL THERAPY	862	Ö	Ö	0	65,109	1
46.00	04600 SPEECH PATHOLOGY	383	0	0	0	21,757	1
47.00	04700 ELECTROCARDIOLOGY	0	0	0	0	0	
48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	
49.00 50.00	04900 DRUGS CHARGED TO PATIENTS 05000 DENTAL CARE - TITLE XIX ONLY	258			0	30,690	1
51.00	05100 SUPPORT SURFACES		1			0	1
31.00	OUTPATI ENT SERVI CE COST CENTERS						31.00
60.00	06000 CLINIC	0	0	0	0	0	60.00
61.00	06100 RURAL HEALTH CLINIC	0	0	0	0	0	
62.00	06200 FQHC						62.00
70.00	07000 HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100 AMBULANCE						
73.00	07300 CMHC	0					
	SPECI AL PURPOSE COST CENTERS						
	08000 MALPRACTICE PREMIUMS & PAID LOSSES						80.00
	08100 INTEREST EXPENSE						81.00
82.00 83.00	08200 UTILIZATION REVIEW - SNF 08300 HOSPICE	0	0	0	0	0	82.00 83.00
89.00	SUBTOTALS (sum of lines 1-84)	53,124			-414,274	l	
	NONREI MBURSABLE COST CENTERS	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.=.,=.		1
	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	1	
91.00	09100 BARBER AND BEAUTY SHOP	0	0	0	0	1	1
92.00 93.00	09200 PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	
94.00	09300 NONPAID WORKERS 09400 PATIENTS LAUNDRY	0	0	0	0	0	
98.00	Cross Foot Adjustments		Ĭ	Ĭ			98.00
99.00	Negative Cost Centers						99.00
102.00		255,161	0	145,826		414,274	102.00
102 6	Part I)	4 000455	0.00000	0 0404==		0.21055	103.00
103.00		4.803121	0.000000	0.212185		0.240519	
104.00	Cost to be allocated (per Wkst. B, Part II)			١		25,466	104.00
105.00				0.000000		0.014785	105.00
	II)						

Provider No.: 315456

Period: worksheet B-1 From 11/01/2023 To 12/31/2023 Date/Time Prepared:

				Т	o 12/31/2023	Date/Time Pre 5/21/2024 4:3	
	Cost Center Description	PLANT	LAUNDRY &	HOUSEKEEPING	DIETARY	NURSING	_ p
	'	OPERATION,	LINEN SERVICE	(SQUARE FEET)	(MEALS SERVED)	ADMINISTRATION	
		MAINT. &	(POUNDS OF				
		REPAIRS	LAUNDRY)			(DIRECT	
		(SQUARE FEET)	6.00	7.00	9.00	NURSING)	
	GENERAL SERVI CE COST CENTERS	5.00	6.00	7.00	8.00	9.00	
1.00	00100 CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200 CAP REL COSTS - MOVABLE EQUIPMENT						2.00
3.00	00300 EMPLOYEE BENEFITS	•					3.00
4.00	00400 ADMINISTRATIVE & GENERAL						4.00
5.00	00500 PLANT OPERATION, MAINT. & REPAIRS	44,082					5.00
6.00	00600 LAUNDRY & LINEN SERVICE	1,310					6.00
7.00	00700 HOUSEKEEPING	1,920		40,852			7.00
8.00	00800 DIETARY	3,604	0	3,604	18,099		8.00
9.00	00900 NURSING ADMINISTRATION	0	0	0	0	20,591	9.00
10.00	01000 CENTRAL SERVICES & SUPPLY	0	0	0	0	0	10.00
11.00 12.00	01100 PHARMACY 01200 MEDICAL RECORDS & LIBRARY	319	0	319	0	0	11.00 12.00
13.00	01300 SOCIAL SERVICE	287		287		0	13.00
14.00	01400 NURSING AND ALLIED HEALTH EDUCATION	0	0	207	0	0	14.00
15.00	01500 PATIENT ACTIVITIES	3,462	0	3,462	0	0	15.00
25.00	I NPATI ENT ROUTI NE SERVI CE COST CENTERS	3,.02		3,.02	<u> </u>		
30.00	03000 SKILLED NURSING FACILITY	29,694	6,033	29,694	18,099	20,591	30.00
31.00	03100 NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200 ICF/IID	0	0	0	0	0	32.00
33.00	03300 OTHER LONG TERM CARE	0	0	0	0	0	33.00
	ANCI LLARY SERVI CE COST CENTERS	_			-1		
40.00	04000 RADIOLOGY	0	0	0	0	0	40.00
41.00	04100 LABORATORY	0	0	0	0	0	41.00
42.00 43.00	04200 INTRAVENOUS THERAPY	0	0	0	0	0	42.00
44.00	04300 OXYGEN (INHALATION) THERAPY 04400 PHYSICAL THERAPY	1,983	0	1,983	0	0	43.00
45.00	04500 OCCUPATIONAL THERAPY	862	0	862		0	45.00
46.00	04600 SPEECH PATHOLOGY	383	0	383		0	46.00
47.00	04700 ELECTROCARDIOLOGY	0	0	0		ő	47.00
48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	Ö	0	0	0	48.00
49.00	04900 DRUGS CHARGED TO PATIENTS	258	0	258	0	0	49.00
50.00	05000 DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100 SUPPORT SURFACES	0	0	0	0	0	51.00
	OUTPATI ENT SERVI CE COST CENTERS	_	_		1		
60.00	06000 CLINIC	0				0	60.00
61.00 62.00	06100 RURAL HEALTH CLINIC 06200 FOHC	0	0	0	0	0	61.00 62.00
02.00	OTHER REI MBURSABLE COST CENTERS						02.00
70.00	07000 HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100 AMBULANCE	0	1			0	71.00
73.00	07300 CMHC	0				0	73.00
	SPECI AL PURPOSE COST CENTERS						
80.00	08000 MALPRACTICE PREMIUMS & PAID LOSSES						80.00
	08100 INTEREST EXPENSE						81.00
	08200 UTILIZATION REVIEW - SNF						82.00
83.00	08300 HOSPICE	0	0	40.053	10.000	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	44,082	6,033	40,852	18,099	20,591	89.00
90.00	NONREI MBURSABLE COST CENTERS 09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	O	0	90.00
91.00	09100 BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200 PHYSICIANS PRIVATE OFFICES	0	0	٥	0	ő	92.00
93.00	09300 NONPAID WORKERS	0	Ö	Ö	0	0	93.00
94.00	09400 PATIENTS LAUNDRY	0	0	0	0	0	94.00
98.00	Cross Foot Adjustments						98.00
99.00	Negative Cost Centers						99.00
102.00		130,246	28,876	101,602	244,008	177,574	102.00
102.00	Part I)	2 054630	4 700010	2 407075	12 401050	0.633065	102.00
103.00		2.954630				8.623865	
104.00	Cost to be allocated (per Wkst. B, Part II)	19,516	7,170	11,215	22,569	2,116	104.00
105.00		0.442720	1.188463	0.274528	1.246975	0.102763	105.00
	II)	3.112,20		3.27.1320		3.102,03	
		•	•	•	. '	•	

Health Financial Systems
COST ALLOCATION - STATISTICAL BASIS

						ro 12/31/2023		
		Cost Center Description	CENTRAL	PHARMACY	MEDICAL	SOCIAL SERVICE	5/21/2024 4:3 NURSING AND	ı piii
		·	SERVICES &	(COSTED	RECORDS &	(ALLIED HEALTH	
			SUPPLY (COSTED	REQUIS.)	LIBRARY (TIME SPENT)	(TIME SPENT)	EDUCATION (ASSIGNED	
			REQUIS.)		(12112 31 2111)		TIME)	
	CENED	AL CERVI OF COCT CENTERS	10.00	11.00	12.00	13.00	14.00	
1.00		AL SERVI CE COST CENTERS CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	1	CAP REL COSTS - MOVABLE EQUIPMENT						2.00
3.00		EMPLOYEE BENEFITS						3.00
4.00 5.00		ADMINISTRATIVE & GENERAL PLANT OPERATION, MAINT. & REPAIRS						4.00 5.00
6.00		LAUNDRY & LINEN SERVICE						6.00
7.00		HOUSEKEEPING						7.00
8.00 9.00	1	DIETARY						8.00 9.00
10.00	1	NURSING ADMINISTRATION CENTRAL SERVICES & SUPPLY	53,532					10.00
11.00	1	PHARMACY	0	0				11.00
12.00	1	MEDICAL RECORDS & LIBRARY	0	0	6,033			12.00
13.00 14.00	1	SOCIAL SERVICE NURSING AND ALLIED HEALTH EDUCATION	0	0		6,033	0	13.00 14.00
15.00	1	PATIENT ACTIVITIES	o	0		o o	Ö	15.00
	I NPAT	ENT ROUTI NE SERVI CE COST CENTERS						
30.00		SKILLED NURSING FACILITY	24,081	0	1		0	30.00
31.00 32.00	1	NURSING FACILITY ICF/IID	0	0	1	-	0	31.00 32.00
33.00	1	OTHER LONG TERM CARE	0	0		-	0	33.00
40.00		LARY SERVI CE COST CENTERS			1			40.00
40.00 41.00	1	RADIOLOGY LABORATORY	0	0		0	0	40.00 41.00
42.00	1	INTRAVENOUS THERAPY	0	0			0	42.00
43.00	1	OXYGEN (INHALATION) THERAPY	0	0		0	0	43.00
44.00	1	PHYSICAL THERAPY	0	0		0	0	44.00
45.00 46.00		OCCUPATIONAL THERAPY SPEECH PATHOLOGY	0	0		0	0	45.00 46.00
47.00		ELECTROCARDIOLOGY	ő	0		o o	ő	47.00
48.00		MEDICAL SUPPLIES CHARGED TO PATIENTS	29,451	0	(0	0	48.00
49.00 50.00	1	DRUGS CHARGED TO PATIENTS DENTAL CARE - TITLE XIX ONLY	0	0		0	0	49.00 50.00
51.00	1	SUPPORT SURFACES	0	0			0	51.00
	OUTPA	TI ENT SERVI CE COST CENTERS						
60.00	1	CLINIC	0	0		0 0	0	60.00
61.00 62.00	06200	RURAL HEALTH CLINIC	U	0		J U	0	61.00 62.00
		REI MBURSABLE COST CENTERS						
70.00	1	HOME HEALTH AGENCY COST	0	0	l .		0	1
71.00 73.00	07100	AMBULANCE CMHC	0	0	1		0	71.00 73.00
75.00		AL PURPOSE COST CENTERS	<u> </u>			<u>, </u>		73.00
	1	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00 82.00		INTEREST EXPENSE UTILIZATION REVIEW - SNF						81.00 82.00
83.00		HOSPICE	0	0		o	0	ł
89.00		SUBTOTALS (sum of lines 1-84)	53,532	0		6,033		1
00.00		I MBURSABLE COST CENTERS			ı			00.00
90.00 91.00		GIFT, FLOWER, COFFEE SHOPS & CANTEEN BARBER AND BEAUTY SHOP	0	0		0	0	
92.00		PHYSICIANS PRIVATE OFFICES	0	0		o o	Ö	92.00
93.00		NONPAID WORKERS	0	0	(0	0	93.00
94.00 98.00	09400	PATIENTS LAUNDRY Cross Foot Adjustments	0	0	'	0	0	94.00 98.00
99.00		Negative Cost Centers						99.00
102.00		Cost to be allocated (per Wkst. B,	28,910	0	3,636	20,037	0	102.00
103.00		Part I) Unit cost multiplier (Wkst. B, Part I)	0.540051	0.000000	0.602685	3.321233	0.000000	103 00
103.00	1	Cost to be allocated (per Wkst. B,	345	0.000000	1,784			104.00
		Part II)						
105.00)	Unit cost multiplier (Wkst. B, Part II)	0.006445	0.000000	0.295707	0.299022	0.000000	105.00
	1	± ± /	ı I		I	1	I	I

Health Financial Systems In Lieu of Form CMS-2540-10 MYSTIC MEADOWS Provider No.: 315456 Period: From 11/01/2023 To 12/31/2023 COST ALLOCATION - STATISTICAL BASIS Worksheet B-1 Date/Time Prepared: 5/21/2024 4:31 pm OTHER GENERAL SERVICE Cost Center Description PATIENT ACTIVITIES (PATIENT CENSUS) 15.00 GENERAL SERVI CE COST CENTERS

1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES 1.00

1.00		CAP REL COSTS - BLDGS & FIXTURES		1.00
2.00	1	CAP REL COSTS - MOVABLE EQUIPMENT		2.00
3.00		EMPLOYEE BENEFITS		3.00
4.00	00400	ADMINISTRATIVE & GENERAL		4.00
5.00		PLANT OPERATION, MAINT. & REPAIRS		5.00
6.00		LAUNDRY & LINEN SERVICE		6.00
7.00	1	HOUSEKEEPING		7.00
8.00		DIETARY		8.00
9.00	1	NURSING ADMINISTRATION		9.00
		CENTRAL SERVICES & SUPPLY		10.00
		PHARMACY		11.00
		MEDICAL RECORDS & LIBRARY		12.00
		SOCIAL SERVICE		13.00
		NURSING AND ALLIED HEALTH EDUCATION		14.00
15.00		PATIENT ACTIVITIES	6,033	15.00
		ENT ROUTI NE SERVI CE COST CENTERS		
		SKILLED NURSING FACILITY	6,033	30.00
	1	NURSING FACILITY	0	31.00
	1	ICF/IID	0	32.00
33.00		OTHER LONG TERM CARE	U	33.00
40.00		LARY SERVI CE COST CENTERS	0	40.00
		RADIOLOGY	0	40.00
		LABORATORY	0	41.00
		INTRAVENOUS THERAPY OXYGEN (INHALATION) THERAPY	0	43.00
		PHYSICAL THERAPY	0	44.00
		OCCUPATIONAL THERAPY	0	45.00
	1	SPEECH PATHOLOGY	0	46.00
		ELECTROCARDIOLOGY	0	47.00
		MEDICAL SUPPLIES CHARGED TO PATIENTS	0	48.00
		DRUGS CHARGED TO PATIENTS	0	49.00
		DENTAL CARE - TITLE XIX ONLY	0	50.00
		SUPPORT SURFACES	0	51.00
31.00		TI ENT SERVI CE COST CENTERS	٦	31.00
60.00		CLINIC	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	61.00
62.00	1			62.00
	OTHER	REI MBURSABLE COST CENTERS		
70.00	07000	HOME HEALTH AGENCY COST	0	70.00
71.00	07100	AMBULANCE	0	71.00
73.00			0	73.00
		AL PURPOSE COST CENTERS		
	1	MALPRACTICE PREMIUMS & PAID LOSSES		80.00
	1	INTEREST EXPENSE		81.00
	1	UTILIZATION REVIEW - SNF		82.00
83.00	08300	HOSPICE	0 022	83.00
89.00	NONDE	SUBTOTALS (sum of lines 1-84) MBURSABLE COST CENTERS	6,033	89.00
90 00		GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	90.00
		BARBER AND BEAUTY SHOP	0	91.00
92.00	1	PHYSICIANS PRIVATE OFFICES	0	92.00
		NONPAID WORKERS	0	93.00
	1	PATIENTS LAUNDRY	0	94.00
98.00	33400	Cross Foot Adjustments	٩	98.00
99.00	1	Negative Cost Centers		99.00
102.00		Cost to be allocated (per Wkst. B,	80,539	102.00
		Part I)	00,333	
103.00		Unit cost multiplier (Wkst. B, Part I)	13.349743	103.00
104.00	1	Cost to be allocated (per Wkst. B,	19,846	104.00
-		Part II)	- ,]	
105.00		Unit cost multiplier (Wkst. B, Part	3.289574	105.00
		II)		

Health Financial Systems	MYSTIC MEADOWS	In Lieu of Form CMS-2540-10
DATTO OF COST TO CHARCES FOR	ANCTILARY AND OUTDATTENT COST CENTERS Drovider No : 315456	Donied: Workshoot C

Period: From 11/01/2023 To 12/31/2023 Worksheet C Date/Time Prepared: 5/21/2024 4:31 pm Cost Center Description Total (from Total Charges Ratio (col. 1 wkst. B, Pt I, col. 18) 1.00 divided by col. 2 2.00 3.00 ANCI LLARY SERVI CE COST CENTERS 40.00 04000 RADIOLOGY 1,981 0.000000 40.00 41.00 | 04100 | LABORATORY 5,951 1,608 3.700871 41.00 42.00 04200 INTRAVENOUS THERAPY 0 0 0.000000 42.00 43.00 04300 OXYGEN (INHALATION) THERAPY 3,387 0 0.000000 43.00 44.00 04400 PHYSICAL THERAPY 55,642 35,497 1.567513 44.00 45.00 04500 OCCUPATIONAL THERAPY 92,007 85,460 0.928842 45.00 46.00 04600 SPEECH PATHOLOGY 0.553262 29,075 52,552 46.00 47.00 04700 ELECTROCARDIOLOGY 0.000000 47.00 48.00 04800 MEDICAL SUPPLIES CHARGED TO PATIENTS 15,905 0.000000 48.00 49.00 04900 DRUGS CHARGED TO PATIENTS 39,476 18,943 2.083936 49.00 50.00 05000 DENTAL CARE - TITLE XIX ONLY 0 0.000000 50.00 51.00 05100 SUPPORT SURFACES 0.000000 51.00 OUTPATI ENT SERVI CE COST CENTERS 0.000000 60.00 06000 CLINIC 60.00 0 0 61.00 |06100 RURAL HEALTH CLINIC 61.00 62.00 06200 FQHC 62.00 71.00 07100 AMBULANCE 0.000000 71.00 2,490 0 200,607 100.00 Total 239,367 100.00

Health Financial Systems	MYSTIC M	IEADOWS		In Lie	eu of Form CMS-	2540-10
APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS			-	Period: From 11/01/2023 To 12/31/2023	Date/Time Pre 5/21/2024 4:3	
		Title	XVIII (1)	Skilled Nursing Facility	PPS	
		Health Care P	rogram Charges	Health Care	Program Cost	
	Ratio of Cost to Charges (Fr. Wkst. C Column 3)	Part A	Part B	Part A (col. 1 x col. 2)	Part B (col. 1 x col. 3)	
	1.00	2.00	3.00	4.00	5.00	
PART I - CALCULATION OF ANCILLARY AND OUTPAT	I ENT COST					
ANCI LLARY SERVI CE COST CENTERS						
40.00 04000 RADIOLOGY	0.000000	0		0	0	40.00
41.00 04100 LABORATORY	3.700871	1,608	(5,951	. 0	41.00
42.00 04200 INTRAVENOUS THERAPY	0.000000	0		0	0	42.00
43.00 04300 OXYGEN (INHALATION) THERAPY	0.000000	0	(0	0	.5.00
44.00 04400 PHYSICAL THERAPY	1.567513	17,510		0 27,447	0	44.00
45.00 04500 OCCUPATIONAL THERAPY	0.928842	32,841		30,504	0	45.00
46.00 04600 SPEECH PATHOLOGY	0.553262	22,978		12,713	0	46.00
47.00 04700 ELECTROCARDIOLOGY	0.000000	0		0	0	47.00
48.00 04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0		0	0	48.00
49.00 04900 DRUGS CHARGED TO PATIENTS	2.083936	18,775		39,126	0	49.00
50.00 05000 DENTAL CARE - TITLE XIX ONLY	0.000000	0		0		50.00
51.00 05100 SUPPORT SURFACES	0.000000	0		0	0	51.00
OUTPATI ENT SERVI CE COST CENTERS						
60.00 06000 CLINIC	0.000000	0		0	0	60.00
61.00 06100 RURAL HEALTH CLINIC						61.00
62.00 06200 FQHC						62.00
71.00 07100 AMBULANCE (2)	0.000000			0	0	71.00
100.00 Total (Sum of lines 40 - 71)		93,712		115,741	. 0	100.00

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

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

Health	Finar	ncial Systems	MYSTIC M	MEADOWS			In Lie	u of Form CMS-	2540-10
APPORT	IONME	NT OF ANCILLARY AND OUTPATIENT COSTS		Pr	ovider	No.: 315456	Period: From 11/01/2023 To 12/31/2023		
					Titl	e XVIII	Skilled Nursing Facility	PPS	
		Cost Center Description						1.00	
	PART	II - APPORTIONMENT OF VACCINE COST							
1.00 2.00 3.00		Drugs charged to patients - ratio of co Program vaccine charges (From your reco Program costs (Line 1 x line 2) (Title E, Part I, line 18)	ords, or the PS	&R)		•		2.083936 168 350	2.00
		Cost Center Description	Total Cost (From Wkst. B,	Nursi Allied		Ratio of Nursing &	Program Part A Cost (From	Part A Nursing & Allied	
			Part I, Col.	(From W	kst. B,		h Wkst. D Part	Health Costs	
			18	Part I	, Col.	Costs to Tot	al I, Col. 4)	for Pass	
				14		Costs - Part		Through (Col.	
						(Col. 2 / Co 1)	1.	3 x Col. 4)	
			1.00	2.0	00	3.00	4.00	5.00	
		III - CALCULATION OF PASS THROUGH COSTS	FOR NURSI NG &	ALLI ED I	HEALTH				
		LARY SERVI CE COST CENTERS							
		RADIOLOGY	1,981	1	0	0.0000		0	
		LABORATORY	5,951	4	0	0.0000		l e	
	1	INTRAVENOUS THERAPY	0)	0	0.0000		0	
		OXYGEN (INHALATION) THERAPY	3,387		0	0.0000		0	43.00
	1	PHYSICAL THERAPY	55,642	1	0	0.0000			44.00
		OCCUPATIONAL THERAPY	85,460		0	0.0000	,	•	45.00
	1	SPEECH PATHOLOGY	29,075		0	0.0000		l .	46.00
		ELECTROCARDIOLOGY	15 005	.	0	0.0000		0	47.00
		MEDICAL SUPPLIES CHARGED TO PATIENTS DRUGS CHARGED TO PATIENTS	15,905	1	0	0.0000		0	48.00 49.00
		DENTAL CARE - TITLE XIX ONLY	39,476		0	0.0000		0	50.00
	1	SUPPORT SURFACES			0	0.0000		0	51.00
100.00		Total (Sum of lines 40 - 52)	236,877	7	0	0.0000	115,741	ľ	100.00
100.00	' I	10001 (Julii 01 111165 40 - J2)	230,677	1	U	I	113,741	ı	1100.00

Health Financial Systems	MYSTIC MEADOWS	In Lie	u of Form CMS-2	2540-10
COMPUTATION OF INPATIENT ROUTINE COSTS	Provider No.: 315456	From 11/01/2023	Worksheet D-1 Parts I-II Date/Time Pre 5/21/2024 4:3	nared:
	Title XVIII	Skilled Nursing Facility		•
		•	1 00	

	Facility		
		1.00	
	DUTE LOUGH AT OUR OF LUDATION PROPERTY OF COMPA	1.00	
	PART I CALCULATION OF INPATIENT ROUTINE COSTS		
1 00	I NPATI ENT DAYS	C 022	1 00
1.00	Inpatient days including private room days	6,033	
2.00	Private room days	0	
3.00	Inpatient days including private room days applicable to the Program	731	
4.00	Medically necessary private room days applicable to the Program	0	4.00
5.00	Total general inpatient routine service cost	1,897,327	5.00
	PRI VATE ROOM DI FFERENTI AL ADJUSTMENT	2 464 026	
6.00	General inpatient routine service charges	2,164,936	1
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)	0.876389	l
8.00	Enter private room charges from your records	0	
9.00	Average private room per diem charge (Private room charges line 8 divided by private room days, line 2)	0.00	9.00
10.00	Enter semi-private room charges from your records	0	10.00
11.00	Average semi-private room per diem charge (Semi-private room charges line 10, divided by	0.00	11.00
	semi-private room days)		
12.00	Average per diem private room charge differential (Line 9 minus line 11)	0.00	12.00
13.00	Average per diem private room cost differential (Line 7 times line 12)	0.00	13.00
14.00	Private room cost differential adjustment (Line 2 times line 13)	0	14.00
15.00	General inpatient routine service cost net of private room cost differential (Line 5 minus line 14)	1,897,327	15.00
	PROGRAM I NPATI ENT ROUTI NE SERVI CE COSTS		
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	314.49	16.00
17.00	Program routine service cost (Line 3 times line 16)	229,892	17.00
18.00	Medically necessary private room cost applicable to program (line 4 times line 13)	0	18.00
19.00	Total program general inpatient routine service cost (Line 17 plus line 18)	229,892	19.00
20.00	Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18,	233,287	20.00
	line 30 for SNF; line 31 for NF, or line 32 for ICF/IID)		
21.00	Per diem capital related costs (Line 20 divided by line 1)	38.67	21.00
22.00	Program capital related cost (Line 3 times line 21)	28,268	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)	201,624	23.00
24.00	Aggregate charges to beneficiaries for excess costs (From provider records)	0	
25.00	Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24)	201,624	25.00
26.00		'	26.00
27.00			27.00
28.00	Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27)		28.00
	(Transfer to Worksheet E, Part II, line 4) (See instructions)		
(1) Li	nes 26 and 27 are not applicable for title XVIII, but may be used for title V and or title XIX		

		1.00	
	PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH		
1.00	Total SNF inpatient days	6,033	1.00
2.00	Program inpatient days (see instructions)	731	2.00
3.00	Total nursing & allied health costs. (see instructions)(Do not complete for titles V or XIX)	0	3.00
4.00	Nursing & allied health ratio. (line 2 divided by line 1)	0.121167	4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)	l ol	5.00

Title XVIII Skilled Nursing

PPS

		TICLE XVIII	Facility	PPS	
			-	1.00	
	PART A - I NPATI ENT SERVI CE PPS PROVI DER COMPUTATI ON OF REI MBURS	EMENT	<u>'</u>		
1.00	Inpatient PPS amount (See Instructions)			562,028	1.00
2.00	Nursing and Allied Health Education Activities (pass through pa	yments)		o	2.00
3.00	Subtotal (Sum of lines 1 and 2)	-		562,028	3.00
4.00	Primary payor amounts			o	4.00
5.00	Coinsurance			108,600	5.00
6.00	Allowable bad debts (From your records)			45,276	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instru	ctions)		21,384	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)			29,429	8.00
9.00	Recovery of bad debts - for statistical records only			o	9.00
10.00	Utilization review			o	10.00
11.00	Subtotal (See instructions)			482,857	11.00
12.00	Interim payments (See instructions)			494,253	12.00
13.00	Tentative adjustment			0	13.00
14.00	OTHER adjustment (See instructions)			0	14.00
14.50	Demonstration payment adjustment amount before sequestration			o	14.50
14.55	Demonstration payment adjustment amount after sequestration			o	14.55
14.75	Sequestration for non-claims based amounts (see instructions)			589	14.75
14.99	Sequestration amount (see instructions)			9,069	14.99
15.00	Balance due provider/program (see Instructions)			-21,054	15.00
16.00	Protested amounts (Nonallowable cost report items in accordance	with CMS Pub. 15-2, s	section 115.2)	o	16.00
	PART B - ANCI LLARY SERVI CE COMPUTATI ON OF REI MBURSEMENT LESSER	OF COST OR CHARGES - 1	TITLE XVIII ONLY		
17.00	Ancillary services Part B			0	17.00
18.00	Vaccine cost (From Wkst D, Part II, line 3)			350	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)				19.00
20.00	Medicare Part B ancillary charges (See instructions)			168	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)			168	21.00
22.00	Primary payor amounts			0	22.00
23.00	Coinsurance and deductibles			0	23.00
24.00	Allowable bad debts (From your records)			0	24.00
24.01		ctions)		0	24.01
24.02				0	24.02
25.00				168	
	Interim payments (See instructions)			165	
27.00	Tentative adjustment			0	27.00
28.00	Other Adjustments (See instructions) Specify			0	28.00
28.50	Demonstration payment adjustment amount before sequestration			0	28.50
28.55	Demonstration payment adjustment amount after sequestration			0	28.55
	Sequestration amount (see instructions)			3	28.99
	Balance due provider/program (see instructions)			0	
30.00	Protested amounts (Nonallowable cost report items) in accordance	e with CMS Pub.15-2, s	section 115.2	0	30.00

WORKSHEEL E-1
From 11/01/2023
To 12/31/2023
Date/Time Prepared:
5/21/2024 4:31 pm

Title XVIII Skilled Nursing PPS

		1111	e XVIII	Facility	PPS	
		Inpatien	t Part A		t B	
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
		1.00	2.00	3.00	4.00	
1.00	Total interim payments paid to provider	1.00	494,253		165	1.00
2.00	Interim payments payable on individual bills, either		454,255		0	2.00
2.00	submitted or to be submitted to the contractor for		`	1		2.00
	services rendered in the cost reporting period. If none,					
	enter zero					
3.00	List separately each retroactive lump sum adjustment					3.00
	amount based on subsequent revision of the interim rate					
	for the cost reporting period. Also show date of each					
	payment. If none, write "NONE" or enter a zero. (1)					
3.01	Program to Provider ADJUSTMENTS TO PROVIDER			1	0	3.01
3.02	ADJUSTMENTS TO PROVIDER			1	0	3.01
3.03				1	0	3.03
3.04			ĺ	1	ő	3.04
3.05				ó	ő	3.05
	Provider to Program				-	
3.50	ADJUSTMENTS TO PROGRAM		(0	3.50
3.51			(0	3.51
3.52			(0	3.52
3.53			(1	0	3.53
3.54			(1	0	3.54
3.99	Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		()	0	3.99
4.00	Total interim payments (sum of lines 1, 2, and 3.99)		494,253	3	165	4.00
	(Transfer to Wkst. E, Part I line 12 for Part A, and line					
	26 for Part B) TO BE COMPLETED BY CONTRACTOR					
5.00	List separately each tentative settlement payment after					5.00
3.00	desk review. Also show date of each payment. If none,					3.00
	write "NONE" or enter a zero. (1)					
	Program to Provider					
5.01	TENTATIVE TO PROVIDER		(0	5.01
5.02			(0	5.02
5.03			()	0	5.03
F F0	Provider to Program					0
5.50 5.51	TENTATIVE TO PROGRAM		(1	0	5.50 5.51
5.51					0	5.51
5.99				ζ	0	5.99
	- 5.98)		`		Ĭ	
6.00	Determined net settlement amount (balance due) based on					6.00
	the cost report. (1)				ا	
6.01	PROGRAM TO PROVIDER		21.05	<u>'</u>	0	6.01
6.02	PROVIDER TO PROGRAM		21,054		0 165	6.02
7.00	Total Medicare program liability (see instructions)		473,199	tor Name	Contractor	7.00
			Contrac	toi Naille	Number	
			1.	.00	2.00	
8.00	Name of Contractor					8.00
				'	· '	

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

Health Financial Systems

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

Provider No.: 315456 Perio

Period: From 11/01/2023 To 12/31/2023 Date/Time Prepared:

ıly)			10	12/ 31/ 2023	5/21/2024 4:3	
		General Fund	Specific End Purpose Fund	dowment Fund		
	Asset s	1.00	2.00	3.00	4.00	
	CURRENT ASSETS					ı
.00	Cash on hand and in banks	87,417	0	0	0	1.
.00	Temporary investments	0	0	0	0	2.
.00	Notes receivable	0	0	0	0	1 -
.00	Accounts receivable	3,410,294	0	0	0	1
.00	Other receivables	106 070	0	0	0	1 -
.00	Less: allowances for uncollectible notes and accounts receivable	-196,078	١	۷	0	6.
.00	Inventory	0	0	0	0	7.
.00	Prepaid expenses	148,911	Ö	o	0	
.00	Other current assets	24,483	0	0	0	9
0.00	Due from other funds	0	0	0	0	
	TOTAL CURRENT ASSETS (Sum of lines 1 - 10)	3,475,027	0	0	0	11
	FI XED ASSETS					112
2.00 3.00	Land Land improvements	0	0	0	0	
4.00	Less: Accumulated depreciation	0	0	0	0	
5.00	Buildings	ő	l ő	ő	0	
6.00	Less Accumulated depreciation	0	0	0	0	
7.00	Leasehold improvements	213,557	0	0	0	17
3.00	Less: Accumulated Amortization	-17,455	0	0	0	18
9.00	Fixed equipment	0	0	0	0	1 -
	Less: Accumulated depreciation	0	0	0	0	1 .
1.00	Automobiles and trucks	0	0	0	0	
2.00	Less: Accumulated depreciation	0	0	0	0	
1	Major movable equipment	200,354		0	0	
4.00 5.00	Less: Accumulated depreciation Minor equipment - Depreciable	-58,228	0	0	0	1
	Minor equipment - Depreciable	0		0	0	
	Other fixed assets	0		0	0	1
	TOTAL FIXED ASSETS (Sum of lines 12 - 27)	338,228	l ő	ő	0	
	OTHER ASSETS		- 1	- "		1
9.00	Investments	0	0	0	0	29
0.00	Deposits on leases	0	0	0	0	
1.00	Due from owners/officers	0	0	0	0	1 -
2.00	Other assets	225,310		0	0	
3.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	225,310		0	0	
4.00	TOTAL ASSETS (Sum of lines 11, 28, and 33) Liabilities and Fund Balances	4,038,565	U	U	U	34
	CURRENT LI ABI LI TI ES					1
	Accounts payable	598,774	0	0	0	35
5.00	Salaries, wages, and fees payable	145,296	0	0	0	36
7.00	Payroll taxes payable	9,801	0	0	0	37
3.00	Notes & loans payable (Short term)	0	0	0	0	
9.00	Deferred income	114,032	0	0	0	
0.00	Accelerated payments	0				40
		1 777 406	0	0	0	
3.00	Other current liabilities TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	1,777,406 2,645,309		0	0	
3.00	LONG TERM LI ABI LI TI ES	2,043,309	. 0		0	1 43
4.00	Mortgage payable	0	0	0	0	44
5.00	Notes payable	0	Ö	o	0	
6.00	Unsecured loans	0	0	0	0	46
7.00	Loans from owners:	0	0	0	0	47
3.00	Other long term liabilities	0	0	0	0	
9.00	OTHER (SPECIFY)	0	0	0	0	
0.00	TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49	0	0	0	0	
1.00	TOTAL LIABILITIES (Sum of lines 43 and 50) CAPI TAL ACCOUNTS	2,645,309	0	0	0	51
2.00	General fund balance	1,393,256				52
3.00	Specific purpose fund	1,333,230	0			53
	Donor created - endowment fund balance - restricted			o	ļ	54
5.00	Donor created - endowment fund balance - unrestricted			ol	ļ	55
	Governing body created - endowment fund balance			o	ļ	56
	Plant fund balance - invested in plant			ļ	0	
3.00	Plant fund balance - reserve for plant improvement,			l	0	58
	replacement, and expansion				ļ	_
'	TOTAL FUND BALANCES (Sum of lines 52 thru 58)	1,393,256	0	OI.	0	59
9.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and	4,038,565		ا م	0	

In Lieu of Form CMS-2540-10 Health Financial Systems MYSTIC MEADOWS Provider No.: 315456 Period:

STATEMENT OF CHANGES IN FUND BALANCES

From 11/01/2023 12/31/2023

Worksheet G-1 Date/Time Prepared:

5/21/2024 4:31 pm General Fund Special Purpose Fund Endowment Fund 1.00 2.00 3.00 4.00 5.00 1.00 Fund balances at beginning of period 1,505,475 0 1.00 2.00 Net income (loss) (from Wkst. G-3, line 31) -4,220 2.00 Total (sum of line 1 and line 2) 3.00 1,501,255 0 3.00 4.00 4.00 Additions (credit adjustments) 5.00 ROUNDING 0 5.00 0 6.00 6.00 0 0 7.00 0 7.00 0 8.00 0 8.00 9.00 0 9.00 10.00 Total additions (sum of line 5 - 9) 0 10.00 Subtotal (line 3 plus line 10) 11.00 1,501,256 0 11.00 12.00 Deductions (debit adjustments) 12.00 13.00 RETURN OF CAPITAL 108,000 13.00 14.00 0 14.00 0 15.00 0 0 15.00 16.00 0 16.00 0 17.00 17.00 18.00 Total deductions (sum of lines 13 - 17) 108,000 18.00 Fund balance at end of period per balance 19.00 1,393,256 19.00 sheet (Line 11 - line 18) Endowment Fund Plant Fund 7.00 8.00 6.00 1.00 Fund balances at beginning of period 0 0 1.00 Net income (loss) (from Wkst. G-3, line 31) 2.00 2.00 3.00 Total (sum of line 1 and line 2) 0 0 3.00 4.00 Additions (credit adjustments) 4.00 5.00 ROUNDING 5.00 6.00 6.00 7.00 7.00 8.00 8.00 9.00 9.00 10.00 Total additions (sum of line 5 - 9) 0 10.00 11.00 0 0 Subtotal (line 3 plus line 10) 11.00 12.00 Deductions (debit adjustments) 12.00 RETURN OF CAPITAL 13.00 13.00 14.00 14.00 15.00 0 15.00 16.00 16.00 17.00 17.00 Total deductions (sum of lines 13 - 17) 0 18.00 18.00 Fund balance at end of period per balance 0 0 19.00 19.00 sheet (Line 11 - line 18)

In Lieu of Form CMS-2540-10 Health Financial Systems MYSTIC MEADOWS STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES Provider No.: 315456 Period: Worksheet G-2 From 11/01/2023 Parts I-II Date/Time Prepared: 5/21/2024 4:31 pm 12/31/2023 Cost Center Description Inpatient Outpatient Total 1.00 2.00 3.00 PART I - PATI ENT REVENUES General Inpatient Routine Care Services 1.00 SKILLED NURSING FACILITY 2,164,936 2,164,936 1.00 2.00 NURSING FACILITY 2.00 0 0 3.00 ICF/IID 0 3.00 n 4.00 OTHER LONG TERM CARE 0 4.00 5.00 Total general inpatient care services (Sum of lines 1 - 4) 2,164,936 2,164,936 5.00 All Other Care Services 6.00 200,607 ANCILLARY SERVICES 200,607 6.00 0 7.00 CLINIC 0 7.00 8.00 HOME HEALTH AGENCY COST 0 0 0 0 8.00 9.00 AMBUI ANCE 0 9.00 10.00 RURAL HEALTH CLINIC 0 10.00 10.10 FQHC 10.10 0 11.00 CMHC 0 11.00 12.00 HOSPTCE 12.00 0 0 13.00 13.00 ROUTINE CHARGES / BED HOLD 294 294 14.00 Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to 2,365,837 0 2,365,837 14.00 Worksheet G-3, Line 1) Cost Center Description 1.00 2.00 PART II - OPERATING EXPENSES 1.00 Operating Expenses (Per Worksheet A, Col. 3, Line 100) 2,244,668 1.00 0 2.00 Add (Specify) 2.00 3.00 3.00 4.00 0 0 0 4.00 5.00 5.00 6.00 6.00 7.00 7.00 Total Additions (Sum of lines 2 - 7) 8.00 8.00 0 0 9.00 Deduct (Specify) 9.00 10.00 10.00 11.00 11.00 0 12.00 12.00 13.00 13.00 Total Deductions (Sum of lines 9 - 13) 14.00 n 14.00

2,244,668 15.00

15.00 Total Operating Expenses (Sum of lines 1 and 8, minus line 14)

Health	Financial Systems MYSTIC MEADO	NS		u of Form CMS-2	2540-10
STATEM	ENT OF PATIENT REVENUES AND OPERATING EXPENSES	Provider No.: 315456	Period:	Worksheet G-3	
			From 11/01/2023 To 12/31/2023	Date/Time Pre	nared:
			10 12/31/2023	5/21/2024 4:3	
				1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 1	4)		2,365,837	1.00
2.00	Less: contractual allowances and discounts on patients accounts			152,355	2.00
3.00	Net patient revenues (Line 1 minus line 2)			2,213,482	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, li	ne 15)		2,244,668	4.00
5.00	Net income from service to patients (Line 3 minus 4)			-31,186	5.00
	Ot her income:				
6.00	Contributions, donations, bequests, etc			0	6.00
7.00	Income from investments			1,251	
8.00	Revenues from communications (Telephone and Internet service)			0	8.00
9.00	Revenue from television and radio service			0	9.00
	Purchase discounts			0	10.00
	Rebates and refunds of expenses			0	11.00
	Parking lot receipts			0	12.00
	Revenue from laundry and linen service			0	13.00
	Revenue from meals sold to employees and guests			0	14.00
	Revenue from rental of living quarters			0	15.00
	Revenue from sale of medical and surgical supplies to other tha	n patients		0	16.00
	Revenue from sale of drugs to other than patients			0	
	Revenue from sale of medical records and abstracts			0	
19.00	Tuition (fees, sale of textbooks, uniforms, etc.)			0	
	Revenue from gifts, flower, coffee shops, canteen			0	20.00
21.00	Rental of vending machines			0	21.00
	Rental of skilled nursing space			0	22.00
23.00	Governmental appropriations			0	23.00
24.00	NON PATIENT REVENUE			25,715	24.00
24.50	COVID-19 PHE Funding			0	24.50
25.00	Total other income (Sum of lines 6 - 24)			26,966	25.00
26.00	Total (Line 5 plus line 25)			-4,220	26.00
27.00	Other expenses (specify)			0	27.00
28.00				0	28.00
29.00				0	29.00
30.00	Total other expenses (Sum of lines 27 - 29)			0	
31.00	Net income (or loss) for the period (Line 26 minus line 30)			-4,220	31.00

COMBINED FINANCIAL STATEMENTS
AND
SUPPLEMENTARY INFORMATION

DECEMBER 31, 2023



Combined Financial Statements and Supplementary Information

CRANFORD SNF LLC, RIVERS EDGE SNF LLC, CINNAMINSON NURSING LLC, MYSTIC MEADOWS SNF LLC, MAYWOOD SNF OPERATIONS LLC, AND HAZEL STREET OPERATIONS LLC

DECEMBER 31, 2023

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INDEPENDENT AUDITOR'S REPORT

To the Members of Cranford SNF LLC, Rivers Edge SNF LLC, Cinnaminson Nursing LLC, Mystic Meadows SNF LLC, Maywood SNF Operations LLC, Hazel Street Operations, LLC,

Opinion

We have audited the accompanying combined financial statements of Cranford SNF LLC, Rivers Edge SNF LLC, Cinnaminson Nursing LLC, Mystic Meadows SNF LLC, Maywood SNF Operations LLC, and Hazel Street Operations, LLC, (New Jersey limited liability companies and collectively, the "Company" or "Companies"), which comprise the combined balance sheet as of December 31, 2023, and the related combined statements of income, changes in members' equity, and cash flows for the year then ended, and the related notes to the combined financial statements.

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

Basis for Opinion

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

Responsibilities of Management for the Combined Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Combined Financial Statements

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

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

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

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

Cleveland, Ohio August 19, 2025

Peace Bell CPAs, LLC

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COMBINED BALANCE SHEET

DECEMBER 31, 2023

ASSETS

CURRENT ASSETS Cash Resident trust funds Resident accounts receivable, net of allowance for credit losses of \$2,041,662 Other receivables Prepaid expenses and other current assets		\$	3,399,522 241,643 15,959,827 2,288,363 1,944,834
	TOTAL CURRENT ASSETS		23,834,189
PROPERTY AND EQUIPMENT, NET			3,501,562
OTHER ASSETS Deposits Escrow deposits Advances receivable - affiliates Advances receivable - members Operating lease right-of-use assets, net			60,935 520,815 8,134,005 173,733 98,959,058
	TOTAL OTHER ASSETS		107,848,546
		•	135 184 207

COMBINED BALANCE SHEET

DECEMBER 31, 2023

LIABILITIES AND MEMBERS' EQUITY

Current maturities of operating lease liabilities Current maturities of note payable - Paycheck Protection Program Accounts payable Accrued payroll and related costs Accounts payable - related parties TOTAL CURRENT LIABILITIES LONG-TERM LIABILITIES Operating lease liabilities, net of current maturities Advances payable - affiliates Advances payable - members Note payable - Paycheck Protection Program, net of current maturities Security deposit liability TOTAL LONG-TERM LIABILITIES TOTAL LONG-TERM LIABILITIES 117,923,859 TOTAL LIABILITIES TOTAL LIABILITIES 117,923,859	CURRENT LIABILITIES	
Resident trust funds liability Current maturities of operating lease liabilities Current maturities of note payable - Paycheck Protection Program Accounts payable Accrued payroll and related costs Accounts payable - related parties TOTAL CURRENT LIABILITIES LONG-TERM LIABILITIES Operating lease liabilities, net of current maturities Advances payable - affiliates Advances payable - members Note payable - Paycheck Protection Program, net of current maturities Security deposit liability TOTAL LONG-TERM LIABILITIES TOTAL LONG-TERM LIABILITIES 117,923,859 TOTAL LIABILITIES TOTAL LIABILITIES 117,923,859	Lines of credit	\$ 3,545,425
Current maturities of operating lease liabilities Current maturities of note payable - Paycheck Protection Program Accounts payable Accrued payroll and related costs Accounts payable - related parties TOTAL CURRENT LIABILITIES LONG-TERM LIABILITIES Operating lease liabilities, net of current maturities Advances payable - affiliates Advances payable - members Note payable - Paycheck Protection Program, net of current maturities Security deposit liability TOTAL LONG-TERM LIABILITIES TOTAL LONG-TERM LIABILITIES 117,923,859 TOTAL LIABILITIES TOTAL LIABILITIES 117,923,859	Resident trust funds liability	241,143
Protection Program 101,455 Accounts payable 4,042,548 Accrued payroll and related costs 2,891,649 Accrued expenses 1,390,325 Accounts payable - related parties 22,475,275 TOTAL CURRENT LIABILITIES Operating lease liabilities, net of current maturities 90,982,932 Advances payable - affiliates 4,139,856 Advances payable - Paycheck Protection Program, 12,792 Note payable - Paycheck Protection Program, 34,048 Security deposit liability 278,956 TOTAL LONG-TERM LIABILITIES 95,448,584 TOTAL LIABILITIES 117,923,859		9,873,746
Accounts payable Accrued payroll and related costs Accrued expenses Accounts payable - related parties TOTAL CURRENT LIABILITIES Operating lease liabilities, net of current maturities Advances payable - affiliates Advances payable - members Note payable - Paycheck Protection Program, net of current maturities Security deposit liability TOTAL LONG-TERM LIABILITIES TOTAL LONG-TERM LIABILITIES 117,923,859 TOTAL LIABILITIES 117,923,859	Current maturities of note payable - Paycheck	
Accrued payroll and related costs Accrued expenses Accounts payable - related parties TOTAL CURRENT LIABILITIES LONG-TERM LIABILITIES Operating lease liabilities, net of current maturities Advances payable - affiliates Advances payable - members Note payable - Paycheck Protection Program, net of current maturities Security deposit liability TOTAL LONG-TERM LIABILITIES TOTAL LONG-TERM LIABILITIES 117,923,859 TOTAL LIABILITIES	Protection Program	101,455
Accounts payable - related parties TOTAL CURRENT LIABILITIES LONG-TERM LIABILITIES Operating lease liabilities, net of current maturities Advances payable - affiliates Advances payable - members Note payable - Paycheck Protection Program, net of current maturities Security deposit liability TOTAL LONG-TERM LIABILITIES 117,923,859 TOTAL LIABILITIES	Accounts payable	4,042,548
Accounts payable - related parties TOTAL CURRENT LIABILITIES LONG-TERM LIABILITIES Operating lease liabilities, net of current maturities Advances payable - affiliates Advances payable - members Note payable - Paycheck Protection Program, net of current maturities Security deposit liability TOTAL LONG-TERM LIABILITIES 117,923,859 TOTAL LIABILITIES	Accrued payroll and related costs	2,891,649
Accounts payable - related parties TOTAL CURRENT LIABILITIES LONG-TERM LIABILITIES Operating lease liabilities, net of current maturities Advances payable - affiliates Advances payable - members Note payable - Paycheck Protection Program, net of current maturities Security deposit liability TOTAL LONG-TERM LIABILITIES 117,923,859		1,390,325
LONG-TERM LIABILITIES Operating lease liabilities, net of current maturities Advances payable - affiliates Advances payable - members Note payable - Paycheck Protection Program, net of current maturities Security deposit liability TOTAL LONG-TERM LIABILITIES 117,923,859 117,923,859		 388,984
Operating lease liabilities, net of current maturities Advances payable - affiliates Advances payable - members Note payable - Paycheck Protection Program, net of current maturities Security deposit liability TOTAL LONG-TERM LIABILITIES 90,982,932 4,139,856 12,792 34,048 278,956 TOTAL LONG-TERM LIABILITIES 117,923,859	TOTAL CURRENT LIABILITIES	22,475,275
Advances payable - affiliates Advances payable - members Note payable - Paycheck Protection Program, net of current maturities Security deposit liability TOTAL LONG-TERM LIABILITIES 4,139,856 12,792 34,048 278,956 TOTAL LIABILITIES 95,448,584 117,923,859	LONG-TERM LIABILITIES	
Advances payable - members Note payable - Paycheck Protection Program, net of current maturities Security deposit liability TOTAL LONG-TERM LIABILITIES 12,792 34,048 278,956 TOTAL LIABILITIES 117,923,859	Operating lease liabilities, net of current maturities	90,982,932
Note payable - Paycheck Protection Program, net of current maturities Security deposit liability TOTAL LONG-TERM LIABILITIES 117,923,859 117,923,859	Advances payable - affiliates	4,139,856
net of current maturities Security deposit liability TOTAL LONG-TERM LIABILITIES 95,448,584 TOTAL LIABILITIES 117,923,859		12,792
Security deposit liability TOTAL LONG-TERM LIABILITIES 95,448,584 TOTAL LIABILITIES 117,923,859		
TOTAL LONG-TERM LIABILITIES 95,448,584 TOTAL LIABILITIES 117,923,859		
TOTAL LIABILITIES 117,923,859	Security deposit liability	 278,956
	TOTAL LONG-TERM LIABILITIES	95,448,584
MEMBERS' EQUITY 17.260.438	TOTAL LIABILITIES	117,923,859
17,200,100	MEMBERS' EQUITY	17,260,438
\$ 135,184,297		\$ 135,184,297

COMBINED STATEMENT OF INCOME

YEAR ENDED DECEMBER 31, 2023

REVENUES		
Net resident service revenues	\$	107,627,178
Other revenue		310,827
Lease revenue		200,840
TOTAL REVENUES	8	108,138,845
OPERATING EXPENSES		
Nursing		39,407,901
Lease expense - facilities		15,222,330
General and administrative		14,939,592
Ancillary services		7,656,660
Dietary		7,852,073
Management fee		5,680,458
Housekeeping and laundry		3,640,627
Bed tax assessment		3,380,016
Provision for expected credit losses		1,729,636
Facility Maintenance		1,800,629
Activities		1,336,688
Social services		762,632
Depreciation and amortization		448,076
Employee Retention Credit		(3,906,649)
TOTAL OPERATING EXPENSES	·	99,950,669
INCOME FROM OPERATIONS	3	8,188,176
OTHER INCOME (EXPENSE)		
Interest income		331,579
Interest expense		(437,325)
Other expense		(30,415)
TOTAL OTHER INCOME (EXPENSE), NET	ſ	(136,161)
NET INCOME	E <u>\$</u>	8,052,015

COMBINED STATEMENT OF CHANGES IN MEMBERS' EQUITY

YEAR ENDED DECEMBER 31, 2023

BALANCE - DECEMBER 31, 2022	\$ 20,114,928
Net income	8,052,015
Distributions	 (10,906,505)
BALANCE - DECEMBER 31, 2023	\$ 17,260,438

COMBINED STATEMENT OF CASH FLOWS

YEAR ENDED DECEMBER 31, 2023

CASH FLOWS FROM OPERATING ACTIVITIES	
Net income	\$ 8,052,015
Adjustments to reconcile net income to net cash and restricted cash	
provided by operating activities:	
Depreciation and amortization	448,076
Provision for expected credit losses	1,729,636
Changes in operating assets and liabilities:	
Resident accounts receivable	(167,316)
Other receivables	(583,342)
Prepaid expenses and other current assets	(1,528,169)
Deposits	(23,513)
Operating lease right-of-use assets and liabilities, net	283,237
Resident trust funds liability	(3,071)
Accounts payable	3,585,168
Accounts payable - related parties	117,526
Accrued expenses	(1,114,216)
Accrued payroll and related costs	400,405
Security deposits liability	 (352,460)
NET CASH AND RESTRICTED CASH PROVIDED BY	
OPERATING ACTIVITIES	10,843,976
OTERATING ACTIVITIES	10,043,770
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchases of property and equipment	(1,218,962)
Advances to affiliates	 (7,210,878)
NET CASH AND RESTRICTED CASH USED IN	
	(0.420.040)
INVESTING ACTIVITIES	(8,429,840)
CASH FLOWS FROM FINANCING ACTIVITIES	
Net repayments on lines of credit	(951,818)
Net repayments of note payable - Paycheck Protection Program	(100,435)
Net repayments on advances - members	(648)
Advances from members	3,342,322
Advances from affiliates	4,139,856
Member distributions	 (10,906,505)
NET CASH AND RESTRICTED CASH USED IN	
	(4.477.000)
FINANCING ACTIVITIES	 (4,477,228)
NET DECREASE IN CASH AND RESTRICTED CASH	(2,063,092)
CASH AND RESTRICTED CASH AT BEGINNING OF YEAR	 6,225,072
CASH AND RESTRICTED CASH AT END OF YEAR	\$ 4,161,980

NOTES TO COMBINED FINANCIAL STATEMENTS

DECEMBER 31, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

<u>Description of entities</u>: Cranford SNF LLC, Rivers Edge SNF LLC, Cinnaminson Nursing LLC, Mystic Meadows SNF LLC, Maywood SNF Operations LLC, and Hazel Street Operations, LLC (collectively, the "Company" or the "Companies") are registered to do business in the state of New Jersey. The Companies operate six skilled nursing facilities (the "Facilities") located in the state of New Jersey with a combined capacity of 912 beds as detailed below.

Legal Name of Entity	DBA Name of Entity	Facility Location	Licensed Beds
Cranford SNF LLC	Birchwood Rehabilitation and Healthcare Center	Cranford, NJ	200
Rivers Edge SNF LLC	Waterfront Rehabilitation and Healthcare Center	Raritan, NJ	138
Cinnaminson Nursing LLC	Wynwood Rehabilitation and Healthcare Center	Cinnaminson, NJ	114
Mystic Meadows SNF LLC	Mystic Meadows Rehabilitation and Nursing Center	Little Egg Harbor Twp, NJ	130
Maywood SNF Operations LLC	Atlas Rehabilitation and Healthcare at Maywood	Maywood, NJ	120
Hazel Street Operations LLC	Atlas Healthcare at Daughters of Miriam	Clifton, NJ	210

Transfer of operations: On various dates during the years 2020 through 2022, the Companies assumed the Facilities' operating licenses, Medicare and Medicaid provider numbers and agreements, and certain other Facility contracts from unrelated former operators of the Facilities. No value was assigned to these intangible assets. The Companies, at their sole discretion, hired the existing employees and commenced operations as of the date of transfer. Also, subsequent to the transfer of operations, certain accounts receivable of the Companies were collected by the former operators and certain receivables of the former operators were collected by the Companies. The net amount due to the Companies from the former operators is \$1,204,997 at December 31, 2023 and is reported within other receivables in the accompanying combined balance sheet.

<u>Basis of presentation</u>: The accompanying combined financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Principles of combination: The accompanying combined financial statements include the accounts of the Companies, which are affiliated through common ownership. All significant transactions between the Companies have been eliminated in the combination.

<u>Limited liability companies</u>: As limited liability companies, no member, director, manager, agent, or employee of the Companies are personally liable for the debts, obligations, or liabilities of the Companies whether arising in contract, tort, or otherwise, or for the acts or omissions of any other member, director, manager, agent, or employee of the Companies, unless the individual has signed a specific personal guarantee.

<u>Variable interest entities</u>: The Company follows Financial Accounting Standards Board ("FASB") Accounting Standards Update ("ASU") No. 2018-17 "Targeted Improvements to Related Party Guidance for Variable Interest Entities", which allows a private company to elect, under certain circumstances, not to consolidate certain variable interest entities. Accordingly, the Company does not consolidate its affiliated lessors and its management companies, which are commonly-controlled entities that own/lease several of the skilled nursing facilities land and buildings to the Company (see Note 5) and manage the operations of the Facilities (see Note 6), respectively.

Cranford SNF LLC, Rivers Edge SNF LLC, and Mystic Meadows SNF LLC lease their facilities from unrelated lessors (see Note 5).

<u>Concentrations of credit risk</u>: Financial instruments that potentially subject the Company to credit risk consist of cash deposits and accounts receivable. Cash deposits are maintained with high-quality financial institutions and the composition and maturities of temporary cash and investments, if any, are regularly monitored by management. The Company controls credit risk associated with accounts receivable through its monitoring procedures and by establishing an allowance for credit losses when considered necessary.

The Company's operations are located in New Jersey and are economically dependent on the residents living in that geographic area. See Note 9 regarding concentrations in resident service revenues and resident accounts receivable.

<u>Cash and cash equivalents</u>: The Company considers all highly-liquid investments with an initial maturity of three months or less to be cash equivalents. As of December 31, 2023, there were no cash equivalents held. Cash, which consists of checking and savings accounts at various financial institutions, may exceed the federal insurance limit from time to time; however, management does not believe that the Company is exposed to any substantial risk.

Resident funds held in trust: Resident trust funds consist of funds held in trust for residents' personal needs. These funds are maintained in cash accounts separate from the Companies' operating cash accounts and a corresponding liability is recorded in current liabilities in the accompanying combined balance sheet. These restricted cash accounts are included in cash and restricted cash in the accompanying combined statement of cash flows.

Escrow deposits: The Companies' escrow deposits consist of capital expenditure, real estate tax and insurance reserves which are held and maintained by the unaffiliated lessors (see Note 5) on behalf of the Companies. These reserves are maintained at an amount considered by the Company to be adequate and in compliance with the lease agreements. Use of the reserves is restricted as defined in the lease agreements. These restricted cash reserves are included in cash and restricted cash in the accompanying combined statement of cash flows.

Resident accounts receivable: Resident accounts receivable represent amounts due from payors for amounts billed for resident services provided. The Company provides an allowance for credit losses that is estimated utilizing current accounts receivable aging reports, historical collections data and other factors. In addition, the Company monitors collections and payments from payors and maintains an allowance based upon applying an expected credit loss rate to receivables based on the historical loss rate from similar payors adjusted for current conditions, including any specific payor collection issues identified, and forecasts of economic conditions. Management monitors these factors and determines the estimated provision for credit losses. Historical credit losses have generally resulted from uncollectible private balances, some uncollectible coinsurance and deductibles, and other factors. Receivables that are deemed to be uncollectible are written-off. The allowance for credit losses is assessed by management, with changes in estimated losses being recorded in the combined statement of income in the period identified. It is reasonably possible that the Company's estimate of the allowance for credit losses will change in the near term. At December 31, 2023, the allowance for credit losses totaled \$2,041,662 which management believes is adequate.

Management believes that the historical loss information it has compiled is a reasonable basis on which to determine the expected credit losses for receivables because the composition of receivables as of December 31, 2023 is consistent with that used in developing the historical credit-loss percentages (i.e., the similar risk characteristics of its payors and its credit policies has not changed significantly over time). Changes to the historical loss rate have not been material to the combined financial statements. Management developed its estimate based on its analysis of historical losses and assessment of future expected losses.

The following table provides a reconciliation of the changes in the allowance for credit losses for 2023:

Allowance for credit losses – beginning of year	\$ 544,500
Additional provision for expected credit losses	1,729,636
Write-offs of receivables	 (232,474)
Allowance for credit losses – end of year	\$ 2,041,662

<u>Net resident service revenues</u>: Net resident service revenues and the corresponding accounts receivable, are reported on an accrual basis as services are performed at their estimated net realizable amounts from residents, third-party payors, and others for services rendered.

The Company records revenues for inpatient services and the related receivables in the accounting records at the Company's established billing rates in the period the related services are rendered. The provision for contractual adjustments, which represents the difference between the established billing rates and predetermined reimbursement rates, is deducted from gross revenues to determine net revenues. These predetermined reimbursement rates may be based on a provider's actual costs subject to program ceilings and other limitations or on established rates based on acuity and services provided as determined by the federal and state-funded programs. Services provided to Medicare beneficiaries are based on clinical, diagnostic, and other factors. Services provided to Medicaid beneficiaries are paid at determined rates per day. The Company is exposed to the risk of changes in Medicare and Medicaid reimbursement rates.

Amounts earned under federal and state programs with respect to nursing home patients are subject to review by the third-party payors which may result in retroactive adjustments. In the opinion of management, adequate provision has been made for any adjustments that may result from such reviews. Retroactive adjustments, if any, are recorded when objectively determinable, generally within three years of the close of a reimbursement year depending upon the timing of appeals and third-party settlement reviews or audits, and final settlements are reported in operations in the year of settlement.

The Company records revenues for rehabilitation services and other ancillary services and the related receivables at the time services or products are provided or delivered to the customer. Upon delivery of services or products, the Company has no additional performance obligation to the customer.

The Company follows Accounting Standards Codification ("ASC") 606 for all contracts. The amount of revenue recognized reflects the consideration to which the Company expects to be entitled to receive in exchange for these services. ASC 606 requires companies to exercise judgment and recognize revenue in accordance with the standard's core principle by applying the following five steps:

- Step 1: Identify the contract with a customer.
- Step 2: Identify the performance obligations in the contract.
- Step 3: Determine the transaction price.
- Step 4: Allocate the transaction price to the performance obligations in the contract.
- Step 5: Recognize revenue when (or as) the entity satisfies a performance obligation.

Performance obligations are promises made in a contract to transfer a distinct good or service to the customer. A contract's transaction price is allocated to each distinct performance obligation and recognized as revenue when, or as, the performance obligation is satisfied. The Company has concluded that its contracts with patients and residents represent a bundle of distinct services that are substantially the same, with the same pattern of transfer to the customer. Accordingly, the promise to provide quality care is accounted for as a single performance obligation with revenue recognized at a point-in-time as services are provided.

The Company performs analyses using the application of the portfolio approach as a practical expedient to group patient contracts with similar characteristics, such that revenue for a given portfolio would not be materially different than if it were evaluated on a contract-by-contract basis. These analyses incorporated consideration of reimbursements at varying rates from Medicaid, Medicare, Managed Care, Hospice, Veterans Affairs, and Private Pay for services provided. It was determined that the contracts are not materially different within the following groups: Medicaid, Medicare, Managed Care, Hospice, Veterans Affairs, and Private Pay.

In order to determine the transaction price, the Company estimates the amount of variable consideration at the beginning of the contract using the expected value method. The estimates consider (i) payor type, (ii) historical payment trends, (iii) the maturity of the portfolio, and (iv) geographic payment trends throughout a class of similar payors. The Company typically enters into agreements with third-party payors that provide for payments at amounts different from the established billing charges. These arrangement terms provide for subsequent settlement and cash flows that may occur well after the service is provided. The Company adjusts the estimates of variable consideration such that it is probable that a significant reversal of previously recognized revenue will not occur throughout the life of the contract. Changes in the Company's expectation of the amount it will receive from the patient or third-party payors will be recorded in revenue unless there is a specific event that suggests the patient or third-party payor no longer has the ability and intent to pay the amount due and, therefore, the changes in its estimate of variable consideration better represent an impairment, or credit loss. These estimates are re-assessed each reporting period, and any amounts allocated to a satisfied performance obligation are recognized as revenue or a reduction of revenue in the period in which the transaction price changes. The Company satisfies its performance obligation by providing quality of care services to its patients and residents on a daily basis until termination of the contract. The performance obligation is recognized on a daily basis, for which the services are provided. For these contracts, the Company has the right to consideration from the customer in an amount that directly corresponds with the value to the customer of the Company's performance to date. Therefore, the Company recognizes revenue based on the amount billable to the customer in accordance with the practical expedient in ASC 606-10-55-18. Additionally, because the Company applied ASC 606 using certain practical expedients, the Company elected not to disclose the aggregate amount of the transaction price for unsatisfied, or partially unsatisfied, performance obligations for all contracts with an original expected length of one year or less.

Disaggregation of Revenues and Accounts Receivable

The Company disaggregates revenue from contracts with customers by payor type. The Company notes that disaggregation of revenue into these categories achieves the disclosure objectives to depict how the nature, amount, timing and uncertainty of revenue and cash flows are affected by economic factors. The payment terms and conditions within the Company's revenue-generating contracts vary by contract type and payor source. Payments are generally received within 30 to 90 days after billing.

Property and equipment: Property and equipment owned by the Company is stated at cost. Maintenance and repairs are expensed, while expenditures for renewals which prolong the lives of the assets are capitalized. For financial reporting purposes, depreciation and amortization of property and equipment is provided for by using the straight-line method based on the estimated service lives of the assets as follows:

Leasehold improvements 10 years Furniture, fixtures, and equipment 5-7 years

The cost of assets sold or retired and the related amounts of accumulated depreciation and amortization are removed from the accounts in the year of disposal. Any resulting profit or loss is reflected in current operations.

As described in Note 5, the Companies lease the nursing home Facilities, and most of the furniture and equipment needed to operate the Facilities, from various lessors, some of which are related to the Companies through common ownership and some of which are unrelated.

Construction-in-process is stated at cost, which includes the cost of construction and other direct costs attributable to the construction. No provision for depreciation is made on construction-in-progress until such time as the relevant assets are completed and placed into service.

Leasehold improvements associated with facilities leased from unrelated lessors are amortized using the straight-line method over the shorter of the remaining lease term, including renewal options that we are reasonably certain to exercise, or the estimated useful life of the improvement. Leasehold improvements associated with facilities leased from related lessors are amortized using the straight-line method over the useful life of the improvements as determined by the common control group, regardless of the lease term.

<u>Impairment of long-lived assets</u>: The Company assesses the impairment of long-lived assets whenever events or changes in circumstances indicate the carrying amount of an asset may not be recoverable. The Company assesses the fair value of the assets based on the undiscounted future cash flow that the assets are expected to generate and recognizes an impairment loss when estimated undiscounted future cash flow expected to result from the use of the asset plus net proceeds expected from disposition of the asset, if any, are less than the carrying amount of the asset. When the Company identifies an impairment, it reduces the carrying amount of the asset to its estimated fair value based on a discounted cash flow approach or, when available and appropriate, to comparable market values. Based on the Company's evaluation there is no impairment of these assets at December 31, 2023.

<u>Compensated absences</u>: Employees of the Company are entitled to paid vacation days depending on job classification, length of service, and hours worked. At December 31, 2023 the total amount accrued for compensated absences was \$730,050 and is included in accrued payroll and related costs in the accompanying combined balance sheet.

<u>Security deposit liability</u>: The former operator of the Hazel Street Operations, LLC's Facility collected refundable security deposits from residents upon occupancy. Hazel Street Operations, LLC assumed this liability when operations transferred in 2022. Hazel Street Operations, LLC has discontinued the practice of collecting security deposits from residents upon occupancy and refunds previously collected security deposits when a resident leaves the Facility.

<u>Advertising costs</u>: The Company expenses advertising costs as incurred. Advertising costs for 2023 totaled approximately \$387,465 and are included in general and administrative expenses in the combined statement of income.

Employee Retention Credit: The Coronavirus Aid, Relief, and Economic Security ("CARES") Act along with the Relief Act of 2021 and the American Rescue Plan Act of 2021 provide an Employee Retention Credit ("ERC"), which is a refundable tax credit against certain employment taxes. Eligible employers can qualify for a credit of up to \$7,000 quarterly per employee. The tax credit is equal to 70% of qualified wages paid to employees during the first three quarters in 2021, capped at \$10,000 of qualified wages per employee per quarter. To be eligible, the Company must (i) have had operations fully or partially suspended because of a shut-down order from a governmental authority related to the COVID-19 pandemic, or (ii) have had gross receipts decline by more than 20% in a calendar quarter, when compared to the same quarter in 2019.

During 2023, Cranford SNF LLC, Rivers Edge SNF LLC and Mystic Meadows SNF LLC determined that they qualified for ERC for the first three quarters of 2021 totaling \$3,906,649, which is recognized as a reduction of operating expenses in the accompanying combined statement of income. The Company received the full amount of the credit in 2023 along with approximately \$190,000 of interest related to delays in ERC payments which is reported within interest income in the accompanying combined statement of income.

Laws and regulations concerning government programs, including the ERC, are complex and subject to varying interpretations. Claims made under the CARES Act may also be subject to retroactive audit and review. There can be no assurance that regulatory authorities will not challenge the Company's claim to the ERC, and it is not possible to determine the impact (if any) this would have upon the Company's combined financial statements.

<u>Income taxes</u>: The Company is taxed under provisions of the Internal Revenue Code which provide for the Company's net income or loss to be included in the individual tax returns of the members for federal tax purposes. Accordingly, no provision for federal taxes has been recorded in the accompanying combined financial statements. Local income taxes are accrued at statutory rates, as applicable.

The Company pays income taxes at the entity level on taxable income in the state of New Jersey per the state's Pass-Through Entity Tax ("PTET") regulations. PTET election removes certain state and local income tax deduction limitations related to the members personal federal income taxes. The Company has determined these payments are made exclusively on behalf of the members and therefore the Company includes the payments within member distributions. Accordingly, no provision for state taxes has been recorded in the accompanying combined financial statements. PTET payments included in member distributions totaled approximately \$567,940 in 2023.

<u>Member distributions</u>: In accordance with the Companies' operating agreements, the Companies generally make distributions to fund the members' respective income tax liabilities resulting from the taxable income from the Companies. Other discretionary distributions may also be made.

<u>Recording of insured claims</u>: When applicable, the Company records anticipated insurance claims liabilities and related insurance recoveries for medical malpractice claims and similar contingent liabilities in the accompanying combined balance sheet on a gross basis. Any estimated insurance recovery provided under the existing policy is reflected as a receivable on the same basis as the liability, subject to the need for a valuation allowance for uncollectible accounts. No such receivables or liabilities have been recorded as of December 31, 2023.

<u>Use of estimates</u>: The preparation of combined financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. The most significant estimates relate to variable consideration for net resident service revenue recognition, assessing the expected credit losses of resident accounts receivable, legal and professional liabilities and receivables for related insurance recoveries, depreciation, asset valuations and useful lives. These estimates may be adjusted as more current information becomes available, and any adjustments could be material.

Combined statement of cash flows: Interest paid during 2023 totaled \$437,325.

The following table provides a reconciliation of cash and restricted cash reported within the combined balance sheet that sum to the total of the same such amounts shown on the combined statement of cash flows.

Cash	\$ 3,399,522
Restricted cash – resident trust funds	241,643
Escrow deposits	520,815
Total cash and restricted cash	
shown in statement of cash flows	\$ 4,161,980

<u>Leases</u>: The Company determines whether an agreement contains a lease at inception based on the Company's right to obtain substantially all of the economic benefits from the use of the identified asset and its right to direct the use of the identified asset. Operating leases are included in operating lease right-of-use ("ROU") assets, current maturities of operating lease liabilities, and long-term operating lease liabilities in the accompanying combined balance sheet. Finance leases, when applicable, are included in property and equipment, current maturities of finance lease liability, and long-term finance lease liability in the accompanying combined balance sheet.

ROU assets represent the Company's right to use an underlying asset for the lease term and operating lease liabilities represent its obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at the commencement date based on the present value of lease payments over the lease term. Lease payments are discounted using the rate implicit in the lease or, if not readily available, the Company's incremental borrowing rate based on information available at lease commencement. The incremental borrowing rate for a lease is the rate of interest the Company would have to pay on a collateralized basis to borrow an amount equal to the lease payments for the asset under similar terms. The operating lease ROU assets are increased by any prepaid lease payments and initial direct costs and reduced by any lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the Company will exercise such options. Variable lease payments that depend on an index or a rate are included in the determination of ROU assets and lease liabilities using the index or rate at the lease commencement date. Variable lease payments that do not depend on an index or rate or resulting from changes in an index or rate subsequent to the lease commencement date, are recorded as lease expense in the period in which the obligation for the payment is incurred. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term and is included in operating expenses in the accompanying combined statement of income. For finance leases, the lessee recognizes interest expense and amortization of the ROU asset. The Company's leases do not contain any residual value guarantees or material restrictive covenants.

The Company elected the short-term lease practical expedient, which allows the Company to not record an operating lease ROU asset and operating lease liability for any lease with a term of twelve months or less at lease commencement, and also elected the single component practical expedient for all asset classes, which allows the Company to include both lease and non-lease components associated with a lease as a single lease component when determining the value of the operating lease ROU asset and operating lease liability.

Recently adopted accounting standards: In June 2016, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2016-13, "*Measurement of Credit Losses on Financial Instruments*", which significantly changed how entities measure credit losses for most financial assets and certain other instruments that are not measured at fair value through net income. The most significant change in this standard is a shift from the incurred loss model to the current expected credit loss model ("CECL"). Under the standard, disclosures are required to provide users of the financial statements with useful information in analyzing an entity's exposure to credit risk and the measurement of credit losses. Financial assets held by the Company that are subject to this standard are resident accounts receivable.

Effective January 1, 2023, the Company adopted the standard using the modified retrospective approach. The adoption did not have a material impact on the Company's financial statements and primarily resulted in new and enhanced disclosures only.

In March 2023, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2023-01, *Leases (Topic 842): Common Control Arrangements*. The ASU is effective for fiscal years beginning after December 15, 2023, although early adoption is permitted. The Company did not early adopt the ASU.

This ASU modifies the guidance for related party arrangements between entities under common control ("common control arrangements"), introducing a practical expedient for private companies. The expedient allows these entities to use the written terms and conditions of a common control arrangement to determine whether a lease exists and, if so, to classify and account for that lease without evaluating the legal enforceability of the terms and conditions required under ASC Topic 842. This practical expedient may be adopted on a prospective basis for all new or modified arrangements from the adoption date or retrospectively to the beginning of the period in which the entity first applied ASC 842.

In addition to the practical expedient, the ASU amends the guidance in ASC 842 related to accounting for leasehold improvements under common control arrangements. The ASU requires that leasehold improvements be amortized by the lessee over the useful life of the leasehold improvements as determined by the common control group, regardless of the lease term, provided the lessee controls the use of the underlying leased asset. If the lessee no longer controls the use of the underlying asset, the ASU requires that the leasehold improvements be accounted for as a transfer of equity between the lessee and the lessor. This amendment may be adopted on a prospective basis for all new and existing leasehold improvements as of the adoption date, or retrospectively to the beginning of the period in which the entity first applied ASC 842.

The Company adopted both provisions of this ASU effective January 1, 2024, applying them retrospectively to January 1, 2022, the date the Company first applied ASC 842. There was no cumulative effect on members' equity as a result of the adoption. The adoption of the ASU did not result in a change to the Company's lease accounting policy or leasehold improvement amortization policy. See Note 6 for further disclosures regarding the Company's lease arrangements.

<u>Subsequent events</u>: In preparing these combined financial statements, management has evaluated events and transactions for potential recognition or disclosure through August 19, 2025, the date the combined financial statements were available to be issued.

NOTE 2 – PROPERTY AND EQUIPMENT

Property and equipment at December 31, 2023 consists of the following:

Leasehold improvements Furniture, fixtures, and equipment	\$ 2,659,311 1,295,737
- ····································	3,955,048
Less - accumulated depreciation and amortization	814,749
	3,140,299
Construction-in-process	361,263
	\$ 3,501,562

Depreciation and amortization expense totaled \$448,076 in 2023.

Construction-in-process consists of costs incurred for various Facilities improvements by the Company. These projects have not yet been completed and placed into service as of December 31, 2023. No provision for depreciation is recorded on construction-in-process until such time as the relevant assets are completed and placed in service.

NOTE 3 – REVOLVING LINES OF CREDIT

Cranford SNF LLC and Rivers Edge SNF LLC have available a \$4,500,000 bank demand revolving line of credit under which they may borrow, subject to certain borrowing base limitations. The line of credit matures in May 2027. Borrowings under the line bear interest at the greater of the Prime Rate (8.50% at December 31, 2023) plus 2.0%; or 5.50%. The interest rate at December 31, 2023 is 10.50%. The outstanding balance on the line of credit is \$1,075,000 at December 31, 2023. Borrowings are collateralized by substantially all assets of Cranford SNF LLC and Rivers Edge SNF LLC and are guaranteed by their members. The loan agreement contains certain restrictions and financial covenants with which the Company was in compliance with at December 31, 2023.

Cinnaminson Nursing LLC has a \$2,000,000 revolving line of credit agreement with a financial institution under which it may borrow, subject to certain borrowing base limitations. The line of credit matures in July 2026. Borrowings under the line bear interest at the one-month Secured Overnight Financing Rate (5.35% at December 31, 2023), subject to a minimum rate of 1.25%, plus an applicable base rate margin of 4.25%. The interest rate at December 31, 2023 was 9.60%. The outstanding balance on the line of credit at December 31, 2023 is \$750. Cinnaminson Nursing LLC is assessed a monthly unused line fee equal to the borrowing commitment less the average outstanding daily balance during the previous month multiplied by .03%. In addition, Cinnaminson Nursing LLC is charged a collateral management fee equal to the average outstanding daily balance during the previous month multiplied by .04%. The line of credit is secured by the assets of Cinnaminson Nursing LLC and is guaranteed by the member of Cinnaminson Nursing LLC.

The agreement contains certain restrictions and financial covenants related to operations for which Cinnaminson Nursing LLC was not in compliance with at December 31, 2023; however, management obtained a waiver from the lender for this violation.

Maywood SNF Operations LLC has a \$1,500,000 revolving line of credit agreement with a financial institution under which it may borrow, subject to certain borrowing base limitations. The line of credit matures in December 2026. The maturity date may be extended for an additional two years. Borrowings under the line bear interest at the one-month Secured Overnight Financing Rate (5.35% at December 31, 2023), plus an applicable base rate margin of 3.00%. The interest rate at December 31, 2023 was 8.35%. Maywood SNF Operations LLC was not drawn on the line of credit at December 31, 2023. The line of credit is secured by the assets of Maywood SNF Operations LLC and is guaranteed by the members of Maywood SNF Operations LLC.

The agreement contains certain restrictions and financial covenants related to operations with which Maywood SNF Operations LLC was in compliance at December 31, 2023.

Hazel Street Operations LLC had an agreement for a \$2,500,000 line of credit which was scheduled to mature in November 2024. In September 2024, Hazel Street Operations, LLC fully repaid the line of credit and entered into a new line of credit agreement with another financial institution with a total availability of \$1,500,000. Borrowings under the original line of credit incurred interest at the greater of the Prime Rate (8.50% at December 31, 2023) plus 1.75% or 5.50%. The rate in effect at December 31, 2023 was 10.25%. The outstanding balance on the line of credit was \$2,469,675 at December 31, 2023. Borrowings were collateralized by substantially all assets of Hazel Street Operations, LLC and were guaranteed by the members of the Hazel Street Operations, LLC.

The loan agreement contained certain restrictions and financial covenants with which Hazel Street Operations LLC was in compliance at December 31, 2023.

The new line of credit matures on September 6, 2025 and bears interest at the greater of the adjusted one-month Secured Overnight Financing Rate or 0.25%; plus 3.25%.

NOTE 4 – NOTES PAYABLE

<u>Note payable – Paycheck Protection Program</u>: During 2020, Cinnaminson Nursing LLC received loan proceeds in the amount of \$865,330 under the Small Business Administration's Paycheck Protection Program (the "Program") pursuant to the CARES Act, which was signed into law on March 27, 2020. Under the Program, all or a portion of the loan and accrued interest may be forgiven in accordance with the Program requirements. There are no payments of interest or principal amortization due on the loan until a final determination is made that any portion of the loan will not be forgiven. Any amounts not forgiven under the Program will be payable in equal installments of principal plus any interest owed.

During 2021, the Company applied for and received partial forgiveness of the loan. During 2022, the Company began making principal and interest payments on the unforgiven portion of the loan, which totaled \$246,442. The loan matures in April 2025 and bears interest at 1% annually. The balance of the loan is \$135,503 at December 31, 2023. Interest expense in 2023 was \$1,582. Principal payments in 2024 and 2025 are \$101,455 and \$34,048, respectively.

Maywood SNF Operations LLC mortgage note payable: Maywood SNF Operations LLC and its affiliated lessor, Maywood SNF Realty LLC, entered into a mortgage loan in December 2023 to refinance the mortgage note used to finance the lessor's purchase of the Facility in 2020. The total mortgage note commitment is \$41,000,000. The loan is carried on the financial statements of the lessor and, as of December 31, 2023, had an outstanding balance of \$41,000,000. As of December 31, 2023, Maywood SNF Operations LLC does not have an outstanding balance on the mortgage loan payable. However, as a coborrower, Maywood SNF Operations LLC is contingently liable as a guarantor with respect to the mortgage indebtedness of the lessor. Should the lessor be in default on its debt payments, Maywood SNF Operations LLC may be obligated to perform under the guarantee by primarily making the required payments, including late fees and penalties. The mortgage note matures in December 2026 and contains an option for two 1-year renewals.

A portion of the mortgage note payable (\$36,000,000) is subject to SOFR interest rate swap agreements (the "swap portion"). Interest only payments at the swap interest rate of 7.18% on \$18,000,000 and 7.28% on the other \$18,000,000 are due monthly through maturity. The non-swap portion of the mortgage note payable bears interest at the Secured Overnight Financing Rate ("SOFR"), as defined in the mortgage loan payable agreement, plus a margin of 3.10%. The interest rate at December 31, 2023 was 8.45%. The note agreement requires monthly interest only payments through the note's maturity date at which time the remaining interest and principal balance are due. Borrowings are collateralized by substantially all the assets of Maywood SNF Operations LLC and Maywood SNF Realty LLC and are guaranteed by certain members of the Company. The mortgage note agreement contains certain restrictions and financial covenants. As of December 31, 2023, Maywood SNF Operations LLC is in compliance with these restrictions and financial covenants.

NOTE 5 – OPERATING LEASES

<u>Cranford SNF LLC and Rivers Edge SNF LLC</u>: Cranford SNF LLC and Rivers Edge SNF LLC lease the skilled nursing facilities, and substantially all the furniture and equipment needed to operate the facilities, via a master leasing arrangement with an unrelated lessor. The individual Facility leases are accounted for as operating leases with an initial twenty-year lease term and collectively expire in 2041. The combined monthly base lease payments ranged from \$304,500 to \$309,067 in 2023. The base lease payments increase 1.5% on the commencement date anniversary until the lease expires. Prepaid lease payments totaled \$149,338 at December 31, 2023 which is included in prepaid expenses and other current assets in the accompanying combined balance sheet.

The following table summarizes the components of the lease expense recognized for the year ended December 31, 2023:

Operating lease expense Variable lease expense	\$ 4,162,260		
Total operating lease expense	\$ 4,162,260		

The lease is on a triple net basis; therefore, Cranford SNF LLC and Rivers Edge SNF LLC are responsible for all expenses related to the insurance and real estate taxes incurred on the property. Repairs and maintenance and utilities are also paid by Cranford SNF LLC and Rivers Edge SNF LLC.

Renewal options are included in the calculation of the right-to-use asset and lease liability only if they are reasonably certain of exercise. Future minimum lease payments under noncancelable leases with initial or remaining lease terms in excess of one year as of December 31, 2023 are as follows:

Year ending December 31,	Amount		
2024	\$	3,745,900	
2025		3,802,088	
2026		3,859,116	
2027		3,917,004	
2028		3,975,756	
Thereafter		54,218,812	
Total minimum lease payments		73,518,676	
Less: imputed interest		27,799,655	
Present value of minimum lease payments	\$	45,719,021	

The following table presents other supplemental lease information at December 31, 2023:

Cash paid for amounts included in the measurement of	
lease liabilities	\$ 3,690,536
Weighted average remaining lease term (years)	17.33
Weighted average discount rate	5.75%

The lease agreement contains certain restrictions, financial reporting requirements and financial ratio covenants. As of December 31, 2023, Cranford SNF LLC and Rivers Edge SNF LLC were in compliance with the financial covenants.

As part of the transfer of operations agreement, Cranford SNF LLC has assumed an agreement to lease a portion of its Facility to an unrelated third party. The agreement expires in August 2027 and requires annual lease payments of \$200,840 and certain additional charges for maintenance and janitorial services. Lease revenue totaled \$200,840 in 2023.

<u>Cinnaminson Nursing LLC</u>: Cinnaminson Nursing LLC leases the Facility from Spectrum Propco Realty LLC, a related entity. The lease is accounted for as an operating lease and expires in June 2030. The lease contains three ten-year renewal options. As of December 31, 2023, the monthly lease payment was \$200,000 through the expiration date. As disclosed in Note 12, beginning November 2024, the monthly lease payment is decreased to \$165,000 through the expiration date. Prepaid lease payments totaled \$212,689 at December 31, 2023 and are included in prepaid expenses and other current assets in the accompanying combined balance sheet.

The following table summarizes the components of the lease expense recognized for the year ended December 31, 2023:

Operating lease expense	\$ 2,400,000
Variable lease expense	-
Total operating lease expense	\$ 2,400,000

The lease is on a triple net basis; therefore, Cinnaminson Nursing LLC is responsible for all expenses related to the insurance and real estate taxes incurred on the property. Repairs and maintenance and utilities are also paid by Cinnaminson Nursing LLC.

Renewal options are included in the calculation of the right-to-use asset and lease liability only if they are reasonably certain of exercise. Future minimum lease payments under noncancelable leases with initial or remaining lease terms in excess of one year as of December 31, 2023 (and not considering the November 2024 amendment as described above) are as follows:

Year ending December 31,	Amount
2024	\$ 2,400,000
2025	2,400,000
2026	2,400,000
2027	2,400,000
2028	2,400,000
Thereafter	3,600,000
Total minimum lease payments	15,600,000
Less: imputed interest	2,448,837
Present value of minimum lease payments	\$ 13,151,163

The following table presents other supplemental lease information at December 31, 2023:

Cash paid for amounts included in the measurement of	
lease liabilities	\$ 2,400,000
Weighted average remaining lease term (years)	6.5
Weighted average discount rate	5.50%

<u>Maywood SNF Operations LLC</u>: Maywood SNF Operations LLC leases the Facility from Maywood SNF Realty LLC, a related entity. The lease is accounted for as an operating lease and expires in December 2030. The lease contains three ten-year renewal options. The monthly lease payment was \$240,000 through November 2023 at which point the lease was amended to increase the monthly lease payment to \$300,000 through the expiration date. Maywood SNF Operations LLC is subject to additional lease payments under certain circumstances defined in the agreement. Prepaid lease payments totaled \$274,839 at December 31, 2023 and are included in prepaid expenses and other current assets in the accompanying combined balance sheet.

The following table summarizes the components of the lease expense recognized for the year ended December 31, 2023:

Operating lease expense Variable lease expense	\$ 2,940,000 185,554
Total operating lease expense	\$ 3,125,554

The lease is on a triple net basis; therefore, Maywood SNF Operations LLC is responsible for all expenses related to the insurance and real estate taxes incurred on the property. Repairs and maintenance and utilities are also paid by Maywood SNF Operations LLC.

Renewal options are included in the calculation of the right-to-use asset and lease liability only if they are reasonably certain of exercise. Future minimum lease payments under noncancelable leases with initial or remaining lease terms in excess of one year as of December 31, 2023 are as follows:

Year ending December 31,	Amount	
2024	\$ 3,600,000	
2025	3,600,000	
2026	3,600,000	
2027	3,600,000	
2028	3,600,000	
Thereafter	7,200,000	
Total minimum lease payments	25,200,000	
Less: imputed interest	4,227,550	
Present value of minimum lease payments	\$ 20,972,450	

The following table presents other supplemental lease information at December 31, 2023:

Cash paid for amounts included in the measurement of	
lease liabilities	\$ 2,940,000
Weighted average remaining lease term (years)	7.00
Weighted average discount rate	5.50%

<u>Hazel Street Operations LLC</u>: Hazel Street Operations LLC leases the Facility from 155 Hazel Street LLC, a related entity. The lease is accounted for as an operating lease and expires in June 2027. The monthly lease payment is \$300,000 for the first year of the lease and increases by 3% from the previous year on each lease commencement anniversary date. Prepaid lease payments totaled \$530,195 at December 31, 2023 and are included in prepaid expenses and other current assets in the accompanying combined balance sheet.

The following table summarizes the components of the lease expense recognized for the year ended December 31, 2023:

Operating lease expense Variable lease expense	\$ 3,759,913
Total operating lease expense	\$ 3,759,913

The lease is on a triple net basis; therefore, Hazel Street Operations LLC is responsible for all expenses related to the insurance and real estate taxes incurred on the property. Repairs and maintenance and utilities are also paid by Hazel Street Operations LLC.

Renewal options are included in the calculation of the right-to-use asset and lease liability only if they are reasonably certain of exercise. Future minimum lease payments under noncancelable leases with initial or remaining lease terms in excess of one year as of December 31, 2023 are as follows:

Year ending December 31,	Amount	
2024	\$ 3,766,092	
2025	3,879,074	
2026	3,995,449	
2027	1,935,877	
Total minimum lease payments	13,576,492	
Less: imputed interest	 1,411,871	
Present value of minimum lease payments	\$ 12,164,621	

The following table presents other supplemental lease information at December 31, 2023:

Cash paid for amounts included in the measurement of	
lease liabilities	\$ 3,656,400
Weighted average remaining lease term (years)	3.5
Weighted average discount rate	6.50%

<u>Mystic Meadows SNF LLC</u>: Mystic Meadows SNF LLC leases the Facility from an unrelated lessor. The lease is accounted for as an operating lease and expires in April 2029. The monthly lease payment is \$150,000 for the first year of the lease and increases by 1.5% from the previous year on each lease commencement anniversary date. There were no prepaid lease payments at December 31, 2023.

The following table summarizes the components of the lease expense recognized for the year ended December 31, 2023:

Operating lease expense	\$ 1,774,603
Variable lease expense	
Total operating lease expense	\$ 1,774,603

The lease is on a triple net basis; therefore, Mystic Meadows SNF LLC is responsible for all expenses related to the insurance and real estate taxes incurred on the property. Repairs and maintenance and utilities are also paid by Mystic Meadows SNF LLC.

Renewal options are included in the calculation of the right-to-use asset and lease liability only if they are reasonably certain of exercise. Future minimum lease payments under noncancelable leases with initial or remaining lease terms in excess of one year as of December 31, 2023 are as follows:

Year ending December 31,	Amount	
2024	\$	1,872,949
2025		1,901,043
2026		1,929,559
2027		1,958,502
2028		1,987,880
Thereafter		665,907
Total minimum lease payments		10,315,840
Less: imputed interest		1,425,204
Present value of minimum lease payments	\$	8,890,636

The following table presents other supplemental lease information at December 31, 2023:

Cash paid for amounts included in the measurement of	
lease liabilities	\$ 1,845,270
Weighted average remaining lease term (years)	5.33
Weighted average discount rate	5.75%

The Company does not have any material leases that have been signed but have yet to commence as of December 31, 2023.

NOTE 6 – RELATED PARTY TRANSACTIONS

<u>Advances receivable - affiliates</u>: The Company has made advances to various entities affiliated with the Company through common ownership in order to accommodate certain cash flow needs of the affiliated entities. The advances are non-interest bearing and totaled \$8,134,005 as of December 31, 2023. These amounts are classified as advances receivable - affiliates in the accompanying combined balance sheet. Management does not expect to fully collect the balance within twelve months of the balance sheet date; therefore, these amounts advanced to affiliates have been classified as a long-term asset in the accompanying combined balance sheet.

<u>Advances payable - affiliates</u>: The Company has received cash advances from various entities affiliated with the Company through common ownership in order to accommodate certain cash flow needs of the Company. The advances are non-interest bearing and totaled \$4,139,856 as of December 31, 2023. Management does not expect to fully repay the balance within twelve months of the balance sheet date; therefore, these advances from affiliates have been classified as a non-current liability in the accompanying combined balance sheet.

<u>Advances receivable - members</u>: The Company has made cash advances to certain members of the Company. The advances are non-interest bearing and totaled \$173,733 as of December 31, 2023. Management does not expect to fully collect the balance within twelve months of the balance sheet date; therefore, these advances to members have been classified as a non-current asset in the accompanying combined balance sheet.

<u>Advances payable - members</u>: The Company has received cash from certain members of the Company in order to accommodate certain cash flow needs of the Company. The advances are non-interest bearing and totaled \$12,792 as of December 31, 2023. Management does not expect to fully repay the balance within twelve months of the balance sheet date; therefore, these advances from members have been classified as a non-current liability in the accompanying combined balance sheet.

<u>Management fees</u>: The Companies have agreements to purchase management services from entities related to the Companies through common ownership. Under the terms of the agreements, the Companies are generally required to pay 5% of revenues in exchange for the management services and to reimburse the management companies for the actual cost of managerial services. Management fees incurred and reimbursed costs under these agreements totaled \$5,680,458 in 2023. Management fees payable totaled \$388,984 at December 31, 2023 and are presented as accounts payable – related parties in the accompanying combined balance sheet.

As described in Note 1, the Companies do not consolidate the financial statements of the management companies. The Companies' exposure to loss represents the potential loss of assets by the Companies relating to the non-consolidated management companies. As of December 31, 2023, the Companies' maximum exposure to loss related to the management companies is not significant.

<u>Facility leases</u>: As described in Note 5, some of the Companies lease their facilities from entities related through common ownership. As described in Note 1, the Companies do not consolidate the financial statements of these related lessors. The Companies' exposure to loss represents the potential loss of assets by the Companies relating to the non-consolidated lessors. As of December 31, 2023, the Companies' maximum exposure to loss related to those lessors is not significant.

NOTE 7 – COMMITMENTS AND CONTINGENCIES

<u>Legal actions and claims</u>: The Company, at times, may be party to various legal actions and claims arising in the ordinary course of its business. The Company's management believes that the ultimate disposition of these matters will not have a material adverse effect on the Company's combined financial position or results of operations.

Professional liability insurance: The Companies have general and professional liability insurance policies ("GL/PL"), with coverage on a claims-made basis. The GL/PL coverage, on a per facility basis, has a limit of \$1,000,000 per occurrence and a \$3,000,000 annual aggregate. These policies are renewed annually.

There is currently no pending medical malpractice litigation against the Company, nor is management aware of any medical malpractice claims, either asserted or unasserted, that would exceed the policy limits. Based on a review of historical claims experience, management has determined that no liability is necessary at December 31, 2023. As such, the Company has not recorded anticipated insurance claims liabilities and related insurance recoveries for medical malpractice claims and similar contingent liabilities as of year-end. The cost of this insurance policy represents the Company's costs for premiums and any claims for the year, which is charged to operations as a current expense.

<u>Self-insured health care plan</u>: The Company self-insures its employer provided health care insurance. The Company has entered into an agreement with an unrelated third-party broker to administer its self-insured plan. Claims in excess of certain limits are covered by a stop-loss policy. Monthly premiums paid by the Company per employee, as determined by the broker, are based on historical data and are expected to partially cover all claims both incurred and reported during a typical year and claims incurred but not yet reported, in addition to all costs associated with administering the Plan. The Company records an estimated accrual, when appropriate, if the Company has determined that claims incurred will exceed the amount of premiums paid or reflects a prepaid health insurance premium asset when premiums paid are determined to exceed the total estimate of claims for the year. The administrator of the plan then adjusts the subsequent year per employee premium taking into account any estimated over or underpayment into the insurance claims fund. At December 31, 2023, the Company recorded an accrued liability of \$620,721 to account for claims incurred but not reported as of December 31, 2023. The related liability is included in accrued payroll and related costs in the accompanying combined balance sheet.

<u>Collective bargaining agreements</u>: At December 31, 2023, a significant portion of the Company's Facilities labor force is covered by collective bargaining agreements.

NOTE 8 – EMPLOYEE BENEFIT PLAN

Except for Cinnaminson Nursing LLC and Maywood SNF Operations LLC, as of December 31, 2023, the Company sponsors a 401(k) profit-sharing plan covering substantially all employees of the Company. Participants may elect to defer a portion of their annual compensation by contributing to the 401(k) plan, subject to plan provisions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. In accordance with the plan agreement, the Company may make discretionary matching contributions. Employer contribution expense totaled \$10,193 in 2023 and is reported within general and administrative expense in the accompanying combined statement of income.

As disclosed in Note 12, effective January 1, 2024, Cinnaminson Nursing LLC and Maywood SNF Operations LLC were added as participating employers to the Company's 401(k) profit-sharing plan.

NOTE 9 – CONCENTRATIONS

<u>Medicare and Medicaid</u>: Laws and regulations governing the Medicare and Medicaid programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term. All of the Company's 912 beds are designated for care of patients in New Jersey's Medicaid program.

The following table summarizes net resident service revenues with customers by payor source for 2023:

Medicare	\$ 37,193,950	34.6%
Medicaid	50,802,269	47.2%
Managed Medicare	6,469,550	6.0%
Private Pay	9,003,772	8.4%
Other	 4,157,637	3.8%
	 _	
Total	\$ 107,627,178	100.0%

The Company grants credit, without collateral, to its patients, most of whom are local residents and insured under third-party payor agreements. Receivables from residents and third-party payors at December 31, 2023 are summarized in the following table:

Medicare	\$ 4,181,913	26.2%
Medicaid	5,898,486	37.0%
Managed Medicare	2,940,667	18.4%
Private Pay	4,276,891	26.8%
Other	703,532	4.4%
	18,001,489	112.8%
Less: allowance for		
credit losses	 2,041,662	12.8%
Total	\$ 15,959,827	100.0%

The Company's future profitable operation is largely dependent on the laws and regulations governing the Medicare and Medicaid programs. The Company does not expect any changes in the near term in the laws and regulations governing the Medicare and Medicaid programs that could unfavorably impact the Company's results of operations. The Company believes that it is in compliance with all applicable laws and regulations and is not aware of any pending or threatened investigations involving allegation of potential wrongdoing. While no such regulatory inquiries have been made, compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory action including fines, penalties, and exclusion from the Medicare and Medicaid programs.

Medicare Reimbursement

For Medicare reimbursement, the Patient Driven Payment Model (PDPM) is used under the Skilled Nursing Facility (SNF) Prospective Payment System (PPS) for classifying SNF residents in a covered Medicare Part A stay. Under PDPM, payments are derived primarily from resident characteristics. The model separately identifies and adjusts five different case-mix components for the varied needs and characteristics of a resident's care and then combines these with a non-case-mix component to determine the full SNF PPS Per Diem rate for that resident. Every patient gets classified into one case-mix group in each of the five components. Based on that case-mix group and their associated case-mix index, each component then contributes to the total Per Diem payment.

New Jersey Medicaid Reimbursement

The Medicaid reimbursement system for nursing facilities in the State of New Jersey (the "State") is a managed care reimbursement model. Under this model, the State provides funding to managed care organizations ("MCOs") to coordinate all healthcare services, including long-term care services, for Medicaid beneficiaries. In turn, the MCOs will reimburse nursing facilities for services rendered to Medicaid beneficiaries admitted to nursing facilities. The reimbursement received by the nursing facilities is negotiated between the MCOs and the nursing facilities.

The Centers for Medicare and Medicaid Services ("CMS") approved a State Plan implementing a provider assessment (the "Assessment") charged to the state's nursing homes. The Assessment requires all nonexempt New Jersey nursing homes to pay a fee to the Department of Health and Social Services ("DHSS") based upon all non-Medicare days. Assessment fees were applied to each non-Medicare census day at a rate of \$14.67 per day. Assessment fees are paid on a quarterly basis. Assessment fees totaled \$3,380,016 in 2023 and are included in operating expenses in the accompanying combined statement of income. Assessment fees payable totaled \$863,050 at December 31, 2023 and are included in accounts payable and accrued expenses in the accompanying combined balance sheet.

NOTE 10 – MEMBERS' EQUITY

The Companies have one class of membership units, for which the respective rights, preferences, and privileges are defined in the operating agreements, except for Hazel Street Operations, LLC.

Under the terms of Hazel Street Operations, LLC's Operating Agreement, distributions are allocated to the Members in the following priorities:

- First, to Group A Members, pro rata, in an amount equal to the accrued but unpaid Preferred Return (which is defined in the Operating Agreement as an amount equal to a 12% per annum, non-compounded, cumulative return on the Class A Members' Class A unreturned capital contribution balance); then
- Second, to Group A and B members, pro rata, in accordance with their respective membership interests.

Hazel Street Operations, LLC did not pay any distributions in 2023.

Profits and losses are allocated pro rata to Group A and Group B members after consideration of certain special allocation provisions.

NOTE 11 – UNION SETTLEMENT

The union associated with the workforce of Rivers Edge SNF LLC and Cranford SNF LLC filed a claim in July 2020 against the former operators demanding certain vacation pay it believes is owed to employees covered by the collective bargaining agreement. As a result of subsequent litigation, the former operator has agreed to remit payment for unpaid vacation wages through September 2020. A calculation of the amount owed was not completed as of April 30, 2021, the date operations transferred. As part of the operations transfer agreement, (i) Rivers Edge SNF LLC and Cranford SNF LLC agreed to remit payment for the claims amount (once calculated) and (ii) the former operator paid Rivers Edge SNF LLC and Cranford SNF LLC \$900,000. If the total claim plus legal fees is less than \$900,000, Rivers Edge SNF LLC and Cranford SNF LLC will reimburse the net amount to the former operator. If the total claim plus legal fees is more than the \$900,000, Rivers Edge SNF LLC and Cranford SNF LLC will incur the additional expense. Rivers Edge SNF LLC and Cranford SNF LLC paid approximately \$311,000 of claims during 2023. Rivers Edge SNF LLC and Cranford SNF LLC and its legal counsel estimate the \$354,610 of remaining potential claims liability reported within accrued expenses in the accompanying combined balance sheet at December 21, 2023 is an accurate estimate of anticipated remaining claims plus legal fees. As such, no reduction of liability or additional liability has been recorded in 2023. Rivers Edge SNF LLC and Cranford SNF LLC paid approximately \$38,000 of claims during 2024.

NOTE 12 – SUBSEQUENT EVENTS

401(k) profit-sharing plan: Effective January 1, 2024, Cinnaminson Nursing LLC and Maywood SNF Operations LLC were added as participating employers to the Company's 401(k) profit-sharing plan covering substantially all employees of the Company. Participants may elect to defer a portion of their annual compensation by contributing to the 401(k) plan, subject to plan provisions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Employer contributions are solely at the discretion of the Company's management.

Hazel Street Operations LLC mortgage note payable: Hazel Street Operations LLC and its affiliated lessor entered into a mortgage loan in September 2024 to refinance the mortgage note used to finance the lessor's purchase of the Facility in 2022. The total mortgage note commitment is \$39,000,000. The loan is carried on the financial statements of the lessor and currently has an outstanding balance of \$39,000,000. Hazel Street Operations LLC does not have an outstanding balance on the mortgage loan payable. However, as a coborrower, Hazel Street Operations LLC is contingently liable as a guarantor with respect to the mortgage indebtedness of the lessor. Should the lessor be in default on its debt payments, Hazel Street Operations LLC may be obligated to perform under the guarantee by primarily making the required payments, including late fees and penalties. The mortgage note matures in September 2027 and contains an option for one 1-year renewal. The mortgage note payable bears interest at the greater of the adjusted one-month Secured Overnight Financing Rate or 0.25% plus 3.25%. The note agreement requires monthly interest payments for the first year and monthly principal plus interest payments (based on a 25-year amortization schedule) through the note's maturity date at which time the remaining interest and principal balance are due. Borrowings are collateralized by substantially all the assets of Hazel Street Operations LLC and the affiliated lessor and are guaranteed by the members of the Company. The mortgage note agreement contains certain restrictions and financial covenants.

<u>Cinnaminson Nursing LLC operating lease</u>: As disclosed in Note 5, effective November 1, 2024, Cinnaminson Nursing LLC amended its lease with its related party lessor to reduce the monthly lease payment from \$200,000 to \$165,000 for the remainder of the lease term.



INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To the Members of Cranford SNF LLC, Rivers Edge SNF LLC, Cinnaminson Nursing LLC, Mystic Meadows SNF LLC, Maywood SNF Operations LLC and Hazel Street Operations, LLC,

We have audited the combined financial statements of Cranford SNF LLC, Rivers Edge SNF LLC, Cinnaminson Nursing LLC, Mystic Meadows SNF LLC, Maywood SNF Operations LLC, and Hazel Street Operations, LLC (collectively, the "Company" or the "Companies") as of and for the year ended December 31, 2023, and our report thereon dated August 19, 2025, which expressed an unmodified opinion on those combined financial statements, appears on pages 1 and 2. Our audit was conducted for the purpose of forming an opinion on the combined financial statements as a whole. The supplementary information included in the accompanying combining schedules on pages 30 through 33 is presented for purposes of additional analysis and is not a required part of the combined financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the combined financial statements. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the combined financial statements as a whole.

Peace Bell CPAs, LLC

Cleveland, Ohio August 19, 2025

CRANFORD SNF LLC, RIVERS EDGE SNF LLC, CINNAMINSON NURSING LLC, MYSTIC MEADOWS SNF LLC, MAYWOOD SNF OPERATIONS LLC, AND HAZEL STREET OPERATIONS LLC

COMBINING BALANCE SHEET

DECEMBER 31, 2023

ASSETS

	Mystic Meadows SNF LLC	Eliminations	Total
CURRENT ASSETS			
Cash	\$ 87,418	\$ -	\$ 3,399,522
Resident trust funds	23,883	-	241,643
Resident accounts receivable, net	3,100,184	-	15,959,827
Other receivables	594,820	-	2,288,363
Prepaid expenses and other current assets	149,511		1,944,834
TOTAL CURRENT ASSETS	3,955,816		23,834,189
PROPERTY AND EQUIPMENT, NET	341,962	-	3,501,562
OTHER ASSETS Deposits Escrow deposits Advances receivable - affiliates Advances receivable - members	221,572 19,756	- - (3,445,368) -	60,935 520,815 8,134,005 173,733
Operating lease right-of-use assets, net	8,741,423		98,959,058
TOTAL OTHER ASSETS	8,982,751	(3,445,368)	107,848,546
	\$ 13,280,529	\$ (3,445,368)	\$ 135,184,297

CRANFORD SNF LLC, RIVERS EDGE SNF LLC, CINNAMINSON NURSING LLC, MYSTIC MEADOWS SNF LLC, MAYWOOD SNF OPERATIONS LLC, AND HAZEL STREET OPERATIONS LLC

COMBINING BALANCE SHEET

DECEMBER 31, 2023

LIABILITIES AND MEMBERS' EQUITY (DEFICIT)

	Mystic Meadows SNF LLC	Eliminations	Total
CURRENT LIABILITIES			
Lines of credit	\$ -	\$ -	\$ 3,545,425
Resident trust funds liability	23,383	-	241,143
Current maturities of operating lease liabilities	1,366,021	-	9,873,746
Current maturities of note payable - Paycheck			
Protection Program	-	-	101,455
Accounts payable	366,849	-	4,042,548
Accrued payroll and related costs	155,096	-	2,891,649
Accrued expenses	(69,121)	-	1,390,325
Accounts payable - related parties			388,984
TOTAL CURRENT LIABILITIES	1,842,228	-	22,475,275
LONG-TERM LIABILITIES			
Operating lease liabilities, net of current maturities	7,483,402	-	90,982,932
Advances payable - affiliates	2,561,644	(3,445,368)	4,139,856
Advances payable - members	-	-	12,792
Note payable - Paycheck Protection Program,			
net of current maturities	-	-	34,048
Security deposit liability			278,956
TOTAL LONG-TERM LIABILITIES	10,045,046	(3,445,368)	95,448,584
TOTAL LIABILITIES	11,887,274	(3,445,368)	117,923,859
MEMBERS' EQUITY (DEFICIT)	1,393,255		17,260,438
	\$ 13,280,529	\$ (3,445,368)	\$ 135,184,297

CRANFORD SNF LLC, RIVERS EDGE SNF LLC, CINNAMINSON NURSING LLC, MYSTIC MEADOWS SNF LLC, MAYWOOD SNF OPERATIONS LLC, AND HAZEL STREET OPERATIONS LLC

COMBINING STATEMENT OF INCOME

YEAR ENDED DECEMBER 31, 2023

	Mystic Meadows SNF	
	LLC	Total
REVENUES		
Net resident service revenues	\$ 12,664,459	\$107,627,178
Other revenue	26,561	310,827
Lease revenue		200,840
TOTAL REVENUES	12,691,020	108,138,845
OPERATING EXPENSES		
Nursing	4,870,085	39,407,901
Lease expense - facilities	1,774,603	15,222,330
General and administrative	2,581,891	14,939,592
Ancillary services	979,150	7,656,660
Dietary	882,148	7,852,073
Management fee	702,668	5,680,458
Housekeeping and laundry	415,548	3,640,627
Bed tax assessment	453,171	3,380,016
Provision for expected credit losses	-	1,729,636
Facility Maintenance	167,071	1,800,629
Activities Social services	134,876	1,336,688
	73,707	762,632
Depreciation and amortization	45,337	448,076
Employee Retention Credit	(1,103,282)	(3,906,649)
TOTAL OPERATING EXPENSES	11,976,973	99,950,669
INCOME FROM OPERATIONS	714,047	8,188,176
OTHER INCOME (EXPENSE)		
Interest income	66,934	331,579
Interest expense	(35)	(437,325)
Other expense	(30,415)	(30,415)
TOTAL OTHER INCOME (EXPENSE), NET	36,484	(136,161)
NET INCOME (LOSS)	\$ 750,531	\$ 8,052,015

CRANFORD SNF LLC, RIVERS EDGE SNF LLC, CINNAMINSON NURSING LLC, MYSTIC MEADOWS SNF LLC, MAYWOOD SNF OPERATIONS LLC, AND HAZEL STREET OPERATIONS LLC

COMBINING STATISTICAL INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2023

	Mystic Meadows SNF LLC	Combined
RESIDENT DAYS		Comonica
Medicaid	23,890	188,504
Medicare	4,555	46,930
НМО	2,198	14,603
Private	5,188	26,394
Hospice	1,008	11,572
Veterans	-	1,488
TOTAL RESIDENT DAYS	36,839	289,491
TOTAL AVAILABLE DAYS	47,450	332,880
OCCUPANCY	78%	87%