Heal th Financi			PINES		u of Form CMS-2540-10
This report is	s required by law (42 USC 1395g; 42 CFR 413.	20(b)). Failu	ire to report can resul	t in all interim	FORM APPROVED
payments made	since the beginning of the cost reporting p	eriod being c	leemed overpayments (42	USC 1395g).	OMB NO. 0938-0463
		-			Expires: 12/31/2021
SKILLED NURSIN	NG FACILITY AND SKILLED NURSING FACILITY HEA	LTH CARE	Provider CCN: 315317	Peri od:	Worksheet S
COMPLEX COST F	REPORT CERTIFICATION AND SETTLEMENT SUMMARY			From 01/01/2023	
				To 12/31/2023	
DADT I GOOT	DEDADT OTATUO				5/17/2024 2:58 pm
PART I - COST					
Provi der	1. [X] Electronically prepared cost re	port		Date: 5/17/20	24 Time: 2:58 pm
use only	2. [ ] Manually prepared cost report				
	3. [0] If this is an amended report en	ter the numbe	r of times the provide	r resubmitted thi	s cost report
	3.01 [ ] No Medicare Utilization. Enter				
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		Cost Report for this		
	(3) Settled with audit	9. NPR Date:			
	(4) Reopened				
	(5) Amended	10.[ 0 ][f ]	ine 4, column 1 is "4"	: Enter number of	times reopened
		11.Contracto	r Vendor Code	4	
	5. Date Received:	12.[ F ] Medi	care Utilization. Ente	er "F" for full, '	'L" for low, or "N"
			no utilization.		
		-			

PART II - CERTIFICATION OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR

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

## CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by EXCEL CARE AT THE PINES (315317) for the cost reporting period beginning 01/01/2023 and ending 12/31/2023 and to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

	SIGNATURE OF CHIEF FINA	NCIAL OFFICER OR ADMINISTRATOR	CHECKBOX	ELECTRONI C	
		1	2	SI GNATURE STATEMENT	
1	Eli	Frankel	ř	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	Eli Frankel			2
3	Signatory Title	MEMBER			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	114, 559	3, 051	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	114, 559	3, 051	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.

	Financial Systems D NURSING FACILITY AND SKILLED NURSING FACILI X INDENTIFICATION DATA		ARE AT THE I	Provider No.	: 315317	Period: From 01/01, To 12/31,	/2023	u of Forn Workshe Part I Date/Ti 5/17/20	et S-2 me Pre	parec
	1.00		. 00		3.00					
	Skilled Nursing Facility and Skilled Nursing		Complex Add	Iress:						
00	Street: 29-33 NORTH VERMONT AVENUE	PO Box:								1.0
00	City: ATLANTIC CITY	State: NJ		Zip Code: 08						2.
00	County: ATLANTI C	CBSA Code		Urban/Rural	: U					3.
)1		CBSA Code		und Nama	Duran di ala m	Data	Dayma		(D	3.0
			Compone	ent Name	Provi der CCN	Date		ent Syste 0, or N)		
					CCN	Certified	V	XVIII		-
		-	1	00	2.00	3.00	4.00			
	SNF and SNF-Based Component Identification:		I.	00	2.00	3.00	4.00	5.00	0.00	
00	SNF		EXCEL CARE /		315317	09/03/2013	N	P	N	4.0
00	Nursing Facility		LAGEL GARE /		515517	0770372013				5.0
00	ICF/IID									6.
00	SNF-Based HHA									7.
00	SNF-Based RHC									8.
00	SNF-Based FQHC									9.
00	SNF-Based CMHC									10.
00	SNF-Based OLTC									11.
	SNF-Based HOSPICE									12.
	SNF-Based CORF									12.
00	JNI - Based CONI					From	. 1	To:		15.
						1.00		2.0		1
00	Cost Reporting Period (mm/dd/yyyy)					01/01/2		12/31/		14.
	Type of Control (See Instructions)					01/01/2	4	12/01/	2020	15.
								Y/1	N	101
							ł	1.0		1
	Type of Freestanding Skilled Nursing Facility	v							-	
00	Is this a distinct part skilled nursing facil		meets the r	equirements	set forth	in 42 CFR		N		16.
	section 483.5?	j								
00	Is this a composite distinct part skilled nur	rsing faci	lity that m	eets the re	quirements	set forth	in	N		17.
	42 CFR section 483.5?	5	5							
00	Are there any costs included in Worksheet A t	that resul	ted from tr	ansacti ons	with relat	ed		Y		18.
	organizations as defined in CMS Pub. 15-1, ch									
	Miscellaneous Cost Reporting Information									1
00	If this is a low Medicare utilization cost re	eport, ind	licate with	a "Y", for	yes, or "N	" for no.		N		19.
01	If line 19 is yes, does this cost report meet	t your con	ntractor's c	riteria for	filing a	low Medicar	e	N		19.
	utilization cost report, indicate with a "Y",	, for yes,	or "N" for	no.	-					
	Depreciation - Enter the amount of depreciati	ion report	ted in this	SNF for the	method ir	dicated on	Li nes	20 - 22		
00	Straight Line							8	358, 821	I 20.
00	Declining Balance								C	21.
00	Sum of the Year's Digits						[		C	22.
00	Sum of line 20 through 22							8	358, 821	23.
00	If depreciation is funded, enter the balance	e as of th	ne end of th	e period.			[		C	24.
00	Were there any disposal of capital assets dur	ring the c	cost reporti	ng period?	(Y/N)			N		25.
00	Was accelerated depreciation claimed on any a	assets in	the current	or any pri	or cost re	porting per	i od?	N		26.
	(Y/N)									
00	Did you cease to participate in the Medicare	program a	at end of th	e period to	which thi	s cost repo	rt	Ν		27.
	applies? (Y/N)						ļ			
00	Was there a substantial decrease in health ir	isurance p	proportion o	fallowable	cost from	prior cost		N		28.
	reports? (Y/N)						Dort		0+	
							1. 00	APart B		1
	If this facility contains a public or non-pub	blic provi	der that a	alifies for	an exempt	ion from th				
	of the lower of the costs or charges enter "									
	exemption.		ponont			daarii		1.0		
00	Skilled Nursing Facility						N	N		29.
00	Nursing Facility								Ν	30.
00	ICF/IID									31.
00	SNF-Based HHA						N	N		32.
00	SNF-Based RHC									33.
00	SNF-Based FQHC									34.
00	SNF-Based CMHC							N		35.
	SNF-Based OLTC						1			36.
						Y/N	·			00.
						1.00		2.0	0	1
00	Is the skilled nursing facility located in a	state the	at certifies	the provid	er as a SN					37.
00	regardless of the level of care given for Tit	tles V & X	(IX patients							
00	Are you legally-required to carry malpractice	e insuranc	ce? (Y/N)			N				38.
				naliovia		1				39.
00	Is the malpractice a "claims-made" or "occurr	rence" pol	ICY? IT The	policy is						
00										
00	Is the malpractice a "claims-made" or "occurr				Premiums	Paid Los	ses S	SelfInsu	urance	
00 00	Is the malpractice a "claims-made" or "occurr				Premiums 1.00 0	Paid Los 2.00		<u>SelfIns</u> 3.00 0		

Heal th	Financial Systems	EXCEL CARE AT THE	PINES		In Lieu	u of Form CMS	-2540-10
SKI LLE	D NURSING FACILITY AND SKILLED NURSING	FACILITY HEALTH CARE	Provider No.: 3	315317	Peri od:	Worksheet S-	-2
COMPLE	X INDENTIFICATION DATA				From 01/01/2023 To 12/31/2023	Part I Date/Time Pr	
					10 12/31/2023	5/17/2024 2:	
						Y/N	
						1.00	
42.00						N	42.00
	center? Enter Y or N. If yes, check boy	<, and submit supporting s	schedule listing	g cost c	enters and		
40.00	amounts.		100				40.00
	Are there any home office costs as defi					N	43.00
	If line 43 is yes, enter the home offic	ce chain number and enter	the name and ad	ddress o	f 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 name	e and address o	f the ho	ome office on the	lines	
	bel ow.						
45.00	Name:	Contractor's Name:	C	Contract	or's Number:		45.00
46.00	Street:	PO Box:					46.00
47.00	Ci ty:	State:	Z	Zip Code	:		47.00

	IMBURSEMENT QUESTI ONNAI RE	TY HEALTH CARE	Provi der	No.: 315317	Period: From 01/01/2023 To 12/31/2023	Date/Time Pr	epared
					Y/N	5/17/2024 2: Date	58 pm
					1.00	2.00	
resp Comp	eral Instruction: For all column 1 responses the format will be (mm/dd/yyyy) oleted by All Skilled Nursing Facilites	ses enter in column 1	I, "Y" fo	r Yes or "N"			
00 Has rep	vider Organization and Operation the provider changed ownership immediate orting period? If column 1 is "Y", enter tructions)	ly prior to the begin the date of the chang	nning of ge in col	the cost umn 2. (see	N		1.
				Y/N	Date	V/I	
col	the provider terminated participation in umn 1 is yes, enter in column 2 the date of "V" for voluntary or "I" for involuntary.			1.00 N	2.00	3.00	2.
00 Is con or offi of (	the provider involved in business transac tracts, with individuals or entities (e.g medical supply companies) that are related icers, medical staff, management personne directors through ownership, control, or ationships? (see instructions)	., chain home offices d to the provider or l, or members of the	s, drug its board	Y			3.
				Y/N	Туре	Date	
				1.00	2.00	3.00	
00 Colu Acco Com avai 00 Are	ancial Data and Reports umn 1: Were the financial statements prep. ountant? (Y/N) Column 2: If yes, enter "A piled, or "R" for Reviewed. Submit comple ilable in column 3. (see instructions) If the cost report total expenses and total	" for Audited, "C" fo te copy or enter date no, see instructions revenues different f	or e s. From	Y	C		4.
	se on the filed financial statements? If on onciliation.	column 1 is "Y", subm 	nit		Y/N	Legal Oper.	
					1.00	2.00	_
00 Colu	roved Educational Activities umn 1: Were costs claimed for Nursing Sch al operator of the program? (Y/N)	ool? (Y/N) Column 2:	Is the	provider the	N	N	6
00 Wer 00 Wer	e costs claimed for Allied Health Program e approvals and/or renewals obtained duri ool and/or Allied Health Program? (Y/N) so	ng the cost reporting		for Nursing	N N		
00 Wero 00 Wero Scho	e costs claimed for Allied Health Program e approvals and/or renewals obtained duri ool and/or Allied Health Program? (Y/N) se	ng the cost reporting		for Nursing		Y/N 1.00	
00 Were 00 Were 5ch 00 Is 00 Is	e costs claimed for Allied Health Program e approvals and/or renewals obtained durin ool and/or Allied Health Program? (Y/N) so Debts the provider seeking reimbursement for ban line 9 is "Y", did the provider's bad deb	ng the cost reporting ee instructions. d debts? (Y/N) see in	g period	ns.	N		8
00 Wern 00 Wern 00 Schr 00 Is 00 If 00 If	e costs claimed for Allied Health Programs e approvals and/or renewals obtained durin ool and/or Allied Health Program? (Y/N) so Debts the provider seeking reimbursement for bac line 9 is "Y", did the provider's bad deb iod? If "Y", submit copy. Line 9 is "Y", are patient deductibles and	ng the cost reporting ee instructions. d debts? (Y/N) see in t collection policy of	g period hstructio change du	ns. ring this cos	N st reporting	1.00 Y	7. 8. 9. 10. 11.
00 Werd 00 Werd Schu 00 Is 00 If peri 00 If Bed	e costs claimed for Allied Health Programs e approvals and/or renewals obtained durin ool and/or Allied Health Program? (Y/N) so Debts the provider seeking reimbursement for bas line 9 is "Y", did the provider's bad deb iod? If "Y", submit copy.	ng the cost reporting ee instructions. d debts? (Y/N) see in t collection policy o d/or coinsurance waiv	g period nstructio change du ved?lf"	ns. ring this cos Y", see instr	N st reporting ructions.	1.00 Y N	9. 10.
00 Werd 00 Werd Schu 00 Is 00 If peri 00 If Bed	e costs claimed for Allied Health Programs e approvals and/or renewals obtained durin ool and/or Allied Health Program? (Y/N) so Debts the provider seeking reimbursement for bac line 9 is "Y", did the provider's bad deb iod? If "Y", submit copy. Line 9 is "Y", are patient deductibles and Complement	ng the cost reporting ee instructions. d debts? (Y/N) see in t collection policy of d/or coinsurance waiw cost reporting perio	g period nstructio change du ved? If " pd? If "Y	ns. ring this cos Y", see instr ", see instru Pa	N st reporting ructions. uctions. art A	1.00 Y N N Part B	8. 9. 10. 11.
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0 Wern 0 Wern 0 Schr 0 Is 00 If 00 If Bed 00 Have	e costs claimed for Allied Health Programs e approvals and/or renewals obtained durin ool and/or Allied Health Program? (Y/N) so Debts the provider seeking reimbursement for bac line 9 is "Y", did the provider's bad deb iod? If "Y", submit copy. Line 9 is "Y", are patient deductibles and Complement	ng the cost reporting ee instructions. d debts? (Y/N) see in t collection policy of d/or coinsurance waiw cost reporting perio	g period nstructio change du ved? If " pd? If "Y	ns. ring this cos Y", see instr ", see instru Pa	N st reporting ructions. uctions. art A	1.00 Y N N Part B	8 9 10 11
0 Wern 0 Wern 0 Schr 0 If 00 If 00 If Bed 00 Have 00 Was 00 Nas 00 yre	e costs claimed for Allied Health Programs e approvals and/or renewals obtained durin <u>ool and/or Allied Health Program? (Y/N) so</u> <u>Debts</u> the provider seeking reimbursement for bac- line 9 is "Y", did the provider's bad deb iod? If "Y", submit copy. <u>Line 9 is "Y", are patient deductibles and Complement</u> <u>e total beds available changed from prior</u> <u>R Data</u> the cost report prepared using the PS&R y? If either col. 1 or 3 is "Y", enter paid through date of the PS&R used to pare this cost report in cols. 2 and	ng the cost reporting ee instructions. d debts? (Y/N) see in t collection policy of d/or coinsurance waiw cost reporting peric Description	g period nstructio change du ved? If " pd? If "Y	ns. ring this cos Y", see instru ", see instru Pa Y/N	N st reporting ructions. art A Date	1.00 Y N N Part B Y/N	8. 9. 10. 11. 12.
0 Wern 0 Wern Schr 0 If 00 If 00 If 00 If Bed 00 Have 00 Was 00 Vas 01 00 Vas 00 Vas 00 Vas 00 Vas 00 Vas 00 Vas 00 If 00 If 00 If	e costs claimed for Allied Health Programs e approvals and/or renewals obtained durin ool and/or Allied Health Program? (Y/N) so Debts the provider seeking reimbursement for back line 9 is "Y", did the provider's bad deb iod? If "Y", submit copy. Line 9 is "Y", are patient deductibles and Complement e total beds available changed from prior R Data the cost report prepared using the PS&R y? If either col. 1 or 3 is "Y", enter paid through date of the PS&R used to	ng the cost reporting ee instructions. d debts? (Y/N) see in t collection policy of d/or coinsurance waiw cost reporting perio Description 0	g period nstructio change du ved? If " pd? If "Y	ns. ring this cos Y", see instru ", see instru Pa Y/N 1.00	N st reporting ructions. art A Date 2.00	1.00 Y N N Part B Y/N 3.00	8 99 10 11 12 12 13
00 Wern 00 Wers 00 Vers Schu 00 If I 00 If I 00 If I Bed 00 Have 00 Was onl; the prei 00 Was onl; the 00 Vas onl; 00 Vas onl; 00 Vas onl; 00 Vas onl; 00 Vas 00 Vas	e costs claimed for Allied Health Program: e approvals and/or renewals obtained durin ool and/or Allied Health Program? (Y/N) si Debts the provider seeking reimbursement for bar line 9 is "Y", did the provider's bad deb iod? If "Y", submit copy. Line 9 is "Y", are patient deductibles and Complement e total beds available changed from prior e total beds available changed from prior pare this cost report prepared using the PS&R y? If either col. 1 or 3 is "Y", enter paid through date of the PS&R used to pare this cost report in cols. 2 and see Instructions.) the cost report prepared using the PS&R total and the provider's records for ocation? If either col. 1 or 3 is "Y" er the paid through date of the PS&R used prepare this cost report in columns 2 and line 13 or 14 is "Y", were adjustments e been billed but are not included on the R used to file this cost report? If "Y", Instructions.	ng the cost reporting ee instructions. d debts? (Y/N) see in t collection policy of d/or coinsurance waiw cost reporting peric Description 0	g period nstructio change du ved? If " pd? If "Y	ns. ring this cos Y", see instru ", see instru Pa Y/N 1.00 Y N	N st reporting ructions. art A Date 2.00	1.00 Y N Part B Y/N 3.00 Y N	8. 9,10. 11. 12. 13. 14.
D0         Werror           D0         Werror           D0         Werror           Schu         Schu           D0         Is           D0         If           period         Prime           00         If           00         If           00         If           00         If           00         Have           00         Have           00         Was           00         Was           00         Was           00         If           4.         (control           4.         (control           00         If	e costs claimed for Allied Health Program: e approvals and/or renewals obtained durin ool and/or Allied Health Program? (Y/N) so Debts the provider seeking reimbursement for back line 9 is "Y", did the provider's bad deb iod? If "Y", submit copy. Line 9 is "Y", are patient deductibles and Complement e total beds available changed from prior R Data the cost report prepared using the PS&R y? If either col. 1 or 3 is "Y", enter paid through date of the PS&R used to pare this cost report in cols. 2 and see Instructions.) the cost report prepared using the PS&R total and the provider's records for ocation? If either col. 1 or 3 is "Y" er the paid through date of the PS&R used prepare this cost report in columns 2 and line 13 or 14 is "Y", were adjustments e to PS&R data for additional claims that e been billed but are not included on the R used to file this cost report? If "Y", Instructions. line 13 or 14 is "Y", then were ustments made to PS&R Report	ng the cost reporting ee instructions. d debts? (Y/N) see in t collection policy of d/or coinsurance waiw cost reporting peric Description 0	g period nstructio change du ved? If " pd? If "Y	ns. ring this cos Y", see instru ", see instru Pa Y/N 1.00 Y	N st reporting ructions. art A Date 2.00	1.00 Y N Part B Y/N 3.00 Y	8. 9,10. 11. 12. 13. 14.
D0     Werror       D0     Werror       D0     Is       00     If       00     If       00     If       00     Have       00     Have       00     Wassonly       00     If       made     Note       00     If       adji     Corr       adji     Corr       adji     Docini       00     If	e costs claimed for Allied Health Program: e approvals and/or renewals obtained durin ool and/or Allied Health Program? (Y/N) so Debts the provider seeking reimbursement for back line 9 is "Y", did the provider's bad deb iod? If "Y", submit copy. Line 9 is "Y", are patient deductibles and Complement e total beds available changed from prior R Data the cost report prepared using the PS&R y? If either col. 1 or 3 is "Y", enter paid through date of the PS&R used to pare this cost report in cols. 2 and see Instructions.) the cost report prepared using the PS&R total and the provider's records for ocation? If either col. 1 or 3 is "Y" er the paid through date of the PS&R used prepare this cost report in columns 2 and line 13 or 14 is "Y", were adjustments e to PS&R data for additional claims that e been billed but are not included on the R used to file this cost report? If "Y", Instructions. line 13 or 14 is "Y", then were ustments made to PS&R data for	ng the cost reporting ee instructions. d debts? (Y/N) see in t collection policy of d/or coinsurance waiw cost reporting peric Description 0	g period nstructio change du ved? If " pd? If "Y	ns. ring this cos Y", see instru ", see instru Pa Y/N 1.00 Y N	N st reporting ructions. art A Date 2.00	1.00 Y N Part B Y/N 3.00 Y N	8 9 10 11 12 13 13 14 15

Heal th	Financial Systems	EXCEL CARE AT	THE	PINES	-	In Lieu	u of Form CMS-	2540-10
	D NURSING FACILITY AND SKILLED NURSING FACILI	TY HEALTH CARE		Provider No.: 315317		eriod:	Worksheet S-2	
COMPLE	X REIMBURSEMENT QUESTIONNAIRE				T	rom 01/01/2023 0 12/31/2023	Part II Date/Time Pre	pared:
							5/17/2024 2:5	8 pm
				1.00		2. (	00	
	Cost Report Preparer Contact Information							
19.00	Enter the first name, last name and the title	e/position S	SLAVK	ΣA		PARTI LOVA		19.00
	held by the cost report preparer in columns 1	, 2, and 3,						
	respecti vel y.							
20.00	Enter the employer/company name of the cost r	report H	HEALT	H CARE RESOURCES				20.00
	preparer.							
21.00	Enter the telephone number and email address		609-9	987-1440		SLAVKA. PARTI LOV	/A@HCRNJ. NET	21.00
	report preparer in columns 1 and 2, respectiv	vel y.						

Heal th	Financial Systems	EXCEL CARE AT	THE PINES		In Lieu	u of Form CMS-:	2540-10
	D NURSING FÁCILITY AND SKILLED NURSING FACILI X REIMBURSEMENT QUESTIONNAIRE		Provi der		Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part II Date/Time Pre 5/17/2024 2:5	pared:
		Part B					
		Date					
		4.00					
	PS&R Data	03/25/2024					13.00
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4. (see Instructions.)	0372572024					13.00
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.						14.00
15.00	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.						15.00
16. 00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.						16. 00
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:						17.00
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.						18.00
			3.	00			
	Cost Report Preparer Contact Information						
19.00	Enter the first name, last name and the title held by the cost report preparer in columns ' respectively.		REPARER				19.00
20.00	Enter the employer/company name of the cost r	report					20.00
21.00	preparer. Enter the telephone number and email address report preparer in columns 1 and 2, respectiv						21.00

	Financial Systems ED NURSING FACILITY AND SKILLED NURSIN EX STATISTICAL DATA	NG FACILITY HEALTH CARE	Provi der	1	Period: From 01/01/2023 Fo 12/31/2023		pared:
				l nr	oatient 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	
. 00	SKILLED NURSING FACILITY	151	55, 115	(			1.0
. 00 . 00	NURSING FACILITY	0	0	(		0	2.0
. 00	HOME HEALTH AGENCY COST	0	0	(	o o	0	4.0
. 00	Other Long Term Care	0	0				5.0
. 00	SNF-Based CMHC						6.0
. 00	HOSPICE	0	0	(		0	
. 00	Total (Sum of lines 1-7)	151 Inpatient D	55, 115 avs/Visits	(	Di scharges	29, 446	8.0
		inpatrent b	ay37 V131 13		Di Schar ges		
	Component	Other	Total	Title V	Title XVIII	Title XIX	
00		6.00	7.00	8.00	9.00	10.00	1.0
. 00 . 00	SKILLED NURSING FACILITY NURSING FACILITY	5, 722	38, 963	(		88 0	1.0 2.0
. 00		0	0			0	3.0
00	HOME HEALTH AGENCY COST	0	0			0	4.0
00	Other Long Term Care	0	0				5.0
00	SNF-Based CMHC						6. (
00	HOSPICE	0	0	(	-	0	
00	Total (Sum of lines 1-7)	5, 722 Di sch	38, 963 arges	Ave	nage Length of	88 Stay	8.0
			-			-	
	Component	0ther 11.00	Total 12.00	Title V 13.00	Title XVIII 14.00	Title XIX 15.00	
00	SKILLED NURSING FACILITY	131	291	0.00		334.61	1.0
00	NURSING FACILITY	0	0	0.00	D	0.00	2.0
00	ICF/IID	0	0			0.00	
00	HOME HEALTH AGENCY COST		0				4.0
00 00	Other Long Term Care SNF-Based CMHC	0	0				5. 0 6. 0
00	HOSPICE	0	0	0.00	0.00	0.00	
00	Total (Sum of lines 1-7)	131	291	0.00		334.61	8.0
		Average Length of Stay		Admi	ssi ons		
	Component	Total	Title V	Title XVIII	Title XIX	Other	
		16.00	17.00	18.00	19.00	20.00	
00	SKILLED NURSING FACILITY	133. 89	0	84			1. (
00	NURSING FACILITY	0.00	0		0	0	
00 00	ICF/IID HOME HEALTH AGENCY COST	0.00			0	0	3.0 4.0
00	Other Long Term Care	0.00				0	
00	SNF-Based CMHC						6.0
00	HOSPI CE	0.00	0		0 0		
00	Total (Sum of lines 1-7)	133.89 Admissions	O Full Time	-	4 48	184	8.0
				•			
	Component	Total	Employees on	Nonpai d			
		21.00	Payrol I 22.00	Workers 23.00	-		
00	SKILLED NURSING FACILITY	316	101.10		2		1.0
00	NURSING FACILITY	0	0.00	0.00	D		2.0
00		0	0.00				3. (
00	HOME HEALTH AGENCY COST		0.00				4.0
00 00	Other Long Term Care SNF-Based CMHC	0	0.00 0.00				5. ( 6. (
<b>N</b>	HOSPICE		0.00				7.0
00	HUSPICE	0	() ()			1	

	Financial Systems	EXCEL CARE A				u of Form CMS-2	
SNF WA	IGE INDEX INFORMATION				Period: From 01/01/2023 To 12/31/2023		pared:
		Amount	Reclass. of	Adj usted		Average Hourly	
		Reported	Salaries from			Wage (col. 3 ÷	
			Worksheet A-6	1 ± col. 2)	Salary in col. 3	col. 4)	
		1.00	2.00	3.00	4.00	5.00	
	PART II - DIRECT SALARIES						
	SALARI ES	5 050 530		5 050 55		0.1.07	
1.00	Total salaries (See Instructions)	5, 252, 578	0	5, 252, 57			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		
5.00	Sum of lines 2 through 4		0		0 0.00		
6.00	Revised wages (line 1 minus line 5)	5, 252, 578	0	5, 252, 57	8 210, 321.00 0 0.00		
7.00 8.00	Other Long Term Care HOME HEALTH AGENCY COST	0			0 0.00		
8.00 9.00	CMHC	0			0 0.00		
9.00 10.00	HOSPICE	0			0 0.00		
11.00	Other excluded areas	0			0 0.00		
12.00	Subtotal Excluded salary (Sum of lines 7				0 0.00		
12.00	through 11)		0		0.00	0.00	12.0
13.00	Total Adjusted Salaries (line 6 minus line	5, 252, 578	C	5, 252, 57	8 210, 321.00	24.97	13.0
	12)						
	OTHER WAGES & RELATED COSTS						]
14.00	Contract Labor: Patient Related & Mgmt	488, 722	C	488, 72			
15.00	Contract Labor: Physician services-Part A	0	C		0 0.00		
16.00	Home office salaries & wage related costs	0	0		0 0.00	0.00	16.0
	WAGE-RELATED COSTS			1			
17.00	Wage-related costs core (See Part IV)	919, 861	C	919, 86	1		17.0
18.00	Wage-related costs other (See Part IV)	0	0		0		18.0
19.00	Wage related costs (excluded units)	0	0		0		19.0
20.00	Physician Part A - WRC	0	C		0		20.0
21.00	Physician Part B - WRC	0	0		0		21.0
22.00	Total Adjusted Wage Related cost (see	919, 861	0	919, 86	1		22.00
	instructions)			1			

Heal th	Financial Systems	EXCEL CARE A	T THE PINES		In Lie	eu of Form CMS-2	2540-10
SNF WA	GE INDEX INFORMATION		Provi der		Period:	Worksheet S-3	
					From 01/01/2023 To 12/31/2023		narod
					10 12/31/2023	5/17/2024 2:5	
		Amount	Reclass. of	Adj usted	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 III - OVERHEAD COST - DIRECT SALARIES	1	1	1	1	1	
1.00	Employee Benefits	0	0	(	0.00		
2.00	Administrative & General	411, 778	0	411, 778			
3.00	Plant Operation, Maintenance & Repairs	72, 976	0	72, 97	5 3, 473. 00	21.01	3.00
4.00	Laundry & Linen Service	0	0	) (	0.00	0.00	4.00
5.00	Housekeepi ng	318, 025	0	318, 02	5 20, 034. 00	15.87	5.00
6.00	Dietary	320, 319	0	320, 310	21, 487. 00	14.91	6.00
7.00	Nursing Administration	181, 969	0	181, 969	2, 648. 00	68.72	7.00
8.00	Central Services and Supply	0	0	) (	0.00	0.00	8.00
9.00	Pharmacy	0	0	) (	0.00	0.00	9.00
10.00	Medical Records & Medical Records Library	0	0	) (	0.00	0.00	10.00
11.00	Soci al Servi ce	57, 120	0	57, 120	2, 040. 00	28.00	11.00
12.00	Nursing and Allied Health Ed. Act.						12.00
	Other General Service	197, 668	0	197, 668	12, 018. 00	16.45	13.00
14.00	Total (sum lines 1 thru 13)	1, 559, 855	0	1, 559, 85			14.00
				•			

leal th	Financial Systems	EXCEL CARE AT TH	E PINES	In Lie	u of Form CMS-2	2540-1
SNF WA	GE RELATED COSTS		Provi der No.: 315317	Period: From 01/01/2023 To 12/31/2023		pared:
	· · · · · · · · · · · · · · · · · · ·				5/17/2024 2:5 Amount	8 pm
					Reported	
					1.00	
	PART IV - WAGE RELATED COSTS					
	Part A - Core List					1
	RETIREMENT COST					1
1.00	401K Employer Contributions				0	1.0
2.00	Tax Sheltered Annuity (TSA) Employer Con	ribution			0	2.0
3.00	Qualified and Non-Qualified Pension Plan	Cost			0	3.0
4.00	Prior Year Pension Service Cost				0	4.0
	PLAN ADMINISTRATIVE COSTS (Paid to Extern	al Organization)				
5.00	401K/TSA Plan Administration fees				0	
5.00	Legal /Accounting/Management Fees-Pension				0	
7.00	Employee Managed Care Program Administra	ion Fees			0	7. C
	HEALTH AND INSURANCE COST					
. 00	Health Insurance (Purchased or Self Fund	d)			264, 743	
. 00	Prescription Drug Plan				0	
	Dental, Hearing and Vision Plan				0	
1.00	Life Insurance (If employee is owner or				0	1
2.00	Accident Insurance (If employee is owner				0	1
	Disability Insurance (If employee is own				0	
4.00	Long-Term Care Insurance (If employee is	owner or beneficiary)			0	1
	Workers' Compensation Insurance				140, 488	
6.00	Retirement Health Care Cost (Only curren	year, not the extraor	rdinary accrual require	ed by FASB 106.	0	16. 0
	Non cumulative portion) TAXES					
7 00	FICA-Employers Portion Only				402, 578	1 17. (
	Medicare Taxes - Employers Portion Only				402, 370	
	Unemployment Insurance				105, 547	
	State or Federal Unemployment Taxes				6, 505	
0.00	OTHER				0, 303	20.0
1.00	Executive Deferred Compensation				0	21. (
	Day Care Cost and Allowances				0	
	Tuition Reimbursement				0	
4.00	Total Wage Related cost (Sum of lines 1	23)			919, 861	
					Amount	
					Reported	
					1.00	
	Part B - Other than Core Related Cost					
5.00	OTHER WAGE RELATED COSTS (SPECIFY)				0	25.0

Heal th	Financial Systems	EXCEL CARE AT	THE PINES		Inlie	eu of Form CMS-2	2540-10
	PORTING OF DIRECT CARE EXPENDITURES				Period: From 01/01/2023 To 12/31/2023	Worksheet S-3 Part V	pared:
	Occupational Category	Amount Reported	Fringe Benefits	Adjusted Salaries (col 1 + col. 2)	. Related to	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
	Di rect Sal ari es						
	Nursing Occupations						
1.00	Registered Nurses (RNs)	1, 210, 952	215, 913	1, 426, 86	5 27, 742. 00	51.43	1.00
2.00	Licensed Practical Nurses (LPNs)	936, 593	166, 995				2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	1, 545, 178	275, 505	1, 820, 68	3 79, 785.00	22.82	3.00
4.00	Total Nursing (sum of lines 1 through 3)	3, 692, 723	658, 413	4, 351, 13			4.00
5.00	Physical Therapists	0	0		0 0.00		5.00
6.00	Physical Therapy Assistants	0	0		0 0.00		6.00
7.00	Physical Therapy Aides	0	0		0 0.00	0.00	7.00
8.00	Occupational Therapists	0	0		0 0.00		8.00
9.00	Occupational Therapy Assistants	0	0		0 0.00		9.00
10.00	Occupational Therapy Aides	0	0		0 0.00		10.00
11.00	Speech Therapists	0	0		0 0.00		11.00
12.00	Respi ratory Therapi sts	0	0		0 0.00		12.00
13.00	Other Medical Staff	0	0		0 0.00	0.00	13.00
	Contract Labor						
	Nursing Occupations						
14.00	Registered Nurses (RNs)	99, 032		99, 03			14.00
15.00	Licensed Practical Nurses (LPNs)	0			0 0.00		15.00
16.00	Certi fi ed Nursi ng Assi stant/Nursi ng Assi stants/Ai des	0			0 0.00	0.00	16.00
17.00	Total Nursing (sum of lines 14 through 16)	99, 032		99, 03	2 1, 547. 00	64.02	17.00
18.00	Physical Therapists	174, 799		174, 79	9 2, 513. 00	69.56	18.00
19.00	Physical Therapy Assistants	0			0.00	0.00	19.00
20.00	Physical Therapy Aides	0			0 0.00	0.00	20.00
21.00	Occupational Therapists	152, 064		152, 06	4 2, 182. 00	69.69	21.00
22.00	Occupational Therapy Assistants	0			0 0.00	0.00	22.00
23.00	Occupational Therapy Aides	0			0 0.00	0.00	23.00
24.00	Speech Therapists	62, 827		62, 82	7 853.00	73.65	
25.00	Respi ratory Therapi sts	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	EXCEL CARE AT	THE PINES Provider No.: 315317	In Lie Period: From 01/01/2023	worksheet S-	
			To 12/31/2023		
			Group	Days	
1.00			1.00 RUX	2.00	1.00
2.00			RUL		2.00
3.00 4.00			RVX RVL		3.00
5.00			RVL		4.00
6.00			RHL		6.00
7.00			RMX		7.00
8.00 9.00			RML RLX		8.00 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 17.00			RHC RHB		16.00 17.00
18.00			RHA		18.00
19.00			RMC		19.00
20. 00 21. 00			RMB RMA		20.00
22.00			RLB		21.00
23.00			RLA		23.00
24.00			ES3 ES2		24.00
25. 00 26. 00			ES2 ES1		25.00 26.00
27.00			HE2		27.00
28.00			HE1		28.00
29. 00 30. 00			HD2 HD1		29.00 30.00
31.00			HC2		31.00
32.00			HC1		32.00
33. 00 34. 00			HB2 HB1		33.00 34.00
35.00			LE2		34.00
36.00			LE1		36.00
37. 00 38. 00			LD2		37.00
39.00			LD1 LC2		38.00 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 47.00			CD1 CC2		46.00 47.00
48.00			CC1		48.00
49.00			CB2		49.00
50. 00 51. 00			CB1 CA2		50.00 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		55.00
57.00			SSB		57.00
58.00			SSA		58.00
59. 00 60. 00			I B2 I B1		59.00 60.00
61.00			I A2		61.00
62.00			I A1		62.00
63. 00 64. 00			BB2 BB1		63.00 64.00
65. 00			BA2		65.00
66. 00			BA1		66.00
67.00 68.00			PE2 PE1		67.00 68.00
69. 00			PET 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 E	Health Financial Systems         EXCEL CARE AT THE PINES         In Lieu of Formation					
PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA		Provi der	No.: 315317	Peri od:	Worksheet S-	-7
				From 01/01/2023 To 12/31/2023		
				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 Volu payments beginning 10/01/2003. Congress expecte expenses. For lines 101 through 106: Enter in c column 2 the percentage of total expenses for e line 1, column 3. Indicate in column 3 "Y" for with direct patient care and related expenses f (See instructions)	ed this increase column 1 the amoun each category to yes or "N" for no	to be used nt of the total SNF o if the s	for direct expense for revenue from pending refle	oatient care and each category. Er Worksheet G-2, F ects increases as	related hterin Partl, ssociated	
101.00 Staffing 102.00 Recruitment 103.00 Retention of employees 104.00 Training 105.00 OTHER (SPECIFY) 106.00 Total SNF revenue (Worksheet G-2, Part I, line	1, column 3)					101. 00 102. 00 103. 00 104. 00 105. 00 106. 00

RECLAS	Financial Systems SIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF	EXCEL CARE AT EXPENSES		No.: 315317	Period:	Worksheet A	2540-10
					From 01/01/2023 To 12/31/2023	Date/Time Pre 5/17/2024 2:5	
	Cost Center Description	Sal ari es	Other		1 Reclassificati	Recl assi fi ed	
				+ col. 2)	ons I ncrease/Decre	Trial Balance (col. 3 +-	
					ase (Fr Wkst	col. 4)	
					A-6)	·	
		1.00	2.00	3.00	4.00	5.00	
1 00	GENERAL SERVICE COST CENTERS		2 457 041	2 457 0	41 0	2 457 041	1 1 00
1.00 2.00	00100 CAP REL COSTS - BLDGS & FIXTURES 00200 CAP REL COSTS - MOVABLE EQUIPMENT		2, 657, 941 0	2, 657, 9	0 0	2, 657, 941 0	
3.00	00300 EMPLOYEE BENEFITS	0	936, 361	936, 3	-	936, 361	
4.00	00400 ADMI NI STRATI VE & GENERAL	411, 778	2, 419, 612	2, 831, 3		2, 831, 390	
5.00	00500 PLANT OPERATION, MAINT. & REPAIRS	72, 976	387, 195	460, 1	71 0	460, 171	5.00
6.00	00600 LAUNDRY & LINEN SERVICE	0	113, 497			113, 497	1
7.00	00700 HOUSEKEEPING	318, 025	52, 036			370, 061	1
8.00	00800 DI ETARY	320, 319	467,005			787, 324	
9.00 10.00	00900 NURSI NG ADMI NI STRATI ON 01000 CENTRAL SERVI CES & SUPPLY	181, 969 0	34, 931 806, 611	216, 90 806, 6		216, 900 806, 611	
10.00	01100 PHARMACY	0	000, 011	800,0	0 0	0 000,011	
	01200 MEDICAL RECORDS & LIBRARY	Ő	0		0 0	0	1
	01300 SOCIAL SERVICE	57, 120	0	57, 12	20 0	57, 120	
14.00	01400 NURSING AND ALLIED HEALTH EDUCATION	0	0		0 0	0	14.00
15.00	01500 PATIENT ACTIVITIES	197, 668	57, 055	254, 7	23 0	254, 723	15.00
	INPATIENT ROUTINE SERVICE COST CENTERS						
	03000 SKI LLED NURSI NG FACI LI TY	3, 692, 723	212, 230	3, 904, 9		3, 904, 953	
	03100 NURSING FACILITY 03200 ICF/IID	0	0		0 0	0	
	03300 OTHER LONG TERM CARE	0	0		0 0	0	
00.00	ANCI LLARY SERVICE COST CENTERS	<u> </u>					00.00
40.00	04000 RADI OLOGY	0	7, 552	7, 5	52 0	7, 552	40.00
41.00	04100 LABORATORY	0	13, 682	13, 6	32 0	13, 682	41.00
	04200 I NTRAVENOUS THERAPY	0	21, 813	21, 8		21, 813	
	04300 OXYGEN (INHALATION) THERAPY	0	0	474.7	0 0	0	
44.00 45.00	04400 PHYSI CAL THERAPY 04500 OCCUPATI ONAL THERAPY	0	174, 799 152, 064			174, 799 152, 064	
45.00	04600 SPEECH PATHOLOGY	0	62, 827	62, 8		62, 827	1
47.00	04700 ELECTROCARDI OLOGY	Ő	02, 02,	02, 0	0 0	02,027	1
	04800 MEDI CAL SUPPLIES CHARGED TO PATIENTS	0	0		0 0	0	1
	04900 DRUGS CHARGED TO PATIENTS	0	173, 674	173, 6	74 0	173, 674	49.00
	05000 DENTAL CARE - TITLE XIX ONLY	0	0		0 0	0	
	05100 SUPPORT SURFACES OUTPATIENT SERVICE COST CENTERS	0	0		0 0	0	51.00
	06000 CLINIC	0	0		0 0	0	60.00
	06100 RURAL HEALTH CLINIC	0	0		0 0	0	
	06200 FQHC	, i i i i i i i i i i i i i i i i i i i	0			Ű	62.00
	OTHER REIMBURSABLE COST CENTERS						
	07000 HOME HEALTH AGENCY COST	0	0		0 0		70.00
	07100 AMBULANCE	0	44, 606				71.00
	07300 CMHC	0	0		0 0	0	73.00
	SPECIAL PURPOSE COST CENTERS 08000 MALPRACTICE PREMIUMS & PAID LOSSES		0		0 0	0	80.00
	08100 INTEREST EXPENSE		0		0 0	0	1
	08200 UTILIZATION REVIEW - SNF	0	0		0 0	0	
	08300 HOSPI CE	0	0		0 0	0	
89.00	SUBTOTALS (sum of lines 1-84)	5, 252, 578	8, 795, 491	14, 048, 00	69 0	14, 048, 069	89.00
	NONREI MBURSABLE COST CENTERS						
	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		0 0	0	1
91.00	09100 BARBER AND BEAUTY SHOP	0	0		0 0	0	
00 00	09200 PHYSICIANS PRIVATE OFFICES	0	0	1	U 0	0	92.00
			0		0 0	∩	03 00
93.00	09300 NONPAI D WORKERS 09400 PATIENTS LAUNDRY	0	0		0 0	0	

CLAS	SIFICATION AND ADJUSTMENT OF TRIAL BALANCE O	F EXPENSES	Provi der	No.: 315317	Period: From 01/01/2023	Worksheet A	
					To 12/31/2023	Date/Time Pre 5/17/2024 2:5	
	Cost Center Description	Adjustments to Expenses (Fr Wkst A-8)	Net Expenses For Allocation (col. 5 +-	h			
			col. 6)	_			
		6.00	7.00				
20	GENERAL SERVICE COST CENTERS	1 072 002	2 720 04/				1 1
00 00	00100 CAP REL COSTS - BLDGS & FIXTURES 00200 CAP REL COSTS - MOVABLE EQUIPMENT	1,072,003		1			1.
00	00300 EMPLOYEE BENEFITS		936, 361				3.
00	00400 ADMI NI STRATI VE & GENERAL	-462, 179		1			4.
00	00500 PLANT OPERATION, MAINT. & REPAIRS	102, 177	460, 171	1			5.
00	00600 LAUNDRY & LINEN SERVICE	0	113, 497	1			6.
00	00700 HOUSEKEEPI NG	0	370, 061	1			7.
00	00800 DI ETARY	0	787, 324	L I			8.
00	00900 NURSING ADMINISTRATION	0	216, 900				9.
00	01000 CENTRAL SERVICES & SUPPLY	0	806, 611				10.
00	01100 PHARMACY	0	0				11.
	01200 MEDICAL RECORDS & LIBRARY	0	0				12.
	01300 SOCIAL SERVICE	0	57, 120				13.
	01400 NURSING AND ALLIED HEALTH EDUCATION	0	(	0			14.
00	01500 PATIENT ACTIVITIES	0	254, 723	3			15.
~~	I NPATI ENT ROUTI NE SERVI CE COST CENTERS	2,000	2 002 057				1 20
	03000 SKI LLED NURSI NG FACI LI TY	-2,000					30.
	03100 NURSING FACILITY 03200 I CF/I I D						31.
00	03300 OTHER LONG TERM CARE						33.
00	ANCI LLARY SERVICE COST CENTERS			/			33.
00	04000 RADI OLOGY	0	7, 552	>			40.
00	04100 LABORATORY	0	13, 682				41.
	04200 INTRAVENOUS THERAPY	0	21, 813				42.
00	04300 OXYGEN (INHALATION) THERAPY	0		1			43.
00	04400 PHYSI CAL THERAPY	0	174, 799				44.
00	04500 OCCUPATI ONAL THERAPY	0	152, 064	L.			45.
	04600 SPEECH PATHOLOGY	0	62, 827	7			46.
	04700 ELECTROCARDI OLOGY	0	0				47
	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0				48
	04900 DRUGS CHARGED TO PATIENTS	0	173, 674				49
00	05000 DENTAL CARE - TITLE XIX ONLY	0	(				50.
00	05100 SUPPORT SURFACES	0	(	)			51
00	OUTPATIENT SERVICE COST CENTERS	0	0				60.
	06100 RURAL HEALTH CLINIC						61.
	06200 FQHC						62.
00	OTHER REIMBURSABLE COST CENTERS		1	1			02.
00	07000 HOME HEALTH AGENCY COST	0	(				70.
	07100 AMBULANCE	0					71.
00	07300 CMHC	0					73.
	SPECIAL PURPOSE COST CENTERS						
00	08000 MALPRACTICE PREMIUMS & PAID LOSSES	0	(	)			80.
00	08100 INTEREST EXPENSE	0	0				81.
00	08200 UTILIZATION REVIEW - SNF	0	0				82
00	08300 HOSPI CE	0	0				83
00	SUBTOTALS (sum of lines 1-84)	607,824	14, 655, 893	8			89
o -	NONREI MBURSABLE COST CENTERS						1
00	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0				90
00	09100 BARBER AND BEAUTY SHOP		(				91
	09200 PHYSICIANS PRIVATE OFFICES						92.
	09300 NONPAID WORKERS						93.
111	09400 PATIENTS LAUNDRY	1 0	'I (	3			100.

Health Financial Systems	EXCEL	CARE A				-	u of Form CMS-	
RECLASSI FI CATI ONS				Provi der	No.: 315317	Period: From 01/01/2023	Worksheet A-6	
							Date/Time Pre 5/17/2024 2:5	epared: 58 pm
					Increases			
		Cost	Center	-	Line #	Sal ary	Non Salary	
		2.	00		3.00	4.00	5.00	
TOTALS								
	Total Re of colum equal su 9)	nns 4 a	nd 5			0	C	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.

Health Financial Systems	EXCEL CARE AT THE	PINES		In Lie	u of Form CMS	-2540-10
RECLASSI FI CATI ONS		Provi der		Period: From 01/01/2023	Worksheet A-	6
	_				Date/Time Pr 5/17/2024 2:	
	Decreases					
	Cost Cente	r	Line #	Sal ary	Non Salary	
	6.00		7.00	8.00	9.00	
TOTALS						
100.00				0	(	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.

Heal th	Financial Systems	EXCEL CARE AT	THE PINES		In Lie	eu of Form CMS-2	2540-10
RECONO	CILIATION OF CAPITAL COSTS CENTERS		Provi der	No.: 315317	Peri od:	Worksheet A-7	
					From 01/01/2023 To 12/31/2023		norod.
					10 12/31/2023	5/17/2024 2:58	pareu. 8 pm
			l	Acqui si ti on	S		
	Description	Begi nni ng	Purchases	Donati on	Total	Disposals and	
		Bal ances				Retirements	
		1.00	2.00	3.00	4.00	5.00	
	ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCE	S					
1.00	Land	0	0		0 0	0	1.00
2.00	Land Improvements	0	0		0 0	0	2.00
3.00	Buildings and Fixtures	0	0		0 0	0	3.00
4.00	Building Improvements	317, 853	26, 957		0 26, 957	0	4.00
5.00	Fixed Equipment	0	0		0 0	0	5.00
6.00	Movable Equipment	3, 646	206, 035		0 206, 035		6.00
7.00	Subtotal (sum of lines 1-6)	321, 499	232, 992		0 232, 992		7.00
8.00	Reconciling Items	0	0		0 0	0	8.00
9.00	Total (line 7 minus line 8)	321, 499	232, 992		0 232, 992	0	9.00
	Description	Endi ng Bal ance	Fully				
			Depreci ated				
		(	Assets				
		6.00	7.00				
1 00	ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCE	5					1 00
1.00	Land	0	0				1.00
2.00	Land Improvements	0	0				2.00
3.00	Buildings and Fixtures	0	0				3.00
4.00	Building Improvements	344, 810	0				4.00
5.00	Fixed Equipment	0	0				5.00
6.00	Movable Equipment	209, 681	0				6.00 7.00
7.00 8.00	Subtotal (sum of lines 1-6)	554, 491	0				7.00 8.00
8.00 9.00	Reconciling Items Total (line 7 minus line 8)	U EE4 401	0				8.00 9.00
9.00	rotal (The / minus tille 8)	554, 491	0			I	9.00

	Financial Systems	EXCEL CARE AT				u of Form CMS-2	2540-10
ADJUST	MENTS TO EXPENSES		Provi der	No.: 315317	Period: From 01/01/2023	Worksheet A-8	a a ma di
					To 12/31/2023	Date/Time Prep 5/17/2024 2:58	
					lassification on ch the Amount is		
	Description (1)	(2) Basis For	Amount	Cos	t Center	Line No.	
		Adjustment 1.00	2.00		3.00	4.00	
1.00	Investment income on restricted funds	B		CAP REL COST		1.00	1.00
	(chapter 2)			FI XTURES			
2.00	Trade, quantity, and time discounts (chapter		C	D D		0.00	2.00
3.00	8) Refunds and rebates of expenses (chapter 8)		C			0.00	3.00
4.00	Rental of provider space by suppliers		C	þ		0.00	4.00
5.00	(chapter 8) Telephone services (pay stations excluded)		C			0.00	5.00
( 00	(chapter 21)		~			0.00	( 00
6.00 7.00	Television and radio service (chapter 21) Parking lot (chapter 21)		C			0.00 0.00	6.00 7.00
8.00	Remuneration applicable to provider-based	A-8-2	(			0.00	8.00
	physician adjustment						
9.00	Home office cost (chapter 21)		C			0.00	9.00
10.00 11.00	Sale of scrap, waste, etc. (chapter 23) Nonallowable costs related to certain		(			0.00 0.00	
11.00	Capital expenditures (chapter 24)		(			0.00	11.00
12.00	Adjustment resulting from transactions with related organizations (chapter 10)	A-8-1	1, 340, 426	ò			12.00
13.00	Laundry and Linen service		C				13.00
	Revenue - Employee meals		C				14.00
15. 00 16. 00	Cost of meals - Guests Sale of medical supplies to other than		(				15.00 16.00
10.00	patients		(			0.00	10.00
17.00	Sale of drugs to other than patients		C	b		0.00	17.00
	Sale of medical records and abstracts		C	D			18.00
19.00	Vending machines		C			0.00	
20.00	Income from imposition of interest, finance or penalty charges (chapter 21)		C			0.00	20.00
21.00	Interest expense on Medicare overpayments and borrowings to repay Medicare		C	D		0.00	21.00
22.22	overpayments		-			00.00	22.00
22.00	Utilization reviewphysicians' compensation (chapter 21)		(	UTI LI ZATI ON	REVIEW - SNF	82.00	22.00
23.00	Depreciationbuildings and fixtures		C	CAP REL COST	S - BLDGS &	1.00	23.00
24.00	Depreciationmovable equipment		C	CAP REL COST	S - MOVABLE	2.00	24.00
25.00	PENALTI ES	A	-87	ADMI NI STRATI	VE & GENERAL	4.00	25.00
	MI SC REVENUE	В	-384	ADMI NI STRATI	VE & GENERAL	4.00	25.01
25.02	MARKETING	A		ADMI NI STRATI			25.02
25.03	BAD DEBT	A		ADMI NI STRATI		4.00	
25. 04 25. 05	MANAGEMENT FEE PSYCH FEES	A		ADMINISTRATI			25.04 25.05
	DONATIONS/CHARITY	A A		ADMI NI STRATI			25.05 25.06
	Total (sum of lines 1 through 99) (Transfer		607, 824			1.00	100.00
	to Worksheet A, col. 6, line 100)						

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

	Financial Systems	EXCEL CARE A				u of Form CMS	
STATEM OFFICE	ENT OF COSTS OF SERVICES FROM RELATED ORGANIZ COSTS	ATIONS AND HOME		No.: 315317	Period: From 01/01/2023 To 12/31/2023	Worksheet A- Parts I-II Date/Time Pr 5/17/2024 2:	epared:
		Line No.	Cost (		Expense	e Items	
		1.00		00		00	
	PART I. COSTS INCURRED AND ADJUSTMENTS REQUIF CLAIMED HOME OFFICE COSTS:					S OR	
1.00			CAP REL COSTS FIXTURES		RENT		1.00
2.00			CAP REL COSTS FIXTURES	- BLDGS &	DEPRECIATI ON		2.00
3. 00			CAP REL COSTS FIXTURES	- BLDGS &	REAL ESTATE TA	X	3.00
4.00			CAP REL COSTS FIXTURES	- BLDGS &	INTEREST		4.00
5.00		4.00	ADMI NI STRATI VE	& GENERAL	A&G		5.0
o. 00		0.00					6.0
. 00		0.00					7.0
3.00		0.00					8.0
9.00		0.00					9.0
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12.						10.0
		Amount	Amount	Adjustments			
		Allowable In	Included in	(col. 4 minu	s		
		Cost	Wkst. A, col. 5	col. 5)			
		4.00	5.00	6.00			
	PART I. COSTS INCURRED AND ADJUSTMENTS REQUIF CLAIMED HOME OFFICE COSTS:	RED AS A RESULT	OF TRANSACTIO	NS WITH RELAT	ED ORGANIZATIONS	5 OR	
. 00		0	2, 468, 243				1.0
. 00		815, 400	0				2.0
. 00		128, 472	0	128, 4			3.0
. 00		2, 604, 084	0	2, 604, 08			4.0
. 00		260, 713	0	260, 7	13		5.0
. 00		0	0		0		6.0
. 00		0	0		0		7.0
. 00		0	0		0		8.0
. 00		0	0		0		9.0
10. 00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12.	3, 808, 669	2, 468, 243	1, 340, 4:	26		10.0

Health Financial Systems	EXCEL CARE AT	THE PINES	In Lie	u of Form CMS-2	540-10
STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZA OFFICE COSTS	ATIONS AND HOME	Provi der No. : 315317	Period: From 01/01/2023 To 12/31/2023	Worksheet A-8- Parts I-II Date/Time Prep 5/17/2024 2:58	bared:
	Symbol (1)	Name	Percentage of		
			Ownershi p		
	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	A	ELIYAHU FRANKEL	40.00	1.00
2.00	В	ZBL REGENCY	60.00	2.00
3.00			0.00	3.00
4.00			0.00	4.00
5.00			0.00	5.00
6.00			0.00	6.00
7.00			0.00	7.00
8.00			0.00	8.00
9.00			0.00	9.00
10.00			0.00	10.00
100.00 G. Other (financial or non-financial)			0.00	100.00
speci fv:				

(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	zation(s) and/	or Home Office			
	Name Percentage of Type of Business					
		Ownershi p	5.			
	4.00	5.00	6.00			
PART II. INTERRELATIONSHIP TO RELATED ORGANIZ	ATION(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		25.00	1.00
2.00	EASTERN PINES PROPCO LLC	75.00	2.00
3.00		0.00	3.00
4.00		0.00	4.00
5.00		0.00	5.00
6.00		0.00	6.00
7.00		0.00	7.00
8.00		0.00	8.00
9.00		0.00	9.00
10.00		0.00	10.00
100.00 G. Other (financial or non-financial)		0.00	100.00
speci fy:			

(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.

 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.

Director, officer, administrator, or key person of related organization or relative of such person has financial interest in provider.

3.00         00300         EMPLOYEE BENEFITS         936, 361         0         946, 361         300         4.00           5.00         00500         PLANT         DEFATION, MAIN ISTRATION, MAINTS & REPARS         460, 171         74, 167         0         13, 000         547, 347         5.00           0.00         000000         AUMBRY & LINES SERVICE         370, 061         35, 209         0         6, 603         461, 633         7.00         00000         1, 226, 345         8.00         32, 439         338, 695         9.00         0         0         24, 541         10.00         0         624, 541         10.00         0         0         0         0         0         0         0         0         0         0         0         0         0         12.00         0         0         0         0         0         0         0         0         12.00         112.00         10.183         84, 907         3.00	Heal th	Financial Systems	EXCEL CARE AT	THE PINES		In Lie	u of Form CMS-	2540-10
Cost Center Description         Not Expenses (from Cost) (from Cost) (	COST A	LLOCATION - GENERAL SERVICE COSTS		Provi der	No.: 315317	From 01/01/2023	Part I Date/Time Pre	
Incomparison         FixTures         EDULIPMENT         BENEFITS           0         Construction         1.00         2.00         3.0         3A           0         001000 (APR HLC COST - CENTERS         0         1.00         2.00         3.00         3A           0         001001 (APR HLC COST - MUDBS & I HINH'S         3.729, 944         0         936, 361         2.600         3.00         3.00           1.00         00000 (APR HLC COST - CENTERS         946, 361         2.06, 69         0         936, 361         2.600         3.00           1.00         00000 (APR HLC COST - CENTERS         13.3497         1.342         0         17.749         0         13.00         17.749         0         13.00         17.749         0         13.00         17.749         0         13.00         17.749         0         10.00         17.749         0         10.00         17.749         0         10.00         11.00         11.00         11.00         11.00         11.00         11.00         11.00         11.00         11.00         11.00         11.00         11.00         11.00         11.00         11.00         11.00         11.00         11.00         11.00         10.01         10.01         10.0				CAPI TAL REL	ATED COSTS			
CHERAL SERVICE COST CENTRES         0         1.00         2.00         3.00         3.4           1.00         00100[CAP REL COSTS - BLIGGS AF LIXTURES         3,729,944         0         1.00         20.		Cost Center Description	for Cost Allocation (from Wkst A				Subtotal	
1.00         DOTING CAP REL COSTS - BLICGS M CAVABLE EQUIPMENT         3, 729, 944         3, 729, 944         0         -0         0				1.00	2.00	3.00	3A	
2.00         00200         CAP REL COSTS - MOVABLE EQUIPMENT         0         0         2.00         3.00         00000         0 <t< td=""><td>1 00</td><td></td><td>2 720 044</td><td>2 720 044</td><td></td><td></td><td></td><td>1 1 00</td></t<>	1 00		2 720 044	2 720 044				1 1 00
5.00         00500 PLANT OPERATION, MAINT & REPARES         460, 171         74, 167         0         13,009         547,347         5,00         00700 HOUSEXCEPING         370,061         35,209         0         6,663         461,963         7,00         00700 HOUSEXCEPING         370,061         35,209         0         5,663         461,963         7,00         00700 HOUSEXCEPING         370,061         35,209         0         5,7102         1,226,345         8,00           0.00         000000 ILTARY         STRATUS         SRC 164,900         88,756         0         32,439         338,095         9,00         0	2.00 3.00	00200 CAP REL COSTS - MOVABLE EQUIPMENT	0	0				2.00 3.00
6.00         00000 LAUNDRY & LINEN SERVICE         113, 497         61, 942         0         0         175, 439         6.00           8.00         00000 DIETARY         730, 061         35, 299         0         56, 693         7, 00         700         00000 DIETARY         700, 071         1, 226, 345         8.00         00000 DIETARY         700, 061         332, 099         0         56, 693         7, 00         0 <td< td=""><td>4.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td>1</td></td<>	4.00							1
2.00       002700       JOUZOE JUDUSEKEEPI NG       370.061       35.209       0       56.693       461.963       7.00         9.00       002000       JURSI NG ADMINISTRATION       216.900       88.756       0       32.439       338.055       9.00         0.00       010000       CHIRAL SERVICE Sa SUPPLY       806.611       17.90       0	5.00							5.00
8.00         000000         DETARY         787, 324         381, 919         0         57, 102         1, 226, 345         8.00         000         302, 0439         338, 059         9.00         32, 439         338, 059         9.00         0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td></td>						0		
9 000 00000 NURSI NG ADMINISTRATION 216.900 88.756 0 32.439 336.055 9 00 32.439 136.055 9 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								
10.00         01000         CENTRES         SUPPLY         806, 611         17, 930         0         0         824, 541         10.00           11.00         01000         FERRIAL RECORDS & LIBRARY         0						0///02		•
11 00         0 0100         PHARMACY         0         0         0         0         0         0         11.00         0         0         0         0         0         0         0         12.00         13.00         13.00         13.00         13.00         13.00         13.00         13.00         13.00         13.00         03.000         SKI LLED NURSING FACILITY         3.902.953         2.722.008         0         658.291         7.283.252         0.00         0         13.00 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>•</td></t<>								•
12 00         0 1200         HEDI CAL, RECORDS & LI BRARY         0         0         0         0         0         0         0         0         12.00           13 00         13300 SOILAL SERVICE         57, 120         17, 604         0         0, 133         B47, 907         13.00         0         14.00         14.00         14.00         10, 133         B47, 907         13.00         0         14.00         14.00         10, 133         B47, 907         13.00         0         15.00         1500         1500         1500         1500         1500         1500         1500         1500         1500         1500         1500         1500         1500         1500         15.00         15.00         15.00         15.00         16.00         0         0         0         0         14.00         15.00         16.00         16.00         16.00         17.052         10.00         17.052         10.00         17.52         10.00         17.52         10.00         17.52         10.00         17.52         10.00         17.52         10.00         17.52         10.00         17.52         10.00         17.52         10.00         17.52         10.00         13.00         12.00         13.00 <td< td=""><td>11.00</td><td></td><td>0</td><td></td><td></td><td>0 0</td><td></td><td>•</td></td<>	11.00		0			0 0		•
14.00       0       0       0       0       0       0       0       14.00         15.00       01500       01400       NURSING AND ALLIED HEALTH EDUCATION       0 <td>12.00</td> <td></td> <td>0</td> <td>0</td> <td></td> <td>0 0</td> <td>0</td> <td>•</td>	12.00		0	0		0 0	0	•
15.00         0 01500 PATLENT ACTIVITIES         254, 723         B9, 978         0         35, 238         379, 939         15.00           INPART LENT ROUTINE SERVICE COST CENTERS         0         0         0.00         0.0000 SKI LLED AURSI NG FACILITY         3, 902, 953         2, 722, 008         0         658, 291         7, 283, 252         30.00         31.00           30.00         0.03000 INESI NG FACILITY         3, 902, 953         2, 722, 008         0         658, 291         7, 283, 252         30.00         32.00         0.3000 INESI NG FACILITY         0         0         0         0         31.00         32.00         0.3000 ICF/I ID         0         0         0         32.00         0.3200 ICF/I ID         0         0         0         32.00         0.3000 INESN IGFACIDINCY         7, 552         0         0         0         33.00         33.00           40.00         04000 INTRAVENOUS THERAPY         13, 882         0         0         0         0         13.682         40.00         43.00         44.00         44.00         44.00         44.00         44.00         44.00         44.00         45.00         45.00         45.00         46.00         47.00         47.00         47.00         47.00         47.00	13.00		57, 120	17, 604		0 10, 183	84, 907	13.00
INPART LENT ROUTI NE SERVICE COST CENTERS           100         00000000         0000000         0000000         00000000         000000000000000000000000000000000000	14.00	01400 NURSING AND ALLIED HEALTH EDUCATION	0	0		0 0	0	14.00
30.00       03000 SKILLED NURSI NG FACILITY       3,902,953       2,722,008       0       658,291       7,283,252       30.00         31.00       03100 NURSI NG FACILITY       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       31.00       31.00       31.00       31.00       31.00       31.00       33.00	15.00		254, 723	89, 978		0 35, 238	379, 939	15.00
31:00         03:100         NURSING FACILITY         0         0         0         0         0         0         0         31:00         03:00         03:00         03:00         03:00         03:00         03:00         03:00         03:00         03:00         03:00         03:00         0			T		L			
32:00         03200         107:11 D         0         0         0         0         0         32:00           A0:00         03000         0HER LONG TERM CARE         0         0         0         33:00           A0:00         04000         RADILLARY SERVICE COST CENTERS         0         0         7,552         0         0         0         13:00           A0:01         LARY SERVICE COST CENTERS         0         0         13:00         13:00         13:00         14:00         0         13:00         14:00			3, 902, 953					•
33.00         03300         013300 <td></td> <td></td> <td>0</td> <td>-</td> <td></td> <td></td> <td></td> <td>•</td>			0	-				•
ANCILLARY SERVICE COST CENTERS			0	-				•
04000         RADIOLOGY         7, 552         0         0         7, 552         40.00           04100         LABORATORY         13, 682         0         0         13, 682         41.00           04100         LABORATORY         13, 682         0         0         13, 682         41.00           04200         INTRAVENOUS THERAPY         21, 813         0         0         0         43.00           04400         DAGOD PHYSICAL THERAPY         174, 799         29, 341         0         0         44.00           44.00         O4500 OCCUPATI (NAL THERAPY         152, 064         0         0         0         20.4140         44.00           45.00         O4500 OCCUPATI (NAL THERAPY         152, 064         0         0         0         0         20.4140         44.00           46.00         O4600 DRUSS CHARGED TO PATI ENTS         0         0         0         0         0         47.00         48.00         0         49.00         49.00         49.00         49.00         50.00         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0 <t< td=""><td>55.00</td><td></td><td><u> </u></td><td>0</td><td><u> </u></td><td>0 0</td><td>0</td><td>33.00</td></t<>	55.00		<u> </u>	0	<u> </u>	0 0	0	33.00
11:00       04100       LABORATORY       13, 662       0       0       13, 662       41.00         02:00       4200       04200       INTRAVENDUS THERAPY       174, 779       29, 341       0       0       0       43.00         04:00       04200       PHYSI CAL       THERAPY       174, 779       29, 341       0       0       0       43.00         04:00       04000       PCKSI CAL       THERAPY       174, 779       29, 341       0       0       0       204, 140       44.00         0:00       04000       SCLECH PATHOLOCY       62, 827       0       0       0       62, 827       0       0       0       47.00         0:00       04000       CELCTROCARDIOLOGY       62, 827       0       0       0       0       47.00         0:00       04000       PRIGS CHARGED TO PATI ENTS       0       0       0       0       0       47.00         0:00       04000       PRIGS CHARGED TO PATI ENTS       173, 674       0	40.00		7, 552	0		0 0	7, 552	40.00
43.00         04300         0XPCEN (INHALATION) THERAPY         0	41.00							•
44.00         04400         PHYSICAL THERAPY         174,799         29,341         0         0         204,104         44.00           45.00         04500         OCCUPATI ONAL THERAPY         152,064         0         0         0         152,064         45.00           45.00         04500         SPECH PATHOLOGY         62,827         0         0         0         45.00           46.00         04600         MEDI CAL SUPPLIES CHARGED TO PATIENTS         0         0         0         47.00           46.00         04500         DENTAL CARE - TITLE XIX NULY         0         <	42.00	04200 I NTRAVENOUS THERAPY	21, 813	0		0 0	21, 813	42.00
45. 00         04500         0CCUPATIONAL THERAPY         152,064         0         0         152,064         45. 00           46. 00         04600         SPEECH PATHOLOGY         62,827         0         0         62,827         0         0         62,827         0         0         62,827         0         0         0         45. 00         46. 00         0         0         0         0         77. 00         46. 00         0         0         0         0         0         0         0         0         0         0         0         0         0         0         47. 00         48. 00         49. 00         49. 00         0	43.00		0	0		0 0	0	43.00
46.00         04600         SPEECH PATHOLOGY         62,827         0         0         62,827         0         0         62,827         46.00         47.00         0	44.00			29, 341		0 0		•
47.00         047.00         ELECTROCARDIOLOGY         0 </td <td></td> <td></td> <td></td> <td>0</td> <td></td> <td>0 0</td> <td></td> <td></td>				0		0 0		
48.00         04800         MEDICAL SUPPLIES CHARGED TO PATIENTS         0 <td></td> <td></td> <td></td> <td>0</td> <td></td> <td>0 0</td> <td></td> <td></td>				0		0 0		
49.00         04900         DRUGS CHARGED TO PATIENTS         173, 674         0         0         173, 674         9         9         9         9         9         9         0			0	0		0 0		•
50.00         05000         DENTAL CARE - TITLE XIX ONLY         0			173 674	0		е С		•
51.00         05100         SUPPORT SURFACES         0 <td>50.00</td> <td>05000 DENTAL CARE - TITLE XIX ONLY</td> <td>0</td> <td>0</td> <td></td> <td>0</td> <td></td> <td>•</td>	50.00	05000 DENTAL CARE - TITLE XIX ONLY	0	0		0		•
OUTPATIENT SERVICE COST CENTERS         0 <t< td=""><td>51.00</td><td></td><td>0</td><td>0</td><td></td><td>0 0</td><td></td><td>51.00</td></t<>	51.00		0	0		0 0		51.00
61.00       06100       RURAL HEALTH CLINIC       0       0       0       0       0       61.00         042.00       FOHC       0       0       0       0       0       62.00         0THER REIMBURSABLE COST CENTERS       0		OUTPATIENT SERVICE COST CENTERS						
62.00         06200         FOHC         62.00           OTHER REIMBURSABLE COST CENTERS         62.00           070.00         HOME HEALTH AGENCY COST         0	60.00							60.00
OTHER         REI MBURSABLE         COST         CENTERS           70.00         OTOOD HOME         HEALTH         AGENCY COST         0         0         0         0         70.00         OTOOD HOME         HEALTH         AGENCY COST         0         0         0         0         0         70.00         OTOOD         HOME         HEALTH         AGENCY COST         0         <	61.00		0	0		0 0	0	
70.00         07000         HOME         HEALTH         AGENCY COST         0         0         0         0         0         0         70.00         70.00         70.00         AMBULANCE         0         0         0         0         0         0         0         0         0         0         0         0         70.00	62.00							62.00
71.00         O7100         AMBULANCE         44,606         0         0         0         44,606         71.00         73.00         73.00         73.00         73.00         0         0         0         0         0         0         0         0         0         0         73.00 <th< td=""><td>70 00</td><td></td><td></td><td>0</td><td></td><td>0</td><td>0</td><td>70 00</td></th<>	70 00			0		0	0	70 00
73.00         OT300         CMHC         O         D <thd< th="">         D         D         <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<></thd<>								
SPECIAL PURPOSE COST CENTERS           80.00         08000         MALPRACTI CE PREMI UMS & PAI D LOSSES         80.00           81.00         08100         INTEREST EXPENSE         80.00           82.00         08200         UTI LI ZATI ON REVIEW - SNF         80.00           83.00         08300         HOSPICE         0         0         0           89.00         SUBTOTALS (sum of lines 1-84)         14,655,893         3,725,543         0         936,361         14,651,492         89.00           90.00         O9000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN         0         0         0         0         90.00           91.00         09100         BARBER AND BEAUTY SHOP         0         4,401         0         0         92.00           92.00         09200         PHYSI CI ANS PRI VATE OFFICES         0         0         0         92.00           93.00         09300         NONREI ENTS         0         0         0         0         92.00           94.00         09400         PATI ENTS LAUNDRY         0         0         0         0         94.00         94.00         94.00         0         0         0         0         94.00         94.00         94.00         94.00 <td>73.00</td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td>•</td>	73.00			-				•
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         08300         HOSPICE         0         0         0         82.00           89.00         SUBTOTALS (sum of lines 1-84)         14,655,893         3,725,543         0         936,361         14,651,492         89.00           90.00         G9000         GIFT, FLOWER, COFFEE SHOPS & CANTEEN         0         0         0         90.00         936,361         14,651,492         90.00           90.00         O9000         GIFT, FLOWER, COFFEE SHOPS & CANTEEN         0         0         0         0         90.00           91.00         09100         BARBER AND BEAUTY SHOP         0         4,401         0         0         92.00           92.00         09200         PHYSI CI ANS PRI VATE OFFICES         0         0         0         0         92.00           93.00         09300         NONRAI D WORKERS         0         0         0         0         93.00           94.00         09400         PATIENTS LAUNDRY         0         0				0				1
82.00         08200         UTILIZATION REVIEW - SNF         82.00           83.00         08300         HOSPICE         0         0         0         83.00           89.00         SUBTOTALS (sum of lines 1-84)         14,655,893         3,725,543         0         936,361         14,651,492         89.00           NONREL MBURSABLE COST CENTERS           90.00         G9000         GIFT, FLOWER, COFFEE SHOPS & CANTEEN         0         0         0         90.00           91.00         BARBER AND BEAUTY SHOP         0         4,401         0         0         4,401         91.00           92.00         O9200         PHYSI CI ANS PRI VATE OFFICES         0         0         0         0         92.00           93.00         09300         NONPAI D WORKERS         0         0         0         0         93.00           94.00         09400         PATIENTS LAUNDRY         0         0         0         0         94.00           98.00         Cross Foot Adjustments         0         0         0         0         98.00           99.00         Negative Cost Centers         0         0         0         0         99.00	80.00							80.00
B3.00         08300         HOSPICE         0         0         0         0         83.00         83.00           89.00         SUBTOTALS (sum of lines 1-84)         14,655,893         3,725,543         0         936,361         14,651,492         89.00           NONREL MBURSABLE COST CENTERS           90.00         GFT, FLOWER, COFFEE SHOPS & CANTEEN         0         0         0         0         90.00           91.00         09100         BARBER AND BEAUTY SHOP         0         4,401         0         0         4,401         91.00           92.00         OP200         PHYSI CLANS PRI VATE OFFICES         0         0         0         0         92.00         93.00         93.00         93.00         93.00         93.00         93.00         94.00         0         0         0         0         0         93.00         94.00         94.00         94.00         0         0         0         93.00         98.00         98.00         90.00         90.00         90.00         99.00         99.00         99.00         99.00         99.00         99.00         99.00         99.00         99.00         99.00         99.00         99.00         99.00         99.00         99.00	81.00							81.00
B9.00         SUBTOTALS (sum of lines 1-84)         14,655,893         3,725,543         0         936,361         14,651,492         89.00           NONREI MBURSABLE COST CENTERS         NONREI MBURSABLE COST CENTERS         0         0         0         0         0         90.00         GIFT, FLOWER, COFFEE SHOPS & CANTEEN         0         0         0         0         90.00         91.00         BARBER AND BEAUTY SHOP         0         4,401         0         0         4,401         91.00         92.00         9300         NONPAI D WORKERS         0         0         0         0         92.00         9300         NONPAI D WORKERS         0         0         0         0         93.00         94.00         94.00         0         0         0         0         98.00           99.00         Negative Cost Centers         0         0         0         0         0         0         99.00	82.00							82.00
NONREI MBURSABLE COST CENTERS           90.00         GIFT, FLOWER, COFFEE SHOPS & CANTEEN         0 <td< td=""><td>83.00</td><td></td><td>0</td><td>0</td><td></td><td></td><td></td><td></td></td<>	83.00		0	0				
90.00         09000         GIFT, FLOWER, COFFEE SHOPS & CANTEEN         0         0         0         0         0         90.00           91.00         09100         BARBER AND BEAUTY SHOP         0         4,401         0         0         4,401         91.00           92.00         09200         PHYSICIANS PRIVATE OFFICES         0         0         0         0         92.00           93.00         09300         NONPAID WORKERS         0         0         0         0         93.00           94.00         09400         PATIENTS LAUNDRY         0         0         0         0         94.00           98.00         Cross Foot Adjustments         0         0         0         0         98.00           99.00         Negative Cost Centers         0         0         0         0         99.00	89.00		14, 655, 893	3, 725, 543		<u>v</u> 936, 361	14, 651, 492	89.00
91.00         09100         BARBER AND BEAUTY SHOP         0         4,401         0         0         4,401         91.00           92.00         09200         PHYSI CLANS PRI VATE OFFICES         0         0         0         0         92.00           93.00         09300         NONPAI D WORKERS         0         0         0         0         93.00           94.00         09400         PATIENTS LAUNDRY         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	00 00			0		0		00.00
92.00         09200         PHYSICIANS PRIVATE OFFICES         0         0         0         92.00         92.00           93.00         09300         NONPAID WORKERS         0         0         0         0         93.00         93.00         94.00         94.00         0         0         0         94.00         94.00         94.00         0         0         0         94.00         9			0	U 4 401				•
93.00         09300         NONPAID         WORKERS         0         0         0         93.00         93.00         93.00         93.00         93.00         94.00         94.00         0         0         0         0         94.00         94.00         94.00         0         0         0         94.00			0	4, 401 0		-		•
94.00         O9400         PATIENTS LAUNDRY         0         0         0         94.00         94.00         94.00         94.00         94.00         94.00         94.00         94.00         94.00         94.00         94.00         98.00         0         0         0         98.00         98.00         99.00         0         0         0         0         98.00         99.00         99.00         0         0         0         0         99.00         99.00         0         0         0         0         0         99.00	93.00		0	0		0 0		•
98.00         Cross Foot Adjustments         0         0         0         0         98.00           99.00         Negative Cost Centers         0         0         0         0         99.00	94.00		0	0		0 0		94.00
	98.00		0	0		0 0	0	98.00
100.00   TOTAL   14, 655, 893  3, 729, 944  0  936, 361  14, 655, 893 100.00	99.00	S S	0	0				
	100.00	0   TOTAL	14, 655, 893	3, 729, 944		0 936, 361	14, 655, 893	100. 00

Image: Cost Center Description         ADM NISTRATIVE & GENERAL NISTRATIVE A GON NISTRATIVE A GON NISTRATIVE NEERATION, NE		Financial Systems LLOCATION - GENERAL SERVICE COSTS		Provi der		Period: From 01/01/2023	Worksheet B	
LAULINESTIGNING         AGRIVATION (AGRIVATION)         LAURINEY & (MININGT & MININGT								
BELERAL SLEWICE COST CHTLERS           1.00         00000 CAP REL COSTS - MOVABLE CUITEMENT         2.00           2.00         00000 CAP REL COSTS - MOVABLE CUITEMENT         2.00           3.00         00000 CAP REL COSTS - MOVABLE CUITEMENT         2.00           4.00         0.0000 CAD MINI ISTRATIVE & GENERAL & EPAI RS         2.640 306         3.00           7.00         000700 HOUSENCEPING         101,934         6.820         0.570,777         7.00           7.00         000700 HOUSENCEPING         101,934         6.820         0.60,027         1.635,951         0.00           9.00         000700 HOUSENCEPING         111,934         3.473         0         3.55         011.00           9.00         00700 HOUSENCEPING         5.30PPLY         181,938         3.473         0         3.55         011.00           10.00         10100 CHAL RECORDS & LIBRARY         10         3.0         0         0         0         0         12.00           10.00         10100 CHAL RECORDS & LIBRARY         10,607,085         3.77,78         0         13.00         13.00           10.00         01300 NURSING FACILITY         10,607,085         5.72,728         2.06,144         1.635,051         3.00           10.00		Cost Center Description		OPERATION, MAINT. &			DI ETARY	
1.00         DOTOD CAP REL COSTS - BLIDGS & FIXTURES         1.00           0.00         DOZOD CAP REL COSTS - WOXABLE COUPMENT         2.649, 306           3.00         DOZOD CHARL OPERL COSTS - MOXABLE COUPMENT         2.649, 306           5.00         DOZOD CHARL OPERL TS         2.649, 306           6.00         DOZOD CHARL OPERLT ON, MAINTSTRATURE & CEREBAL         2.649, 306           7.00         DOZOD CHARL OPERATION, MAINTSTRATURE & CEREBAL         2.649, 306           7.00         DOZOD CHARL OPERATION, MAINTSTRATURE & CEREBAL         2.649, 306           7.00         DOZOD CHARL SERVICES & SUPPLY         131, 938         3.473           0.00         DOZOD CHARL SERVICES & SUPPLY         181, 938         3.473         0         0           1.00         DITOOD PARAMACY         0         0         0         0         0         0           1.00         DITOOD PARAMACY         0 <td< th=""><th></th><th></th><th>4.00</th><th>5.00</th><th>6.00</th><th>7.00</th><th>8.00</th><th></th></td<>			4.00	5.00	6.00	7.00	8.00	
2.00 00200 CAP REL COSTS - MOVABLE FOULPMENT 4.00 00200 CAP REL COSTS - MOVABLE FOULPMENT 4.00 00200 CAUMONET STATTUR & CEREBAL 2, 649, 306 5.00 00200 CAUMONET STATTUR & CEREBAL 2, 774 666, 121 5.00 00200 CAUMONET STATTUR & TRANS & 120, 774 6666, 121 5.00 00200 CAUMONET STATTUR & TRANS & 120, 774 6666, 121 5.00 00200 CAUMONET STATTUR & TRANS & 120, 774 6666, 121 5.00 00200 CAUMONET STATTUR & TRANS & 120, 774 6666, 121 5.00 00200 CAUMONET STATTUR & TRANS & 120, 774 674 71 713 0 5.00 01020 CAUMONET STATTUR & TRANS & 120, 774 674 71 713 0 5.00 01020 CAUMONET STATTUR & TRANS & 120, 774 71 713 0 5.00 01020 CAUMONET STATTUR & TRANS & 120, 774 71 713 0 5.00 01020 CAUMONET STATTUR & TRANS & 120, 774 71 713 0 5.00 01020 CAUMONET STATTUR & TRANS & 120, 774 71 713 0 5.00 01020 CAUMONET STATTUR & TRANS & 120, 774 71 713 0 5.00 01020 CAUMONET STATTUR & TRANS & 120, 774 71 713 0 5.00 01020 CAUMONET STATTUR & TRANS & 120, 774 71 713 71 71 71 71 71 71 71 71 71 71 71 71 71	1 00		- F		1	-		1
7.00         00700         HOUSEKEEPING         101, 924         6, 820         0         570, 717         7.00         7.00           9.00         00900         NURSING ADMINISTRATION         74, 602         17, 193         0         15, 112         0         9.00           9.00         00900         NURSING ADMINISTRATION         74, 602         17, 193         0         15, 112         0         9.00           10.00         10100         HARMACY         0	2.00 3.00 4.00 5.00	00200 CAP REL COSTS - MOVABLE EQUIPMENT 00300 EMPLOYEE BENEFITS 00400 ADMINISTRATIVE & GENERAL 00500 PLANT OPERATION, MAINT. & REPAIRS	120, 774			9		2.00 3.00 4.00 5.00
8.00         006000         01ETARY         270.598         73.991         0         65.027         1.635.91         8.00         9.00           10.00         01000         01081N6 AMINISTRATION         74.602         17.193         0         15.112         0         9.00         9.00         0								
9.00 09900 NURSING ADMINISTRATION 74.602 17, 192 0 15.112 0 9.00 10.00 1000 CENTRAL SERVICES & SUPPLY 181.998 3, 472 0 3, 053 0 10.00 11.00 0100 PHARMACY 0 0 0 0 0 0 0 11.20 012.00 12.00 12.00 12.00 12.00 12.00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					1		1, 635, 951	
11.00       01100 [PHARANCY       0       0       0       0       0       11.00         12.00       01200 [PALARAKCY       0       0       0       0       12.00       0       0       11.00       12.00       0       0       0       12.00       0       0       13.00       0       0       0       0       13.00       0       0       0       0       14.00       0       0       0       14.00       0       0       0       15.320       0       15.00       0					1			
12.00         01200         MEDICAL FECORDS & LIBRARY         0        <	10.00	01000 CENTRAL SERVICES & SUPPLY					0	10.00
13.00       01300 SOCIAL SERVICE       18.735       3.410       0       2.997       0       13.00         14.00       01400       01500 PATLENT ACTIVITIES       83.835       17.430       0       15.00       <	11.00	01100 PHARMACY	0	0		0 0	0	11.00
14. 00       01400 NURSING AND ALLLED HEALTH EDUCATION       0 <t< td=""><td>12.00</td><td>01200 MEDICAL RECORDS &amp; LIBRARY</td><td>0</td><td>0</td><td></td><td>0 0</td><td>0</td><td>12.00</td></t<>	12.00	01200 MEDICAL RECORDS & LIBRARY	0	0		0 0	0	12.00
15. 00         0 1500 PATLENT ACTIVITIES         83.835         17,430         0         15.320         0         15.00           IMPATLENT ROUTINE SCRVICE COST CENTERS         0         0         0.00	13.00		18, 735	3, 410		0 2, 997	0	13.00
INPATI ENT ROUTING SERVICE COST CENTERS         Impact of the service of the se				0		-		
30:0 00         300:0 (3000 SkiLLED NURSING FACL LITY         1, 607, 085         527, 278         226, 149         463, 463         1, 635, 951         30. 00           31:0 (0)         3100 (0)         0         0         0         0         0         0         0         0         0         31. 00           32:0 (0)         03200 (1FC+I LOR TERI CARE         0         0         0         0         0         0         33. 00           33:0 (0)         0300 (1FCFI LORG TERI CARE         0 <td>15.00</td> <td></td> <td>83, 835</td> <td>17, 430</td> <td></td> <td>0 15, 320</td> <td>0</td> <td>15.00</td>	15.00		83, 835	17, 430		0 15, 320	0	15.00
31.00         03100         WURSING FACILITY         0         0         0         0         0         31.00           32.00         03300         (F711D         0         0         0         0         33.00           33.00         03300         (F711D         0         0         0         0         33.00           40.00         Q4000         RADI CLOGY         1.666         0         0         0         0         0         40.00           40.00         Q4000         RADI CLOGY         1.666         0         0         0         0         41.00           41.00         Q4000         PRIDICARTY         4.813         0         0         0         42.00           42.00         Q4200         PHYSICAL THERAPY         4.813         0         0         0         0         43.00           43.00         Q4500         OPHYSICAL THERAPY         33.554         0         0         0         0         0         0         45.00           49.00         Q4000         PRUGS CHARGED TO PATI ENTS         0         0         0         0         0         0         0         0         0         0         0         0 <td></td> <td></td> <td>1 (07 005</td> <td> F07_070</td> <td>00/ 11</td> <td>0 440 440</td> <td>4 (05 054</td> <td>1 00 00</td>			1 (07 005	F07_070	00/ 11	0 440 440	4 (05 054	1 00 00
32:00         032:00         CF/I ID         A         0								
33.00         OBJOO         OBJOO <th< td=""><td></td><td></td><td>-</td><td>-</td><td></td><td>-</td><td></td><td></td></th<>			-	-		-		
ANCILLARY SERVICE COST CENTERS         Image: Control of Addition of Addition (LABORATORY)         Image: Control of Additio								
40:00         04000         RAD IOLOGY         1,666         0	55.00		<u> </u>	0	1	0 0	0	33.00
41.00         D4100         LABORATORY         3.019         0         0         0         41.00         4.00         4.00         0         0         0         0         4.00         4.00         4.00         0         0         0         0         0         4.00         4.00         4.00         0         0         0         0         0         4.00         4.00         0         0         0         4.00<	40 00		1 666	0		0 0	0	40 00
42.00         04200         INTRAVENOUS THERAPY         4, 813         0         0         0         42.00           43.00         04300         OXYGEN (I NHALATION) THERAPY         0         0         0         43.00           44.00         04400         PHYSI CAL THERAPY         33, 554         0         0         0         44.00           64.00         OADOO SPECEL PATIONAL THERAPY         33, 554         0         0         0         45.00           64.00         04600         SPECEL PATHOLOGY         13, 863         0         0         0         47.00           64.00         04900         DRUGS CHARGED TO PATI ENTS         0         0         0         0         48.00           64.00         04900         DRUGS CHARGED TO PATI ENTS         38, 322         0					1			
44.00         04400         PHYSICAL THERAPY         45,044         5,684         0         4,996         0         44.00           45.00         04500         OCUPATI ONAL THERAPY         33,554         0         0         0         0         45.00           46.00         04600         SPECH PATHOLOGY         13,863         0				0		0 0		
45.00         04500         0CUPATIONAL THERAPY         33,554         0         0         0         45.00           46.00         04600         SPECH PATHOLOGY         13,863         0         0         0         46.00           7.00         04700         ELECTROCARDIOLOGY         13,863         0         0         0         46.00           9.00         04000         DELCTROCARDIOLOGY         0         0         0         47.00           48.00         04800         DELCTROCARDIOLOGY         0         0         0         0         48.00           9.00         04000         DUDATCS         CHARGED TO PATIENTS         38,322         0         0         0         0         49.00           50.00         DOS000         DENTAL CARE - TITLE XIX ONLY         0	43.00	04300 OXYGEN (INHALATION) THERAPY	0	0	)	0 0	0	43.00
46.00         04000         SPEECH PATHOLOGY         13,863         0         0         0         0         46.00         47.00         0	44.00		45,044	5, 684		0 4, 996	0	44.00
47.00         CHATOR         CHECTROCARDIOLOGY         0 </td <td></td> <td></td> <td></td> <td>0</td> <td></td> <td>0 0</td> <td></td> <td></td>				0		0 0		
48.00       04800       MEDI CAL SUPPLIES CHARGED TO PATIENTS       0       0       0       0       0       48.00         49.00       04900       DRUGS CHARGED TO PATIENTS       38, 322       0       0       0       0       49.00         05000       DENTAL CARE - TITLE XIX ONLY       38, 322       0       0       0       0       0       50.00         05100       SUPPORT SURFACES       0       0       0       0       0       0       0       50.00         0000       DENTAL CARE - TITLE XIX ONLY       0 <td></td> <td></td> <td></td> <td>0</td> <td></td> <td>0 0</td> <td></td> <td></td>				0		0 0		
49.00       04900       DRUGS CHARGED TO PATIENTS       38,322       0			0	0		0 0		
50.00         OSOOD DENTAL CARE - TITLE XI X ONLY         O			0	0		0 0		
51.00         05100         SUPPORT SURFACES         0 <td></td> <td></td> <td></td> <td>0</td> <td></td> <td>0 0</td> <td>-</td> <td></td>				0		0 0	-	
OUTPATIENT SERVICE COST CENTERS         O <t< td=""><td></td><td></td><td>-</td><td>0</td><td></td><td>-</td><td></td><td></td></t<>			-	0		-		
60.00         06000         CLINIC         0	51.00		<u> </u>	0	1	0 0	0	51.00
62.00         Od200         FQHC         62.00           OTHER REIMBURSABLE COST CENTERS         62.00           70.00         O7000         HOME HEALTH AGENCY COST         0         0         0         0         0         70.00         70.00         70.00         70.00         70.00         70.00         0         0         0         0         0         71.00         70.00         71.00         0         0         0         0         0         71.00         70.00         70.00         70.00         71.00         70.00         70.00         70.00         70.00         70.00         71.00         0         0         0         0         0         71.00 <t< td=""><td>60.00</td><td></td><td>0</td><td>0</td><td>)</td><td>0 0</td><td>0</td><td>60.00</td></t<>	60.00		0	0	)	0 0	0	60.00
OTHER REIMBURSABLE COST CENTERS         O <t< td=""><td>61.00</td><td>06100 RURAL HEALTH CLINIC</td><td>0</td><td>0</td><td></td><td>0 0</td><td>0</td><td>61.00</td></t<>	61.00	06100 RURAL HEALTH CLINIC	0	0		0 0	0	61.00
70.00         07000         HOME         HEALTH         AGENCY COST         0<	62.00	06200 FQHC						62.00
71.00         O7100         AMBULANCE         9,842         0         0         0         0         71.00           73.00         O7300         CMHC         0					1			
73.00         07300         CMHC         0         0         0         0         0         73.00           SPECIAL PURPOSE COST CENTERS         SPECIAL PURPOSE COST CEN								
SPECIAL PURPOSE COST CENTERS           80.00         08000         MALPRACTICE PREMIUMS & PAID LOSSES         80.00           81.00         08100         INTEREST EXPENSE         80.00           82.00         08200         UTI LIZATI ON REVIEW - SNF         82.00           83.00         08300         HOSPICE         0         0         0         82.00           89.00         SUBTOTALS (sum of lines 1-84)         2,648,335         667,268         226,149         569,968         1,635,951         89.00           NONREI MBURSABLE COST CENTERS         0         0         0         0         90.00         90.00         91.7         853         0         749         91.00         91.00           92.00         09200         PHYSICIANS PRIVATE OFFICES         0         0         0         0         92.00           92.00         09200         NONPAID WORKERS         0         0         0         92.00         93.00         93.00         93.00         93.00         93.00         94.00         93.00         94.00         93.00         94.00         94.00         94.00         94.00         94.00         94.00         94.00         94.00         94.00         94.00         94.00         94.00 <td></td> <td></td> <td>9, 842</td> <td>0</td> <td></td> <td>0 0</td> <td></td> <td></td>			9, 842	0		0 0		
80.00         08000         MALPRACTICE PREMIUMS & PAID LOSSES         80.00           81.00         08100         INTEREST EXPENSE         81.00           82.00         08200         UTILIZATION REVIEW - SNF         82.00           83.00         08300         HOSPICE         0         0         0         83.00           89.00         SUBTOTALS (sum of lines 1-84)         2,648,335         667,268         226,149         569,968         1,635,951           90.00         O9000         GIFT, FLOWER, COFFEE SHOPS & CANTEEN         0         0         0         90.00           91.00         09000         GIFT, FLOWER, COFFEE SHOPS & CANTEEN         0         0         0         90.00           92.00         09200         PHYSICIANS PRIVATE OFFICES         0         0         0         91.00           92.00         09200         NONPAID WORKERS         0         0         0         92.00         93.00         93.00         93.00         93.00         94.00         91.00         93.00         93.00         93.00         94.00         0         0         0         0         93.00         94.00         94.00         94.00         94.00         90.00         0         0         0	73.00		0	0		0 0	0	/3.00
81.00       08100       INTEREST EXPENSE       81.00       81.00       81.00         82.00       08200       UTI LI ZATI ON REVIEW - SNF       82.00       82.00         83.00       08300       HOSPI CE       0       0       0       83.00         89.00       SUBTOTALS (sum of lines 1-84)       2,648,335       667,268       226,149       569,968       1,635,951       89.00         NONREL MBURSABLE COST CENTERS         90.00       09000       GI FT, FLOWER, COFFEE SHOPS & CANTEEN       0       0       0       90.00       99000       GI FT, FLOWER, COFFEE SHOPS & CANTEEN       0       0       0       90.00       99100       BARBER AND BEAUTY SHOP       971       853       0       749       0       91.00         92.00       09200       PHYSI CI ANS PRI VATE OFFICES       0       0       0       0       92.00         93.00       09300       NONPAI D WORKERS       0       0       0       0       92.00         94.00       PATI ENTS LAUNDRY       0       0       0       0       93.00       94.00       98.00         99.00       Negative Cost Centers       0       0       0       0       0       99.00     <	00 00							00.00
82.00         08200         UTILIZATION REVIEW - SNF         82.00           83.00         08300         HOSPICE         0         0         0         83.00           83.00         SUBTOTALS (sum of lines 1-84)         2,648,335         667,268         226,149         569,968         1,635,951         89.00           90.00         09000         GIFT, FLOWER, COFFEE SHOPS & CANTEEN         0         0         0         0         90.00         99000         GIFT, FLOWER, COFFEE SHOPS & CANTEEN         0         0         0         90.00         99000         GIFT, FLOWER, COFFEE SHOPS & CANTEEN         0         0         0         90.00         99100         BARBER AND BEAUTY SHOP         971         853         0         749         0         91.00           92.00         09200         PHYSICIANS PRIVATE OFFICES         0         0         0         0         92.00           93.00         09300         NONALI D WORKERS         0         0         0         0         92.00           94.00         0400         PATIENTS LAUNDRY         0         0         0         0         93.00         94.00         98.00         99.00         0         0         99.00         99.00         99.00         0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
83.00         08300         HOSPICE         0         0         0         0         83.00         83.00           89.00         SUBTOTALS (sum of lines 1-84)         2,648,335         667,268         226,149         569,968         1,635,951         89.00           NONREL MBURSABLE COST CENTERS           90.00         09000         GIFT, FLOWER, COFFEE SHOPS & CANTEEN         0         0         0         0         90.00           91.00         09100         BARBER AND BEAUTY SHOP         971         853         0         749         0         91.00           92.00         P4YSICIANS PRIVATE OFFICES         0         0         0         0         92.00           93.00         09300         NONPAID WORKERS         0         0         0         0         92.00           94.00         PATIENTS LAUNDRY         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         99.00								
89.00         SUBTOTALS (sum of lines 1-84)         2,648,335         667,268         226,149         569,968         1,635,951         89.00           NONREI MBURSABLE COST CENTERS         0			0	0		0 0	0	
NONREI MBURSABLE COST CENTERS           90.00         09000         GIFT, FLOWER, COFFEE SHOPS & CANTEEN         0			2, 648, 335					
90.00         09000         GIFT, FLOWER, COFFEE SHOPS & CANTEEN         0 <td></td> <td></td> <td>, , , , , , , , , , , , , , , , , , , ,</td> <td>, 200</td> <td>,</td> <td></td> <td>,,</td> <td>1</td>			, , , , , , , , , , , , , , , , , , , ,	, 200	,		,,	1
92.00         09200         PHYSICIANS PRIVATE OFFICES         0         0         0         92.00         92.00           93.00         09300         NONPAID WORKERS         0         0         0         0         93.00         93.00         93.00         94.00	90.00		0	0		0 0	0	90.00
93.00         09300         NONPAID WORKERS         0         0         0         0         93.00         93.00           94.00         09400         PATIENTS LAUNDRY         0         0         0         0         94.00	91.00	09100 BARBER AND BEAUTY SHOP	971	853		0 749	0	91.00
94.00         09400         PATIENTS LAUNDRY         0         0         0         94.00         94.00         94.00         94.00         94.00         94.00         94.00         94.00         98.00         98.00         0         0         0         0         98.00         98.00         99.00         0         0         0         0         98.00         99.00         0         99.00         0         0         0         0         99.00         99.00         0         0         0         0         99.00         0         0         0         0         99.00			0	0		0 0	0	
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 0 0 99.00			0	0		0 0		
		5	0	0		0 0		
100. 00    101AL   2, 649, 306  668, 121  226, 149  570, 717  1, 635, 951 100. 00		8		0	00/ 11			
	100.00	I IUIAL	2, 649, 306	668, 121	226, 14	9 570, 717	1, 635, 951	1100.00

	Financial Systems	EXCEL CARE AT		No . 015017			of Form CMS-2	2540-10
CUST	ALLOCATION - GENERAL SERVICE COSTS		Provi der	No.: 315317	Period: From 01/01/20 To 12/31/20	023 P 023 D	orksheet B art I ate/Time Pre /17/2024 2:58	
	Cost Center Description	NURSI NG ADMI NI STRATI ON	CENTRAL SERVI CES & SUPPLY	PHARMACY	MEDI CAL RECORDS & LI BRARY	S0	CIAL SERVICE	
		9.00	10.00	11.00	12.00		13.00	
	GENERAL SERVICE COST CENTERS							
1.00	00100 CAP REL COSTS - BLDGS & FIXTURES							1.00
2.00	00200 CAP REL COSTS - MOVABLE EQUI PMENT							2.00
3.00	00300 EMPLOYEE BENEFITS							3.00
4.00 5.00	00400 ADMI NI STRATI VE & GENERAL 00500 PLANT OPERATI ON, MAI NT. & REPAI RS							4.00 5.00
6.00	00600 LAUNDRY & LINEN SERVICE							6.00
7.00	00700 HOUSEKEEPI NG							7.00
8.00	00800 DI ETARY							8.00
9.00	00900 NURSI NG ADMI NI STRATI ON	445, 002						9.00
10.00	01000 CENTRAL SERVICES & SUPPLY	0	1, 013, 005					10.00
11.00	01100 PHARMACY	0	0		0			11.00
12.00	01200 MEDICAL RECORDS & LIBRARY	0	0		0	0		12.00
13.00	01300 SOCIAL SERVICE	0	0		0	0	110, 049	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
20.00	INPATIENT ROUTINE SERVICE COST CENTERS	445 000	022 524	[	0		110,040	20.00
30.00 31.00	03000 SKILLED NURSING FACILITY 03100 NURSING FACILITY	445, 002	833, 534 0		0	0	110, 049 0	30.00 31.00
32.00	03200 I CF/I I D	0	0		0	0	0	32.00
33.00	03300 OTHER LONG TERM CARE	0	0		0	o	0	33.00
55.00	ANCI LLARY SERVICE COST CENTERS	<u>ч</u>	0		0	<u> </u>	0	33.00
40.00	04000 RADI OLOGY	0	0		0	0	0	40.00
41.00	04100 LABORATORY	0	0		0	0	0	41.00
42.00	04200 I NTRAVENOUS THERAPY	0	0		0	0	0	42.00
43.00	04300 OXYGEN (INHALATION) THERAPY	0	0		0	0	0	43.00
44.00	04400 PHYSI CAL THERAPY	0	0		0	0	0	44.00
45.00	04500 OCCUPATI ONAL THERAPY	0	0		0	0	0	45.00
46.00	04600 SPEECH PATHOLOGY	0	0		0	0	0	46.00
47.00 48.00	04700 ELECTROCARDI OLOGY	0	0		0	0	0	47.00
48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS 04900 DRUGS CHARGED TO PATIENTS	0	0 179, 471		0	0	0	48.00 49.00
49.00 50.00	05000 DENTAL CARE - TITLE XIX ONLY	0	179,471		0	0	0	49.00 50.00
51.00	05100 SUPPORT SURFACES	0	0		0	0	0	51.00
01100	OUTPATIENT SERVICE COST CENTERS		5					01100
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
	OTHER REIMBURSABLE COST CENTERS	т т		1				
70.00	07000 HOME HEALTH AGENCY COST	0	0		0	0	0	70.00
71.00	07100 AMBULANCE	0	0		0	0	0	71.00
73.00	07300 CMHC SPECIAL PURPOSE COST CENTERS	0	0		0	0	0	73.00
80.00	08000 MALPRACTICE PREMIUMS & PAID LOSSES					1		80.00
81.00	08100 I NTEREST EXPENSE							81.00
82.00	08200 UTILIZATION REVIEW - SNF							82.00
83.00	08300 HOSPI CE	0	0		0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	445, 002	1, 013, 005		0	0	110, 049	89.00
	NONREI MBURSABLE COST CENTERS							
90.00	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		0	0	0	90.00
91.00	09100 BARBER AND BEAUTY SHOP	0	0		0	0	0	91.00
92.00	09200 PHYSI CI ANS PRI VATE OFFI CES	0	0		0	0	0	92.00
93.00	09300 NONPALD WORKERS	0	0		U	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
99.00 100.00	5	445,002	0 1, 013, 005		0	0	0 110, 049	
100.00		445,002	1, 013, 003	I	<u> </u>	9	110, 049	1.00.00

COST         ALLOCATION         GENERAL         SLAVICE         Provider         No. : 315317         Part of 10 101/2020         Portant of 10 101/2020         Portant of 10 101/2020           Cost         Cest Center Description         MURSING AND ALTORITIES         Cost Center Description         Total         Stription         Stription         Total	Heal th	Financial Systems	EXCEL CARE A	T THE PINES		In Lie	u of Form CMS-	2540-10
Cost Center Description         NUME NO. MD PALLED VALUE PATIENT         Subtotal         Prost Stephon Adjustments         Tatal           10000/C4P REL COST CENTERS         10000/C4P REL COST CENTERS         10000/C4P REL COST - BLOCA A FLATURES         10000/C4P REL COST - BLOCA FLATURES         10000/C4P REL COST - BLOCA FLA					No.: 315317	Period: From 01/01/2023	Worksheet B Part I Date/Time Pre	pared:
Cast Center Description         AllES NG AND EQUATION         PATIENT CTUTIES         Subtatel All ustremats         Patients         Tatel All ustremats           1:00         00100 (CAP REL COST - BLRCS A FIXTURES 00100 (CAP REL COST - BLRCS A FIXTURES 000000 (CAP REL COST - BLRCS A FIXTURES 0000000 (CAP REL COST - BLRCS A FIXTURES 000000 (CAP REL COST - BLRCS A SUPPLY 000000 (CAP REL COST - BLRCS A SUPPLY 0000000 (CAP REL COST - BLRCS A SUPPLY 00000000000000 (CAP REL COST - BLRCS A SUPPLY 00000000000000000000000000000000000							0/11/2021 2.0	
Image: Constraint of the cost o		Cost Center Description	ALLI ED HEALTH	PATI ENT	Subtotal		Total	
1.00         ORD00 CAP FEL COSTS - BLOGS A FIXTURES         1.00           0.00         ORD00 CAP FEL COSTS - BLOGS A FIXTURES         2.00           0.00         ORD00 FLWIL OVERATION, MAINTS & REPAIRS         5.00           0.00         ORD00 FLWISH OVERATION, MAINTS & REPAIRS         5.00           0.00         ORD00 FLWISH OVERATION         7.00           0.00         ORD00 FLWISH OVERATION         7.00           0.00         ORD00 FLWISH OVERATION         7.00           0.00         ORD00 FLWISH OVERATION         11.00           0.00         ORD00 FLWISH OVERATION         11.00           1.00         OTLO0 FLWISH OVERATION         11.00           1.00         OTLO0 FLWISH OVERATION         11.00           1.00         OTLO0 FLWISH OVERATION         0           1.00         OTLO0 FLWISH OVERATION         0           1.00         OTLO0 FLWISH OVERATION         0           1.00         OTLO0 FLWISH OVER				15.00	16.00	17.00	18.00	
2. 00         00200 CAP EEL COSTS - MOVABLE FOURPHENT         2. 00           3.00         00300 PURYOTE BENERTITIS         4. 00         0.4000 ADMI INSTRATIVE & GENERAL         5. 00           6. 00         00200 PLANT OPRATTOR, MAINT & REPAIRS         6. 00         6. 00         6. 00           6. 00         00200 ELAMBERY & LINEN SERVICE         7. 00         7. 00         7. 00           7. 00         00200 ENTRAL SERVICES & SUPPLY         1. 00         1. 00         1. 00         1. 00           10. 00         01000 PARAMERY         SERVICE & SUPPLY         1. 00 <t< td=""><td>1 00</td><td></td><td>1</td><td>1</td><td>1</td><td>-</td><td></td><td>1 1 00</td></t<>	1 00		1	1	1	-		1 1 00
3. 00         00200 EMPLOYDER BENEFITS         3. 00           4. 00         00400 ADMINISTERTUR & GENERAL         4. 00           5. 00         00500 PLANT OPERATION. MAINT & REPAIRS         5. 00           6. 00         00600 DENANT OPERATION.         6. 00           7. 00         00700 HOUSEREEPING         6. 00           00 0000 DETAMY         1. INN SERVICE         7. 00           00 1000 NUMERTIAL SERVICES & SUPPLY         1. 00         1. 00           10. 00 1100 OTAMENTES A SUPPLY         1. 00         1. 00           10. 00 1100 OTAMENTES ALLEBARY         1. 00         1. 00           10. 00 1100 OTAMENTES ALLEBARY         1. 00         1. 00           10. 00 1100 OTAMENTES ALLEBARY         0         4406, 524         1. 3. 628, 287         0         1. 00           11. 00 01400 PLIFINT ACTUTY         0         446, 524         1. 3. 628, 287         0. 0         3. 00           11. 00 01400 PLIFINT ACTUTY         0         406, 524         1. 00         1. 00         3. 00           11. 00 01400 PLIFIN ACTUTY         0         0         0         0         3. 00         3. 00           11. 00 01400 PLIFIN ACTUTY         0         0         0         0         0         3. 00         3. 00								1
1.00         00400 Abmi in STRATIVE & CENERAL         4.00           5.00         05500 PANT OPERTAINO, MAINT & REPAIRS         5.00           0.00         00600 LAUNDERY & LINEN SERVICE         7.00           0.00         00600 DIETARY         9.00           0.00         00600 DIETARY         11.00           0.00         00600 DIETARY         11.00           0.00         00600 DIETARY         11.00           11.00         01000 DIETARY         11.00           11.00         01300 SOCIAL SERVICE CAST EXPLICE         0           0.00         03000 SILLEP MURSING RAN LIEP HEALTH FUCATION         0           0.00         03000 SILLEP MURSING FACLETY         0         496, 524         13.628, 237         0         13.628, 237         0         13.628, 237         0         13.628, 237         0         13.628, 237         0         13.628, 237         0         13.628, 237         0         0         0         0         0         0         0         0         0								1
5:00         00500 PLANT OPERATION. MAINT & REPAIRS         5:00           6:00         00500 PLANT OPERATION. MAINT & REPAIRS         5:00           6:00         00500 PLANT OPERATION. MAINT STATION         7:00           9:00         00900 NURSING AAA MIN STRATION         7:00           9:00         009000 PETARY         SENOTES         9:00           9:00         009000 NURSING AAA ALTO PERATINE SERVICE         10:00           11:00         01100 PHARALCY         12:00           12:00         12:00 PHACHARCY         12:00           13:00         01300 SICIAL SERVICE         13:00           10:00         01300 SICIAL SERVICE         14:00           10:00         01300 SICIAL SERVICE         13:028,287         0           10:00         03300 OTHER COST CENTERS         13:028,287         0         0           10:00         03300 OTHER COST CENTERS         9:00         0         0         0           0:00         03300 OTHER LINE WERK CACL ITY         0         0         0         0         0           0:00         00         0         0         0         0         0         0           0:00         0000 OTHER COST CENTERS         9:00         0         0								1
7. 00         00700 HULSEKEPING         7. 00           8. 00         00800 UREARY         7. 00           9. 00         00900 UREARY         8. 00           9. 00         00900 UREARY         8. 00           9. 00         00900 UREARY         5. 00           11. 00         01100 PHARMACY         10. 00           12. 00         01200 UREAL SERVICE         5. 00           13. 00         01300 SOCIAL SERVICE         0           14. 00         11. 00         13. 028, 287           01300 OSSILLID NUCKING KALLIED HEALTH EDUCATION         0         496, 524           13. 00         03300 OTHER LINK UNEN KALLIED HEALTH         0           15. 00         0         0         0           01300 OSSILLID NUCKING KARD CENTERS         0         0         0           01300 OTHER LINK UNEN KALLIED HEALTH         0         496, 524         13, 628, 287         0         13, 028, 287           01300 OSSILLIN NUCKING KARD COST CENTERS         0         0         0         0         0         30         00         30         00         30         00         30         00         32, 00         32, 00         32, 00         32, 00         32, 00         32, 00         32, 00								1
8.00         000000 DIETARY         000000 DIETARY         8.00           9.00         000000 URESING ADMINI STRATION         01000 CENTRAL SERVICES & SUPPLY         000000           10.00         01000 CENTRAL SERVICES & SUPPLY         11.00         110.00           11.00         01000 MEDICAL RECORDS & LIBRARY         12.00         13.00           13.00         01400 NURSING AND ALLIED HEALTH EDUCATION         0         496,524         13.628,287         0         13.628,287           11.00         01400 NURSING AND ALLIED TABLITY         0         496,524         13.628,287         0         0         0         0         31.00           13.00         0300 NURSING FACILITY         0         496,524         13.628,287         0	6.00	00600 LAUNDRY & LINEN SERVICE						6.00
9.00         000000         NUESING ADMINISTRATION         9.00           10.00         01000         CHRICAL SERVICES & SUPPLY         10.00           11.00         01100         PHARMACY         11.00           12.00         01200         MEDICAL RECORDS & LIBRARY         13.00           13.00         01300         SOCIAL SERVICE         0         496, 524           11.00         013000         SOCIAL SERVICE         0         496, 524           13.00         013000         SOCIAL SERVICE         0         0         0           10.00         013000         SKILLED NURSING FACILITY         0         496, 524         13, 628, 287         0         03.00           30.00         033000         OHKSING FACILITY         0         0         0         0         33.00           31.00         03200         OHKSING FACILITY         0         0         0         0         33.00           32.00         03200         OHKSING FACILITY         0         0         0         0         0         33.00           4400         D4400         FARENZY         0         0         0         0         0         0         0         0         0								1
10:00         01000         CHARLAL SERVICES & SUPPLY         10.00           11:00         01000         PHARMACY         11.00           12:00         01200         MEDICAL, RECORDS & LIBRARY         11.00           13:00         01300         PHARMACY         11.00           14:00         01400         NURSI AND ALLIED HEALTH EDUCATION         0         12.00           15:00         01500         PATIENT ACTIVITIES         0         496,524         13.628,287         0         13.628,287         30.00           00         03300         ONLIED, NURSING FACILITY         0         496,524         0         0         0         32.00           31:00         03300         OTCFL         0         0         0         0         32.00           32:00         03300         OTHER         0         0         0         0         32.00           33:00         03300         OTHER         0         0         16.701         0         13.028,287         30.00           40:00         04000         PHALISALSTON         0         0         0         0         32.00           31:00         03300         OTHER         9         0         0								1
11 0.0       01100       PLARMACY       11.00         12.00       01300       SCALA SERVICE       12.00         13 0.0       01300       SCALA SERVICE       13.00         14 0.0       01400       NURSING ABA LLIED HEATTH EDUCATION       0       496.524         15 0.0       01500       PATEINT ACTIVITIES       0       496.524       13.628.287       0       13.628.287         30 00       03000       SKILLED NURSING FACILITY       0       0       0       0       33.00         31 00       03300       OTHER NOTINE SERVICE COST CENTERS								1
12.00       01200       HEDICAL, RECORDS & LI LERARY       12.00         13.00       01300       SOLAL, SERVI CE       13.00         14.00       NUMPATLENT ROUTI NE SERVI CE, COST CENTERS       496, 524       13.00         10.00       0300       NULES NO, FACILLI TY       0       496, 524       13.628, 287       0       0       0.00         30.00       03000       NULES NO, FACILLI TY       0       496, 524       0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>1</td>								1
13. 00       [13. 00]       [13. 00]       [13. 00]       [13. 00]       [14. 00]       [14. 00]       [14. 00]       [14. 00]       [14. 00]       [15. 00]       [16. 00]       [								
14.0.0       01400       NURSING AND ALLIED HEALTH EDUCATION       0       14.00         15.00       01500       01500       01500       01500       15.00         10.00       10000       0000       0000       0000       0000       0000       0000       0000       00000       00000       00000       00000       0000000000       000000000000000000000000000000000000								
15.00         01500         01500         01500         046,524         15.00           0.000         00000         SKLLED         NURSING FACLLITY         0         496,524         13,628,287         0,00         30,00           30.00         03000         NURSING FACLLITY         0         0         0         0         0         30,00           30.00         03200         ICF/11D         0         0         0         0         0         32,00           30.00         0300         ORD RADICLEOR         0         0         0         0         0         32,00           40.00         PARTICE COST CENTERS         0         0         16,701         0         16,701         16,701         11,00           41.00         PARTICE COST CENTERS         0         0         26,626         0         26,626         22,90         64,40         0         44,00         44,00         44,00         44,00         44,00         44,00         44,00         44,00         44,00         46,60         46,60         46,60         46,60         46,60         46,60         46,60         46,60         47,60         47,60         47,60         47,60         47,60         47,60			0					•
INPATIENT NOUTINE SERVICE COST CENTERS         Image: Cost of			0	496, 524	Ļ			1
31.00       03100       NURSING FACILITY       0 </td <td></td> <td>INPATIENT ROUTINE SERVICE COST CENTERS</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		INPATIENT ROUTINE SERVICE COST CENTERS						
32.00         03200         1CF/11 D         0         0         0         0         0         0         33.00           33.00         00         0000         0	30.00		0	496, 524	13, 628, 28	37 0	13, 628, 287	30.00
33. 00       03300       01       0 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>								
ANCILIARY SERVICE COST CENTERS         -           40.00         04000 RADIOLOGY         0         9,218         0         9,218         0         9,218         0         9,218         0         9,218         0         9,218         0         9,218         0         9,218         0         9,218         0         9,218         0         0         16,701         0         16,701         0         16,701         0         16,701         0         16,701         0         16,701         0         0         26,626         0         26,626         0         26,626         0         26,626         0         0         42,00           40.00         04400 PHYSI CAL THERAPY         0         0         185,618         0         185,618         185,618         44.00         0			-					
40.00       04000       AD0 IOLOGY       0       9,218       0       9,218       40.00         41.00       04000       LABORATORY       0       0       16,701       0       14.00         42.00       04200       INTRAVENOUS THERAPY       0       0       26,626       0       26,626       42.00         43.00       04300       OXYGEN (INHALATION) THERAPY       0       0       259,864       0       259,864       0       259,864       0       259,864       0       259,864       0       259,864       0       26,00       0 <td>33.00</td> <td></td> <td>0</td> <td>0</td> <td>)</td> <td>0 0</td> <td>0</td> <td>33.00</td>	33.00		0	0	)	0 0	0	33.00
41.00       04100       LABORATORY       0       0       16,701       0       16,701       41.00         42.00       04200       INTRAVENUS THERAPY       0       0       26,626       0       26,626       42.00         43.00       04400       PHYSICAL THERAPY       0       0       259,864       0       259,864       259,864       44.00         45.00       04500       OCCUPATIONAL THERAPY       0       0       185,618       0       185,618       44.00         45.00       04500       OCCUPATIONAL THERAPY       0       0       76,690       46.00       76,690       46.00       76,690       48.00         40.00       04600       RECECH PATHOLOGY       0       0       0       0       47.00       47.00       0       0       47.00       47.00       0       0       48.00       48.00       48.00       48.00       48.00       50.00	40.00				0.2	10 0	0.210	1 40 00
42.00       04200       INTRAVENDUS THERAPY       0       0       26, 626       42, 00         43.00       04300       DXYGEN (INHALATION) THERAPY       0       0       0       0       0       3.00         44.00       04400       PHYSICAL THERAPY       0       0       259, 864       0       259, 864       44.00         45.00       04500       SCCUPATIONAL THERAPY       0       0       76, 690       76, 690       48.00         46.00       04600       SPECH PATHOLOGY       0       0       0       0       48.00         48.00       04300       MEDICAL SUPPLIES CHARGED TO PATIENTS       0       0       0       49.00         49.00       04300       DRUGS CHARGED TO PATIENTS       0       0       0       0       49.00         50.00       DSODO DENTAL CARE - TITLE XIX ONLY       0       0       0       0       0       0       51.00         51.00       DSIDOD SUPPORT SUFFACES       0       0       0       0       0       64.00       61.00       62.00       61.00       62.00       61.00       62.00       61.00       62.00       62.00       61.00       62.00       61.00       62.00       62.00								1
43.00       04300       DXYGEN (I NHALATION) THERAPY       0       0       0       0       0       259,864       0       259,864       0       259,864       0       259,864       0       259,864       0       259,864       0       259,864       0       259,864       0       259,864       0       259,864       0       259,864       0       259,864       0       259,864       0 <t< td=""><td></td><td></td><td>0</td><td></td><td></td><td></td><td></td><td>1</td></t<>			0					1
44.00       0400       PHYSICAL THERAPY       0       0       259,864       0       259,864       44.00         45.00       04500       OCCUPATIONAL THERAPY       0       0       185,618       0       185,618       0       185,618       0       185,618       0       185,618       0       185,618       0       185,618       0       185,618       0       185,618       0       185,618       0       185,618       0       185,618       0       185,618       0       185,618       0       185,618       0       185,618       0 <td< td=""><td></td><td></td><td>0</td><td>C C</td><td>)</td><td></td><td></td><td>1</td></td<>			0	C C	)			1
46.00       04000       SPEECH PATHOLOGY       0       0       76,690       0       76,690       0       77.00         47.00       04700       DELCTROCARDIOLOGY       0       <	44.00		0	C	259, 86	64 0	259, 864	44.00
47.00       04700       LECTROCARDIOLOGY       0       0       0       47.00         48.00       04800       MEDICAL SUPPLIES CHARGED TO PATIENTS       0       0       391,467       0       391,467       0       391,467       48.00         50.00       DSOUD DRUGS CHARGED TO PATIENTS       0 <t< td=""><td>45.00</td><td>04500 OCCUPATI ONAL THERAPY</td><td>0</td><td>C</td><td>185, 61</td><td>18 0</td><td>185, 618</td><td>45.00</td></t<>	45.00	04500 OCCUPATI ONAL THERAPY	0	C	185, 61	18 0	185, 618	45.00
48.00       0400       MEDI CAL SUPPLIES CHARGED TO PATIENTS       0       0       391,467       0       391,467       0       391,467       0       391,467       0       0       0       50.00       50.00       50.00       50.00       50.00       0       0       0       0       0       0       0       0       50.00       50.00       50.00       50.00       0       0       0       0       0       0       0       51.00       0       0       0       0       0       0       0       51.00       0			0	C	76, 69	90 0		1
49.00       04900       DRUGS CHARGED TO PATIENTS       0       391,467       0       391,467       0       391,467       19.00         50.00       DSODO DENTAL CARE - TITLE XIX ONLY       0			0	0		0 0		1
50.00         05000         DENTAL CARE - TITLE XIX ONLY         0			0	0	201 4	0 0		
51.00         05100         SUPPORT SURFACES         0 <td></td> <td></td> <td>0</td> <td></td> <td></td> <td></td> <td></td> <td>1</td>			0					1
OUTPATI ENT SERVICE COST CENTERS         O         <			-	-				1
60.00       06000       CLINIC       0	011.00					0 0		
62.00       06200       FQHC       62.00         OTHER       REI MBURSABLE_COST_CENTERS       0       0       0       0       0       70.00       07000       HOME_HEALTH_AGENCY_COST       0       0       0       0       70.00       73.00       70.00       73.00       70.00       73.00       70.00       73.00 <td< td=""><td>60.00</td><td></td><td>0</td><td>C</td><td>)</td><td>0 0</td><td>0</td><td>60.00</td></td<>	60.00		0	C	)	0 0	0	60.00
OTHER         REI MBURSABLE         COST         CENTERS           70.00         07000         HOME         HEALTH         AGENCY         O         0	61.00		0	C		0 0	0	61.00
70.00         07000         HOME HEALTH AGENCY COST         0         0         0         0         0         0         0         70.00           71.00         07100         AMBULANCE         0         <	62.00							62.00
71.00       07100       AMBULANCE       0       54,448       0       54,448       71.00         73.00       07300       CMHC       0       0       0       0       0       73.00         SPECIAL PURPOSE COST CENTERS         80.00       08000       MALPRACTICE PREMIUMS & PAID LOSSES       80.00       80.00         81.00       08100       INTEREST EXPENSE       81.00       81.00         82.00       08200       UTI LI ZATI ON REVIEW - SNF       0       0       0       0       83.00         83.00       08300       HOSPI CE       0       0       0       0       83.00         89.00       SUBTOTALS (sum of lines 1-84)       0       496,524       14,648,919       0       14,648,919         90.00       G9000       GIFT, FLOWER, COFFEE SHOPS & CANTEEN       0       0       0       0       90.00         91.00       09100       BARBER AND BEAUTY SHOP       0       0       0       0       0       92.00         92.00       09200       PHYSICI ANS PRI VATE OFFICES       0       0       0       0       92.00         93.00       09300       NONPAID WORKERS       0       0       0	70.00				J			70.00
73.00       07300       CMHC       0       0       0       0       0       0       0       0       73.00         SPECIAL PURPOSE COST CENTERS         80.00       08000       MALPRACTI CE PREMI UMS & PAI D LOSSES       80.00       81.00       81.00       81.00       81.00       82.00       82.00       82.00       82.00       82.00       82.00       82.00       82.00       82.00       83.00       90.00       0       0       0       0       83.00       83.00       83.00       83.00       83.00       83.00       83.00       83.00       83.00       83.00       89.00       90.00       0       0       0       0       0       89.00       89.00       90.00       90.00       61,77, FLOWER, COFFEE SHOPS & CANTEEN       0       0       0       0       0       90.00								•
SPECIAL PURPOSE COST CENTERS           80.00         08000 MALPRACTI CE PREMI UMS & PAI D LOSSES         80.00           81.00         08100 I NTEREST EXPENSE         81.00           82.00         08200 UTI LI ZATI ON REVI EW - SNF         82.00           83.00         08300 HOSPI CE         0         0         0           89.00         SUBTOTALS (sum of lines 1-84)         0         496, 524         14, 648, 919         0         14, 648, 919           90.00         O9000 GI FT, FLOWER, COFFEE SHOPS & CANTEEN         0         0         0         90.00           90.00         O9000 GI FT, FLOWER, COFFEE SHOPS & CANTEEN         0         0         0         90.00           90.00         09100 BARBER AND BEAUTY SHOP         0         0         0         90.00         92.00           92.00         09200 PHYSI CI ANS PRI VATE OFFICES         0         0         0         92.00           93.00         09300 NONPAI D WORKERS         0         0         0         0         93.00           94.00         O400 PATI ENTS LAUNDRY         0         0         0         0         93.00           98.00         Negati ve Cost Centers         0         0         0         0         0         94.00			0					
80.00       08000       MALPRACTI CE       PREMI UMS & PAI D LOSSES       80.00         81.00       08100       INTEREST EXPENSE       81.00         82.00       08200       UTI LI ZATI ON REVI EW - SNF       82.00         83.00       08300       HOSPI CE       0       0       0       82.00         83.00       08300       HOSPI CE       0       0       0       0       83.00         89.00       SUBTOTALS (sum of Lines 1-84)       0       496,524       14,648,919       0       14,648,919       89.00         NONREI MBURSABLE COST CENTERS         90.00       09000       GIFT, FLOWER, COFFEE SHOPS & CANTEEN       0       0       0       0       90.00         91.00       09100       BARBER AND BEAUTY SHOP       0       0       0       0       92.00         92.00       09200       PHYSI CI ANS PRI VATE OFFICES       0       0       0       0       92.00         92.00       092000       PHYSI CI ANS PRI VATE OFFICES       0       0       0       92.00         93.00       09300       NONPAI D WORKERS       0       0       0       0       93.00         94.00       0400       PATI ENTS LAUNDR	75.00				/	0 0	0	/ 3.00
81.00       08100       INTEREST EXPENSE       81.00       81.00         82.00       08200       UTI LI ZATI ON REVI EW - SNF       82.00         83.00       08300       HOSPI CE       0       0       0       83.00         89.00       SUBTOTALS (sum of lines 1-84)       0       496,524       14,648,919       0       14,648,919       89.00         NONRET IMBURSABLE COST CENTERS         90.00       09000       GI FT, FLOWER, COFFEE SHOPS & CANTEEN       0       0       0       0       90.00         91.00       09100       BARBER AND BEAUTY SHOP       0       0       0       6,974       0       6,974       91.00         92.00       09200       PHYSI CI ANS PRI VATE OFFICES       0       0       0       0       92.00         93.00       09300       NONPAI D WORKERS       0       0       0       92.00       93.00         94.00       09400       PATI ENTS LAUNDRY       0       0       0       0       94.00         98.00       Cross Foot Adjustments       0       0       0       0       0       99.00         99.00       Negative Cost Centers       0       0       0       0 <t< td=""><td>80.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td>80.00</td></t<>	80.00							80.00
83.00         08300         HOSPICE         0         0         0         0         0         83.00           89.00         SUBTOTALS (sum of lines 1-84)         0         496,524         14,648,919         0         14,648,919         89.00           NONREL MBURSABLE COST CENTERS           90.00         09000         GIFT, FLOWER, COFFEE SHOPS & CANTEEN         0         0         0         0         90.00           91.00         09100         BARBER AND BEAUTY SHOP         0         0         0         6,974         0         6,974         91.00           92.00         09200         PHYSI CI ANS PRI VATE OFFICES         0         0         0         0         92.00           93.00         09300         NONPAI D WORKERS         0         0         0         0         93.00           94.00         09400         PATIENTS LAUNDRY         0         0         0         0         94.00           98.00         Cross Foot Adjustments         0         0         0         0         98.00         99.00								1
89.00         SUBTOTALS (sum of lines 1-84)         0         496, 524         14, 648, 919         0         14, 648, 919         89.00           NONREL MBURSABLE COST CENTERS         NONREL MBURSABLE COST CENTERS         0         0         0         0         90.00         90.00         GIFT, FLOWER, COFFEE SHOPS & CANTEEN         0         0         0         0         90.00         90.00           91.00         09000         GIFT, FLOWER, COFFEE SHOPS & CANTEEN         0         0         0         91.00         91.00         92.00         92.00         92.00         92.00         0         0         0         0         92.00         92.00         92.00         92.00         93.00         0         0         0         0         92.00         92.00         92.00         93.00         93.00         93.00         93.00         93.00         93.00         93.00         93.00         93.00         94.00         0         0         0         94.00         94.00         94.00         94.00         94.00         98.00         0         0         0         0         98.00         99.00         99.00         0         0         0         0         99.00         99.00         99.00         99.00         99.00 </td <td>82.00</td> <td>08200 UTILIZATION REVIEW - SNF</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>82.00</td>	82.00	08200 UTILIZATION REVIEW - SNF						82.00
NONRE         MBURSABLE         COST         CENTERS           90.00         09000         GIFT,         FLOWER,         COFFEE         SHOPS & CANTEEN         0         0         0         0         90.00           91.00         09100         BARBER         AND BEAUTY         SHOP         0         0         0         0         91.00           92.00         09200         PHYSI CI ANS         PRI VATE         OFFICES         0         0         0         0         92.00           93.00         09300         NONPAI D         WORKERS         0         0         0         0         93.00           94.00         0400         PATI ENTS         LAUNDRY         0         0         0         0         94.00           98.00         Cross Foot Adj ustments         0         0         0         0         98.00           99.00         Negati ve Cost Centers         0         0         0         0         0         99.00		08300 HOSPI CE	0	C				
90.00       09000       GIFT, FLOWER, COFFEE SHOPS & CANTEEN       0       0       0       0       0       90.00         91.00       09100       BARBER AND BEAUTY SHOP       0       0       6,974       0       6,974       91.00         92.00       09200       PHYSICI ANS PRIVATE OFFICES       0       0       0       0       92.00         93.00       09300       NONPAID       WORKERS       0       0       0       0       93.00         94.00       09400       PATIENTS LAUNDRY       0       0       0       0       94.00         98.00       Cross Foot Adjustments       0       0       0       0       98.00         99.00       Negative Cost Centers       0       0       0       0       99.00	89.00		0	496, 524	14, 648, 91	19 0	14, 648, 919	89.00
91.00         09100         BARBER AND BEAUTY SHOP         0         6,974         0         6,974         91.00           92.00         09200         PHYSI CLANS PRI VATE OFFICES         0         0         0         0         92.00           93.00         09300         NONPAI D WORKERS         0         0         0         0         93.00           94.00         09400         PATI ENTS LAUNDRY         0         0         0         0         94.00           98.00         Cross Foot Adj ustments         0         0         0         0         98.00         99.00	00.00				J		0	0.000
92.00         09200         PHYSI CI ANS PRI VATE OFFICES         0         0         0         92.00         93.00         93.00         93.00         93.00         93.00         93.00         93.00         93.00         93.00         93.00         93.00         93.00         93.00         93.00         93.00         94.00         94.00         90.00         0         0         0         93.00         94.00         94.00         94.00         94.00         94.00         94.00         94.00         94.00         94.00         94.00         99.00         99.00         0         0         0         0         99.00         99.00         99.00         0         0         0         0         0         99.00						-		
93.00         09300         NONPAI D WORKERS         0         0         0         93.00         93.00           94.00         09400         PATI ENTS LAUNDRY         0         0         0         0         94.00         94.00         94.00         94.00         94.00         98.00         0         0         0         0         98.00         99.00         0         0         0         0         98.00         99.00         99.00         99.00         0         0         0         0         99.00					0, 9,	0 0		1
94.00         09400         PATIENTS LAUNDRY         0         0         0         94.00         94.00         94.00         98.00         0         0         0         98.00         0         0         0         0         98.00         99.00         0         0         0         0         0         99.00         0         0         0         0         0         99.00				0		0 0		
98.00         Cross Foot Adjustments         0         0         0         0         98.00           99.00         Negative Cost Centers         0         0         0         0         99.00			0	d d		0 0		1
			0	C		0 0	0	1
100. 00         TOTAL       0       496, 524       14, 655, 893       0       14, 655, 893       14, 655, 893		0	0	0		0 0		1
	100.00	D   TOTAL	0	496, 524	14, 655, 89	93  0	14, 655, 893	100. 00

Heal th	Financial Systems	EXCEL CARE AT	THE PINES			In Lie	u of Form CMS-	2540-10
	TION OF CAPITAL RELATED COSTS			No.: 315317	Period: From 01/ To 12/		Worksheet B Part II Date/Time Pre 5/17/2024 2:5	pared:
			CAPI TAL REL	_ATED COSTS				
	Cost Center Description	Directly Assigned New Capital Related Costs	BLDGS & FI XTURES	MOVABLE EQUI PMENT		total	EMPLOYEE BENEFI TS	
		0	1.00	2.00	4	2A	3.00	
1.00	GENERAL SERVICE COST CENTERS 00100 CAP REL COSTS - BLDGS & FIXTURES							1.00
2.00	00200 CAP REL COSTS - MOVABLE EQUI PMENT							2.00
3.00	00300 EMPLOYEE BENEFITS	0	0		0	0	0	3.00
4.00	00400 ADMINISTRATIVE & GENERAL	0	206, 689		0	206, 689	0	4.00
5.00	00500 PLANT OPERATION, MAINT. & REPAIRS	0	74, 167		0	74, 167	0	
6.00 7.00	00600 LAUNDRY & LINEN SERVICE 00700 HOUSEKEEPING	0	61, 942 35, 209		0	61, 942 35, 209	0	6.00 7.00
8.00	00800 DI ETARY	0	381, 919		0	35, 209	0	8.00
9.00	00900 NURSI NG ADMI NI STRATI ON	0	88, 756		0	88, 756	0	9.00
10.00	01000 CENTRAL SERVICES & SUPPLY	0	17, 930		0	17, 930	0	10.00
11.00	01100 PHARMACY	0	0		0	0	0	11.00
12.00	01200 MEDICAL RECORDS & LIBRARY	0	0		0	0	0	12.00
13.00	01300 SOCIAL SERVICE	0	17, 604		0	17,604	0	13.00
14.00 15.00	01400 NURSING AND ALLIED HEALTH EDUCATION 01500 PATIENT ACTIVITIES	0	0 89, 978		0	0 89, 978	0	14.00 15.00
15.00	INPATIENT ROUTINE SERVICE COST CENTERS	<u>ч</u>	07, 770		U	07, 770	0	15.00
30.00	03000 SKI LLED NURSI NG FACI LI TY	0	2, 722, 008		0 2,	722,008	0	30.00
31.00	03100 NURSING FACILITY	0	0		0	0	0	31.00
32.00	03200 I CF/I I D	0	0		0	0	0	32.00
33.00	O3300 OTHER LONG TERM CARE	0	0		0	0	0	33.00
40.00	ANCI LLARY SERVICE COST CENTERS	0	0		0	0	0	40.00
40.00	04100 LABORATORY	0	0		0	0	0	40.00
42.00	04200 I NTRAVENOUS THERAPY	0	0		0	0	0	42.00
43.00	04300 OXYGEN (INHALATION) THERAPY	0	0		0	0	0	43.00
44.00	04400 PHYSI CAL THERAPY	0	29, 341		0	29, 341	0	44.00
45.00	04500 OCCUPATI ONAL THERAPY	0	0		0	0	0	45.00
46.00		0	0		0	0	0	46.00
47.00 48.00	04700 ELECTROCARDIOLOGY 04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0		0	0	0	47.00 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
(0.00	OUTPATIENT SERVICE COST CENTERS							1 (0.00
60.00 61.00	06000 CLINIC 06100 RURAL HEALTH CLINIC	0	0		0	0	0	60.00 61.00
62.00	06200 FQHC	0	0		U	0	0	62.00
	OTHER REIMBURSABLE COST CENTERS							1
	07000 HOME HEALTH AGENCY COST	0	0		0	0		70.00
71.00	07100 AMBULANCE	0	0		0	0	0	
73.00	07300 CMHC SPECIAL PURPOSE COST CENTERS	0	0		0	0	0	73.00
80.00	08000 MALPRACTICE PREMIUMS & PAID LOSSES							80.00
81.00	08100 I NTEREST EXPENSE							81.00
82.00	08200 UTILIZATION REVIEW - SNF							82.00
83.00	08300 HOSPI CE	0	0		0	0	0	•
89.00	SUBTOTALS (sum of lines 1-84)	0	3, 725, 543		0 3,	725, 543	0	89.00
90.00	NONREIMBURSABLE COST CENTERS 09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		0	0	0	90.00
90.00 91.00	09100 BARBER AND BEAUTY SHOP	0	4, 401		ŏ	4, 401	0	
92.00	09200 PHYSI CI ANS PRI VATE OFFI CES	0	0		0	0	0	
93.00	09300 NONPAI D WORKERS	0	0		0	0	0	
94.00	09400 PATIENTS LAUNDRY	0	0		0	0	0	
98.00	Cross Foot Adjustments		^		0	0	<u>^</u>	98.00
99.00 100.00	Negative Cost Centers	0	0 3, 729, 944		0 3.	0 729, 944	0	99.00 100.00
100.00		I U	5,127,744	I	J 3,	127, 744	0	1.00.00

	Financial Systems TION OF CAPITAL RELATED COSTS	EXCEL CARE AT		No.: 315317	Peri od:	u of Form CMS-: Worksheet B	2340-10
					From 01/01/2023 To 12/31/2023	Part II Date/Time Pre 5/17/2024 2:5	
	Cost Center Description	ADMI NI STRATI VE & GENERAL	PLANT OPERATI ON, MAI NT. & REPAI RS	LAUNDRY & LINEN SERVIC	HOUSEKEEPI NG E	DI ETARY	
		4.00	5.00	6.00	7.00	8.00	
	GENERAL SERVICE COST CENTERS			1			
2.00 3.00 4.00 5.00 6.00 7.00	00100 CAP REL COSTS - BLDGS & FIXTURES 00200 CAP REL COSTS - MOVABLE EQUIPMENT 00300 EMPLOYEE BENEFITS 00400 ADMINISTRATIVE & GENERAL 00500 PLANT OPERATION, MAINT. & REPAIRS 00600 LAUNDRY & LINEN SERVICE 00700 HOUSEKEEPING	206, 689 9, 423 3, 020 7, 953	83, 590 1, 501 853	66, 46	0 44, 015		1.00 2.00 3.00 4.00 5.00 6.00 7.00
	00800 DI ETARY	21, 112	9, 256		0 5,015	417, 302	8.00
	00900 NURSI NG ADMI NI STRATI ON	5, 820	2, 151		0 1, 165	0	
	01000 CENTRAL SERVICES & SUPPLY 01100 PHARMACY	14, 194	435 0		0 235 0 0	0	
	01200 MEDICAL RECORDS & LIBRARY	0	0		0 0	0	
	01300 SOCIAL SERVICE	1, 462	427		0 231	0	13.00
14.00	01400 NURSING AND ALLIED HEALTH EDUCATION	0	0		0 0	0	14.00
15.00	01500 PATIENT ACTIVITIES	6, 541	2, 181		0 1, 182	0	15.00
	INPATIENT ROUTINE SERVICE COST CENTERS						
	03000 SKILLED NURSING FACILITY 03100 NURSING FACILITY	125, 374	65, 968 0		53 35, 744 0 0	417, 302 0	•
	03200 I CF/I I D	0	0		0 0	0	•
	03300 OTHER LONG TERM CARE	0	0		0 0	0	
	ANCI LLARY SERVI CE COST CENTERS			1			
	04000 RADI OLOGY	130	0		0 0	0	40.00
	04100 LABORATORY	236	0		0 0	0	•
	04200 I NTRAVENOUS THERAPY	376	0		0 0	0	42.00
	04300 OXYGEN (I NHALATI ON) THERAPY 04400 PHYSI CAL THERAPY	0 3, 514	0 711		0 0 0 385	0	
	04500 OCCUPATI ONAL THERAPY	2, 618	0		0 0	0	
	04600 SPEECH PATHOLOGY	1, 082	0		0 0	0	
	04700 ELECTROCARDI OLOGY	0	0		0 0	0	47.00
	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0		0 0	0	•
	04900 DRUGS CHARGED TO PATIENTS	2, 990	0		0 0	0	49.00
	05000 DENTAL CARE - TITLE XIX ONLY 05100 SUPPORT SURFACES	0	0		0 0	0	50.00 51.00
	OUTPATIENT SERVICE COST CENTERS	9	0	1	0 0	0	51.00
+	06000 CLI NI C	0	0		0 0	0	60.00
61.00	06100 RURAL HEALTH CLINIC	0	0		0 0	0	61.00
	06200 FQHC						62.00
	OTHER REIMBURSABLE COST CENTERS	0	0	1	0 0	0	70.00
	07000 HOME HEALTH AGENCY COST 07100 AMBULANCE	768	0		0 0	0	
	07300 CMHC	0	0		0 0		73.00
	SPECIAL PURPOSE COST CENTERS	· ·		1	-, -,		
80.00	08000 MALPRACTICE PREMIUMS & PAID LOSSES						80.00
	08100 INTEREST EXPENSE						81.00
							82.00 83.00
82.00	08200 UTILIZATION REVIEW - SNF		0				
82. 00 83. 00	08300 HOSPI CE	0	83 483 0		0 0	0 417 302	•
82. 00 83. 00 89. 00	08300 HOSPICE SUBTOTALS (sum of lines 1-84)	0 206, 613	0 83, 483			0 417, 302	•
82. 00 83. 00 89. 00	08300 HOSPI CE	-		66, 46			89.00
82. 00 83. 00 89. 00 90. 00	08300 SUBTOTALS (sum of lines 1-84) NONREIMBURSABLE COST CENTERS	206, 613	83, 483	66, 46	43, 957	417, 302	89.00 90.00
82.00 83.00 89.00 90.00 91.00 92.00	08300 BUBTOTALS (sum of lines 1-84) NONREI MBURSABLE COST CENTERS 09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN 09100 BARBER AND BEAUTY SHOP 09200 PHYSI CI ANS PRI VATE OFFI CES	206, 613 0 76 0	83, 483 0 107 0	66, 46	33         43,957           0         0           0         58           0         0	417, 302 0 0 0 0	89.00 90.00 91.00 92.00
82.00 83.00 89.00 90.00 91.00 92.00 93.00	08300 HOSPICE SUBTOTALS (sum of lines 1-84) NONREI MBURSABLE COST CENTERS 09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN 09100 BARBER AND BEAUTY SHOP 09200 PHYSICIANS PRIVATE OFFICES 09300 NONPAID WORKERS	206, 613 0 76 0 0 0	83, 483 0 107 0 0 0	66, 46	3         43, 957           0         0           0         58           0         0           0         0           0         0	417, 302 0 0 0 0 0 0	89.00 90.00 91.00 92.00 93.00
82.00 83.00 89.00 90.00 91.00 92.00 93.00 94.00	08300 HOSPICE SUBTOTALS (sum of lines 1-84) NONREI MBURSABLE COST CENTERS 09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN 09100 BARBER AND BEAUTY SHOP 09200 PHYSICIANS PRIVATE OFFICES 09300 NONPAID WORKERS 09400 PATIENTS LAUNDRY	206, 613 0 76 0	83, 483 0 107 0	66, 46	3         43, 957           0         0           0         58           0         0           0         0           0         0           0         0           0         0           0         0           0         0	417, 302 0 0 0 0 0 0 0 0 0	89.00 90.00 91.00 92.00 93.00 94.00
82.00 83.00 89.00 90.00 91.00 92.00 93.00	08300 HOSPICE SUBTOTALS (sum of lines 1-84) NONREI MBURSABLE COST CENTERS 09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN 09100 BARBER AND BEAUTY SHOP 09200 PHYSICIANS PRIVATE OFFICES 09300 NONPAID WORKERS	206, 613 0 76 0 0 0	83, 483 0 107 0 0 0	66, 46	3         43, 957           0         0           0         58           0         0           0         0           0         0	417, 302 0 0 0 0 0 0	89.00 90.00 91.00 92.00 93.00 94.00 98.00

	Financial Systems TION OF CAPITAL RELATED COSTS	EXCEL CARE AT		No.: 315317	Peri od:	eu of Form CMS- Worksheet B	2340-10
					From 01/01/202 To 12/31/202		epared: 58 pm
	Cost Center Description	NURSI NG ADMI NI STRATI ON	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDI CAL RECORDS & LI BRARY	SOCI AL SERVI CE	
		9.00	10.00	11.00	12.00	13.00	
	GENERAL SERVICE 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 ADMINI STRATI VE & GENERAL						4.00
5.00	00500 PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600 LAUNDRY & LINEN SERVICE						6.00
7.00	00700 HOUSEKEEPI NG						7.00
8.00	00800 DI ETARY						8.00
9.00	00900 NURSI NG ADMI NI STRATI ON	97, 892					9.00
10.00	01000 CENTRAL SERVICES & SUPPLY	0	32, 794				10.00
11.00	01100 PHARMACY	0	0		0		11.00
12.00	01200 MEDICAL RECORDS & LIBRARY 01300 SOCIAL SERVICE	0	0		0	0 10 704	12.00
13.00 14.00	01400 NURSING AND ALLIED HEALTH EDUCATION	0	0		0	0 19,724 0 0	
	01500 PATIENT ACTIVITIES	0	0		0		1
15.00	INPATIENT ROUTINE SERVICE COST CENTERS	0	U		0	0 0	15.00
30.00	03000 SKILLED NURSING FACILITY	97, 892	26, 984		0	0 19, 724	30.00
31.00	03100 NURSING FACILITY	0	20, 701		0	0 0	1
32.00	03200   CF/I   D	0	0		0	0 0	
33.00	03300 OTHER LONG TERM CARE	0	o		0	0 0	
	ANCI LLARY SERVICE COST CENTERS	1	-1		-	-	
40.00	04000 RADI OLOGY	0	0		0	0 0	40.00
41.00	04100 LABORATORY	0	0		0	0 0	41.00
42.00	04200 I NTRAVENOUS THERAPY	0	0		0	0 0	42.00
43.00	04300 OXYGEN (INHALATION) THERAPY	0	0		0	0 0	
44.00	04400 PHYSI CAL THERAPY	0	0		0	0 0	
45.00	04500 OCCUPATIONAL THERAPY	0	0		0	0 0	
46.00		0	0		0	0 0	
47.00	04700 ELECTROCARDI OLOGY	0	0		0	0 0	
48.00 49.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS 04900 DRUGS CHARGED TO PATIENTS	0	0 5, 810		0		
49.00 50.00	05000 DENTAL CARE - TITLE XIX ONLY	0	5, 810		0		50.00
51.00	05100 SUPPORT SURFACES	0	0		0	0 0	
01.00	OUTPATIENT SERVICE COST CENTERS					<u> </u>	01.00
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
	OTHER REIMBURSABLE COST CENTERS	1				1	
70.00	07000 HOME HEALTH AGENCY COST	0	0		0	0 0	
71.00	07100 AMBULANCE	0	0		0	0 0	
73.00	07300 CMHC	0	0		0	0 0	73.00
00.00	SPECIAL PURPOSE COST CENTERS		I				00.00
80.00 81.00	08000 MALPRACTICE PREMIUMS & PAID LOSSES 08100 INTEREST EXPENSE						80.00 81.00
81.00	08200 UTI LI ZATI ON REVI EW - SNF						81.00
82.00	08300 HOSPI CE	0	0		0	0 0	1
89.00	SUBTOTALS (sum of lines 1-84)	97, 892	32, 794		0	0 19, 724	
07.00	NONREI MBURSABLE COST CENTERS	77,072	02,774		-		
90.00	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		0	0 0	90.00
91.00	09100 BARBER AND BEAUTY SHOP	0	О		0	0 0	91.00
92.00	09200 PHYSICIANS PRIVATE OFFICES	0	О		0	0 0	1
93.00	09300 NONPAI D 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		98.00
99.00	Negative Cost Centers	0	0		0	0 0	
100.00	TOTAL	97, 892	32, 794		0	0 19, 724	100.00

Heal th	Financial Systems	EXCEL CARE A	T THE PINES		In Lie	u of Form CMS-:	2540-10
ALLOCA	TION OF CAPITAL RELATED COSTS		Provi der	No.: 315317	Period: From 01/01/2023 To 12/31/2023	Worksheet B Part II Date/Time Pre 5/17/2024 2:5	pared:
			OTHER GENERAL	-		071772021 2.0	
	Cost Center Description	NURSI NG AND ALLI ED HEALTH EDUCATI ON	SERVICE PATIENT ACTIVITIES	Subtotal	Post Step-Down Adjustments	Total	
		14.00	15.00	16.00	17.00	18.00	
	GENERAL SERVICE COST CENTERS	1	1	1			
1.00 2.00	00100 CAP REL COSTS - BLDGS & FIXTURES 00200 CAP REL COSTS - MOVABLE EQUIPMENT						1.00
3.00 4.00	00300 EMPLOYEE BENEFITS 00400 ADMINISTRATIVE & GENERAL						3.00 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 DI ETARY 00900 NURSI NG ADMI NI STRATI ON						8.00 9.00
10.00	01000 CENTRAL SERVICES & SUPPLY						10.00
11.00	01100 PHARMACY						11.00
12.00	01200 MEDI CAL RECORDS & LI BRARY						12.00
13.00	01300 SOCIAL SERVICE						13.00
14.00 15.00	01400 NURSING AND ALLIED HEALTH EDUCATION 01500 PATIENT ACTIVITIES	0	99, 882	2			14.00 15.00
15.00	INPATIENT ROUTINE SERVICE COST CENTERS		77,002	2			13.00
30.00	03000 SKILLED NURSING FACILITY	0	99, 882	2 3, 677, 34	41 0	3, 677, 341	30.00
31.00	03100 NURSING FACILITY	0		0	0 0	0	31.00
32.00		0		0	0 0	0	32.00
33.00	03300 OTHER LONG TERM CARE ANCI LLARY SERVI CE COST CENTERS	0	(	0	0 0	0	33.00
40.00	04000 RADI OLOGY	0		0 1;	30 0	130	40.00
41.00	04100 LABORATORY	0		-	36 0	236	
42.00	04200 I NTRAVENOUS THERAPY	0		0 3	76 0	376	42.00
43.00	04300 OXYGEN (INHALATION) THERAPY	0	(	0	0 0	0	
44.00 45.00	04400 PHYSI CAL THERAPY 04500 OCCUPATI ONAL THERAPY	0		0 33,95		33, 951	44.00 45.00
45.00	04600 SPEECH PATHOLOGY			0 2,6 <sup>°</sup> 0 1,08		2, 618 1, 082	45.00
47.00	04700 ELECTROCARDI OLOGY	0		0	0 0	0	47.00
48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0		D	0 0	0	48.00
49.00	04900 DRUGS CHARGED TO PATIENTS	0	(	0 8,80		8, 800	
50.00	05000 DENTAL CARE - TITLE XIX ONLY	0		0	0 0	0	50.00
51.00	05100 SUPPORT SURFACES OUTPATI ENT SERVICE COST CENTERS	0		0	0 0	0	51.00
60.00	06000 CLINIC	0	(	0	0 0	0	60.00
61.00	06100 RURAL HEALTH CLINIC	0	(	D	0 0	0	61.00
62.00	06200 FQHC						62.00
70.00	OTHER REIMBURSABLE COST CENTERS	0		0	0 0	0	70.00
	07100 AMBULANCE	0			68 0		70.00
	07300 CMHC	0		0	0 0	0	
	SPECIAL PURPOSE COST CENTERS						
80.00	08000 MALPRACTI CE PREMI UMS & PAI D LOSSES						80.00
81.00	08100 INTEREST EXPENSE						81.00
82.00 83.00	08200 UTILIZATION REVIEW - SNF 08300 HOSPICE	0			0 0	0	82.00 83.00
89.00	SUBTOTALS (sum of lines 1-84)	0	99, 882	2 3, 725, 30		3, 725, 302	
	NONREI MBURSABLE COST CENTERS						
90.00	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	(	0	0 0	0	
91.00	09100 BARBER AND BEAUTY SHOP	0		0 4,64	42 0	4, 642	
92.00 93.00	09200 PHYSICIANS PRIVATE OFFICES 09300 NONPAID WORKERS					0	
94.00	09400 PATIENTS LAUNDRY	0		0	ō o	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	
100.00	)   TOTAL	0	99, 882	2 3, 729, 94	44 0	3, 729, 944	100.00

COST AI IOCATIOR - STATISTICAL BASIS         Provider Bit: 31537         Print dit Io         Print dit 10         Print dit 12/31/2023         Mariabelle Bit           Cost Centur Description         BICS & ENVARIE COMMETTELT         COSTS         FUNDAR EVANIESS         Print dit 100         Incol 12/31/2023         Bit Bit Bit Statistics           1:00         COST Centur Description         BICS & EVANIESS         FUNDAR EVANIESS         FUND		Financial Systems	EXCEL CARE A				u of Form CMS-2	2540-10
Cost Center Description         CuPTAT PLOSTS         EAVL/2024 2.8 /b m           LUDG & ENVAMEL EVENTS         EAVL/2024 2.8 /b m         EAVL/2024 2.8 /b m           LUDG & ENVAMEL EVENTS         EAVL/2024 2.8 /b m         EAVL/2024 2.8 /b m           LUDG & ENVAMEL EVENTS         EAVL/2024 2.8 /b m         EAVL/2024 2.8 /b m           LUDG & ENVAMEL EVENTS         EAVL/2024 2.8 /b m         EAVL/2024 2.8 /b m           LUDG & ENVAMEL EVENTS         EAVL/2024 2.8 /b m         EAVL/2024 2.8 /b m           LUDG & EVENTS         EAVL/2024 2.8 /b m         EAVL/2024 2.8 /b m           LUDG & EVENTS         EAVL/2024 2.8 /b m         EAVL/2024 2.8 /b m           LUDG & EVENTS         EAVL/2024 2.8 /b m         EAVL/2024 2.8 /b m           LUDG & EVENTS         EAVL/2024 2.8 /b m         EAVL/2024 2.8 /b m           LUDG & EVENTS         EAVL/2024 2.8 /b m         EAVL/2024 2.8 /b m           LUDG & EVENTS         EAVL/2024 2.8 /b m         EAVL/2024 2.8 /b m           LUDG & EVENTS         EAVL/2024 2.8 /b m         EAVL/2024 2.8 /b m           LUDG & EVENTS         EAVL/2024 2.8 /b m         EAVL/2024 2.8 /b m           LUDG & EVENTS         EAVL/2024 2.8 /b m         EAVL/2024 2.8 /b m           LUDG & EVENTS         EAVL/2024 2.8 /b m         EAVL/2024 2.8 /b m           LUDG & EVENTS	COST A	LLOCATION - STATISTICAL BASIS		Provi der	F	rom 01/01/2023	Worksheet B-1	
Cost Center Description         BUDGS A (SUBME FEET)         BUDGES A (SUBME FEET)           1.00         2.00         3.00         4.4         4.00           1.00         2.00         3.00         4.4         4.00           1.00         0.0000 (AP EEL COST - NOVABLE EDU FRENT SUBME FEET)         0         0         5.252.578         -2,649.300         12.006.587         4.00           1.00         0.0000 (APT EEL COST - NOVABLE EDU FRENT SUBME FEET)         0         0         5.252.578         -2,649.300         12.006.587         4.00           1.00         0.00000 (NTH FEET AND MAINT A REFAILS         9.373.87         5.00         0         0         5.252.578         -2,649.300         12.006.587         4.00           1.00         0.0000 (NURL FEAT IVE A GENERAL         2.330         0         110.025         0         0         0         2.049.300         12.006.587         4.00           1.00         0.00000 (NURL FEAT IVE A GENERAL         2.330         0         110.025         0         0         0         0         2.049.300         12.006.587         4.00           1.00         0.00000 (NURL FEA						o 12/31/2023		
Image: constraint of the second sec			CAPI TAL REI	LATED COSTS				
SOUME         CRACEM         CRACEM <thcracem< th=""> <thcracem< th=""> <thcracem< th=""></thcracem<></thcracem<></thcracem<>		Cost Center Description	BLDGS &	MOVABLE	EMPLOYEE	Reconci l i ati on	ADMI NI STRATI VE	
Incol         2.00         SAM ARE (S)         AA         4.00           100         2.00         3.00         AA         4.00         1.00         2.00         3.00         AA         4.00           100         0.000 (24P REL COSTS - EUDSS & FLYTINES         0         0         3.00 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>								
Initial Stands         I.00         2.00         3.00         4A         4.00           Initial Stands         Entropy         45.768         1.00         1.00           Initial Stands         Entropy         45.768         1.00         1.00           Initial Stands         Entropy         Entropy         1.00         1.00         1.00           Initial Stands         Entropy         Entropy         1.00 <td< td=""><td></td><td></td><td>(SQUARE FEET)</td><td>(SQUARE FEET)</td><td></td><td></td><td>(ACCUM COST)</td><td></td></td<>			(SQUARE FEET)	(SQUARE FEET)			(ACCUM COST)	
1.00         DOTOD CAP REL COSTS - BLICKS & FLXTURES         45,765         0         1.00           0.00         DOGOD CAP REL COSTS - BUNCH E BLICKT IS         0         0.00         5,252,576         1.00         0.00         <			1.00	2.00		4A	4.00	
2.00         00200 (AP REL COSTS - MOVABLE FOULPENT         0         2.00         0.00         2.00         3.00           0.00         00300 (AP REL COSTS - MOVABLE FOULPE TSTS         0         5.252,078         -2.049,38         12.006,507         4.00           0.00         00300 (ARLIN STRATION A RETARS         910         0.727,78         0.647,249,38         12.006,507         4.00           0.00         00000 (ARLIN GENTION EXENTCE         4.42         0         318,025         0         6.451,963         7.00           0.00         00000 (ARLINA LEP NETION 1         1.089         0         181,969         0         328,095         0.00           0.00         00000 (ARLINA LEP NETION 1         1.089         0			45 765		1			1 00
4.00         00400/ADM IN STRATUY & GEPLERAL         2,536         0         410,772,776         -2,649,308         12,006,587         4.00           6.00         00600/ADM IN GEPLETPINO, MAINT, & GEPLES         700         0         0         175,439         6.00           0.0000         DADESELEPINO, MAINT, & LINES SERVICE         700         0         0         175,439         6.00           0.0000         DEFEAR         CONSERVEPINO         4.362         0         318,023         0         1,226,436         8.00           0.000         DOBOD DEFEAR         CONSERVEPINO         1.226,436         8.00         0 <td></td> <td></td> <td>43,703</td> <td></td> <td></td> <td></td> <td></td> <td></td>			43,703					
5.00         00500 PLANT OPERATION, MAINT: & HEPALISS         970         0         72.978         0         947, 347         5.00           0.00         00700 HOUSENEEPING         432         0         318, 025         0         441, 963         7.00           0.00         00900 DURSING ADMINISTRATION         1.00P         0         181, 969         0         338, 095         9.00           0.7000 HOUSENER ADMINISTRATION         1.00P         0         181, 969         0         338, 095         9.00           0.7000 HOUSENER ADMINISTRATION         0         0         0         0.00         0         0.00         0         0.01         0         0.01         0.01         0.01         0.01         0.00         0.01 <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td>40.00/ 507</td> <td></td>			-				40.00/ 507	
6.00         00000 LANIDARY & LINEN SERVICE         760         0         0         175,439         6.00           00000 LANIDARY & LINEN SERVICE         760         0								
0         00000 DIFERARY         4,686         0         320 319         0         1,226,348         8.00           0.0         0000 CENTRAL SERVICES & SUPPLY         220         0         0         0         024,451         10.00           10.00         01000 CENTRAL SERVICES & SUPPLY         220         0								
9         000000         0HURS: IN CAUMIN STRATION         1.089         0         181, 969         0         338, 079         9, 000           11:000         011000         PIRARAL SERVICES & SUPPLY         220         <					0.0,020			
10. 00         01000         CENTRAL SERVICES & LIBRARY         0         1         0         0         0         0         1         0         0         0         0         1         0								
12. D0         01200         MEDICAL PECORDS & LIBRARY         0         0         0         0         12. 00         01300         01000         01000         010000         010000         010000         0100000         01000000         010000000         0100000000000000000000000000000000000					0	0		
13. 00         01300 SOCIAL SERVICE         216         0         57, 120         0         84, 907         13. 00           14. 00         01500 PATLENT ACTIVITIES         1, 104         0         197, 668         0         379, 939         15. 00           01500 PATLENT ACTIVITIES         1, 104         0         197, 668         0         379, 939         15. 00           0100 OSCIAL BURRSING FACLUTY         33. 398         0         3, 692, 723         0         7, 283, 252         30. 00           0100 OTHER LOWSTIMS TARALLITY         33. 398         0         3, 692, 723         0         0         0         22. 00         0         22. 00         0         22. 00         0         22. 00         0         23. 00         33. 00           300 03200 ITHE LOWSTIMS THE RAPY         0         0         0         0         13. 00         33. 00			-	-	0	0		
14. 00       01400 NURSI MIG AND ALLIED HEALTH EDUCTION       0       0       0       0       0       1, 104       0       197, 668       0       379, 939       15, 00         NNPATI ENT RUTINE SERVICE COST CENTERS					0 57 120	0		
INPATI ENT ROUTI NE SERVICE COST CENTERS								
00.000         03000 SKILLED NURSING FACLLITY         33, 398         0         3, 602, 723         0         7, 283, 252         0.00           31.00         03300 ICF/I ID         0         0         0         0         0         31.00           32.00         03300 ICF/I ID         0         0         0         0         33.00           33.00         03300 ICF/I ID         0         0         0         0         33.00           33.00         03300 ICF/I ID         0         0         0         0         33.00           ANCILLARY SERVICE COST CENTERS	15.00		1, 104	0	197, 668	0	379, 939	15.00
13 00         03100         VUESNO FACILITY         0	20.00		22 200		2 602 722	0	7 202 252	20.00
33 00         03300         012300         012400         0								
ANCILLARY SERVICE COST CENTERS         Image: Control of Control Content Contreconteres          Control Contrel Con							-	
40. 00         Color RADIOLOGY         0         0         0         7,552         40. 00           41. 00         CALONO LABORATORY         0         0         0         13,682         41. 00           42. 00         CALONO LABORATORY         0         0         0         21,813         42. 00           43. 00         CALONO NYCEN (LINHALATION) THERAPY         0         0         0         21,813         42. 00           44. 00         CALONO DAVENCE (LINHALATION) THERAPY         0         0         0         224,414         44. 00           45. 00         CALONO SPECICI PATHOLOSY         0         0         0         0         22,827         46. 00           47. 00         CALONO SPECICI PATHOLOSY         0         0         0         0         17,044         49. 00           48. 00         CALONO SHARCED TO PATIENTS         0         0         0         0         17,044         49. 00           49. 00         CHECTROCARGED TO PATIENTS         0         0         0         0         0         0         0         0         17,044         49. 00           60. 00         CELESTROCARCHARGE TO STRES         0         0         0         0         0	33.00		0	C	0	0	0	33.00
11.00       O       O       O       O       13.682       41.00         42.00       042000       INTRAVENUS THERAPY       O       O       0       21.813       42.00         43.00       OVAGOD INTRAVENUS THERAPY       O       O       O       0       204.134       42.00         44.00       DAMOD PHYSICAL THERAPY       O       O       O       0       204.140       44.00         45.00       OASOD OCUPATI ONAL THERAPY       O       O       O       0       204.140       44.00         46.00       OASOD OCUPATI ONAL THERAPY       O       O       O       0       204.140       44.00         47.00       OADOD ELECTROCARGED TO PATIENTS       O       O       O       0       47.00       49.00         49.00       OADOD DRUGS CHARGED TO PATIENTS       O       O       O       0       173.674       49.00       49.00       49.00       40.00       0       0       0       0       51.00       51.00       51.00       51.00       51.00       51.00       51.00       51.00       51.00       51.00       51.00       51.00       51.00       51.00       51.00       51.00       62.00       62.00       62.00	40.00		0	C	0	0	7, 552	40.00
43.00       043000       0       0       0       0       0       43.00         44.00       044000       PHYSICAL THERAPY       360       0       0       0       152.064       45.00         44.00       044000       PHYSICAL THERAPY       0       0       0       0       152.064       45.00         46.00       04600       SPECH PATHOLOGY       0       0       0       0       62.827       46.00         47.00       04700       ELECTROCARDIOLOGY       0       0       0       0       47.00       48.00       0       0       0       0       0       0       48.00       0       0000       0       0       0       0       0       0       49.00       50.00       50.00       50.00       50.00       0       0       0       0       0       0       0       0       0       0       51.00       0	41.00	04100 LABORATORY						41.00
44.00         OH400         PHYSICAL THERAPY         360         0         0         204,140         44.00           45.00         04500         OCCUPATIONAL THERAPY         0         0         0         152,064         45.00           46.00         04600         SPEECH PATHOLOGY         0					0	0		
45.00         OKSON         OCCUPATIONAL THERAPY         0         0         0         0         152.064         45.00         46.00         46.00         46.00         46.00         46.00         46.00         46.00         46.00         46.00         46.00         46.00         46.00         46.00         47.00         0         0         0         0         66.00         47.00         46.00         47.00         46.00         47.00         46.00         47.00         46.00         47.00         46.00         47.00         47.00         47.00         48.00         48.00         48.00         48.00         49.00         50.00         0         0         0         0         0         48.00         49.00         50.00         0         0         0         0         0         0         0         0         48.00         48.00         60.00         <			-	-		0		
47.00       CLECTROCARDIOLOGY       0					0	0		
48.00         04800         MEDICAL SUPPLIES CHARGED TO PATIENTS         0 <td></td> <td></td> <td>0</td> <td>C</td> <td>0</td> <td>0</td> <td></td> <td></td>			0	C	0	0		
49.00       DAVOD DRUGS CHARGED TO PATLENTS       0       0       0       0       173,674       49.00         50.00       DOSDOD DENTAL CARE - TILE XIX ONLY       0			0		0	0		
51.00         DS100/SUPPORT SURFACES         D         O         O         O         51.00           OUTPATIENT SERVICE COST CENTERS         0			0		0	0		
OUTPATIENT SERVICE COST CENTERS         0 <t< td=""><td></td><td></td><td>0</td><td>-</td><td>-</td><td>0</td><td></td><td></td></t<>			0	-	-	0		
60.00         00         00         0 </td <td>51.00</td> <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>51.00</td>	51.00		0	0	0	0	0	51.00
62.00       06200       FOHC       62.00         OTHER REIMBURSABLE COST CENTERS       0       0       0       0       0       70.00         70.00       70000       HOR LFALTH AGENCY COST       0       0       0       0       0       0       70.00         73.00       07300       CMHC       0       0       0       0       0       0       73.00         SPECIAL PURPOSE COST CENTERS         80.00       08100       INTERST EXPENSE       80.00       81.00       80.00       81.00       80.00       81.00       80.00       83.00       08300       HOSPICE       0       0       0       0       80.00       83.00         82.00       08300       HOSPICE       0       0       0       0       83.00       83.00       83.00       83.00       83.00       83.00       83.00       83.00       89.00       90.00       SUBTOTALS (sum of lines 1-84)       45.711       0       5.252.578       -2.649.306       12.002.186       89.00         90.00       09000       GIFT, FLOWER, COFFEE SHOPS & CANTEEN       0       0       0       0       0       0       92.00       93.00       92.00       93.00       92	60.00		0	c	0	0	0	60.00
OTHER         REIMBURSABLE         COST         CENTERS           70.00         07000         HOME         HEALTH         AGENCY         0<	61.00	06100 RURAL HEALTH CLINIC					0	
70.00         07000         HOME HEALTH AGENCY COST         0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>62.00</td></t<>								62.00
71.00       O7100       AMBULANCE       0			0	C	0	0	0	70.00
SPECIAL PURPOSE COST CENTERS           80.00         080000         MALPRACTICE PREMIUMS & PAID LOSSES         80.00           81.00         08100         INTEREST EXPENSE         81.00           82.00         08200         UTILIZATION REVIEW - SNF         81.00           83.00         08300         HOSPICE         0         0         0           80.00         SUBTOTALS (sum of lines 1-84)         45,711         0         5,252,578         -2,649,306         12,002,186           80.00         OPODO GIFT, FLOWER, COFFEE SHOPS & CANTEEN         0         0         0         0         90.00           90.00         O92000         GIFT, FLOWER, COFFEE SHOPS & CANTEEN         0         0         0         0         90.00           91.00         09200         GIFT, FLOWER, COFFEE SHOPS & CANTEEN         0         0         0         91.00           92.00         09200         PHYSICIANS PRIVATE OFFICES         0         0         0         0         92.00           93.00         09300         NONPAID WORKERS         0         0         0         0         93.00         93.00         93.00         0         0         99.00         94.00         94.00         94.00         93.00 <td< td=""><td>71.00</td><td>07100 AMBULANCE</td><td>-</td><td>0</td><td>0</td><td></td><td>-</td><td></td></td<>	71.00	07100 AMBULANCE	-	0	0		-	
80.00       08000       MALPRACTI CE PREMI UMS & PAID LOSSES       80.00         81.00       08100       INTEREST EXPENSE       81.00         82.00       08200       UTI LI ZATI ON REVIEW - SNF       0       0         83.00       08300       HOSPI CE       0       0       0         89.00       SUBTOTALS (sum of lines 1-84)       45,711       0       5,252,578       -2,649,306       12,002,186         NONREL MBURSABLE COST CENTERS         90.00       090000       GIFT, FLOWER, COFFEE SHOPS & CANTEEN       0       0       0       0       90.00         91.00       09200       PHYSI CI ANS PRI VATE OFFICES       0       0       0       0       92.00         92.00       09200       PHYSI CI ANS PRI VATE OFFICES       0       0       0       92.00         93.00       09200       PHYSI CI ANS PRI VATE OFFICES       0       0       0       92.00         94.00       09400       PATI ENTS LAUNDRY       0       0       0       0       93.00         94.00       Cost Fot Adjustments       99.00       0       0       0       94.00       936,361       2,649,306       102.00         99.00       Negative Cost mul t	73.00		0	0	0	0	0	73.00
81.00       08100       INTEREST EXPENSE       81.00       82.00       83.00       82.00       83.00       82.00       83.00       90.00       90.00       90.00       90.00       90.00       90.00       90.00       90.00       93.00       93.00       93.00       93.00       93.00       93.00       93.00       94.00       93.00       94.00       94.00       94.00       94.00       98.00       98.00       98.00 <td>80, 00</td> <td></td> <td></td> <td></td> <td> </td> <td></td> <td></td> <td>80.00</td>	80, 00							80.00
83.00       08300       HOSPICE       0       0       0       0       0       0       83.00         89.00       SUBTOTALS (sum of lines 1-84)       45,711       0       5,252,578       -2,649,306       12,002,186       89.00         90.00       09000       GIFT, FLOWER, COFFEE SHOPS & CANTEEN       0								
89.00         SUBTOTALS (sum of lines 1-84)         45,711         0         5,252,578         -2,649,306         12,002,186         89.00           NONREI MBURSABLE COST CENTERS         NONREI MBURSABLE COST CENTERS         0								
NONREI MBURSABLE COST CENTERS           90.00         09000         GIFT, FLOWER, COFFEE SHOPS & CANTEEN         0         0         0         0         0         0         90.00         92.00         92.00         92.00         92.00         92.00         92.00         92.00         92.00         92.00         92.00         92.00         92.00         93.00         92.00         93.00         93.00         93.00         93.00         93.00         93.00         93.00         93.00         93.00         93.00         94.00         93.00         0         0         0         94.00         93.00         99.00         98.00         99.00         88.00         99.00         99.00         102.00         93.63.61         2.649.306         102.00         99.00         102.00         103.00         0.178267         0.220654         103.00			-	-		-2 649 306		
91.00       09100       BARBER AND BEAUTY SHOP       54       0       0       4,401       91.00         92.00       09200       PHYSI CLANS PRIVATE OFFICES       0       0       0       0       92.00         93.00       09300       NONPAID       WORKERS       0       0       0       0       93.00         94.00       09400       PATI ENTS LAUNDRY       0       0       0       0       94.00         98.00       Cross Foot Adjustments       0       0       0       0       98.00       99.00         Negative Cost Centers       99.00       Negative Cost Centers       99.00       99.00       936,361       2,649,306       102.00         102.00       Cost to be allocated (per Wkst. B, Part I)       81.502109       0.000000       0.178267       0.220654       103.00         104.00       Cost to be allocated (per Wkst. B, Part I)       81.502109       0.000000       0.178267       0.220654       104.00         105.00       Unit cost multiplier (Wkst. B, Part I)       81.502109       0.000000       0.178267       0.206,689       104.00	0,100			· · · · · · · · · · · · · · · · · · ·		2,017,000	12,002,100	07.00
92.00       09200       PHYSICIANS PRIVATE OFFICES       0       0       0       0       92.00         93.00       09300       NONPAID WORKERS       0       0       0       0       93.00         94.00       09400       PATIENTS LAUNDRY       0       0       0       0       93.00         98.00       Cross Foot Adjustments       0       0       0       0       98.00         99.00       Negative Cost Centers								
93.00       09300       NONPAID WORKERS       0       0       0       93.00         94.00       09400       PATIENTS LAUNDRY       0       0       0       0       94.00         98.00       Cross Foot Adjustments       0       0       0       0       98.00         99.00       Negative Cost Centers       -       -       -       99.00         102.00       Cost to be allocated (per Wkst. B, Part I)       81.502109       0.000000       0.178267       0.220654       103.00         104.00       Cost to be allocated (per Wkst. B, Part I)       81.502109       0.000000       0.178267       0.220654       103.00         105.00       Unit cost multiplier (Wkst. B, Part I)       81.502109       0.000000       0.0178267       0.220654       103.00         105.00       Unit cost multiplier (Wkst. B, Part I)       81.502109       0.000000       0.178267       0.206, 689       104.00						0		
98.00       Cross Foot Adjustments       98.00       98.00       98.00         99.00       Negative Cost Centers       99.00       99.00       99.00         102.00       Cost to be allocated (per Wkst. B, Part I)       3,729,944       0       936,361       2,649,306       102.00         103.00       Unit cost multiplier (Wkst. B, Part I)       81.502109       0.000000       0.178267       0.220654       103.00         104.00       Cost to be allocated (per Wkst. B, Part I)       81.502109       0.000000       0.178267       0.2206,689       104.00         105.00       Unit cost multiplier (Wkst. B, Part       0       0.000000       0.017215       105.00			-		0	0		
99.00         Negative Cost Centers         99.00           102.00         Cost to be allocated (per Wkst. B, Part I)         3,729,944         0         936,361         2,649,306         102.00           103.00         Unit cost multiplier (Wkst. B, Part I)         81.502109         0.000000         0.178267         0.220654         103.00           104.00         Cost to be allocated (per Wkst. B, Part II)         81.502109         0.000000         0.178267         0.220654         103.00           105.00         Unit cost multiplier (Wkst. B, Part         0         0         0.000000         0.017215         105.00			0	C	0	0	0	
102.00       Cost to be allocated (per Wkst. B, Part I)       3,729,944       0       936,361       2,649,306       102.00         103.00       Unit cost multiplier (Wkst. B, Part I)       81.502109       0.000000       0.178267       0.220654       103.00         104.00       Cost to be allocated (per Wkst. B, Part I)       81.502109       0.000000       0.178267       0.220654       103.00         105.00       Unit cost multiplier (Wkst. B, Part       0       0.000000       0.017215       105.00								
103.00       Part I)       81.502109       0.000000       0.178267       0.220654       103.00         104.00       Cost to be allocated (per Wkst. B, Part I)       81.502109       0.000000       0.178267       0.220654       103.00         105.00       Unit cost multiplier (Wkst. B, Part II)       Unit cost multiplier (Wkst. B, Part       0.000000       0.017215       105.00			3, 729, 944	C	936, 361		2, 649, 306	
104.00         Cost to be allocated (per Wkst. B, Part II)         0         206,689         104.00           105.00         Unit cost multiplier (Wkst. B, Part         0.000000         0.017215         105.00		Part I)						
Part II)         0.000000         0.017215           105.00         Unit cost multiplier (Wkst. B, Part         0.000000         0.017215			81. 502109	0. 000000	0. 178267			
105.00         Unit cost multiplier (Wkst. B, Part         0.000000         0.017215         105.00	104.00						200, 089	104.00
	105.00	Unit cost multiplier (Wkst. B, Part			0.000000		0. 017215	105.00
		)	I	I	I	l	I	l

Heal th	Financial Systems	EXCEL CARE A	T THE PINES		In Lie	u of Form CMS-	2540-10
COST A	LLOCATION - STATISTICAL BASIS		Provi der		Period: From 01/01/2023	Worksheet B-1	
					o 12/31/2023	Date/Time Pre	
	Cost Center Description	PLANT	LAUNDRY &	HOUSEKEEPING	DI ETARY	5/17/2024 2:5 NURSI NG	8 pm
		OPERATI ON,	LINEN SERVICE		(MEALS SERVED)		
		MAINT. &	(PATI ENT				
		REPAIRS (SQUARE FEET)	CENSUS)			(DI RECT NURSI NG)	
		5.00	6.00	7.00	8.00	9.00	
4 9 9	GENERAL SERVICE COST CENTERS		[	1		[	1
1.00 2.00	00100 CAP REL COSTS - BLDGS & FIXTURES 00200 CAP REL COSTS - MOVABLE EQUIPMENT						1.00 2.00
2.00	00300 EMPLOYEE BENEFITS						3.00
4.00	00400 ADMI NI STRATI VE & GENERAL						4.00
5.00	00500 PLANT OPERATION, MAINT. & REPAIRS	42, 319					5.00
6.00	00600 LAUNDRY & LINEN SERVICE	760					6.00
7.00 8.00	00700 HOUSEKEEPI NG 00800 DI ETARY	432 4, 686		41, 127 4, 686			7.00 8.00
9.00	00900 NURSI NG ADMI NI STRATI ON	1, 089		1, 089		116, 443	9.00
10.00	01000 CENTRAL SERVICES & SUPPLY	220		220		0	10.00
11.00	01100 PHARMACY	0	0	C	0 0	0	11.00
12.00	01200 MEDICAL RECORDS & LIBRARY	0	0	0	0	0	12.00
13.00 14.00	01300 SOCIAL SERVICE 01400 NURSING AND ALLIED HEALTH EDUCATION	216		216		0	13.00 14.00
15.00	01500 PATIENT ACTIVITIES	1, 104		-	-	0	15.00
	INPATIENT ROUTINE SERVICE COST CENTERS		-			-	
30.00	03000 SKILLED NURSING FACILITY	33, 398	38, 963	33, 398	8 116, 889	116, 443	30.00
31.00	03100 NURSING FACILITY	0	0	-			31.00
32.00 33.00	03200 ICF/IID 03300 OTHER LONG TERM CARE	0					32.00 33.00
33.00	ANCI LLARY SERVICE COST CENTERS	0	0		0	0	33.00
40.00	04000 RADI OLOGY	0	0	C	0 0	0	40.00
41.00	04100 LABORATORY	0	0	-			41.00
42.00	04200 I NTRAVENOUS THERAPY	0	0	C	-	0	42.00
43.00 44.00	04300 OXYGEN (I NHALATI ON) THERAPY 04400 PHYSI CAL THERAPY	0 360		C 360		0	43.00
45.00	04500 OCCUPATI ONAL THERAPY	0		300 0		0	45.00
46.00	04600 SPEECH PATHOLOGY	0	0	C	0	0	46.00
47.00	04700 ELECTROCARDI OLOGY	0	0	C	0 0	0	47.00
48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	C	0	0	48.00
49.00 50.00	04900 DRUGS CHARGED TO PATIENTS 05000 DENTAL CARE - TITLE XIX ONLY	0				0	49.00 50.00
51.00	05100 SUPPORT SURFACES	0	0				•
	OUTPATIENT SERVICE COST CENTERS		-				
60.00	06000 CLI NI C	0				0	60.00
61.00	06100 RURAL HEALTH CLINIC	0	0	C	0	0	
62.00	06200 FQHC OTHER REIMBURSABLE COST CENTERS						62.00
70.00	07000 HOME HEALTH AGENCY COST	0	0	C	0 0	0	70.00
71.00	07100 AMBULANCE	0					71.00
73.00	07300 CMHC	0	0	C	00	0	73.00
80. 00	SPECIAL PURPOSE COST CENTERS			1			00.00
80.00 81.00	08000 MALPRACTICE PREMIUMS & PAID LOSSES 08100 INTEREST EXPENSE						80.00 81.00
82.00	08200 UTI LI ZATI ON REVI EW - SNF						82.00
83.00	08300 HOSPI CE	0	0	C		0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	42, 265	38, 963	41, 073	116, 889	116, 443	89.00
90.00	NONREIMBURSABLE COST CENTERS	0	0			0	
90.00 91.00	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN 09100 BARBER AND BEAUTY SHOP	0 54		C 54		0	•
92.00	09200 PHYSI CI ANS PRI VATE OFFI CES	0	0		0	0	92.00
93.00	09300 NONPAI D WORKERS	0	0	C	0	0	93.00
94.00	09400 PATIENTS LAUNDRY	0	0	C	0	0	94.00
98.00 99.00	Cross Foot Adjustments Negative Cost Centers						98.00 99.00
99.00 102.00	5	668, 121	226, 149	570, 717	1, 635, 951	445, 002	•
102.00	Part I)	000, 121	220, 147	3,0,717	1,000,701		
103.00	Unit cost multiplier (Wkst. B, Part I)	15. 787731	5. 804199	1			•
104.00		83, 590	66, 463	44, 015	417, 302	97, 892	104.00
105.00	Part II) Unit cost multiplier (Wkst. B, Part	1. 975236	1. 705798	1.070222	3. 570071	0. 840686	105 00
100.00	II)	1. 7/5250	1. 703790	1.070222	3. 570071	0.040000	100.00
		•					•

Health Financial Systems	EXCEL CARE AT	THE PINES		In Lie	u of Form CMS-:	2540-10
COST ALLOCATION - STATISTICAL BASIS		Provi der		eriod: rom 01/01/2023	Worksheet B-1	
				0 12/31/2023	Date/Time Pre 5/17/2024 2:5	
Cost Center Description	CENTRAL	PHARMACY	MEDI CAL	SOCI AL SERVI CE	NURSI NG AND	
	SERVICES & SUPPLY	(COSTED REQUI S. )	RECORDS & LI BRARY	(PATI ENT	ALLIED HEALTH EDUCATION	
	(COSTED		(PATI ENT	CENSUS)	(ASSI GNED	
	REQUI S) 10.00	11.00	CENSUS) 12.00	13.00	<u>TIME)</u> 14.00	
GENERAL SERVICE COST CENTERS	10.00	11.00	12.00	10.00	11.00	
1.00 00100 CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00 00200 CAP REL COSTS - MOVABLE EQUI PMENT 3.00 00300 EMPLOYEE BENEFITS						2.00 3.00
4.00 00400 ADMINI STRATI VE & GENERAL						4.00
5.00 00500 PLANT OPERATION, MAINT. & REPAIRS						5.00
6. 00 00600 LAUNDRY & LI NEN SERVI CE 7. 00 00700 HOUSEKEEPI NG						6.00 7.00
8. 00 00800 DI ETARY						8.00
9.00 00900 NURSI NG ADMI NI STRATI ON						9.00
10. 00 01000 CENTRAL SERVI CES & SUPPLY 11. 00 01100 PHARMACY	980, 285	0				10.00
11. 00 01100 PHARMACY 12. 00 01200 MEDI CAL_RECORDS & LI BRARY	0	0	38, 963			11.00 12.00
13. 00 01300 SOCIAL SERVICE	0	0	0	38, 963		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
I NPATI ENT ROUTI NE SERVI CE COST CENTERS           30. 00         03000         SKI LLED NURSI NG FACI LI TY	806, 611	0	38, 963	38, 963	0	30.00
31. 00 03100 NURSI NG FACI LI TY	0	0		0	0	31.00
32.00 03200 I CF/I I D	0	0	0	0	0	32.00
33. 00 03300 OTHER LONG TERM CARE ANCI LLARY SERVI CE COST CENTERS	0	0	0	0	0	33.00
40. 00 04000 RADI OLOGY	0	0	0	0	0	40.00
41.00 04100 LABORATORY	0	0	0	0	0	41.00
42.00 04200 INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43. 00 04300 0XYGEN (I NHALATI 0N) THERAPY 44. 00 04400 PHYSI CAL THERAPY	0	0		0	0	43.00 44.00
45. 00 04500 OCCUPATI ONAL THERAPY	Ő	0	Ő	0	0	45.00
46.00 04600 SPEECH PATHOLOGY	0	0	0	0	0	46.00
47.00 04700 ELECTROCARDI OLOGY 48.00 04800 MEDI CAL SUPPLI ES CHARGED TO PATI ENTS	0	0	0	0	0	47.00 48.00
48. 00 04800 MEDICAL SUFFEIES CHARGED TO PATIENTS 49. 00 04900 DRUGS CHARGED TO PATIENTS	173, 674	0	0	0	0	48.00
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
OUTPATIENT SERVICE COST CENTERS	0		0	0	0	60.00
61. 00 06100 RURAL HEALTH CLINIC	Ő	0			0	61.00
62.00 06200 FQHC						62.00
OTHER REIMBURSABLE COST CENTERS 70.00 07000 HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71. 00 07100 AMBULANCE	0	0				71.00
73.00 07300 CMHC	0	0	0	0	0	
SPECIAL PURPOSE COST CENTERS 80.00 08000 MALPRACTICE PREMIUMS & PAID LOSSES			1			80.00
80.00 08100 INTEREST EXPENSE						80.00
82.00 08200 UTILIZATION REVIEW - SNF						82.00
83.00 08300 HOSPI CE	0	0		0	0	
89.00 SUBTOTALS (sum of lines 1-84) NONREIMBURSABLE COST CENTERS	980, 285	0	38, 963	38, 963	0	89.00
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	0	0	
92. 00 09200 PHYSI CLANS PRI VATE OFFICES 93. 00 09300 NONPALD WORKERS	0	0	0	0	0	92.00 93.00
94. 00 09400 PATI ENTS LAUNDRY	0	0	0	0	0	94.00
98.00 Cross Foot Adjustments						98.00
99.00 Negative Cost Centers	1 012 005	0		110 040	0	99.00
102.00 Cost to be allocated (per Wkst. B, Part I)	1, 013, 005	0	0	110, 049	0	102.00
103.00 Unit cost multiplier (Wkst. B, Part I)	1. 033378	0. 000000	0. 000000		0.000000	
104.00 Cost to be allocated (per Wkst. B,	32, 794	0	0	19, 724	0	104.00
Part II) 105.00 Unit cost multiplier (Wkst. B, Part	0. 033454	0. 000000	0. 000000	0. 506224	0.000000	105.00

Heal th	Financial Systems	EXCEL CARE AT	T THE PINES	In Lie	u of Form CMS-:	2540-10
	LLOCATION - STATISTICAL BASIS		Provi der No.: 315317	Peri od:	Worksheet B-1	
				From 01/01/2023 To 12/31/2023	Date/Time Pre	pared:
					5/17/2024 2:5	8 pm
		OTHER GENERAL SERVI CE				
	Cost Center Description	PATIENT				
		ACTI VI TI ES				
		(PATI ENT				
		CENSUS) 15.00				
	GENERAL SERVICE COST CENTERS	13.00				
1.00	00100 CAP REL COSTS - BLDGS & FIXTURES					1.00
2.00	00200 CAP REL COSTS - MOVABLE EQUI PMENT					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 HOUSEKEEPI NG					7.00
8.00	00800 DI ETARY					8.00
9.00	00900 NURSING ADMINISTRATION					9.00
10. 00 11. 00	01000 CENTRAL SERVICES & SUPPLY 01100 PHARMACY					10.00
	01200 MEDICAL RECORDS & LIBRARY					12.00
	01300 SOCI AL SERVI CE					13.00
14.00	01400 NURSING AND ALLIED HEALTH EDUCATION					14.00
15.00	01500 PATIENT ACTIVITIES	38, 963				15.00
30.00	I NPATI ENT ROUTI NE SERVI CE COST CENTERS 03000 SKI LLED NURSI NG FACI LI TY	38, 963				30.00
	03100 NURSING FACILITY	36, 903				31.00
	03200   CF/I   D	0				32.00
33.00	03300 OTHER LONG TERM CARE	0				33.00
	ANCI LLARY SERVI CE COST CENTERS					
	04000 RADI OLOGY 04100 LABORATORY	0				40.00
	04200 INTRAVENOUS THERAPY	0				41.00
	04300 OXYGEN (INHALATION) THERAPY	0				43.00
44.00	04400 PHYSI CAL THERAPY	0				44.00
45.00	04500 OCCUPATI ONAL THERAPY	0				45.00
	04600 SPEECH PATHOLOGY	0				46.00
47.00 48.00	04700 ELECTROCARDI OLOGY 04800 MEDI CAL SUPPLI ES CHARGED TO PATI ENTS	0				47.00 48.00
49.00	04900 DRUGS CHARGED TO PATIENTS	0				49.00
50.00	05000 DENTAL CARE - TITLE XIX ONLY	0				50.00
51.00	05100 SUPPORT SURFACES	0				51.00
(0.00	OUTPATIENT SERVICE COST CENTERS 06000 CLINIC	0				1 (0, 00
60.00 61.00	06000 CLINIC 06100 RURAL HEALTH CLINIC	0				60.00 61.00
62.00	06200 FQHC	Ŭ				62.00
	OTHER REIMBURSABLE COST CENTERS					
	07000 HOME HEALTH AGENCY COST	0				70.00
	07100 AMBULANCE 07300 CMHC	0				71.00
73.00	SPECIAL PURPOSE COST CENTERS	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 89.00	08300 HOSPICE SUBTOTALS (sum of lines 1-84)	0 38, 963				83.00 89.00
07.00	NONREI MBURSABLE COST CENTERS	30, 703				09.00
90.00	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0				90.00
	09100 BARBER AND BEAUTY SHOP	0				91.00
92.00	09200 PHYSI CLANS PRI VATE OFFI CES	0				92.00
93.00 94.00	09300 NONPAID WORKERS 09400 PATIENTS LAUNDRY	0				93.00 94.00
98.00	Cross Foot Adjustments	0				98.00
99.00	Negative Cost Centers					99.00
102.00		496, 524				102.00
102.00	Part I)	10 740475				102 00
103.00 104.00	Unit cost multiplier (Wkst. B, Part I) Cost to be allocated (per Wkst. B,	12. 743475 99, 882				103.00 104.00
104.00	Part II)	77,002				107.00
105.00	Unit cost multiplier (Wkst. B, Part	2. 563509				105.00
	11)					I

Health Financial Systems EXCEL CARE AT THE PINES		In Lie	u of Form CMS-	2540-10
RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS Provide		Period:	Worksheet C	
		From 01/01/2023 To 12/31/2023	Date/Time Pre	pared:
			5/17/2024 2:5	
Cost Center Description	Total (from	Total Charges		
	Wkst. B, Pt I	,	di vi ded by	
	col. 18)		col. 2	
	1.00	2.00	3.00	
ANCI LLARY SERVI CE COST CENTERS	0.01		0,000000	10.00
40. 00 04000 RADI 0LOGY	9, 21		0.000000	
41.00 04100 LABORATORY	16, 70		17.146817	
42. 00 04200 I NTRAVENOUS THERAPY	26, 62		0.000000	
43.00 04300 0XYGEN (INHALATION) THERAPY			0.000000	1
44.00 O4400 PHYSI CAL THERAPY	259, 86			1
45. 00 04500 OCCUPATI ONAL THERAPY	185, 61			
46. 00 04600 SPEECH PATHOLOGY	76, 69	77,097		46.00
47. 00 04700 ELECTROCARDI OLOGY		0	0.000000	1
48.00 04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	001.44	0 10 015	0.00000	
49. 00 04900 DRUGS CHARGED TO PATIENTS	391, 46	7 13, 845		
50.00 OSOOO DENTAL CARE - TITLE XIX ONLY		0	0.000000	
51. 00 05100 SUPPORT SURFACES		0	0. 000000	51.00
0UTPATI ENT_SERVICE_COST_CENTERS 60. 00 06000 CLINIC	1	0 0	0. 000000	60.00
61. 00  06100  RURAL HEALTH CLINIC		0	0.000000	61.00
62. 00  06200  FQHC				62.00
71. 00 07100 AMBULANCE	54, 44	0	0. 000000	•
			0.000000	1
100. 00   Total	1, 020, 63	2 338, 654		100. 00

Health Financial Systems	EXCEL CARE A	T THE PINES		In Lie	u of Form CMS-	2540-10
APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS		Provi der	No.: 315317	Peri od:	Worksheet D	
				From 01/01/2023		
				To 12/31/2023	Date/Time Pre 5/17/2024 2:5	
		Title	XVIII (1)	Skilled Nursing		
		in the		Facility	115	
		Health Care Pr	ogram Charge		Program Cost	
			5 5		5	
	Ratio of Cost	Part A	Part B	Part A (col. 1		
	to Charges			x col. 2)	x col. 3)	
	(Fr. Wkst. C					
	Column 3)					
	1.00	2.00	3.00	4.00	5.00	
PART I - CALCULATION OF ANCILLARY AND OUTPAT	IENT COST					
ANCI LLARY SERVI CE COST CENTERS		-	[		-	
40. 00 04000 RADI OLOGY	0. 000000			0 0	0	40.00
41. 00 04100 LABORATORY	17. 146817			0 14, 403		41.00
42.00 04200 I NTRAVENOUS THERAPY	0. 000000			0 0	0	42.00
43.00 04300 OXYGEN (INHALATION) THERAPY	0. 000000			0 0	0	43.00
44.00 04400 PHYSI CAL THERAPY	1. 998554			0 222, 249		44.00
45.00 04500 OCCUPATI ONAL THERAPY	1. 590393			0 152, 900		45.00
46.00 04600 SPEECH PATHOLOGY	0. 994721	72, 317		0 71, 935		46.00
47.00 04700 ELECTROCARDI OLOGY	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	28. 274973			0 0	0	49.00
50.00 05000 DENTAL CARE - TITLE XIX ONLY	0. 000000			0		50.00
51.00 05100 SUPPORT SURFACES	0. 000000	0		0 0	0	51.00
OUTPATIENT SERVICE COST CENTERS						
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	
100.00   Total (Sum of Lines 40 - 71)		280, 502		0 461, 487	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 Financial Systems	EXCEL CARE AT THE PINES			In Lie	u of Form CMS-:	2540-10
APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS		Provi der	No.: 315317	Period: From 01/01/2023 To 12/31/2023		
		Ti tl	e XVIII	Skilled Nursing Facility	PPS	
Cost Center Description						
PART II - APPORTIONMENT OF VACCINE COST					1.00	
1.00 Drugs charged to patients - ratio of co	st to charges	(From Workshee	t C, column 3	, line 49)	28. 274973	1.00
2.00 Program vacci ne charges (From your reco				· · · ·	6, 227	2.00
3.00 Program costs (Line 1 x line 2) (Title	XVIII, PPS prov	viders, transf	er this amoun	t to Worksheet	176, 068	3.00
E, Part I, line 18)						
Cost Center Description	Total Cost	Nursing &	Ratio of	Program Part A		
	(From Wkst. B,			Cost (From	& Allied	
	Part I, Col. 18	(From Wkst. B,			Heal th Costs	
	18	Part I, Col. 14)	Costs to Tota Costs - Part		for Pass Through (Col.	
		14)	(Col. 2 / Col		3 x Col. 4)	
			1)		3 X 001. 4)	
	1.00	2.00	3.00	4.00	5.00	
PART III - CALCULATION OF PASS THROUGH COSTS	FOR NURSING &	ALLI ED HEALTH				
ANCI LLARY SERVI CE COST CENTERS						
40. 00 04000 RADI OLOGY	9, 218	0	0.0000		0	
41. 00 04100 LABORATORY	16, 701	0	0.0000			
42.00 04200 I NTRAVENOUS THERAPY	26, 626	C	0.0000		0	
43.00 04300 OXYGEN (INHALATION) THERAPY	0	0	0.0000		0	
44.00 04400 PHYSI CAL THERAPY	259, 864	0	0.0000			
45. 00 04500 OCCUPATIONAL THERAPY	185, 618	0	0.0000			
46. 00 04600 SPEECH PATHOLOGY 47. 00 04700 ELECTROCARDI OLOGY	76, 690	0	0.0000			
47. 00 04700 ELECTROCARDI OLOGY 48. 00 04800 MEDI CAL SUPPLIES CHARGED TO PATIENTS	0	0	0.0000		0	
48. 00 04800 MEDICAL SUPPLIES CHARGED TO PATIENTS 49. 00 04900 DRUGS CHARGED TO PATIENTS	391, 467		0.0000		0	
50. 00 05000 DENTAL CARE - TITLE XIX ONLY	371,407 O		0.0000		0	
51.00 05100 SUPPORT SURFACES	0	0	0.0000		0	
100.00 Total (Sum of Lines 40 - 52)	966, 184	C		461, 487		100.00
		-			-	

OMPUT	ATION OF INPATIENT ROUTINE COSTS	Provi der No. : 315317	Period: From 01/01/2023 To 12/31/2023	Worksheet D-1 Parts I-II Date/Time Pre 5/17/2024 2:5	pared:
		Title XVIII	Skilled Nursing Facility	PPS	
				1.00	
	PART I CALCULATION OF INPATIENT ROUTINE COS	ſS			
	I NPATI ENT DAYS				1
. 00	Inpatient days including private room days			38, 963	1.0
. 00	Private room days			0	2.0
. 00	Inpatient days including private room days	applicable to the Program		3, 795	3.0
. 00	Medically necessary private room days appli	cable to the Program		0	4.0
. 00	Total general inpatient routine service cos	t		13, 628, 287	5.0
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT				
. 00	General inpatient routine service charges			14, 099, 901	6.0
. 00	General inpatient routine service cost/char	ge ratio (Line 5 divided by line 6)		0. 966552	7.0
. 00	Enter private room charges from your record	5		0	8.0
. 00	Average private room per diem charge (Priva 2)	te room charges line 8 divided by private	room days, line	0.00	9. (
0. 00	Enter semi-private room charges from your r	ecords		0	10. (
1. 00	Average semi-private room per diem charge semi-private room days)	(Semi-private room charges line 10, divide	d by	0.00	11. (
2.00	Average per diem private room charge differ	ential (Line 9 minus line 11)		0.00	12.0
3.00	Average per diem private room cost differen	tial (Line 7 times line 12)		0.00	13.0
4.00	Private room cost differential adjustment (	Line 2 times line 13)		0	14. (
5.00	General inpatient routine service cost net PROGRAM INPATIENT ROUTINE SERVICE COSTS	of private room cost differential (Line 5	minus line 14)	13, 628, 287	15.0
6.00	Adjusted general inpatient service cost per	diem (Line 15 divided by line 1)		349.78	16. (
7.00	Program routine service cost (Line 3 times			1, 327, 415	17.0
8.00	Medically necessary private room cost appli			0	18. (
9.00	Total program general inpatient routine ser			1, 327, 415	
0. 00	Capital related cost allocated to inpatient line 30 for SNF; line 31 for NF, or line 32		t II column 18,	3, 677, 341	20. (
1. 00	Per diem capital related costs (Line 20 di	vided by line 1)		94.38	21. (
2.00	Program capital related cost (Line 3 times			358, 172	
3.00	Inpatient routine service cost (Line 19 mi			969, 243	23.
4.00	Aggregate charges to beneficiaries for exce			0	1
	Total program routine service costs for com	parison to the cost limitation (Line 23 mi	nus line 24)	969, 243	
5.00	Enter the per diem limitation (1)			1	26.
7.00	Inpatient routine service cost limitation (			1	27.
8.00	Reimbursable inpatient routine service cost	s (Line 22 plus the lesser of line 25 or	line 27)		28.

		1.00	
	PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH		
1.00	Total SNF inpatient days	38, 963	1.00
2.00	Program inpatient days (see instructions)	3, 795	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)	0.097400	4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)	0	5.00

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Heal th	Financial Systems EXCEL CARE A	T THE PINES	In Lie	u of Form CMS-2	2540-10
CALCUL	ATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII	Provider No.: 315317	Peri od:	Worksheet E	
			From 01/01/2023 To 12/31/2023	Part I Date/Time Pre	pared:
				5/17/2024 2:58	8 pm
		Title XVIII	Skilled Nursing	PPS	
			Facility		
				1.00	
	PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIN	MBURSEMENT		1.00	
1.00	Inpatient PPS amount (See Instructions)			2, 758, 304	1.00
2.00	Nursing and Allied Health Education Activities (pass through	gh payments)		0	2.00
3.00	Subtotal (Sum of lines 1 and 2)	5 10 5 6 7		2, 758, 304	3.00
4.00	Primary payor amounts			0	4.00
5.00	Coinsurance			521, 400	5.00
6.00	Allowable bad debts (From your records)			321, 185	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See in	nstructions)		10, 600	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)			208, 770	8.00
9.00	Recovery of bad debts - for statistical records only			0	9.00
10.00	Utilization review			0	10.00
11.00	Subtotal (See instructions)			2, 445, 674	11.00
12.00	Interim payments (See instructions)			2, 282, 202	12.00
13.00	Tentati ve adjustment			0	13.00
14.00	OTHER adjustment (See instructions)			0	14.00
14.50	Demonstration payment adjustment amount before sequestration	on		0	14.50
14.55	Demonstration payment adjustment amount after sequestration	n		0	14.55
14.75	Sequestration for non-claims based amounts (see instruction	ns)		4, 175	14.75
14.99	Sequestration amount (see instructions)			44, 738	14.99
15.00	Balance due provider/program (see Instructions)			114, 559	15.00
16.00	Protested amounts (Nonallowable cost report items in accord			0	16.00
	PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LES	SSER OF COST OR CHARGES - T	ITLE XVIII ONLY		
17.00	Ancillary services Part B			0	
18.00	Vaccine cost (From Wkst D, Part II, line 3)			176, 068	
19.00	Total reasonable costs (Sum of lines 17 and 18)			176, 068	
20.00	Medicare Part B ancillary charges (See instructions)			6, 227	
21.00	Cost of covered services (Lesser of line 19 or line 20)			6, 227	
22.00	Primary payor amounts			0	
23.00	Coinsurance and deductibles			0	
24.00	Allowable bad debts (From your records)			0	
24.01	Allowable Bad debts for dual eligible beneficiaries (see in	nstructions)		0	
24.02	Adjusted reimbursable bad debts (see instructions)			0	
25.00	Subtotal (Sum of Lines 21 and 24, minus lines 22 and 23)			6, 227	25.00
26.00 27.00	Interim payments (See instructions)			3, 051 0	26.00 27.00
27.00	Tentative adjustment			0	27.00
28.00	Other Adjustments (See instructions) Specify	an an		0	28.00
28.50 28.55	Demonstration payment adjustment amount before sequestration Demonstration payment adjustment amount after sequestration			0	
28.55 28.99	Sequestration amount (see instructions)	11		125	
28.99	Balance due provider/program (see instructions)			3, 051	28.99
Z7.00	Protested amounts (Nonallowable cost report items) in accor				30.00

IALYS	SIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED	Provi der	No.: 315317	Period: From 01/01/2023 To 12/31/2023	Worksheet E-1 Date/Time Prep 5/17/2024 2:58	pare
		Titl	e XVIII	Skilled Nursing Facility	PPS	o pii
		Inpatien	it Part A		t B	
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
		1.00	2.00	3.00	4.00	
00 00	Total interim payments paid to provider 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		2, 244, 2	08 0	3, 051 0	1. 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.
01	ADJUSTMENTS TO PROVIDER	08/21/2023	37,9	94	0	3
02				0	0	3
03				0	0	3
04				0	0	3
)5				0	0	3
_	Provider to Program		1	-	-	
0	ADJUSTMENTS TO PROGRAM			0	0	3
51				0	0	3
52				0	0	3
3				0	0	3
54 99	Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50		37, 9	0 94	0	3
	- 3.98)					
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, 282, 2	02	3, 051	4
	TO BE COMPLETED BY CONTRACTOR		1			
00	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					5
	Program to Provider		1			1
)1	TENTATI VE TO PROVI DER			0	0	1 5
)2				0	0	5
)3				0	0	5
	Provider to Program		1			
0	TENTATI VE TO PROGRAM			0	0	5
51				0	0	5
52				0	0	5
9	Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50			0	0	5
00	- 5.98) Determined net settlement amount (balance due) based on the cost report. (1)					6
)1	PROGRAM TO PROVIDER		114, 5	59	3, 051	6
)2	PROVIDER TO PROGRAM		117, 3	0	3,031	6
00	Total Medicare program liability (see instructions)		2, 396, 7	61	6, 102	7
				actor Name	Contractor	Ĺ
					Number	

	E SHEET (If you are nonproprietary and do not maintain /pe accounting records, complete the "General Fund" column	Provi der	No.: 315317	Period: From 01/01/2023 To 12/31/2023	Worksheet G Date/Time Pre 5/17/2024 2:5	
		General Fund	Specific Purpose Func	Endowment Fund		
	Acceto	1.00	2.00	3.00	4.00	
- H	Assets CURRENT ASSETS					1
H H	Cash on hand and in banks	-40, 930		0 0	0	1.
00	Temporary investments	0		0 0	0	
	Notes receivable	0		0 0	0	
	Accounts recei vabl e Other recei vabl es	3, 734, 861		0 0	0	
	Less: allowances for uncollectible notes and accounts	-110,000		0 0	0	
	recei vabl e					
	Inventory	0		0 0	0	
	Prepaid expenses	9, 629 3, 495		0 0	0	
	Other current assets Due from other funds	3, 493		0 0	0	
	TOTAL CURRENT ASSETS (Sum of Lines 1 - 10)	3, 597, 055		0 0	0	
	FIXED ASSETS					
	Land	0		0 0	0	
	Land improvements	0		0 0	0	
	Less: Accumulated depreciation Buildings	0 344, 810		0 0	0	
	Less Accumulated depreciation	-32, 684		0 0	0	
	Leasehold improvements	0		0 0	0	
	Less: Accumulated Amortization	0		0 0	0	
	Fixed equipment	0		0 0	0	
	Less: Accumulated depreciation Automobiles and trucks	0		0 0	0	
	Less: Accumulated depreciation			0 0	0	
	Major movable equipment	209, 681		0 0	0	
	Less: Accumulated depreciation	-21, 697		0 0	0	24
	Minor equipment - Depreciable	0		0 0	0	
	Minor equipment nondepreciable	0		0 0	0	
	Other fixed assets TOTAL FIXED ASSETS (Sum of lines 12 - 27)	500, 110		0 0	0	
	OTHER ASSETS			0 0	0	20
	Investments	0		0 0	0	29.
	Deposits on Leases	231, 937		0 0	0	
	Due from owners/officers	1, 247, 986		0 0	0	
	Other assets TOTAL OTHER ASSETS (Sum of lines 29 - 32)	54, 887		0 0 0 0	0	
	TOTAL ASSETS (Sum of Lines 11, 28, and 33)	5, 631, 975		0 0	0	
	Liabilities and Fund Balances		1			
	CURRENT LI ABI LI TI ES	I	I			
	Accounts payable	2, 811, 096		0 0	0	
	Salaries, wages, and fees payable Payroll taxes payable	227, 724 231, 933		0 0	0	
	Notes & Loans payable (Short term)	2, 888, 583		0 0	0	
	Deferred income	1, 415, 437		0 0	0	
	Accelerated payments	0				40
	Due to other funds	0		0 0	0	
	Other current liabilities TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	7, 574, 773		0 0 0 0	0	
	LONG TERM LIABILITIES	1, 574, 775		0 0	0	43
	Mortgage payable	0		0 0	0	44
	Notes payable	0		0 0	0	
	Unsecured Loans	0		0 0	0	
	Loans from owners: Other long term liabilities	0		0 0	0	
	OTHER (SPECIFY)				0	
	TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49	0		0 0	0	
	TOTAL LIABILITIES (Sum of lines 43 and 50)	7, 574, 773		0 0	0	
	CAPI TAL ACCOUNTS	1	1			
	General fund balance	-1, 942, 798				52
	Specific purpose fund Donor created - endowment fund balance - restricted			0		53 54
	Donor created - endowment fund balance - restricted Donor created - endowment fund balance - unrestricted			0		54
	Governing body created - endowment fund balance			0		56
	Plant fund balance - invested in plant				0	
	Plant fund balance - reserve for plant improvement,				0	58
	replacement, and expansion	1 0/0 7			-	
	TOTAL FUND BALANCES (Sum of lines 52 thru 58) TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and	-1, 942, 798 5, 631, 975		0	0	
	THE TREAT THE AND FUND BALANCES (NUM OF LIDES 51 200	1 2 0 3 1 9 / 5		0 0	0	1 00

0.7.1.7.5	Financial Systems	EXCEL CARE AT		N 045043			u of Form CMS		540-10
STATE	IENT OF CHANGES IN FUND BALANCES		Provi der	No.: 315317		riod: om 01/01/2023 12/31/2023	Worksheet G Date/Time P	rep	
		General	Fund	Special	Dur	pose Fund	5/17/2024 2 Endowment Fur		8 pm
		General	T unu	Special	i ui	pose i unu	Endownerit Tu		
								_	
1.00	Fund balances at beginning of period	1.00	2.00	3.00		4.00	5.00		1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)		-906, 846 -60, 854			0			2.00
3.00	Total (sum of line 1 and line 2)		-967, 500			0			3.00
4.00	Additions (credit adjustments)		707, 300			0			4.00
5.00		o			0			0	5.00
6.00		0			0			0	6.00
7.00		0			0			0	7.00
8.00		0			0			0	8.00
9.00		0			0			0	9.00
10.00	Total additions (sum of line 5 - 9)		0			0			10.00
11.00	Subtotal (line 3 plus line 10)		-967, 500			0			11.00
12.00	Deductions (debit adjustments)								12.00
13.00	ROUNDING	2			0				13.00
14.00		0			0				14.00
15.00	OTHER DEDUCTIONS	975, 296			0				15.00
16.00		0			0				16.00 17.00
17.00 18.00	Total deductions (sum of lines 13 - 17)	0	975, 298		U	0		-	17.00
19.00	Fund balance at end of period per balance		-1, 942, 798			0			19.00
19.00	sheet (Line 11 - Line 18)		-1, 742, 790			0			19.00
		Endowment Fund	PI ant	Fund					
1 00	Fund halonage at heginning of pariod	6.00	7.00	8.00	0			_	1.00
1.00 2.00	Fund balances at beginning of period Net income (loss) (from Wkst. G-3, line 31)	0			U				2.00
2.00	Total (sum of line 1 and line 2)	0			0				2.00
4.00	Additions (credit adjustments)	0			0				4.00
5.00			0						5.00
6.00			0						6.00
7.00			0						7.00
8.00			0						8.00
9.00			0						9.00
10.00	Total additions (sum of line 5 - 9)	0			0				10.00
11.00	Subtotal (line 3 plus line 10)	0			0				11.00
12.00	Deductions (debit adjustments)								12.00
13.00	ROUNDING		0						13.00
14.00			0						14.00
15.00	OTHER DEDUCTIONS		0						15.00
			0						16.00 17.00
16.00									
16. 00 17. 00	Tatal deductions (sum of lines 12, 17)		0		0				
16.00	Total deductions (sum of lines 13 - 17) Fund balance at end of period per balance	0	0		0				17.00 18.00 19.00

Heal th	Financial Systems	EXCEL CARE AT THE	PINES			In Lie	u of Form CMS-2	2540-10
STATEM	IENT OF PATIENT REVENUES AND OPERATING EXPENSES	\$	Provi der	No.: 315317	Peri From To	od: 01/01/2023 12/31/2023	Worksheet G-2 Parts I-II Date/Time Pre 5/17/2024 2:5	pared:
	Cost Center Description			I npati ent	0	Dutpatient	Total	
	<b></b>			1.00		2.00	3.00	
	PART I – PATIENT REVENUES							
	General Inpatient Routine Care Services							
1.00	SKILLED NURSING FACILITY			14, 099, 9	01		14, 099, 901	1.00
2.00	NURSING FACILITY				0		0	2.00
3.00	ICF/IID				0		0	3.00
4.00	OTHER LONG TERM CARE				0		0	4.00
5.00	Total general inpatient care services (Sum of	~lines 1 - 4)		14, 099, 9	01		14, 099, 901	5.00
	All Other Care Services							
6.00	ANCI LLARY SERVICES			338, 6	54	0	338, 654	6.00
7.00	CLINIC					0	0	7.00
8.00	HOME HEALTH AGENCY COST					0	0	8.00
9.00	AMBULANCE					0	0	9.00
10.00	RURAL HEALTH CLINIC					0	0	10.00
10. 10	FQHC					0	0	10. 10
11.00	СМНС					0	0	11.00
12.00	HOSPICE				0	0	0	12.00
13.00	ROUTINE CHARGES / BED HOLD			19, 5	00	0	19, 500	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13)	(Transfer column 3	to	14, 458, 0	55	0	14, 458, 055	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)					14, 048, 069	1.00
2.00	Add (Specify)					0		2.00
3.00						0		3.00
4.00						0		4.00
5.00						0		5.00
6.00						0		6.00
7.00						0		7.00
8.00	Total Additions (Sum of lines 2 - 7)						0	8.00
9.00	Deduct (Specify)					0		9.00
10.00						0		10.00
11.00						0		11.00
12.00						0		12.00
13.00						0		13.00
	Total Deductions (Sum of lines 9 - 13)							14.00
15.00	Total Operating Expenses (Sum of lines 1 and	8, minus line 14)					14, 048, 069	15.00

Heal th	n Financial Systems	EXCEL CARE AT TH	E PINES	In Lie	eu of Form CMS-:	2540-10
	MENT OF PATIENT REVENUES AND OPERATING EXPENSE		Provider No.: 315		Worksheet G-3	
				From 01/01/2023		
				To 12/31/2023		
					5/17/2024 2:5	s pili
					1.00	
1.00	Total patient revenues (From Wkst. G-2, Par	t I, col. 3, line 1	14)		14, 458, 055	1.00
2.00	Less: contractual allowances and discounts o	n patients accounts	5		476, 704	2.00
3.00	Net patient revenues (Line 1 minus line 2)				13, 981, 351	3.00
4.00	Less: total operating expenses (From Workshe	et G-2, Part II, li	ne 15)		14, 048, 069	4.00
5.00	Net income from service to patients (Line 3	minus 4)			-66, 718	5.00
	Other income:				1	
6.00	Contributions, donations, bequests, etc				0	6.00
7.00	Income from investments				7, 710	7.00
8.00	Revenues from communications ( Telephone and	Internet service)			0	8.00
9.00	Revenue from television and radio service				0	9.00
10.00					0	10.00
11.00					0	11.00
12.00					0	12.00
13.00	· · · · · · · · · · · · · · · · · · ·				0	13.00
14.00	1 5 5	sts			0	14.00
	Revenue from rental of living quarters				0	15.00
	Revenue from sale of medical and surgical su		an patients		0	16.00
	Revenue from sale of drugs to other than pat				10, 365	
18.00					0	18.00
	Tuition (fees, sale of textbooks, uniforms,				0	19.00
	Revenue from gifts, flower, coffee shops, ca	nteen			0	20.00
	Rental of vending machines				0	21.00 22.00
22.00	5 1					
23.00 24.00					-12, 595	23.00 24.00
24.00					-12, 595	
	COVID-19 PHE Funding				0	24.01
24.50					5, 864	
25.00					-60, 854	
28.00					-00, 854	27.00
27.00	1 1 37				0	27.00
28.00					0	29.00
	Total other expenses (Sum of lines 27 - 29)				0	30.00
	Net income (or loss) for the period (Line 26	minus line 30)			-60, 854	



CERTIFIED PUBLIC ACCOUNTANTS

# EASTERN PINES CARE & REHABILITATION CENTER DBA EXCEL CARE AT THE PINES

**Financial Statements** 

Year Ended December 31, 2023

### Eastern Pines Care & Rehabilitation Center DBA Excel Care At The Pines

#### Year Ended December 31, 2023

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INDEPENDENT AUDITOR'S REPORT

To the Members, Eastern Pines Care & Rehabilitation Center DBA Excel Care At The Pines:

#### Opinion

We have audited the accompanying financial statements of Eastern Pines Care & Rehabilitation Center DBA Excel Care At The Pines, which comprise the balance sheet as of December 31, 2023, and the related statement of income, members' deficit, and cash flow for the year then ended, and the related notes to the financial statements.

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

#### **Basis for Opinion**

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

#### **Responsibilities of Management for the Financial Statements**

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

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

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

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

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Independent Auditors' Report Continued

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

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

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

Martin Friedman CAA, PC

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

Brooklyn, NY

July 1, 2024

New York Office 2600 Nostrand Avenue Brooklyn, NY 11210 New Jersey Office 200 Blvd of the Americas, STE 102 Lakewood, NJ 08701

# Eastern Pines Care & Rehabilitation Center DBA Excel Care At The Pines Balance Sheet December 31, 2023

#### Assets

Cash Accounts Receivable (Net) Prepaid Expenses	\$	103,068 3,624,861 9,629		
Loans Receivable - Related Parties		618,226		
Total Current Assets	-	010)220	\$	4,355,784
			·	
Leasehold Improvements		344,810		
Furniture & Equipment	_	209,681		
		554,491		
Less: Accum. Depreciation & Amortization	_	54,381		
Total Fixed Assets				500,110
Right-of-Use Asset		18,862,030		
Escrow Deposits		240,435		
Security Deposits		10,412		
Due from Prior Owner		14,266		
Patients' Trust Fund		3,495		
Total Other Assets	_		_	19,130,638
Total Assets			\$	23,986,532
Liabilities and Equity			_	
Loan Payable (Net)		2,859,330		
Accounts Payable		1,405,371		
Lease Liabilities		2,225,545		
Accrued Payroll		227,724		
Accrued Expenses & Taxes		252,059		
Exchanges		1,415,437		
Due To Third Party Payors		232,029		
Patients' Security Deposits	_	18,910		
Total Current Liabilities			\$	8,636,405
Lease Liabilities		16,636,485		
Due to PropCo		531,676		
Total Long Term Liabilities	_			17,168,161
Members' Deficit			_	(1,818,034)
Total Liabilities & Members' Deficit			\$	23,986,532

# Eastern Pines Care & Rehabilitation Center DBA Excel Care At The Pines Statement of Operations For the year ended December 31, 2023

Total Revenue From Patients		\$	13,915,625
Operating Expenses:			
Payroll	\$ 5,252,578		
Employee Benefits	947,778		
Professional Care	1,658,728		
Dietary & Housekeeping	703,854		
Plant & Maintenance	2,930,293		
General & Administrative	 2,466,392		
Total Operating Expenses		_	13,959,623
Loss From Operations			(43,998)
Other Expenses		_	(4,501)
Net Loss		\$_	(48,499)

# Eastern Pines Care & Rehabilitation Center DBA Excel Care At The Pines Statement of Members' Deficit For the year ended December 31, 2023

Members' Deficit:

Balance as of Beginning of Period	\$	(1,769,535)
Net Loss for the Period	_	(48,499)
Total Members' Deficit - End of Period	\$_	(1,818,034)

#### Eastern Pines Care & Rehabilitation Center DBA Excel Care At The Pines Statement of Cash Flows For the year ended December 31, 2023

Cash Flows From Operating Activities:

Net Loss Adjustments to reconcile Net Loss to Net Cash Provided by Operating Activities:		\$	(48,499)
Depreciation & Amortization Amortization of Debt Issuance Costs Bad Debt Provision			43,421 66,377 45,000
(Increase) Decrease In: Accounts Receivable Prepaid Expenses Escrow Deposits	\$ (2,069,008) 1 (240,435)		
Increase (Decrease) In: Accounts Payable Accrued Payroll & Withholding Taxes Accrued Expenses & Taxes Other Payables Due to Third Party Payors Patients' Security Deposits Exchanges Due to Prior Owner Total Adjustments Net Cash Used In Operating Activities	571,426 (60,886) (111,010) (331,212) 107,202 9,455 814,614 (57,250)	_	(1,367,103) (1,260,804)
Cash Flows From Investing Activities: Capital Expenditures Other Assets Net Cash Used In Investing Activities	(232,992) 68,437		(164,555)
Cash Flows From Financing Activities Increase In Short Term Debt Decrease In Long-Term Debt Loans Payable - Related Parties Net Cash Provided By Financing Activities	2,402,506 (81,936) (1,339,124)		981,446
Net Change In Cash Cash - Beginning of Period		_	(443,913) 546,981
Cash - End of Period Supplemental Disclosures: Interest Paid		<b>\$</b> \$	<b>103,068</b> 173,779

#### 1) Organization:

Eastern Pines Care and Rehabilitation Center D/B/A Excel Care at the Pines ("Facility"), a limited liability company, is licensed by the New Jersey State Department of Health to run and operate a 151 bed skilled nursing facility located in Atlantic City, New Jersey. The Facility began operations in January 2022.

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

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

#### Method of Accounting -

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

#### Cash -

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

#### Fixed Assets -

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

#### Patient Care Revenue -

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

#### Use of Estimates -

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

#### 2) Summary of Significant Accounting Policies (continued):

#### **Accrued Payroll -**

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

#### Income Taxes -

The Facility is treated as a partnership for income tax purposes, and as such the members are taxed separately on their distributive share of the Facility's income whether or not that income is actually distributed.

#### Advertising –

Advertising costs are expensed as incurred and included in general and administrative expenses. Advertising expense for the year ended December 31, 2023 was \$45,928.

#### 3) Accounts Receivable:

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

Medicaid Patients	\$ 950,933
Medicare Patients	612,372
Managed Medicaid Patients	943,624
Private Patients	<u>1,227,932</u>
	3,734,861
Less: Allowance for Bad Debt	110,000
Total	\$ <u>3,624,861</u>

Management periodically reviews accounts receivable, and all receivables deemed uncollectible are charged to income when that determination is made. Management considers accounts receivable as stated to be collectible.

#### 4) Nursing Home User Fee:

In 2023, all New Jersey facilities were assessed a provider assessment tax of \$14.67 per patient day. Concurrently with the tax assessment, the State prospectively calculated a revenue add-on to the Medicaid rate.

#### 5) Uncertainty in Income Taxes:

Management has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements.

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

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

The Facility occupies premises pursuant to a 10 year with Eastern Pines Propco, LLC (a related party through common ownership) that will expire in 2031. The lease calls for minimum monthly lease payments of \$209,702 plus any expenses relating to the property.

The Facility recognizes lease expense for operating leases on a straight-line basis over the lease term. The lease expense for 2023 was \$2,424,027.

The Facility determines the present value of the remaining lease payments using the US Treasury riskfree rate at the time of adoption of the Standard, which was 1.63%. The Facility does not have any variable lease payments, residual value guarantees, or material lease incentives.

The Facility has not recognized any material impairments of its operating lease right-of-use asset as of December 31, 2023. As of December 31, 2023, the Facility's operating lease liability and corresponding asset was \$18,862,030 of which \$2,225,545 of the liability was considered short term.

The Facility's future minimum lease payments for the next five years, as of December 31, 2023, were as follows:

2024	\$2,516,418
2025	2,516,418
2026	2,516,418
2027	2,516,418
2028	2,516,418

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

#### 7) Line of Credit:

The Facility shares a \$4,000,000 line of credit (subject to accounts receivable balance limitations) from GMCC II LLC with Egg Harbor Care and Rehabilitation Center, a related party. Of the \$4,000,000 line of credit, \$431,509 is held back as restricted escrow of which \$240,435 was allocated to the Facility. As of December 31, 2023 the combined balance of the line of credit was \$2,991,282 of which \$2,888,583 was borrowed by the Facility. The Facility is jointly and severally liable for the entire line of credit.

The following are the balances as of December 31, 2023:

Principal	\$2,888,583
Unamortized Debt Issuance Costs	<u>(29,253)</u>
Net Loans Payable	\$ <u>2,859,330</u>

### 8) Subsequent Events:

The Facility has evaluated subsequent events through July 01, 2024, the date which the financial statements were available to be issued. No significant subsequent events have been identified by management.



#### INDEPENDENT AUDITOR'S REPORT ON ADDITIONAL INFORMATION

To the Members, Eastern Pines Care & Rehabilitation Center DBA Excel Care At The Pines:

Our report on our audit of the basic financial statements of Eastern Pines Care & Rehabilitation Center DBA Excel Care At The Pines for 2023 appears on page 1. That audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information on pages 12 through 14 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Martin Friedman CHA, PC

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

Brooklyn, NY

July 1, 2024

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# Eastern Pines Care & Rehabilitation Center DBA Excel Care At The Pines Supplementary Schedules For the year ended December 31, 2023

#### Revenue From Patients:

Private	\$ 2,290,936		
Medicaid	8,990,699		
Medicare	2,710,081		
Bad Debt Expense	(31,091)		
Provision for Bad Debts	 (45,000)		
Total Revenue From Patients		\$	13,915,625
Other Income (Expense):			
Prior Period Expense	(12,595)		
Interest	7,710		
Other	 384		
Total Other Income (Expense)		_	(4,501)
Total Revenue		\$	13,911,124

# Eastern Pines Care & Rehabilitation Center DBA Excel Care At The Pines Supplementary Schedules For the year ended December 31, 2023

# Payroll:

Administrative & Office Nursing Social Services Recreation Dietary Housekeeping	\$	411,778 3,874,692 57,120 197,668 320,319 318,025	
Maintenance	_	72,976	
Total Payroll			\$ 5,252,578
Employee Benefits:			
Payroll Taxes		525,951	
Workmen's Compensation		140,488	
Employee Benefits		264,839	
Uniform & Transp. Allowance	_	16,500	
Total Employee Benefits			\$ 947,778
Professional Care:			
Prescription Drugs		173,674	
Medical Supplies		798,556	
Contracted Nursing Service		99,032	
Fees & Expenses		562,755	
Transportation	_	24,711	
Total Professional Care			\$ 1,658,728

## Eastern Pines Care & Rehabilitation Center DBA Excel Care At The Pines Supplementary Schedules For the year ended December 31, 2023

Dietary & Housekeeping:

	4	224 002		
Food	\$	331,802		
Other Dietary Expenses		86,769		
Laundry		65,696		
Housekeeping		52,036		
Contracted Dietary Services		80,200		
Contracted Laundry Services	_	87,351		
Total Dietary & Housekeeping			\$	703,854
Plant & Maintenance:				
Rent		2,424,051		
Mortgage Interest		66,377		
Equipment Rentals		6,595		
Light, Heat & Power		218,971		
Maintenance		110,115		
Security		10,566		
Water & Sewer Charges		50,197		
Depreciation & Amortization		43,421		
	_			
Total Plant & Maintenance			\$ _	2,930,293
General & Administrative:				
Office		96,119		
Contracted Office Services		278,232		
Contracted Admin. Services		122,581		
Management Fees		547,033		
Computer Services		144,372		
Telephone		10,618		
Professional Fees		125,119		
Insurance		358,970		
Interest		173,779		
Nursing Home User Fee		448,154		
Advertising		45,928		
Miscellaneous	_	115,487		