

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

FORM APPROVED  
OMB NO. 0938-0463  
EXPIRES: 12/31/2021

THE ARBOR AT LAUREL CIRCLE

Provider CCN: 315445

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/6/2025 11:36 am

MCRIF32

Version: 10.23.179.0



# SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY

**Worksheet S**  
**Parts I, II & III**

## PART I - COST REPORT STATUS

Provider use only	1. <input checked="" type="checkbox"/> Electronically prepared cost report	Date: 5/6/2025	Time: 11:36 am
	2. <input type="checkbox"/> Manually prepared cost report		
	3. <input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted this cost report.		
	3.01. <input type="checkbox"/> No Medicare Utilization. Enter "Y" for yes or leave blank for no.		
Contractor use only:	4. <input type="checkbox"/> Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled with audit (4) Reopened (5) Amended	6. Contractor No.: _____	
	5. Date Received: _____	7. <input type="checkbox"/> First Cost Report for this Provider CCN	
		8. <input type="checkbox"/> Last Cost Report for this Provider CCN	
		9. NPR Date: _____	
		10. If line 4, column 1 is "4": Enter number of times reopened _____ 0	
		11. Contractor Vendor Code: 4	
		12. <input type="checkbox"/> Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.	

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

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL, AND ADMINISTRATIVE ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED IN THIS REPORT WERE PROVIDED 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 THE ARBOR AT LAUREL CIRCLE, 315445 {Provider Name(s) and CCN(s)} for the cost reporting period beginning 01/01/2024 and ending 12/31/2024 and that to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR		CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
1		2		
1	<i>Brian Alexopoulos</i>	Y	I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature.	1
2	Signatory Printed Name: BRIAN ALEXOPOULOS			2
3	Signatory Title: EXECUTIVE DIRECTOR			3
4	Signature Date: 05/06/2025 08:49:19 AM (PT)			4

## PART III - SETTLEMENT SUMMARY

		Title XVIII			
		Title V	Part A	Part B	Title XIX
		1.00	2.00	3.00	4.00
1.00	SKILLED NURSING FACILITY	0	15,232	0	0
2.00	NURSING FACILITY	0			0
3.00	ICF/IID				0
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
7.10	SNF - BASED CORF I	0		0	7.10
100.00	TOTAL	0	15,232	0	0

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

### ECR Encryption Information

ECR: Date: 5/6/2025 Time: 11:36 am  
Yifu.EIHlt4ZGnV5ElgtlJAo9IHGE0  
d9foL0ztBchlqypwUwrtxtNtUziS  
BbB60Zn7wu0AAjae

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


THE ARBOR AT LAUREL CIRCLE	Period:	Run Date Time:	5/6/2025 11:36 am
Provider CCN: 315445	From: 01/01/2024	MCRIF32	2540-10
	To: 12/31/2024	Version:	10.23.179.0



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

Worksheet S-2  
Part I  
PPS


Skilled Nursing Facility and Skilled Nursing Facility Complex Address:									
1.00	Street:	100 MONROE STREET	P.O. Box:						1.00
2.00	City:	BRIDGEWATER	State:	NJ	ZIP Code:	08807			2.00
3.00	County:	SOMERSET	CBSA Code:	35154	Urban / Rural:	U			3.00
3.01	CBSA on/after October 1 of the Cost Reporting Period (if applicable)								3.01
SNF and SNF-Based Component Identification:									
	Component	Component Name	Provider CCN	Date Certified	Payment System (P, O, or N)				
		1.00	2.00	3.00	4.00	5.00	6.00		
4.00	SNF	THE ARBOR AT LAUREL CIRCLE	315445	06/19/1988	N	P	N	4.00	
5.00	Nursing Facility							5.00	
6.00	ICF/IID							6.00	
7.00	SNF-Based HHA							7.00	
8.00	SNF-Based RHC							8.00	
9.00	SNF-Based FQHC							9.00	
10.00	SNF-Based CMHC							10.00	
11.00	SNF-Based OLTC							11.00	
12.00	SNF-Based HOSPICE							12.00	
13.00	SNF-Based CORF							13.00	
			From:	To:					
			1.00	2.00					
14.00	Cost Reporting Period (mm/dd/yyyy)	01/01/2024			12/31/2024			14.00	
15.00	Type of Control (See Instructions)	2 - Voluntary Nonprofit, Other						15.00	
							Y/N		
							1.00		
Type of Freestanding Skilled Nursing Facility									
16.00	Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?						N	16.00	
17.00	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?						N	17.00	
18.00	Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1.						N	18.00	
Miscellaneous Cost Reporting Information									
19.00	If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.						N	19.00	
19.01	If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.						N	19.01	
Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.									
20.00	Straight Line						2,171,584	20.00	
21.00	Declining Balance						0	21.00	
22.00	Sum of the Year's Digits						0	22.00	
23.00	Sum of line 20 through 22						2,171,584	23.00	
24.00	If depreciation is funded, enter the balance as of the end of the period.						0	24.00	
25.00	Were there any disposal of capital assets during the cost reporting period? (Y/N)						N	25.00	
26.00	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)						N	26.00	
27.00	Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N)						N	27.00	
28.00	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)						N	28.00	
			Part A	Part B	Other				
			1.00	2.00	3.00				
If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption.									
29.00	Skilled Nursing Facility				N	N		29.00	
30.00	Nursing Facility						N	30.00	
31.00	ICF/IID							31.00	
32.00	SNF-Based HHA				N	N		32.00	
33.00	SNF-Based RHC							33.00	
34.00	SNF-Based FQHC							34.00	
35.00	SNF-Based CMHC					N		35.00	
36.00	SNF-Based OLTC							36.00	
					Y/N				
					1.00	2.00			
37.00	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N)						N	37.00	
38.00	Are you legally-required to carry malpractice insurance? (Y/N)						N	38.00	

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

**Worksheet S-2**  
**Part I**  
**PPS**

			Y/N		
			1.00	2.00	
39.00	Is the malpractice a "claims-made" or "occurrence" policy? If the policy is "claims-made" enter 1. If the policy is "occurrence", enter 2.		1		39.00
		Premiums	Paid Losses	Self Insurance	
		1.00	2.00	3.00	
41.00	List malpractice premiums and paid losses:	198,865	0	0	41.00
				Y/N	
				1.00	
42.00	Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.			N	42.00
43.00	Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10?			N	43.00
				Provider CCN	
				1.00	
44.00	If line 43 is yes, enter the home office chain number and enter the name and address of the home office on lines 45, 46 and 47.				44.00
<b>If this facility is part of a chain organization, enter the name and address of the home office on the lines below.</b>					
45.00	Name:	Contractor Name:	Contractor Number:		45.00
46.00	Street:	P.O. Box:			46.00
47.00	City:	State:	ZIP Code:		47.00

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

Worksheet S-2  
Part II  
PPS

General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy)							
Completed by All Skilled Nursing Facilities							
Provider Organization and Operation							
		Y/N	Date				
		1.00	2.00				
1.00	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)	N					1.00
		Y/N	Date	V/I			
		1.00	2.00	3.00			
2.00	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary.	N					2.00
3.00	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)	N					3.00
		Y/N	Type	Date			
		1.00	2.00	3.00			
Financial Data and Reports							
4.00	Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.	N					4.00
5.00	Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation.	N					5.00
		Y/N	Legal Oper.				
		1.00	2.00				
Approved Educational Activities							
6.00	Column 1: Were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N)	N	N				6.00
7.00	Were costs claimed for Allied Health Programs? (Y/N) see instructions.	N					7.00
8.00	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions.	N					8.00
			Y/N				
			1.00				
Bad Debts							
9.00	Is the provider seeking reimbursement for bad debts? (Y/N) see instructions.		Y				9.00
10.00	If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy.		N				10.00
11.00	If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions.		N				11.00
Bed Complement							
12.00	Have total beds available changed from prior cost reporting period? If "Y", see instructions.		N				12.00
		Description	Y/N	Date	Y/N	Date	
		0	1.00	2.00	3.00	4.00	
PS&R Data							
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.)	Y	03/19/2025	Y	03/19/2025		13.00
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.	N		N			14.00
15.00	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.	N		N			15.00
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.	N		N			16.00
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:	N		N			17.00
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.	N		N			18.00
		1.00	2.00	3.00			
Cost Report Preparer Contact Information							
19.00	Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.	CHRIS	KURLAND	MANAGER			19.00
20.00	Enter the employer/company name of the cost report preparer.	WIPFLI LLP					20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.	404-420-5907	CHRIS.KURLAND@WIPFLI.COM				21.00

THE ARBOR AT LAUREL CIRCLE

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

Worksheet S-3  
Part I  
PPS

	Component	Number of Beds	Bed Days Available	Inpatient Days/Visits					Discharges					
				Title V	Title XVIII	Title XIX	Other	Total	Title V	Title XVIII	Title XIX	Other	Total	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	
1.00	SKILLED NURSING FACILITY	64	23,424	0	3,981	0	10,619	14,600	0	138	0	114	252	1.00
2.00	NURSING FACILITY	0	0	0		0	0	0	0		0	0	0	2.00
3.00	ICF/IID	0	0			0	0	0			0	0	0	3.00
4.00	HOME HEALTH AGENCY COST			0	0	0	0	0						4.00
5.00	Other Long Term Care	35	12,810				9,543	9,543				25	25	5.00
6.00	SNF-Based CMHC													6.00
6.10	SNF-Based CORF													6.10
7.00	HOSPICE	0	0	0	0	0	0	0	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	99	36,234	0	3,981	0	20,162	24,143	0	138	0	139	277	8.00
	Component	Average Length of Stay				Admissions					Full Time Equivalent			
		Title V	Title XVIII	Title XIX	Total	Title V	Title XVIII	Title XIX	Other	Total	Employees on Payroll	Nonpaid Workers		
		13.00	14.00	15.00	16.00	17.00	18.00	19.00	20.00	21.00	22.00	23.00		
1.00	SKILLED NURSING FACILITY	0.00	28.85	0.00	57.94	0	156	0	96	252	33.83	0.00		1.00
2.00	NURSING FACILITY	0.00		0.00	0.00	0		0	0	0	0.00	0.00		2.00
3.00	ICF/IID			0.00	0.00			0	0	0	0.00	0.00		3.00
4.00	HOME HEALTH AGENCY COST										0.00	0.00		4.00
5.00	Other Long Term Care				381.72				20	20	15.81	0.00		5.00
6.00	SNF-Based CMHC										0.00	0.00		6.00
6.10	SNF-Based CORF										0.00	0.00		6.10
7.00	HOSPICE	0.00	0.00	0.00	0.00	0	0	0	0	0	0.00	0.00		7.00
8.00	Total (Sum of lines 1-7)	0.00	28.85	0.00	87.16	0	156	0	116	272	49.64	0.00		8.00

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## SNF WAGE INDEX INFORMATION

## Worksheet S-3

## Part II

## PPS

## PART II - DIRECT SALARIES

		Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
<b>SALARIES</b>							
1.00	Total salaries (See Instructions)	8,898,659	0	8,898,659	309,023.00	28.80	1.00
2.00	Physician salaries-Part A	0	0	0	0.00	0.00	2.00
3.00	Physician salaries-Part B	0	0	0	0.00	0.00	3.00
4.00	Home office personnel	0	0	0	0.00	0.00	4.00
5.00	Sum of lines 2 through 4	0	0	0	0.00	0.00	5.00
6.00	Revised wages (line 1 minus line 5)	8,898,659	0	8,898,659	309,023.00	28.80	6.00
7.00	Other Long Term Care	956,378	0	956,378	32,887.00	29.08	7.00
8.00	HOME HEALTH AGENCY COST	0	0	0	0.00	0.00	8.00
9.00	CMHC	0	0	0	0.00	0.00	9.00
9.10	CORF						9.10
10.00	HOSPICE	0	0	0	0.00	0.00	10.00
11.00	Other excluded areas	1,052,141	0	1,052,141	27,246.00	38.62	11.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	2,008,519	0	2,008,519	60,133.00	33.40	12.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	6,890,140	0	6,890,140	248,890.00	27.68	13.00
<b>OTHER WAGES &amp; RELATED COSTS</b>							
14.00	Contract Labor: Patient Related & Mgmt	1,249,290	0	1,249,290	15,502.00	80.59	14.00
15.00	Contract Labor: Physician services-Part A	0	0	0	0.00	0.00	15.00
16.00	Home office salaries & wage related costs	0	0	0	0.00	0.00	16.00
<b>WAGE-RELATED COSTS</b>							
17.00	Wage-related costs core (See Part IV)	2,138,889	0	2,138,889			17.00
18.00	Wage-related costs other (See Part IV)	15,023	0	15,023			18.00
19.00	Wage related costs (excluded units)	486,160	0	486,160			19.00
20.00	Physician Part A - WRC	0	0	0			20.00
21.00	Physician Part B - WRC	0	0	0			21.00
22.00	Total Adjusted Wage Related cost (see instructions)	1,667,752	0	1,667,752			22.00

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## SNF WAGE INDEX INFORMATION

## Worksheet S-3

## Part III

## PPS

## PART III - OVERHEAD COST - DIRECT SALARIES

		Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
1.00	Employee Benefits	0	0	0	0.00	0.00	1.00
2.00	Administrative & General	604,848	0	604,848	14,018.00	43.15	2.00
3.00	Plant Operation, Maintenance & Repairs	801,294	0	801,294	31,186.00	25.69	3.00
4.00	Laundry & Linen Service	65,482	0	65,482	3,684.00	17.77	4.00
5.00	Housekeeping	619,344	0	619,344	32,742.00	18.92	5.00
6.00	Dietary	1,893,692	0	1,893,692	81,371.00	23.27	6.00
7.00	Nursing Administration	97,210	-48,808	48,402	1,957.00	24.73	7.00
8.00	Central Services and Supply	0	0	0	0.00	0.00	8.00
9.00	Pharmacy	0	0	0	0.00	0.00	9.00
10.00	Medical Records & Medical Records Library	99,183	0	99,183	5,076.00	19.54	10.00
11.00	Social Service	64,146	48,808	112,954	2,684.00	42.08	11.00
12.00	Nursing and Allied Health Ed. Act.						12.00
13.00	Other General Service	127,191	0	127,191	5,807.00	21.90	13.00
14.00	Total (sum lines 1 thru 13)	4,372,390	0	4,372,390	178,525.00	24.49	14.00

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## SNF WAGE RELATED COSTS

Worksheet S-3  
Part IV  
PPS

PART IV - WAGE RELATED COSTS			
		Amount Reported	
		1.00	
<b>Part A - Core List</b>			
<b>RETIREMENT COST</b>			
1.00	401K Employer Contributions	150,950	1.00
2.00	Tax Sheltered Annuity (TSA) Employer Contribution	0	2.00
3.00	Qualified and Non-Qualified Pension Plan Cost	0	3.00
4.00	Prior Year Pension Service Cost	0	4.00
<b>PLAN ADMINISTRATIVE COSTS (Paid to External Organization)</b>			
5.00	401K/TSA Plan Administration fees	0	5.00
6.00	Legal/Accounting/Management Fees-Pension Plan	0	6.00
7.00	Employee Managed Care Program Administration Fees	0	7.00
<b>HEALTH AND INSURANCE COST</b>			
8.00	Health Insurance (Purchased or Self Funded)	719,075	8.00
9.00	Prescription Drug Plan	0	9.00
10.00	Dental, Hearing and Vision Plan	12,058	10.00
11.00	Life Insurance (If employee is owner or beneficiary)	4,911	11.00
12.00	Accident Insurance (If employee is owner or beneficiary)	0	12.00
13.00	Disability Insurance (If employee is owner or beneficiary)	0	13.00
14.00	Long-Term Care Insurance (If employee is owner or beneficiary)	0	14.00
15.00	Workers' Compensation Insurance	409,989	15.00
16.00	Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. Non cumulative portion)	0	16.00
<b>TAXES</b>			
17.00	FICA-Employers Portion Only	670,258	17.00
18.00	Medicare Taxes - Employers Portion Only	0	18.00
19.00	Unemployment Insurance	0	19.00
20.00	State or Federal Unemployment Taxes	171,648	20.00
<b>OTHER</b>			
21.00	Executive Deferred Compensation	0	21.00
22.00	Day Care Cost and Allowances	0	22.00
23.00	Tuition Reimbursement	0	23.00
24.00	Total Wage Related cost (Sum of lines 1 - 23)	2,138,889	24.00
		Amount Reported	
		1.00	
<b>Part B - Other than Core Related Cost</b>			
25.00	OTHER WAGE RELATED COSTS (SPECIFY)	15,023	25.00



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## SNF REPORTING OF DIRECT CARE EXPENDITURES

**Worksheet S-3**  
**Part V**  
**PPS**

	OCCUPATIONAL CATEGORY	Amount Reported	Fringe Benefits	Adjusted Salaries (col. 1 + col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
<b>Direct Salaries</b>							
<b>Nursing Occupations</b>							
1.00	Registered Nurses (RNs)	1,079,196	261,218	1,340,414	22,588.00	59.34	1.00
2.00	Licensed Practical Nurses (LPNs)	341,226	82,593	423,819	7,797.00	54.36	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	1,097,327	265,607	1,362,934	41,274.00	33.02	3.00
4.00	Total Nursing (sum of lines 1 through 3)	2,517,749	609,418	3,127,167	71,659.00	43.64	4.00
5.00	Physical Therapists	0	0	0	0.00	0.00	5.00
6.00	Physical Therapy Assistants	0	0	0	0.00	0.00	6.00
7.00	Physical Therapy Aides	0	0	0	0.00	0.00	7.00
8.00	Occupational Therapists	0	0	0	0.00	0.00	8.00
9.00	Occupational Therapy Assistants	0	0	0	0.00	0.00	9.00
10.00	Occupational Therapy Aides	0	0	0	0.00	0.00	10.00
11.00	Speech Therapists	0	0	0	0.00	0.00	11.00
12.00	Respiratory Therapists	0	0	0	0.00	0.00	12.00
13.00	Other Medical Staff	0	0	0	0.00	0.00	13.00
<b>Contract Labor</b>							
<b>Nursing Occupations</b>							
14.00	Registered Nurses (RNs)	95,018		95,018	1,051.00	90.41	14.00
15.00	Licensed Practical Nurses (LPNs)	30,384		30,384	549.00	55.34	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	6,008		6,008	192.00	31.29	16.00
17.00	Total Nursing (sum of lines 14 through 16)	131,410		131,410	1,792.00	73.33	17.00
18.00	Physical Therapists	491,508		491,508	5,976.00	82.25	18.00
19.00	Physical Therapy Assistants	0		0	0.00	0.00	19.00
20.00	Physical Therapy Aides	0		0	0.00	0.00	20.00
21.00	Occupational Therapists	426,842		426,842	5,190.00	82.24	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	158,293		158,293	1,925.00	82.23	24.00
25.00	Respiratory Therapists	41,237		41,237	620.00	66.51	25.00
26.00	Other Medical Staff	0		0	0.00	0.00	26.00

THE ARBOR AT LAUREL CIRCLE

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## PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

## Worksheet S-7

PPS

	Group	Days	
	1.00	2.00	
1.00	RUX		1.00
2.00	RUL		2.00
3.00	RVX		3.00
4.00	RVL		4.00
5.00	RHX		5.00
6.00	RHL		6.00
7.00	RMX		7.00
8.00	RML		8.00
9.00	RLX		9.00
10.00	RUC		10.00
11.00	RUB		11.00
12.00	RUA		12.00
13.00	RVC		13.00
14.00	RVB		14.00
15.00	RVA		15.00
16.00	RHC		16.00
17.00	RHB		17.00
18.00	RHA		18.00
19.00	RMC		19.00
20.00	RMB		20.00
21.00	RMA		21.00
22.00	RLB		22.00
23.00	RLA		23.00
24.00	ES3		24.00
25.00	ES2		25.00
26.00	ES1		26.00
27.00	HE2		27.00
28.00	HE1		28.00
29.00	HD2		29.00
30.00	HD1		30.00
31.00	HC2		31.00
32.00	HC1		32.00
33.00	HB2		33.00
34.00	HB1		34.00
35.00	LE2		35.00
36.00	LE1		36.00
37.00	LD2		37.00
38.00	LD1		38.00
39.00	LC2		39.00
40.00	LC1		40.00
41.00	LB2		41.00
42.00	LB1		42.00
43.00	CE2		43.00
44.00	CE1		44.00
45.00	CD2		45.00
46.00	CD1		46.00
47.00	CC2		47.00
48.00	CC1		48.00
49.00	CB2		49.00
50.00	CB1		50.00
51.00	CA2		51.00
52.00	CA1		52.00
53.00	SE3		53.00
54.00	SE2		54.00
55.00	SE1		55.00
56.00	SSC		56.00
57.00	SSB		57.00

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PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Worksheet S-7

PPS

	Group	Days	
	1.00	2.00	
58.00	SSA		58.00
59.00	IB2		59.00
60.00	IB1		60.00
61.00	IA2		61.00
62.00	IA1		62.00
63.00	BB2		63.00
64.00	BB1		64.00
65.00	BA2		65.00
66.00	BA1		66.00
67.00	PE2		67.00
68.00	PE1		68.00
69.00	PD2		69.00
70.00	PD1		70.00
71.00	PC2		71.00
72.00	PC1		72.00
73.00	PB2		73.00
74.00	PB1		74.00
75.00	PA2		75.00
76.00	PA1		76.00
99.00	AAA		99.00
100.00			100.00
	Expenses	Percentage	Y/N
	1.00	2.00	3.00
A notice published in the Federal Register Volume 68, No. 149 August 4, 2003 provided for an increase in the RUG payments beginning 10/01/2003. Congress expected this increase to be used for direct patient care and related expenses. For lines 101 through 106: Enter in column 1 the amount of the expense for each category. Enter in column 2 the percentage of total expenses for each category to total SNF revenue from Worksheet G-2, Part I, line 1, column 3. Indicate in column 3 "Y" for yes or "N" for no if the spending reflects increases associated with direct patient care and related expenses for each category. (If column 2 is zero, enter N/A in column 3) (See instructions)			
101.00	Staffing		101.00
102.00	Recruitment		102.00
103.00	Retention of employees		103.00
104.00	Training		104.00
105.00	OTHER (SPECIFY)		105.00
106.00	Total SNF revenue (Worksheet G-2, Part I, line 1, column 3)		106.00

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## RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

## Worksheet A

PPS

		Cost Center Description	Salaries	Other	Total (col. 1 + col. 2)	Reclassifications Increase/Decrease (Fr Wkst A-6)	Reclassified Trial Balance (col. 3 +- col. 4)	Adjustments to Expenses (Fr Wkst A-8)	Net Expenses For Allocation (col. 5 +- col. 6)	
			1.00	2.00	3.00	4.00	5.00	6.00	7.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		3,666,262	3,666,262	-578,166	3,088,096	-842,748	2,245,348	1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT		207,219	207,219	578,166	785,385	0	785,385	2.00
3.00	00300	EMPLOYEE BENEFITS	0	2,153,910	2,153,910	0	2,153,910	0	2,153,910	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	604,848	2,825,372	3,430,220	0	3,430,220	-990,347	2,439,873	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	801,294	1,571,784	2,373,078	0	2,373,078	-96,493	2,276,585	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	65,482	2,190	67,672	0	67,672	0	67,672	6.00
7.00	00700	HOUSEKEEPING	619,344	113,899	733,243	0	733,243	0	733,243	7.00
8.00	00800	DIETARY	1,893,692	1,087,143	2,980,835	0	2,980,835	-9,464	2,971,371	8.00
9.00	00900	NURSING ADMINISTRATION	97,210	1,368	98,578	-48,808	49,770	0	49,770	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	0	0	10.00
11.00	01100	PHARMACY	0	0	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	99,183	0	99,183	0	99,183	0	99,183	12.00
13.00	01300	SOCIAL SERVICE	64,146	0	64,146	48,808	112,954	0	112,954	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	14.00
15.00	01500	ACTIVITIES	127,191	12,205	139,396	0	139,396	0	139,396	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	03000	SKILLED NURSING FACILITY	2,517,750	527,310	3,045,060	13,037	3,058,097	0	3,058,097	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	956,378	14,145	970,523	0	970,523	0	970,523	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	04000	RADIOLOGY	0	24,101	24,101	0	24,101	0	24,101	40.00
41.00	04100	LABORATORY	0	26,801	26,801	0	26,801	0	26,801	41.00
42.00	04200	INTRAVENOUS THERAPY	0	9,371	9,371	-9,371	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	52,212	52,212	0	52,212	0	52,212	43.00
44.00	04400	PHYSICAL THERAPY	0	491,508	491,508	0	491,508	0	491,508	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	426,842	426,842	0	426,842	0	426,842	45.00
46.00	04600	SPEECH PATHOLOGY	0	158,293	158,293	0	158,293	0	158,293	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	36,236	36,236	0	36,236	0	36,236	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	160,114	160,114	0	160,114	0	160,114	49.00
50.00	05000	DENTAL CARE - TTITLE XIX ONLY	0	0	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	0	0	52.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	06000	CLINIC	0	0	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	61.00
62.00	06200	FQHC								62.00
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	0	0	63.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	3,666	3,666	-3,666	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	0	0	74.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		0	0	0	0	0	0	80.00
81.00	08100	INTEREST EXPENSE		0	0	0	0	0	0	81.00
82.00	08200	UTILIZATION REVIEW	0	0	0	0	0	0	0	82.00
83.00	08300	HOSPICE	0	0	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	7,846,518	13,571,951	21,418,469	0	21,418,469	-1,939,052	19,479,417	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	90.00

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

PPS

		Cost Center Description	Salaries 1.00	Other 2.00	Total (col. 1 + col. 2) 3.00	Reclassifications Increase/Decrease (Fr Wkst A-6) 4.00	Reclassified Trial Balance (col. 3 +- col. 4) 5.00	Adjustments to Expenses (Fr Wkst A-8) 6.00	Net Expenses For Allocation (col. 5 +- col. 6) 7.00	
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	0	0	94.00
95.00	09500	MARKETING	568,227	771,114	1,339,341	0	1,339,341	0	1,339,341	95.00
95.01	09501	INDEPENDENT LIVING	483,914	68,741	552,655	0	552,655	0	552,655	95.01
100.00		TOTAL	8,898,659	14,411,806	23,310,465	0	23,310,465	-1,939,052	21,371,413	100.00

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RECLASSIFICATIONS

Worksheet A-6

PPS

	Increases				Decreases				
	Cost Center	Line #	Salary	Non Salary	Cost Center	Line #	Salary	Non Salary	
	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	
A - TO RECLASS DEPRECIATION OF EQUIP									
1.00	CAP REL COSTS - MOVABLE EQUIPMENT	2.00	0	578,166	CAP REL COSTS - BLDGS & FIXTURES	1.00	0	578,166	1.00
B - TO RECLASS ADMISSION WAGES									
1.00	SOCIAL SERVICE	13.00	48,808	0	NURSING ADMINISTRATION	9.00	48,808	0	1.00
C - RECLASS NONBILLABLE NURSING EXPENSES									
1.00	SKILLED NURSING FACILITY	30.00	0	3,666	AMBULANCE	71.00	0	3,666	1.00
2.00	SKILLED NURSING FACILITY	30.00	0	9,371	INTRAVENOUS THERAPY	42.00	0	9,371	2.00
100.00	TOTAL RECLASSIFICATIONS (Sum of columns 4 and 5 must equal sum of columns 8 and 9 (2))		48,808	591,203			48,808	591,203	100.00
(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.									
(2) Transfer the amounts in columns 4, 5, 8 and 9 to Worksheet A, column 4, lines as appropriate.									

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RECONCILIATION OF CAPITAL COSTS CENTERS

Worksheet A-7

PPS

			Acquisitions						
		Beginning Balances	Purchases	Donation	Total	Disposals and Retirements	Ending Balance	Fully Depreciated Assets	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES									
1.00	Land	0	0	0	0	0	0	0	1.00
2.00	Land Improvements	225,313	78,358	0	78,358	0	303,671	0	2.00
3.00	Buildings and Fixtures	1,071,483	1,127,241	0	1,127,241	0	2,198,724	0	3.00
4.00	Building Improvements	4,399,004	3,778,372	0	3,778,372	0	8,177,376	0	4.00
5.00	Fixed Equipment	909,577	225,982	0	225,982	0	1,135,559	0	5.00
6.00	Movable Equipment	2,735,675	434,200	0	434,200	0	3,169,875	0	6.00
7.00	Subtotal (sum of lines 1-6)	9,341,052	5,644,153	0	5,644,153	0	14,985,205	0	7.00
8.00	Reconciling Items	0	0	0	0	0	0	0	8.00
9.00	Total (line 7 minus line 8)	9,341,052	5,644,153	0	5,644,153	0	14,985,205	0	9.00

THE ARBOR AT LAUREL CIRCLE

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## ADJUSTMENTS TO EXPENSES

## Worksheet A-8

PPS

	Description (1)	(2) Basis For Adjustment	Amount	Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted		
				Cost Center	Line No.	
		1.00	2.00	3.00	4.00	
1.00	Investment income on restricted funds (chapter 2)		0		0.00	1.00
2.00	Trade, quantity, and time discounts (chapter 8)		0		0.00	2.00
3.00	Refunds and rebates of expenses (chapter 8)		0		0.00	3.00
4.00	Rental of provider space by suppliers (chapter 8)		0		0.00	4.00
5.00	Telephone services (pay stations excluded) (chapter 21)		0		0.00	5.00
6.00	Television and radio service (chapter 21)	A	-92,983	PLANT OPERATION, MAINT. & REPAIRS	5.00	6.00
7.00	Parking lot (chapter 21)		0		0.00	7.00
8.00	Remuneration applicable to provider-based physician adjustment	A-8-2	0			8.00
9.00	Home office cost (chapter 21)		0		0.00	9.00
10.00	Sale of scrap, waste, etc. (chapter 23)		0		0.00	10.00
11.00	Nonallowable costs related to certain Capital expenditures (chapter 24)		0		0.00	11.00
12.00	Adjustment resulting from transactions with related organizations (chapter 10)	A-8-1	0			12.00
13.00	Laundry and linen service	B	0	LAUNDRY & LINEN SERVICE	6.00	13.00
14.00	Revenue - Employee meals		0		0.00	14.00
15.00	Cost of meals - Guests	B	-9,464	DIETARY	8.00	15.00
16.00	Sale of medical supplies to other than patients		0		0.00	16.00
17.00	Sale of drugs to other than patients		0		0.00	17.00
18.00	Sale of medical records and abstracts		0		0.00	18.00
19.00	Vending machines		0		0.00	19.00
20.00	Income from imposition of interest, finance or penalty charges (chapter 21)		0		0.00	20.00
21.00	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0		0.00	21.00
22.00	Utilization review--physicians' compensation (chapter 21)		0	UTILIZATION REVIEW	82.00	22.00
23.00	Depreciation--buildings and fixtures		0	CAP REL COSTS - BLDGS & FIXTURES	1.00	23.00
24.00	Depreciation--movable equipment		0	CAP REL COSTS - MOVABLE EQUIPMENT	2.00	24.00
25.00	TRANSPORTATION	B	-520	ADMINISTRATIVE & GENERAL	4.00	25.00
25.01	GUEST ROOM	B	-29,408	CAP REL COSTS - BLDGS & FIXTURES	1.00	25.01
25.02	INTEREST & DIVIDENDS	A	-822	ADMINISTRATIVE & GENERAL	4.00	25.02
25.03	MANAGEMENT FEE G&A OVERHEAD G&A	A	-956,554	ADMINISTRATIVE & GENERAL	4.00	25.03
25.04	MAINTENANCE	B	-3,510	PLANT OPERATION, MAINT. & REPAIRS	5.00	25.04
25.05	LEASE FEES	A	-607,789	CAP REL COSTS - BLDGS & FIXTURES	1.00	25.05
25.06	FLOWERS & MEMORIALS	A	-2,379	ADMINISTRATIVE & GENERAL	4.00	25.06
25.07	AMORTIZATION INCOME OTHER INCOME/EXP	A	-205,551	CAP REL COSTS - BLDGS & FIXTURES	1.00	25.07
25.08	DAMAGE CLAIMS PAID	A	-4,791	ADMINISTRATIVE & GENERAL	4.00	25.08
25.09	TAXES	A	-12,579	ADMINISTRATIVE & GENERAL	4.00	25.09
25.10	LEGAL FEES	A	-12,702	ADMINISTRATIVE & GENERAL	4.00	25.10
100.00	Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-1,939,052			100.00

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

(2) Basis for adjustment (see instructions).

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

B. Amount Received - if cost cannot be determined.



THE ARBOR AT LAUREL CIRCLE		Period:	Run Date Time:	5/6/2025 11:36 am
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## COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B  
Part I  
PPS

	Cost Center Description	Net Expenses for Cost Allocation (from Wkst A col. 7)	BLDGS & FIXTURES	MOVABLE EQUIPMENT	EMPLOYEE BENEFITS	Subtotal	ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES	2,245,348	2,245,348							1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT	785,385		785,385						2.00
3.00	EMPLOYEE BENEFITS	2,153,910	0	0	2,153,910					3.00
4.00	ADMINISTRATIVE & GENERAL	2,439,873	25,343	8,865	146,403	2,620,484	2,620,484			4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	2,276,585	9,280	3,246	193,952	2,483,063	347,013	2,830,076		5.00
6.00	LAUNDRY & LINEN SERVICE	67,672	10,193	3,565	15,850	97,280	13,595	13,049	123,924	6.00
7.00	HOUSEKEEPING	733,243	10,221	3,575	149,912	896,951	125,351	13,084	0	7.00
8.00	DIETARY	2,971,371	129,267	45,215	458,366	3,604,219	503,697	165,482	0	8.00
9.00	NURSING ADMINISTRATION	49,770	14,311	5,006	11,716	80,803	11,292	18,321	0	9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	0	0	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS & LIBRARY	99,183	0	0	24,007	123,190	17,216	0	0	12.00
13.00	SOCIAL SERVICE	112,954	7,603	2,659	27,340	150,556	21,041	9,733	0	13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	ACTIVITIES	139,396	0	0	30,786	170,182	23,783	0	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	3,058,097	286,654	100,267	609,418	4,054,436	566,620	366,962	63,825	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	970,523	210,346	73,575	231,490	1,485,934	207,662	269,275	29,799	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	24,101	0	0	0	24,101	3,368	0	0	40.00
41.00	LABORATORY	26,801	0	0	0	26,801	3,745	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	52,212	0	0	0	52,212	7,297	0	0	43.00
44.00	PHYSICAL THERAPY	491,508	4,621	1,616	0	497,745	69,561	5,916	0	44.00
45.00	OCCUPATIONAL THERAPY	426,842	0	0	0	426,842	59,652	0	0	45.00
46.00	SPEECH PATHOLOGY	158,293	0	0	0	158,293	22,122	0	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	36,236	1,621	567	0	38,424	5,370	2,075	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	160,114	0	0	0	160,114	22,376	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
52.00	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	0	0	0	52.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
63.00	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	0	0	0	63.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	CORF	0	0	0	0	0	0	0	0	72.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
74.00	OTHER REIMBURSABLE COST	0	0	0	0	0	0	0	0	74.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
84.00	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	0	0	0	84.00

THE ARBOR AT LAUREL CIRCLE

Period:

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## COST ALLOCATION - GENERAL SERVICE COSTS

## Worksheet B

## Part I

## PPS

	Cost Center Description	Net Expenses for Cost Allocation (from Wkst A col. 7)	BLDGS & FIXTURES	MOVABLE EQUIPMENT	EMPLOYEE BENEFITS	Subtotal	ADMINISTRA TIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
89.00	SUBTOTALS (sum of lines 1-84)	19,479,417	709,460	248,156	1,899,240	17,151,630	2,030,761	863,897	93,624	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	7,864	2,751	0	10,615	1,483	10,067	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENT'S LAUNDRY	0	0	0	0	0	0	0	0	94.00
95.00	MARKETING	1,339,341	0	0	137,539	1,476,880	206,397	0	0	95.00
95.01	INDEPENDENT LIVING	552,655	1,528,024	534,478	117,131	2,732,288	381,843	1,956,112	30,300	95.01
98.00	Cross Foot Adjustments	0	0	0	0	0	0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	21,371,413	2,245,348	785,385	2,153,910	21,371,413	2,620,484	2,830,076	123,924	100.00

THE ARBOR AT LAUREL CIRCLE

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## COST ALLOCATION - GENERAL SERVICE COSTS

## Worksheet B

## Part I

## PPS

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING AND ALLIED HEALTH EDUCATION	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS									3.00
4.00	ADMINISTRATIVE & GENERAL									4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS									5.00
6.00	LAUNDRY & LINEN SERVICE									6.00
7.00	HOUSEKEEPING	1,035,386								7.00
8.00	DIETARY	0	4,273,398							8.00
9.00	NURSING ADMINISTRATION	0	0	110,416						9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0	0					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	140,406			12.00
13.00	SOCIAL SERVICE	0	0	0	0	0	0	181,330		13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	ACTIVITIES	0	0	0	0	0	0	0	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	452,989	1,547,590	110,416	0	0	107,660	36,436	0	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	237,435	1,011,552	0	0	0	0	23,815	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	0	0	0	0	0	224	0	0	40.00
41.00	LABORATORY	0	0	0	0	0	305	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	22	0	0	43.00
44.00	PHYSICAL THERAPY	0	0	0	0	0	13,380	0	0	44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	0	11,469	0	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	0	5,071	0	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	194	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	2,081	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
52.00	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	0	0	0	52.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
63.00	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	0	0	0	63.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	CORF	0	0	0	0	0	0	0	0	72.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
74.00	OTHER REIMBURSABLE COST	0	0	0	0	0	0	0	0	74.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
84.00	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	0	0	0	84.00
89.00	SUBTOTALS (sum of lines 1-84)	690,424	2,559,142	110,416	0	0	140,406	60,251	0	89.00

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COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B  
Part I  
PPS

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING AND ALLIED HEALTH EDUCATION	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENT'S LAUNDRY	0	0	0	0	0	0	0	0	94.00
95.00	MARKETING	0	0	0	0	0	0	0	0	95.00
95.01	INDEPENDENT LIVING	344,962	1,714,256	0	0	0	0	121,079	0	95.01
98.00	Cross Foot Adjustments	0	0	0	0				0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	1,035,386	4,273,398	110,416	0	0	140,406	181,330	0	100.00

THE ARBOR AT LAUREL CIRCLE

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## COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B  
Part I  
PPS

	Cost Center Description	ACTIVITIES	Subtotal	Post Stepdown Adjustments	Total		
		15.00	16.00	17.00	18.00		
<b>GENERAL SERVICE COST CENTERS</b>							
1.00	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT						2.00
3.00	EMPLOYEE BENEFITS						3.00
4.00	ADMINISTRATIVE & GENERAL						4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	LAUNDRY & LINEN SERVICE						6.00
7.00	HOUSEKEEPING						7.00
8.00	DIETARY						8.00
9.00	NURSING ADMINISTRATION						9.00
10.00	CENTRAL SERVICES & SUPPLY						10.00
11.00	PHARMACY						11.00
12.00	MEDICAL RECORDS & LIBRARY						12.00
13.00	SOCIAL SERVICE						13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION						14.00
15.00	ACTIVITIES	193,965					15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
30.00	SKILLED NURSING FACILITY	193,965	7,500,899	0	7,500,899		30.00
31.00	NURSING FACILITY	0	0	0	0		31.00
32.00	ICF/IID	0	0	0	0		32.00
33.00	OTHER LONG TERM CARE	0	3,265,472	0	3,265,472		33.00
<b>ANCILLARY SERVICE COST CENTERS</b>							
40.00	RADIOLOGY	0	27,693	0	27,693		40.00
41.00	LABORATORY	0	30,851	0	30,851		41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0		42.00
43.00	OXYGEN (INHALATION) THERAPY	0	59,531	0	59,531		43.00
44.00	PHYSICAL THERAPY	0	586,602	0	586,602		44.00
45.00	OCCUPATIONAL THERAPY	0	497,963	0	497,963		45.00
46.00	SPEECH PATHOLOGY	0	185,486	0	185,486		46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0		47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	46,063	0	46,063		48.00
49.00	DRUGS CHARGED TO PATIENTS	0	184,571	0	184,571		49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0		50.00
51.00	SUPPORT SURFACES	0	0	0	0		51.00
52.00	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0		52.00
<b>OUTPATIENT SERVICE COST CENTERS</b>							
60.00	CLINIC	0	0	0	0		60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0		61.00
62.00	FQHC						62.00
63.00	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0		63.00
<b>OTHER REIMBURSABLE COST CENTERS</b>							
70.00	HOME HEALTH AGENCY COST	0	0	0	0		70.00
71.00	AMBULANCE	0	0	0	0		71.00
72.00	CORF	0	0	0	0		72.00
73.00	CMHC	0	0	0	0		73.00
74.00	OTHER REIMBURSABLE COST	0	0	0	0		74.00
<b>SPECIAL PURPOSE COST CENTERS</b>							
80.00	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	INTEREST EXPENSE						81.00
82.00	UTILIZATION REVIEW						82.00
83.00	HOSPICE	0	0	0	0		83.00
84.00	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0		84.00
89.00	SUBTOTALS (sum of lines 1-84)	193,965	12,385,131	0	12,385,131		89.00
<b>NONREIMBURSABLE COST CENTERS</b>							

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COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B  
Part I  
PPS

	Cost Center Description	ACTIVITIES	Subtotal	Post Stepdown Adjustments	Total		
		15.00	16.00	17.00	18.00		
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0		90.00
91.00	BARBER AND BEAUTY SHOP	0	22,165	0	22,165		91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0		92.00
93.00	NONPAID WORKERS	0	0	0	0		93.00
94.00	PATIENTS LAUNDRY	0	0	0	0		94.00
95.00	MARKETING	0	1,683,277	0	1,683,277		95.00
95.01	INDEPENDENT LIVING	0	7,280,840	0	7,280,840		95.01
98.00	Cross Foot Adjustments	0	0	0	0		98.00
99.00	Negative Cost Centers	0	0	0	0		99.00
100.00	TOTAL	193,965	21,371,413	0	21,371,413		100.00

THE ARBOR AT LAUREL CIRCLE

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## ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II  
PPS

	Cost Center Description	Directly Assigned New Capital Related Costs	BLDGS & FIXTURES	MOVABLE EQUIPMENT	Subtotal	EMPLOYEE BENEFITS	ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS	0	0	0	0	0				3.00
4.00	ADMINISTRATIVE & GENERAL	0	25,343	8,865	34,208	0	34,208			4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	0	9,280	3,246	12,526	0	4,529	17,055		5.00
6.00	LAUNDRY & LINEN SERVICE	0	10,193	3,565	13,758	0	177	79	14,014	6.00
7.00	HOUSEKEEPING	0	10,221	3,575	13,796	0	1,636	79	0	7.00
8.00	DIETARY	0	129,267	45,215	174,482	0	6,574	997	0	8.00
9.00	NURSING ADMINISTRATION	0	14,311	5,006	19,317	0	147	110	0	9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	0	0	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	225	0	0	12.00
13.00	SOCIAL SERVICE	0	7,603	2,659	10,262	0	275	59	0	13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	ACTIVITIES	0	0	0	0	0	310	0	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	0	286,654	100,267	386,921	0	7,402	2,211	7,218	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	210,346	73,575	283,921	0	2,710	1,623	3,370	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	0	0	0	0	0	44	0	0	40.00
41.00	LABORATORY	0	0	0	0	0	49	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	95	0	0	43.00
44.00	PHYSICAL THERAPY	0	4,621	1,616	6,237	0	908	36	0	44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	0	779	0	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	0	289	0	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	1,621	567	2,188	0	70	13	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	292	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
52.00	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	0	0	0	52.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
63.00	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	0	0	0	63.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	CORF	0	0	0	0	0	0	0	0	72.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
74.00	OTHER REIMBURSABLE COST	0	0	0	0	0	0	0	0	74.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
84.00	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	0	0	0	84.00
89.00	SUBTOTALS (sum of lines 1-84)	0	709,460	248,156	957,616	0	26,511	5,207	10,588	89.00

THE ARBOR AT LAUREL CIRCLE

Period:

From: 01/01/2024

To: 12/31/2024

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Provider CCN: 315445



## ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II  
PPS

	Cost Center Description	Directly Assigned New Capital Related Costs	BLDGS & FIXTURES	MOVABLE EQUIPMENT	Subtotal	EMPLOYEE BENEFITS	ADMINISTRA TIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	7,864	2,751	10,615	0	19	61	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
95.00	MARKETING	0	0	0	0	0	2,694	0	0	95.00
95.01	INDEPENDENT LIVING	0	1,528,024	534,478	2,062,502	0	4,984	11,787	3,426	95.01
98.00	Cross Foot Adjustments								0	98.00
99.00	Negative Cost Centers		0	0	0	0	0	0	0	99.00
100.00	TOTAL	0	2,245,348	785,385	3,030,733	0	34,208	17,055	14,014	100.00



THE ARBOR AT LAUREL CIRCLE

Provider CCN: 315445

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## ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II  
PPS

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING AND ALLIED HEALTH EDUCATION	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS									3.00
4.00	ADMINISTRATIVE & GENERAL									4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS									5.00
6.00	LAUNDRY & LINEN SERVICE									6.00
7.00	HOUSEKEEPING	15,511								7.00
8.00	DIETARY	0	182,053							8.00
9.00	NURSING ADMINISTRATION	0	0	19,574						9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0	0					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	225			12.00
13.00	SOCIAL SERVICE	0	0	0	0	0	0	10,596		13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	ACTIVITIES	0	0	0	0	0	0	0	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	6,786	65,930	19,574	0	0	175	2,129	0	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	3,557	43,094	0	0	0	0	1,392	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	0	0	0	0	0	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	0	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	0	0	0	0	0	21	0	0	44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	0	18	0	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	0	8	0	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	3	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
52.00	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	0	0	0	52.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
63.00	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	0	0	0	63.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	CORF	0	0	0	0	0	0	0	0	72.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
74.00	OTHER REIMBURSABLE COST	0	0	0	0	0	0	0	0	74.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
84.00	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	0	0	0	84.00
89.00	SUBTOTALS (sum of lines 1-84)	10,343	109,024	19,574	0	0	225	3,521	0	89.00

THE ARBOR AT LAUREL CIRCLE	Period:	Run Date Time:	5/6/2025 11:36 am
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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II  
PPS

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING AND ALLIED HEALTH EDUCATION	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENT'S LAUNDRY	0	0	0	0	0	0	0	0	94.00
95.00	MARKETING	0	0	0	0	0	0	0	0	95.00
95.01	INDEPENDENT LIVING	5,168	73,029	0	0	0	0	7,075	0	95.01
98.00	Cross Foot Adjustments	0	0	0	0	0			0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	15,511	182,053	19,574	0	0	225	10,596	0	100.00

THE ARBOR AT LAUREL CIRCLE

Provider CCN: 315445

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## ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II  
PPS

	Cost Center Description	ACTIVITIES	Subtotal	Post Step-Down Adjustments	Total		
		15.00	16.00	17.00	18.00		
<b>GENERAL SERVICE COST CENTERS</b>							
1.00	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT						2.00
3.00	EMPLOYEE BENEFITS						3.00
4.00	ADMINISTRATIVE & GENERAL						4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	LAUNDRY & LINEN SERVICE						6.00
7.00	HOUSEKEEPING						7.00
8.00	DIETARY						8.00
9.00	NURSING ADMINISTRATION						9.00
10.00	CENTRAL SERVICES & SUPPLY						10.00
11.00	PHARMACY						11.00
12.00	MEDICAL RECORDS & LIBRARY						12.00
13.00	SOCIAL SERVICE						13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION						14.00
15.00	ACTIVITIES	310					15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
30.00	SKILLED NURSING FACILITY	310	498,656	0	498,656		30.00
31.00	NURSING FACILITY	0	0	0	0		31.00
32.00	ICF/IID	0	0	0	0		32.00
33.00	OTHER LONG TERM CARE	0	339,667	0	339,667		33.00
<b>ANCILLARY SERVICE COST CENTERS</b>							
40.00	RADIOLOGY	0	44	0	44		40.00
41.00	LABORATORY	0	49	0	49		41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0		42.00
43.00	OXYGEN (INHALATION) THERAPY	0	95	0	95		43.00
44.00	PHYSICAL THERAPY	0	7,202	0	7,202		44.00
45.00	OCCUPATIONAL THERAPY	0	797	0	797		45.00
46.00	SPEECH PATHOLOGY	0	297	0	297		46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0		47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	2,271	0	2,271		48.00
49.00	DRUGS CHARGED TO PATIENTS	0	295	0	295		49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0		50.00
51.00	SUPPORT SURFACES	0	0	0	0		51.00
52.00	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0		52.00
<b>OUTPATIENT SERVICE COST CENTERS</b>							
60.00	CLINIC	0	0	0	0		60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0		61.00
62.00	FQHC						62.00
63.00	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0		63.00
<b>OTHER REIMBURSABLE COST CENTERS</b>							
70.00	HOME HEALTH AGENCY COST	0	0	0	0		70.00
71.00	AMBULANCE	0	0	0	0		71.00
72.00	CORF	0	0	0	0		72.00
73.00	CMHC	0	0	0	0		73.00
74.00	OTHER REIMBURSABLE COST	0	0	0	0		74.00
<b>SPECIAL PURPOSE COST CENTERS</b>							
80.00	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	INTEREST EXPENSE						81.00
82.00	UTILIZATION REVIEW						82.00
83.00	HOSPICE	0	0	0	0		83.00
84.00	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0		84.00
89.00	SUBTOTALS (sum of lines 1-84)	310	849,373	0	849,373		89.00
<b>NONREIMBURSABLE COST CENTERS</b>							

THE ARBOR AT LAUREL CIRCLE	Period:	Run Date Time:	5/6/2025 11:36 am
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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II  
PPS

	Cost Center Description	ACTIVITIES	Subtotal	Post Step-Down Adjustments	Total		
		15.00	16.00	17.00	18.00		
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0		90.00
91.00	BARBER AND BEAUTY SHOP	0	10,695	0	10,695		91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0		92.00
93.00	NONPAID WORKERS	0	0	0	0		93.00
94.00	PATIENT'S LAUNDRY	0	0	0	0		94.00
95.00	MARKETING	0	2,694	0	2,694		95.00
95.01	INDEPENDENT LIVING	0	2,167,971	0	2,167,971		95.01
98.00	Cross Foot Adjustments	0	0	0	0		98.00
99.00	Negative Cost Centers	0	0	0	0		99.00
100.00	TOTAL	310	3,030,733	0	3,030,733		100.00

THE ARBOR AT LAUREL CIRCLE

Provider CCN: 315445

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## COST ALLOCATION - STATISTICAL BASIS

## Worksheet B-1

PPS

	Cost Center Description	BLDGS & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (SQUARE FEET)	EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM. COST)	PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSEKEEPING (SQUARE FEET)	
		1.00	2.00	3.00	4A	4.00	5.00	6.00	7.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES	240,989								1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT		240,989							2.00
3.00	EMPLOYEE BENEFITS	0	0	8,898,659						3.00
4.00	ADMINISTRATIVE & GENERAL	2,720	2,720	604,848	-2,620,484	18,750,929				4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	996	996	801,294	0	2,483,063	237,273			5.00
6.00	LAUNDRY & LINEN SERVICE	1,094	1,094	65,482	0	97,280	1,094	198,432		6.00
7.00	HOUSEKEEPING	1,097	1,097	619,344	0	896,951	1,097	0	70,321	7.00
8.00	DIETARY	13,874	13,874	1,893,692	0	3,604,219	13,874	0	0	8.00
9.00	NURSING ADMINISTRATION	1,536	1,536	48,402	0	80,803	1,536	0	0	9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	0	0	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	99,183	0	123,190	0	0	0	12.00
13.00	SOCIAL SERVICE	816	816	112,954	0	150,556	816	0	0	13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	ACTIVITIES	0	0	127,191	0	170,182	0	0	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	30,766	30,766	2,517,750	0	4,054,436	30,766	102,200	30,766	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	22,576	22,576	956,378	0	1,485,934	22,576	47,715	16,126	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	0	0	0	0	24,101	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	26,801	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	52,212	0	0	0	43.00
44.00	PHYSICAL THERAPY	496	496	0	0	497,745	496	0	0	44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	426,842	0	0	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	158,293	0	0	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	174	174	0	0	38,424	174	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	160,114	0	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
52.00	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	0	0	0	52.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
63.00	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	0	0	0	63.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	CORF	0	0	0	0	0	0	0	0	72.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
74.00	OTHER REIMBURSABLE COST	0	0	0	0	0	0	0	0	74.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00

THE ARBOR AT LAUREL CIRCLE

Provider CCN: 315445

Period:

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## COST ALLOCATION - STATISTICAL BASIS

## Worksheet B-1

PPS

	Cost Center Description	BLDGS & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (SQUARE FEET)	EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM. COST)	PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSEKEEPING (SQUARE FEET)	
		1.00	2.00	3.00	4A	4.00	5.00	6.00	7.00	
84.00	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	0	0	0	84.00
89.00	SUBTOTALS (sum of lines 1-84)	76,145	76,145	7,846,518	-2,620,484	14,531,146	72,429	149,915	46,892	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	844	844	0	0	10,615	844	0	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
95.00	MARKETING	0	0	568,227	0	1,476,880	0	0	0	95.00
95.01	INDEPENDENT LIVING	164,000	164,000	483,914	0	2,732,288	164,000	48,517	23,429	95.01
98.00	Cross Foot Adjustments									98.00
99.00	Negative Cost Centers									99.00
102.00	Cost to be allocated (per Wkst. B, Part I)	2,245,348	785,385	2,153,910		2,620,484	2,830,076	123,924	1,035,386	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	9.317222	3.259008	0.242049		0.139752	11.927510	0.624516	14.723710	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)			0		34,208	17,055	14,014	15,511	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)			0.000000		0.001824	0.071879	0.070624	0.220574	105.00

THE ARBOR AT LAUREL CIRCLE

Provider CCN: 315445

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/6/2025 11:36 am

MCRIF32

Version: 10.23.179.0



## COST ALLOCATION - STATISTICAL BASIS

## Worksheet B-1

PPS

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMINISTRA TION (DIRECT NURS. HRS.)	CENTRAL SERVICES & SUPPLY (PATIENT DAY)	PHARMACY (PATIENT DAY)	MEDICAL RECORDS & LIBRARY (GROSS REVENUE)	SOCIAL SERVICE (PATIENT DAYS)	NURSING AND ALLIED HEALTH EDUCATION (ASSIGNED TIME)	ACTIVITIES (PATIENT DAYS)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS									3.00
4.00	ADMINISTRATIVE & GENERAL									4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS									5.00
6.00	LAUNDRY & LINEN SERVICE									6.00
7.00	HOUSEKEEPING									7.00
8.00	DIETARY	120,946								8.00
9.00	NURSING ADMINISTRATION	0	70,619							9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0						10.00
11.00	PHARMACY	0	0	0	0					11.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0	11,190,709				12.00
13.00	SOCIAL SERVICE	0	0	0	0	0	72,660			13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0		14.00
15.00	ACTIVITIES	0	0	0	0	0	0	0	14,600	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	43,800	70,619	0	0	8,580,837	14,600	0	14,600	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	28,629	0	0	0	0	9,543	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	0	0	0	0	17,885	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	24,337	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	1,755	0	0	0	43.00
44.00	PHYSICAL THERAPY	0	0	0	0	1,066,391	0	0	0	44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	914,058	0	0	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	404,150	0	0	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	15,430	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	165,866	0	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
52.00	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	0	0	0	52.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	CLINIC		0	0		0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
63.00	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	0	0	0	63.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	CORF	0	0	0	0	0	0	0	0	72.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
74.00	OTHER REIMBURSABLE COST	0	0	0	0	0	0	0	0	74.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00

THE ARBOR AT LAUREL CIRCLE	Period:	Run Date Time:	5/6/2025 11:36 am
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## COST ALLOCATION - STATISTICAL BASIS

## Worksheet B-1

PPS

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMINISTRA TION (DIRECT NURS. HRS.)	CENTRAL SERVICES & SUPPLY (PATIENT DAY)	PHARMACY (PATIENT DAY)	MEDICAL RECORDS & LIBRARY (GROSS REVENUE)	SOCIAL SERVICE (PATIENT DAYS)	NURSING AND ALLIED HEALTH EDUCATION (ASSIGNED TIME)	ACTIVITIES (PATIENT DAYS)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	
84.00	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	0	0	0	84.00
89.00	SUBTOTALS (sum of lines 1-84)	<b>72,429</b>	<b>70,619</b>	<b>0</b>	<b>0</b>	<b>11,190,709</b>	<b>24,143</b>	<b>0</b>	<b>14,600</b>	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
95.00	MARKETING	0	0	0	0	0	0	0	0	95.00
95.01	INDEPENDENT LIVING	48,517	0	0	0	0	48,517	0	0	95.01
98.00	Cross Foot Adjustments									98.00
99.00	Negative Cost Centers									99.00
102.00	Cost to be allocated (per Wkst. B, Part I)	4,273,398	110,416	0	0	140,406	181,330	0	193,965	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	35.333107	1.563545	0.000000	0.000000	0.012547	2.495596	0.000000	13.285274	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)	182,053	19,574	0	0	225	10,596	0	310	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)	1.505242	0.277178	0.000000	0.000000	0.000020	0.145830	0.000000	0.021233	105.00



THE ARBOR AT LAUREL CIRCLE

Provider CCN: 315445

Period:  
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## RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

## Worksheet C

PPS

	Cost Center Description	Total (from Wkst. B, Pt I, col. 18)	Total Charges	Ratio (col. 1 divided by col. 2)	
		1.00	2.00	3.00	
<b>ANCILLARY SERVICE COST CENTERS</b>					
40.00	RADIOLOGY	27,693	17,885	1.548393	40.00
41.00	LABORATORY	30,851	24,337	1.267658	41.00
42.00	INTRAVENOUS THERAPY	0	0	0.000000	42.00
43.00	OXYGEN (INHALATION) THERAPY	59,531	1,755	33.920798	43.00
44.00	PHYSICAL THERAPY	586,602	1,066,391	0.550082	44.00
45.00	OCCUPATIONAL THERAPY	497,963	914,058	0.544783	45.00
46.00	SPEECH PATHOLOGY	185,486	404,150	0.458953	46.00
47.00	ELECTROCARDIOLOGY	0	0	0.000000	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	46,063	15,430	2.985288	48.00
49.00	DRUGS CHARGED TO PATIENTS	184,571	165,866	1.112772	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	50.00
51.00	SUPPORT SURFACES	0	0	0.000000	51.00
52.00	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0.000000	52.00
<b>OUTPATIENT SERVICE COST CENTERS</b>					
60.00	CLINIC	0	0	0.000000	60.00
61.00	RURAL HEALTH CLINIC				61.00
62.00	FQHC				62.00
63.00	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0.000000	63.00
71.00	AMBULANCE	0	0	0.000000	71.00
100.00	Total	1,618,760	2,609,872		100.00

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## APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

## Worksheet D

## Part I

Title XVIII


Skilled Nursing Facility

PPS

PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST							
		Ratio of Cost to Charges (Fr. Wkst. C Column 3)	Health Care Program Charges		Health Care Program Cost		
		1.00	Part A	Part B	Part A (col. 1 x col. 2)	Part B (col. 1 x col. 3)	
			2.00	3.00	4.00	5.00	
<b>ANCILLARY SERVICE COST CENTERS</b>							
40.00	RADIOLOGY	1.548393	11,592	0	17,949	0	40.00
41.00	LABORATORY	1.267658	16,930	0	21,461	0	41.00
42.00	INTRAVENOUS THERAPY	0.000000	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	33.920798	718	0	24,355	0	43.00
44.00	PHYSICAL THERAPY	0.550082	293,250	0	161,312	0	44.00
45.00	OCCUPATIONAL THERAPY	0.544783	286,140	0	155,884	0	45.00
46.00	SPEECH PATHOLOGY	0.458953	170,650	0	78,320	0	46.00
47.00	ELECTROCARDIOLOGY	0.000000	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	2.985288	5,180	0	15,464	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	1.112772	123,780	0	137,739	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0.000000	0		0		50.00
51.00	SUPPORT SURFACES	0.000000	0	0	0	0	51.00
52.00	OTHER ANCILLARY SERVICE COST CENTERS	0.000000	0	0	0	0	52.00
<b>OUTPATIENT SERVICE COST CENTERS</b>							
60.00	CLINIC	0.000000	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC						61.00
62.00	FQHC						62.00
63.00	OTHER OUTPATIENT SERVICE COST CENTER	0.000000	0	0	0	0	63.00
71.00	AMBULANCE (2)	0.000000		0			71.00
100.00	Total (Sum of lines 40 - 71)		908,240	0	612,484	0	100.00

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

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

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## APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

## Worksheet D

## Parts II-III

Title XVIII

Skilled Nursing Facility

PPS

**PART II - APPORTIONMENT OF VACCINE COST**


		1.00	
1.00	Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49)	1.112772	1.00
2.00	Program vaccine charges (From your records, or the PS&R)	0	2.00
3.00	Program costs (Line 1 x line 2) (Title XVIII, PPS providers, transfer this amount to Worksheet E, Part I, line 18)	0	3.00

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

	Cost Center Description	Total Cost (From Wkst. B, Part I, Col. 18)	Nursing & Allied Health (From Wkst. B, Part I, Col. 14)	Ratio of Nursing & Allied Health Costs to Total Costs - Part A (Col. 2 / Col. 1)	Program Part A Cost (From Wkst. D Part I, Col. 4)	Part A Nursing & Allied Health Costs for Pass Through (Col. 3 x Col. 4)	
		1.00	2.00	3.00	4.00	5.00	

**ANCILLARY SERVICE COST CENTERS**

40.00	RADIOLOGY	27,693	0	0.000000	17,949	0	40.00
41.00	LABORATORY	30,851	0	0.000000	21,461	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0.000000	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	59,531	0	0.000000	24,355	0	43.00
44.00	PHYSICAL THERAPY	586,602	0	0.000000	161,312	0	44.00
45.00	OCCUPATIONAL THERAPY	497,963	0	0.000000	155,884	0	45.00
46.00	SPEECH PATHOLOGY	185,486	0	0.000000	78,320	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0.000000	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	46,063	0	0.000000	15,464	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	184,571	0	0.000000	137,739	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0.000000	0	0	51.00
52.00	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0.000000	0	0	52.00
100.00	Total (Sum of lines 40 - 52)	<b>1,618,760</b>	<b>0</b>		<b>612,484</b>	<b>0</b>	100.00

THE ARBOR AT LAUREL CIRCLE	Period:	Run Date Time:	5/6/2025 11:36 am	
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## COMPUTATION OF INPATIENT ROUTINE COSTS

## Worksheet D-1


## Part I

## PPS

Title XVIII

Skilled Nursing Facility

PART I CALCULATION OF INPATIENT ROUTINE COSTS		
		1.00
<b>INPATIENT DAYS</b>		
1.00	Inpatient days including private room days	14,600 1.00
2.00	Private room days	0 2.00
3.00	Inpatient days including private room days applicable to the Program	3,981 3.00
4.00	Medically necessary private room days applicable to the Program	0 4.00
5.00	Total general inpatient routine service cost	<b>7,500,899</b> 5.00
<b>PRIVATE ROOM DIFFERENTIAL ADJUSTMENT</b>		
6.00	General inpatient routine service charges	8,580,837 6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)	0.874145 7.00
8.00	Enter private room charges from your records	0 8.00
9.00	Average private room per diem charge (Private room charges line 8 divided by private room days, line 2)	0.00 9.00
10.00	Enter semi-private room charges from your records	0 10.00
11.00	Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days)	0.00 11.00
12.00	Average per diem private room charge differential (Line 9 minus line 11)	0.00 12.00
13.00	Average per diem private room cost differential (Line 7 times line 12)	0.00 13.00
14.00	Private room cost differential adjustment (Line 2 times line 13)	0 14.00
15.00	General inpatient routine service cost net of private room cost differential (Line 5 minus line 14)	7,500,899 15.00
<b>PROGRAM INPATIENT ROUTINE SERVICE COSTS</b>		
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	513.76 16.00
17.00	Program routine service cost (Line 3 times line 16)	2,045,279 17.00
18.00	Medically necessary private room cost applicable to program (line 4 times line 13)	0 18.00
19.00	Total program general inpatient routine service cost (Line 17 plus line 18)	<b>2,045,279</b> 19.00
20.00	Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID)	498,656 20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)	34.15 21.00
22.00	Program capital related cost (Line 3 times line 21)	135,951 22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)	1,909,328 23.00
24.00	Aggregate charges to beneficiaries for excess costs (From provider records)	0 24.00
25.00	Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24)	<b>1,909,328</b> 25.00
26.00	Enter the per diem limitation (1)	
27.00	Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)	
28.00	Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to Worksheet E, Part II, line 4) (See instructions)	
<b>PART II CALCULATION OF INPATIENT NURSING &amp; ALLIED HEALTH COSTS FOR PPS PASS-THROUGH</b>		
		1.00
1.00	Total SNF inpatient days	14,600 1.00
2.00	Program inpatient days (see instructions)	3,981 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)	0.272671 4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)	0 5.00

THE ARBOR AT LAUREL CIRCLE	Period:	Run Date Time:	5/6/2025 11:36 am	
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## CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII

## Worksheet E


## Part I

Title XVIII

Skilled Nursing Facility

PPS

PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT			
		1.00	
1.00	Inpatient PPS amount (See Instructions)	2,734,068	1.00
2.00	Nursing and Allied Health Education Activities (pass through payments)	0	2.00
3.00	Subtotal (Sum of lines 1 and 2)	<b>2,734,068</b>	3.00
4.00	Primary payor amounts	0	4.00
5.00	Coinsurance	376,380	5.00
6.00	Allowable bad debts (From your records)	23,912	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)	0	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)	15,543	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)	<b>2,373,231</b>	11.00
12.00	Interim payments (See instructions)	2,310,534	12.00
13.00	Tentative adjustment	0	13.00
14.00	OTHER adjustment (See instructions)	0	14.00
14.50	Demonstration payment adjustment amount before sequestration	0	14.50
14.55	Demonstration payment adjustment amount after sequestration	0	14.55
14.75	Sequestration for non-claims based amounts (see instructions)	311	14.75
14.99	Sequestration amount (see instructions)	47,154	14.99
15.00	Balance due provider/program (see Instructions)	<b>15,232</b>	15.00
16.00	Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2)	0	16.00
PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES - TITLE XVIII ONLY			
17.00	Ancillary services Part B	0	17.00
18.00	Vaccine cost (From Wkst D, Part II, line 3)	0	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)	<b>0</b>	19.00
20.00	Medicare Part B ancillary charges (See instructions)	0	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)	0	21.00
22.00	Primary payor amounts	0	22.00
23.00	Coinsurance and deductibles	0	23.00
24.00	Allowable bad debts (From your records)	0	24.00
24.01	Allowable Bad debts for dual eligible beneficiaries (see instructions)	0	24.01
24.02	Adjusted reimbursable bad debts (see instructions)	0	24.02
25.00	Subtotal (Sum of lines 21 and 24, minus lines 22 and 23)	<b>0</b>	25.00
26.00	Interim payments (See instructions)	0	26.00
27.00	Tentative adjustment	0	27.00
28.00	Other Adjustments (See instructions) Specify	0	28.00
28.50	Demonstration payment adjustment amount before sequestration	0	28.50
28.55	Demonstration payment adjustment amount after sequestration	0	28.55
28.99	Sequestration amount (see instructions)	0	28.99
29.00	Balance due provider/program (see instructions)	<b>0</b>	29.00
30.00	Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2	0	30.00

THE ARBOR AT LAUREL CIRCLE	Period:	Run Date Time:	5/6/2025 11:36 am	
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## ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

## Worksheet E-1

Title XVIII Skilled Nursing Facility PPS

	DESCRIPTION	Inpatient Part A		Part B		
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
		1.00	2.00	3.00	4.00	
1.00	Total interim payments paid to provider		2,310,534		0	1.00
2.00	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero		0		0	2.00
3.00	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					3.00
<b>Program to Provider</b>						
3.01	ADJUSTMENTS TO PROVIDER		0		0	3.01
3.02			0		0	3.02
3.03			0		0	3.03
3.04			0		0	3.04
3.05			0		0	3.05
<b>Provider to Program</b>						
3.50	ADJUSTMENTS TO PROGRAM		0		0	3.50
3.51			0		0	3.51
3.52			0		0	3.52
3.53			0		0	3.53
3.54			0		0	3.54
3.99	Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		0		0	3.99
4.00	Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B)		2,310,534		0	4.00
<b>TO BE COMPLETED BY CONTRACTOR</b>						
5.00	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					5.00
<b>Program to Provider</b>						
5.01	TENTATIVE TO PROVIDER		0		0	5.01
5.02			0		0	5.02
5.03			0		0	5.03
<b>Provider to Program</b>						
5.50	TENTATIVE TO PROGRAM		0		0	5.50
5.51			0		0	5.51
5.52			0		0	5.52
5.99	Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		0		0	5.99
6.00	Determined net settlement amount (balance due) based on the cost report. (1)					6.00
6.01	PROGRAM TO PROVIDER		15,232		0	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	Total Medicare program liability (see instructions)		2,325,766		0	7.00
Contractor Name		Contractor Number				
1.00		2.00				
8.00						8.00

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

THE ARBOR AT LAUREL CIRCLE

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

Worksheet G

PPS

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
<b>Assets</b>						
<b>CURRENT ASSETS</b>						
1.00	Cash on hand and in banks	6,899,936	0	0	0	1.00
2.00	Temporary investments	0	0	0	0	2.00
3.00	Notes receivable	0	0	0	0	3.00
4.00	Accounts receivable	3,848,321	0	0	0	4.00
5.00	Other receivables	0	0	0	0	5.00
6.00	Less: allowances for uncollectible notes and accounts receivable	0	0	0	0	6.00
7.00	Inventory	63,182	0	0	0	7.00
8.00	Prepaid expenses	519,949	0	0	0	8.00
9.00	Other current assets	0	0	0	0	9.00
10.00	Due from other funds	0	0	0	0	10.00
11.00	TOTAL CURRENT ASSETS (Sum of lines 1 - 10)	11,331,388	0	0	0	11.00
<b>FIXED ASSETS</b>						
12.00	Land	0	0	0	0	12.00
13.00	Land improvements	303,671	0	0	0	13.00
14.00	Less: Accumulated depreciation	-86,535	0	0	0	14.00
15.00	Buildings	2,198,724	0	0	0	15.00
16.00	Less Accumulated depreciation	-684,211	0	0	0	16.00
17.00	Leasehold improvements	8,177,376	0	0	0	17.00
18.00	Less: Accumulated Amortization	-2,122,936	0	0	0	18.00
19.00	Fixed equipment	1,135,559	0	0	0	19.00
20.00	Less: Accumulated depreciation	-642,779	0	0	0	20.00
21.00	Automobiles and trucks	144,064	0	0	0	21.00
22.00	Less: Accumulated depreciation	-33,973	0	0	0	22.00
23.00	Major movable equipment	3,025,811	0	0	0	23.00
24.00	Less: Accumulated depreciation	-1,615,798	0	0	0	24.00
25.00	Minor equipment - Depreciable	0	0	0	0	25.00
26.00	Minor equipment nondepreciable	0	0	0	0	26.00
27.00	Other fixed assets	2,428,140	0	0	0	27.00
28.00	TOTAL FIXED ASSETS (Sum of lines 12 - 27)	12,227,113	0	0	0	28.00
<b>OTHER ASSETS</b>						
29.00	Investments	0	0	0	0	29.00
30.00	Deposits on leases	0	0	0	0	30.00
31.00	Due from owners/officers	0	0	0	0	31.00
32.00	Other assets	42,931,193	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	42,931,193	0	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	66,489,694	0	0	0	34.00
<b>Liabilities and Fund Balances</b>						
<b>CURRENT LIABILITIES</b>						
35.00	Accounts payable	1,144,732	0	0	0	35.00
36.00	Salaries, wages, and fees payable	831,756	0	0	0	36.00
37.00	Payroll taxes payable	0	0	0	0	37.00
38.00	Notes & loans payable (Short term)	0	0	0	0	38.00
39.00	Deferred income	16,323,174	0	0	0	39.00
40.00	Accelerated payments	0				40.00
41.00	Due to other funds	0	0	0	0	41.00
42.00	Other current liabilities	3,812,974	0	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	22,112,636	0	0	0	43.00
<b>LONG TERM LIABILITIES</b>						
44.00	Mortgage payable	0	0	0	0	44.00
45.00	Notes payable	0	0	0	0	45.00
46.00	Unsecured loans	0	0	0	0	46.00
47.00	Loans from owners:	0	0	0	0	47.00
48.00	Other long term liabilities	53,299,076	0	0	0	48.00
49.00	OTHER (SPECIFY)	0	0	0	0	49.00
50.00	TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49)	53,299,076	0	0	0	50.00

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

Worksheet G

PPS

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
51.00	TOTAL LIABILITIES (Sum of lines 43 and 50)	75,411,712	0	0	0	51.00
<b>CAPITAL ACCOUNTS</b>						
52.00	General fund balance	-8,922,018				52.00
53.00	Specific purpose fund		0			53.00
54.00	Donor created - endowment fund balance - restricted			0		54.00
55.00	Donor created - endowment fund balance - unrestricted			0		55.00
56.00	Governing body created - endowment fund balance			0		56.00
57.00	Plant fund balance - invested in plant				0	57.00
58.00	Plant fund balance - reserve for plant improvement, replacement, and expansion				0	58.00
59.00	TOTAL FUND BALANCES (Sum of lines 52 thru 58)	-8,922,018	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	66,489,694	0	0	0	60.00
( ) = contra amount						



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## STATEMENT OF CHANGES IN FUND BALANCES

## Worksheet G-1

PPS

		General Fund		Special Purpose Fund		Endowment Fund		Plant Fund		
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	
1.00	Fund balances at beginning of period		-8,022,180		0		0		0	1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)		-899,841							2.00
3.00	Total (sum of line 1 and line 2)		-8,922,021		0		0		0	3.00
4.00	Additions (credit adjustments)									4.00
5.00	ROUNDING	3		0		0		0		5.00
6.00		0		0		0		0		6.00
7.00		0		0		0		0		7.00
8.00		0		0		0		0		8.00
9.00		0		0		0		0		9.00
10.00	Total additions (sum of line 5 - 9)		3		0		0		0	10.00
11.00	Subtotal (line 3 plus line 10)		-8,922,018		0		0		0	11.00
12.00	Deductions (debit adjustments)									12.00
13.00		0		0		0		0		13.00
14.00		0		0		0		0		14.00
15.00		0		0		0		0		15.00
16.00		0		0		0		0		16.00
17.00		0		0		0		0		17.00
18.00	Total deductions (sum of lines 13 - 17)		0		0		0		0	18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		-8,922,018		0		0		0	19.00

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## STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

## Worksheet G-2

## Part I


## PPS

## PART I - PATIENT REVENUES

	Cost Center Description	Inpatient 1.00	Outpatient 2.00	Total 3.00	
<b>General Inpatient Routine Care Services</b>					
1.00	SKILLED NURSING FACILITY	8,580,837		8,580,837	1.00
2.00	NURSING FACILITY	0		0	2.00
3.00	ICF/IID	0		0	3.00
4.00	OTHER LONG TERM CARE	4,690,536		4,690,536	4.00
5.00	Total general inpatient care services (Sum of lines 1 - 4)	13,271,373		13,271,373	5.00
<b>All Other Care Services</b>					
6.00	ANCILLARY SERVICES	2,609,872	0	2,609,872	6.00
7.00	CLINIC		0	0	7.00
8.00	HOME HEALTH AGENCY COST		0	0	8.00
9.00	AMBULANCE		0	0	9.00
10.00	RURAL HEALTH CLINIC		0	0	10.00
10.10	FQHC		0	0	10.10
11.00	CMHC		0	0	11.00
11.10	CORF		0	0	11.10
12.00	HOSPICE	0	0	0	12.00
13.00	OTHER (SPECIFY)	0	0	0	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	15,881,245	0	15,881,245	14.00

## PART II - OPERATING EXPENSES

		1.00	2.00	
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)		23,310,465	1.00
2.00	Add (Specify)	0		2.00
3.00		0		3.00
4.00		0		4.00
5.00		0		5.00
6.00		0		6.00
7.00		0		7.00
8.00	Total Additions (Sum of lines 2 - 7)		0	8.00
9.00	Deduct (Specify)	0		9.00
10.00		0		10.00
11.00		0		11.00
12.00		0		12.00
13.00		0		13.00
14.00	Total Deductions (Sum of lines 9 - 13)		0	14.00
15.00	Total Operating Expenses (Sum of lines 1 and 8, minus line 14)		23,310,465	15.00

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## STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

## Worksheet G-3

PPS

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	15,881,245	1.00
2.00	Less: contractual allowances and discounts on patients accounts	5,385,625	2.00
3.00	Net patient revenues (Line 1 minus line 2)	10,495,620	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	23,310,465	4.00
5.00	Net income from service to patients (Line 3 minus 4)	<b>-12,814,845</b>	5.00
<b>Other income:</b>			
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	0	7.00
8.00	Revenues from communications ( Telephone and Internet service)	0	8.00
9.00	Revenue from television and radio service	-1,063	9.00
10.00	Purchase discounts	0	10.00
11.00	Rebates and refunds of expenses	0	11.00
12.00	Parking lot receipts	0	12.00
13.00	Revenue from laundry and linen service	0	13.00
14.00	Revenue from meals sold to employees and guests	9,464	14.00
15.00	Revenue from rental of living quarters	29,408	15.00
16.00	Revenue from sale of medical and surgical supplies to other than patients	0	16.00
17.00	Revenue from sale of drugs to other than patients	0	17.00
18.00	Revenue from sale of medical records and abstracts	0	18.00
19.00	Tuition (fees, sale of textbooks, uniforms, etc.)	0	19.00
20.00	Revenue from gifts, flower, coffee shops, canteen	0	20.00
21.00	Rental of vending machines	0	21.00
22.00	Rental of skilled nursing space	0	22.00
23.00	Governmental appropriations	0	23.00
24.00	Other miscellaneous revenue	2,839,207	24.00
24.01	OTHER REVENUE	9,037,988	24.01
24.50	COVID-19 PHE Funding	0	24.50
25.00	Total other income (Sum of lines 6 - 24)	<b>11,915,004</b>	25.00
26.00	Total (Line 5 plus line 25)	<b>-899,841</b>	26.00
27.00	Other expenses (specify)	0	27.00
28.00		0	28.00
29.00		0	29.00
30.00	Total other expenses (Sum of lines 27 - 29)	<b>0</b>	30.00
31.00	Net income (or loss) for the period (Line 26 minus line 30)	<b>-899,841</b>	31.00