## Health Financial Systems PREFERRED CARE AT CUMBERLAND In Lieu of Form CMS-2540-10 This report is required by law (42 USC 1395g; 42 CFR 413.20(b)). Failure to report can result in all interim FORM APPROVED payments made since the beginning of the cost reporting period being deemed overpayments (42 USC 1395g). OMB NO. 0938-0463 Expires: 12/31/2021 SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE Provi der CCN: 315396 Worksheet S Parts I, II & III Peri od. From 12/12/2022 COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY 12/31/2023 Date/Time Prepared: То 5/28/2024 3:24 pm PART I - COST REPORT STATUS Provi der 1. [ X ] Electronically prepared cost report Date: 5/28/2024 Time: 3:24 pm use only ] Manually prepared cost report 2 [0] If this is an amended report enter the number of times the provider resubmitted this cost report 3 3.01 [ ] No Medicare Utilization. Enter "Y" for yes or leave blank for no. Contractor 4. [ 1 ] Cost Report Status 6. Contractor No. use only (1) As Submitted 7.[ N ] First Cost Report for this Provider CCN (2) Settled without audit 8.[ N ] Last Cost Report for this Provider CCN (3) Settled with audit 9. NPR Date: (4) Reopened 10.[ 0 ]If line 4, column 1 is "4": Enter number of times reopened (5) Amended 11.Contractor Vendor Code 12.[F] Medicare Utilization. Enter "F" for full, "L" for low, or "N" 5. Date Received:

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.

for no utilization.

## 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 PREFERED CARE AT CUMBERLAND (315396) for the cost reporting period beginning 12/12/2022 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	Yo	sef Lewin	Ť	I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature.	1
2	Signatory Printed Name	Yosef Lewin			2
3	Signatory Title	CFO			3
4	Date	(Dated when report is 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	65, 727	0	0	1.00
2.00	NURSING FACILITY	0			0	2.00
3.00	ICF/IID				0	3.00
4.00	SNF - BASED HHA I	0	0	0		4.00
5.00	SNF - BASED RHC I	0		0		5.00
6.00	SNF - BASED FQHC I	0		0		6.00
7.00	SNF - BASED CMHC I	0		0		7.00
100.00	TOTAL	0	65, 727	0	0	100. 00

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

	Financial Systems PREFERRED D NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH X INDENTIFICATION DATA		Provider No.	: 315396	Period: From 12/12/ To 12/31/	2022	Workshe Part I Date/Ti 5/28/20	et S-2 me Pre	pared:
		2.00		3.00			3, 20, 20	0.2	. pm
1.00 2.00	Skilled Nursing Facility and Skilled Nursing Facility           Street: 154 CUMBERLAND AVENUE         P0 Box:           City:         BRIDGETON         State: N           County:         CUMBERLAND         CBSA Cod	IJ e: 47220	dress: Zip Code:08 Urban/Rural						1.00 2.00 3.00 3.01
5. 01		1	ent Name	Provi der CCN	Date Certified	Payme V	ent Syste O, or N) XVIII		3.01
		1	. 00	2.00	3.00		5.00	6.00	
	SNF and SNF-Based Component Identification:			01500/	10 (01 (1007			N	1 00
1.00	SNF	PREFERRED C	ARE AT	315396	12/01/1997	N	P	N	4.00
5.00	Nursing Facility								5.00
	I CF/IID								6.00
	SNF-Based HHA SNF-Based RHC								7.00
	SNF-Based FOHC								9.00
	SNF-Based CMHC								10.00
	SNF-Based OLTC								11.00
	SNF-Based HOSPICE								12.00
3.00	SNF-Based CORF				From:		To:		13.00
					1.00		2.0		
	Cost Reporting Period (mm/dd/yyyy)				12/12/2		12/31/	2023	14.00
5.00	Type of Control (See Enstructions)					4	Y/N	M	15.00
							1.0		1
	Type of Freestanding Skilled Nursing Facility								
6. 00	Is this a distinct part skilled nursing facility that	meets the i	requirements	set forth	in 42 CFR		N		16.00
7.00	section 483.5? 0 Is this a composite distinct part skilled nursing facility that meets the requirements set forth in								17.00
	42 CFR section 483.5? 0 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.								18.00
0 00	Miscellaneous Cost Reporting Information								10.00
9.01	If this is a low Medicare utilization cost report, in If line 19 is yes, does this cost report meet your co utilization cost report, indicate with a "Y", for yes	ntractor's d	criteria for			e	N N		19.00 19.01
	Depreciation - Enter the amount of depreciation repor Straight Line	ted in this	SNF for the	e method ir	ndicated on	Li nes			20.00
	Declining Balance						1	105, 035	20.00 21.00
	Sum of the Year's Digits							C	22.00
3. 00	Sum of line 20 through 22						1	05, 035	23.00
	If depreciation is funded, enter the balance as of t			()(())				C	24.00
	Were there any disposal of capital assets during the Was accelerated depreciation claimed on any assets in				porting per	Sho i	N		25.00 26.00
0.00	(Y/N)	the curren		01 0031 10	por tring per	i ou:	IN		20.00
?7. 00	Did you cease to participate in the Medicare program applies? (Y/N)	at end of th	ne period to	which thi	s cost repo	rt	N		27.00
8. 00	Was there a substantial decrease in health insurance reports? (Y/N)	proportion (	of allowable	cost from	prior cost		N		28.00
						Part	A Part B	0ther	
						1.00		3.00	
	If this facility contains a public or non-public prov of the lower of the costs or charges enter "Y" for ea exemption.								
	Skilled Nursing Facility					N	N		29.00
	Nursing Facility							Ν	30.00
	ICF/IID SNF-Based HHA					N	N		31.00 32.00
	SNF-Based RHC								32.00
4.00	SNF-Based FQHC						N		34.00
	SNF-Based CMHC						N		35.00
6.00	SNF-Based OLTC				Y/N				36.00
					1.00		2.0	0	
7.00	Is the skilled nursing facility located in a state th	at certifies	s the provid	er as a SN			2.0	-	37.00
	regardless of the level of care given for Titles V &		s? (Y/N)						00.07
0 00	Are you legally-required to carry malpractice insuran				N				38.00
	Ils the maloractice a "claims_made" or "occurronce" po	1101/17 17							1 20 1111
	Is the malpractice a "claims-made" or "occurrence" po "claims-made" enter 1. If the policy is "occurrence",		e policy is						39.00
			e policy is	Premiums 1.00	Paid Los 2.00	ses S	Selflnsu 3.00		39.00

Heal th	Financial Systems	PREFERRED CARE AT C	UMBERLAND	In Lieu	u of Form CMS-:	2540-10
SKI LLE	D NURSING FACILITY AND SKILLED NURSING	FACILITY HEALTH CARE	Provider No.: 3153		Worksheet S-2	
COMPLE	X INDENTIFICATION DATA			From 12/12/2022 To 12/31/2023	Part I Date/Time Pre	narod
				10 12/31/2023	5/28/2024 3:2	4 pm
					Y/N	
	1.00					
42.00	Are malpractice premiums and paid losse				Ν	42.00
	center? Enter Y or N. If yes, check box	κ, and submit supporting s	schedule listing co	st centers and		
	amounts.					
	Are there any home office costs as defi				Ν	43.00
	If line 43 is yes, enter the home offic	ce chain number and enter	the name and addres	ss of the home		44.00
	office on lines 45, 46 and 47.					
	1.00	2.00		3.00		
	If this facility is part of a chain org	ganization, enter the nam	e and address of th	ne home office on the	lines	
	bel ow.					
45.00	Name:	Contractor's Name:	Conti	ractor's Number:		45.00
46.00	00 Street: PO Box:					46.00
47.00	Ci ty:	State:	Zip (	Code:		47.00

	ED NURSING FACILITY AND SKILLED NURSING FACILI	PREFERRED CARE AT CU TY HEALTH CARE		No.: 315396	Period:	u of Form CMS- Worksheet S-	
OMPLI	EX REIMBURSEMENT QUESTIONNALRE				From 12/12/2022 To 12/31/2023	Date/Time Pro	
					Y/N	5/28/2024 3:: Date	24 pm
					1.00	2.00	
	General Instruction: For all column 1 respons responses the format will be (mm/dd/yyyy) Completed by All Skilled Nursing Facilites Provider Organization and Operation	ses enter in column	1, "Y" fo	r Yes or "N"	for No. For all	the date	
. 00	Has the provider changed ownership immediatel reporting period? If column 1 is "Y", enter t instructions)				Y	12/11/2022	1. (
				Y/N	Date	V/I	
00	Has the provider terminated participation in	the Medicare Progra	m2lf	1.00 N	2.00	3.00	2.0
00	column 1 is yes, enter in column 2 the date of 3, "V" for voluntary or "I" for involuntary. Is the provider involved in business transact contracts, with individuals or entities (e.g.	of termination and i tions, including mar ., chain home office	n column nagement es, drug	Y			3. (
	or medical supply companies) that are related officers, medical staff, management personnel of directors through ownership, control, or t relationships? (see instructions)	l, or members of the	e board	Y/N	Туре	Date	
				1.00	2.00	3.00	
	Financial Data and Reports						
. 00	Column 1: Were the financial statements prepa Accountant? (Y/N) Column 2: If yes, enter "A Compiled, or "R" for Reviewed. Submit complet available in column 3. (see instructions) If Are the cost report total expenses and total	" for Audited, "C" f te copy or enter dat no, see instructior revenues different	for ce ns. from	Y	С		4. (
	those on the filed financial statements? If a reconciliation.	column 1 is "Y", sub	omit				
					Y/N	Legal Oper.	
	Approved Educational Activities				1.00	2.00	
00	Column 1: Were costs claimed for Nursing Scho	ool? (Y/N) Column 2:	Is the	provider the	N	N	6.
00 00	legal operator of the program? (Y/N) Were costs claimed for Allied Health Programs Were approvals and/or renewals obtained durin School and/or Allied Health Program? (Y/N) se	ng the cost reportir		for Nursing	N N		7. 8.
						Y/N 1.00	
00 ). 00	Bad Debts Is the provider seeking reimbursement for bac If line 9 is "Y", did the provider's bad deb period? If "Y", submit copy.				st reporting	Y N	9. 10.
. 00	If line 9 is "Y", are patient deductibles and Bed Complement	d/or coinsurance wai	ved? If "	Y", see instr	ructions.	N	11.
2. 00	Have total beds available changed from prior	cost reporting peri	od?lf"Y	", see instru	uctions.	N	12.
				Pa	art A	Part B	
		Description 0	1	Y/N 1.00	Date 2.00	Y/N 3.00	
	PS&R Data	Ŭ		1.00	2.00	0.00	
3. 00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4. (see Instructions.)			Y	02/01/2024	Y	13.
. 00	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			Ν		Ν	14.
00	4. 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.			Ν		Ν	15.
. 00				Ν		Ν	16.
. 00				Ν		N	17.
		1		Ν	i i	N	18.

Heal th	Financial Systems PREFE	RRED CARE	AT CUMBERLAN	D	In Lie	u of Form CMS-	2540-10
	D NURSING FACILITY AND SKILLED NURSING FACILITY HE	EALTH CARE	Provi de	er No.: 315396	Peri od:	Worksheet S-2	
COMPLE	X REIMBURSEMENT QUESTIONNAIRE				From 12/12/2022 To 12/31/2023		
				1.00	2.	00	
	Cost Report Preparer Contact Information						
19.00	Enter the first name, last name and the title/pos		ΚΙ ΤΤΥ		BLI SSI T		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 repor	-t	HEALTH CARE	RESOURCES			20.00
	preparer.						
21.00	Enter the telephone number and email address of t	he cost	609-987-1440		KI TTY. BLI SSI T@	HCRNJ. NET	21.00
	report preparer in columns 1 and 2, respectively.						

Heal th	Financial Systems	PREFERRED CARE AT	CUMBERLAND	In Lieu	」of Form CMS-2	2540-10
SKI LLE	D NURSING FACILITY AND SKILLED NURSING FACILI X REIMBURSEMENT QUESTIONNAIRE	TY HEALTH CARE	Provi der No.: 315396	Period: From 12/12/2022 To 12/31/2023	Worksheet S-2 Part II Date/Time Prep 5/28/2024 3:24	
		Part B				
		Date 4.00				
	PS&R Data	4.00				
	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	02/01/2024				13.00
14.00	prepare this cost report in cols. 2 and 4. (see Instructions.) Was the cost report prepared using the PS&R for total and the provider's records for					14.00
	allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.					
15.00	If line 13 or 14 is "Y", were adjustments 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 of respectively.		EPARER			19. 00
20.00	Enter the employer/company name of the cost i	report				20.00
21.00	preparer. Enter the telephone number and email address report preparer in columns 1 and 2, respectiv					21.00

	ED NURSING FACILITY AND SKILLED NURSIN EX STATISTICAL DATA	IG FACI LI TY HEALTH CARE	Provi der	F	Period: From 12/12/2022 To 12/31/2023	Date/Time Prep 5/28/2024 3:24	
				Inp	oatient Days/Vis	sits	
	Component	Number of Beds	Bed Days Available	Title V	Title XVIII	Title XIX	
	F	1.00	2.00	3.00	4.00	5.00	
. 00 2. 00 5. 00	SKILLED NURSING FACILITY NURSING FACILITY ICF/IID	196 0 0	75, 460 0 0	(		35, 415 0 0	1.00 2.00 3.00
. 00 . 00 . 00	HOME HEALTH AGENCY COST Other Long Term Care SNF-Based CMHC	0	0				4.00 5.00 6.00
. 00 . 00	HOSPICE Total (Sum of lines 1-7)	0 196	0 75, 460			0 35, 415	7.00 8.00
. 00		Inpatient D			Di scharges	55, 415	0.00
	Component	Other	Total	Title V	Title XVIII	Title XIX	
. 00	SKILLED NURSING FACILITY	6.00	7.00 50,796	8.00	9.00	10.00 87	1.00
. 00	NURSING FACILITY	0	0	(		0	2.00
. 00	ICF/IID	0	0			0	3.00
. 00 . 00	HOME HEALTH AGENCY COST Other Long Term Care	0	0				4.00 5.00
. 00 . 00	SNF-Based CMHC	0	0				6.00
. 00	HOSPI CE	0	0	(		0	7.00
. 00	Total (Sum of lines 1-7)	6, 569 Di scha	50, 796 arges		nage Length of	87 Stay	8.00
	Comment	Others	- 	T: +1 - 1/			
	Component	0ther 11.00	Total 12.00	Title V 13.00	Title XVIII 14.00	Title XIX 15.00	
. 00	SKILLED NURSING FACILITY	156	441	0.00		407.07	1.00
2.00 5.00 5.00	NURSING FACILITY ICF/IID HOME HEALTH AGENCY COST	0 0	0 0	0.00	)	0.00 0.00	2.00 3.00 4.00
5. 00 5. 00	Other Long Term Care SNF-Based CMHC	0	0				5. 00 6. 00
. 00	HOSPI CE	0	0	0.00	0.00	0.00	7.00
8.00	Total (Sum of lines 1-7)	156 Average Length	441	0.00 Admi:	44.51 44.51	407.07	8.00
		of Stay				<b>.</b>	
	Component	Total 16.00	Title V 17.00	Title XVIII 18.00	Title XIX 19.00	0ther 20.00	
. 00	SKILLED NURSING FACILITY	115. 18	0	226		171	1.00
. 00	NURSING FACILITY	0.00	0		0	0	2.00
3. 00 . 00	ICF/IID HOME HEALTH AGENCY COST	0.00			0	0	3.00 4.00
. 00	Other Long Term Care	0.00				0	5.00
. 00	SNF-Based CMHC						6.0
. 00	HOSPICE	0.00	0				7.0
. 00	Total (Sum of Lines 1-7)	115.18 Admissions	Full Time		36	171	8.00
	Component	Total	Employees on	Nonpai d	-		
		21.00	Payrol I 22.00	Workers 23.00	-		
. 00	SKILLED NURSING FACILITY	433	43.80		)		1.00
2.00	NURSING FACILITY	0	0.00	0.00	)		2.00
. 00	ICF/IID HOME HEALTH AGENCY COST	0	0.00	0.00			3.0
. 00	Other Long Term Care	0	0.00	0.00			4.0 5.0
. 00	SNF-Based CMHC HOSPI CE		0.00				6.0 7.0
. 00	HUSPICE	0	0.00	0.00	)	I	1.0

SNF WA	GE INDEX INFORMATION				Period: From 12/12/2022 To 12/31/2023	Worksheet S-3 Part II Date/Time Pre 5/28/2024 3:2	pared: 4 pm
		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)	
	r	1.00	2.00	3.00	4.00	5.00	
	PART II – DIRECT SALARIES						
	SALARI ES		-				
1.00	Total salaries (See Instructions)	2, 143, 872	(	2, 143, 87		22.25	
2.00	Physician salaries-Part A	0	(	0	0 0.00	0.00	2.0
3.00	Physician salaries-Part B	0			0 0.00	0.00	
4.00	Home office personnel	0			0 0.00	0.00	
5.00	Sum of lines 2 through 4	0			0 0.00	0.00	5. C
5.00	Revised wages (line 1 minus line 5)	2, 143, 872		2, 143, 87	72 96, 341.00 0 0.00	22.25 0.00	6.C
7.00 8.00	Other Long Term Care HOME HEALTH AGENCY COST	0			0.00	0.00	8.0
5.00 9.00	CMHC						9.0
10.00	HOSPICE	0			0 0.00	0.00	
11.00	Other excluded areas	0			0 0.00	0.00	
12.00	Subtotal Excluded salary (Sum of lines 7	0			0 0.00		12.0
	through 11)	-			-		
13.00	Total Adjusted Salaries (line 6 minus line	2, 143, 872	0	2, 143, 87	96, 341. 00	22.25	13.0
	12)						
	OTHER WAGES & RELATED COSTS						
14.00	Contract Labor: Patient Related & Mgmt	7, 125, 291	(	7, 125, 29		35.75	
15.00	Contract Labor: Physician services-Part A	0	0		0 0.00	0.00	
16.00	Home office salaries & wage related costs	0	(		0 0.00	0.00	16. (
	WAGE-RELATED COSTS						
17.00	Wage-related costs core (See Part IV)	389, 961	0	389, 96			17.0
8.00	Wage-related costs other (See Part IV)	0			0		18.0
19.00	Wage related costs (excluded units)	0			0		19.0
20.00	Physician Part A - WRC	0			0		20. ( 21. (
21.00	Physician Part B - WRC	290.041		200 04	1		
22.00	Total Adjusted Wage Related cost (see instructions)	389, 961		389, 96			22.0

	Financial Systems	PREFERRED CARE	AT CUMBERLAND		In Lie	eu of Form CMS-2	2540-10
SNF WAG	E INDEX INFORMATION		Provi der		Peri od:	Worksheet S-3	
					rom 12/12/2022		
					Fo 12/31/2023	Date/Time Pre 5/28/2024 3:2	
		Amount	Reclass. of	Adj usted	Paid Hours	Average Hourly	
		Reported	Salaries from			Wage (col. 3 ÷	
			Worksheet A-6		Salary in col.		
					3	,	
		1.00	2.00	3.00	4.00	5.00	
F	PART III - OVERHEAD COST - DIRECT SALARIES						
1.00 E	Employee Benefits	0	0	(	0.00	0.00	1.00
2.00	Administrative & General	824, 203	0	824, 203	3 19, 788. 00	41.65	2.00
3.00 F	Plant Operation, Maintenance & Repairs	165, 164	0	165, 164	4 8, 166. 00	20. 23	3.00
4.00 l	Laundry & Linen Service	0	0	(	0.00	0.00	4.00
5.00 H	Housekeepi ng	553, 451	0	553, 451	1 33, 821. 00	16.36	5.00
6.00 [	Di etary	528, 856	0	528, 856	32, 093. 00	16.48	6.00
7.00	Nursing Administration	0	0	(	0.00	0.00	7.00
8.00 0	Central Services and Supply	0	0	(	0.00	0.00	8.00
9.00 F	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 5	Soci al Servi ce	72, 198	0	72, 198	3 2, 472. 00	29.21	11.00
12.00	Nursing and Allied Health Ed. Act.						12.00
13.00 0	Other General Service	0	0	(	0.00	0.00	13.00
14.00	Total (sum lines 1 thru 13)	2, 143, 872	0	2, 143, 872	96, 340. 00	22.25	14.00

leal th	Financial Systems	PREFERRED CARE AT CUN	/BERLAND	In Lie	u of Form CMS-2	2540-1
SNF WA	GE RELATED COSTS	F	Provider No.: 315396	Period: From 12/12/2022 To 12/31/2023	Worksheet S-3 Part IV Date/Time Prep 5/28/2024 3:24	pared:
					Amount	
					Reported	
					1.00	
	PART IV - WAGE RELATED COSTS					
	Part A - Core List					
	RETIREMENT COST					
1.00	401K Employer Contributions				0	1.00
2.00	Tax Sheltered Annuity (TSA) Employer Co				0	2.0
3.00	Qualified and Non-Qualified Pension Pla	ı Cost			0	3.00
4.00	Prior Year Pension Service Cost				0	4.0
	PLAN ADMINISTRATIVE COSTS (Paid to Exte	nal Organization)				
5.00	401K/TSA Plan Administration fees				0	5.0
6.00	Legal /Accounting/Management Fees-Pensic				0	6.0
7.00	Employee Managed Care Program Administr	tion Fees			0	7.0
	HEALTH AND INSURANCE COST					
3.00	Health Insurance (Purchased or Self Fur	led)			37, 279	
9.00	Prescription Drug Plan				0	9.0
	Dental, Hearing and Vision Plan				0	10.0
	Life Insurance (If employee is owner or				0	11.0
	Accident Insurance (If employee is owned				0	12.0
3.00	Disability Insurance (If employee is ow				0	13.0
	Long-Term Care Insurance (If employee i Workers' Compensation Insurance	owner or beneficiary)			0	14.0 15.0
15.00	Retirement Health Care Cost (Only curre	t year not the extremed		d by FACD 104	116, 627 0	15. C
16.00	Non cumulative portion)	it year, not the extraordi	hary accruat require	U DY FASE 100.	0	10.0
	TAXES					
7 00	FICA-Employers Portion Only				165, 380	17. C
	Medicare Taxes - Employers Portion Only				0	18.0
9.00	Unemployment Insurance				66, 591	
	State or Federal Unemployment Taxes				4, 084	
	OTHER				.,	
21.00	Executive Deferred Compensation				0	21.0
	Day Care Cost and Allowances				0	22.0
	Tuition Reimbursement				0	23.0
4. 00	Total Wage Related cost (Sum of lines 1	- 23)			389, 961	24.0
	· · ·				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	PREFERRED CARE A	T CUMBERLAND		In Lie	eu of Form CMS-2	2540-10
	PORTING OF DIRECT CARE EXPENDITURES				Period: From 12/12/2022 To 12/31/2023	Worksheet S-3 Part V	pared:
	Occupational Category	Amount Reported	Fringe Benefits	Adjusted Salaries (col 1 + col. 2)		Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
	Direct Salaries						
	Nursing Occupations			-			
1.00	Registered Nurses (RNs)	0	(		0 0.00		
2.00	Licensed Practical Nurses (LPNs)	0	(	C	0 0.00		
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	0	(		0 0.00	0.00	3.00
4.00	Total Nursing (sum of lines 1 through 3)	0	(		0 0.00		
5.00	Physical Therapists	0	(		0 0.00		
6.00	Physical Therapy Assistants	0	(		0 0.00		
7.00	Physical Therapy Aides	0	(	D I	0 0.00		
8.00	Occupational Therapists	0	(		0 0.00		
9.00	Occupational Therapy Assistants	0	(	C	0 0.00		
	Occupational Therapy Aides	0	(		0 0.00		
	Speech Therapists	0	(	C	0 0.00		
	Respi ratory Therapi sts	0	(		0 0.00		12.00
13.00	Other Medical Staff	0	(	D	0 0.00	0.00	13.00
	Contract Labor						
	Nursing Occupations			1		1	
	Registered Nurses (RNs)	704, 764		704, 76			14.00
	Licensed Practical Nurses (LPNs)	2, 267, 425		2, 267, 42			•
16.00	Certi fi ed Nursi ng Assi stant/Nursi ng Assi stants/Ai des	3, 315, 660		3, 315, 66	0 113, 819. 00	29.13	16.00
17.00	Total Nursing (sum of lines 14 through 16)	6, 287, 849		6, 287, 84	9 185, 439. 00	33. 91	17.00
18.00	Physical Therapists	237, 602		237, 60	2 3, 916. 00	60.67	18.00
19.00	Physical Therapy Assistants	117,002		117,00	2 2, 507.00	46.67	19.00
20.00	Physical Therapy Aides	0			0.00	0.00	20.00
21.00	Occupational Therapists	270, 507		270, 50	7 3, 722. 00	72.68	21.00
22.00	Occupational Therapy Assistants	115, 214		115, 21	4 2, 061. 00		
23.00	Occupational Therapy Aides	0			0 0.00	0.00	23.00
	Speech Therapists	97, 117		97, 11			
	Respiratory Therapists	0			0 0.00		25.00
26.00	Other Medical Staff	0			0 0.00	0.00	26.00

Health Financial Systems PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA	PREFERRED CARE A	Provider No.: 315396	Peri od:	u of Form CMS Worksheet S-	
			From 12/12/2022 To 12/31/2023		epared:
			Group	Days	
1.00			1.00 RUX	2.00	1.00
2.00			RUL		2.00
3.00			RVX		3.00
4.00			RVL		4.00
5. 00 6. 00			RHX RHL		5.00 6.00
7.00			RMX		7.00
8.00			RML		8.00
9.00			RLX		9.00
10. 00 11. 00			RUC RUB		10.00
12.00			RUA		12.00
13.00			RVC		13.00
14.00			RVB		14.00
15. 00 16. 00			RVA RHC		15.00 16.00
17.00			RHB		17.00
18.00			RHA		18.00
19.00			RMC		19.00
20. 00 21. 00			RMB RMA		20.00 21.00
22.00			RUA		21.00
23.00			RLA		23.00
24.00			ES3		24.00
25. 00 26. 00			ES2 ES1		25.00 26.00
27.00			HE2		28.00
28.00			HE1		28.00
29.00			HD2		29.00
30. 00 31. 00			HD1 HC2		30.00 31.00
32.00			HC2		31.00
33.00			HB2		33.00
34.00			HB1		34.00
35. 00 36. 00			LE2 LE1		35.00 36.00
37.00			LD2		37.00
38.00			LD1		38.00
39.00			LC2		39.00
40. 00 41. 00			LC1 LB2		40.00 41.00
42.00			LB2 LB1		41.00
43.00			CE2		43.00
44.00			CE1		44.00
45.00			CD2		45.00 46.00
46. 00 47. 00			CD1 CC2		47.00
48.00			CC1		48.00
49.00			CB2		49.00
50. 00 51. 00			CB1 CA2		50.00 51.00
52.00			CA2 CA1		51.00
53.00			SE3		53.00
54.00			SE2		54.00
55. 00 56. 00			SE1 SSC		55. 00 56. 00
57.00			SSB		57.00
58.00			SSA		58.00
59.00			I B2		59.00
60. 00 61. 00			I B1 I A2		60.00 61.00
62.00			I A1		62.00
63.00			BB2		63.00
64. 00 65. 00			BB1 BA2		64.00 65.00
65. 00 66. 00			BA2 BA1		65.00
67.00			PE2		67.00
68.00			PE1		68.00
69. 00 70. 00			PD2		69.00
70. 00 71. 00			PD1 PC2		70.00 71.00
72.00			PC1		72.00
73.00			PB2		73.00
74.00			PB1		74.00

Health Financial Systems PREFERRED CARE AT	CUMBERLAND		In Lie	u of Form CMS	6-2540-10
PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA	Provi der	No.: 315396	Peri od:	Worksheet S	-7
			From 12/12/2022 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 Volume 68, No. 149 payments beginning 10/01/2003. Congress expected this increase expenses. For lines 101 through 106: Enter in column 1 the amo column 2 the percentage of total expenses for each category to line 1, column 3. Indicate in column 3 "Y" for yes or "N" for with direct patient care and related expenses for each categor (See instructions)	e to be used ount of the o total SNF no if the s	l for direct   expense for d revenue from pending refle	oatient care and each category. Er Worksheet G-2, F ects increases as	related hter in Part I, 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

		PREFERRED CARE AT				u of Form CMS-	2540-10
RECLAS	SSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF	EXPENSES	Provi der		Period: From 12/12/2022	Worksheet A	
					To 12/31/2023	Date/Time Pre 5/28/2024 3:2	
	Cost Center Description	Sal ari es	Other	Total (col. 1	Recl assi fi cati	Recl assi fi ed	
	·			+ col. 2)	ons	Trial Balance	
					Increase/Decre		
					ase (Fr Wkst	col. 4)	
		1.00	2.00	2.00	A-6)	F 00	
	GENERAL SERVICE COST CENTERS	1.00	2.00	3.00	4.00	5.00	
1.00	00100 CAP REL COSTS - BLDGS & FIXTURES		3, 662, 218	3, 662, 21	8 0	3, 662, 218	1.00
3.00	00300 EMPLOYEE BENEFITS	o	389, 961	389, 96		389, 961	3.00
4.00	00400 ADMINI STRATI VE & GENERAL	824, 203	3, 097, 015	3, 921, 21		3, 921, 218	•
5.00	00500 PLANT OPERATION, MAINT. & REPAIRS	165, 164	548, 867	714, 03		714, 031	5.00
6.00	00600 LAUNDRY & LINEN SERVICE	0	189, 361	189, 36	1 0	189, 361	6.00
7.00	00700 HOUSEKEEPI NG	553, 451	61, 176	614, 62	7 0	614, 627	7.00
8.00	00800 DI ETARY	528, 856	419, 584	948, 44		948, 440	•
9.00	00900 NURSI NG ADMI NI STRATI ON	0	333, 207	333, 20		333, 207	9.00
10.00	01000 CENTRAL SERVICES & SUPPLY	0	181, 339	181, 33		181, 339	
12.00	01200 MEDI CAL RECORDS & LI BRARY	0	0		0 0	0	12.00
13.00	01300 SOCIAL SERVICE	72, 198	0	72, 19		72, 198	
15.00	01500 PATIENT ACTIVITIES	0	386, 396	386, 39	6 0	386, 396	15.00
30.00	I NPATI ENT ROUTI NE SERVI CE COST CENTERS 03000 SKI LLED NURSI NG FACI LI TY	0	6, 389, 030	6, 389, 03	0 0	6, 389, 030	30.00
30.00	03100 NURSING FACILITY	0	0, 369, 030		0 0	0, 369, 030	31.00
31.00	03200 I CF/I I D	0	0		0 0	0	
33.00	03300 OTHER LONG TERM CARE	0	0		0 0	0	33.00
00.00	ANCI LLARY SERVICE COST CENTERS				0 0	Ŭ	00.00
40.00	04000 RADI OLOGY	0	18, 770	18, 77	0 0	18, 770	40.00
41.00	04100 LABORATORY	0	2, 736	2, 73	6 0	2, 736	41.00
42.00	04200 I NTRAVENOUS THERAPY	0	9, 974	9, 97	4 0	9, 974	42.00
43.00	04300 OXYGEN (INHALATION) THERAPY	0	6, 428	6, 42		6, 428	•
44.00	04400 PHYSI CAL THERAPY	0	514, 215	514, 21		514, 215	•
45.00	04500 OCCUPATI ONAL THERAPY	0	400, 221	400, 22		400, 221	
46.00	04600 SPEECH PATHOLOGY	0	101, 117	101, 11		101, 117	46.00
47.00	04700 ELECTROCARDI OLOGY	0	0		0 0	0	47.00
48.00 49.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS 04900 DRUGS CHARGED TO PATIENTS	0	0 270, 228	270, 22	0 0 8 0	0 270, 228	•
49.00 51.00	05100 SUPPORT SURFACES	0	270, 228		0 0	270, 228	
51.00	OTHER REIMBURSABLE COST CENTERS	<u>Ч</u>	0		0 0	0	1 51.00
71.00	07100 AMBULANCE	0	63, 432	63, 43	2 0	63, 432	71.00
	SPECIAL PURPOSE COST CENTERS						
80.00	08000 MALPRACTICE PREMIUMS & PAID LOSSES		0		0 0	0	80.00
81.00	08100 INTEREST EXPENSE		0		0 0	0	81.00
82.00	08200 UTILIZATION REVIEW - SNF	0	0		0 0	0	82.00
83.00	08300 HOSPI CE	0	0		0 0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	2, 143, 872	17, 045, 275	19, 189, 14	7 0	19, 189, 147	89.00
~~ ~~	NONREI MBURSABLE COST CENTERS		0				00.00
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	91.00
92.00 93.00	09200 PHYSICIANS PRIVATE OFFICES 09300 NONPAID WORKERS	0	0			0	92.00 93.00
93.00 94.00	09400 PATIENTS LAUNDRY		0			0	93.00
94.00 95.00	09500 OTHER NONRELMBURSABLE COST CENTERS	0	0		0 0	0	95.00
95.00	09501 OTHER NONREI MBURSABLE COST CENTERS	0	0		0 0	0	95.00
100.00		2, 143, 872	17, 045, 275	19, 189, 14			
	• •				•		-

Heal th	Financial Systems	PREFERRED CARE	AT CUMBERLAND		In Lieu of Form CM	IS-2540-10
	SIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF			No.: 315396		۹
					From 12/12/2022	
					To 12/31/2023 Date/Time F 5/28/2024 3	
	Cost Center Description	Adjustments to	Net Expenses		0720720210	5.21 pm
			For Allocation			
		Wkst A-8)	(col. 5 +-			
			col. 6)			
		6.00	7.00			
	GENERAL SERVICE COST CENTERS					
1.00	00100 CAP REL COSTS - BLDGS & FIXTURES	-2, 129, 732	1, 532, 486			1.00
3.00	00300 EMPLOYEE BENEFITS	0	389, 961			3.00
4.00	00400 ADMI NI STRATI VE & GENERAL	-1, 092, 203	2, 829, 015			4.00
5.00	00500 PLANT OPERATION, MAINT. & REPAIRS	0	714,031			5.00
6.00	00600 LAUNDRY & LINEN SERVICE 00700 HOUSEKEEPING	0	189, 361			6.00
7.00 8.00	00800 DI ETARY	0	614, 627			7.00
8.00 9.00	00900 NURSI NG ADMI NI STRATI ON	0	948, 440			8.00
9.00 10.00	01000 CENTRAL SERVICES & SUPPLY	0	333, 207 181, 339			9.00 10.00
12.00	01200 MEDICAL RECORDS & LIBRARY	0	101, 339			12.00
	01300 SOCIAL SERVICE	0	72, 198			13.00
	01500 PATIENT ACTIVITIES	0	386, 396			15.00
13.00	INPATIENT ROUTINE SERVICE COST CENTERS	0	500, 570			15.00
30, 00	03000 SKI LLED NURSI NG FACI LI TY	-1,000	6, 388, 030			30.00
	03100 NURSING FACILITY	0	0,000,000			31.00
32.00	03200 I CF/I I D	0	0			32.00
	03300 OTHER LONG TERM CARE	0	0			33.00
	ANCI LLARY SERVICE COST CENTERS					
40.00	04000 RADI OLOGY	0	18, 770			40.00
41.00	04100 LABORATORY	0	2, 736			41.00
42.00	04200 INTRAVENOUS THERAPY	0	9, 974			42.00
43.00	04300 OXYGEN (INHALATION) THERAPY	0	6, 428			43.00
44.00	04400 PHYSI CAL THERAPY	0	514, 215			44.00
45.00	04500 OCCUPATI ONAL THERAPY	0	400, 221			45.00
46.00	04600 SPEECH PATHOLOGY	0	101, 117			46.00
47.00	04700 ELECTROCARDI OLOGY	0	0			47.00
	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0			48.00
	04900 DRUGS CHARGED TO PATIENTS	0	270, 228			49.00
51.00	05100 SUPPORT SURFACES	0	0			51.00
	OTHER REIMBURSABLE COST CENTERS		(0.100			
71.00	07100 AMBULANCE	0	63, 432			71.00
00.00	SPECIAL PURPOSE COST CENTERS					
80.00 81.00	08000 MALPRACTICE PREMIUMS & PAID LOSSES 08100 INTEREST EXPENSE	0	0			80.00 81.00
81.00 82.00		0	0			
82.00	08200 UTI LI ZATI ON REVI EW - SNF 08300 HOSPI CE	0	0			82.00 83.00
89.00	SUBTOTALS (sum of lines 1-84)	-3, 222, 935	15, 966, 212			89.00
07.00	NONREI MBURSABLE COST CENTERS	-3, 222, 733	15, 700, 212			09.00
90.00	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0			90.00
	09100 BARBER AND BEAUTY SHOP	0	0			91.00
	09200 PHYSICIANS PRIVATE OFFICES	0	0			92.00
	09300 NONPAI D WORKERS	0	0			93.00
	09400 PATIENTS LAUNDRY	0	0			94.00
	09500 OTHER NONREI MBURSABLE COST CENTERS	0	0			95.00
	09501 OTHER NONREI MBURSABLE COST CENTERS	0	0			95.01
100.00	TOTAL	-3, 222, 935	15, 966, 212			100.00

Health Financial Systems	PREFERRED CARE AT CUMBERLAND			In Lieu of Form CMS-2540-10		
RECLASSI FI CATI ONS		Provi der	No.: 315396	Period: From 12/12/2022	Worksheet A-6	)
					Date/Time Pre 5/28/2024 3:2	epared: 24 pm
			Increases			
	Cost Cente	r i	Line #	Sal ary	Non Salary	
	2.00		3.00	4.00	5.00	
TOTALS						
	Total Reclassificat of columns 4 and 5 equal sum of column 9)	must		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	PREFERRED CARE AT CL	IMBERLAND		In Lie	u of Form CMS-	2540-10
RECLASSI FI CATI ONS		Provi der	No.: 315396	Period: From 12/12/2022	Worksheet A-	6
					Date/Time Pro 5/28/2024 3:1	
			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.

		PREFERRED CARE	AT CUMBERLAND		In Lie	eu of Form CMS-2	2540-10
RECON	CILIATION OF CAPITAL COSTS CENTERS		Provi der	No.: 315396	Peri od:	Worksheet A-7	
					From 12/12/2022 To 12/31/2023		pared <sup>.</sup>
					10 12/01/2020	5/28/2024 3: 24	4 pm
				Acqui si ti on	s		
	Description	Begi nni ng	Purchases	Donati on	Total	Di sposal s and	
		Bal ances				Retirements	
		1.00	2.00	3.00	4.00	5.00	
	ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCE	S	-	1		-	
1.00	Land	0	0		0 0	0	1.00
2.00	Land Improvements	0	0		0 0	0	2.00
3.00	Buildings and Fixtures	0	0		0 0	0	3.00
4.00	Building Improvements	1, 300, 149	107, 000		0 107,000		4.00
5.00	Fixed Equipment	0 704	0		0 0	0	5.00
6.00	Movable Equipment	82,734			0 0	0	6.00
7.00	Subtotal (sum of lines 1-6)	1, 382, 883	107, 000		0 107,000		7.00
8.00	Reconciling Items	0	0		0 0	0	8.00
9.00	Total (line 7 minus line 8)	1, 382, 883			0 107,000	0	9.00
	Description	Endi ng Bal ance					
			Depreciated Assets				
		6,00	7.00				
	ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCE		7.00				
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	1, 407, 149	0				4.00
5.00	Fixed Equipment	0	0				5.00
6.00	Movable Equipment	82, 734	0				6.00
7.00	Subtotal (sum of lines 1-6)	1, 489, 883					7.00
8.00	Reconciling Items	0	l o				8.00
9.00	Total (line 7 minus line 8)	1, 489, 883	0				9.00

	Financial Systems F MENTS TO EXPENSES	PREFERRED CARE A		No.: 315396	Peri od:	u of Form CMS-2 Worksheet A-8	
5051				NO 919970	From 12/12/2022 To 12/31/2023		pare
					lassification on	Worksheet A	
				lo/From Whic	ch the Amount is	to be Adjusted	
					-		
	Description (1)	(2) Basis For Adjustment	Amount	Cos	t Center	Line No.	
		1.00	2.00		3.00	4.00	
00	Investment income on restricted funds	В	-2, 636	CAP REL COST	S - BLDGS &	1.00	1
00	(chapter 2) Trade, quantity, and time discounts (chapter		0	FI XTURES		0.00	2
	8)		0			0.00	
00	Refunds and rebates of expenses (chapter 8)	_	0			0.00	
00	Rental of provider space by suppliers (chapter 8)	В	-49, 500	CAP REL COST FIXTURES	S - BLDGS &	1.00	4
00	Telephone services (pay stations excluded)		0			0.00	5
00	(chapter 21) Television and radio service (chapter 21)		0			0.00	6
00	Parking lot (chapter 21)		0			0.00	
00	Remuneration applicable to provider-based	A-8-2	0				8
00	physician adjustment Home office cost (chapter 21)		0			0.00	Ģ
	Sale of scrap, waste, etc. (chapter 23)		0			0.00	
	Nonallowable costs related to certain		0			0.00	
00	Capital expenditures (chapter 24)	4.0.1	2 077 50/				1.0
00	Adjustment resulting from transactions with related organizations (chapter 10)	A-8-1	-2, 077, 596				12
00	Laundry and Linen service		0			0.00	13
	Revenue - Employee meals		0			0.00	
	Cost of meals - Guests		0			0.00	
00	Sale of medical supplies to other than		0			0.00	16
~~	patients		0			0.00	1 1 7
	Sale of drugs to other than patients		0			0.00	
00 00	Sale of medical records and abstracts		0			0.00	
	Vending machines		0			0.00	
00	Income from imposition of interest, finance or penalty charges (chapter 21)		0			0.00	20
00	Interest expense on Medicare overpayments		0			0.00	21
00	and borrowings to repay Medicare		0			0.00	2
~~	overpayments		0			00.00	
00	Utilization reviewphysicians' compensation (chapter 21)		0	UTILIZATION	REVIEW - SNF	82.00	
00	Depreciationbuildings and fixtures		0	CAP REL COST	S - BLDGS &	1.00	23
00	Depreciationmovable equipment		0	FI XTURES	ter Deleted ***	2.00	24
		Δ				4.00	
	NJ PTE BAIT TAX EXPENSE MARKETING	A			VE & GENERAL	4.00	
					VE & GENERAL		
	PSYCHIATRIC EVAL	A			SING FACILITY	30.00	
	BAD DEBTS	A			VE & GENERAL	4.00	
	REVERSE PRIOR YEAR ACCRUAL	A			VE & GENERAL	4.00	
	Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-3, 222, 935				100

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

Health Financial Systems	PREFERRED CARE	AT CUMBERLAND		In Lie	u of Form CMS	-2540-10
STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZ OFFICE COSTS	ATIONS AND HOME	E Provi der		Period: From 12/12/2022 To 12/31/2023	Worksheet A- Parts I-II Date/Time Pr 5/28/2024 3:	repared:
	Line No.	Cost (	Center	Expense	e Items	
	1.00		00		00	
PART I. COSTS INCURRED AND ADJUSTMENTS REQUI	RED AS A RESULT	OF TRANSACTIO	NS WITH RELAT			
CLAIMED HOME OFFICE COSTS:						
1.00	1.00	CAP REL COSTS	- BLDGS &	RENT		1.00
		FI XTURES				
2.00	4.00	ADMI NI STRATI VE	& GENERAL	MANAGEMENT		2.00
3.00	9.00	NURSING ADMINI	STRATI ON	NURSING ASSIST	ANCE	3.00
4.00	4.00	ADMI NI STRATI VE	& GENERAL	BACK OFFICE		4.00
5.00	0.00					5.00
6.00	0.00					6.00
7.00	0.00					7.00
8.00	0.00					8.00
9.00	0.00					9.00
10.00 TOTALS (sum of lines 1-9). Transfer column						10.00
6. line 100 to Worksheet A-8, column 3, line						10.00
12.						
	Amount	Amount	Adjustments			
	Allowable In	Included in	(col. 4 minu			
	Cost	Wkst. A, col.	col. 5)	-		
		5				
	4.00	5.00	6,00	_		
PART I. COSTS INCURRED AND ADJUSTMENTS REQUI				FD ORGANIZATIONS	S OR	
CLAIMED HOME OFFICE COSTS:						
1.00	1, 289, 867	3, 367, 463	-2,077,59	96		1.00
2.00	68, 422	68, 422		0		2.00
3.00	108, 207			0		3,00
4.00	95, 957	95, 957		0		4.00
5.00	0	0		0		5.00
6.00	0	0		0		6.00
7.00	0			0		7.00
8.00	0			0		8.00
9.00	0			0		9,00
10.00 TOTALS (sum of lines 1-9). Transfer column	1, 562, 453	3, 640, 049	-2, 077, 59	6		10.00
6, line 100 to Worksheet A-8, column 3, line		3, 040, 049	-2,017,09			10.00
12.						
1	I	I	1	1		I

Health Financial Systems F	PREFERRED CARE A	T CUMBERLAND	In Lie	u of Form CMS-2	540-10
STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZ	ATIONS AND HOME	Provi der No. : 315396	Period: From 12/12/2022 To 12/31/2023	Worksheet A-8- Parts I-II Date/Time Prep 5/28/2024 3:24	ared:
	Symbol (1)	Name	Percentage of Ownership		
	1.00	2.00	3.00		

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

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

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

1.00	A	0.00	1.00
2.00	A	0.00	2.00
3.00	A	0.00	3.00
4.00	А	0.00	4.00
5.00	A	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.

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

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

	Rel ated Organi	Related Organization(s) and/or Home Office				
	Name	Percentage of	Type of Business			
		Ownershi p				
	4.00	5.00	6.00			
PART II. INTERRELATIONSHIP TO RELATED ORGANIZATION(S) AND/OR HOME OFFICE:						

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

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

1.00		CUMBERLAND REALTY HOLDCO LLC	35.00	REALTY	1.00
2.00		CUMBERLAND REALTY HOLDCO LLC	35.00	REALTY	2.00
3.00		CUMBERLAND REALTY HOLDCO LLC	3.00	REALTY	3.00
4.00		PCC MANGEMENT	0.00	MANAGEMENT COMPANY	4.00
5.00		PC CONSULTI NG	0.00	BACK OFFICE & NURSING	5.00
				CONSULTATI ON	
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.

COST ALLOCATION - GENERAL SERVICE COSTS         Provider No. : 3133°6         WorkSheet E Det T. The Proport           Cost Center Description         Not Expenses         PLATED COSTS         Provider No. : 3133°6         Provider No. : 313°6	Heal th	Financial Systems	PREFERRED CARE	AT CUMBERLAND		In Lie	u of Form CMS-2	2540-10
Cost Center Description         International sectors of the sec	COST A	LLOCATION - GENERAL SERVICE COSTS		Provi der	F	rom 12/12/2022	Part I	parod:
Cost Center Description         Not Expenses For Cost (Crip W 77)         FLATED.COSTS (FLATURES)         EMPLOYEE (FLATURES)         Subtotal         AUMINISTRATIVE & GENERAL           1         00         00000 (AP REL_COSTS - ELLICS & FLATURES)         1.00         3.00         3.00         3.0         4.00           1         00         00000 (AP REL_COSTS - ELLICS & FLATURES)         1.522,480         1.522,480         1.00         3.00         3.00         3.00         3.00         3.00           3         00         03000 (PPLONCE COST - ELLICS & FLATURES)         1.522,480         1.522,480         3.00						5 12/51/2025		
Cost Center Description         Net Expenses (r) Cost (r)         BLUGS & FIVURES         EMPLOYEE FIVURES         Subtotal         ADMINISTRATIVE & GENERAL           1:00         Center Description								
For Cost (from West A col 7)         FIXTURES         BENEFITS         & GENERAL           BENEFITS         0         3.00         3A         4.00           0         00000 FM0 (OFF ERNEFITS)         1.532,496         389,961         3.00         3A         4.00           0.0         00000 FM0 (OFF ERNEFITS)         1.532,496         339,707         149,961         3.318,699         3.00         30,01         30,02         30,02         30,07         1.00         3.00         30,00		Cost Center Description	Net Exnenses		EMPLOYEE	Subtotal	ADMI NI STRATI VE	
CFTCOM West A         C         O         1.00         3.00         3.4         4.00           1         00100 CAP REL COST CENTERS         1.532.486         1.552.486         1.5						Subtotal		
Coll. 7)         1.00         3.00         3.0         3.00           0         1.00         0.0000 CAP REL COST CENTERS         1.532,486         1.552,486         389,961         3.00			Allocation					
Demonstration         D         1.00         3.00         3A         4.00           1.00         CONDO CAP REL COSTS - BLOGS & FIXTURES         1.532,486         3.89,961         3.89,961         3.00			(from Wkst A					
CREVEAL SERVICE COST CENTRES         1         522         466         1         532         466         1         532         466         3.00         000000         Common Commo				1.00	0.00			
1.00         00100 (AP REL COSTS - BLOGS & FIXTURES         1, 532, 486         1, 532, 486         389, 961         309, 961         3         0         3, 318, 639         3         3, 318, 639         3         3, 318, 639         3         3, 318, 639         3         3, 318, 639         3         3, 318, 639         3         3, 318, 639         3         3, 318, 639         4         00         0			0	1.00	3.00	3A	4.00	
3.00         00300         IMPLOYEE BENEFITS         389,961         0         389,961         389,961         3.00           4.00         00400         ANIN ISTRATION, MAINT: & KEPAIRS         714,031         62,896         30,043         806,972         211,744         5.00           0.00         00500         ILENN SERVICE         189,351         28,9935         0         218,296         57.77.79         6.00           0.00         000700         IUENN SERVICE         189,440         112,436         96,171         7.155,703         303,608         8.00           0.00         00000 NURSING AMINISTRATION         333,207         0         0         181,39         47,838         9.00           12.00         01200 MEDICAL RECORDS & LIBRARY         0         0         0         0         0         181,39         47,858         100.00           13.00         01300 PATIENT ACTI VITES         386,396         102,704         12.00	1 00		1 532 486	1 532 486				1 00
4.00         00400         AUMINISTRATIVE & GENERAL         2, 829, 015         339, 707         149, 917         3, 318, 639         3, 318, 639         4, 00           5.00         00500 (LANT OPERATION, MAINT S. BEPAIRS         174, 031         62, 996         30, 043         806, 972         2211, 744         5.00           0.00         005000 (LANT OPERATION, MAINT S. BEPAIRS         174, 031         62, 996         30, 017         735, 570         193, 080         77, 727         6.00           0.00         000000 (UESTNS ALSERVICES         514, 427         20, 572         100, 671         73, 570         193, 080         800         933, 207         87, 431         90         0         0         0         0         0         0         0         0         0         120, 00         120, 00         0         0         128, 897         10, 00         120, 00         120, 00         128, 993         128, 993         13, 00         31, 00<								
5:00         OOSDO PLATT OPERATION, MAINT. & REPAIRS         714,031         62,893         30,043         1806,972         211,744         5:00           0:00         OOSDO LAUNDRY & LINEN SERVICE         189,961         28,935         0         218,296         57.279         6:00           0:00         OOSDO HUSEKEPING         614,627         20,572         100,671         715,073         303.406         8:00           0:00         OOSDO LETARY         948,440         112,436         96,197         1,57,073         303.406         8:00           0:00         OOSOO CENTRAL SERVICES & SUPPLY         181,339         0         0         181,339         0         181,339         0         0         181,339         122,369         13.00           10:00         OISOO CALL SECORDS & LIBRARY         0         0         0         122,369         15.00         13.00         13.00         13.00         13.00         122,369         15.00         15.00         13.00         13.00         13.00         13.00         13.00         13.00         13.00         14.00         0         0         0         0         0         0         122.30         10.00         13.00         13.00         13.00         13.00         13.00<				-		3 318 639	3 318 639	
6.00         00000 LAUNDRY & LINEN SERVICE         189, 361         28, 935         0         218, 296         57, 279         6.00           7.00         0700 HOUSEKEEP ING         614, 627         20, 672         100, 671         735, 870         192, 087         7.00           9.00         0900 NUESI CA, REVICES & SUPPLY         181, 339         0         0         181, 339         47, 882         10.00           0.00         0000 NEBI CA, RECORDS & LIBRARY         0         0         0         0         0         12, 001           0.00         000 SCILL SERVICE         72, 198         4, 966         13, 133         90, 297         23, 693         13, 00           0.00         000 SCILL SERVICE COST CENTERS         386, 396         102, 904         0         489, 300         128, 389         15, 00           0.00         000 SCILL CALLSTY IT IT IT IT ES         386, 396         102, 904         0         0         0         30, 00         33, 00         31, 00         31, 00         31, 00         31, 00         31, 00         31, 00         31, 00         31, 00         31, 00         33, 00         31, 00         31, 00         31, 00         31, 00         31, 00         31, 00         31, 00         31, 00         31, 0								
8. 00         000800 DIETARY         948, 440         112, 436         96, 107         1, 157, 073         303, 608         8. 00           9.00         00900 NURSI KS ADMI NI STRATI ON         333, 207         0         0         131, 339         47, 552         10. 00         0								
9. 00         00900 NURSI NG ADMINISTRATION         333,207         0         333,207         9,00           10.00         01000 CENTRAL SERVICES         0         0         0         131,339         0         27,431         9,00           13.00         01200 MEDICAL RECORDS & LIBRARY         0         0         0         0         0         131,333         90,297         23,693         13,00           13.00         01500 PATLENT ACTIVITIES         386,396         102,904         0         489,300         128,389         15.00           30.00         03000 SOLAL SERVICE         COST CENTERS         0	7.00	00700 HOUSEKEEPI NG	614, 627	20, 572	100, 671	735, 870	193, 087	7.00
10.00       0       0000       CENTRAL SERVICES & SUPPLY       181,339       0       0       181,339       47,582       0.00         12.00       013000 SOCIAL SERVICE       72,198       4,996       13,133       90,297       23,693       13,00         15.00       DISDO PATIENT ACTIVITIES       386,396       102,904       0       489,300       128,389       15.00         10.00       DISDO OSCIAL SERVICE COST CENTERS       0       0       0       0       30.00         30.00       DISDO ONERING RACILLTY       6,386,030       812,207       0       7,200,237       1,889,297       30.00         32.00       03200       ICFITID       0       0       0       0       31.00         33.00       03300       OTITES       0       0       0       0       33.00         33.00       03300       OTITES       0       0       0       0       33.00         30.00       03300       OTITER       CARE       0       0       0       33.00         30.00       03300       OTITER       CARE       0       0       0       33.00         40.00       04000       RANCILLARY SERVICE COST CENTERS       18,770 <td>8.00</td> <td>00800 DI ETARY</td> <td>948, 440</td> <td>112, 436</td> <td>96, 197</td> <td>1, 157, 073</td> <td>303, 608</td> <td>8.00</td>	8.00	00800 DI ETARY	948, 440	112, 436	96, 197	1, 157, 073	303, 608	8.00
12.00         01200         WED ICAL         RECORDS & LI BRARY         0        <				0	0			
13.00       01300       SOCIAL SERVICE       72,198       4,966       13,133       90,297       23,693       13.00         15.00       01500       00000       AB9,300       128,399       15.00         18.00       013000       NORTI ENT ROUTINE SERVICE COST CENTERS       0       7,200,237       1,889,297       30.00         30.00       03000       SKILLED       NURSING FACILITY       6,388,030       812,207       0       7,200,237       1,889,297       30.00         31.00       03100       NURSING FACILITY       6,388,030       812,207       0       7,200,237       1,889,297       30.00         32.00       032000       OSTOM NURSING FACILITY       0       0       0       0       32.00         33.00       033000       OSTOM NURSING FACILITY       0       0       0       32.00         40.00       04000       REIN TO       0       18,770       0       18,770       4,925         41.00       04100       LABORATORY       2,736       0       2,736       718       4,00         42.00       04300       DYCEN (INHALATION) THERAPY       9,428       0       0       6,428       1,667       44,00       40,00       400,221<				0	0	181, 339		
15.00       01500       PATI ENT ACTIVITIES       386, 396       102, 904       0       489, 300       128, 389       15.00         30.00       03000       SKI LLED NURSING FACILITY       6, 388, 030       812, 207       0       7, 200, 237       1, 889, 297       30.00         31.00       03000       SKI LLED NURSING FACILITY       6, 388, 030       812, 207       0       7, 200, 237       1, 889, 297       31.00         32.00       03000       SKI LLED NURSING FACILITY       0       0       0       0       31.00         33.00       03000 CICF/1D       0       0       0       0       0       33.00         40.00       04007 RADI OLGOS CENTERS			0	0	0	0		
INPATIENT ROUTINE SERVICE COST CENTERS           0.00         03000         SKILED NURSING FACILITY         6, 388, 030         812, 207         0         7, 200, 237         1, 889, 297         30. 00           31.00         03100         NURSING FACILITY         0         0         0         0         0         0         31. 00           32.00         03200         CENTIEN         0         0         0         0         0         0         0         32. 00           33.00         03300         THER LONG TERM CARE         0         0         0         0         0         0         0         0         0         0         33. 00           ANCILLARY SERVICE COST CENTERS								
30.00       G3000       SKI LLED NURSI NG FACI LITY       6, 388, 030       812, 207       0       7, 200, 227       1, 889, 297       30. 00         31.00       O3300       ICF/11D       0       0       0       0       0       0       31. 00         32.00       03200       ICF/11D       0 <t< td=""><td>15.00</td><td></td><td>386, 396</td><td>102, 904</td><td>0</td><td>489, 300</td><td>128, 389</td><td>15.00</td></t<>	15.00		386, 396	102, 904	0	489, 300	128, 389	15.00
31.00       00       0100       00       0	30 00		6 388 030	812 207	0	7 200 237	1 889 297	30.00
32.00         03200         1CF/1 ID         0			0, 500, 050					
ANCILLARY SERVICE COST CENTERS           40.00         04000         RADIOLOGY         18,770         0         0         18,770         4,925           40.00         04100         LABORATORY         2,736         0         0         2,736         718         41.00           42.00         04200         INTRAVENOUS THERAPY         9,974         0         0         9,974         2,617         42.00           43.00         04300         DYCRU (INHALATION) THERAPY         6,428         0         0         6,428         1,687         43.00           44.00         04400         PHYSICAL THERAPY         514,215         23,308         0         537,523         141,042         44.00           45.00         04500         SPEECH PATHOLOGY         101,117         0         0         101,117         26,532         46,00         48.00         46.00         48.00         48.00         48.00         47.00         47.00         0         0         0         0         0         0         47.00         47.00         48.00         45.00         46.00         48.00         49.00         51.00         0         0         0         0         0         0         10.01         10.050S			0	-		0		
40.00       04000       RADI OLCEY       18,770       0       0       18,770       4,925       40.00         41.00       04100       LABORATORY       2,736       0       0       2,736       718       41.00         42.00       04200       INTRAVENOUS THERAPY       9,974       0       9,974       2.01       9,974       2.01       9,974       2.01       9,974       2.01       9,974       2.01       9,974       2.01       9,974       2.01       9,974       2.01       9,974       2.01       9,974       2.01       9,974       2.01       9,974       2.01       9,974       2.01       9,974       2.01       9,974       2.01       9,974       2.01       9,974       2.01       9,974       2.01       9,974       4.00       42.00       44.00       9,01       2.01       110,011       7.00       4.00       44.00       44.00       43.00       0       53,752.3       141,042       44.00       45.00       46.00       9.0       0	33.00	03300 OTHER LONG TERM CARE	0	0	0	0	0	33.00
41.00       04100       LABORATORY       2,736       0       0       2,736       718       41.00         42.00       04200       INTRAVENOUS THERAPY       9,974       0       0       9,974       2,617       42.00         43.00       04300       OXYGEN (INHALATION) THERAPY       6,428       0       6,428       1,687       43.00         44.00       04400       PHYSI CAL THERAPY       514,215       23,308       0       537,523       141,042       44.00         45.00       04600       SPEECH PATHOLOGY       101,117       0       0       101,117       26,523       46.00         0       04700       ELECTROCARDI OLOGY       101,117       0       0       0       48.00         0       04900       PRUICAL SUPPLIES CHARGED TO PATIENTS       270,228       10,716       0       0       0       48.00         0       0       0       0       0       0       0       0       0       0       10.01         0       0100       INTERVENDUSS CHARGED TO PATIENTS       270,228       10,716       0       0       0       0       0       0       0       0       0       0       0       0 <t< td=""><td></td><td></td><td>1</td><td>1</td><td>1</td><td></td><td></td><td></td></t<>			1	1	1			
42.00       04200       INTRAVENUS THERAPY       9, 974       0       9, 974       2, 617       42.00         43.00       04300       DXYGEN (1NHALATION) THERAPY       6, 428       0       0       6, 428       1, 667       43.00         44.00       04000       PHYSI CAL THERAPY       514, 215       23, 308       0       537, 523       141, 042       44.00         45.00       04500       OCCUPATI IONAL THERAPY       400, 221       0       0       40.00       21       105, 015       45.00         46.00       04000       SPECIA LTHERAPY       101, 117       0								
43.00       04300       0XYGEN (I NHALATION) THERAPY       6,428       0       6,422       1,687       43.00         44.00       04400       PHYSI CAL THERAPY       514,215       23,308       0       537,523       141,042       44.00         45.00       04500       0CCUPATIONAL THERAPY       400,221       0       0       0400,221       105,151       45.00         46.00       04600       SPEECH PATHOLOGY       101,117       0       0       101,117       26,532       46.00         47.00       04700       ELECTROCARDIOLOGY       0       0       0       0       47.00       0       0       0       47.00       280,944       73,718       49.00         49.00       04900       DRUGS CHARGED TO PATIENTS       270,228       10,716       0       0       0       0       0       51.00         0       0100       NUPRACE       63,432       0       0       63,432       16,644       71.00       51.00       0       0       0       0       0       0       10.04       81.00       81.00       81.00       81.00       81.00       81.00       81.00       81.00       81.00       81.00       81.00       81.00       <				-				
44.00       04400       PHYSI CAL THERAPY       514, 215       23, 308       0       537, 523       141, 042       44.00         45.00       04500       OCCUPATI ONAL THERAPY       400, 221       0       0       400, 221       105, 015       45.00         46.00       04600       SPECH PATHOLOGY       101, 117       0       0       101, 117       26, 532       46.00         47.00       04700       ELECTROCARDI OLOGY       0       0       0       0       47.00         48.00       04800       MEDI CAL SUPPLIES CHARGED TO PATI ENTS       270, 228       10, 716       0       280, 944       73, 718       49.00         51.00       05100       SUPPORT SURFACES       0       0       0       0       51.00         0101       10710       AMBULANCE       63, 432       0       0       63, 432       16, 644         71.00       SPECI AL PURPOSE COST CENTERS       0       0       0       0       80.00         80.00       08000       MALPRACTI CE PREMI UNS & PAID LOSSES       0       0       0       0       80.00         81.00       08300       HOSPI CE       0       0       0       0       0       0				-	0			
45.00       04500       OCCUPATIONAL THERAPY       400,221       0       0       400,221       105,015       45.00         46.00       04600       SPECH PATHOLOGY       101,117       0       0       101,117       26,532       46.00         47.00       04700       ELECTROCARDIOLOGY       0       0       0       0       47.00         48.00       04800       MEDICAL SUPPLIES CHARGED TO PATIENTS       270,228       10,716       0 <td< td=""><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td></td<>				-				
46.00       04600       SPEECH PATHOLOGY       101, 117       0       0       101, 117       26, 532       46.00         47.00       04700       ELECTROCARDIOLOGY       0 <td></td> <td></td> <td></td> <td>23, 300</td> <td>0</td> <td></td> <td></td> <td></td>				23, 300	0			
47.00       04700       ELECTROCARDIOLOGY       0       0       0       0       47.00         48.00       04800       MEDICAL SUPPLIES CHARGED TO PATIENTS       0       0       0       0       0       48.00         49.00       04900       DRUGS CHARGED TO PATIENTS       270,228       10,716       0				0				
49.00       04900       DRUGS CHARGED TO PATIENTS       270, 228       10, 716       0       280, 944       73, 718       49.00         51.00       05100       SUPPORT SURFACES       0	47.00			0	0			
51.00       OS100       SUPPORT SURFACES       O </td <td>48.00</td> <td>04800 MEDICAL SUPPLIES CHARGED TO PATIENTS</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>48.00</td>	48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
OTHER         REI MBURSABLE         COST         CENTERS           71.00         O7100         AMBULANCE         63, 432         0         0         63, 432         16, 644         71.00           80.00         08000         MALPRACTICE         PREMI UMS & PAID         LOSSES         80.00         80.00         80.00         81.00         80.00         81.00         80.00         81.00         80.00         81.00         82.00         82.00         82.00         82.00         82.00         82.00         83.00         82.00         83.00         82.00         83.00         82.00         83.00         83.00         89.00         89.00         15, 966, 212         1, 518, 649         389, 961         15, 952, 375         3, 315, 008         89.00           90.00         O9000 GI FT, FLOWER, COFFEE SHOPS & CANTEEN         0         0         0         0         90.00	49.00		270, 228	10, 716	0	280, 944	73, 718	49.00
71.00       OT100       AMBULANCE       63,432       0       0       63,432       16,644       71.00         SPECIAL PURPOSE COST CENTERS       SPECIAL PURPOSE COST CENTERS       80.00       08000       MALPRACTICE PREMIUMS & PAID LOSSES       80.00       80.00         80.00       08100       INTEREST EXPENSE       80.00       81.00       81.00         82.00       08200       UTILIZATION REVIEW - SNF       82.00       82.00         83.00       08300       HOSPICE       0       0       0       83.00         90.00       SUBTOTALS (sum of lines 1-84)       15,966,212       1,518,649       389,961       15,952,375       3,315,008       89.00         NONREL IMBURSABLE COST CENTERS       0       0       0       0       90.00       990.00       991.00       90.00       92.00       90.00       90.00       90.00       90.00       90.00       90.00       90.00       92.00       90.00 <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
SPECIAL PURPOSE COST CENTERS         80.00         Rest of the second sec	71 00		(2,422			(2,422	14 444	71 00
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 REVI EW - SNF       82.00         83.00       08300       HOSPI CE       0       0       0       83.00         89.00       SUBTOTALS (sum of lines 1-84)       15,966,212       1,518,649       389,961       15,952,375       3,315,008       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       2,306       0       2,306       605       91.00         92.00       09200       PHYSI CI ANS PRI VATE OFFI CES       0       0       0       0       92.00         93.00       09300       NONPAID WORKERS       0       0       0       0       93.00         94.00       094.00       PATI ENTS LAUNDRY       0       0       0       0       94.00         95.01       09500       OTHER NONREI MBURSABLE COST CENTERS       0       11,531       3,026       95.00	71.00		63, 432	0	0	63, 432	16, 644	71.00
81.00       08100       INTEREST EXPENSE       81.00       81.00         82.00       08200       UTI LI ZATI ON REVIEW - SNF       0       0       0       0       82.00         83.00       08300       HOSPI CE       0       0       0       0       0       83.00         83.00       08300       HOSPI CE       0       0       0       0       0       83.00         89.00       SUBTOTALS (sum of lines 1-84)       15,966,212       1,518,649       389,961       15,952,375       3,315,008       89.00         NONRET MBURSABLE COST CENTERS         90.00       09000       GIFT, FLOWER, COFFEE SHOPS & CANTEEN       0       0       0       0       0       0       90.00         91.00       09100       BARBER AND BEAUTY SHOP       0       2,306       0       2,306       605       91.00         92.00       09200       PHYSI CI ANS PRI VATE OFFI CES       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      <	80 00							80 00
82.00       08200       UTI LI ZATI ON REVIEW - SNF       82.00       82.00         83.00       08300       HOSPI CE       0       0       0       0       83.00         89.00       SUBTOTALS (sum of Lines 1-84)       15,966,212       1,518,649       389,961       15,952,375       3,315,008       89.00         NONREL MBURSABLE COST CENTERS         90.00       09000       GIFT, FLOWER, COFFEE SHOPS & CANTEEN       0       0       0       90.00         91.00       09100       BARBER AND BEAUTY SHOP       0       2,306       605       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       PATI ENTS LAUNDRY       0       0       0       0       93.00         95.01       09500       OTHER NONREI MBURSABLE COST CENTERS       0       0       0       0       95.00         95.01       09500       OTHER NONREI MBURSABLE COST CENTERS       0       0       0       0       95.00         95.01       09500       Cross Foot Adj ustment								
83.00         08300         HOSPICE         0         0         0         0         0         83.00           89.00         SUBTOTALS (sum of lines 1-84)         15,966,212         1,518,649         389,961         15,952,375         3,315,008         89.00           NONREI MBURSABLE COST CENTERS           90.00         09000         GIFT, FLOWER, COFFEE SHOPS & CANTEEN         0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
NONREI MBURSABLE COST CENTERS           90.00         09000         GI FT, FLOWER, COFFEE SHOPS & CANTEEN         0         0         0         0         0         90.00           91.00         09100         BARBER AND BEAUTY SHOP         0         2,306         0         2,306         605         91.00           92.00         09200         PHYSI CI ANS PRI VATE OFFI CES         0         0         0         0         92.00           93.00         09300         NONRALD WORKERS         0         0         0         0         93.00           94.00         09400         PATI ENTS LAUNDRY         0         0         0         0         94.00           95.01         09500         OTHER NONREI MBURSABLE COST CENTERS         0         0         0         0         95.00           95.01         09501         OTHER NONREI MBURSABLE COST CENTERS         0         11, 531         3, 026         95.01           98.00         Cross Foot Adjustments         0         0         0         0         98.00           99.00         Negati ve Cost Centers         0         0         0         0         99.00	83.00	08300 HOSPI CE	0	0	0	0	0	83.00
90.00         09000         GIFT,         FLOWER,         COFFEE         SHOPS         & CANTEEN         0         0         0         0         0         0         90.00         91.00         94.00         94.00         92.306         0         2,306         00         2,306         605         91.00         92.00         93.00         99.00         PHYSICIANS         PRIVATE         OFFICES         0         0         0         0         0         0         92.00         93.00         93.00         93.00         90.00         0         0         0         0         0         0         0         92.00         93.00         93.00         93.00         93.00         93.00         93.00         93.00         93.00         0         0         0         0         0         0         93.00         93.00         93.00         94.00         94.00         94.00         94.00         94.00         94.00         95.00         95.00         95.00         95.00         95.00         95.00         95.00         95.00         95.00         95.00         95.00         95.00         95.00         95.00         96.00         0         0         0         96.00         96.00         96.00	89.00		15, 966, 212	1, 518, 649	389, 961	15, 952, 375	3, 315, 008	89.00
91.00         09100         BARBER AND BEAUTY SHOP         0         2,306         0         2,306         605         91.00           92.00         09200         PHYSI CI ANS PRI VATE OFFI CES         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           95.00         09500         OTHER NONREI MBURSABLE COST CENTERS         0         0         0         0         95.00           95.01         09501         OTHER NONREI MBURSABLE COST CENTERS         0         11, 531         3, 026         95.01           98.00         Cross Foot Adj ustments         0         0         0         0         98.00           99.00         Negative Cost Centers         0         0         0         0         99.00			1	I			1	
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       PATI ENTS LAUNDRY       0       0       0       0       94.00         95.00       09500       OTHER NONREI MBURSABLE COST CENTERS       0       0       0       0       95.00         95.01       09500       OTHER NONREI MBURSABLE COST CENTERS       0       11, 531       0       11, 531       3, 026       95.01         98.00       Cross Foot Adj ustments       0       0       0       0       0       99.00         99.00       Negative Cost Centers       0       0       0       0       99.00			0	0		0		
93.00         09300         NONPAID         WORKERS         0         0         0         0         93.00           94.00         09400         PATIENTS         LAUNDRY         0         0         0         0         94.00           95.00         09500         OTHER         NONREI MBURSABLE         COST         CENTERS         0         0         0         0         95.00           95.01         09500         OTHER         NONREI MBURSABLE         COST         CENTERS         0         11,531         0         11,531         3,026         95.01           95.00         Cross Foot Adj ustments         0         0         0         0         98.00         99.00         Negative Cost Centers         0         0         0         0         99.00			0	2, 306	0	2, 306		
94.00         09400         PATI ENTS LAUNDRY         0         0         0         0         94.00           95.00         09500         OTHER NONREI MBURSABLE COST CENTERS         0         0         0         0         95.00           95.01         09501         OTHER NONREI MBURSABLE COST CENTERS         0         11,531         0         11,531         3,026         95.01           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		
95.00         09500         OTHER NONREI MBURSABLE COST CENTERS         0         0         0         0         95.00           95.01         09501         OTHER NONREI MBURSABLE COST CENTERS         0         11,531         0         11,531         3,026         95.01           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		
95.01         09501         OTHER NONREI MBURSABLE COST CENTERS         0         11,531         0         11,531         3,026         95.01           98.00         Cross Foot Adjustments         0         0         0         0         0         98.00           99.00         Negative Cost Centers         0         0         0         0         99.00					0	0	-	
98.00         Cross Foot Adjustments         0         0         0         0         98.00           99.00         Negative Cost Centers         0         0         0         0         0         99.00			0	11. 531	0	11.531		
99.00         Negative Cost Centers         0         0         0         0         99.00			0	0	0	0		
100. 00   TOTAL   15, 966, 212   1, 532, 486   389, 961   15, 966, 212   3, 318, 639 100. 00	99.00	Negative Cost Centers	0	0	0	0		99.00
	100.00	TOTAL	15, 966, 212	1, 532, 486	389, 961	15, 966, 212	3, 318, 639	100. 00

Heal th	Financial Systems	PREFERRED CARE	AT CUMBERLAND		In Lie	u of Form CMS-2	2540-10
	LLOCATION - GENERAL SERVICE COSTS				Period:	Worksheet B	
					From 12/12/2022	Part I	
					To 12/31/2023	Date/Time Pre 5/28/2024 3:2	pared:
	Cost Center Description	PLANT	LAUNDRY &	HOUSEKEEPING	DI ETARY	NURSI NG	4 piii
	cost center bescription	OPERATI ON,	LINEN SERVICE	TIOUSEREETTING		ADMI NI STRATI ON	
		MALNT. &					
		REPAI RS					
		5.00	6.00	7.00	8.00	9.00	
	GENERAL SERVICE COST CENTERS						
1.00	00100 CAP REL COSTS - BLDGS & FIXTURES						1.00
3.00	00300 EMPLOYEE BENEFITS						3.00
4.00	00400 ADMINISTRATIVE & GENERAL						4.00
5.00	00500 PLANT OPERATION, MAINT. & REPAIRS	1, 018, 716					5.00
6.00	00600 LAUNDRY & LINEN SERVICE	26, 089	301, 664				6.00
7.00	00700 HOUSEKEEPI NG	18, 548	0	947, 50	5		7.00
8.00	00800 DI ETARY	101, 374	0	98, 60	8 1, 660, 663		8.00
9.00	00900 NURSI NG ADMI NI STRATI ON	0	0		0 0	420, 638	9.00
10.00	01000 CENTRAL SERVICES & SUPPLY	0			0 0	0	10.00
12.00	01200 MEDICAL RECORDS & LIBRARY	0	0		0 0	0	12.00
13.00	01300 SOCI AL SERVI CE	4, 477		4, 35		0	13.00
15.00	01500 PATIENT ACTIVITIES	92, 779	0	90, 24	8 0	0	15.00
	INPATIENT ROUTINE SERVICE COST CENTERS	1	1				
30.00	03000 SKILLED NURSING FACILITY	732, 296		712, 31		420, 638	30.00
31.00	03100 NURSING FACILITY	0			0 0	0	31.00
32.00	03200 I CF/I I D	0			0 0	0	32.00
33.00	03300 OTHER LONG TERM CARE	0	0		0 0	0	33.00
	ANCI LLARY SERVICE COST CENTERS						
40.00	04000 RADI OLOGY	0			0 0	0	40.00
41.00	04100 LABORATORY	0			0 0	0	41.00
42.00	04200 I NTRAVENOUS THERAPY	0			0 0	0	42.00
43.00	04300 OXYGEN (INHALATION) THERAPY	0			0 0	0	43.00
44.00	04400 PHYSI CAL THERAPY	21, 015		20, 44		0	44.00
45.00	04500 OCCUPATIONAL THERAPY	0			0 0	0	45.00
46.00	04600 SPEECH PATHOLOGY	0	-		0 0	0	46.00
47.00	04700 ELECTROCARDI OLOGY	0	-		0 0	0	47.00
48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0			0	0	48.00
49.00 51.00	04900 DRUGS CHARGED TO PATIENTS 05100 SUPPORT SURFACES	9,662		9, 39	8 0 0 0	0	49.00
51.00	OTHER REIMBURSABLE COST CENTERS	0	0		0 0	0	51.00
71.00	07100 AMBULANCE	0	0		0 0	0	71.00
71.00	SPECIAL PURPOSE COST CENTERS	0	0		<u> </u>	0	/1.00
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 H0SPI CE	0	0		0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	1,006,240	U U	935, 36	9 1, 660, 663	420, 638	89.00
07100	NONREI MBURSABLE COST CENTERS	1,000,210	001/001	,00,00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	120,000	
90.00	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		0 0	0	90.00
91.00	09100 BARBER AND BEAUTY SHOP	2,079				0	91.00
92.00	09200 PHYSICIANS PRIVATE OFFICES	0			0 0	0	92.00
93.00	09300 NONPALD WORKERS	0	0		0 0	0	93.00
94.00	09400 PATIENTS LAUNDRY	0	0		o o	0	94.00
95.00	09500 OTHER NONREIMBURSABLE COST CENTERS	0	0		0 0	0	95.00
95.01	09501 OTHER NONREIMBURSABLE COST CENTERS	10, 397	0	10, 11	3 0	0	95.01
98.00	Cross Foot Adjustments	0	0		o o	0	98.00
99.00	Negative Cost Centers	0	0		0 0	0	99.00
100.00	TOTAL	1, 018, 716	301, 664	947, 50	5 1, 660, 663	420, 638	100.00

	Financial Systems ALLOCATION - GENERAL SERVICE COSTS	PREFERRED CARE A		No.: 315396	Peri od:		worksheet B	2540-10
CUST P	ALLOCATION - GENERAL SERVICE COSTS		PLOVED	NO 313390	From 12	/12/2022	Part I	
					To 12/	/31/2023		
					OTHER	GENERAL	5/28/2024 3:2	
						VI CE		
	Cost Center Description	CENTRAL	MEDI CAL	SOCIAL SERV	CE PAT	IENT	Subtotal	
		SERVICES &	RECORDS &		ACTI	VITIES		
		SUPPLY	LI BRARY					
	OFNERAL OFRICA OOST OFNITERO	10.00	12.00	13.00	15	. 00	16.00	-
1.00	GENERAL SERVICE COST CENTERS 00100 CAP REL COSTS - BLDGS & FIXTURES							1.00
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							9.00
10.00	01000 CENTRAL SERVICES & SUPPLY	228, 921						10.00
12.00	01200 MEDICAL RECORDS & LIBRARY	0	(					12.00
13.00	01300 SOCIAL SERVICE	0	(					13.00
15.00	01500 PATIENT ACTIVITIES	0	(	ו	0	800, 716		15.00
30.00	I NPATI ENT ROUTI NE SERVI CE COST CENTERS 03000 SKI LLED NURSI NG FACI LI TY	92, 446		122,8	222	800, 716	13, 933, 097	30.00
	03100 NURSING FACILITY	92, 448	(		0	000, 710	13, 933, 097	1
32.00	03200 I CF/I I D	0			0	0	0	1
33.00	03300 OTHER LONG TERM CARE	0			0	0		
00.00	ANCI LLARY SERVICE COST CENTERS			21	0			
40.00	04000 RADI OLOGY	0	(		0	0	23, 695	40.00
41.00	04100 LABORATORY	0	(	D	0	0	3, 454	41.00
42.00	04200 I NTRAVENOUS THERAPY	0	(	D	0	0	12, 591	42.00
	04300 OXYGEN (INHALATION) THERAPY	0	(	D	0	0	8, 115	
44.00	04400 PHYSI CAL THERAPY	0	(	D	0	0	720, 022	
45.00	04500 OCCUPATIONAL THERAPY	0	(		0	0	505, 236	
46.00	04600 SPEECH PATHOLOGY	0	(	2	0	0	127, 649	
47.00	04700 ELECTROCARDI OLOGY	0	(		0	0	0	
48.00 49.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS 04900 DRUGS CHARGED TO PATIENTS	136, 475	(		0	0	0 510, 197	
49.00 51.00	05100 SUPPORT SURFACES	130, 475	(	-	0	0	0	
51.00	OTHER REIMBURSABLE COST CENTERS	0	,	2	0	0		1 31.00
71.00	07100 AMBULANCE	0	(		0	0	80, 076	71.00
	SPECIAL PURPOSE COST CENTERS			•				1
80.00	08000 MALPRACTICE PREMIUMS & PAID LOSSES							80.00
81.00	08100 INTEREST EXPENSE							81.00
82.00	08200 UTILIZATION REVIEW - SNF							82.00
83.00	08300 HOSPI CE	0	(	D	0	0	0	
89.00	SUBTOTALS (sum of lines 1-84)	228, 921	(	122,8	322	800, 716	15, 924, 132	89.00
00.00	NONREI MBURSABLE COST CENTERS				0	0		00.00
	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0			0	0		90.00
	09100 BARBER AND BEAUTY SHOP 09200 PHYSI CLANS PRI VATE OFFI CES				0	0	7,013	91.00 92.00
	09300 NONPALD WORKERS	0			0	0		
	09400 PATIENTS LAUNDRY		(		0	0	0	
95.00	09500 OTHER NONREI MBURSABLE COST CENTERS	0	(		0	0	0	
95. 01	09501 OTHER NONREI MBURSABLE COST CENTERS	0	(		Ő	0	35, 067	
98.00	Cross Foot Adjustments	0	·			0	0	
				1	0	0		
99.00	Negative Cost Centers	0	(	7	U	0	0 15, 966, 212	

COST /	ALLOCATION - GENERAL SERVICE COSTS		Provider No.	. : 315396	Period: From 12/12/2022 To 12/31/2023	Worksheet B Part I Date/Time Pr 5/28/2024 3:	
	Cost Center Description	Post Stepdown	Total		- · · ·		
		Adjustments 17.00	18.00				
	GENERAL SERVICE COST CENTERS	17.00	10.00				
. 00	00100 CAP REL COSTS - BLDGS & FIXTURES						1.00
. 00	00300 EMPLOYEE BENEFITS						3.00
. 00	00400 ADMINISTRATIVE & GENERAL						4.00
. 00	00500 PLANT OPERATION, MAINT. & REPAIRS						5.00
. 00	00600 LAUNDRY & LINEN SERVICE						6.00
. 00	00700 HOUSEKEEPI NG						7.00
. 00	00800 DI ETARY						8.00
. 00	00900 NURSI NG ADMI NI STRATI ON						9.00
0.00	01000 CENTRAL SERVICES & SUPPLY						10.00
2.00	01200 MEDICAL RECORDS & LIBRARY						12.00
3.00	01300 SOCIAL SERVICE						13.00
5.00	01500 PATIENT ACTIVITIES						15.00
	INPATIENT ROUTINE SERVICE COST CENTERS						
0. 00	03000 SKILLED NURSING FACILITY	0	13, 933, 097				30. 00
1.00	03100 NURSING FACILITY	0	0				31.00
	03200   CF/I   D	0	o				32.00
3.00	03300 OTHER LONG TERM CARE	0	o				33.00
	ANCILLARY SERVICE COST CENTERS	· ·	1				
0. 00	04000 RADI OLOGY	0	23, 695				40.00
1.00	04100 LABORATORY	0	3, 454				41.00
2.00	04200 I NTRAVENOUS THERAPY	0	12, 591				42.00
3. 00	04300 OXYGEN (INHALATION) THERAPY	0	8, 115				43.0
4.00	04400 PHYSI CAL THERAPY	0	720, 022				44.0
5.00	04500 OCCUPATI ONAL THERAPY	0	505, 236				45.0
6.00	04600 SPEECH PATHOLOGY	0	127, 649				46.00
7.00	04700 ELECTROCARDI OLOGY	0	o				47.00
B. 00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	o				48.00
9.00		0	510, 197				49.00
1.00		0	0				51.00
	OTHER REIMBURSABLE COST CENTERS	· ·					
1.00	07100 AMBULANCE	0	80, 076				71.00
	SPECIAL PURPOSE COST CENTERS						
0. 00	08000 MALPRACTICE PREMIUMS & PAID LOSSES						80.00
1.00	08100 INTEREST EXPENSE						81.00
2.00	08200 UTILIZATION REVIEW - SNF						82.00
3.00	08300 HOSPI CE	0	0				83.00
9.00	SUBTOTALS (sum of lines 1-84)	0	15, 924, 132				89.00
	NONREIMBURSABLE COST CENTERS						
D. 00		0	0				90.00
1. 00	09100 BARBER AND BEAUTY SHOP	0	7, 013				91.00
2.00	09200 PHYSI CLANS PRI VATE OFFI CES	0	0				92.00
3.00	09300 NONPALD WORKERS	0	o				93.00
4.00		0	0				94.0
5.00		0	o				95.0
5. 01	09501 OTHER NONREI MBURSABLE COST CENTERS	0	35, 067				95.0
8.00	Cross Foot Adjustments	0	o				98.00
9.00	Negative Cost Centers	0	o				99.00
00.00	DITOTAL	0	15, 966, 212				100.00

Cost Center Description         Directly Assigned New Related Costs         Cost Center Description         Directly Assigned New Related Costs         Subtotal FINTURES         Subtotal Subtotal         EMPLOYEE BENEFITS         ADMIN STRAT & GENERAL           1.00         00100 (AP REL COSTS - ENTERS)         0         2A         3.00         4.00           0.00         00000 (APLOYEE DEFITS         0         339, 707         0         339, 0         0         0           0.00         00000 (APLAY CE RATION, MAINT & REPARS 0         0         28, 935         28, 935         0         5, 0         0         339, 707         0         339, 0         10, 0         0	<u>S-2540-1</u>	u of Form CMS-2	In Lieu		AT CUMBERLAND	PREFERRED CARE	
Cost Center Description         Directly Assigned New Capital Related Costs         CAPITAL FLUCES FL		Worksheet B			Provi der		LOCATION OF CAPITAL RELATED COSTS
Cost Center Description         Directly Assigned New Related Costs         Subtotal FIXTURES         Subtotal FIXTURES         EMPLOYEE BENEFITS         ADMINISTRAT & GENERAL           100         00100 CAP REL COST CENTERS         0         0         24         3.00         4.00           1.00         00100 CAP REL COSTS - BLOGS & FIXTURES         0         0         0         0         0         339, 707         339, 707         339, 707         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         10         339, 707         10         339, 707         10         112, 436         0         0         112, 436         0         0         112, 436         0         0         112, 436         0         0         112, 436         0         0         112, 436         0         0         <	repared	Date/Time Pre					
Cost Center Description         Directly Assigned New Related Costs         ReLATED COSTS FLATURES         Subtotal         EMPLOYEE BENEFITS         ADMINISTRAT & GENERAL 0           1.00         GENERAL SERVICE COST CENTERS         0         2A         3.00         4.00           1.00         00100 CAP REL COSTS - BLDOS & FIXTURES 000000 [PLNT OPERATION, MAINT & REPAIRS 00 00000 [LAURAPY & LINEN SERVICE         0         28, 935         0         55, 0           0.00         00000 (NURSI MG ADMINISTRATION 00 00000 (NURSI MG ADMINISTRATION 00 00000 (NURSI MG ADMINISTRATION 00 00000 (NURSI MG ADMINISTRATION 00 0000 (SKI LLED ANDESNICE         0 <td></td> <td>5/28/2024 3:2</td> <td></td> <td></td> <td></td> <td></td> <td></td>		5/28/2024 3:2					
Cost Center Description         Directly Assigned New Capital 0         BLDGS & FIXTURES 0         Subtotal FIXTURES FIXTURES         EMPLOYEE BENEFITS         ADMINISTRAT & GENERAL           1.00         00100 (AP REL COSTS - ENLEGS & FIXTURES 0         1.00         2A         3.00         4.00           0.00         00000 (ADMINISTRATIVE & COSTS - ENLEGS & FIXTURES 0         0         0         0         0         0         0           1.00         00400 (ADMINISTRATIVE & GENERAL 0         0         339, 707         339, 707         0         339, 339, 707         0         339, 52, 895         0         21, 52, 20, 572         0         19, 0         0							
Assigned New Related Costs         FLXTURES         BENEFLTS         & GENERAL SERVICE COST CENTERS           0         00000 CAP REL COST CENTERS         0							
Capital Related Costs         Capital Related Costs         Capital Related Costs         <	VE			Subtotal			Cost Center Description
Rel ated Costs         0         0           0         0         1.00         2A         3.00         4.00           0         00100 CAP REL COST CENTERS         0         0         0         0         0           1.00         00040 ADMIN STRATIVE & GENERAL         0         339, 707         339, 707         339, 707         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         0         0         0         0         20, 572         0         19, 700         0 <td></td> <td>&amp; GENERAL</td> <td>BENEFIIS</td> <td></td> <td>FIXIURES</td> <td>0</td> <td></td>		& GENERAL	BENEFIIS		FIXIURES	0	
O         1.00         2A         3.00         4.00           10.00         00100 (AP REL_COSTS - BLOGS & FLXTURES         0							
GENERAL SERVICE COST CENTERS         Control           1.00         ODIO CAP REL COSTS - BLOS & FIXTURES         0         0           0.00         00400 ADMINISTRATIVE & GENERAL         0         339, 707         0         339, 707           0.00         00400 ADMINISTRATIVE & GENERAL         0         339, 707         0         339, 707         0         339, 707           0.00         00400 ADMINISTRATIVE & GENERAL         0         28, 935         28, 935         0         5, 72         0         19, 73           0.00         000400 HUDSKEREPING         0         20, 572         0         19, 73         112, 436         0         31, 73           8.00         00000 NURSING ADMINISTRATION         0         <		4.00	2 00	24	1 00		
1.00         OOTOO CAP REL COSTS - BLDGS & FIXTURES         0         0           3.00         00300 EMPLOYEE BENEFITS         0         0         0         0         0           3.00         00400 ADMINISTRATIVE & GENERAL         0         339, 707         339, 707         339, 707         339, 707         339, 707         339, 707         339, 707         0         339, 707         0         339, 707         0         339, 707         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         0         339, 707         0         0         0         0         5.         0         0         0         20, 72         0         5.         0		4.00	3.00	28	1.00	0	GENERAL SERVICE COST CENTERS
3.00         00300         EMPLOYEE BENEFITS         0         0         0           4.00         00400         ADMI IN STRATIVE & GENERAL         0         339, 707         339, 707         0         339, 707           5.00         00500         PLANT OPERATION, MAINT. & REPAIRS         0         62, 898         62, 898         0         21, 707           6.00         00600         LAUNDRY & LINEN SERVICE         0         28, 935         26, 935         0         5, 70           7.00         0700 HOUSEKEEPING         0         20, 572         0, 77         19, 9           8.00         00800 DI ETARY         0         0         0         0         8, 10           9.00         009000 NURSI NG ADMINI STRATION         0         0         0         0         4, 30           10.00         01000 CENTRAL SERVICE & SUPPLY         0         0         0         0         4, 12, 00         0         0         0         14, 12, 136         12, 136         0         13, 130           13.00         013000 SOLAL ERCORDS & LI BRARY         0         0         0         0         0         13, 130           30.00         03000 SKI LLED NURSI NG FACI LI TY         0         812, 207	1.00						
4.00         Oddol ADMI NI STRATI VE & GENERAL         0         339,707         339,707         0         339,           5.00         00500         PLANT OPERATI ON, MAI NT. & REPAI RS         0         62,898         62,898         0         21,           6.00         00600         LAUNDRY & LINEN SERVICE         0         28,935         20,572         00         19,           7.00         00900 NUESKEEPI NG         0         112,436         112,436         0         31,           9.00         00900 CENTRAL SERVICES & SUPPLY         0         0         0         0         8,           10.00         01000 CENTRAL SERVICES & SUPPLY         0         0         0         0         4, 966         0         2,           13.00         013000 SILL SERVICE         0         12,904         102,904         102,904         13,           0.00         03000 SILLED NURSI NG FACILITY         0         812,207         0         193,           0.00         03000 SILLED NURSI NG FACILITY         0         812,207         0         193,           0.00         03000 OTHER LONG TERM CARE         0         0         0         0         0           0.0100 CABORATIORY         0         0 <td>3.00</td> <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td></td>	3.00		0	0	0	0	
5.00         OSSO         PLANT         OPERATION, MAINT, & REPAIRS         0         6.2,898         6.2,898         6.2,898         6.2,898         6.2,898         6.2,898         6.2,898         6.2,898         6.2,898         6.2,893         28,935         0         5.           6.00         00000         LAUNDRY & LINEN SERVICE         0         20,572         20,572         0         19,           8.00         00000         NURSING ADMINI STRATION         0         0         0         0         4,           9.00         00900         NURSING ADMINI STRATION         0         0         0         0         4,           12.00         01000         CENTRAL SERVICE CES & SUPPLY         0         0         0         0         4,           13.00         01300         SOCIAL SERVICE         0         4,966         4,966         0         2,           15.00         01300         SOCIAL SERVICE COST CENTERS         0         102,904         0         103,           30.00         03000         NIKI ILED NURSING FACILITY         0         812,207         0         193,           31.00         03300         CIFHER CARE         0         0         0         0 <t< td=""><td></td><td>339, 707</td><td>0</td><td>339 707</td><td>339 707</td><td>0</td><td></td></t<>		339, 707	0	339 707	339 707	0	
6.00         00600         LAUNDRY & LINEN SERVICE         0         28, 935         28, 935         0         5,           7.00         00700         HOUSEKEEPING         0         20, 572         20, 572         0         19,           8.00         00800         DIETARY         0         112, 436         112, 436         0         31,           9.00         00800         DIETARY         0         0         0         0         8,           10.00         10000         CENTRA         SUPPLY         0         0         0         0         4,           13.00         01300         SCIAL SERVICE         SUPPLY         0         102, 904         0         13,           10.00         10200         PATIENT ACTIVITIES         0         102, 904         0         13,           10.00         03000         SKILED NURSING FACILITY         0         812, 207         812, 207         0         193,           31.00         03000         SURSING FACILITY         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0		21, 674	0			0	
7.00         00700         HOUSEKEEPING         0         20,572         20,572         0         19,           8.00         00800         DI ETARY         0         112,436         112,436         0         31,           9.00         00900         NURSI NG ADMI NI STRATI ON         0         0         0         0         8,           10.00         CENTRAL SERVI CES & SUPPLY         0         0         0         0         4,           12.00         10200 MEDI CAL RECORDS & LIBRARY         0         0         0         0         2,           13.00         01300 SOCI AL SERVI CE         0         4,966         4,966         0         2,           10.00         03000 SRI LLED NURSING FACILITY         0         812,207         812,207         0         193,           31.00         03000 INER ING FACILITY         0         0         0         0         0           32.00         03200 ICF/1 I D         0         0         0         0         0         0           33.00         01HER LARY SERVI CE COST CENTERS		5, 863	0			0	
8.00         00800         DI ETARY         0         112,436         112,436         0         31,           9.00         00900         NURSI NG ADMI NI STRATI ON         0         0         0         8,           10.00         01000         CENTRAL SERVI CES & SUPPLY         0         0         0         0,         8,           13.00         01300         SOCI AL SERVI CE         0         4,966         0,2,         0,         102,904         0,2,004         0,31,           13.00         10500         PATI ENT ACTI VITIES         0         102,904         102,904         0,33,00         13,           10.00         000000 SKI LLED NURSI NG FACI LI TY         0         812,207         0         193,           31.00         03300 OTHER LONG TERN CARE         0         0         0         0         0           31.00         03300 OTHER LONG TERN CARE         0         0         0         0         0         0         0           40.00         04000 RADI OLOGY         0         0         0         0         0         0         0           41.00         04000 RADI OLOGY         0         0         0         0         0         0 <td< td=""><td></td><td>19, 765</td><td>0</td><td></td><td></td><td>0</td><td></td></td<>		19, 765	0			0	
9.00         00900         NURSI NG ADMI NI STRATI ON         0		31, 078	0			0	
10.00       01000 CENTRAL SERVICES & SUPPLY       0		8, 950	0	112, 430	112, 430	0	
12.00       01200       MEDI CAL RECORDS & LI BRARY       0       0       0       0         13.00       01300 OT300 SOLAL SERVICE       0       4,966       4,966       0       2,         15.00       01500 PATI ENT ACTI VITIES       0       102,904       102,904       0       13,         30.00       03000 SKI LLED NURSING FACI LITY       0       812,207       812,207       0       193,         31.00       03100 NURSING FACI LITY       0       812,207       0       0       0         33.00       03200 ICF/I ID       0       0       0       0       0       0         33.00       03300 OTHER LONG TERM CARE       0       0       0       0       0       0       0         40.00       04000 RADI OLOGY       0       0       0       0       0       0       0       0         41.00       04300 OXYGEN (INHALATI ON) THERAPY       0		4, 871	0	0	0	0	
13.00       01300       SOCI AL SERVICE       0       4,966       4,966       0       2, 102,904       00       02,904       00       03,00       31, 00       03000       SKI LLED NURSING FACI LITY       0       812,207       812,207       0       193,         31.00       03000       SKI LLED NURSING FACI LITY       0       812,207       0       0       0         31.00       03000       OHER LONG TERM CARE       0       0       0       0       0         32.00       03300       OTHER LONG TERM CARE       0       0       0       0       0         40.00       RADIOLAGY       0       0       0       0       0       0       0         41.00       O4100       LABORATORY       0       0       0       0       0       0         42.00       04200       INTRAVENOUS THERAPY       0       23,308       0       14,       45.00       04500       OCUPATI ONAL THERAPY       0       23,308       0       14,         45.00       04500       OCUPATI ONAL THERAPY       0       23,308       23,308       0       14,         45.00       04500       OCUPATI ONAL THERAPY       0       0       <	0 12.00		0	0	0	0	
15.00         01500         PATI ENT ACTI VI TI ES         0         102, 904         102, 904         0         13, 102, 904         102, 904         0         13, 102, 900         112, 904         0         13, 102, 904         102, 904         0         13, 102, 900         112, 904         0         13, 103, 900         102, 904         102, 904         0         13, 103, 900         102, 904         102, 904         0         13, 103, 900         102, 904         102, 904         0         13, 103, 90         103, 900         102, 904         0         103, 900         13, 103, 90         102, 904         102, 904         0         13, 103, 90         103, 900         112, 904         0         103, 900         103, 900         113, 100         103, 900         113, 100         103, 900         113, 100         103, 900         113, 100         103, 900         113, 100         103, 90         103, 90         103, 90         103, 90         103, 90         103, 90         103, 90         103, 90         103, 90         103, 90         103, 90         103, 90         103, 90         103, 90         104         100, 90         100         100, 90         100         100, 90         100, 90         100, 90         100, 90         100, 90         100, 90         100, 90		-	0	4 044	1 044	0	
INPATI ENT ROUTINE SERVICE COST CENTERS         Impatient		2,425				0	
30.00       SKI LLED NURSING FACI LITY       0       812, 207       812, 207       0       193,         31.00       03000 NURSING FACI LITY       0       0       0       0       0         32.00       0200 I CF/I I D       0       0       0       0       0         33.00       03000 RADI OLOGY       0       0       0       0       0         ANCI LLARY SERVICE COST CENTERS       0       0       0       0       0       0         40.00       04000 RADI OLOGY       0       0       0       0       0       0         40.00       04000 INTRAVENOUS THERAPY       0       0       0       0       0       0         42.00       04200 INTRAVENOUS THERAPY       0       0       0       0       0       0       0       0         43.00       04300 OXYGEN (I NHALATI ON) THERAPY       0	42 15.00	13, 142	U	102, 904	102, 904	0	
31.00       03100       NURSI NG FACI LI TY       0       0       0         32.00       03200       ICF/I I D       0       0       0         33.00       OTHER LONG TERM CARE       0       0       0       0         ANCI LLARY SERVICE COST CENTERS       0       0       0       0       0         40.00       O4000 RADI 0LOGY       0       0       0       0       0         41.00       O4200 INTRAVENOUS THERAPY       0       0       0       0       0         42.00       04200 INTRAVENOUS THERAPY       0       0       0       0       0         43.00       04300       0XGEN (I NHALATI ON) THERAPY       0       23, 308       23, 308       0       14,         45.00       04500       OCUPATI ONAL THERAPY       0       0       0       0       0       10,         46.00       04600       SPECH PATHOLOGY       0       0       0       0       2,       47.00       0       0       0       0       2,       47.00       0       0       0       0       2,       47.00       0       0       0       0       0       0       0       0       0	20 20 0	102.204	0	012 207	010 007	0	
32.00       03200       ICF/IID       0       0       0         33.00       07300       OTHER LONG TERM CARE       0       0       0         ANCILLARY SERVICE COST CENTERS						0	
33.00         O3300         OTHER LONG TERM CARE         0         0         0           ANCI LLARY SERVICE COST CENTERS	0 31.00	-		-		0	
ANCILLARY SERVICE COST CENTERS           40.00         04000         RADIOLOGY         0         0         0           41.00         04100         LABORATORY         0         0         0           42.00         04200         INTRAVENOUS THERAPY         0         0         0           42.00         04200         INTRAVENOUS THERAPY         0         0         0           43.00         04300         OXYGEN (INHALATION) THERAPY         0         0         0           44.00         04400         PHYSI CAL THERAPY         0         23, 308         23, 308         0         14,           45.00         04500         OCCUPATIONAL THERAPY         0         0         0         0         0         0         0         10,           46.00         04500         SPEECH PATHOLOGY         0         0         0         0         2,         4,         4,         0	0 32.00	-		-	0	0	
40.00       04000       RADI OLOGY       0       0       0       0         41.00       04100       LABORATORY       0       0       0       0         42.00       04200       INTRAVENOUS THERAPY       0       0       0       0         43.00       04300       OXGEN (I NHALATI ON) THERAPY       0       0       0       0         44.00       04400       PHYSI CAL THERAPY       0       23, 308       23, 308       0       14,         45.00       04500       OCCUPATI ONAL THERAPY       0       23, 308       23, 308       0       14,         46.00       04600       SPEECH PATHOLOGY       0       0       0       0       0       10,         46.00       04600       SPEECH PATHOLOGY       0       0       0       0       2,         47.00       04700       ELECTROCARDI OLOGY       0       0       0       0       2,         48.00       04800       MEDI CAL SUPPLI ES CHARGED TO PATI ENTS       0       10,716       10,716       0,7,         51.00       05100       SUPPORT SURFACES       0       0       0       0       1,          0       0 <td>0 33.00</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td></td>	0 33.00	0	0	0	0	0	
41.00       04100       LABORATORY       0       0       0         42.00       04200       INTRAVENOUS THERAPY       0       0       0         43.00       04300       OXYGEN (INHALATION) THERAPY       0       0       0         44.00       04400       PHYSI CAL THERAPY       0       23, 308       23, 308       0       14,         45.00       04500       OCCUPATIONAL THERAPY       0       0       0       0       0       10,         46.00       04600       SPEECH PATHOLOGY       0       0       0       0       2,       0       2,       0       2,       0       2,       0       2,       0       0       0       0       2,       0       2,       0       0       0       0       2,       0       0       0       2,       0       0       0       2,       0       0       0       2,       0       0       0       2,       0       0       0       0       0       0       0       2,       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0			a		0		
42.00       04200       INTRAVENOUS THERAPY       0       0       0         43.00       04300       OXYGEN (INHALATION) THERAPY       0       0       0         44.00       04400       PHYSI CAL THERAPY       0       23,308       23,308       0       14,         45.00       04500       OCCUPATIONAL THERAPY       0       23,308       23,308       0       14,         45.00       04500       OCCUPATIONAL THERAPY       0       0       0       0       10,         46.00       04600       SPEECH PATHOLOGY       0       0       0       0       2,         47.00       04700       ELECTROCARDI OLOGY       0       0       0       0       2,         48.00       04800       MEDI CAL SUPPLIES CHARGED TO PATIENTS       0       0       0       0       0         49.00       04900       DRUGS CHARGED TO PATIENTS       0       10, 716       10, 716       0       7,         51.00       05100       SUPPORT SURFACES       0       0       0       0       1,         SPECIAL PURPOSE COST CENTERS		504		-	0	0	
43.00       04300       0XYGEN (INHALATION) THERAPY       0       0       0         44.00       04400       PHYSI CAL THERAPY       0       23, 308       23, 308       0       14,         45.00       04500       OCCUPATIONAL THERAPY       0       0       0       0       10,         45.00       04600       SPEECH PATHOLOGY       0       0       0       0       2,         47.00       04700       ELECTROCARDI OLOGY       0       0       0       0       2,         48.00       04800       MEDI CAL SUPPLIES CHARGED TO PATIENTS       0       0       0       0       0         49.00       04900       DRUGS CHARGED TO PATIENTS       0       10,716       10,716       0       7,         51.00       05100       SUPPORT SURFACES       0       0       0       0       1,         SPECIAL PURPOSE COST CENTERS         TION       07100       AMBURANCE       0       0       0       1,         SPECIAL PURPOSE COST CENTERS       1       1,       SPECIAL PURPOSE COST CENTERS       1       1,         81.00       08100       INTEREST EXPENSE       0       0       0		73	0	0	0	0	
44.00       04400       PHYSI CAL THERAPY       0       23, 308       23, 308       0       14,         45.00       04500       OCCUPATI ONAL THERAPY       0       0       0       0       10,         46.00       04600       SPEECH PATHOLOGY       0       0       0       0       2,         47.00       04700       ELECTROCARDI OLOGY       0       0       0       0       2,         48.00       04800       MEDI CAL SUPPLIES CHARGED TO PATI ENTS       0       0       0       0       0         49.00       04900       DRUGS CHARGED TO PATI ENTS       0       10,716       0       7,       0       0       0       7,         51.00       05100       SUPPORT SURFACES       0       0       0       0       0       1,         SPECI AL PURPOSE COST CENTERS         THER REI MBURSABLE COST CENTERS         SPECI AL PURPOSE SE SE SE SE SE         81.00		268	0	0	0	0	
45.00       04500       OCCUPATIONAL THERAPY       0       0       0       10,         46.00       04600       SPEECH PATHOLOGY       0       0       0       2,         47.00       04700       ELECTROCARDIOLOGY       0       0       0       2,         47.00       04700       ELECTROCARDIOLOGY       0       0       0       0         48.00       04800       MEDICAL SUPPLIES CHARGED TO PATIENTS       0       0       0       0         49.00       04900       DRUGS CHARGED TO PATIENTS       0       10,716       10,716       0       7,         05100       SUPPORT SURFACES       0       0       0       0       0       0       7,         07100       AMBULANCE       0       0       0       0       1,       SPECIAL PURPOSE COST CENTERS       1,         SPECIAL PURPOSE COST CENTERS       5       0       0       0       1,         SPECIAL PURPOSE COST CENTERS       5       1,       5       1,       5         81.00       08100       INTEREST EXPENSE       1,       5       1,       5         82.00       08200       UTI LI ZATI ON REVI EW - SNF       0       0		173	0	0	0	0	
46.00       04600       SPEECH PATHOLOGY       0       0       0       2,         47.00       04700       ELECTROCARDI OLOGY       0       0       0       0         48.00       04800       MEDI CAL SUPPLIES CHARGED TO PATIENTS       0       0       0       0         49.00       04900       DRUGS CHARGED TO PATIENTS       0       10,716       10,716       0       7,         51.00       05100       SUPPORT SURFACES       0		14, 437	0	23, 308	23, 308	0	
47. 00       04700       ELECTROCARDI OLOGY       0       0       0         48. 00       04800       MEDI CAL SUPPLIES CHARGED TO PATI ENTS       0       0       0       0         49. 00       04900       DRUGS CHARGED TO PATI ENTS       0       10, 716       10, 716       0       7,         51. 00       05100       SUPPORT SURFACES       0       0       0       0       0       7,         0THER       REI MBURSABLE COST CENTERS       0       0       0       0       0       1,         SPECIAL PURPOSE COST CENTERS       51.00       08000       MALPRACTI CE PREMI UMS & PAI D LOSSES       0       0       0       1,         81.00       08100       INTEREST EXPENSE       0       0       0       0       1,         82.00       08200       UTI LI ZATI ON REVIEW - SNF       0       0       0       0       0         83.00       08300       HOSPI CE       0       0       0       0       0       0		10, 750	0	0	0	0	
48.00       04800       MEDI CAL SUPPLIES CHARGED TO PATIENTS       0       0       0       0         49.00       04900       DRUGS CHARGED TO PATIENTS       0       10,716       10,716       0       7,         51.00       05100       SUPPORT SURFACES       0       0       0       0       0       0       7,         OTHER REI MBURSABLE COST CENTERS         71.00       07100       AMBULANCE       0       0       0       1,         SPECIAL PURPOSE COST CENTERS         80.00       08000       MALPRACTICE PREMI UMS & PAID LOSSES       0       0       0       1,         81.00       08200       UTILIZATION REVIEW - SNF       0       0       0       0       0         83.00       08300       HOSPICE       0       0       0       0       0		2, 716	0	0	0	0	
49.00       0RUGS CHARGED TO PATIENTS       0       10,716       0       7,         51.00       05100       SUPPORT SURFACES       0       0       0       0       0         OTHER REIMBURSABLE COST CENTERS         71.00       07100       AMBULANCE       0       0       0       0       1,         SPECIAL PURPOSE COST CENTERS         SPECIAL PURPOSE COST CENTERS         80.00       08000       MALPRACTI CE PREMI UMS & PAI D LOSSES         81.00       08100       INTEREST EXPENSE       0       0       0       0         82.00       08200       UTI LI ZATI ON REVI EW - SNF       0       0       0       0         83.00       08300       HOSPI CE       0       0       0       0	0 47.00	-	0	0	0	0	
51.00         05100         SUPPORT SURFACES         0         0         0           OTHER         REI MBURSABLE         COST CENTERS	0 48.00	-	0	0	0	0	
OTHER         REI MBURSABLE         COST         CENTERS           71.00         O7100         AMBULANCE         0         0         0         1,           SPECIAL         PURPOSE         COST         CENTERS         0         0         0         1,           80.00         08000         MALPRACTI CE         PREMI UMS & PAI D LOSSES         0         0         0         1,           81.00         08100         INTEREST         EXPENSE         0         0         0         0         0           82.00         08300         HOSPI CE         0         0         0         0         0		7, 546	-			0	
71.00       O7100       AMBULANCE       0       0       0       1,         SPECIAL PURPOSE COST CENTERS       SPECIAL PURPOSE CENTERS <td< td=""><td>0 51.00</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td></td></td<>	0 51.00	0	0	0	0	0	
SPECIAL PURPOSE COST CENTERS           80.00         08000         MALPRACTI CE PREMI UMS & PAI D LOSSES           81.00         08100         INTEREST EXPENSE           82.00         08200         UTI LI ZATI ON REVI EW - SNF           83.00         08300         HOSPI CE         0         0		4 704			0		
80. 00         08000         MALPRACTICE         PREMIUMS & PAID LOSSES           81. 00         08100         INTEREST EXPENSE           82. 00         08200         UTILIZATION REVIEW - SNF           83. 00         08300         HOSPICE         0         0         0	04 71.00	1, 704	0	0	0	0	
81.00         08100         INTEREST EXPENSE           82.00         08200         UTI LI ZATI ON REVIEW - SNF           83.00         08300         HOSPI CE         0         0         0				1		-	
82.00         08200         UTILIZATION REVIEW - SNF           83.00         08300         HOSPICE         0         0         0	80.00						
83. 00 08300 HOSPICE 0 0 0 0	81.00						
	82.00						
89.00 SUBTOTALS (sum of Lines 1-84) 0 1 518.649 1 518.649 0 339	0 83.00	-		0	0	0	
	35 89.00	339, 335	0	1, 518, 649	1, 518, 649	0	
NONREI MBURSABLE COST CENTERS			1				
90.00 09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN 0 0 0 0	0 90.00	0	0	-	-	0	
91. 00 09100 BARBER AND BEAUTY SHOP 0 2, 306 2, 306 0	62 91.00		0	2, 306	2, 306	0	
92. 00 09200 PHYSICIANS PRIVATE OFFICES 0 0 0 0	0 92.00	-	0	0	0	0	
93. 00 09300 NONPAI D WORKERS 0 0 0 0	0 93.00	-	0	0	0	0	
94. 00 09400 PATIENTS LAUNDRY 0 0 0 0	0 94.00	0	0	0	0	0	
95.00 09500 OTHER NONREI MBURSABLE COST CENTERS 0 0 0 0	0 95.00	0	0	0	0	0	
		310	0	11, 531	11, 531	0	
98.00 Cross Foot Adjustments 0	98.00			0			
99.00         Negative Cost Centers         0         0         0	0 99.00	-		Ŭ	0		
100.00           TOTAL         0         1,532,486         1,532,486         0         339,	07 100. 00	339, 707	0	1, 532, 486	1, 532, 486	0	D. OO   TOTAL

Heal th	Financial Systems	PREFERRED CARE	AT CUMBERLAND		In Lie	u of Form CMS-2	2540-10
	TION OF CAPITAL RELATED COSTS			No.: 315396	Peri od:	Worksheet B	
					From 12/12/2022	Part II	
					To 12/31/2023	Date/Time Pre	pared:
	Cost Contor Deparintian	PLANT	LAUNDRY &	HOUSEKEEPING	G DI ETARY	5/28/2024 3:2	4 pm
	Cost Center Description	OPERATION,	LINEN SERVICE	HUUSEKEEPINU		NURSI NG ADMI NI STRATI ON	
		MAINT. &	LINEN SERVICE			ADMINISTRATION	
		REPAI RS					
		5.00	6.00	7.00	8.00	9.00	
	GENERAL SERVICE COST CENTERS	0.00	0.00	7.00	0.00	7.00	
1.00	00100 CAP REL COSTS - BLDGS & FIXTURES						1.00
3.00	00300 EMPLOYEE BENEFITS						3.00
4.00	00400 ADMINI STRATI VE & GENERAL						4.00
5.00	00500 PLANT OPERATION, MAINT. & REPAIRS	84, 572					5.00
6.00	00600 LAUNDRY & LINEN SERVICE	2, 166	36, 964				6.00
7.00	00700 HOUSEKEEPI NG	1, 540	0	41, 87	77		7.00
8.00	00800 DI ETARY	8, 416	0				8.00
9.00	00900 NURSING ADMINISTRATION	0	0		0 0	8, 950	9.00
10.00	01000 CENTRAL SERVICES & SUPPLY	0	0		0 0	0	10.00
12.00	01200 MEDICAL RECORDS & LIBRARY	0	0		0 0	0	12.00
13.00	01300 SOCIAL SERVICE	372	0	19	0	0	13.00
15.00	01500 PATIENT ACTIVITIES	7, 702	0			0	15.00
	I NPATI ENT ROUTI NE SERVI CE COST CENTERS				· · · · · · · · · · · · · · · · · · ·		
30.00	03000 SKILLED NURSING FACILITY	60, 793	36, 964	31, 48	156, 288	8, 950	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	03300 OTHER LONG TERM CARE	0	0		0 0	0	33.00
	ANCI LLARY SERVICE COST CENTERS	·					
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	1, 745	0	90	03 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	04700 ELECTROCARDI OLOGY	0	0		0 0	0	47.00
48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0		0 0	0	48.00
49.00	04900 DRUGS CHARGED TO PATIENTS	802	0	41	15 0	0	49.00
51.00	05100 SUPPORT SURFACES	0	0		0 0	0	51.00
	OTHER REIMBURSABLE COST CENTERS	1					
71.00	07100 AMBULANCE	0	0		0 0	0	71.00
	SPECIAL PURPOSE COST CENTERS	1					
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 REVIEW - SNF						82.00
83.00	08300 HOSPI CE	0	0		0 0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	83, 536	36, 964	41, 34	156, 288	8, 950	89.00
	NONREI MBURSABLE COST CENTERS	1					
90.00	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		0 0	0	90.00
91.00	09100 BARBER AND BEAUTY SHOP	173	0	8	39 0	0	91.00
92.00	09200 PHYSICIANS PRIVATE OFFICES	0	0		0 0	0	92.00
93.00	09300 NONPAID WORKERS	0	0		0 0	0	93.00
94.00	09400 PATIENTS LAUNDRY	0	0		0 0	0	94.00
95.00	09500 OTHER NONREI MBURSABLE COST CENTERS	0	0		0 0	0	95.00
95.01	09501 OTHER NONREI MBURSABLE COST CENTERS	863	0	44	-	0	95.01
98.00	Cross Foot Adjustments		0		0 0	0	98.00
99.00	Negative Cost Centers	0	0		0 0	0	99.00
100.00	TOTAL	84, 572	36, 964	41, 87	156, 288	8, 950	100. 00

			AT CUMBERLAND			eu of Form CMS-	2540-10
ALLOCA	TI ON OF CAPI TAL RELATED COSTS		Provi der	No.: 315396	Period: From 12/12/2022 To 12/31/2023		epared:
					OTHER GENERAL	0/20/2021 0.2	
	Cost Center Description	CENTRAL SERVI CES & SUPPLY	MEDI CAL RECORDS & LI BRARY	SOCI AL SERVI	CE PATIENT ACTIVITIES	Subtotal	
		10.00	12.00	13.00	15.00	16.00	
	GENERAL SERVICE COST CENTERS			-			
1.00	00100 CAP REL COSTS - BLDGS & FIXTURES						1.00
3.00	00300 EMPLOYEE BENEFITS						3.00
4.00	00400 ADMI NI 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							8.00
9.00	00900 NURSI NG ADMI NI STRATI ON	4 071					9.00
	01000 CENTRAL SERVICES & SUPPLY	4, 871	(				10.00
	01200 MEDICAL RECORDS & LIBRARY 01300 SOCIAL SERVICE	0	(	-			12.00 13.00
	01500 PATIENT ACTIVITIES	0	(		0 127, 737	,	15.00
15.00	INPATIENT ROUTINE SERVICE COST CENTERS	0		<u>/</u>	0 127,73		15.00
30.00	03000 SKI LLED NURSI NG FACI LI TY	1,967	(	7,9	255 127, 737	1, 437, 741	30.00
	03100 NURSI NG FACILI TY	1, 907	(		0 (		
	03200   CF/IID	0	(		0 0		
	03300 OTHER LONG TERM CARE	0	(		0 0		
55.00	ANCI LLARY SERVICE COST CENTERS	ц о		2	0	<u>л</u> 0	33.00
40.00	04000 RADI OLOGY	0	(	b	0 (	504	40.00
	04100 LABORATORY	0	(		0 0		
	04200 I NTRAVENOUS THERAPY	0	(		0 0	268	
	04300 OXYGEN (INHALATION) THERAPY	0	(		0 0	173	
	04400 PHYSI CAL THERAPY	0	(		0 0	40, 393	
	04500 OCCUPATI ONAL THERAPY	0	(		0 0	10, 750	
	04600 SPEECH PATHOLOGY	0	(		0 0	2,716	
	04700 ELECTROCARDI OLOGY	0	(		0 0		
	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	(		0 (	0	
	04900 DRUGS CHARGED TO PATIENTS	2,904	(		0 0	22, 383	49.00
51.00	05100 SUPPORT SURFACES	0	(		0 0	0 0	51.00
	OTHER REIMBURSABLE COST CENTERS	· ·		·			
71.00	07100 AMBULANCE	0	(		0 (	1, 704	71.00
	SPECIAL PURPOSE COST CENTERS			-		1	
	08000 MALPRACTICE PREMIUMS & PAID LOSSES						80.00
	08100 INTEREST EXPENSE						81.00
82.00	08200 UTILIZATION REVIEW - SNF						82.00
	08300 HOSPI CE	0	(	D	0 0		
89.00	SUBTOTALS (sum of lines 1-84)	4, 871	(	7,9	255 127, 737	1, 516, 705	89.00
~~ ~~	NONREI MBURSABLE COST CENTERS			1			
	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	(		0 (		90.00
	09100 BARBER AND BEAUTY SHOP	0			0 0	2,000	91.00
	09200 PHYSICIANS PRIVATE OFFICES	0	(		0 0	0	
	09300 NONPALD WORKERS	0	(		0 0	0	
	09400 PATIENTS LAUNDRY	0	(		0 0	0	
	09500 OTHER NONRELMBURSABLE COST CENTERS	0	(	1	0 0	°	
	09501 OTHER NONREIMBURSABLE COST CENTERS Cross Foot Adjustments	0	(	1	0 0	13, 151	
00 00	LL COSS FOOT ANLISTMANTS	1 0		1		0 0	98.00
98.00					0		
98.00 99.00 100.00	Negative Cost Centers	0 4, 871	(		0 ( 255 127, 737	°  °	

ALLOCA	ATION OF CAPITAL RELATED COSTS		Provi der	No.: 315396	Period: From 12/12/2022 To 12/31/2023	Worksheet B Part II Date/Time Pro 5/28/2024 3::	
	Cost Center Description	Post Step-Down Adjustments	Total				
		17.00	18.00	1			
	GENERAL SERVICE COST CENTERS						
1.00	00100 CAP REL COSTS - BLDGS & FIXTURES						1.00
3.00	00300 EMPLOYEE BENEFITS						3.00
4.00	00400 ADMINISTRATIVE & GENERAL						4.00
5.00	00500 PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600 LAUNDRY & LINEN SERVICE						6.00
7.00	00700 HOUSEKEEPI NG						7.00
8.00	00800 DI ETARY						8.00
9.00	00900 NURSI NG ADMI NI STRATI ON						9.00
10.00	01000 CENTRAL SERVICES & SUPPLY						10.00
12.00	01200 MEDICAL RECORDS & LIBRARY						12.00
13.00	01300 SOCIAL SERVICE						13.00
15.00	01500 PATIENT ACTIVITIES						15.00
	INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000 SKILLED NURSING FACILITY	0	1, 437, 741				30.00
31.00	03100 NURSING FACILITY	0	C				31.00
32.00	03200   CF/I   D	0	0	-			32.00
33.00	03300 OTHER LONG TERM CARE	0	0	)			33.00
	ANCILLARY SERVICE COST CENTERS						
40.00	04000 RADI OLOGY	0	504				40.00
41.00	04100 LABORATORY	0	73	•			41.00
42.00	04200 I NTRAVENOUS THERAPY	0	268				42.00
43.00	04300 OXYGEN (INHALATION) THERAPY	0	173				43.00
44.00	04400 PHYSI CAL THERAPY	0	40, 393	1			44.00
45.00	04500 OCCUPATIONAL THERAPY	0	10, 750	1			45.00
46.00	04600 SPEECH PATHOLOGY	0	2, 716	1			46.00
47.00	04700 ELECTROCARDI OLOGY	0	0	1			47.00
48.00	04800 MEDI CAL SUPPLIES CHARGED TO PATIENTS	0	0	1			48.00
49.00	04900 DRUGS CHARGED TO PATIENTS	0	22, 383	1			49.00
51.00	05100 SUPPORT SURFACES OTHER REIMBURSABLE COST CENTERS	0	C	<u>'</u>			51.00
71.00	07100 AMBULANCE	0	1, 704				71.00
/1.00	SPECIAL PURPOSE COST CENTERS	0	1, 704				/ / 1. 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 HOSPI CE	0	0				83.00
89.00	SUBTOTALS (sum of lines 1-84)	0	1, 516, 705				89.00
07.00	NONREI MBURSABLE COST CENTERS		1, 510, 703	1			- 07.00
90.00	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0				90.00
91.00	09100 BARBER AND BEAUTY SHOP	0	2, 630	1			91.00
92.00	09200 PHYSI CI ANS PRI VATE OFFI CES	0	2,000	1			92.00
93.00	09300 NONPAID WORKERS	0	Ő	-			93.00
94.00	09400 PATIENTS LAUNDRY	0	C	1			94.00
95.00	09500 OTHER NONREI MBURSABLE COST CENTERS	0	C	1			95.00
95.01	09501 OTHER NONREI MBURSABLE COST CENTERS	0	13, 151	1			95.0
98.00	Cross Foot Adjustments	0	0	1			98.00
99.00	Negative Cost Centers	0	C	1			99.00
100.00		0	1, 532, 486				100.00

Heal th	Financial Systems	PREFERRED CARE A	AT CUMBERLAND		In Lie	u of Form CMS-2	2540-10
COST A	LLOCATION - STATISTICAL BASIS		Provi der		Peri od:	Worksheet B-1	
					rom 12/12/2022 o 12/31/2023	Date/Time Pre	pared:
						5/28/2024 3:2	
		CAPI TAL					
	Cost Center Description	RELATED COSTS BLDGS &	EMPLOYEE	Peconciliation	ADMI NI STRATI VE	PLANT	
	cost center bescription	FIXTURES	BENEFITS		& GENERAL	OPERATI ON,	
		(SQUARE FEET)	(GROSS		(ACCUM COST)	MAINT. &	
			SALARI ES)			REPAI RS	
						(SQUARE FEET)	
		1.00	3.00	4A	4.00	5.00	
1.00	GENERAL SERVICE COST CENTERS 00100 CAP REL COSTS - BLDGS & FLXTURES	99, 675					1.00
3.00	00300 EMPLOYEE BENEFITS	99,075	2, 143, 872				3.00
4.00	00400 ADMINI STRATI VE & GENERAL	22, 095	824, 203		12, 647, 573		4.00
5.00	00500 PLANT OPERATION, MAINT. & REPAIRS	4, 091	165, 164			73, 489	
6.00	00600 LAUNDRY & LINEN SERVICE	1, 882	C			1, 882	
7.00	00700 HOUSEKEEPI NG	1, 338	553, 451	0		1, 338	
8.00	00800 DI ETARY	7, 313	528, 856	0 0	1, 157, 073	7, 313	8.00
	00900 NURSING ADMINISTRATION	0	C	0 0		0	
	01000 CENTRAL SERVICES & SUPPLY	0	C			0	
	01200 MEDICAL RECORDS & LIBRARY	0	70, 100			0	
	01300 SOCIAL SERVICE	323 6, 693	72, 198 C			323	
15.00	01500 PATIENT ACTIVITIES INPATIENT ROUTINE SERVICE COST CENTERS	0, 093	L.	η τ	489, 300	6, 693	15.00
30.00	03000 SKI LLED NURSI NG FACI LI TY	52, 827	C		7, 200, 237	52, 827	30.00
	03100 NURSI NG FACILITY	02,027	C			02,027	31.00
	03200   CF/I   D	0	C			0	
33.00	03300 OTHER LONG TERM CARE	0	C	0 0	0 0	0	33.00
	ANCILLARY SERVICE COST CENTERS						
	04000 RADI OLOGY	0	C			0	40.00
	04100 LABORATORY	0	C			0	
	04200 INTRAVENOUS THERAPY	0	C			0	
	04300 OXYGEN (INHALATION) THERAPY	0	C			0	
	04400 PHYSI CAL THERAPY 04500 OCCUPATI ONAL THERAPY	1, 516				1, 516 0	
	04600 SPEECH PATHOLOGY	0				0	
	04700 ELECTROCARDI OLOGY	0	C			0	
	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	C			0	
	04900 DRUGS CHARGED TO PATIENTS	697	C	0 0	280, 944	697	49.00
51.00	05100 SUPPORT SURFACES	0	C	0 0	0 0	0	51.00
	OTHER REIMBURSABLE COST CENTERS	I		1			
71.00	07100 AMBULANCE	0	C	) (	63, 432	0	71.00
00.00	SPECIAL PURPOSE COST CENTERS			1			
	08000 MALPRACTICE PREMIUMS & PAID LOSSES 08100 INTEREST EXPENSE						80.00 81.00
	08200 UTI LI ZATI ON REVI EW - SNF						81.00
	08300 HOSPI CE	0	C		0	0	
89.00	SUBTOTALS (sum of lines 1-84)	98, 775	2, 143, 872	-3, 318, 639	12, 633, 736	-	1
	NONREI MBURSABLE COST CENTERS			, , , , , , ,			
90.00	09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	C	) (	) 0	0	90.00
	09100 BARBER AND BEAUTY SHOP	150	C	0 0	2, 306	150	
	09200 PHYSICIANS PRIVATE OFFICES	0	C		0 0	0	
	09300 NONPAI D WORKERS	0	C			0	
	09400 PATIENTS LAUNDRY	0	C			0	
	09500 OTHER NONREIMBURSABLE COST CENTERS	0	C			0	
95.01 98.00	09501 OTHER NONREIMBURSABLE COST CENTERS	750	C	C	11, 531	750	95.01 98.00
98.00 99.00	Cross Foot Adjustments Negative Cost Centers						98.00 99.00
99.00 102.00		1, 532, 486	389, 961		3, 318, 639	1, 018, 716	
.02.00	Part I)	1, 002, 400	337, 701		5, 510, 037	1, 510, 710	
103.00		15. 374828	0. 181896		0. 262393	13. 862156	103.00
104.00			C		339, 707		104.00
	Part II)						
105.00			0. 000000		0. 026859	1. 150812	105.00
	)	I I		1	1		I

		5	PREFERRED CARE		No . 21520/		u of Form CMS-	
CUSI A	LLUCA	FION - STATISTICAL BASIS		Provi der		Period: From 12/12/2022	Worksheet B-1	
						0 12/31/2023	Date/Time Pre 5/28/2024 3:2	
		Cost Center Description	LAUNDRY &	HOUSEKEEPI NG	DI ETARY	NURSI NG	CENTRAL	
			LINEN SERVICE	(SQUARE FEET)	(MEALS SERVED)	ADMI NI STRATI ON	SERVICES &	
			(PATI ENT				SUPPLY	
			CENSUS)			(DI RECT NURS.	(COSTED	
			6.00	7.00	8.00	HRS.) 9.00	REQUIS.) 10.00	
	GENER	AL SERVICE COST CENTERS	0.00	7.00	8.00	9.00	10.00	
1.00		CAP REL COSTS - BLDGS & FIXTURES						1,00
3.00		EMPLOYEE BENEFITS						3.00
4.00	00400	ADMI NI STRATI VE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE	50, 796					6.00
7.00	00700	HOUSEKEEPING	0	70, 269				7.00
8.00		DIETARY	0	7, 313	152, 388	3		8.00
9.00		NURSING ADMINISTRATION	0	0	-			9.00
		CENTRAL SERVICES & SUPPLY	0	0	0		453, 275	
		MEDICAL RECORDS & LIBRARY	0	0			0	
		SOCIAL SERVICE	0	323			0	
15.00		PATIENT ACTIVITIES	0	6, 693	(	0	0	15.00
20.00		I ENT ROUTI NE SERVI CE COST CENTERS	F0 70(	E2 027	150.000	105 420	102 047	20.00
		SKI LLED NURSI NG FACI LI TY	50, 796	52, 827			183, 047	
	1	NURSING FACILITY	0	0			0	
	1	ICF/IID OTHER LONG TERM CARE	0	0			0	
33.00		LARY SERVICE COST CENTERS	0	0	y (	<u> </u>	0	33.00
40.00		RADI OLOGY	0	0		0	0	40.00
		LABORATORY	0	0			0	
	1	INTRAVENOUS THERAPY	0	0			0	
		OXYGEN (INHALATION) THERAPY	0	0		o o	0	
		PHYSI CAL THERAPY	0	1, 516	0	0	0	
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	0 0	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	0 0	0	46.00
	1	ELECTROCARDI OLOGY	0	0	0	0 0	0	47.00
		MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0			0	
		DRUGS CHARGED TO PATIENTS	0	697	0		270, 228	1
51.00		SUPPORT SURFACES	0	0	0	0 0	0	51.00
74 00		REIMBURSABLE COST CENTERS		0				74 00
71.00	-	AMBULANCE	0	0	0	0	0	71.00
00 00		AL PURPOSE COST CENTERS MALPRACTICE PREMIUMS & PAID LOSSES						00.00
		INTEREST EXPENSE						80.00
		UTILIZATION REVIEW - SNF						81.00
		HOSPI CE	0	0	0		0	
89.00	00300	SUBTOTALS (sum of lines 1-84)	50, 796	69, 369			453, 275	
07.00	NONRE	IMBURSABLE COST CENTERS	30,770	07, 307	152, 500	100,407	400,270	07.00
90.00		GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0 0	0	90.00
		BARBER AND BEAUTY SHOP	0	150				91.00
		PHYSICIANS PRIVATE OFFICES	0	0		o o	0	
	1	NONPAID WORKERS	0	0	0		0	
		PATIENTS LAUNDRY	0	0	0	0 0	0	
95.00	09500	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0 0	0	95.00
95.01	09501	OTHER NONREIMBURSABLE COST CENTERS	0	750	( C	0 0	0	95.01
98.00		Cross Foot Adjustments						98.00
		Negative Cost Centers						99.00
99.00	d	Cost to be allocated (per Wkst. B,	301, 664	947, 505	1, 660, 663	420, 638	228, 921	102.00
99.00	'		1					1
99. 00 102. 00		Part I)						
99. 00 102. 00 103. 00		Unit cost multiplier (Wkst. B, Part I)	5. 938735	13. 483969			0. 505038	
99. 00 102. 00		Unit cost multiplier (Wkst. B, Part I) Cost to be allocated (per Wkst. B,	5. 938735 36, 964	13. 483969 41, 877				103.00 104.00
99. 00 102. 00 103. 00		Unit cost multiplier (Wkst. B, Part I)			156, 288	8, 950		104.00

	PREFERRED CARE	AT CUMBERLAND		In Lieu of Form CM	MS-2540-10
COST ALLOCATION - STATISTICAL BASIS		Provi der		Period:   Worksheet   From 12/12/2022	B-1
				To 12/31/2023 Date/Time 5/28/2024	
			OTHER GENERAL		
Cost Center Description	MEDI CAL	SOCI AL SERVI CE	SERVI CE PATI ENT	-	
	RECORDS &		ACTI VI TI ES		
	LI BRARY	(PATI ENT CENSUS)	(PATIENT DAYS	)	
	(PATI ENT CENSUS)	CENSUS)			
	12.00	13.00	15.00		
GENERAL SERVICE COST CENTERS 1.00 00100 CAP REL COSTS - BLDGS & FIXTURES					1.00
3. 00 00300 EMPLOYEE BENEFITS					3.00
4.00 00400 ADMINISTRATIVE & GENERAL					4.00
5.00 00500 PLANT OPERATION, MAINT. & REPAIRS 6.00 00600 LAUNDRY & LINEN SERVICE					5.00 6.00
7. 00 00700 HOUSEKEEPING					7.00
8.00 00800 DI ETARY					8.00
9. 00 00900 NURSI NG ADMI NI STRATI ON 10. 00 01000 CENTRAL SERVI CES & SUPPLY					9.00 10.00
12. 00 01200 MEDICAL RECORDS & LIBRARY	50, 796				12.00
13.00 01300 SOCIAL SERVICE	C				13.00
15. 00 01500 PATIENT ACTIVITIES INPATIENT ROUTINE SERVICE COST CENTERS	C	0	50, 79	6	15.00
30. 00 03000 SKILLED NURSING FACILITY	50, 796	50, 796	50, 79	6	30.00
31.00 03100 NURSING FACILITY	C			0	31.00
32.00 03200 ICF/IID 33.00 03300 OTHER LONG TERM CARE		1		0	32.00 33.00
33. 00 03300 OTHER LONG TERM CARE ANCI LLARY SERVI CE COST CENTERS		<u>ין ע</u>		0	33.00
40. 00 04000 RADI OLOGY	C	1		0	40.00
41.00 04100 LABORATORY		-		0	41.00 42.00
42. 00 04200 I NTRAVENOUS THERAPY 43. 00 04300 0XYGEN (I NHALATI ON) THERAPY		0		0	42.00
44. 00 04400 PHYSI CAL THERAPY	C	0		0	44.00
45. 00 04500 OCCUPATIONAL THERAPY	C	0		0	45.00
46. 00 04600 SPEECH PATHOLOGY 47. 00 04700 ELECTROCARDI OLOGY		0		0	46.00 47.00
48.00 04800 MEDI CAL SUPPLIES CHARGED TO PATIENTS	C	0		0	48.00
49. 00 04900 DRUGS CHARGED TO PATIENTS	C			0	49.00
51. 00 05100 SUPPORT SURFACES OTHER REI MBURSABLE COST CENTERS	C	0		0	51.00
71. 00 07100 AMBULANCE	C	0		0	71.00
SPECIAL PURPOSE COST CENTERS	1	1 1		1	- 00.00
80.00 08000 MALPRACTICE PREMIUMS & PAID LOSSES 81.00 08100 INTEREST EXPENSE					80.00 81.00
82.00 08200 UTILIZATION REVIEW - SNF					82.00
83.00 08300 HOSPICE	C			0	83.00
89.00 SUBTOTALS (sum of lines 1-84) NONREI MBURSABLE COST CENTERS	50, 796	50, 796	50, 79	8	89.00
90.00 09000 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	C	0		0	90.00
91.00 09100 BARBER AND BEAUTY SHOP	C	0		0	91.00
92. 00 09200 PHYSICIANS PRIVATE OFFICES 93. 00 09300 NONPAID WORKERS				0	92.00 93.00
94.00 09400 PATIENTS LAUNDRY	C	0		0	94.00
95.00 09500 OTHER NONRELIMBURSABLE COST CENTERS	C	0		0	95.00
95.01 09501 OTHER NONREIMBURSABLE COST CENTERS 98.00 Cross Foot Adjustments		0		0	95. 01 98. 00
99.00 Negative Cost Centers					99.00
102.00 Cost to be allocated (per Wkst. B,	C	122, 822	800, 71	6	102.00
Part I) 103.00 Unit cost multiplier (Wkst. B, Part I)	0. 000000	2. 417946	15. 76336	7	103.00
104.00 Cost to be allocated (per Wkst. B,	C	7, 955	127, 73		104.00
Part II)	0.000000	0 15//07	0 51470	۷	105 00
105.00 Unit cost multiplier (Wkst. B, Part	0. 000000	0. 156607	2.51470	O	105.00
		. 1			

Heal th	Financial Systems PREFERRED CARE A	T CUMBERLAND		In Lie	u of Form CMS-2	2540-10
RATIO (	OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS	Provi der		Peri od:	Worksheet C	
				From 12/12/2022		
				To 12/31/2023		
	Cost Center Description		Total (from	Total Charges	5/28/2024 3:2 Ratio (col. 1	4 pm
	cost center bescription		Wkst. B, Pt I		divided by	
				,		
			<u>col. 18)</u>	2.00	<u>col.</u> 2	
			1.00	2.00	3.00	
	ANCI LLARY SERVICE COST CENTERS					
	04000 RADI OLOGY		23, 69		0. 000000	
41.00	04100 LABORATORY		3, 45	4 10, 541	0. 327673	41.00
42.00	04200 I NTRAVENOUS THERAPY		12, 59	1 0	0.000000	42.00
43.00	04300 OXYGEN (INHALATION) THERAPY		8, 11	5 0	0.000000	43.00
44.00	04400 PHYSI CAL THERAPY		720, 02	2 595, 367	1.209375	44.00
45.00	04500 OCCUPATI ONAL THERAPY		505, 23			45.00
	04600 SPEECH PATHOLOGY		127, 64			
	04700 ELECTROCARDI OLOGY		,	0	0. 000000	
	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS				0. 000000	
	04900 DRUGS CHARGED TO PATIENTS		510, 19	7 270, 228		
	05100 SUPPORT SURFACES		510, 17	270,220	0. 000000	
				J <u></u> 0	0.00000	51.00
	OUTPATIENT SERVICE COST CENTERS					
	07100 AMBULANCE		80, 07		0.000000	
100.00	Total		1, 991, 03	5 1, 787, 031		100.00

Health Financial Systems	PREFERRED CARE	AT CUMBERLAND		In Lie	eu of Form CMS-	2540-10
APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS				Period: From 12/12/2022 To 12/31/2023	Date/Time Pre 5/28/2024 3:2	
		Title	XVIII (1)	Skilled Nursing Facility	PPS	
		Health Care P	rogram Charge	s Health Care	Program Cost	
	Ratio of Cost to Charges (Fr. Wkst. C Column 3)	Part A	Part B	Part A (col. 1 x col. 2)	Part B (col. 1 x col. 3)	
	1.00	2.00	3.00	4.00	5.00	
PART I - CALCULATION OF ANCILLARY AND OUTPA ANCILLARY SERVICE COST CENTERS	ATTENT COST					+
40. 00 04000 RADI OLOGY	0. 000000	0		0 0	0	40.00
41. 00 04100 LABORATORY	0. 327673			0 298	0	41.00
42.00 04200 INTRAVENOUS THERAPY	0.000000		)	0 0	0	42.00
43.00 04300 OXYGEN (INHALATION) THERAPY	0. 000000	0	)	0 0	0	43.00
44. 00 04400 PHYSI CAL THERAPY	1. 209375	343, 656	,	0 415, 609	0	44.00
45.00 04500 OCCUPATIONAL THERAPY	0. 790242	352, 506	,	0 278, 565	0	45.00
46.00 04600 SPEECH PATHOLOGY	0. 470072	178, 172		0 83, 754	0	46.00
47.00 04700 ELECTROCARDI OLOGY	0. 000000	0		0 0	0	47.00
48.00 04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0. 000000	0		0 0	0	48.00
49.00 04900 DRUGS CHARGED TO PATIENTS	1.888024	0		0 0	0	49.00
51.00 05100 SUPPORT SURFACES	0. 000000	0		0 0	0	51.00
OUTPATIENT SERVICE COST CENTERS						
71.00 07100 AMBULANCE (2)	0. 000000			0	0	71.00
100.00 Total (Sum of lines 40 - 71)		875, 242		0 778, 226	0	100.00
(1) For title V and VIV upp columns 1 2 and 4 a	al v					

(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	PREFERRED CARE	AT CUMBERLAND		In Lie	u of Form CMS-2	2540-10
APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS		Provi der	No.: 315396	Period: From 12/12/2022 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			t C, column 3	, line 49)	1.888024	1.00
2.00 Program vaccine charges (From your reco					8, 711	2.00
3.00 Program costs (Line 1 x line 2) (Title	XVIII, PPS prov	viders, transf	er this amoun	t to Worksheet	16, 447	3.00
E, Part I, line 18)						
Cost Center Description	Total Cost	Nursing &	Ratio of	Program Part A		
	(From Wkst. B,			Cost (From	& Allied	
		(From Wkst. B,			Heal th Costs	
	18	Part I, Col.			for Pass	
		14)	Costs - Part		Through (Col.	
			(Col. 2 / Col 1)		3 x Col. 4)	
	1.00	2.00	3,00	4.00	5.00	
PART III - CALCULATION OF PASS THROUGH COSTS			3.00	4.00	5.00	
ANCI LLARY SERVICE COST CENTERS	Tok Nonorno u					
40. 00 04000 RADI OLOGY	23, 695	C	0.0000	0 0	0	40.00
41. 00 04100 LABORATORY	3, 454	Ċ	0.0000		0	41.00
42.00 04200 I NTRAVENOUS THERAPY	12, 591	C	0, 00000		0	42.00
43.00 04300 OXYGEN (INHALATION) THERAPY	8, 115	C	0.0000	0 0	0	43.00
44. 00 04400 PHYSI CAL THERAPY	720, 022		0. 00000	415, 609	0	44.00
45.00 04500 OCCUPATI ONAL THERAPY	505, 236	C	0. 00000	0 278, 565	0	45.00
46.00 04600 SPEECH PATHOLOGY	127, 649	C	0. 00000	83, 754	0	46.00
47.00 04700 ELECTROCARDI OLOGY	0	C	0. 00000	0 0	0	47.00
48.00 04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	C	0. 00000	0 0	0	48.00
49.00 04900 DRUGS CHARGED TO PATIENTS	510, 197	C	0. 00000	0 0	0	49.00
51.00 05100 SUPPORT SURFACES	0	C	0.0000	0 0	0	51.00
100.00   Total (Sum of Lines 40 - 52)	1, 910, 959	C	þ	778, 226	0	100. 00

	Financial Systems PREFERRED CARE A ATION OF INPATIENT ROUTINE COSTS	T CUMBERLAND Provider No.: 315396	Peri od:	u of Form CMS-: Worksheet D-1	
			From 12/12/2022 To 12/31/2023	Parts I-II	pared:
		Title XVIII	Skilled Nursing Facility		
				1.00	
	PART I CALCULATION OF INPATIENT ROUTINE COSTS				
	I NPATI ENT DAYS				
1.00	Inpatient days including private room days			50, 796	1.00
2.00	Private room days			0	2.00
3.00	Inpatient days including private room days applicable to the			8, 812	3.00
4.00	Medically necessary private room days applicable to the Prog	gram		0	4.00
5.00	Total general inpatient routine service cost			13, 933, 097	5.00
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT				
6.00	General inpatient routine service charges			18, 149, 563	
7.00	General inpatient routine service cost/charge ratio (Line 5	5 divided by line 6)		0. 767682	
3.00	Enter private room charges from your records			0	
9.00	Average private room per diem charge (Private room charges line 8 divided by private room days, line 2)			0.00	9.0
10.00	Énter semi-private room charges from your records			0	10.0
11.00	Average semi-private room per diem charge (Semi-private roo semi-private room days)	om charges line 10, divide	d by	0.00	11.0
12.00	Average per diem private room charge differential (Line 9 mi	nus line 11)		0.00	12.0
				0.00	13.0
				0	14.0
5.00	General inpatient routine service cost net of private room c PROGRAM INPATIENT ROUTINE SERVICE COSTS	cost differential (Line 5	minus line 14)	13, 933, 097	15.0
16.00	Adjusted general inpatient service cost per diem (Line 15 d	divided by line 1)		274.30	16.0
	Program routine service cost (Line 3 times line 16)	5 2		2, 417, 132	17.0
8.00	5			0	18. C
9.00	Total program general inpatient routine service cost (Line 17 plus line 18)			2, 417, 132	19. C
0. 00	Capital related cost allocated to inpatient routine service line 30 for SNF; line 31 for NF, or line 32 for ICF/IID)	costs (From Wkst. B, Par	t II column 18,	1, 437, 741	20. C
1.00	Per diem capital related costs (Line 20 divided by line 1)			28.30	21.0
22.00	Program capital related cost (Line 3 times line 21)			249, 380	
	Inpatient routine service cost (Line 19 minus line 22)			2, 167, 752	23.0
	Aggregate charges to beneficiaries for excess costs (From provider records)			0	
	Total program routine service costs for comparison to the co	ost limitation (Line 23 mi	nus line 24)	2, 167, 752	
	Enter the per diem limitation (1)				26.0
	Inpatient routine service cost limitation (Line 3 times the				27.0
28.00	Reimbursable inpatient routine service costs (Line 22 plus (Transfer to Worksheet E, Part II, line 4) (See instructions		line 27)		28.0

		1.00	
	PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH		
1.00	Total SNF inpatient days	50, 796	1.00
2.00	Program inpatient days (see instructions)	8, 812	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. 173478	4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)	0	5.00

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	Financial Systems PREFERRED CARE ATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII	AT CUMBERLAND Provider No.: 315396	Period:	u of Form CMS-2 Worksheet E	2J4U-1
	ATTOM OF REFINDURSEMENT SETTEEMENT FOR TITLE AVIT		From 12/12/2022 To 12/31/2023	Part I Date/Time Pre 5/28/2024 3:2	
		Title XVIII	Skilled Nursing	PPS	трш
			Facility		
			-		
		NRUBGENENT		1.00	
1 00	PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REII	MBURSEMENT		6 710 225	1.00
1.00 2.00	Inpatient PPS amount (See Instructions) Nursing and Allied Health Education Activities (pass throu	(ab paymants)		6, 710, 335 0	
2.00 3.00	Subtotal (Sum of Lines 1 and 2)	ign payments)		6, 710, 335	
4.00	Primary payor amounts			9, 741	4.0
4.00 5.00	Coi nsurance			1, 115, 021	4.0 5.0
5.00	Allowable bad debts (From your records)			985, 815	
7.00	Allowable Bad debts for dual eligible beneficiaries (See i	nstructions)		149, 794	
7.00 B.00	Adjusted reimbursable bad debts. (See instructions)	listi ucti olis)		640, 780	
9.00 9.00	Recovery of bad debts - for statistical records only			040, 700	
10.00	Utilization review			0	10.0
11.00	Subtotal (See instructions)			6, 226, 353	
12.00	Interim payments (See instructions)			6, 036, 099	
3.00	Tentati ve adjustment			0, 030, 077	
4.00	OTHER adjustment (See instructions)			0	14.0
4.50	Demonstration payment adjustment amount before sequestration	on		0	14.5
14.55	Demonstration payment adjustment amount after sequestratio			0	14.5
14.75	Sequestration for non-claims based amounts (see instructio			12, 816	
14.99	Sequestration amount (see instructions)	(13)		111, 711	
15.00	Bal ance due provi der/program (see Instructions)			65, 727	
16.00	Protested amounts (Nonallowable cost report items in accord	dance with CMS Pub 15-2 s	ection 115 2)		16.0
	PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LES				
17.00	Ancillary services Part B			0	17. C
8.00	Vaccine cost (From Wkst D, Part II, line 3)			16, 447	
9.00	Total reasonable costs (Sum of lines 17 and 18)			16, 447	
20.00	Medicare Part B ancillary charges (See instructions)			8, 711	
21.00	Cost of covered services (Lesser of line 19 or line 20)			8, 711	
22.00	Primary payor amounts			0	22.0
23.00	Coinsurance and deductibles			0	23.0
24.00	Allowable bad debts (From your records)			0	24.0
24.01	Allowable Bad debts for dual eligible beneficiaries (see i	nstructions)		0	24.0
24. 02	Adjusted reimbursable bad debts (see instructions)	,		0	24.0
25.00	Subtotal (Sum of lines 21 and 24, minus lines 22 and 23)			8, 711	25.0
26.00	Interim payments (See instructions)			8, 537	26.0
27.00	Tentati ve adjustment			0	27. C
28.00	Other Adjustments (See instructions) Specify			0	28. C
28.50	Demonstration payment adjustment amount before sequestrati	on		0	28.5
28. 55	Demonstration payment adjustment amount after sequestratio	'n		0	28.5
28. 99	Sequestration amount (see instructions)			174	28.9
29.00	Balance due provider/program (see instructions)			0	29.0
30.00	Protested amounts (Nonallowable cost report items) in acco	rdance with CMS Pub.15-2, s	ection 115.2	0	30.0

ALYS	SIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED	Provi der	No.: 315396	Period: From 12/12/2022 To 12/31/2023		
		Ti tl	e XVIII	Skilled Nursing Facility		1 pm
		I npati en	nt Part A		rt 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		6, 036, C	0 0	8, 537 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		1	0	0	3.
02	ABSOSTMENTS TO FROM DER			0	0	3.
03				0	0	3
04				0	0	3
05				0	0	3
	Provider to Program					
50	ADJUSTMENTS TO PROGRAM			0	0	3
51				0	0	3
52				0	0	3
53				0	0	3
54				0	0	3
99	Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50			0	0	3
	- 3.98)				0.507	
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)		6, 036, 0	199	8, 537	4
	TO BE COMPLETED BY CONTRACTOR					
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 \	TENTATI VE TO PROVIDER			0	0	5
)2 )3				0	0	5
,5	Provider to Program		l	<u> </u>	0	
50	TENTATI VE TO PROGRAM		1	0	0	5
51				0	0	5
52				0	0	5
99	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					6
	the cost report. (1)					
01	PROGRAM TO PROVIDER		65, 7	27	0	6
)2	PROVI DER TO PROGRAM			0	0	6
00	Total Medicare program liability (see instructions)		6, 101, 8		8, 537	7
			Contr	actor Name	Contractor	
				1 00	Number 2.00	
				1.00	2.00	

	E SHEET (If you are nonproprietary and do not maintain ype accounting records, complete the "General Fund" column	Provi der		Period: From 12/12/2022 To 12/31/2023	Worksheet G Date/Time Pre 5/28/2024 3:2	
		General Fund	Speci fi c	Endowment Fund		
		1.00	Purpose Fund 2.00	3.00	4.00	
	Assets					
00	CURRENT ASSETS Cash on hand and in banks	153, 678		0 0	0	1
0	Temporary investments	0		0 0	0	
00	Notes receivable	0		0 0	0	
00	Accounts receivable	5, 061, 821		0 0	0	4
00	Other receivables	734		0 0	0	5
00	Less: allowances for uncollectible notes and accounts	-1, 109, 721		0 0	0	6
	recei vabl e				0	
)0 )0	Inventory Prepaid expenses	1, 961, 451		0 0	0	
00	Other current assets	104, 934		0 0	0	
00	Due from other funds	0		0 0	0	
00	TOTAL CURRENT ASSETS (Sum of lines 1 - 10)	6, 172, 897		0 0	0	
	FIXED ASSETS					
00	Land	0		0 0	0	
00	Land improvements	0		0 0	0	
00 00	Less: Accumulated depreciation Buildings	0		0 0	0	
00	Less Accumulated depreciation			0 0	0	
00	Leasehold improvements	1, 407, 149		0 0	0	
00	Less: Accumulated Amortization	-169, 775		0 0	0	
00	Fixed equipment	0		0 0	0	19
00	Less: Accumulated depreciation	0		0 0	0	
00	Automobiles and trucks	0		0 0	0	
00	Less: Accumulated depreciation	0		0 0	0	
00	Major movable equipment	82, 734		0 0	0	
00 00	Less: Accumulated depreciation	0		0 0 0 0	0	
00	Minor equipment – Depreciable Minor equipment nondepreciable			0 0	0	
00	Other fixed assets	89, 902		0 0	0	
00	TOTAL FIXED ASSETS (Sum of lines 12 - 27)	1, 410, 010		0 0	0	
	OTHER ASSETS					
00	Investments	0		0 0	0	
00	Deposits on Leases	0		0 0	0	
00 00	Due from owners/officers Other assets	471, 977		0 0	0	
00	TOTAL OTHER ASSETS (Sum of Lines 29 - 32)	471, 977		0 0	0	
00	TOTAL ASSETS (Sum of Lines 11, 28, and 33)	8, 054, 884		0 0	0	
	Liabilities and Fund Balances	1	1			
	CURRENT LIABILITIES	-				
00	Accounts payable	2, 697, 816		0 0	0	
00	Salaries, wages, and fees payable	180, 502		0 0	0	
00	Payroll taxes payable	18, 709		0 0	0	
00 00	Notes & loans payable (Short term) Deferred income	2, 625 989, 300		0 0	0	
00	Accel erated payments	0, 300		0 0	0	40
00	Due to other funds	0		0 0	0	
00	Other current liabilities	135, 148		0 0	0	42
00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	4, 024, 100		0 0	0	43
	LONG TERM LIABILITIES	T	1			
00	Mortgage payable	0		0 0	0	
00	Notes payable	0		0 0 0 0	0	
00 00	Unsecured Loans Loans from owners:			0 0	0	
00	Other long term liabilities	0		0 0	0	
00	OTHER (SPECIFY)	0		0 0	0	
00	TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49	0		0 0	0	50
00	TOTAL LIABILITIES (Sum of lines 43 and 50)	4, 024, 100		0 0	0	51
	CAPI TAL ACCOUNTS	1	-			-
00	General fund balance	4, 030, 784				52
00	Specific purpose fund			0		53
00 00	Donor created - endowment fund balance - restricted Donor created - endowment fund balance - unrestricted			0		54
00	Governing body created - endowment fund balance - unrestricted			0		56
00	Plant fund balance - invested in plant			0	0	
00	Plant fund balance - reserve for plant improvement,				0	
	replacement, and expansion					
00	TOTAL FUND BALANCES (Sum of lines 52 thru 58)	4, 030, 784		0 0	0	
00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and	8,054,884		0 0	0	60

Heal th	Financial Systems	PREFERRED CARE A	AT CUMBERLAND			In Lie	u of Form CMS	5-2	540-10
	ENT OF CHANGES IN FUND BALANCES			No.: 315396		eriod: rom 12/12/2022	Worksheet G	-1 rep	ared:
		General	Fund	Speci al	Pu	rpose Fund	Endowment Fur		pin
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)		-755, 773			0			2.00
3.00	Total (sum of line 1 and line 2)		4, 031, 018	3		0			3.00
4.00 5.00	Additions (credit adjustments)	0			0			0	4.00 5.00
6.00		0			0			0	6.00
7.00 8.00		0			0			0	7.00 8.00
8.00 9.00		0			0			0	8.00 9.00
10.00	Total additions (sum of line 5 - 9)		C			0			10.00
11. 00 12. 00	Subtotal (line 3 plus line 10) Deductions (debit adjustments)		4, 031, 018	3		0			11. 00 12. 00
13.00		0			0			0	13.00
14.00	DI VI DENDS	234			0			0	14.00
15.00 16.00		0			0			0	15.00 16.00
17.00		0			0			0	17.00
18. 00 19. 00	Total deductions (sum of lines 13 - 17) Fund balance at end of period per balance		234 4, 030, 784			0			18. 00 19. 00
17.00	sheet (Line 11 - Line 18)		4,030,784	Ť		0			17.00
		Endowment Fund	PI ant	t Fund					
		6.00	7.00	8.00					
1.00	Fund balances at beginning of period	0			0				1.00
2.00 3.00	Net income (loss) (from Wkst. G-3, line 31) Total (sum of line 1 and line 2)	0			0				2.00 3.00
4.00	Additions (credit adjustments)	Ū			Ũ				4.00
5.00 6.00			0						5.00 6.00
7.00			0						7.00
8.00			C						8.00
9.00 10.00	Total additions (sum of line 5 - 9)	0	C		0				9.00 10.00
11.00	Subtotal (line 3 plus line 10)	0			0				11.00
12.00	Deductions (debit adjustments)								12.00
13.00 14.00	DI VI DENDS		C						13.00 14.00
15.00			C	þ					15.00
16.00 17.00			0						16.00 17.00
18.00	Total deductions (sum of lines 13 - 17)	0	C		0				18.00
19.00	Fund balance at end of period per balance	0			0				19.00
	sheet (Line 11 - line 18)	I I		1				I	

Heal th	Financial Systems PREFERRED CARE AT C	UMBERLAND			In Lie	u of Form CMS-2	2540-10
STATEM	IENT OF PATIENT REVENUES AND OPERATING EXPENSES	Provi der	No.: 315396		riod: om 12/12/2022 12/31/2023	Worksheet G-2 Parts I-II Date/Time Pre 5/28/2024 3:2	pared:
	Cost Center Description		I npati ent		Outpati ent	Total	
			1.00		2.00	3.00	
	PART I – PATIENT REVENUES						
	General Inpatient Routine Care Services						
1.00	SKILLED NURSING FACILITY		18, 149, 5	63		18, 149, 563	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)		18, 149, 5	63		18, 149, 563	5.00
	All Other Care Services						
6.00	ANCI LLARY SERVI CES		1, 787, 0	30	0	1, 787, 030	6.00
7.00					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	HOSPI CE			0	0	0	12.00
13.00	ROUTINE CHARGES / BED HOLD		-6	03	0	-603	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3	to	19, 935, 9	90	0	19, 935, 990	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)					19, 189, 147	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
	Total Operating Expenses (Sum of lines 1 and 8, minus line 14)					19, 189, 147	15.00
					I		

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES         Provider No. : 315396         Period: From 12/12/2022 To 12/31/2023         Worksheet G-3 Date/Time Prepared: 5/28/2024 3: 24 pm           1.00         Total patient revenues (From Wcst. G-2, Part I, col. 3, line 14)         19, 935, 990         1.00           2.00         Less: contractual allowances and discounts on patients accounts         18, 372, 230         3.00           0.00         Net patient revenues (Line 1 minus line 2)         18, 372, 230         3.00           0.00         Less: total operating expenses (From Worksheet G-2, Part II, line 15)         19, 189, 147         4.00           0.01         Income from service to patients (Line 3 minus 4)         -816, 917         5.00           0.01         Income from Investments         0         6.00           0.01         Revenue from television and radio service         0         9.00           0.00         Revenue from television and radio service         0         9.00           0.00         Parking lot receipts         0         10.00           0.01         Revenue from sale of medical neorvice         0         12.00           0.02         Parking lot receipts         0         12.00           0.00         Revenue from sale of medical records and abstracts         0         12.00	Heal th	Financial Systems Pf	REFERRED CARE AT C	UMBERLAND	In Lie	u of Form CMS-2	2540-10	
From 12/12/2022 To         Date/Time Prepared: 5/28/2024 3: 24 pm           1.00         Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)         1.00           1.00         Less: contractual allowances and discounts on patients accounts         1,563,760         2.00           3.00         Net patient revenues (Line 1 minus line 2)         18,372,230         3.00           4.00         Less: total operating expenses (From Worksheet G-2, Part II, line 15)         19,189,147         4.00           5.00         Net income from service to patients (Line 3 minus 4)        816,917         5.00           0.01         Income from investments         0         6.00         6.00           0.00         Purchase di scounts         1.101         8.00         8.00           0.00         Purchase di scounts         0         6.00         6.00           0.01         Income from investments         0         6.00         8.00           0.00         Purchase di scounts         0         9.00         9.00           0.01         Revenue from communications (Telephone and Internet service)         0         9.00           0.01         Revenue from neal s oid to employees and guests         0         11.00           1.00         Revenue from neal s oid to employees and guests				Provider No.: 315396	Peri od:	Worksheet G-3		
Image: 100         Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)         1,00           1.00         Less: contractual allowances and discounts on patients accounts         19,935,990         1.00           3.00         Net patient revenues (Line 1 minus line 2)         18,372,230         3.00           0.00         Less: total operating expenses (From Worksheet G-2, Part II, line 15)         19,189,147         4.00           5.00         Net income from service to patients (Line 3 minus 4)        816,917         5.00           0         Income from investments         3.144         7.00           6.00         Contributions, donations, bequests, etc         0         6.00           7.00         Income from investments         0         6.00           0.00         Purchase discounts         0         10.00           0.00         Revenue from television and radio service         0         10.00           0.00         Purchase discounts         0         10.00           10.00         Revenue from laundry and linen service         0         11.00           11.00         Rebates and refunds of expenses         0         11.00           12.00         Parking lot receipts         0         13.00           13.00         Revenue from sale of medica								
Image: 100         Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)         100           1.00         Less: contractual allowances and discounts on patients accounts         1, 563, 760         2.00           2.00         Less: contractual allowances and discounts on patients accounts         1, 563, 760         2.00           3.00         Net patient revenues (Line 1 minus Line 2)         18, 372, 230         3.00           4.00         Less: total operating expenses (From Worksheet G-2, Part II, line 15)         19, 189, 147         4.00           5.00         Net income from service to patients (Line 3 minus 4)        816, 917         5.00           0 ther income:         0         6.00         6.00           0.00         Revenues from communications, bequests, etc         0         6.00           0.01         Income from investments         3, 144         7.00           8.00         Revenue from communications of celephone and Internet service)         0         9.00           0.00         Purchase discounts         0         10.00           11.00         Rebates and refunds of expenses         0         11.00           12.00         Parking lot receip ts         0         13.00           14.00         Revenue from rental of living quarters         0         14.00			To 12/31/2023					
1.00       Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)       19,935,990       1.00         2.00       Less: contractual allowances and discounts on patients accounts       1,563,760       2.00         3.00       Net patient revenues (Line 1 minus line 2)       18,372,230       3.00         4.00       Less: total operating expenses (From Worksheet G-2, Part II, line 15)       19,189,147       4.00         5.00       Net income from service to patients (Line 3 minus 4)       -816,917       5.00         0       Other income:       0       6.00         6.00       Contributions, donations, bequests, etc       0       6.00         7.00       Income from television and radio service       0       6.00         9.00       Revenue from television and radio service       0       9.00         9.00       Revenue from television and radio service       0       10.00         11.00       Rebates and refunds of expenses       0       11.00         12.00       Parking lot receipts       0       11.00         13.00       Revenue from meals sold to employees and guests       0       14.00         14.00       Revenue from sale of medical apprical supplies to other than patients       0       15.00         14.00       Revenue from sale of medica								
2.00Less: contractual allowances and discounts on patients accounts1,563,7602.003.00Net patient revenues (Line 1 minus line 2)18,372,2303.004.00Less: total operating expenses (From Worksheet G-2, Part II, line 15)19,189,1474.005.00Net income from service to patients (Line 3 minus 4)-816,9175.006.00Contributions, donations, bequests, etc06.007.00Income from investments3,1447.008.00Revenues from communications (Telephone and Internet service)08.009.00Purchase discounts011.0010.00Purchase discounts011.0011.00Rebates and refunds of expenses011.0012.00Parking lot receipts012.0013.00Revenue from rental of living quarters014.0014.00Revenue from sale of medical and surgical supplies to other than patients016.0017.00Revenue from sale of drugs to other than patients016.0017.00Revenue from sale of drugs to adh abstracts017.0018.00Revenue from gifts, flower, coffee shops, canteen021.0010.00Revalue from gifts, flower, coffee shops, canteen022.0018.00Revenue from gifts, flower, coffee shops, canteen022.0010.00Revalue from gifts, flower, coffee shops, canteen022.0020.00Revalue from sale of medical and surgical supplies021.0021.					-	1.00		
3.00Net patient revenues (Line 1 minus line 2)18,372,2303.004.00Less: total operating expenses (From Worksheet G-2, Part II, line 15)19,189,1474.000Less: total operating expenses (From Worksheet G-2, Part II, line 15)19,189,1474.000Other income-816,9175.000Contributions, donations, bequests, etc06.0010.00Income from investments3,1447.008.00Revenues from communications (Telephone and Internet service)08.009.00Revenue from television and radio service09.0010.00Purchase di scounts010.0011.00Rebates and refunds of expenses011.0012.00Parking lot recelpts012.0013.00Revenue from neals sold to employees and guests014.0014.00Revenue from sale of medical and surgical supplies to other than patients016.0017.00Revenue from sale of drugs to other than patients017.0018.00Revenue from sale of drugs to other than patients018.0019.00Tuition (fees, sale of textbooks, uniforms, etc.)019.0020.00Revenue from gifts, flower, coffee shops, canteen021.0021.00Revenue from gifts, flower, coffee shops, canteen022.0022.00Rotal of skilled nursing space023.0023.00Governmental appropriations023.0024.00NON PATIENT REVENUE49,500	1.00	Total patient revenues (From Wkst. G-2, Part	I, col. 3, line 1	4)		19, 935, 990	1.00	
4.00         Less: total operating expenses (From Worksheet G-2, Part II, line 15)         19, 189, 147         4.00           Net income from service to patients (Line 3 minus 4)         -816, 917         5.00           0         Contributions, donations, bequests, etc         0         6.00           0.00         Income from investments         3, 144         7.00           8.00         Revenue from communications (Telephone and Internet service)         0         8.00           9.00         Revenue from television and radio service         0         9.00           10.00         Purchase discounts         0         10.00           10.00         Revenue from television and radio service         0         9.00           11.00         Rebates and refunds of expenses         0         10.00           12.00         Parking lot receipts         0         12.00           13.00         Revenue from rental of living quarters         0         14.00           15.00         Revenue from sale of medical and surgical supplies to other than patients         0         15.00           16.00         Revenue from sale of medical records and abstracts         0         18.00         19.00         18.00         19.00         18.00         19.00         18.00         19.00         22.00	2.00	Less: contractual allowances and discounts on	patients accounts			1, 563, 760	2.00	
5.00Net income from service to patients (Line 3 minus 4)-816,9175.00Other income:000.00Contributions, donations, bequests, etc06.007.00Income from investments3,1447.008.00Revenue from television and radio service09.009.00Revenue from television and radio service09.0010.00Purchase discounts010.0011.00Rebates and refunds of expenses012.0012.00Parking lot receipts012.0013.00Revenue from meals sold to employees and guests013.0014.00Revenue from rental of living quarters015.0016.00Revenue from sale of medical and surgical supplies to other than patients016.0017.00Revenue from sale of medical records and abstracts018.0019.00Tuition (fees, sale of textbooks, uniforms, etc.)019.0020.00Rental of skilled nursing space021.0021.00Rental of skilled nursing space021.0023.00Governmental appropriations022.0023.00Rontal of skilled nursing space022.0024.00NON PATIENT REVENUE49,50024.5025.00Total other income (Sum of lines 6 - 24)61.14425.00Total (Line 5 plus line 25)-755,77326.00	3.00	Net patient revenues (Line 1 minus line 2)				18, 372, 230	3.00	
Other income:06.00Contributions, donations, bequests, etc07.00Income from investments3, 1448.00Revenues from comunications (Telephone and Internet service)09.00Revenue from television and radio service010.00Purchase discounts011.00Rebates and refunds of expenses012.00Parking lot receipts013.00Revenue from meals sold to employees and guests014.00Revenue from sale of medical and surgical supplies to other than patients015.00Revenue from sale of medical records and abstracts019.00Tui tion (fees, sale of textbooks, uniforms, etc.)020.00Revenue from gifts, flower, coffee shops, canteen021.00Rental of skilled nursing space022.00Rental of skilled nursing space023.00Rovernuef al appropriations024.00NON PATIENT REVENUE49,50024.00Total other income (Sum of lines 6 - 24)49,50024.00Total (Line 5 plus line 25)-755,77326.00Total (Line 5 plus line 25)-755,773	4.00	Less: total operating expenses (From Workshee	t G-2, Part II, li	ne 15)		19, 189, 147	4.00	
6.00       Contributions, donations, bequests, etc       0       6.00         7.00       Income from investments       3,144       7.00         8.00       Revenues from communications (Telephone and Internet service)       0       8.00         9.00       Revenue from television and radio service       0       9.00         10.00       Purchase discounts       0       10.00         11.00       Rebates and refunds of expenses       0       11.00         12.00       Parking lot receipts       0       12.00         13.00       Revenue from renal sold to employees and guests       0       13.00         14.00       Revenue from sale of medical and surgical supplies to other than patients       0       15.00         15.00       Revenue from sale of medical records and abstracts       0       17.00         18.00       Revenue from gifts, flower, coffee shops, canteen       0       19.00         10.00       Revalu of skilled nursing space       0       21.00         20.00       Rental of skilled nursing space       0       22.00         21.00       Revenue from sale of medical records and abstracts       0       18.00         22.00       Rental of skilled nursing space       0       21.00         23.00	5.00	Net income from service to patients (Line 3 m	inus 4)			-816, 917	5.00	
7.00Income from investments3,1447.008.00Revenues from communications (Telephone and Internet service)008.009.00Revenue from television and radio service09.0010.00Purchase discounts010.0011.00Rebates and refunds of expenses011.0012.00Parking lot receipts012.0013.00Revenue from laundry and linen service013.0014.00Revenue from meals sold to employees and guests014.0015.00Revenue from sale of medical and surgical supplies to other than patients015.0016.00Revenue from sale of drugs to other than patients017.0018.00Revenue from sale of textbooks, uniforms, etc.)018.0010.00Rental of vending machines021.0021.00Rental of vending machines022.0022.00Rental of vending machines022.0023.00Governmental appropriations023.0024.00NON PATIENT REVENUE49,50024.0025.00Total other income (Sum of lines 6 - 24)61,14425.0026.00Total other income (Sum of lines 6 - 24)-755,77320.00		Other income:						
8.00Revenues from communications (Telephone and Internet service)08.009.00Revenue from television and radio service09.0010.00Purchase di scounts010.0011.00Rebates and refunds of expenses011.0012.00Parking lot receipts012.0013.00Revenue from laundry and linen service013.0014.00Revenue from rental of living quarters015.0015.00Revenue from sale of medical and surgical supplies to other than patients015.0016.00Revenue from sale of medical records and abstracts017.0019.00Tuition (fees, sale of textbooks, uniforms, etc.)019.0020.00Reval of vending machines020.0021.00Rental of vending machines022.0022.00Rental of vending machines022.0023.00Governmental appropriations023.0024.00NON PATIENT REVENUE49,50024.0025.00Total other income (Sum of lines 6 - 24)49,50044.5026.00Total (Line 5 plus line 25)-755,77326.00	6.00	Contributions, donations, bequests, etc				0	6.00	
9.00Revenue from television and radio service09.0010.00Purchase discounts010.0011.00Rebates and refunds of expenses011.0012.00Parking lot receipts012.0013.00Revenue from laundry and linen service013.0014.00Revenue from meals sold to employees and guests014.0015.00Revenue from rental of living quarters015.0016.00Revenue from sale of medical and surgical supplies to other than patients016.0017.00Revenue from sale of medical records and abstracts018.0019.00Tuition (fees, sale of textbooks, uniforms, etc.)019.0020.00Rental of skilled nursing space021.0023.00Governmental appropriations021.0024.00NON PATIENT REVENUE49,50024.0025.00Total other income (Sum of lines 6 - 24)61,14425.0026.00Total (Line 5 plus line 25)-755,77326.00	7.00	Income from investments				3, 144	7.00	
10.00       Purchase discounts       0       10.00         11.00       Rebates and refunds of expenses       0       11.00         12.00       Parking 1 of receipts       0       12.00         13.00       Revenue from laundry and linen service       0       13.00         14.00       Revenue from meals sold to employees and guests       0       14.00         15.00       Revenue from rental of living quarters       0       15.00         16.00       Revenue from sale of medical and surgical supplies to other than patients       0       16.00         17.00       Revenue from sale of medical records and abstracts       0       17.00         19.00       Tuition (fees, sale of textbooks, uniforms, etc.)       0       18.00         10.00       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       NON PATIENT REVENUE       49,500       24.00         25.00       Total other income (Sum of lines 6 - 24)       61,144       25.00         26.00       Total (Line 5 plus line 25)       -755,773       26.00	8.00	Revenues from communications ( Telephone and	Internet service)			0	8.00	
11.00       Rebates and refunds of expenses       0       11.00         12.00       Parking lot receipts       0       12.00         13.00       Revenue from laundry and linen service       0       13.00         14.00       Revenue from meals sold to employees and guests       0       13.00         15.00       Revenue from meals sold to employees and guests       0       15.00         16.00       Revenue from sale of medical and surgical supplies to other than patients       0       16.00         17.00       Revenue from sale of medical records and abstracts       0       17.00         18.00       Revenue from sale of textbooks, uniforms, etc.)       0       18.00         10.00       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         24.50       COVID-19 PHE Funding       8,500       24.50         25.00       Total (Line 5 plus line 25)       -755,773       26.00	9.00	Revenue from television and radio service				0	9.00	
12.00       Parking lot receipts       0       12.00         13.00       Revenue from laundry and linen service       0       13.00         14.00       Revenue from meals sold to employees and guests       0       14.00         15.00       Revenue from rental of living quarters       0       15.00         16.00       Revenue from sale of medical and surgical supplies to other than patients       0       16.00         17.00       Revenue from sale of medical records and abstracts       0       17.00         18.00       Revenue from gifts, flower, coffee shops, canteen       0       18.00         19.00       Tuition (fees, sale of textbooks, uniforms, etc.)       0       19.00         20.00       Rental of vending machines       0       21.00         22.00       Rental of skilled nursing space       0       21.00         23.00       Governmental appropriations       0       21.00         24.50       COVID-19 PHE Funding       8,500       24.00         25.00       Total other income (Sum of lines 6 - 24)       61,144       25.00         26.00       Total (Line 5 plus line 25)       -755,773       26.00	10.00	Purchase di scounts				0	10.00	
13.00Revenue from laundry and linen service013.0014.00Revenue from meals sold to employees and guests014.0015.00Revenue from rental of living quarters015.0016.00Revenue from sale of medical and surgical supplies to other than patients016.0017.00Revenue from sale of medical records and abstracts018.0019.00Tuition (fees, sale of textbooks, uniforms, etc.)019.0020.00Revenue from gifts, flower, coffee shops, canteen020.0021.00Rental of vending machines021.0022.00Rental of skilled nursing space023.0024.00NON PATIENT REVENUE8,50024.5024.00Total other income (Sum of lines 6 - 24)61,14425.0026.00Total (Line 5 plus line 25)-755,77326.00	11.00	Rebates and refunds of expenses				0	11.00	
14.00Revenue from meals sold to employees and guests014.0015.00Revenue from rental of living quarters015.0016.00Revenue from sale of medical and surgical supplies to other than patients016.0017.00Revenue from sale of drugs to other than patients016.0018.00Revenue from sale of textbooks, uniforms, etc.)018.0020.00Revenue from gifts, flower, coffee shops, canteen020.0021.00Rental of vending machines021.0022.00Rental of skilled nursing space023.0024.00NON PATIENT REVENUE8,50024.0024.50COVID-19 PHE Funding8,50024.5025.00Total (Line 5 plus line 25)-755,77326.00						0		
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16.00Revenue from sale of medical and surgical supplies to other than patients016.0017.00Revenue from sale of drugs to other than patients017.0018.00Revenue from sale of medical records and abstracts018.0019.00Tuition (fees, sale of textbooks, uniforms, etc.)019.0020.00Revenue from gifts, flower, coffee shops, canteen020.0021.00Rental of vending machines021.0022.00Rental of skilled nursing space022.0023.00Governmental appropriations023.0024.00NON PATIENT REVENUE49,50024.0024.50COVI D-19 PHE Funding8,50024.5025.00Total other income (Sum of lines 6 - 24)61,14425.0026.00Total (Line 5 plus line 25)-755,77326.00	14.00		ts			0	14.00	
17.00Revenue from sale of drugs to other than patients017.0018.00Revenue from sale of medical records and abstracts018.0019.00Tuition (fees, sale of textbooks, uniforms, etc.)019.0020.00Revenue from gifts, flower, coffee shops, canteen020.0021.00Rental of vending machines021.0022.00Rental of skilled nursing space022.0023.00Governmental appropriations023.0024.00NON PATIENT REVENUE49,50024.0025.00Total other income (Sum of lines 6 - 24)61,14425.0026.00Total (Line 5 plus line 25)-755,77326.00	15.00	Revenue from rental of living quarters				0	15.00	
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       NON PATIENT REVENUE       49,500       24.00         25.00       Total other income (Sum of lines 6 - 24)       61,144       25.00         26.00       Total (Line 5 plus line 25)       -755,773       26.00	16.00			n patients		0	16.00	
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       NON PATIENT REVENUE       49,500       24.00         25.00       Total other income (Sum of lines 6 - 24)       61,144       25.00         26.00       Total (Line 5 plus line 25)       -755,773       26.00	17.00					0	17.00	
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         NON PATIENT REVENUE         49,500         24.00           25.00         Total other income (Sum of lines 6 - 24)         61,144         25.00           26.00         Total (Line 5 plus line 25)         -755,773         26.00	18.00	Revenue from sale of medical records and abst	racts			0	18.00	
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       NON PATIENT REVENUE       49,500       24.00         24.50       COVID-19 PHE Funding       8,500       24.50         25.00       Total other income (Sum of lines 6 - 24)       61,144       25.00         26.00       Total (Line 5 plus line 25)       -755,773       26.00	19.00	Tuition (fees, sale of textbooks, uniforms, e	tc.)			0	19.00	
22.00       Rental of skilled nursing space       0       22.00         23.00       Governmental appropriations       0       23.00         24.00       NON PATIENT REVENUE       49,500       24.00         24.50       COVI D-19 PHE Funding       8,500       24.50         25.00       Total other income (Sum of lines 6 - 24)       61,144       25.00         26.00       Total (Line 5 plus line 25)       -755,773       26.00			teen			0		
23.00       Governmental appropriations       0       23.00         24.00       NON PATIENT REVENUE       49,500       24.00         24.50       COVI D-19 PHE Funding       8,500       24.50         25.00       Total other income (Sum of Lines 6 - 24)       61,144       25.00         26.00       Total (Line 5 plus line 25)       -755,773       26.00						0		
24.00NON PATIENT REVENUE49,50024.0024.50COVI D-19 PHE Funding8,50024.5025.00Total other income (Sum of Lines 6 - 24)61,14425.0026.00Total (Line 5 plus line 25)-755,77326.00		Rental of skilled nursing space				0		
24.50         COVI D-19 PHE Funding         8,500         24.50           25.00         Total other income (Sum of Lines 6 - 24)         61,144         25.00           26.00         Total (Line 5 plus line 25)         -755,773         26.00		Governmental appropriations				-		
25.00         Total other income (Sum of lines 6 - 24)         61,144         25.00           26.00         Total (Line 5 plus line 25)         -755,773         26.00	24.00	NON PATIENT REVENUE				49, 500	24.00	
26.00 Total (Line 5 plus line 25) -755, 773 26.00	24.50	COVID-19 PHE Funding				8, 500	24.50	
	25.00	Total other income (Sum of lines 6 - 24)				61, 144	25.00	
27.00 0 ther expenses (specify) 0 27.00						-755, 773		
	27.00	Other expenses (specify)				0	27.00	
28.00 0 28.00						0	28.00	
29.00 0 29.00	29.00					0		
30.00         Total other expenses (Sum of lines 27 - 29)         0         30.00								
31.00 Net income (or loss) for the period (Line 26 minus line 30) -755,773 31.00	31.00	Net income (or loss) for the period (Line 26)	minus line 30)			-755, 773	31.00	

# CUMBERLAND OPERATOR HOLDCO LLC (a limited liability company)

FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2023

# **TABLE OF CONTENTS**

INDEPENDENT AUDITORS' REPORT	1
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#### **INDEPENDENT AUDITORS' REPORT**

To the Members of Cumberland Operator Holdco LLC

#### Opinion

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

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

#### **Basis for Opinion**

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

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

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

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

### Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

November 12, 2024

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

ASSETS Current assets		
Cash and cash equivalents (note 2)	\$	63,300
Restricted cash - patient funds (note 2)		117,652
Accounts receivable - less allowance of \$650,800		3,990,122
Due from related entity (note 5)		2,536
Due from landlord (note 5)		1,846,227
Due from prior owner (note 11)		293,623
Prepaid expenses and other	_	2,007,776
Total current assets	_	8,321,236
Property and equipment - net (note 3)		1,413,410
Right-of-use asset (note 4)	_	8,508,804
TOTAL ASSETS	\$_	18,243,450
LIABILITIES AND MEMBERS' EQUITY		
Current liabilities	Φ	2 (20 154
Accounts payable	\$	2,620,154
Accrued expenses		458,853
Accrued and withheld taxes		18,709
Operating lease obligation (note 4)		817,680
Due to members (note 10)		1,381,875
Other current liabilities		1,295,265
Patients' funds payable		146,449
Total current liabilities		6,738,985
Operating lease obligation (note 4)		7,691,124
Total liabilities		14,430,109
		, ,
Members' equity		
Members' equity	_	3,813,341

# CUMBERLAND OPERATOR HOLDCO LLC (a limited liability company) STATEMENTS OF OPERATIONS AND MEMBERS' EQUITY YEAR ENDED DECEMBER 31, 2023

Revenues	\$ 17,219,793
Operating expenses	 17,972,331
Loss from operations	(752,538)
Non-operating revenue (expense):	
Interest income	2,636
Interest expense	(4,463)
Other income	 49,500
NET LOSS	(704,865)
Members' equity - December 31, 2022	4,528,206
	 3,823,341
Members' equity distributed	 (10,000)
MEMBERS' EQUITY - DECEMBER 31, 2023	\$ 3,813,341

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

Cash flows from operating activities	
Net loss	\$ (704,865)
Adjustments to reconcile net loss	
to net cash used in operating activities:	
Depreciation	105,036
(Increase) decrease in assets	
Accounts receivable	(1,459,234)
Prepaid expenses and other	339,807
Increase (decrease) in liabilities	
Accounts payable	152,529
Accrued expenses and withheld taxes	258,397
Other current liabilities	661,116
Patients' funds payable	 (342)
Net cash used in operating activities	(647,556)
Cash flows from investing activities	
Purchase of equipment	 (200,302)
Net cash used in investing activities	 (200,302)
Cash flows from financing activities	
Net payments from members	7,875
Net payments from related entities	374,334
Net payments from prior owner	166,782
Members' equity distributed	(10,000)
Net cash provided by financing activities	 538,991
Net decrease in cash, restricted cash, and cash equivalents	(308,867)
Cash, restricted cash, and cash equivalents - December 31, 2022	 489,819
CASH, RESTRICTED CASH, AND CASH EQUIVALENTS - DECEMBER 31, 2023	\$ 180,952

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

**Organization and business** – Cumberland Operator Holdco LLC (the "Company") was formed in the State of Delaware on September 29, 2021. The Company commenced operations of a 196-bed nursing facility in Bridgeton, New Jersey on December 12, 2022. The members of the Company are generally protected from liability for acts and obligations of the Company. The operating agreements provide, among other things, for the Company to continue at the will of the General Members, unless sooner terminated as provided in the agreement. The Company leases land, building and rights to its license in Bridgeton, New Jersey, from a related party.

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

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

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

**Trade accounts receivable** – Trade accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has made reasonable collection efforts are written off through a charge to the valuation allowance and a credit to trade accounts receivable. The balance in the allowance for doubtful accounts increased by approximately \$534,000 during the year.

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

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

In 2020, the State of New Jersey passed the Business Alternative Income Tax Act ("BAIT"). This law allowed LLCs to pay tax due on partnership earnings instead of on the individual owners' returns. The tax rates are graduated and range from 5.675% to 10.9% of earnings. The Company recorded \$10,000 of BAIT taxes during 2023, which were included in distributions.

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

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

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

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

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

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

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

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

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

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

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

**Subsequent events** – The Company has reviewed subsequent events and transactions for potential recognition and disclosure in the financial statements through November 12, 2024, the date the financial statements were available to be issued. No subsequent events were identified.

# NOTE 2 – CASH, RESTRICTED CASH, AND CASH EQUIVALENTS

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

Operating cash	\$ 63,300
Restricted cash – patient funds	117,652
Total cash, restricted cash, and cash equivalents	\$ <u>180,952</u>

#### **NOTE 3 – PROPERTY AND EQUIPMENT**

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

	Estimated life	
	(years)	
Leasehold improvements	15	\$ 1,500,451
Furniture and equipment	5	82,734
		1,583,185
Less: accumulated depreciation		169,775
		\$ <u>1,413,410</u>

Depreciation expense was \$105,036 for the year.

#### **NOTE 4 – LEASE**

The Company has operating and finance leases for the nursing facility and equipment. ROU assets represent the Company's right to use an underlying asset for the lease term if greater than twelve months. Lease obligations represent the Company's liability to make lease payments arising from the lease. Operating ROU assets and related obligations are recognized at the commencement date based on the present value of lease payments over the lease term discounted using an appropriate incremental borrowing rate. The Company used its incremental borrowing rate of 3.79% to calculate the present value of its operating lease liability. The incremental borrowing rate is based on the information available at the commencement date in determining the present value of lease payments. The value of an option to extend or terminate a lease is reflected to the extent it is reasonably certain management will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

The Company occupies its premises from a related landlord under an operating lease that is set to expire on December 12, 2032. The lease provides for an annual base rent of at least 1.05 times the landlord's debt service, real estate taxes, property insurance, mortgage insurance premium, and replacement reserve deposits. The lease also provides for additional rent as agreed upon by the parties to the agreement. The Company recorded rent expense of \$3,367,463 for the year, which includes \$2,244,952 of additional rent.

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

Operating lease cost Short-term cost	\$	1,122,511 16,950
Variable lease cost		<u>2,244,952</u>
Total	\$	3,384,413
	Ŷ	<u>5,50 1,115</u>
Operating lease ROU assets	\$	<u>8,508,804</u>
1 8	•	
Other current liabilities	\$	817,680
Operating lease liabilities		<u>7,691,124</u>
Total operating lease liabilities	\$	<u>8,508,804</u>
Weighted-average remaining lease term		8.92 years
Weighted-average discount rate		3.79%
Future lease liability maturities at December 31, 2023, are as follows:		
2024	\$	1,122,511
2025		1,122,511
2026		1,122,511
2027		1,122,511
2028		1,122,511
Thereafter		<u>4,396,505</u>
Total undiscounted lease liabilities		10,009,060
Less: discount on lease liabilities		<u>1,500,256</u>

Total lease liabilities

8,508,804

\$

## **NOTE 4 – LEASE (CONTINUED)**

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

Operating cash flows for operating leases	\$ 2,990,593
ROU asset in exchange for new operating lease obligations	9,296,121

# NOTE 5 – RELATED-PARTY TRANSACTIONS

In 2023, the Company paid management fees of \$65,022 to related companies for the year. The amount due from a related management company and included in due from related entities was \$2,536, at December 31, 2023.

The Company leases its facility from a related entity (note 4). The balance due from the related landlord at December 31, 2023, was \$1,846,227.

## **NOTE 6 – REVENUES**

Approximately 3% of the revenues for the year were derived from billings to the New Jersey Department of Health for stays by Medicaid patients. Approximately 47% of revenues for the year were derived from billings to Managed Care Organizations that were approved by the New Jersey Department of Health.

Approximately 34% of the revenues for the year were derived from billings to the Federal government for stays by Medicare patients covered by Part A and for services provided, which are covered by Medicare Part B.

As a result of appeals and changes in interim rates of prior years, adjustments were made to interim rates received in prior years. These adjustments resulted in a decrease in revenues of \$954 for the year.

# NOTE 7 – CONCENTRATION OF CREDIT RISK

The Company maintains its cash balances at several financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation ("FDIC") for up to \$250,000 per entity. In 2023, the Company opened an IMMA account in order to mitigate the risk of uninsured balances. The account automatically withdraws cash above the \$250,000 limit insured by the FDIC from the operating account and lends short-term to either other accounts not controlled by the Company or to different lending institutions. The funds are always available to the Companies as needed. As a result, the Companies had no uninsured cash balances at December 31, 2023. The account is non-interest-bearing and the Company has not recorded any gain due to this agreement.

At December 31, 2023, the Company had approximately 8% of its receivables due from the New Jersey Department of Health, 47% of its receivables due from Managed Care Organizations, and 14% of its receivables due from the Federal government for Medicare recipients.

#### **NOTE 8 – ECONOMIC DEPENDENCY**

During the year, the Company purchased a substantial portion of its services from one vendor. Purchases from this vendor totaled approximately \$6,175,000. The balance due from this vendor and included in prepaid expenses at December 31, 2023, was approximately \$1,494,000.

### NOTE 8 – ECONOMIC DEPENDENCY (CONTINUED)

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

#### **NOTE 9 – ADVERTISING**

Advertising expense was \$100,863 for the year. There were no direct-response advertising costs either capitalized or expensed.

#### **NOTE 10 – DUE TO MEMBERS**

The Company owes its members for funds advanced to the Company. The balance due to the members at December 31, 2023, was \$1,381,875. The balance is non-interest-bearing and there is no formal repayment plan.

#### NOTE 11 – DUE FROM PRIOR OWNER

The Company had either received payments due to the prior owner or has had recoupments, which the prior owner was required to reimburse. At December 31, 2023, the balance due from the prior owner was \$293.623.

#### NOTE 12 - SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION

Cash paid during the year for interest

\$ 4,463

#### **NOTE 13 – CONTINGENCIES**

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

The Company uses a corporate credit card for company purchases, with a flexible spending limit. The balance due by the Company on the credit card at December 31, 2023, was \$7,563, and is included in accounts payable.

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

The Company, along with other affiliated companies, provides health coverage to its employees through a self-funded healthcare arrangement, and assumes a direct risk for payment of the claims for benefits. The Company also purchased a stop-loss insurance plan, which based on the current population of employees would limit the total maximum insurance expense for the Company and its affiliates to approximately \$4,835,000 and caps the employer liability on any individual claimant to \$100,000. The maximum aggregate coverage for an individual claim is \$1,000,000 at which point the Company and its affiliates would be responsible for the remainder of the claim. There is no limit to the coverage of the Company and its affiliates.

Effective October 1, 2020, and extending through June 30, 2022, the New Jersey Medicaid rate was increased by 10% for all skilled nursing facilities. As a condition for being entitled to the rate increase,

# NOTE 13 – CONTINGENCIES (CONTINUED)

nursing facilities must expend 60% of the additional funds on wage increases for certified nursing aides providing direct patient care, and 40% on expenses related to COVID-19 preparedness and response. To the extent that the spending requirements are not met, the State may recoup the additional funds received from the rate increase. Management believes it met the requirements to keep these funds.

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

# NOTE 14 – RISKS AND UNCERTAINTIES

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

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

Current year		
Medicaid	\$	581,530
Medicaid Managed Care		8,089,801
Private		968,543
Medicare - Part A		5,952,465
Medicare - Part A bad debt		(352,111)
Insurance		1,420,580
Hospice		241,146
	_	
Total current year	_	16,901,954
Medicare stimulus, grants, and other relief		8,500
	_	
Prior years		
Insurance	_	(954)
	_	(954)
Miscellaneous		
Ancillary		310,293
	_	310,293
	_	
TOTAL REVENUES	\$_	17,219,793