

This report is required by law (42 USC 1395g; 42 CFR 413.20(b)). Failure to report can result in all interim payments made since the beginning of the cost reporting period being deemed overpayments (42 USC 1395g).	FORM APPROVED OMB NO. 0938-0463 EXPIRES: 12/31/2021
PREFERRED CARE AT CUMBERLAND Provider CCN: 315396	Period: From: 01/01/2024 To: 12/31/2024 Run Date Time: 5/28/2025 4:53 pm MCRIF32 Version: 11.1.179.1



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

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

**PART I - COST REPORT STATUS**

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

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

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

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by PREFERRED CARE AT CUMBERLAND, 315396 {Provider Name(s) and CCN(s)} for the cost reporting period beginning 01/01/2024 and ending 12/31/2024 and that to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR	CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
	1	2		
1	<i>Yusef Lewin</i>	Y	I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature.	1
2	Signatory Printed Name	YOSEF LEWIN		2
3	Signatory Title	CFO		3
4	Signature Date	(Dated when report is electronically signed.)		4

**PART III - SETTLEMENT SUMMARY**

	Cost Center Description	Title V	Title XVIII		Title XIX	
			Part A	Part B		
		1.00	2.00	3.00	4.00	
1.00	SKILLED NURSING FACILITY	0	-96,249	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	-96,249	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 for this information collection is 0938-0463. The time required to complete this information collection is estimated 202 hours per response, including the time to review instructions, search existing data resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: CMS, 7500 Security Boulevard, Attn: PRA Report Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850. Please do not send applications, claims, payments, medical records or any documents containing sensitive information to the PRA Reports Clearance Office. Please note that any correspondence not pertaining to the information collection burden approved under the associated OMB control number listed on this form will not be reviewed, forwarded, or retained. If you have questions or concerns regarding where to submit your documents, please contact 1-800-MEDICARE.

PREFERRED CARE AT CUMBERLAND		Period:	Run Date Time:	5/28/2025 2:30 pm	
Provider CCN: 315396		From: 01/01/2024	MCRIF32	<b>2540-10</b>	
		To: 12/31/2024	Version:	11.1.179.1	

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

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

Skilled Nursing Facility and Skilled Nursing Facility Complex Address:								
1.00	Street:	154 CUMBERLAND AVENUE	P.O. Box:				1.00	
2.00	City:	BRIDGETON	State:	NJ	ZIP Code:	08302	2.00	
3.00	County:	CUMBERLAND	CBSA Code:	47220	Urban / Rural:	U	3.00	
3.01	CBSA on/after October 1 of the Cost Reporting Period (if applicable)							3.01

SNF and SNF-Based Component Identification:								
Component	Component Name	Provider CCN	Date Certified	Payment System (P, O, or N)				
				V	XVIII	XIX		
	1.00	2.00	3.00	4.00	5.00	6.00		
4.00	SNF	PREFERRED CARE AT CUMBERLAND	315396	12/01/1997	N	P	N	4.00
5.00	Nursing Facility							5.00
6.00	ICF/IID							6.00
7.00	SNF-Based HHA							7.00
8.00	SNF-Based RHC							8.00
9.00	SNF-Based FQHC							9.00
10.00	SNF-Based CMHC							10.00
11.00	SNF-Based OLTC							11.00
12.00	SNF-Based HOSPICE							12.00
13.00	SNF-Based CORF							13.00
			From:	To:				
			1.00	2.00				
14.00	Cost Reporting Period (mm/dd/yyyy)		01/01/2024	12/31/2024				14.00
15.00	Type of Control (See Instructions)		6 - Proprietary, Other		LLC			15.00
							Y/N	
							1.00	

Type of Freestanding Skilled Nursing Facility				
16.00	Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?		N	16.00
17.00	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?		N	17.00
18.00	Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1.		Y	18.00

Miscellaneous Cost Reporting Information				
19.00	If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.		N	19.00
19.01	If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.		N	19.01

Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.				
20.00	Straight Line		358,476	20.00
21.00	Declining Balance		0	21.00
22.00	Sum of the Year's Digits		0	22.00
23.00	Sum of line 20 through 22		358,476	23.00
24.00	If depreciation is funded, enter the balance as of the end of the period.		0	24.00
25.00	Were there any disposal of capital assets during the cost reporting period? (Y/N)		N	25.00
26.00	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)		N	26.00
27.00	Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N)		N	27.00
28.00	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)		N	28.00
		Part A	Part B	Other
		1.00	2.00	3.00

If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption.					
29.00	Skilled Nursing Facility		N	N	29.00
30.00	Nursing Facility			N	30.00
31.00	ICF/IID				31.00
32.00	SNF-Based HHA		N	N	32.00
33.00	SNF-Based RHC				33.00
34.00	SNF-Based FQHC				34.00
35.00	SNF-Based CMHC			N	35.00
36.00	SNF-Based OLTC				36.00
			Y/N		
			1.00	2.00	
37.00	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N)		Y		37.00
38.00	Are you legally-required to carry malpractice insurance? (Y/N)		N		38.00

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

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

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

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

Worksheet S-2  
Part II  
PPS

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

**Completed by All Skilled Nursing Facilities**

**Provider Organization and Operation**

		Y/N	Date	
		1.00	2.00	
1.00	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)	N		1.00
		Y/N	Date	V/I
		1.00	2.00	3.00
2.00	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary.	N		2.00
3.00	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)	Y		3.00
		Y/N	Type	Date
		1.00	2.00	3.00

**Financial Data and Reports**

4.00	Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.	Y	A	06/15/2025	4.00
5.00	Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation.	N			5.00
		Y/N	Legal Oper.		
		1.00	2.00		

**Approved Educational Activities**

6.00	Column 1: Were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N)	N	N		6.00
7.00	Were costs claimed for Allied Health Programs? (Y/N) see instructions.	N			7.00
8.00	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions.	N			8.00
			Y/N		
			1.00		

**Bad Debts**

9.00	Is the provider seeking reimbursement for bad debts? (Y/N) see instructions.		Y		9.00
10.00	If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy.		N		10.00
11.00	If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions.		N		11.00

**Bed Complement**

12.00	Have total beds available changed from prior cost reporting period? If "Y", see instructions.		N		12.00
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	Description	Part A		Part B	
		Y/N	Date	Y/N	Date
	0	1.00	2.00	3.00	4.00

**PS&R Data**

13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.)	Y	03/20/2025	Y	03/20/2025	13.00
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.	N		N		14.00
15.00	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.	N		N		15.00
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.	N		N		16.00
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:	N		N		17.00
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.	N		N		18.00
		1.00	2.00	3.00		

**Cost Report Preparer Contact Information**

19.00	Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.	KITTY	BLISSIT	PREPARER	19.00
20.00	Enter the employer/company name of the cost report preparer.	HEALTH CARE RESOURCES			20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.	609-987-1440	KITTY.BLISSIT@HCRNJ.NET		21.00

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

**Worksheet S-3**  
**Part I**  
 PPS

	Component	Number of Beds	Bed Days Available	Inpatient Days/Visits					Discharges					
				Title V	Title XVIII	Title XIX	Other	Total	Title V	Title XVIII	Title XIX	Other	Total	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	
1.00	SKILLED NURSING FACILITY	196	71,736	0	9,192	33,186	7,776	<b>50,154</b>	0	181	120	239	<b>540</b>	1.00
2.00	NURSING FACILITY	0	0	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	2.00
3.00	ICF/IID	0	0	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	3.00
4.00	HOME HEALTH AGENCY COST													4.00
5.00	Other Long Term Care	0	0				0	<b>0</b>				0	<b>0</b>	5.00
6.00	SNF-Based CMHC													6.00
7.00	HOSPICE	0	0	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	7.00
8.00	Total (Sum of lines 1-7)	<b>196</b>	<b>71,736</b>	<b>0</b>	<b>9,192</b>	<b>33,186</b>	<b>7,776</b>	<b>50,154</b>	<b>0</b>	<b>181</b>	<b>120</b>	<b>239</b>	<b>540</b>	8.00

  

	Component	Average Length of Stay				Admissions					Full Time Equivalent		
		Title V	Title XVIII	Title XIX	Total	Title V	Title XVIII	Title XIX	Other	Total	Employees on Payroll	Nonpaid Workers	
		13.00	14.00	15.00	16.00	17.00	18.00	19.00	20.00	21.00	22.00	23.00	
1.00	SKILLED NURSING FACILITY	0.00	50.78	276.55	<b>92.88</b>	0	225	72	255	<b>552</b>	45.70	0.00	1.00
2.00	NURSING FACILITY	0.00		0.00	<b>0.00</b>	0		0	0	<b>0</b>	0.00	0.00	2.00
3.00	ICF/IID			0.00	<b>0.00</b>			0	0	<b>0</b>	0.00	0.00	3.00
4.00	HOME HEALTH AGENCY COST												4.00
5.00	Other Long Term Care				<b>0.00</b>				0	<b>0</b>	0.00	0.00	5.00
6.00	SNF-Based CMHC												6.00
7.00	HOSPICE	0.00	0.00	0.00	<b>0.00</b>	0	0	0	0	<b>0</b>	0.00	0.00	7.00
8.00	Total (Sum of lines 1-7)	<b>0.00</b>	<b>50.78</b>	<b>276.55</b>	<b>92.88</b>	<b>0</b>	<b>225</b>	<b>72</b>	<b>255</b>	<b>552</b>	<b>45.70</b>	<b>0.00</b>	8.00

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SNF WAGE INDEX INFORMATION

**Worksheet S-3**  
**Part II**  
**PPS**

<b>PART II - DIRECT SALARIES</b>							
		Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
<b>SALARIES</b>							
1.00	Total salaries (See Instructions)	2,104,785	0	2,104,785	95,308.00	22.08	1.00
2.00	Physician salaries-Part A	0	0	0	0.00	0.00	2.00
3.00	Physician salaries-Part B	0	0	0	0.00	0.00	3.00
4.00	Home office personnel	0	0	0	0.00	0.00	4.00
5.00	Sum of lines 2 through 4	0	0	0	0.00	0.00	5.00
6.00	Revised wages (line 1 minus line 5)	2,104,785	0	2,104,785	95,308.00	22.08	6.00
7.00	Other Long Term Care	0	0	0	0.00	0.00	7.00
8.00	HOME HEALTH AGENCY COST						8.00
9.00	CMHC						9.00
10.00	HOSPICE	0	0	0	0.00	0.00	10.00
11.00	Other excluded areas	0	0	0	0.00	0.00	11.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	0	0	0	0.00	0.00	12.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	2,104,785	0	2,104,785	95,308.00	22.08	13.00
<b>OTHER WAGES &amp; RELATED COSTS</b>							
14.00	Contract Labor: Patient Related & Mgmt	6,766,995	0	6,766,995	206,902.00	32.71	14.00
15.00	Contract Labor: Physician services-Part A	0	0	0	0.00	0.00	15.00
16.00	Home office salaries & wage related costs	0	0	0	0.00	0.00	16.00
<b>WAGE-RELATED COSTS</b>							
17.00	Wage-related costs core (See Part IV)	503,054	0	503,054			17.00
18.00	Wage-related costs other (See Part IV)	0	0	0			18.00
19.00	Wage related costs (excluded units)	0	0	0			19.00
20.00	Physician Part A - WRC	0	0	0			20.00
21.00	Physician Part B - WRC	0	0	0			21.00
22.00	Total Adjusted Wage Related cost (see instructions)	503,054	0	503,054			22.00

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SNF WAGE INDEX INFORMATION

**Worksheet S-3**  
**Part III**  
**PPS**

<b>PART III - OVERHEAD COST - DIRECT SALARIES</b>							
		Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
1.00	Employee Benefits	0	0	<b>0</b>	0.00	0.00	1.00
2.00	Administrative & General	711,917	0	<b>711,917</b>	16,634.00	42.80	2.00
3.00	Plant Operation, Maintenance & Repairs	123,832	0	<b>123,832</b>	6,346.00	19.51	3.00
4.00	Laundry & Linen Service	0	0	<b>0</b>	0.00	0.00	4.00
5.00	Housekeeping	659,180	0	<b>659,180</b>	40,220.00	16.39	5.00
6.00	Dietary	515,961	0	<b>515,961</b>	29,819.00	17.30	6.00
7.00	Nursing Administration	0	0	<b>0</b>	0.00	0.00	7.00
8.00	Central Services and Supply	0	0	<b>0</b>	0.00	0.00	8.00
9.00	Pharmacy	0	0	<b>0</b>	0.00	0.00	9.00
10.00	Medical Records & Medical Records Library	0	0	<b>0</b>	0.00	0.00	10.00
11.00	Social Service	93,895	0	<b>93,895</b>	2,289.00	41.02	11.00
12.00	Nursing and Allied Health Ed. Act.						12.00
13.00	Other General Service	0	0	<b>0</b>	0.00	0.00	13.00
14.00	Total (sum lines 1 thru 13)	<b>2,104,785</b>	<b>0</b>	<b>2,104,785</b>	<b>95,308.00</b>	22.08	14.00

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SNF WAGE RELATED COSTS

**Worksheet S-3**  
**Part IV**  
**PPS**

<b>PART IV - WAGE RELATED COSTS</b>		Amount Reported	
		1.00	
<b>Part A - Core List</b>			
<b>RETIREMENT COST</b>			
1.00	401K Employer Contributions	0	1.00
2.00	Tax Sheltered Annuity (TSA) Employer Contribution	0	2.00
3.00	Qualified and Non-Qualified Pension Plan Cost	0	3.00
4.00	Prior Year Pension Service Cost	0	4.00
<b>PLAN ADMINISTRATIVE COSTS (Paid to External Organization)</b>			
5.00	401K/TSA Plan Administration fees	0	5.00
6.00	Legal/Accounting/Management Fees-Pension Plan	0	6.00
7.00	Employee Managed Care Program Administration Fees	0	7.00
<b>HEALTH AND INSURANCE COST</b>			
8.00	Health Insurance (Purchased or Self Funded)	224,414	8.00
9.00	Prescription Drug Plan	0	9.00
10.00	Dental, Hearing and Vision Plan	0	10.00
11.00	Life Insurance (If employee is owner or beneficiary)	0	11.00
12.00	Accident Insurance (If employee is owner or beneficiary)	0	12.00
13.00	Disability Insurance (If employee is owner or beneficiary)	0	13.00
14.00	Long-Term Care Insurance (If employee is owner or beneficiary)	0	14.00
15.00	Workers' Compensation Insurance	60,749	15.00
16.00	Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. Non cumulative portion)	0	16.00
<b>TAXES</b>			
17.00	FICA-Employers Portion Only	152,996	17.00
18.00	Medicare Taxes - Employers Portion Only	0	18.00
19.00	Unemployment Insurance	62,195	19.00
20.00	State or Federal Unemployment Taxes	2,700	20.00
<b>OTHER</b>			
21.00	Executive Deferred Compensation	0	21.00
22.00	Day Care Cost and Allowances	0	22.00
23.00	Tuition Reimbursement	0	23.00
24.00	Total Wage Related cost (Sum of lines 1 - 23)	<b>503,054</b>	24.00
		Amount Reported	
		1.00	
<b>Part B - Other than Core Related Cost</b>			
25.00	OTHER WAGE RELATED COSTS (SPECIFY)	0	25.00

PREFERRED CARE AT CUMBERLAND		Period:	Run Date Time:	5/28/2025 2:30 pm
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SNF REPORTING OF DIRECT CARE EXPENDITURES

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

	OCCUPATIONAL CATEGORY	Amount Reported 1.00	Fringe Benefits 2.00	Adjusted Salaries (col. 1 + col. 2) 3.00	Paid Hours Related to Salary in col. 3 4.00	Average Hourly Wage (col. 3 ÷ col. 4) 5.00	
<b>Direct Salaries</b>							
<b>Nursing Occupations</b>							
1.00	Registered Nurses (RNs)	0	0	0	0.00	0.00	1.00
2.00	Licensed Practical Nurses (LPNs)	0	0	0	0.00	0.00	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	0	0	0	0.00	0.00	3.00
4.00	Total Nursing (sum of lines 1 through 3)	0	0	0	0.00	0.00	4.00
5.00	Physical Therapists	0	0	0	0.00	0.00	5.00
6.00	Physical Therapy Assistants	0	0	0	0.00	0.00	6.00
7.00	Physical Therapy Aides	0	0	0	0.00	0.00	7.00
8.00	Occupational Therapists	0	0	0	0.00	0.00	8.00
9.00	Occupational Therapy Assistants	0	0	0	0.00	0.00	9.00
10.00	Occupational Therapy Aides	0	0	0	0.00	0.00	10.00
11.00	Speech Therapists	0	0	0	0.00	0.00	11.00
12.00	Respiratory Therapists	0	0	0	0.00	0.00	12.00
13.00	Other Medical Staff	0	0	0	0.00	0.00	13.00
<b>Contract Labor</b>							
<b>Nursing Occupations</b>							
14.00	Registered Nurses (RNs)	564,176		564,176	10,382.00	54.34	14.00
15.00	Licensed Practical Nurses (LPNs)	2,271,851		2,271,851	55,779.00	40.73	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	3,237,509		3,237,509	130,506.00	24.81	16.00
17.00	Total Nursing (sum of lines 14 through 16)	6,073,536		6,073,536	196,667.00	30.88	17.00
18.00	Physical Therapists	133,505		133,505	1,779.00	75.04	18.00
19.00	Physical Therapy Assistants	196,683		196,683	2,621.00	75.04	19.00
20.00	Physical Therapy Aides	0		0	0.00	0.00	20.00
21.00	Occupational Therapists	211,504		211,504	3,016.00	70.13	21.00
22.00	Occupational Therapy Assistants	111,200		111,200	1,586.00	70.11	22.00
23.00	Occupational Therapy Aides	0		0	0.00	0.00	23.00
24.00	Speech Therapists	40,567		40,567	1,232.00	32.93	24.00
25.00	Respiratory Therapists	0		0	0.00	0.00	25.00
26.00	Other Medical Staff	0		0	0.00	0.00	26.00

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PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Worksheet S-7

PPS

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

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PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Worksheet S-7

PPS

	Group	Days		
	1.00	2.00		
58.00	SSA		58.00	
59.00	IB2		59.00	
60.00	IB1		60.00	
61.00	IA2		61.00	
62.00	IA1		62.00	
63.00	BB2		63.00	
64.00	BB1		64.00	
65.00	BA2		65.00	
66.00	BA1		66.00	
67.00	PE2		67.00	
68.00	PE1		68.00	
69.00	PD2		69.00	
70.00	PD1		70.00	
71.00	PC2		71.00	
72.00	PC1		72.00	
73.00	PB2		73.00	
74.00	PB1		74.00	
75.00	PA2		75.00	
76.00	PA1		76.00	
99.00	AAA		99.00	
100.00			100.00	
		Expenses	Percentage	Y/N
		1.00	2.00	3.00

A notice published in the Federal Register Volume 68, No. 149 August 4, 2003 provided for an increase in the RUG payments beginning 10/01/2003. Congress expected this increase to be used for direct patient care and related expenses. For lines 101 through 106: Enter in column 1 the amount of the expense for each category. Enter in column 2 the percentage of total expenses for each category to total SNF revenue from Worksheet G-2, Part I, line 1, column 3. Indicate in column 3 "Y" for yes or "N" for no if the spending reflects increases associated with direct patient care and related expenses for each category. (If column 2 is zero, enter N/A in column 3) (See instructions)

101.00	Staffing				101.00
102.00	Recruitment				102.00
103.00	Retention of employees				103.00
104.00	Training				104.00
105.00	OTHER (SPECIFY)				105.00
106.00	Total SNF revenue (Worksheet G-2, Part I, line 1, column 3)				106.00

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

PPS

		Cost Center Description	Salaries	Other	Total (col. 1 + col. 2)	Reclassifications Increase/Decrease (Fr Wkst A-6)	Reclassified Trial Balance (col. 3 +- col. 4)	Adjustments to Expenses (Fr Wkst A-8)	Net Expenses For Allocation (col. 5 +- col. 6)	
			1.00	2.00	3.00	4.00	5.00	6.00	7.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		4,784,848	4,784,848	0	4,784,848	-3,404,818	1,380,030	1.00
3.00	00300	EMPLOYEE BENEFITS	0	524,603	524,603	0	524,603	0	524,603	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	711,917	2,891,640	3,603,557	0	3,603,557	-259,111	3,344,446	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	123,832	639,672	763,504	0	763,504	0	763,504	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	35,936	35,936	0	35,936	0	35,936	6.00
7.00	00700	HOUSEKEEPING	659,180	49,637	708,817	0	708,817	0	708,817	7.00
8.00	00800	DIETARY	515,961	452,033	967,994	0	967,994	0	967,994	8.00
9.00	00900	NURSING ADMINISTRATION	0	693,955	693,955	0	693,955	-17,993	675,962	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	0	0	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	93,895	0	93,895	0	93,895	0	93,895	13.00
15.00	01500	PATIENT ACTIVITIES	0	224,979	224,979	0	224,979	0	224,979	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	03000	SKILLED NURSING FACILITY	0	6,332,120	6,332,120	0	6,332,120	-1,400	6,330,720	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	04000	RADIOLOGY	0	25,519	25,519	0	25,519	0	25,519	40.00
41.00	04100	LABORATORY	0	17,936	17,936	0	17,936	0	17,936	41.00
42.00	04200	INTRAVENOUS THERAPY	0	45,946	45,946	0	45,946	0	45,946	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	11,439	11,439	0	11,439	0	11,439	43.00
44.00	04400	PHYSICAL THERAPY	0	427,999	427,999	0	427,999	0	427,999	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	331,902	331,902	0	331,902	0	331,902	45.00
46.00	04600	SPEECH PATHOLOGY	0	97,655	97,655	0	97,655	0	97,655	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	265,722	265,722	0	265,722	0	265,722	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	0	0	51.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
71.00	07100	AMBULANCE	0	128,513	128,513	0	128,513	0	128,513	71.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		0	0	0	0	0	0	80.00
81.00	08100	INTEREST EXPENSE		0	0	0	0	0	0	81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0	0	0	0	0	0	82.00
83.00	08300	HOSPICE	0	0	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	2,104,785	17,982,054	20,086,839	0	20,086,839	-3,683,322	16,403,517	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	0	0	95.00
95.01	09501	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	0	0	95.01
100.00		TOTAL	2,104,785	17,982,054	20,086,839	0	20,086,839	-3,683,322	16,403,517	100.00

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RECLASSIFICATIONS

Worksheet A-6

PPS

	Increases				Decreases				
	Cost Center	Line #	Salary	Non Salary	Cost Center	Line #	Salary	Non Salary	
	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	
100.00	<b>TOTAL RECLASSIFICATIONS (Sum of columns 4 and 5 must equal sum of columns 8 and 9 (2))</b>						<b>0</b>	<b>0</b>	100.00

(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.  
 (2) Transfer the amounts in columns 4, 5, 8 and 9 to Worksheet A, column 4, lines as appropriate.

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RECONCILIATION OF CAPITAL COSTS CENTERS

Worksheet A-7

PPS

		Acquisitions								
		Beginning Balances	Purchases	Donation	Total	Disposals and Retirements	Ending Balance	Fully Depreciated Assets		
		1.00	2.00	3.00	4.00	5.00	6.00	7.00		
<b>ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES</b>										
1.00	Land	0	0	0	0	0	0	0	0	1.00
2.00	Land Improvements	0	0	0	0	0	0	0	0	2.00
3.00	Buildings and Fixtures	0	0	0	0	0	0	0	0	3.00
4.00	Building Improvements	1,407,149	135,475	0	135,475	0	1,542,624	0	0	4.00
5.00	Fixed Equipment	0	0	0	0	0	0	0	0	5.00
6.00	Movable Equipment	82,734	267,496	0	267,496	0	350,230	0	0	6.00
7.00	Subtotal (sum of lines 1-6)	1,489,883	402,971	0	402,971	0	1,892,854	0	0	7.00
8.00	Reconciling Items	0	0	0	0	0	0	0	0	8.00
9.00	Total (line 7 minus line 8)	1,489,883	402,971	0	402,971	0	1,892,854	0	0	9.00

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ADJUSTMENTS TO EXPENSES

Worksheet A-8

PPS

	Description (1)	(2) Basis For Adjustment	Amount	Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted			
				1.00	2.00	3.00	4.00
						Cost Center	Line No.
1.00	Investment income on restricted funds (chapter 2)	B	-95,736		CAP REL COSTS - BLDGS & FIXTURES	1.00	1.00
2.00	Trade, quantity, and time discounts (chapter 8)		0			0.00	2.00
3.00	Refunds and rebates of expenses (chapter 8)		0			0.00	3.00
4.00	Rental of provider space by suppliers (chapter 8)		0			0.00	4.00
5.00	Telephone services (pay stations excluded) (chapter 21)		0			0.00	5.00
6.00	Television and radio service (chapter 21)		0			0.00	6.00
7.00	Parking lot (chapter 21)		0			0.00	7.00
8.00	Remuneration applicable to provider-based physician adjustment	A-8-2	0				8.00
9.00	Home office cost (chapter 21)		0			0.00	9.00
10.00	Sale of scrap, waste, etc. (chapter 23)		0			0.00	10.00
11.00	Nonallowable costs related to certain Capital expenditures (chapter 24)		0			0.00	11.00
12.00	Adjustment resulting from transactions with related organizations (chapter 10)	A-8-1	-3,343,031				12.00
13.00	Laundry and linen service		0			0.00	13.00
14.00	Revenue - Employee meals		0			0.00	14.00
15.00	Cost of meals - Guests		0			0.00	15.00
16.00	Sale of medical supplies to other than patients		0			0.00	16.00
17.00	Sale of drugs to other than patients		0			0.00	17.00
18.00	Sale of medical records and abstracts		0			0.00	18.00
19.00	Vending machines		0			0.00	19.00
20.00	Income from imposition of interest, finance or penalty charges (chapter 21)		0			0.00	20.00
21.00	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0			0.00	21.00
22.00	Utilization review--physicians' compensation (chapter 21)		0		UTILIZATION REVIEW - SNF	82.00	22.00
23.00	Depreciation--buildings and fixtures		0		CAP REL COSTS - BLDGS & FIXTURES	1.00	23.00
24.00	Depreciation--movable equipment		0		*** Cost Center Deleted ***	2.00	24.00
25.00	CONTRIBUTIONS	A	-5,280		ADMINISTRATIVE & GENERAL	4.00	25.00
25.01	PENALTIES	A	-11,638		ADMINISTRATIVE & GENERAL	4.00	25.01
25.02	PSYCHIATRIC EVAL./NON-REIM	A	-1,400		SKILLED NURSING FACILITY	30.00	25.02
25.03	BAD DEBT EXPENSE	A	-226,237		ADMINISTRATIVE & GENERAL	4.00	25.03
100.00	Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-3,683,322				100.00

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

(2) Basis for adjustment (see instructions).

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

B. Amount Received - if cost cannot be determined.

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

Worksheet A-8-1  
Parts I & II  
PPS

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

Line No.	Cost Center	Expense Items	Amount Allowable In Cost	Amount Included in Wkst. A, col. 5	Adjustments (col. 4 minus col. 5)		
1.00	2.00	3.00	4.00	5.00	6.00		
1.00	1.00	CAP REL COSTS - BLDGS & FIXTURES	RENT	0	4,559,812	-4,559,812	1.00
2.00	1.00	CAP REL COSTS - BLDGS & FIXTURES	DEPRECIATION	218,609	0	218,609	2.00
3.00	1.00	CAP REL COSTS - BLDGS & FIXTURES	MORTGAGE INTEREST	719,022	0	719,022	3.00
4.00	1.00	CAP REL COSTS - BLDGS & FIXTURES	REAL ESTATE TAXES	313,099	0	313,099	4.00
5.00	4.00	ADMINISTRATIVE & GENERAL	MANAGEMENT	750,000	750,000	0	5.00
6.00	9.00	NURSING ADMINISTRATION	NURSING ASSISTANCE	110,532	128,525	-17,993	6.00
7.00	4.00	ADMINISTRATIVE & GENERAL	BACK OFFICE	98,019	113,975	-15,956	7.00
8.00	0.00			0	0	0	8.00
9.00	0.00			0	0	0	9.00
10.00	<b>TOTALS (sum of lines 1-9). Transfer column 6, line 10 to Worksheet A-8, column 3, line 12.</b>			<b>2,209,281</b>	<b>5,552,312</b>	<b>-3,343,031</b>	10.00

**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 II of this worksheet.

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

Symbol (1)	Name	Percentage of Ownership	Related Organization(s) and/or Home Office			
			Name	Percentage of Ownership	Type of Business	
1.00	2.00	3.00	4.00	5.00	6.00	
1.00	A	0.00	CUMBERLAND REALTY HOLDCO LLC	35.00	REALTY	1.00
2.00	A	0.00	CUMBERLAND REALTY HOLDCO LLC	35.00	REALTY	2.00
3.00	A	0.00	CUMBERLAND REALTY HOLDCO LLC	3.00	REALTY	3.00
4.00	A	0.00	PCC MANGEMENT	0.00	MANAGEMENT COMPANY	4.00
5.00	A	0.00	PC CONSULTING	0.00	BACK OFFICE & NURSING CONSULTATION	5.00
6.00		0.00		0.00		6.00
7.00		0.00		0.00		7.00
8.00		0.00		0.00		8.00
9.00		0.00		0.00		9.00
10.00		0.00		0.00		10.00

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

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

PREFERRED CARE AT CUMBERLAND		Period:	Run Date Time:	5/28/2025 2:30 pm
Provider CCN:	315396	From: 01/01/2024	MCRIF32	2540-10
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COST ALLOCATION - GENERAL SERVICE COSTS

**Worksheet B**  
**Part I**  
**PPS**

	Cost Center Description	Net Expenses for Cost Allocation (from Wkst A col. 7)	BLDGS & FIXTURES	EMPLOYEE BENEFITS	Subtotal	ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	
		0	1.00	3.00	3A	4.00	5.00	6.00	7.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES	1,380,030	1,380,030							1.00
3.00	EMPLOYEE BENEFITS	524,603	0	524,603						3.00
4.00	ADMINISTRATIVE & GENERAL	3,344,446	305,912	177,440	3,827,798	3,827,798				4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	763,504	56,641	30,864	851,009	259,030	1,110,039			5.00
6.00	LAUNDRY & LINEN SERVICE	35,936	26,057	0	61,993	18,869	28,427	109,289		6.00
7.00	HOUSEKEEPING	708,817	18,525	164,296	891,638	271,397	20,210	0	1,183,245	7.00
8.00	DIETARY	967,994	101,251	128,600	1,197,845	364,600	110,462	0	123,142	8.00
9.00	NURSING ADMINISTRATION	675,962	0	0	675,962	205,749	0	0	0	9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	0	0	0	10.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	0	0	0	12.00
13.00	SOCIAL SERVICE	93,895	4,472	23,403	121,770	37,064	4,879	0	5,439	13.00
15.00	PATIENT ACTIVITIES	224,979	92,667	0	317,646	96,685	101,097	0	112,702	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	6,330,720	731,405	0	7,062,125	2,149,572	797,942	109,289	889,542	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	25,519	0	0	25,519	7,767	0	0	0	40.00
41.00	LABORATORY	17,936	0	0	17,936	5,459	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	45,946	0	0	45,946	13,985	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	11,439	0	0	11,439	3,482	0	0	0	43.00
44.00	PHYSICAL THERAPY	427,999	20,989	0	448,988	136,663	22,899	0	25,528	44.00
45.00	OCCUPATIONAL THERAPY	331,902	0	0	331,902	101,024	0	0	0	45.00
46.00	SPEECH PATHOLOGY	97,655	0	0	97,655	29,724	0	0	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	265,722	9,650	0	275,372	83,818	10,528	0	11,737	49.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
71.00	AMBULANCE	128,513	0	0	128,513	39,117	0	0	0	71.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	16,403,517	1,367,569	524,603	16,391,056	3,824,005	1,096,444	109,289	1,168,090	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	2,077	0	2,077	632	2,266	0	2,526	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
95.00	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	0	0	0	95.00
95.01	OTHER NONREIMBURSABLE COST CENTERS	0	10,384	0	10,384	3,161	11,329	0	12,629	95.01
98.00	Cross Foot Adjustments	0	0	0	0	0	0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	16,403,517	1,380,030	524,603	16,403,517	3,827,798	1,110,039	109,289	1,183,245	100.00

PREFERRED CARE AT CUMBERLAND		Period:	Run Date Time:	5/28/2025 2:30 pm
Provider CCN:	315396	From: 01/01/2024	MCRIF32	2540-10
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COST ALLOCATION - GENERAL SERVICE COSTS

**Worksheet B**  
**Part I**  
**PPS**

	Cost Center Description	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	PATIENT ACTIVITIES	Subtotal	Post Stepdown Adjustments	
		8.00	9.00	10.00	12.00	13.00	15.00	16.00	17.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
3.00	EMPLOYEE BENEFITS									3.00
4.00	ADMINISTRATIVE & GENERAL									4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS									5.00
6.00	LAUNDRY & LINEN SERVICE									6.00
7.00	HOUSEKEEPING									7.00
8.00	DIETARY	1,796,049								8.00
9.00	NURSING ADMINISTRATION	0	881,711							9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0						10.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0					12.00
13.00	SOCIAL SERVICE	0	0	0	0	169,152				13.00
15.00	PATIENT ACTIVITIES	0	0	0	0	0	628,130			15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	1,796,049	881,711	0	0	169,152	628,130	14,483,512	0	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	0	0	0	0	0	0	33,286	0	40.00
41.00	LABORATORY	0	0	0	0	0	0	23,395	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	59,931	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	14,921	0	43.00
44.00	PHYSICAL THERAPY	0	0	0	0	0	0	634,078	0	44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	0	0	432,926	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	0	0	127,379	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	381,455	0	49.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
71.00	AMBULANCE	0	0	0	0	0	0	167,630	0	71.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	1,796,049	881,711	0	0	169,152	628,130	16,358,513	0	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	7,501	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
95.00	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	0	0	0	95.00
95.01	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	0	37,503	0	95.01
98.00	Cross Foot Adjustments	0	0	0	0	0	0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	1,796,049	881,711	0	0	169,152	628,130	16,403,517	0	100.00

PREFERRED CARE AT CUMBERLAND	Period: 01/01/2024	Run Date Time: 5/28/2025 2:30 pm	
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		Version: 11.1.179.1	

COST ALLOCATION - GENERAL SERVICE COSTS

**Worksheet B**  
**Part I**  
**PPS**

Cost Center Description	Total		
	18.00		
<b>GENERAL SERVICE COST CENTERS</b>			
1.00	CAP REL COSTS - BLDGS & FIXTURES		1.00
3.00	EMPLOYEE BENEFITS		3.00
4.00	ADMINISTRATIVE & GENERAL		4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS		5.00
6.00	LAUNDRY & LINEN SERVICE		6.00
7.00	HOUSEKEEPING		7.00
8.00	DIETARY		8.00
9.00	NURSING ADMINISTRATION		9.00
10.00	CENTRAL SERVICES & SUPPLY		10.00
12.00	MEDICAL RECORDS & LIBRARY		12.00
13.00	SOCIAL SERVICE		13.00
15.00	PATIENT ACTIVITIES		15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>			
30.00	SKILLED NURSING FACILITY	14,483,512	30.00
31.00	NURSING FACILITY	0	31.00
32.00	ICF/IID	0	32.00
33.00	OTHER LONG TERM CARE	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>			
40.00	RADIOLOGY	33,286	40.00
41.00	LABORATORY	23,395	41.00
42.00	INTRAVENOUS THERAPY	59,931	42.00
43.00	OXYGEN (INHALATION) THERAPY	14,921	43.00
44.00	PHYSICAL THERAPY	634,078	44.00
45.00	OCCUPATIONAL THERAPY	432,926	45.00
46.00	SPEECH PATHOLOGY	127,379	46.00
47.00	ELECTROCARDIOLOGY	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	381,455	49.00
51.00	SUPPORT SURFACES	0	51.00
<b>OTHER REIMBURSABLE COST CENTERS</b>			
71.00	AMBULANCE	167,630	71.00
<b>SPECIAL PURPOSE COST CENTERS</b>			
80.00	MALPRACTICE PREMIUMS & PAID LOSSES		80.00
81.00	INTEREST EXPENSE		81.00
82.00	UTILIZATION REVIEW - SNF		82.00
83.00	HOSPICE	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	16,358,513	89.00
<b>NONREIMBURSABLE COST CENTERS</b>			
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	90.00
91.00	BARBER AND BEAUTY SHOP	7,501	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	92.00
93.00	NONPAID WORKERS	0	93.00
94.00	PATIENTS LAUNDRY	0	94.00
95.00	OTHER NONREIMBURSABLE COST CENTERS	0	95.00
95.01	OTHER NONREIMBURSABLE COST CENTERS	37,503	95.01
98.00	Cross Foot Adjustments	0	98.00
99.00	Negative Cost Centers	0	99.00
100.00	TOTAL	16,403,517	100.00

PREFERRED CARE AT CUMBERLAND		Period:	Run Date Time:	5/28/2025 2:30 pm
Provider CCN:	315396	From: 01/01/2024	MCRIF32	2540-10
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ALLOCATION OF CAPITAL RELATED COSTS

**Worksheet B**  
**Part II**  
**PPS**

	Cost Center Description	Directly Assigned New Capital Related Costs	BLDGS & FIXTURES	Subtotal	EMPLOYEE BENEFITS	ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	
		0	1.00	2A	3.00	4.00	5.00	6.00	7.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
3.00	EMPLOYEE BENEFITS	0	0	0	0					3.00
4.00	ADMINISTRATIVE & GENERAL	0	305,912	305,912	0	305,912				4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	0	56,641	56,641	0	20,702	77,343			5.00
6.00	LAUNDRY & LINEN SERVICE	0	26,057	26,057	0	1,508	1,981	29,546		6.00
7.00	HOUSEKEEPING	0	18,525	18,525	0	21,690	1,408	0	41,623	7.00
8.00	DIETARY	0	101,251	101,251	0	29,139	7,697	0	4,332	8.00
9.00	NURSING ADMINISTRATION	0	0	0	0	16,443	0	0	0	9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	0	0	0	10.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	0	0	0	12.00
13.00	SOCIAL SERVICE	0	4,472	4,472	0	2,962	340	0	191	13.00
15.00	PATIENT ACTIVITIES	0	92,667	92,667	0	7,727	7,044	0	3,965	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	0	731,405	731,405	0	171,787	55,596	29,546	31,291	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	0	0	0	0	621	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	436	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	1,118	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	278	0	0	0	43.00
44.00	PHYSICAL THERAPY	0	20,989	20,989	0	10,922	1,596	0	898	44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	8,074	0	0	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	2,376	0	0	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	9,650	9,650	0	6,699	734	0	413	49.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
71.00	AMBULANCE	0	0	0	0	3,126	0	0	0	71.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	0	1,367,569	1,367,569	0	305,608	76,396	29,546	41,090	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	2,077	2,077	0	51	158	0	89	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
95.00	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	0	0	0	95.00
95.01	OTHER NONREIMBURSABLE COST CENTERS	0	10,384	10,384	0	253	789	0	444	95.01
98.00	Cross Foot Adjustments							0	0	98.00
99.00	Negative Cost Centers		0	0	0	0	0	0	0	99.00
100.00	TOTAL	0	1,380,030	1,380,030	0	305,912	77,343	29,546	41,623	100.00

PREFERRED CARE AT CUMBERLAND		Period:	Run Date Time:	5/28/2025 2:30 pm
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ALLOCATION OF CAPITAL RELATED COSTS

**Worksheet B**  
**Part II**  
**PPS**

	Cost Center Description	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	PATIENT ACTIVITIES	Subtotal	Post Step-Down Adjustments	
		8.00	9.00	10.00	12.00	13.00	15.00	16.00	17.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
3.00	EMPLOYEE BENEFITS									3.00
4.00	ADMINISTRATIVE & GENERAL									4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS									5.00
6.00	LAUNDRY & LINEN SERVICE									6.00
7.00	HOUSEKEEPING									7.00
8.00	DIETARY	142,419								8.00
9.00	NURSING ADMINISTRATION	0	16,443							9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0						10.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0					12.00
13.00	SOCIAL SERVICE	0	0	0	0	7,965				13.00
15.00	PATIENT ACTIVITIES	0	0	0	0	0	111,403			15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	142,419	16,443	0	0	7,965	111,403	1,297,855	0	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	0	0	0	0	0	0	621	0	40.00
41.00	LABORATORY	0	0	0	0	0	0	436	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	1,118	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	278	0	43.00
44.00	PHYSICAL THERAPY	0	0	0	0	0	0	34,405	0	44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	0	0	8,074	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	0	0	2,376	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	17,496	0	49.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
71.00	AMBULANCE	0	0	0	0	0	0	3,126	0	71.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	142,419	16,443	0	0	7,965	111,403	1,365,785	0	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	2,375	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
95.00	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	0	0	0	95.00
95.01	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	0	11,870	0	95.01
98.00	Cross Foot Adjustments	0	0	0	0	0	0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	142,419	16,443	0	0	7,965	111,403	1,380,030	0	100.00

PREFERRED CARE AT CUMBERLAND	Period: 01/01/2024	Run Date Time: 5/28/2025 2:30 pm	
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ALLOCATION OF CAPITAL RELATED COSTS

**Worksheet B**  
**Part II**  
**PPS**

Cost Center Description	Total		
	18.00		
<b>GENERAL SERVICE COST CENTERS</b>			
1.00 CAP REL COSTS - BLDGS & FIXTURES			1.00
3.00 EMPLOYEE BENEFITS			3.00
4.00 ADMINISTRATIVE & GENERAL			4.00
5.00 PLANT OPERATION, MAINT. & REPAIRS			5.00
6.00 LAUNDRY & LINEN SERVICE			6.00
7.00 HOUSEKEEPING			7.00
8.00 DIETARY			8.00
9.00 NURSING ADMINISTRATION			9.00
10.00 CENTRAL SERVICES & SUPPLY			10.00
12.00 MEDICAL RECORDS & LIBRARY			12.00
13.00 SOCIAL SERVICE			13.00
15.00 PATIENT ACTIVITIES			15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>			
30.00 SKILLED NURSING FACILITY	1,297,855		30.00
31.00 NURSING FACILITY	0		31.00
32.00 ICF/IID	0		32.00
33.00 OTHER LONG TERM CARE	0		33.00
<b>ANCILLARY SERVICE COST CENTERS</b>			
40.00 RADIOLOGY	621		40.00
41.00 LABORATORY	436		41.00
42.00 INTRAVENOUS THERAPY	1,118		42.00
43.00 OXYGEN (INHALATION) THERAPY	278		43.00
44.00 PHYSICAL THERAPY	34,405		44.00
45.00 OCCUPATIONAL THERAPY	8,074		45.00
46.00 SPEECH PATHOLOGY	2,376		46.00
47.00 ELECTROCARDIOLOGY	0		47.00
48.00 MEDICAL SUPPLIES CHARGED TO PATIENTS	0		48.00
49.00 DRUGS CHARGED TO PATIENTS	17,496		49.00
51.00 SUPPORT SURFACES	0		51.00
<b>OTHER REIMBURSABLE COST CENTERS</b>			
71.00 AMBULANCE	3,126		71.00
<b>SPECIAL PURPOSE COST CENTERS</b>			
80.00 MALPRACTICE PREMIUMS & PAID LOSSES			80.00
81.00 INTEREST EXPENSE			81.00
82.00 UTILIZATION REVIEW - SNF			82.00
83.00 HOSPICE	0		83.00
89.00 SUBTOTALS (sum of lines 1-84)	1,365,785		89.00
<b>NONREIMBURSABLE COST CENTERS</b>			
90.00 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0		90.00
91.00 BARBER AND BEAUTY SHOP	2,375		91.00
92.00 PHYSICIANS PRIVATE OFFICES	0		92.00
93.00 NONPAID WORKERS	0		93.00
94.00 PATIENTS LAUNDRY	0		94.00
95.00 OTHER NONREIMBURSABLE COST CENTERS	0		95.00
95.01 OTHER NONREIMBURSABLE COST CENTERS	11,870		95.01
98.00 Cross Foot Adjustments	0		98.00
99.00 Negative Cost Centers	0		99.00
100.00 TOTAL	1,380,030		100.00

PREFERRED CARE AT CUMBERLAND		Period:	Run Date Time:	5/28/2025 2:30 pm
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COST ALLOCATION - STATISTICAL BASIS

Worksheet B-1

PPS

	Cost Center Description	BLDGS & FIXTURES (SQ. FEET)	EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM COST)	PLANT OPERATION, MAINT. & REPAIRS (SQ. FEET)	LAUNDRY & LINEN SERVICE (PATIENT CENSUS)	HOUSEKEEPING (SQ. FEET)	DIETARY (MEALS SERVED)	
		1.00	3.00	4A	4.00	5.00	6.00	7.00	8.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES	99,675								1.00
3.00	EMPLOYEE BENEFITS	0	2,104,785							3.00
4.00	ADMINISTRATIVE & GENERAL	22,095	711,917	-3,827,798	12,575,719					4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	4,091	123,832	0	851,009	73,489				5.00
6.00	LAUNDRY & LINEN SERVICE	1,882	0	0	61,993	1,882	50,154			6.00
7.00	HOUSEKEEPING	1,338	659,180	0	891,638	1,338	0	70,269		7.00
8.00	DIETARY	7,313	515,961	0	1,197,845	7,313	0	7,313	150,462	8.00
9.00	NURSING ADMINISTRATION	0	0	0	675,962	0	0	0	0	9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	0	0	0	10.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	0	0	0	12.00
13.00	SOCIAL SERVICE	323	93,895	0	121,770	323	0	323	0	13.00
15.00	PATIENT ACTIVITIES	6,693	0	0	317,646	6,693	0	6,693	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	52,827	0	0	7,062,125	52,827	50,154	52,827	150,462	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	0	0	0	25,519	0	0	0	0	40.00
41.00	LABORATORY	0	0	0	17,936	0	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	45,946	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	11,439	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	1,516	0	0	448,988	1,516	0	1,516	0	44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	331,902	0	0	0	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	97,655	0	0	0	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	697	0	0	275,372	697	0	697	0	49.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
71.00	AMBULANCE	0	0	0	128,513	0	0	0	0	71.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	98,775	2,104,785	-3,827,798	12,563,258	72,589	50,154	69,369	150,462	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	150	0	0	2,077	150	0	150	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
95.00	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	0	0	0	95.00
95.01	OTHER NONREIMBURSABLE COST CENTERS	750	0	0	10,384	750	0	750	0	95.01
98.00	Cross Foot Adjustments									98.00
99.00	Negative Cost Centers									99.00
102.00	Cost to be allocated (per Wkst. B, Part I)	1,380,030	524,603		3,827,798	1,110,039	109,289	1,183,245	1,796,049	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	13.845297	0.249243		0.304380	15.104832	2.179068	16.838791	11.936894	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)		0		305,912	77,343	29,546	41,623	142,419	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)		0.000000		0.024326	1.052443	0.589106	0.592338	0.946545	105.00

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COST ALLOCATION - STATISTICAL BASIS

Worksheet B-1

PPS

	Cost Center Description	NURSING ADMINISTRATION (DIRECT NURS. HRS.)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (PATIENT CENSUS)	SOCIAL SERVICE (PATIENT CENSUS)	PATIENT ACTIVITIES (PATIENT DAYS)	
		9.00	10.00	12.00	13.00	15.00	
<b>GENERAL SERVICE COST CENTERS</b>							
1.00	CAP REL COSTS - BLDGS & FIXTURES						1.00
3.00	EMPLOYEE BENEFITS						3.00
4.00	ADMINISTRATIVE & GENERAL						4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	LAUNDRY & LINEN SERVICE						6.00
7.00	HOUSEKEEPING						7.00
8.00	DIETARY						8.00
9.00	NURSING ADMINISTRATION	196,667					9.00
10.00	CENTRAL SERVICES & SUPPLY	0	430,431				10.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	50,154			12.00
13.00	SOCIAL SERVICE	0	0	0	50,154		13.00
15.00	PATIENT ACTIVITIES	0	0	0	0	50,154	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
30.00	SKILLED NURSING FACILITY	196,667	164,709	50,154	50,154	50,154	30.00
31.00	NURSING FACILITY	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>							
40.00	RADIOLOGY	0	0	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	0	0	0	0	0	44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	265,722	0	0	0	49.00
51.00	SUPPORT SURFACES	0	0	0	0	0	51.00
<b>OTHER REIMBURSABLE COST CENTERS</b>							
71.00	AMBULANCE	0	0	0	0	0	71.00
<b>SPECIAL PURPOSE COST CENTERS</b>							
80.00	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	INTEREST EXPENSE						81.00
82.00	UTILIZATION REVIEW - SNF						82.00
83.00	HOSPICE	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	196,667	430,431	50,154	50,154	50,154	89.00
<b>NONREIMBURSABLE COST CENTERS</b>							
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEN	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	94.00
95.00	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	95.00
95.01	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	95.01
98.00	Cross Foot Adjustments						98.00
99.00	Negative Cost Centers						99.00
102.00	Cost to be allocated (per Wkst. B, Part I)	881,711	0	0	169,152	628,130	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	4.483269	0.000000	0.000000	3.372652	12.524026	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)	16,443	0	0	7,965	111,403	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)	0.083608	0.000000	0.000000	0.158811	2.221219	105.00

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RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Worksheet C

PPS

	Cost Center Description	Total (from Wkst. B, Pt I, col. 18)	Total Charges	Ratio (col. 1 divided by col. 2)	
		1.00	2.00	3.00	
<b>ANCILLARY SERVICE COST CENTERS</b>					
40.00	RADIOLOGY	33,286	0	0.000000	40.00
41.00	LABORATORY	23,395	46,189	0.506506	41.00
42.00	INTRAVENOUS THERAPY	59,931	0	0.000000	42.00
43.00	OXYGEN (INHALATION) THERAPY	14,921	0	0.000000	43.00
44.00	PHYSICAL THERAPY	634,078	589,202	1.076164	44.00
45.00	OCCUPATIONAL THERAPY	432,926	553,104	0.782721	45.00
46.00	SPEECH PATHOLOGY	127,379	259,814	0.490270	46.00
47.00	ELECTROCARDIOLOGY	0	0	0.000000	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0.000000	48.00
49.00	DRUGS CHARGED TO PATIENTS	381,455	265,722	1.435542	49.00
51.00	SUPPORT SURFACES	0	0	0.000000	51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>					
71.00	AMBULANCE	167,630	0	0.000000	71.00
100.00	Total	<b>1,875,001</b>	<b>1,714,031</b>		100.00

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Provider CCN: 315396			

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

**Worksheet D**  
**Part I**  
**PPS**

Title XVIII Skilled Nursing Facility

PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST							
		Ratio of Cost to Charges (Fr. Wkst. C Column 3)	Health Care Program Charges		Health Care Program Cost		
			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	
<b>ANCILLARY SERVICE COST CENTERS</b>							
40.00	RADIOLOGY	0.000000	0	0	0	0	40.00
41.00	LABORATORY	0.506506	360	0	182	0	41.00
42.00	INTRAVENOUS THERAPY	0.000000	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0.000000	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	1.076164	299,862	0	322,701	0	44.00
45.00	OCCUPATIONAL THERAPY	0.782721	298,563	0	233,692	0	45.00
46.00	SPEECH PATHOLOGY	0.490270	132,773	0	65,095	0	46.00
47.00	ELECTROCARDIOLOGY	0.000000	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	1.435542	0	0	0	0	49.00
51.00	SUPPORT SURFACES	0.000000	0	0	0	0	51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>							
71.00	AMBULANCE (2)	0.000000		0		0	71.00
100.00	Total (Sum of lines 40 - 71)		<b>731,558</b>	<b>0</b>	<b>621,670</b>	<b>0</b>	100.00

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

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APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

**Worksheet D**  
**Parts II-III**  
PPS

Title XVIII Skilled Nursing Facility

PART II - APPORTIONMENT OF VACCINE COST		
		1.00
1.00	Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49)	1.435542
2.00	Program vaccine charges (From your records, or the PS&R)	82,661
3.00	Program costs (Line 1 x line 2) (Title XVIII, PPS providers, transfer this amount to Worksheet E, Part I, line 18)	118,663

PART III - CALCULATION OF PASS THROUGH COSTS FOR NURSING & ALLIED HEALTH						
	Cost Center Description	Total Cost (From Wkst. B, Part I, Col. 18)	Nursing & Allied Health (From Wkst. B, Part I, Col. 14)	Ratio of Nursing & Allied Health Costs to Total Costs - Part A (Col. 2 / Col. 1)	Program Part A Cost (From Wkst. D Part I, Col. 4)	Part A Nursing & Allied Health Costs for Pass Through (Col. 3 x Col. 4)
		1.00	2.00	3.00	4.00	5.00

ANCILLARY SERVICE COST CENTERS						
40.00	RADIOLOGY	33,286	0	0.000000	0	0
41.00	LABORATORY	23,395	0	0.000000	182	0
42.00	INTRAVENOUS THERAPY	59,931	0	0.000000	0	0
43.00	OXYGEN (INHALATION) THERAPY	14,921	0	0.000000	0	0
44.00	PHYSICAL THERAPY	634,078	0	0.000000	322,701	0
45.00	OCCUPATIONAL THERAPY	432,926	0	0.000000	233,692	0
46.00	SPEECH PATHOLOGY	127,379	0	0.000000	65,095	0
47.00	ELECTROCARDIOLOGY	0	0	0.000000	0	0
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0.000000	0	0
49.00	DRUGS CHARGED TO PATIENTS	381,455	0	0.000000	0	0
51.00	SUPPORT SURFACES	0	0	0.000000	0	0
100.00	Total (Sum of lines 40 - 52)	<b>1,707,371</b>	<b>0</b>		<b>621,670</b>	<b>0</b>

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COMPUTATION OF INPATIENT ROUTINE COSTS

**Worksheet D-1**  
**Part I**  
**PPS**

Title XVIII Skilled Nursing Facility

**PART I CALCULATION OF INPATIENT ROUTINE COSTS**

		1.00	
<b>INPATIENT DAYS</b>			
1.00	Inpatient days including private room days	50,154	1.00
2.00	Private room days	0	2.00
3.00	Inpatient days including private room days applicable to the Program	9,192	3.00
4.00	Medically necessary private room days applicable to the Program	0	4.00
5.00	Total general inpatient routine service cost	<b>14,483,512</b>	5.00

**PRIVATE ROOM DIFFERENTIAL ADJUSTMENT**

6.00	General inpatient routine service charges	19,501,058	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)	0.742704	7.00
8.00	Enter private room charges from your records	0	8.00
9.00	Average private room per diem charge (Private room charges line 8 divided by private room days, line 2)	0.00	9.00
10.00	Enter semi-private room charges from your records	0	10.00
11.00	Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days)	0.00	11.00
12.00	Average per diem private room charge differential (Line 9 minus line 11)	0.00	12.00
13.00	Average per diem private room cost differential (Line 7 times line 12)	0.00	13.00
14.00	Private room cost differential adjustment (Line 2 times line 13)	0	14.00
15.00	General inpatient routine service cost net of private room cost differential (Line 5 minus line 14)	14,483,512	15.00

**PROGRAM INPATIENT ROUTINE SERVICE COSTS**

16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	288.78	16.00
17.00	Program routine service cost (Line 3 times line 16)	2,654,466	17.00
18.00	Medically necessary private room cost applicable to program (line 4 times line 13)	0	18.00
19.00	Total program general inpatient routine service cost (Line 17 plus line 18)	<b>2,654,466</b>	19.00
20.00	Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID)	1,297,855	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)	25.88	21.00
22.00	Program capital related cost (Line 3 times line 21)	237,889	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)	2,416,577	23.00
24.00	Aggregate charges to beneficiaries for excess costs (From provider records)	0	24.00
25.00	Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24)	<b>2,416,577</b>	25.00
26.00	Enter the per diem limitation (1)		26.00
27.00	Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)		27.00
28.00	Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to Worksheet E, Part II, line 4) (See instructions)		28.00

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

		1.00	
1.00	Total SNF inpatient days	50,154	1.00
2.00	Program inpatient days (see instructions)	9,192	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)	0.183276	4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)	0	5.00

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Provider CCN: 315396			

CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII

**Worksheet E**  
**Part I**  
**PPS**

Title XVIII Skilled Nursing Facility

**PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT**

		1.00	
1.00	Inpatient PPS amount (See Instructions)	7,144,767	1.00
2.00	Nursing and Allied Health Education Activities (pass through payments)	0	2.00
3.00	Subtotal (Sum of lines 1 and 2)	<b>7,144,767</b>	3.00
4.00	Primary payor amounts	20,225	4.00
5.00	Coinsurance	1,324,244	5.00
6.00	Allowable bad debts (From your records)	783,488	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)	10,200	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)	509,267	8.00
9.00	Recovery of bad debts - for statistical records only	0	9.00
10.00	Utilization review	0	10.00
11.00	Subtotal (See instructions)	<b>6,309,565</b>	11.00
12.00	Interim payments (See instructions)	6,279,623	12.00
13.00	Tentative adjustment	0	13.00
14.00	OTHER adjustment (See instructions)	0	14.00
14.50	Demonstration payment adjustment amount before sequestration	0	14.50
14.55	Demonstration payment adjustment amount after sequestration	0	14.55
14.75	Sequestration for non-claims based amounts (see instructions)	10,185	14.75
14.99	Sequestration amount (see instructions)	116,006	14.99
15.00	Balance due provider/program (see Instructions)	<b>-96,249</b>	15.00
16.00	Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2)	0	16.00

**PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES - TITLE XVIII ONLY**

17.00	Ancillary services Part B	0	17.00
18.00	Vaccine cost (From Wkst D, Part II, line 3)	118,663	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)	<b>118,663</b>	19.00
20.00	Medicare Part B ancillary charges (See instructions)	82,661	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)	82,661	21.00
22.00	Primary payor amounts	0	22.00
23.00	Coinsurance and deductibles	0	23.00
24.00	Allowable bad debts (From your records)	0	24.00
24.01	Allowable Bad debts for dual eligible beneficiaries (see instructions)	0	24.01
24.02	Adjusted reimbursable bad debts (see instructions)	0	24.02
25.00	Subtotal (Sum of lines 21 and 24, minus lines 22 and 23)	<b>82,661</b>	25.00
26.00	Interim payments (See instructions)	81,008	26.00
27.00	Tentative adjustment	0	27.00
28.00	Other Adjustments (See instructions) Specify	0	28.00
28.50	Demonstration payment adjustment amount before sequestration	0	28.50
28.55	Demonstration payment adjustment amount after sequestration	0	28.55
28.99	Sequestration amount (see instructions)	1,653	28.99
29.00	Balance due provider/program (see instructions)	<b>0</b>	29.00
30.00	Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2	0	30.00

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ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

Worksheet E-1

Title XVIII Skilled Nursing Facility PPS

	DESCRIPTION	Inpatient Part A		Part B		
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
1.00	Total interim payments paid to provider	1.00	6,249,612	3.00	81,008	1.00
2.00	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero		0		0	2.00
3.00	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					3.00
<b>Program to Provider</b>						
3.01	ADJUSTMENTS TO PROVIDER	06/21/2024	30,011		0	3.01
3.02			0		0	3.02
3.03			0		0	3.03
3.04			0		0	3.04
3.05			0		0	3.05
<b>Provider to Program</b>						
3.50	ADJUSTMENTS TO PROGRAM		0		0	3.50
3.51			0		0	3.51
3.52			0		0	3.52
3.53			0		0	3.53
3.54			0		0	3.54
3.99	Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		30,011		0	3.99
4.00	Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B)		6,279,623		81,008	4.00
<b>TO BE COMPLETED BY CONTRACTOR</b>						
5.00	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					5.00
<b>Program to Provider</b>						
5.01	TENTATIVE TO PROVIDER		0		0	5.01
5.02			0		0	5.02
5.03			0		0	5.03
<b>Provider to Program</b>						
5.50	TENTATIVE TO PROGRAM		0		0	5.50
5.51			0		0	5.51
5.52			0		0	5.52
5.99	Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		0		0	5.99
6.00	Determined net settlement amount (balance due) based on the cost report. (1)					6.00
6.01	PROGRAM TO PROVIDER		0		0	6.01
6.02	PROVIDER TO PROGRAM		96,249		0	6.02
7.00	Total Medicare program liability (see instructions)		6,183,374		81,008	7.00
Contractor Name		Contractor Number				
1.00		2.00				
8.00						8.00

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

PREFERRED CARE AT CUMBERLAND  Provider CCN: 315396	Period: From: 01/01/2024 To: 12/31/2024	Run Date Time: 5/28/2025 2:30 pm MCRIF32 Version: 11.1.179.1	
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BALANCE SHEET (If you are nonproprietary and do not maintain fund-type accounting records, complete the "General Fund" column only)

**Worksheet G**

PPS

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
<b>Assets</b>						
<b>CURRENT ASSETS</b>						
1.00	Cash on hand and in banks	174,611	0	0	0	1.00
2.00	Temporary investments	0	0	0	0	2.00
3.00	Notes receivable	0	0	0	0	3.00
4.00	Accounts receivable	5,069,699	0	0	0	4.00
5.00	Other receivables	5,285	0	0	0	5.00
6.00	Less: allowances for uncollectible notes and accounts receivable	-1,214,344	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	773,752	0	0	0	8.00
9.00	Other current assets	215,352	0	0	0	9.00
10.00	Due from other funds	0	0	0	0	10.00
11.00	TOTAL CURRENT ASSETS (Sum of lines 1 - 10)	<b>5,024,355</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11.00</b>
<b>FIXED ASSETS</b>						
12.00	Land	0	0	0	0	12.00
13.00	Land improvements	0	0	0	0	13.00
14.00	Less: Accumulated depreciation	0	0	0	0	14.00
15.00	Buildings	0	0	0	0	15.00
16.00	Less Accumulated depreciation	0	0	0	0	16.00
17.00	Leasehold improvements	1,542,624	0	0	0	17.00
18.00	Less: Accumulated Amortization	-309,642	0	0	0	18.00
19.00	Fixed equipment	0	0	0	0	19.00
20.00	Less: Accumulated depreciation	0	0	0	0	20.00
21.00	Automobiles and trucks	0	0	0	0	21.00
22.00	Less: Accumulated depreciation	0	0	0	0	22.00
23.00	Major movable equipment	350,230	0	0	0	23.00
24.00	Less: Accumulated depreciation	0	0	0	0	24.00
25.00	Minor equipment - Depreciable	0	0	0	0	25.00
26.00	Minor equipment nondepreciable	0	0	0	0	26.00
27.00	Other fixed assets	7,784,426	0	0	0	27.00
28.00	TOTAL FIXED ASSETS (Sum of lines 12 - 27)	<b>9,367,638</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28.00</b>
<b>OTHER ASSETS</b>						
29.00	Investments	0	0	0	0	29.00
30.00	Deposits on leases	0	0	0	0	30.00
31.00	Due from owners/officers	2,736,239	0	0	0	31.00
32.00	Other assets	0	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	<b>2,736,239</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33.00</b>
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	<b>17,128,232</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34.00</b>
<b>Liabilities and Fund Balances</b>						
<b>CURRENT LIABILITIES</b>						
35.00	Accounts payable	529,669	0	0	0	35.00
36.00	Salaries, wages, and fees payable	148,376	0	0	0	36.00
37.00	Payroll taxes payable	14,189	0	0	0	37.00
38.00	Notes & loans payable (Short term)	650	0	0	0	38.00
39.00	Deferred income	1,245,082	0	0	0	39.00
40.00	Accelerated payments	0	0	0	0	40.00
41.00	Due to other funds	0	0	0	0	41.00
42.00	Other current liabilities	771,128	0	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	<b>2,709,094</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43.00</b>
<b>LONG TERM LIABILITIES</b>						
44.00	Mortgage payable	0	0	0	0	44.00
45.00	Notes payable	7,691,124	0	0	0	45.00
46.00	Unsecured loans	0	0	0	0	46.00
47.00	Loans from owners:	3,330,000	0	0	0	47.00
48.00	Other long term liabilities	0	0	0	0	48.00
49.00	OTHER (SPECIFY)	0	0	0	0	49.00
50.00	TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49)	<b>11,021,124</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50.00</b>

PREFERRED CARE AT CUMBERLAND		Period:	Run Date Time:	5/28/2025 2:30 pm	
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		To: 12/31/2024	Version:	11.1.179.1	

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

**Worksheet G**

PPS

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
51.00	TOTAL LIABILITIES (Sum of lines 43 and 50)	<b>13,730,218</b>	<b>0</b>	<b>0</b>	<b>0</b>	51.00
<b>CAPITAL ACCOUNTS</b>						
52.00	General fund balance	3,398,014				52.00
53.00	Specific purpose fund		0			53.00
54.00	Donor created - endowment fund balance - restricted			0		54.00
55.00	Donor created - endowment fund balance - unrestricted			0		55.00
56.00	Governing body created - endowment fund balance			0		56.00
57.00	Plant fund balance - invested in plant				0	57.00
58.00	Plant fund balance - reserve for plant improvement, replacement, and expansion				0	58.00
59.00	TOTAL FUND BALANCES (Sum of lines 52 thru 58)	<b>3,398,014</b>	<b>0</b>	<b>0</b>	<b>0</b>	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	<b>17,128,232</b>	<b>0</b>	<b>0</b>	<b>0</b>	60.00

( ) = contra amount

PREFERRED CARE AT CUMBERLAND		Period:	Run Date Time:	5/28/2025 2:30 pm
Provider CCN:	315396	From: 01/01/2024	MCRIF32	<b>2540-10</b>
		To: 12/31/2024	Version:	11.1.179.1



STATEMENT OF CHANGES IN FUND BALANCES

Worksheet G-1

PPS

	General Fund		Special Purpose Fund		Endowment Fund		Plant Fund		
	1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	
1.00	Fund balances at beginning of period	3,813,341		0		0		0	1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)	-207,744							2.00
3.00	Total (sum of line 1 and line 2)	<b>3,605,597</b>		<b>0</b>		<b>0</b>		<b>0</b>	3.00
4.00	Additions (credit adjustments)								4.00
5.00		0	0		0		0		5.00
6.00		0	0		0		0		6.00
7.00		0	0		0		0		7.00
8.00		0	0		0		0		8.00
9.00		0	0		0		0		9.00
10.00	Total additions (sum of line 5 - 9)	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>	10.00
11.00	Subtotal (line 3 plus line 10)	<b>3,605,597</b>		<b>0</b>		<b>0</b>		<b>0</b>	11.00
12.00	Deductions (debit adjustments)								12.00
13.00	ROUNDING	3	0		0		0		13.00
14.00	DIVIDENDS	207,580	0		0		0		14.00
15.00		0	0		0		0		15.00
16.00		0	0		0		0		16.00
17.00		0	0		0		0		17.00
18.00	Total deductions (sum of lines 13 - 17)	<b>207,583</b>		<b>0</b>		<b>0</b>		<b>0</b>	18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)	<b>3,398,014</b>		<b>0</b>		<b>0</b>		<b>0</b>	19.00

PREFERRED CARE AT CUMBERLAND	Period: 01/01/2024	Run Date Time: 5/28/2025 2:30 pm	
Provider CCN: 315396	To: 12/31/2024	MCRIF32 2540-10	
		Version: 11.1.179.1	

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

**Worksheet G-2**  
**Part I**  
**PPS**

<b>PART I - PATIENT REVENUES</b>					
	Cost Center Description	Inpatient	Outpatient	Total	
		1.00	2.00	3.00	
<b>General Inpatient Routine Care Services</b>					
1.00	SKILLED NURSING FACILITY	19,501,058		19,501,058	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)	19,501,058		19,501,058	5.00
<b>All Other Care Services</b>					
6.00	ANCILLARY SERVICES	1,714,031	0	1,714,031	6.00
7.00	CLINIC		0	0	7.00
8.00	HOME HEALTH AGENCY COST		0	0	8.00
9.00	AMBULANCE		0	0	9.00
10.00	RURAL HEALTH CLINIC		0	0	10.00
10.10	FQHC		0	0	10.10
11.00	CMHC		0	0	11.00
12.00	HOSPICE	0	0	0	12.00
13.00	OTHER (SPECIFY)	0	0	0	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	21,215,089	0	21,215,089	14.00
<b>PART II - OPERATING EXPENSES</b>					
			1.00	2.00	
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)			20,086,839	1.00
2.00	Add (Specify)		0		2.00
3.00			0		3.00
4.00			0		4.00
5.00			0		5.00
6.00			0		6.00
7.00			0		7.00
8.00	Total Additions (Sum of lines 2 - 7)			0	8.00
9.00	Deduct (Specify)		0		9.00
10.00			0		10.00
11.00			0		11.00
12.00			0		12.00
13.00			0		13.00
14.00	Total Deductions (Sum of lines 9 - 13)			0	14.00
15.00	Total Operating Expenses (Sum of lines 1 and 8, minus line 14)			20,086,839	15.00

PREFERRED CARE AT CUMBERLAND		Period:	Run Date Time:	5/28/2025 2:30 pm
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		To: 12/31/2024	Version:	11.1.179.1



STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Worksheet G-3

PPS

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	21,215,089	1.00
2.00	Less: contractual allowances and discounts on patients accounts	1,531,531	2.00
3.00	Net patient revenues (Line 1 minus line 2)	19,683,558	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	20,086,839	4.00
5.00	Net income from service to patients (Line 3 minus 4)	<b>-403,281</b>	5.00
<b>Other income:</b>			
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	95,736	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 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 drugs to other than patients	0	17.00
18.00	Revenue from sale of medical records and abstracts	0	18.00
19.00	Tuition (fees, sale of textbooks, uniforms, etc.)	0	19.00
20.00	Revenue from gifts, flower, coffee shops, canteen	0	20.00
21.00	Rental of vending machines	0	21.00
22.00	Rental of skilled nursing space	0	22.00
23.00	Governmental appropriations	0	23.00
24.00	PRIOR YEAR	99,796	24.00
24.01	NON PATIENT REVENUE	5	24.01
24.50	COVID-19 PHE Funding	0	24.50
25.00	Total other income (Sum of lines 6 - 24)	<b>195,537</b>	25.00
26.00	Total (Line 5 plus line 25)	<b>-207,744</b>	26.00
27.00	Other expenses (specify)	0	27.00
28.00		0	28.00
29.00		0	29.00
30.00	Total other expenses (Sum of lines 27 - 29)	<b>0</b>	30.00
31.00	Net income (or loss) for the period (Line 26 minus line 30)	<b>-207,744</b>	31.00