



MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

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

Financial Statements

Year Ended December 31, 2023

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

Year Ended December 31, 2023

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MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

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

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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



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Independent Auditors' Report Continued

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

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

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

Martin Friedman CPA, PC

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

Brooklyn, NY

July 1, 2024

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

Balance Sheet

December 31, 2023

Assets

Cash	\$	103,068	
Accounts Receivable (Net)		3,624,861	
Prepaid Expenses		9,629	
Loans Receivable - Related Parties		618,226	
Total Current Assets			\$ 4,355,784
Leasehold Improvements		344,810	
Furniture & Equipment		209,681	
		554,491	
Less: Accum. Depreciation & Amortization		54,381	
Total Fixed Assets			500,110
Right-of-Use Asset		18,862,030	
Escrow Deposits		240,435	
Security Deposits		10,412	
Due from Prior Owner		14,266	
Patients' Trust Fund		3,495	
Total Other Assets			19,130,638

Total Assets			\$ 23,986,532
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Liabilities and Equity

Loan Payable (Net)		2,859,330	
Accounts Payable		1,405,371	
Lease Liabilities		2,225,545	
Accrued Payroll		227,724	
Accrued Expenses & Taxes		252,059	
Exchanges		1,415,437	
Due To Third Party Payors		232,029	
Patients' Security Deposits		18,910	
Total Current Liabilities			\$ 8,636,405
Lease Liabilities		16,636,485	
Due to PropCo		531,676	
Total Long Term Liabilities			17,168,161
Members' Deficit			(1,818,034)

Total Liabilities & Members' Deficit			\$ 23,986,532
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Eastern Pines Care & Rehabilitation Center DBA Excel Care At The Pines

Statement of Operations

For the year ended December 31, 2023

Total Revenue From Patients	\$ 13,915,625
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Operating Expenses:

Payroll	\$ 5,252,578
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Employee Benefits	947,778
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Professional Care	1,658,728
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Dietary & Housekeeping	703,854
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Plant & Maintenance	2,930,293
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General & Administrative	<u>2,466,392</u>
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Total Operating Expenses	<u>13,959,623</u>
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Loss From Operations	(43,998)
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Other Expenses	<u>(4,501)</u>
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Net Loss	\$ <u>(48,499)</u>
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Eastern Pines Care & Rehabilitation Center DBA Excel Care At The Pines

Statement of Members' Deficit

For the year ended December 31, 2023

Members' Deficit:

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

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

Cash Flows From Operating Activities:

Net Loss \$ (48,499)

Adjustments to reconcile Net Loss to

Net Cash Provided by Operating Activities:

Depreciation & Amortization 43,421

Amortization of Debt Issuance Costs 66,377

Bad Debt Provision 45,000

(Increase) Decrease In:

Accounts Receivable \$ (2,069,008)

Prepaid Expenses 1

Escrow Deposits (240,435)

Increase (Decrease) In:

Accounts Payable 571,426

Accrued Payroll & Withholding Taxes (60,886)

Accrued Expenses & Taxes (111,010)

Other Payables (331,212)

Due to Third Party Payors 107,202

Patients' Security Deposits 9,455

Exchanges 814,614

Due to Prior Owner (57,250)

Total Adjustments (1,367,103)

Net Cash Used In Operating Activities (1,260,804)

Cash Flows From Investing Activities:

Capital Expenditures (232,992)

Other Assets 68,437

Net Cash Used In Investing Activities (164,555)

Cash Flows From Financing Activities

Increase In Short Term Debt 2,402,506

Decrease In Long-Term Debt (81,936)

Loans Payable - Related Parties (1,339,124)

Net Cash Provided By Financing Activities 981,446

Net Change In Cash (443,913)

Cash - Beginning of Period 546,981

Cash - End of Period \$ 103,068

Supplemental Disclosures:

Interest Paid \$ 173,779

**Eastern Pines Care & Rehabilitation Center D/B/A Excel Care at the Pines
Notes To Financial Statements**

1) Organization:

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

2) Summary of Significant Accounting Policies:

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

Method of Accounting -

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

Cash -

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

Fixed Assets -

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

Patient Care Revenue -

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

Use of Estimates -

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

Eastern Pines Care & Rehabilitation Center D/B/A Excel Care at the Pines
Notes To Financial Statements

2) Summary of Significant Accounting Policies (continued):

Accrued Payroll -

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

Income Taxes -

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

Advertising –

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

3) Accounts Receivable:

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

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

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

4) Nursing Home User Fee:

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

5) Uncertainty in Income Taxes:

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

Eastern Pines Care & Rehabilitation Center D/B/A Excel Care at the Pines
Notes To Financial Statements

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

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

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

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

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

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

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

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

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

7) Line of Credit:

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

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

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

Eastern Pines Care & Rehabilitation Center D/B/A Excel Care at the Pines
Notes To Financial Statements

8) Subsequent Events:

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



MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT
ON ADDITIONAL INFORMATION

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

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

Martin Friedman CPA, PC

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

Brooklyn, NY

July 1, 2024

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

Supplementary Schedules

For the year ended December 31, 2023

Revenue From Patients:

Private \$ 2,290,936

Medicaid 8,990,699

Medicare 2,710,081

Bad Debt Expense (31,091)

Provision for Bad Debts (45,000)

Total Revenue From Patients \$ 13,915,625

Other Income (Expense):

Prior Period Expense (12,595)

Interest 7,710

Other 384

Total Other Income (Expense) (4,501)

Total Revenue \$ 13,911,124

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

Payroll:

Administrative & Office	\$	411,778	
Nursing		3,874,692	
Social Services		57,120	
Recreation		197,668	
Dietary		320,319	
Housekeeping		318,025	
Maintenance		<u>72,976</u>	
Total Payroll			\$ <u>5,252,578</u>

Employee Benefits:

Payroll Taxes		525,951	
Workmen's Compensation		140,488	
Employee Benefits		264,839	
Uniform & Transp. Allowance		<u>16,500</u>	
Total Employee Benefits			\$ <u>947,778</u>

Professional Care:

Prescription Drugs		173,674	
Medical Supplies		798,556	
Contracted Nursing Service		99,032	
Fees & Expenses		562,755	
Transportation		<u>24,711</u>	
Total Professional Care			\$ <u>1,658,728</u>

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

Dietary & Housekeeping:

Food	\$ 331,802	
Other Dietary Expenses	86,769	
Laundry	65,696	
Housekeeping	52,036	
Contracted Dietary Services	80,200	
Contracted Laundry Services	<u>87,351</u>	
Total Dietary & Housekeeping		\$ <u>703,854</u>

Plant & Maintenance:

Rent	2,424,051	
Mortgage Interest	66,377	
Equipment Rentals	6,595	
Light, Heat & Power	218,971	
Maintenance	110,115	
Security	10,566	
Water & Sewer Charges	50,197	
Depreciation & Amortization	<u>43,421</u>	
Total Plant & Maintenance		\$ <u>2,930,293</u>

General & Administrative:

Office	96,119	
Contracted Office Services	278,232	
Contracted Admin. Services	122,581	
Management Fees	547,033	
Computer Services	144,372	
Telephone	10,618	
Professional Fees	125,119	
Insurance	358,970	
Interest	173,779	
Nursing Home User Fee	448,154	
Advertising	45,928	
Miscellaneous	<u>115,487</u>	
Total General & Administrative		\$ <u>2,466,392</u>

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

EXCEL CARE AT THE PINES

Provider CCN: 315317

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/21/2025 9:24 am

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

PART II - CERTIFICATION OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR

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

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by EXCEL CARE AT THE PINES, 315317 {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 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			2
3	Signatory Title			3
4	Signature Date			4

PART III - SETTLEMENT SUMMARY

		Title XVIII				
		Title V	Part A	Part B	Title XIX	
		1.00	2.00	3.00	4.00	
1.00	SKILLED NURSING FACILITY	0	253,859	5,267	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	253,859	5,267	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 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.

EXCEL CARE AT THE PINES	Period:	Run Date Time:	5/21/2025 9:24 am	
Provider CCN: 315317	From: 01/01/2024	MCRIF32	2540-10	
	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:	29-33 NORTH VERMONT AVENUE	P.O. Box:						1.00
2.00	City:	ATLANTIC CITY	State:	NJ	ZIP Code:	08401			2.00
3.00	County:	ATLANTIC	CBSA Code:	12100	Urban / Rural:	U			3.00
3.01	CBSA on/after October 1 of the Cost Reporting Period (if applicable)								3.01
SNF and SNF-Based Component Identification:									
	Component	Component Name	Provider CCN	Date Certified	Payment System (P, O, or N)				
		1.00	2.00	3.00	4.00	5.00	6.00		
4.00	SNF	EXCEL CARE AT THE PINES	315317	09/03/2013	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)	4 - Proprietary, Corporation						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							846,900	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							846,900	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


EXCEL CARE AT THE PINES	Period:	Run Date Time:	5/21/2025 9:24 am
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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	41.00
			Y/N	
			1.00	
42.00	Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.		N	42.00
43.00	Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10?		N	43.00
			Provider CCN	
			1.00	
44.00	If line 43 is yes, enter the home office chain number and enter the name and address of the home office on lines 45, 46 and 47.			44.00
If this facility is part of a chain organization, enter the name and address of the home office on the lines below.				
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

EXCEL CARE AT THE PINES	Period: From: 01/01/2024 To: 12/31/2024	Run Date Time: 5/21/2025 9:24 am MCRIF32 Version: 11.1.179.1	
Provider CCN: 315317			

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)	Y	C				4.00
5.00	Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation.	N					5.00
		Y/N	Legal Oper.				
		1.00	2.00				
Approved Educational Activities							
6.00	Column 1: Were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N)	N	N				6.00
7.00	Were costs claimed for Allied Health Programs? (Y/N) see instructions.	N					7.00
8.00	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions.	N					8.00
			Y/N				
			1.00				
Bad Debts							
9.00	Is the provider seeking reimbursement for bad debts? (Y/N) see instructions.		Y				9.00
10.00	If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy.		N				10.00
11.00	If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions.		N				11.00
Bed Complement							
12.00	Have total beds available changed from prior cost reporting period? If "Y", see instructions.		N				12.00
		Description	Y/N	Date	Y/N	Date	
		0	1.00	2.00	3.00	4.00	
PS&R Data							
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.)	Y	05/20/2025	Y	05/20/2025		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.	SLAVKA	PARTILOVA	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	SLAVKA.PARTILOVA@HCRNJ.NET				21.00

EXCEL CARE AT THE PINES		Period:	Run Date Time:
Provider CCN: 315317		From: 01/01/2024	5/21/2025 9:24 am
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SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE
COMPLEX STATISTICAL DATA

Worksheet S-3
Part I
PPS

				Inpatient Days/Visits					Discharges					
	Component	Number of Beds	Bed Days Available	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	151	55,266	0	4,176	33,775	5,051	43,002	0	78	113	153	344	1.00
2.00	NURSING FACILITY	0	0	0		0	0	0	0		0	0	0	2.00
3.00	ICF/IID	0	0			0	0	0			0	0	0	3.00
4.00	HOME HEALTH AGENCY COST			0	0	0	0	0						4.00
5.00	Other Long Term Care	0	0				0	0				0	0	5.00
6.00	SNF-Based CMHC													6.00
7.00	HOSPICE	0	0	0	0	0	0	0	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	151	55,266	0	4,176	33,775	5,051	43,002	0	78	113	153	344	8.00
		Average Length of Stay				Admissions					Full Time Equivalent			
	Component	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	53.54	298.89	125.01	0	89	68	178	335	98.20	0.00		1.00
2.00	NURSING FACILITY	0.00		0.00	0.00	0		0	0	0	0.00	0.00		2.00
3.00	ICF/IID			0.00	0.00			0	0	0	0.00	0.00		3.00
4.00	HOME HEALTH AGENCY COST										0.00	0.00		4.00
5.00	Other Long Term Care				0.00				0	0	0.00	0.00		5.00
6.00	SNF-Based CMHC										0.00	0.00		6.00
7.00	HOSPICE	0.00	0.00	0.00	0.00	0	0	0	0	0	0.00	0.00		7.00
8.00	Total (Sum of lines 1-7)	0.00	53.54	298.89	125.01	0	89	68	178	335	98.20	0.00		8.00

EXCEL CARE AT THE PINES		Period:	Run Date Time:	5/21/2025 9:24 am
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SNF WAGE INDEX INFORMATION

Worksheet S-3
Part II
 PPS

PART II - DIRECT SALARIES							
		Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
SALARIES							
1.00	Total salaries (See Instructions)	5,267,499	0	5,267,499	204,888.00	25.71	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)	5,267,499	0	5,267,499	204,888.00	25.71	6.00
7.00	Other Long Term Care	0	0	0	0.00	0.00	7.00
8.00	HOME HEALTH AGENCY COST	0	0	0	0.00	0.00	8.00
9.00	CMHC	0	0	0	0.00	0.00	9.00
10.00	HOSPICE	0	0	0	0.00	0.00	10.00
11.00	Other excluded areas	0	0	0	0.00	0.00	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)	5,267,499	0	5,267,499	204,888.00	25.71	13.00
OTHER WAGES & RELATED COSTS							
14.00	Contract Labor: Patient Related & Mgmt	1,160,373	0	1,160,373	24,863.00	46.67	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
WAGE-RELATED COSTS							
17.00	Wage-related costs core (See Part IV)	756,544	0	756,544			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)	756,544	0	756,544			22.00

EXCEL CARE AT THE PINES

Provider CCN: 315317

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SNF WAGE INDEX INFORMATION

Worksheet S-3

Part III

PPS

PART III - OVERHEAD COST - DIRECT SALARIES

		Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
1.00	Employee Benefits	0	0	0	0.00	0.00	1.00
2.00	Administrative & General	449,232	0	449,232	13,625.00	32.97	2.00
3.00	Plant Operation, Maintenance & Repairs	76,435	0	76,435	3,550.00	21.53	3.00
4.00	Laundry & Linen Service	0	0	0	0.00	0.00	4.00
5.00	Housekeeping	416,698	0	416,698	24,476.00	17.02	5.00
6.00	Dietary	440,809	0	440,809	24,713.00	17.84	6.00
7.00	Nursing Administration	261,436	0	261,436	4,696.00	55.67	7.00
8.00	Central Services and Supply	0	0	0	0.00	0.00	8.00
9.00	Pharmacy	0	0	0	0.00	0.00	9.00
10.00	Medical Records & Medical Records Library	0	0	0	0.00	0.00	10.00
11.00	Social Service	75,561	0	75,561	2,298.00	32.88	11.00
12.00	Nursing and Allied Health Ed. Act.						12.00
13.00	Other General Service	238,186	0	238,186	13,327.00	17.87	13.00
14.00	Total (sum lines 1 thru 13)	1,958,357	0	1,958,357	86,685.00	22.59	14.00

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SNF WAGE RELATED COSTS

Worksheet S-3
Part IV
PPS

PART IV - WAGE RELATED COSTS			
			Amount Reported
			1.00
Part A - Core List			
RETIREMENT COST			
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
PLAN ADMINISTRATIVE COSTS (Paid to External Organization)			
5.00	401K/TSA Plan Administration fees	0	5.00
6.00	Legal/Accounting/Management Fees-Pension Plan	0	6.00
7.00	Employee Managed Care Program Administration Fees	0	7.00
HEALTH AND INSURANCE COST			
8.00	Health Insurance (Purchased or Self Funded)	128,190	8.00
9.00	Prescription Drug Plan	0	9.00
10.00	Dental, Hearing and Vision Plan	2,778	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)	714	13.00
14.00	Long-Term Care Insurance (If employee is owner or beneficiary)	0	14.00
15.00	Workers' Compensation Insurance	125,207	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
TAXES			
17.00	FICA-Employers Portion Only	411,164	17.00
18.00	Medicare Taxes - Employers Portion Only	0	18.00
19.00	Unemployment Insurance	81,331	19.00
20.00	State or Federal Unemployment Taxes	7,160	20.00
OTHER			
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)	756,544	24.00
			Amount Reported
			1.00
Part B - Other than Core Related Cost			
25.00	OTHER WAGE RELATED COSTS (SPECIFY)	0	25.00

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SNF REPORTING OF DIRECT CARE EXPENDITURES

Worksheet S-3
Part V
PPS

	OCCUPATIONAL CATEGORY	Amount Reported	Fringe Benefits	Adjusted Salaries (col. 1 + col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
Direct Salaries							
Nursing Occupations							
1.00	Registered Nurses (RNs)	980,837	140,873	1,121,710	22,599.00	49.64	1.00
2.00	Licensed Practical Nurses (LPNs)	942,398	135,352	1,077,750	26,985.00	39.94	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	1,385,907	199,051	1,584,958	68,618.00	23.10	3.00
4.00	Total Nursing (sum of lines 1 through 3)	3,309,142	475,276	3,784,418	118,202.00	32.02	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
Contract Labor							
Nursing Occupations							
14.00	Registered Nurses (RNs)	62,950		62,950	984.00	63.97	14.00
15.00	Licensed Practical Nurses (LPNs)	251,395		251,395	5,131.00	49.00	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	420,504		420,504	13,565.00	31.00	16.00
17.00	Total Nursing (sum of lines 14 through 16)	734,849		734,849	19,680.00	37.34	17.00
18.00	Physical Therapists	204,478		204,478	2,198.00	93.03	18.00
19.00	Physical Therapy Assistants	0		0	0.00	0.00	19.00
20.00	Physical Therapy Aides	0		0	0.00	0.00	20.00
21.00	Occupational Therapists	175,749		175,749	2,444.00	71.91	21.00
22.00	Occupational Therapy Assistants	0		0	0.00	0.00	22.00
23.00	Occupational Therapy Aides	0		0	0.00	0.00	23.00
24.00	Speech Therapists	45,297		45,297	541.00	83.73	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

EXCEL CARE AT THE PINES

Provider CCN: 315317

Period:

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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

EXCEL CARE AT THE PINES	Period:	Run Date Time:	5/21/2025 9:24 am
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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

EXCEL CARE AT THE PINES		Period:	Run Date Time:
Provider CCN: 315317		From: 01/01/2024	5/21/2025 9:24 am
		To: 12/31/2024	MCRIF32 2540-10
			Version: 11.1.179.1



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	
GENERAL SERVICE COST CENTERS										
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		2,589,098	2,589,098	0	2,589,098	1,212,815	3,801,913	1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT		0	0	0	0	0	0	2.00
3.00	00300	EMPLOYEE BENEFITS	0	803,791	803,791	0	803,791	0	803,791	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	449,232	2,615,866	3,065,098	0	3,065,098	-425,354	2,639,744	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	76,435	488,373	564,808	0	564,808	0	564,808	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	122,917	122,917	0	122,917	0	122,917	6.00
7.00	00700	HOUSEKEEPING	416,698	46,768	463,466	0	463,466	0	463,466	7.00
8.00	00800	DIETARY	440,809	575,724	1,016,533	0	1,016,533	0	1,016,533	8.00
9.00	00900	NURSING ADMINISTRATION	261,436	37,504	298,940	0	298,940	0	298,940	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	0	0	10.00
11.00	01100	PHARMACY	0	0	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	75,561	0	75,561	0	75,561	0	75,561	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	14.00
15.00	01500	PATIENT ACTIVITIES	238,186	16,024	254,210	0	254,210	0	254,210	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	03000	SKILLED NURSING FACILITY	3,309,142	1,280,302	4,589,444	0	4,589,444	0	4,589,444	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
ANCILLARY SERVICE COST CENTERS										
40.00	04000	RADIOLOGY	0	21,499	21,499	0	21,499	0	21,499	40.00
41.00	04100	LABORATORY	0	10,198	10,198	0	10,198	0	10,198	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	548,029	548,029	0	548,029	0	548,029	43.00
44.00	04400	PHYSICAL THERAPY	0	214,000	214,000	0	214,000	0	214,000	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	162,525	162,525	0	162,525	0	162,525	45.00
46.00	04600	SPEECH PATHOLOGY	0	47,584	47,584	0	47,584	0	47,584	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	178,920	178,920	0	178,920	0	178,920	49.00
50.00	05000	DENTAL CARE - TTITLE XIX ONLY	0	0	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS										
60.00	06000	CLINIC	0	0	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	61.00
62.00	06200	FQHC								62.00
OTHER REIMBURSABLE COST CENTERS										
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	85,939	85,939	0	85,939	0	85,939	71.00
73.00	07300	CMHC	0	0	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS										
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)	5,267,499	9,845,061	15,112,560	0	15,112,560	787,461	15,900,021	89.00
NONREIMBURSABLE COST CENTERS										
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	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
100.00		TOTAL	5,267,499	9,845,061	15,112,560	0	15,112,560	787,461	15,900,021	100.00

EXCEL CARE AT THE PINES	Period:	Run Date Time:	5/21/2025 9:24 am
Provider CCN: 315317	From: 01/01/2024	MCRIF32	2540-10
	To: 12/31/2024	Version:	11.1.179.1



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	TOTAL RECLASSIFICATIONS (Sum of columns 4 and 5 must equal sum of columns 8 and 9 (2))		0	0			0	0	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.

RECONCILIATION OF CAPITAL COSTS CENTERS

Worksheet A-7

PPS

			Acquisitions						
		Beginning Balances	Purchases	Donation	Total	Disposals and Retirements	Ending Balance	Fully Depreciated Assets	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES									
1.00	Land	0	0	0	0	0	0	0	1.00
2.00	Land Improvements	0	0	0	0	0	0	0	2.00
3.00	Buildings and Fixtures	0	0	0	0	0	0	0	3.00
4.00	Building Improvements	344,810	181,195	0	181,195	0	526,005	0	4.00
5.00	Fixed Equipment	0	0	0	0	0	0	0	5.00
6.00	Movable Equipment	209,681	54,889	0	54,889	0	264,570	0	6.00
7.00	Subtotal (sum of lines 1-6)	554,491	236,084	0	236,084	0	790,575	0	7.00
8.00	Reconciling Items	0	0	0	0	0	0	0	8.00
9.00	Total (line 7 minus line 8)	554,491	236,084	0	236,084	0	790,575	0	9.00

EXCEL CARE AT THE PINES	Period:	Run Date Time:	5/21/2025 9:24 am	
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ADJUSTMENTS TO EXPENSES

Worksheet A-8

PPS

	Description (1)	(2) Basis For Adjustment	Amount	Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted	
				Cost Center	Line No.
				3.00	4.00
1.00	Investment income on restricted funds (chapter 2)	B	-4,110	CAP REL COSTS - BLDGS & FIXTURES	1.00
2.00	Trade, quantity, and time discounts (chapter 8)		0		2.00
3.00	Refunds and rebates of expenses (chapter 8)		0		3.00
4.00	Rental of provider space by suppliers (chapter 8)		0		4.00
5.00	Telephone services (pay stations excluded) (chapter 21)		0		5.00
6.00	Television and radio service (chapter 21)		0		6.00
7.00	Parking lot (chapter 21)		0		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		9.00
10.00	Sale of scrap, waste, etc. (chapter 23)		0		10.00
11.00	Nonallowable costs related to certain Capital expenditures (chapter 24)		0		11.00
12.00	Adjustment resulting from transactions with related organizations (chapter 10)	A-8-1	1,135,432		12.00
13.00	Laundry and linen service		0		13.00
14.00	Revenue - Employee meals		0		14.00
15.00	Cost of meals - Guests		0		15.00
16.00	Sale of medical supplies to other than patients		0		16.00
17.00	Sale of drugs to other than patients		0		17.00
18.00	Sale of medical records and abstracts		0		18.00
19.00	Vending machines		0		19.00
20.00	Income from imposition of interest, finance or penalty charges (chapter 21)		0		20.00
21.00	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0		21.00
22.00	Utilization review--physicians' compensation (chapter 21)		0	UTILIZATION REVIEW - SNF	82.00
23.00	Depreciation--buildings and fixtures		0	CAP REL COSTS - BLDGS & FIXTURES	1.00
24.00	Depreciation--movable equipment		0	CAP REL COSTS - MOVABLE EQUIPMENT	2.00
25.00	PENALTIES	A	-4,792	ADMINISTRATIVE & GENERAL	4.00
25.01	MISC REVENUE	B	-292	ADMINISTRATIVE & GENERAL	4.00
25.02	MARKETING	A	-10,576	ADMINISTRATIVE & GENERAL	4.00
25.03	BAD DEBT	A	-312,303	ADMINISTRATIVE & GENERAL	4.00
25.04	RESIDENT LOST ITEMS	A	-148	ADMINISTRATIVE & GENERAL	4.00
25.06	DONATIONS/CHARITY	A	-15,750	ADMINISTRATIVE & GENERAL	4.00
100.00	Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		787,461		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.

EXCEL CARE AT THE PINES	Period:	Run Date Time:	5/21/2025 9:24 am
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	To: 12/31/2024	Version:	11.1.179.1

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND
HOME OFFICE COSTSWorksheet 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	2,167,394	-2,167,394	1.00
2.00	1.00	CAP REL COSTS - BLDGS & FIXTURES	DEPRECIATION	815,400	0	815,400	2.00
3.00	1.00	CAP REL COSTS - BLDGS & FIXTURES	REAL ESTATE TAX	74,942	0	74,942	3.00
4.00	1.00	CAP REL COSTS - BLDGS & FIXTURES	INTEREST	2,493,977	0	2,493,977	4.00
5.00	4.00	ADMINISTRATIVE & GENERAL	A&G	510	0	510	5.00
6.00	4.00	ADMINISTRATIVE & GENERAL	MANAGEMENT FEE	663,073	745,076	-82,003	6.00
7.00	0.00			0	0	0	7.00
8.00	0.00			0	0	0	8.00
9.00	0.00			0	0	0	9.00
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 10 to Worksheet A-8, column 3, line 12.			4,047,902	2,912,470	1,135,432	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	Name	Percentage of Ownership	Type of Business	
	1.00	2.00	3.00	4.00	5.00	6.00	
1.00	A	ELIYAHU FRANKEL	40.00		25.00		1.00
2.00	B	ZBL REGENCY	60.00	EASTERN PINES PROPCO LLC	75.00		2.00
3.00			0.00		0.00		3.00
4.00			0.00		0.00		4.00
5.00			0.00		0.00		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:

EXCEL CARE AT THE PINES

Provider CCN: 315317

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/21/2025 9:24 am

MCRIF32

Version: 11.1.179.1



COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B

Part I

PPS

	Cost Center Description	Net Expenses for Cost Allocation (from Wkst A col. 7)	BLDGS & FIXTURES	MOVABLE EQUIPMENT	EMPLOYEE BENEFITS	Subtotal	ADMINISTRA TIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES	3,801,913	3,801,913							1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT	0		0						2.00
3.00	EMPLOYEE BENEFITS	803,791	0	0	803,791					3.00
4.00	ADMINISTRATIVE & GENERAL	2,639,744	210,677	0	68,550	2,918,971	2,918,971			4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	564,808	75,598	0	11,664	652,070	146,627	798,697		5.00
6.00	LAUNDRY & LINEN SERVICE	122,917	63,137	0	0	186,054	41,837	14,344	242,235	6.00
7.00	HOUSEKEEPING	463,466	35,888	0	63,586	562,940	126,585	8,153	0	7.00
8.00	DIETARY	1,016,533	389,288	0	67,265	1,473,086	331,244	88,440	0	8.00
9.00	NURSING ADMINISTRATION	298,940	90,468	0	39,894	429,302	96,535	20,553	0	9.00
10.00	CENTRAL SERVICES & SUPPLY	0	18,276	0	0	18,276	4,110	4,152	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	0	0	0	12.00
13.00	SOCIAL SERVICE	75,561	17,944	0	11,530	105,035	23,619	4,077	0	13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	PATIENT ACTIVITIES	254,210	91,714	0	36,346	382,270	85,959	20,836	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	4,589,444	2,774,530	0	504,956	7,868,930	1,769,437	630,329	242,235	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
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	21,499	0	0	0	21,499	4,834	0	0	40.00
41.00	LABORATORY	10,198	0	0	0	10,198	2,293	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	548,029	0	0	0	548,029	123,232	0	0	43.00
44.00	PHYSICAL THERAPY	214,000	29,907	0	0	243,907	54,846	6,794	0	44.00
45.00	OCCUPATIONAL THERAPY	162,525	0	0	0	162,525	36,546	0	0	45.00
46.00	SPEECH PATHOLOGY	47,584	0	0	0	47,584	10,700	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	178,920	0	0	0	178,920	40,233	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
OTHER REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	85,939	0	0	0	85,939	19,325	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS										
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)	15,900,021	3,797,427	0	803,791	15,895,535	2,917,962	797,678	242,235	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	4,486	0	0	4,486	1,009	1,019	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

COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B
Part I
PPS

	Cost Center Description	Net Expenses for Cost Allocation (from Wkst A col. 7)	BLDGS & FIXTURES	MOVABLE EQUIPMENT	EMPLOYEE BENEFITS	Subtotal	ADMINISTRA TIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
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	15,900,021	3,801,913	0	803,791	15,900,021	2,918,971	798,697	242,235	100.00

EXCEL CARE AT THE PINES

Provider CCN: 315317

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/21/2025 9:24 am

MCRIF32

Version: 11.1.179.1



COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B

Part I

PPS

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING AND ALLIED HEALTH EDUCATION	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS									3.00
4.00	ADMINISTRATIVE & GENERAL									4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS									5.00
6.00	LAUNDRY & LINEN SERVICE									6.00
7.00	HOUSEKEEPING	697,678								7.00
8.00	DIETARY	79,493	1,972,263							8.00
9.00	NURSING ADMINISTRATION	18,474	0	564,864						9.00
10.00	CENTRAL SERVICES & SUPPLY	3,732	0	0	30,270					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	0			12.00
13.00	SOCIAL SERVICE	3,664	0	0	0	0	0	136,395		13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	PATIENT ACTIVITIES	18,728	0	0	0	0	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	566,564	1,972,263	564,864	0	0	0	136,395	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
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	0	0	0	0	0	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	0	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	6,107	0	0	0	0	0	0	0	44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	0	0	0	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	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	0	0	0	30,270	0	0	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
OTHER REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS										
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)	696,762	1,972,263	564,864	30,270	0	0	136,395	0	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	916	0	0	0	0	0	0	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00

EXCEL CARE AT THE PINES	Period:	Run Date Time:	5/21/2025 9:24 am
Provider CCN: 315317	From: 01/01/2024	MCRIF32	2540-10
	To: 12/31/2024	Version:	11.1.179.1



COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B
Part I
PPS

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING AND ALLIED HEALTH EDUCATION	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
98.00	Cross Foot Adjustments	0	0	0	0				0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	697,678	1,972,263	564,864	30,270	0	0	136,395	0	100.00

EXCEL CARE AT THE PINES	Period:	Run Date Time:	5/21/2025 9:24 am
Provider CCN: 315317	From: 01/01/2024	MCRIF32	2540-10
	To: 12/31/2024	Version:	11.1.179.1



COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B
Part I
PPS

	Cost Center Description	PATIENT ACTIVITIES	Subtotal	Post Stepdown Adjustments	Total		
		15.00	16.00	17.00	18.00		
GENERAL SERVICE COST CENTERS							
1.00	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT						2.00
3.00	EMPLOYEE BENEFITS						3.00
4.00	ADMINISTRATIVE & GENERAL						4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	LAUNDRY & LINEN SERVICE						6.00
7.00	HOUSEKEEPING						7.00
8.00	DIETARY						8.00
9.00	NURSING ADMINISTRATION						9.00
10.00	CENTRAL SERVICES & SUPPLY						10.00
11.00	PHARMACY						11.00
12.00	MEDICAL RECORDS & LIBRARY						12.00
13.00	SOCIAL SERVICE						13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION						14.00
15.00	PATIENT ACTIVITIES	507,793					15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	SKILLED NURSING FACILITY	507,793	14,258,810	0	14,258,810		30.00
31.00	NURSING FACILITY	0	0	0	0		31.00
32.00	ICF/IID	0	0	0	0		32.00
33.00	OTHER LONG TERM CARE	0	0	0	0		33.00
ANCILLARY SERVICE COST CENTERS							
40.00	RADIOLOGY	0	26,333	0	26,333		40.00
41.00	LABORATORY	0	12,491	0	12,491		41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0		42.00
43.00	OXYGEN (INHALATION) THERAPY	0	671,261	0	671,261		43.00
44.00	PHYSICAL THERAPY	0	311,654	0	311,654		44.00
45.00	OCCUPATIONAL THERAPY	0	199,071	0	199,071		45.00
46.00	SPEECH PATHOLOGY	0	58,284	0	58,284		46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0		47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0		48.00
49.00	DRUGS CHARGED TO PATIENTS	0	249,423	0	249,423		49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0		50.00
51.00	SUPPORT SURFACES	0	0	0	0		51.00
OUTPATIENT SERVICE COST CENTERS							
60.00	CLINIC	0	0	0	0		60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0		61.00
62.00	FQHC						62.00
OTHER REIMBURSABLE COST CENTERS							
70.00	HOME HEALTH AGENCY COST	0	0	0	0		70.00
71.00	AMBULANCE	0	105,264	0	105,264		71.00
73.00	CMHC	0	0	0	0		73.00
SPECIAL PURPOSE COST CENTERS							
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		83.00
89.00	SUBTOTALS (sum of lines 1-84)	507,793	15,892,591	0	15,892,591		89.00
NONREIMBURSABLE COST CENTERS							
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0		90.00
91.00	BARBER AND BEAUTY SHOP	0	7,430	0	7,430		91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0		92.00
93.00	NONPAID WORKERS	0	0	0	0		93.00
94.00	PATIENTS LAUNDRY	0	0	0	0		94.00
98.00	Cross Foot Adjustments	0	0	0	0		98.00
99.00	Negative Cost Centers	0	0	0	0		99.00
100.00	TOTAL	507,793	15,900,021	0	15,900,021		100.00

EXCEL CARE AT THE PINES	Period:	Run Date Time:	5/21/2025 9:24 am
Provider CCN: 315317	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	MOVABLE EQUIPMENT	Subtotal	EMPLOYEE BENEFITS	ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS	0	0	0	0	0				3.00
4.00	ADMINISTRATIVE & GENERAL	0	210,677	0	210,677	0	210,677			4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	0	75,598	0	75,598	0	10,583	86,181		5.00
6.00	LAUNDRY & LINEN SERVICE	0	63,137	0	63,137	0	3,020	1,548	67,705	6.00
7.00	HOUSEKEEPING	0	35,888	0	35,888	0	9,137	880	0	7.00
8.00	DIETARY	0	389,288	0	389,288	0	23,908	9,543	0	8.00
9.00	NURSING ADMINISTRATION	0	90,468	0	90,468	0	6,968	2,218	0	9.00
10.00	CENTRAL SERVICES & SUPPLY	0	18,276	0	18,276	0	297	448	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	0	0	0	12.00
13.00	SOCIAL SERVICE	0	17,944	0	17,944	0	1,705	440	0	13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	PATIENT ACTIVITIES	0	91,714	0	91,714	0	6,204	2,248	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	0	2,774,530	0	2,774,530	0	127,704	68,013	67,705	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
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	0	0	0	0	0	349	0	0	40.00
41.00	LABORATORY	0	0	0	0	0	166	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	8,895	0	0	43.00
44.00	PHYSICAL THERAPY	0	29,907	0	29,907	0	3,959	733	0	44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	0	2,638	0	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	0	772	0	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	2,904	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
OTHER REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	1,395	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS										
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	3,797,427	0	3,797,427	0	210,604	86,071	67,705	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	4,486	0	4,486	0	73	110	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

EXCEL CARE AT THE PINES	Period:	Run Date Time:	5/21/2025 9:24 am
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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II
PPS

	Cost Center Description	Directly Assigned New Capital Related Costs	BLDGS & FIXTURES	MOVABLE EQUIPMENT	Subtotal	EMPLOYEE BENEFITS	ADMINISTRA TIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
98.00	Cross Foot Adjustments								0	98.00
99.00	Negative Cost Centers		0	0	0	0	0	0	0	99.00
100.00	TOTAL	0	3,801,913	0	3,801,913	0	210,677	86,181	67,705	100.00

EXCEL CARE AT THE PINES	Period:	Run Date Time:	5/21/2025 9:24 am
Provider CCN: 315317	From: 01/01/2024	MCRIF32	2540-10
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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II
PPS

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING AND ALLIED HEALTH EDUCATION	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS									3.00
4.00	ADMINISTRATIVE & GENERAL									4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS									5.00
6.00	LAUNDRY & LINEN SERVICE									6.00
7.00	HOUSEKEEPING	45,905								7.00
8.00	DIETARY	5,230	427,969							8.00
9.00	NURSING ADMINISTRATION	1,216	0	100,870						9.00
10.00	CENTRAL SERVICES & SUPPLY	246	0	0	19,267					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	0			12.00
13.00	SOCIAL SERVICE	241	0	0	0	0	0	20,330		13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	PATIENT ACTIVITIES	1,232	0	0	0	0	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	37,278	427,969	100,870	0	0	0	20,330	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
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	0	0	0	0	0	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	0	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	402	0	0	0	0	0	0	0	44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	0	0	0	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	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	0	0	0	19,267	0	0	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
OTHER REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS										
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)	45,845	427,969	100,870	19,267	0	0	20,330	0	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	60	0	0	0	0	0	0	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00

EXCEL CARE AT THE PINES	Period:	Run Date Time:	5/21/2025 9:24 am
Provider CCN: 315317	From: 01/01/2024	MCRIF32	2540-10
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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II
PPS

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING AND ALLIED HEALTH EDUCATION	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
98.00	Cross Foot Adjustments	0	0	0	0	0			0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	45,905	427,969	100,870	19,267	0	0	20,330	0	100.00

EXCEL CARE AT THE PINES

Provider CCN: 315317

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/21/2025 9:24 am

MCRIF32

Version: 11.1.179.1



ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II
PPS

	Cost Center Description	PATIENT ACTIVITIES	Subtotal	Post Step-Down Adjustments	Total		
		15.00	16.00	17.00	18.00		
GENERAL SERVICE COST CENTERS							
1.00	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT						2.00
3.00	EMPLOYEE BENEFITS						3.00
4.00	ADMINISTRATIVE & GENERAL						4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	LAUNDRY & LINEN SERVICE						6.00
7.00	HOUSEKEEPING						7.00
8.00	DIETARY						8.00
9.00	NURSING ADMINISTRATION						9.00
10.00	CENTRAL SERVICES & SUPPLY						10.00
11.00	PHARMACY						11.00
12.00	MEDICAL RECORDS & LIBRARY						12.00
13.00	SOCIAL SERVICE						13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION						14.00
15.00	PATIENT ACTIVITIES	101,398					15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	SKILLED NURSING FACILITY	101,398	3,725,797	0	3,725,797		30.00
31.00	NURSING FACILITY	0	0	0	0		31.00
32.00	ICF/IID	0	0	0	0		32.00
33.00	OTHER LONG TERM CARE	0	0	0	0		33.00
ANCILLARY SERVICE COST CENTERS							
40.00	RADIOLOGY	0	349	0	349		40.00
41.00	LABORATORY	0	166	0	166		41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0		42.00
43.00	OXYGEN (INHALATION) THERAPY	0	8,895	0	8,895		43.00
44.00	PHYSICAL THERAPY	0	35,001	0	35,001		44.00
45.00	OCCUPATIONAL THERAPY	0	2,638	0	2,638		45.00
46.00	SPEECH PATHOLOGY	0	772	0	772		46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0		47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0		48.00
49.00	DRUGS CHARGED TO PATIENTS	0	22,171	0	22,171		49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0		50.00
51.00	SUPPORT SURFACES	0	0	0	0		51.00
OUTPATIENT SERVICE COST CENTERS							
60.00	CLINIC	0	0	0	0		60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0		61.00
62.00	FQHC						62.00
OTHER REIMBURSABLE COST CENTERS							
70.00	HOME HEALTH AGENCY COST	0	0	0	0		70.00
71.00	AMBULANCE	0	1,395	0	1,395		71.00
73.00	CMHC	0	0	0	0		73.00
SPECIAL PURPOSE COST CENTERS							
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		83.00
89.00	SUBTOTALS (sum of lines 1-84)	101,398	3,797,184	0	3,797,184		89.00
NONREIMBURSABLE COST CENTERS							
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0		90.00
91.00	BARBER AND BEAUTY SHOP	0	4,729	0	4,729		91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0		92.00
93.00	NONPAID WORKERS	0	0	0	0		93.00
94.00	PATIENTS LAUNDRY	0	0	0	0		94.00
98.00	Cross Foot Adjustments	0	0	0	0		98.00
99.00	Negative Cost Centers	0	0	0	0		99.00
100.00	TOTAL	101,398	3,801,913	0	3,801,913		100.00

EXCEL CARE AT THE PINES	Period:	Run Date Time:	5/21/2025 9:24 am
Provider CCN: 315317	From: 01/01/2024	MCRIF32	2540-10
	To: 12/31/2024	Version:	11.1.179.1



COST ALLOCATION - STATISTICAL BASIS

Worksheet B-1

PPS

	Cost Center Description	BLDGS & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (SQUARE FEET)	EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM COST)	PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT CENSUS)	HOUSEKEEPING (SQUARE FEET)	
		1.00	2.00	3.00	4A	4.00	5.00	6.00	7.00	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES	45,765								1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT		0							2.00
3.00	EMPLOYEE BENEFITS	0	0	5,267,499						3.00
4.00	ADMINISTRATIVE & GENERAL	2,536	0	449,232	-2,918,971	12,981,050				4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	910	0	76,435	0	652,070	42,319			5.00
6.00	LAUNDRY & LINEN SERVICE	760	0	0	0	186,054	760	43,002		6.00
7.00	HOUSEKEEPING	432	0	416,698	0	562,940	432	0	41,127	7.00
8.00	DIETARY	4,686	0	440,809	0	1,473,086	4,686	0	4,686	8.00
9.00	NURSING ADMINISTRATION	1,089	0	261,436	0	429,302	1,089	0	1,089	9.00
10.00	CENTRAL SERVICES & SUPPLY	220	0	0	0	18,276	220	0	220	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	0	0	0	12.00
13.00	SOCIAL SERVICE	216	0	75,561	0	105,035	216	0	216	13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	PATIENT ACTIVITIES	1,104	0	238,186	0	382,270	1,104	0	1,104	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	33,398	0	3,309,142	0	7,868,930	33,398	43,002	33,398	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
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	0	0	0	0	21,499	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	10,198	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	548,029	0	0	0	43.00
44.00	PHYSICAL THERAPY	360	0	0	0	243,907	360	0	360	44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	162,525	0	0	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	47,584	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	0	0	0	178,920	0	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
OTHER REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	85,939	0	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS										
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)	45,711	0	5,267,499	-2,918,971	12,976,564	42,265	43,002	41,073	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	54	0	0	0	4,486	54	0	54	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00

COST ALLOCATION - STATISTICAL BASIS

Worksheet B-1

PPS

	Cost Center Description	BLDGS & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (SQUARE FEET)	EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM COST)	PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT CENSUS)	HOUSEKEEPING (SQUARE FEET)	
		1.00	2.00	3.00	4A	4.00	5.00	6.00	7.00	
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
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)	3,801,913	0	803,791		2,918,971	798,697	242,235	697,678	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	83.074686	0.000000	0.152594		0.224864	18.873248	5.633110	16.963990	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)			0		210,677	86,181	67,705	45,905	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)			0.000000		0.016230	2.036461	1.574462	1.116177	105.00

EXCEL CARE AT THE PINES

Provider CCN: 315317

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time:

MCRIF32

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COST ALLOCATION - STATISTICAL BASIS

Worksheet B-1

PPS

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMINISTRA TION (DIRECT NURSING)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (PATIENT CENSUS)	SOCIAL SERVICE (PATIENT CENSUS)	NURSING AND ALLIED HEALTH EDUCATION (ASSIGNED TIME)	PATIENT ACTIVITIES (PATIENT CENSUS)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS									3.00
4.00	ADMINISTRATIVE & GENERAL									4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS									5.00
6.00	LAUNDRY & LINEN SERVICE									6.00
7.00	HOUSEKEEPING									7.00
8.00	DIETARY	129,006								8.00
9.00	NURSING ADMINISTRATION	0	124,419							9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	178,920						10.00
11.00	PHARMACY	0	0	0	0					11.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0	43,002				12.00
13.00	SOCIAL SERVICE	0	0	0	0	0	43,002			13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0		14.00
15.00	PATIENT ACTIVITIES	0	0	0	0	0	0	0	43,002	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	129,006	124,419	0	0	43,002	43,002	0	43,002	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
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	0	0	0	0	0	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	0	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	0	0	0	0	0	0	0	0	44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	0	0	0	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	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	0	0	178,920	0	0	0	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS										
60.00	CLINIC		0	0		0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
OTHER REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS										
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)	129,006	124,419	178,920	0	43,002	43,002	0	43,002	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00

EXCEL CARE AT THE PINES

Provider CCN: 315317

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time:

MCRIF32

Version:

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COST ALLOCATION - STATISTICAL BASIS

Worksheet B-1

PPS

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMINISTRA TION (DIRECT NURSING)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (PATIENT CENSUS)	SOCIAL SERVICE (PATIENT CENSUS)	NURSING AND ALLIED HEALTH EDUCATION (ASSIGNED TIME)	PATIENT ACTIVITIES (PATIENT CENSUS)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	
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
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)	1,972,263	564,864	30,270	0	0	136,395	0	507,793	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	15.288149	4.540014	0.169182	0.000000	0.000000	3.171829	0.000000	11.808590	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)	427,969	100,870	19,267	0	0	20,330	0	101,398	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)	3.317435	0.810728	0.107685	0.000000	0.000000	0.472769	0.000000	2.357983	105.00

EXCEL CARE AT THE PINES

Provider CCN: 315317

Period:

From: 01/01/2024

To: 12/31/2024

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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	
ANCILLARY SERVICE COST CENTERS					
40.00	RADIOLOGY	26,333	0	0.000000	40.00
41.00	LABORATORY	12,491	0	0.000000	41.00
42.00	INTRAVENOUS THERAPY	0	0	0.000000	42.00
43.00	OXYGEN (INHALATION) THERAPY	671,261	0	0.000000	43.00
44.00	PHYSICAL THERAPY	311,654	273,440	1.139753	44.00
45.00	OCCUPATIONAL THERAPY	199,071	162,525	1.224864	45.00
46.00	SPEECH PATHOLOGY	58,284	67,350	0.865390	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	249,423	178,920	1.394048	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	50.00
51.00	SUPPORT SURFACES	0	0	0.000000	51.00
OUTPATIENT SERVICE COST CENTERS					
60.00	CLINIC	0	0	0.000000	60.00
61.00	RURAL HEALTH CLINIC				61.00
62.00	FQHC				62.00
71.00	AMBULANCE	105,264	0	0.000000	71.00
100.00	Total	1,633,781	682,235		100.00

EXCEL CARE AT THE PINES	Period:	Run Date Time:	5/21/2025 9:24 am
Provider CCN: 315317	From: 01/01/2024	MCRIF32	2540-10
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APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

Worksheet D

Part I

Title XVIII


Skilled Nursing Facility

PPS

PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST							
		Ratio of Cost to Charges (Fr. Wkst. C Column 3)	Health Care Program Charges		Health Care Program Cost		
		1.00	Part A	Part B	Part A (col. 1 x col. 2)	Part B (col. 1 x col. 3)	
		1.00	2.00	3.00	4.00	5.00	
ANCILLARY SERVICE COST CENTERS							
40.00	RADIOLOGY	0.000000	0	0	0	0	40.00
41.00	LABORATORY	0.000000	0	0	0	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	1.139753	95,497	0	108,843	0	44.00
45.00	OCCUPATIONAL THERAPY	1.224864	80,916	0	99,111	0	45.00
46.00	SPEECH PATHOLOGY	0.865390	54,446	0	47,117	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	1.394048	0	0	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0.000000	0		0		50.00
51.00	SUPPORT SURFACES	0.000000	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS							
60.00	CLINIC	0.000000	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC						61.00
62.00	FQHC						62.00
71.00	AMBULANCE (2)	0.000000		0		0	71.00
100.00	Total (Sum of lines 40 - 71)		230,859	0	255,071	0	100.00

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

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

EXCEL CARE AT THE PINES	Period:	Run Date Time:	5/21/2025 9:24 am	
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APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

Worksheet D

Parts II-III

Title XVIII

Skilled Nursing Facility

PPS

PART II - APPORTIONMENT OF VACCINE COST


		1.00	
1.00	Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49)	1.394048	1.00
2.00	Program vaccine charges (From your records, or the PS&R)	10,750	2.00
3.00	Program costs (Line 1 x line 2) (Title XVIII, PPS providers, transfer this amount to Worksheet E, Part I, line 18)	14,986	3.00

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

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

ANCILLARY SERVICE COST CENTERS

40.00	RADIOLOGY	26,333	0	0.000000	0	0	40.00
41.00	LABORATORY	12,491	0	0.000000	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0.000000	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	671,261	0	0.000000	0	0	43.00
44.00	PHYSICAL THERAPY	311,654	0	0.000000	108,843	0	44.00
45.00	OCCUPATIONAL THERAPY	199,071	0	0.000000	99,111	0	45.00
46.00	SPEECH PATHOLOGY	58,284	0	0.000000	47,117	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0.000000	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0.000000	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	249,423	0	0.000000	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0.000000	0	0	51.00
100.00	Total (Sum of lines 40 - 52)	1,528,517	0		255,071	0	100.00

EXCEL CARE AT THE PINES	Period:	Run Date Time:	5/21/2025 9:24 am	
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	To: 12/31/2024	Version:	11.1.179.1	

COMPUTATION OF INPATIENT ROUTINE COSTS

Worksheet D-1

Part I

Title XVIII

Skilled Nursing Facility

PPS

PART I CALCULATION OF INPATIENT ROUTINE COSTS		
		1.00
INPATIENT DAYS		
1.00	Inpatient days including private room days	43,002 1.00
2.00	Private room days	0 2.00
3.00	Inpatient days including private room days applicable to the Program	4,176 3.00
4.00	Medically necessary private room days applicable to the Program	0 4.00
5.00	Total general inpatient routine service cost	14,258,810 5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT		
6.00	General inpatient routine service charges	15,623,562 6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)	0.912648 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)	14,258,810 15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS		
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	331.58 16.00
17.00	Program routine service cost (Line 3 times line 16)	1,384,678 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)	1,384,678 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)	3,725,797 20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)	86.64 21.00
22.00	Program capital related cost (Line 3 times line 21)	361,809 22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)	1,022,869 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)	1,022,869 25.00
26.00	Enter the per diem limitation (1)	
27.00	Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)	
28.00	Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to Worksheet E, Part II, line 4) (See instructions)	
PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH		
		1.00
1.00	Total SNF inpatient days	43,002 1.00
2.00	Program inpatient days (see instructions)	4,176 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)	0.097112 4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)	0 5.00

EXCEL CARE AT THE PINES

Provider CCN: 315317

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time:

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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)	3,290,761	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)	3,290,761	3.00
4.00	Primary payor amounts	0	4.00
5.00	Coinsurance	636,276	5.00
6.00	Allowable bad debts (From your records)	626,344	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)	0	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)	407,124	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)	3,061,609	11.00
12.00	Interim payments (See instructions)	2,746,518	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)	8,142	14.75
14.99	Sequestration amount (see instructions)	53,090	14.99
15.00	Balance due provider/program (see Instructions)	253,859	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)	14,986	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)	14,986	19.00
20.00	Medicare Part B ancillary charges (See instructions)	10,750	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)	10,750	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)	10,750	25.00
26.00	Interim payments (See instructions)	5,268	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)	215	28.99
29.00	Balance due provider/program (see instructions)	5,267	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	2.00	3.00	4.00	
1.00	Total interim payments paid to provider		2,723,086		5,268	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
Program to Provider						
3.01	ADJUSTMENTS TO PROVIDER	06/07/2024	23,432		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
Provider to Program						
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)		23,432		0	3.99
4.00	Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B)		2,746,518		5,268	4.00
TO BE COMPLETED BY CONTRACTOR						
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
Program to Provider						
5.01	TENTATIVE TO PROVIDER		0		0	5.01
5.02			0		0	5.02
5.03			0		0	5.03
Provider to Program						
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		253,859		5,267	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	Total Medicare program liability (see instructions)		3,000,377		10,535	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.

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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	
Assets						
CURRENT ASSETS						
1.00	Cash on hand and in banks	30,086	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	5,167,603	0	0	0	4.00
5.00	Other receivables	7,000	0	0	0	5.00
6.00	Less: allowances for uncollectible notes and accounts receivable	-329,246	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	526,378	0	0	0	8.00
9.00	Other current assets	82,274	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)	5,484,095	0	0	0	11.00
FIXED ASSETS						
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	526,005	0	0	0	15.00
16.00	Less Accumulated depreciation	-44,684	0	0	0	16.00
17.00	Leasehold improvements	0	0	0	0	17.00
18.00	Less: Accumulated Amortization	0	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	264,570	0	0	0	23.00
24.00	Less: Accumulated depreciation	-53,197	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	0	0	0	0	27.00
28.00	TOTAL FIXED ASSETS (Sum of lines 12 - 27)	692,694	0	0	0	28.00
OTHER ASSETS						
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	2,326,617	0	0	0	31.00
32.00	Other assets	204,374	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	2,530,991	0	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	8,707,780	0	0	0	34.00
Liabilities and Fund Balances						
CURRENT LIABILITIES						
35.00	Accounts payable	2,564,876	0	0	0	35.00
36.00	Salaries, wages, and fees payable	125,039	0	0	0	36.00
37.00	Payroll taxes payable	17,393	0	0	0	37.00
38.00	Notes & loans payable (Short term)	5,867,835	0	0	0	38.00
39.00	Deferred income	85,573	0	0	0	39.00
40.00	Accelerated payments	0				40.00
41.00	Due to other funds	0	0	0	0	41.00
42.00	Other current liabilities	1,681,668	0	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	10,342,384	0	0	0	43.00
LONG TERM LIABILITIES						
44.00	Mortgage payable	0	0	0	0	44.00
45.00	Notes payable	0	0	0	0	45.00
46.00	Unsecured loans	0	0	0	0	46.00
47.00	Loans from owners:	0	0	0	0	47.00
48.00	Other long term liabilities	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)	0	0	0	0	50.00

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

Worksheet G

PPS

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
51.00	TOTAL LIABILITIES (Sum of lines 43 and 50)	10,342,384	0	0	0	51.00
CAPITAL ACCOUNTS						
52.00	General fund balance	-1,634,604				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)	-1,634,604	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	8,707,780	0	0	0	60.00
() = contra amount						

EXCEL CARE AT THE PINES

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STATEMENT OF CHANGES IN FUND BALANCES

Worksheet G-1

PPS

		General Fund		Special Purpose Fund		Endowment Fund		Plant Fund		
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	
1.00	Fund balances at beginning of period		-1,942,798		0		0		0	1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)		733,136							2.00
3.00	Total (sum of line 1 and line 2)		-1,209,662		0		0		0	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)		0		0		0		0	10.00
11.00	Subtotal (line 3 plus line 10)		-1,209,662		0		0		0	11.00
12.00	Deductions (debit adjustments)									12.00
13.00		0		0		0		0		13.00
14.00		0		0		0		0		14.00
15.00	OTHER DEDUCTIONS	424,942		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)		424,942		0		0		0	18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		-1,634,604		0		0		0	19.00


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STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Worksheet G-2
Part I
PPS

PART I - PATIENT REVENUES					
	Cost Center Description	Inpatient	Outpatient	Total	
		1.00	2.00	3.00	
General Inpatient Routine Care Services					
1.00	SKILLED NURSING FACILITY	15,623,562		15,623,562	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)	15,623,562		15,623,562	5.00
All Other Care Services					
6.00	ANCILLARY SERVICES	682,235	0	682,235	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	ROUTINE CHARGES / BED HOLD	179,264	0	179,264	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	16,485,061	0	16,485,061	14.00
PART II - OPERATING EXPENSES					
		1.00	2.00		
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)		15,112,560		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)		15,112,560		15.00

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STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Worksheet G-3

PPS

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	16,485,061	1.00
2.00	Less: contractual allowances and discounts on patients accounts	643,767	2.00
3.00	Net patient revenues (Line 1 minus line 2)	15,841,294	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	15,112,560	4.00
5.00	Net income from service to patients (Line 3 minus 4)	728,734	5.00
Other income:			
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	4,110	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	NON PATIENT REVENUE	292	24.00
24.50	COVID-19 PHE Funding	0	24.50
25.00	Total other income (Sum of lines 6 - 24)	4,402	25.00
26.00	Total (Line 5 plus line 25)	733,136	26.00
27.00	Other expenses (specify)	0	27.00
28.00		0	28.00
29.00		0	29.00
30.00	Total other expenses (Sum of lines 27 - 29)	0	30.00
31.00	Net income (or loss) for the period (Line 26 minus line 30)	733,136	31.00