

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



COMPLETE CARE AT KRESSON VIEW

Provider CCN: 315207

Period: 5/27/2025 8:23 pm  
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 COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY

Worksheet S  
Parts I, II & III

**PART I - COST REPORT STATUS**

Provider use only	1. <input checked="" type="checkbox"/> Electronically prepared cost report 2. <input type="checkbox"/> Manually prepared cost report 3. <input type="checkbox"/> 0 If this is an amended report enter the number of times the provider resubmitted this cost report. 3.01. <input type="checkbox"/> No Medicare Utilization. Enter "Y" for yes or leave blank for no.	Date:	Time:
Contractor use only:	4. <input checked="" type="checkbox"/> Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled with audit (4) Reopened (5) Amended 5. Date Received:	6. Contractor No.: _____ 7. <input type="checkbox"/> First Cost Report for this Provider CCN 8. <input type="checkbox"/> Last Cost Report for this Provider CCN 9. NPR Date: 10. If line 4, column 1 is "4": Enter number of times reopened 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 COMPLETE CARE AT KRESSON VIEW, 315207 {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	1	2	ELECTRONIC SIGNATURE STATEMENT	
				Y	1
1	<i>Shalom Stein</i>	Y		I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature.	1
2	Signatory Printed Name SHALOM STEIN				2
3	Signatory Title CEO				3
4	(Dated when report is electronically signed.)				4

**PART III - SETTLEMENT SUMMARY**

	Cost Center Description	Title V	Title XVIII			
			Part A	Part B	Title XIX	
1.00	SKILLED NURSING FACILITY	1.00	0	-11,895	2,968	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	-11,895	2,968	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.

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MCRIF32  
2540-10  
Version: 11.1.179.1SKILLED 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:	2601 EVESHAM ROAD	P.O. Box:					1.00
2.00	City:	VOORHEES	State:	NJ	ZIP Code:	08403		2.00
3.00	County:	CAMDEN	CBSA Code:	15804	Urban / Rural:	U		3.00
3.01	CBSA on/after October 1 of the Cost Reporting Period (if applicable)							3.01

## SNF and SNF-Based Component Identification:

	Component	Component Name	Provider CCN	Date Certified	Payment System (P, O, or N)		
					V	XVIII	XIX
4.00	SNF	COMPLETE CARE AT KRESSON VIEW	315207	03/01/1985	N	P	P
5.00	Nursing Facility						5.00
6.00	ICF/IID						6.00
7.00	SNF-Based HHA						7.00
8.00	SNF-Based RHC						8.00
9.00	SNF-Based FQHC						9.00
10.00	SNF-Based CMHC						10.00
11.00	SNF-Based OLTC						11.00
12.00	SNF-Based HOSPICE						12.00
13.00	SNF-Based CORF						13.00
				From:		To:	
				1.00		2.00	
14.00	Cost Reporting Period (mm/dd/yyyy)			01/01/2024		12/31/2024	14.00
15.00	Type of Control (See Instructions)		6 - Proprietary, Other				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	798,534	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	798,534	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
		1.00	2.00
		3.00	

If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption.

29.00	Skilled Nursing Facility	N	N	29.00
30.00	Nursing Facility		N	30.00
31.00	ICF/IID			31.00
32.00	SNF-Based HHA	N	N	32.00
33.00	SNF-Based RHC			33.00
34.00	SNF-Based FQHC			34.00
35.00	SNF-Based CMHC	N		35.00
36.00	SNF-Based OLTC			36.00
		Y/N		
		1.00	2.00	
37.00	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N)	Y		37.00
38.00	Are you legally-required to carry malpractice insurance? (Y/N)	N		38.00

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SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE  
COMPLEX IDENTIFICATION DATAWorksheet 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	
41.00	List malpractice premiums and paid losses:			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
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.			Provider CCN	44.00
				1.00	
					47.00
<b>If this facility is part of a chain organization, enter the name and address of the home office on the lines below.</b>					
45.00	Name:	Contractor Name:	Contractor Number:		45.00
46.00	Street:	P.O. Box:			46.00
47.00	City:	State:	ZIP Code:		47.00

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

**Financial Data and Reports**

4.00	Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.	Y	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
		Part A	Part B	
		Description	Y/N	Date
		0	1.00	2.00
			3.00	4.00

**PS&R Data**

13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.)		Y	03/12/2025	Y	03/12/2025	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.	KATHLEEN	MESKER	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	KATHLEEN.MESKER@HCRNJ.NET		21.00

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COMPLEX STATISTICAL DATAWorksheet S-3  
Part I  
PPS

	Component	Number of Beds	Inpatient Days/Visits						Discharges					
			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	240	87,840	0	4,051	60,594	15,680	80,325	0	91	159	309	559	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	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)	240	87,840	0	4,051	60,594	15,680	80,325	0	91	159	309	559	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	44.52	381.09	143.69	0	105	129	330	564	147.10	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	44.52	381.09	143.69	0	105	129	330	564	147.10	0.00		8.00

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## SNF WAGE INDEX INFORMATION

Worksheet S-3

Part II

PPS

## PART II - DIRECT SALARIES

		Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
<b>SALARIES</b>							
1.00	Total salaries (See Instructions)	9,599,306	0	9,599,306	306,730.00	31.30	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)	9,599,306	0	9,599,306	306,730.00	31.30	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)	9,599,306	0	9,599,306	306,730.00	31.30	13.00
<b>OTHER WAGES &amp; RELATED COSTS</b>							
14.00	Contract Labor: Patient Related & Mgmt	3,013,259	0	3,013,259	73,298.00	41.11	14.00
15.00	Contract Labor: Physician services-Part A	0	0	0	0.00	0.00	15.00
16.00	Home office salaries & wage related costs	0	0	0	0.00	0.00	16.00
<b>WAGE-RELATED COSTS</b>							
17.00	Wage-related costs core (See Part IV)	1,559,513	0	1,559,513			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)	1,559,513	0	1,559,513			22.00

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## SNF WAGE INDEX INFORMATION

Worksheet S-3

Part III

PPS

## PART III - OVERHEAD COST - DIRECT SALARIES

		Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
1.00	Employee Benefits	0	0	0	0.00	0.00	1.00
2.00	Administrative & General	706,189	0	706,189	15,516.00	45.51	2.00
3.00	Plant Operation, Maintenance & Repairs	200,081	0	200,081	5,072.00	39.45	3.00
4.00	Laundry & Linen Service	110,597	0	110,597	6,001.00	18.43	4.00
5.00	Housekeeping	471,234	0	471,234	25,647.00	18.37	5.00
6.00	Dietary	776,605	0	776,605	41,016.00	18.93	6.00
7.00	Nursing Administration	754,886	0	754,886	13,685.00	55.16	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	65,670	0	65,670	2,418.00	27.16	10.00
11.00	Social Service	198,567	0	198,567	5,075.00	39.13	11.00
12.00	Nursing and Allied Health Ed. Act.						12.00
13.00	Other General Service	323,942	0	323,942	15,750.00	20.57	13.00
14.00	Total (sum lines 1 thru 13)	3,607,771	0	3,607,771	130,180.00	27.71	14.00

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## SNF WAGE RELATED COSTS

## Worksheet S-3

Part IV  
PPS

## PART IV - WAGE RELATED COSTS

		Amount Reported	
		1.00	
<b>Part A - Core List</b>			
<b>RETIREMENT COST</b>			
1.00	401K Employer Contributions	0	1.00
2.00	Tax Sheltered Annuity (TSA) Employer Contribution	0	2.00
3.00	Qualified and Non-Qualified Pension Plan Cost	0	3.00
4.00	Prior Year Pension Service Cost	0	4.00
<b>PLAN ADMINISTRATIVE COSTS (Paid to External Organization)</b>			
5.00	401K/TSA Plan Administration fees	0	5.00
6.00	Legal/Accounting/Management Fees-Pension Plan	0	6.00
7.00	Employee Managed Care Program Administration Fees	0	7.00
<b>HEALTH AND INSURANCE COST</b>			
8.00	Health Insurance (Purchased or Self Funded)	276,948	8.00
9.00	Prescription Drug Plan	986	9.00
10.00	Dental, Hearing and Vision Plan	52	10.00
11.00	Life Insurance (If employee is owner or beneficiary)	5,298	11.00
12.00	Accident Insurance (If employee is owner or beneficiary)	0	12.00
13.00	Disability Insurance (If employee is owner or beneficiary)	0	13.00
14.00	Long-Term Care Insurance (If employee is owner or beneficiary)	0	14.00
15.00	Workers' Compensation Insurance	431,367	15.00
16.00	Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. Non cumulative portion)	0	16.00
<b>TAXES</b>			
17.00	FICA-Employers Portion Only	717,269	17.00
18.00	Medicare Taxes - Employers Portion Only	0	18.00
19.00	Unemployment Insurance	0	19.00
20.00	State or Federal Unemployment Taxes	127,593	20.00
<b>OTHER</b>			
21.00	Executive Deferred Compensation	0	21.00
22.00	Day Care Cost and Allowances	0	22.00
23.00	Tuition Reimbursement	0	23.00
24.00	Total Wage Related cost (Sum of lines 1 - 23)	1,559,513	24.00
		Amount Reported	
		1.00	
<b>Part B - Other than Core Related Cost</b>			
25.00	OTHER WAGE RELATED COSTS (SPECIFY)	0	25.00

COMPLETE CARE AT KRESSON VIEW

Provider CCN: 315207

Period:

From: 01/01/2024

To: 12/31/2024

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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)	947,257	153,892	1,101,149	18,831.00	58.48	1.00
2.00	Licensed Practical Nurses (LPNs)	2,219,179	360,530	2,579,709	52,047.00	49.56	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	2,825,098	458,968	3,284,066	105,673.00	31.08	3.00
4.00	Total Nursing (sum of lines 1 through 3)	5,991,534	973,390	6,964,924	176,551.00	39.45	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)	74,821		74,821	1,202.00	62.25	14.00
15.00	Licensed Practical Nurses (LPNs)	708,945		708,945	14,495.00	48.91	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	1,540,618		1,540,618	46,478.00	33.15	16.00
17.00	Total Nursing (sum of lines 14 through 16)	2,324,384		2,324,384	62,175.00	37.38	17.00
18.00	Physical Therapists	172,438		172,438	2,260.00	76.30	18.00
19.00	Physical Therapy Assistants	126,141		126,141	1,819.00	69.35	19.00
20.00	Physical Therapy Aides	0		0	0.00	0.00	20.00
21.00	Occupational Therapists	226,405		226,405	3,866.00	58.56	21.00
22.00	Occupational Therapy Assistants	86,888		86,888	1,780.00	48.81	22.00
23.00	Occupational Therapy Aides	0		0	0.00	0.00	23.00
24.00	Speech Therapists	77,003		77,003	1,396.00	55.16	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

COMPLETE CARE AT KRESSON VIEW

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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

COMPLETE CARE AT KRESSON VIEW

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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
		1.00	2.00
			Y/N
			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

COMPLETE CARE AT KRESSON VIEW

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## RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

## Worksheet A

PPS

		Cost Center Description	Salaries	Other	Total (col. 1 + col. 2)	Reclassifications Increase/Decrease (Fr Wkst A-6)	Reclassified Trial Balance (col. 3 + col. 4)	Adjustments to Expenses (Fr Wkst A-8)	Net Expenses For Allocation (col. 5 + col. 6)	
			1.00	2.00	3.00	4.00	5.00	6.00	7.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES			2,840,014	<b>2,840,014</b>	0	2,840,014	1,549,239	<b>4,389,253</b>
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT			0	<b>0</b>	0	0	0	<b>0</b>
3.00	00300	EMPLOYEE BENEFITS	0	1,634,102	<b>1,634,102</b>	0	1,634,102	0	<b>1,634,102</b>	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	706,189	3,840,705	<b>4,546,894</b>	0	4,546,894	-1,018,103	<b>3,528,791</b>	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	200,081	692,359	<b>892,440</b>	0	892,440	0	<b>892,440</b>	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	110,597	61,840	<b>172,437</b>	0	172,437	0	<b>172,437</b>	6.00
7.00	00700	HOUSEKEEPING	471,234	92,388	<b>563,622</b>	0	563,622	0	<b>563,622</b>	7.00
8.00	00800	DIETARY	776,605	1,043,154	<b>1,819,759</b>	0	1,819,759	0	<b>1,819,759</b>	8.00
9.00	00900	NURSING ADMINISTRATION	754,886	0	<b>754,886</b>	0	754,886	0	<b>754,886</b>	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	14,994	<b>14,994</b>	0	14,994	0	<b>14,994</b>	10.00
11.00	01100	PHARMACY	0	0	<b>0</b>	0	0	0	<b>0</b>	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	65,670	0	<b>65,670</b>	0	65,670	0	<b>65,670</b>	12.00
13.00	01300	SOCIAL SERVICE	198,567	10,636	<b>209,203</b>	0	209,203	0	<b>209,203</b>	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	<b>0</b>	0	0	0	<b>0</b>	14.00
15.00	01500	PATIENT ACTIVITIES	323,942	64,539	<b>388,481</b>	0	388,481	0	<b>388,481</b>	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	03000	SKILLED NURSING FACILITY	5,991,535	2,770,345	<b>8,761,880</b>	0	8,761,880	0	<b>8,761,880</b>	30.00
31.00	03100	NURSING FACILITY	0	0	<b>0</b>	0	0	0	<b>0</b>	31.00
32.00	03200	ICF/IID	0	0	<b>0</b>	0	0	0	<b>0</b>	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	<b>0</b>	0	0	0	<b>0</b>	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	04000	RADIOLOGY	0	11,812	<b>11,812</b>	0	11,812	0	<b>11,812</b>	40.00
41.00	04100	LABORATORY	0	19,081	<b>19,081</b>	0	19,081	0	<b>19,081</b>	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	<b>0</b>	0	0	0	<b>0</b>	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	7,790	<b>7,790</b>	0	7,790	0	<b>7,790</b>	43.00
44.00	04400	PHYSICAL THERAPY	0	276,712	<b>276,712</b>	0	276,712	0	<b>276,712</b>	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	310,179	<b>310,179</b>	0	310,179	0	<b>310,179</b>	45.00
46.00	04600	SPEECH PATHOLOGY	0	103,259	<b>103,259</b>	0	103,259	0	<b>103,259</b>	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	<b>0</b>	0	0	0	<b>0</b>	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	<b>0</b>	0	0	0	<b>0</b>	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	359,005	<b>359,005</b>	0	359,005	-3,785	<b>355,220</b>	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	<b>0</b>	0	0	0	<b>0</b>	50.00
51.00	05100	SUPPORT SURFACES	0	0	<b>0</b>	0	0	0	<b>0</b>	51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	06000	CLINIC	0	0	<b>0</b>	0	0	0	<b>0</b>	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	<b>0</b>	0	0	0	<b>0</b>	61.00
62.00	06200	FQHC								62.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	07000	HOME HEALTH AGENCY COST	0	0	<b>0</b>	0	0	0	<b>0</b>	70.00
71.00	07100	AMBULANCE	0	14,209	<b>14,209</b>	0	14,209	0	<b>14,209</b>	71.00
73.00	07300	CMHC	0	0	<b>0</b>	0	0	0	<b>0</b>	73.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES	0	0	<b>0</b>	0	0	0	<b>0</b>	80.00
81.00	08100	INTEREST EXPENSE	0	0	<b>0</b>	0	0	0	<b>0</b>	81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0	<b>0</b>	0	0	0	<b>0</b>	82.00
83.00	08300	HOSPICE	0	0	<b>0</b>	0	0	0	<b>0</b>	83.00
89.00		SUBTOTALS (sum of lines 1-84)	9,599,306	14,167,123	<b>23,766,429</b>	0	23,766,429	527,351	<b>24,293,780</b>	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	<b>0</b>	0	0	0	<b>0</b>	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	398	<b>398</b>	0	398	0	<b>398</b>	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	<b>0</b>	0	0	0	<b>0</b>	92.00
93.00	09300	NONPAID WORKERS	0	0	<b>0</b>	0	0	0	<b>0</b>	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	<b>0</b>	0	0	0	<b>0</b>	94.00
100.00		TOTAL	9,599,306	14,167,521	<b>23,766,827</b>	0	23,766,827	527,351	<b>24,294,178</b>	100.00

COMPLETE CARE AT KRESSON VIEW

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## RECLASSIFICATIONS

## Worksheet A-6

PPS

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

(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.

(2) Transfer the amounts in columns 4, 5, 8 and 9 to Worksheet A, column 4, lines as appropriate.

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## RECONCILIATION OF CAPITAL COSTS CENTERS

## Worksheet A-7

PPS

			Acquisitions						
		Beginning Balances	Purchases	Donation	Total	Disposals and Retirements	Ending Balance	Fully Depreciated Assets	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	

## 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	386,928	140,541	0	140,541	0	527,469	0	4.00
5.00	Fixed Equipment	0	0	0	0	0	0	0	5.00
6.00	Movable Equipment	315,377	45,386	0	45,386	0	360,763	0	6.00
7.00	Subtotal (sum of lines 1-6)	702,305	185,927	0	185,927	0	888,232	0	7.00
8.00	Reconciling Items	0	0	0	0	0	0	0	8.00
9.00	Total (line 7 minus line 8)	702,305	185,927	0	185,927	0	888,232	0	9.00

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## ADJUSTMENTS TO EXPENSES

## Worksheet A-8

PPS

		Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted			
		(2) Basis For Adjustment	Amount	Cost Center	Line No.
			1.00	2.00	3.00
1.00	Investment income on restricted funds (chapter 2)	B	<b>-2,524</b>	CAP REL COSTS - BLDGS & FIXTURES	1.00 1.00
2.00	Trade, quantity, and time discounts (chapter 8)		0		0.00 2.00
3.00	Refunds and rebates of expenses (chapter 8)		0		0.00 3.00
4.00	Rental of provider space by suppliers (chapter 8)		0		0.00 4.00
5.00	Telephone services (pay stations excluded) (chapter 21)		0		0.00 5.00
6.00	Television and radio service (chapter 21)		0		0.00 6.00
7.00	Parking lot (chapter 21)		0		0.00 7.00
8.00	Remuneration applicable to provider-based physician adjustment	A-8-2	0		8.00
9.00	Home office cost (chapter 21)		0		0.00 9.00
10.00	Sale of scrap, waste, etc. (chapter 23)		0		0.00 10.00
11.00	Nonallowable costs related to certain Capital expenditures (chapter 24)		0		0.00 11.00
12.00	Adjustment resulting from transactions with related organizations (chapter 10)	A-8-1	908,880		12.00
13.00	Laundry and linen service		0		0.00 13.00
14.00	Revenue - Employee meals		0		0.00 14.00
15.00	Cost of meals - Guests		0		0.00 15.00
16.00	Sale of medical supplies to other than patients		0		0.00 16.00
17.00	Sale of drugs to other than patients		0		0.00 17.00
18.00	Sale of medical records and abstracts	B	<b>-156</b>	ADMINISTRATIVE & GENERAL	4.00 18.00
19.00	Vending machines		0		0.00 19.00
20.00	Income from imposition of interest, finance or penalty charges (chapter 21)		0		0.00 20.00
21.00	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0		0.00 21.00
22.00	Utilization review--physicians' compensation (chapter 21)		0	UTILIZATION REVIEW - SNF	82.00 22.00
23.00	Depreciation--buildings and fixtures		0	CAP REL COSTS - BLDGS & FIXTURES	1.00 23.00
24.00	Depreciation--movable equipment		0	CAP REL COSTS - MOVABLE EQUIPMENT	2.00 24.00
25.00	PHARMACY REBATES	B	<b>-3,785</b>	DRUGS CHARGED TO PATIENTS	49.00 25.00
25.01	FINES & PENALTIES	A	<b>-34,515</b>	ADMINISTRATIVE & GENERAL	4.00 25.01
25.02	MARKETING	A	<b>-14,689</b>	ADMINISTRATIVE & GENERAL	4.00 25.02
25.03	BAD DEBT	A	<b>-323,866</b>	ADMINISTRATIVE & GENERAL	4.00 25.03
25.04	RESIDENT MISSING ITEMS	A	<b>-1,994</b>	ADMINISTRATIVE & GENERAL	4.00 25.04
100.00	Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		<b>527,351</b>		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.

COMPLETE CARE AT KRESSON VIEW

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Version: 11.1.179.1STATEMENT 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	2,206,986	<b>-2,206,986</b>	1.00
2.00	4.00 ADMINISTRATIVE & GENERAL	REALTY A&G COSTS	3,803	0	<b>3,803</b>	2.00
3.00	1.00 CAP REL COSTS - BLDGS & FIXTURES	INTEREST	2,991,791	0	<b>2,991,791</b>	3.00
4.00	1.00 CAP REL COSTS - BLDGS & FIXTURES	DEPRECIATION	710,857	0	<b>710,857</b>	4.00
5.00	1.00 CAP REL COSTS - BLDGS & FIXTURES	DEFERRED RENT EXPENSE	56,101	0	<b>56,101</b>	5.00
6.00	4.00 ADMINISTRATIVE & GENERAL	MANAGEMENT	635,815	1,282,501	<b>-646,686</b>	6.00
7.00	0.00		0	0	<b>0</b>	7.00
8.00	0.00		0	0	<b>0</b>	8.00
9.00	0.00		0	0	<b>0</b>	9.00
10.00	<b>TOTALS</b> (sum of lines 1-9). Transfer column 6, line 10 to Worksheet A-8, column 3, line 12.		<b>4,398,367</b>	<b>3,489,487</b>	<b>908,880</b>	10.00

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

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

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

Related Organization(s) and/or Home Office						
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	B PEACE CAP HOLDINGS	100.00	AURORA GUARDIAN HOLDCO II, LLC	33.00	HOLDING COMPANY	1.00
2.00	B AURORA GUARDIAN HOLDCO II, LLC	0.00	KRESSON VIEW REALTY, LLC	100.00	REALTY	2.00
3.00	B PEACE CAP HOLDINGS	100.00	COMPLETE CARE MANAGEMENT	100.00	MANAGEMENT OF FACILITY	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:

COMPLETE CARE AT KRESSON VIEW

Provider CCN: 315207

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/27/2025 8:23 pm

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2540-10

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	ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES	4,389,253	4,389,253							1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT	0		0						2.00
3.00	EMPLOYEE BENEFITS	1,634,102	158,310	0	1,792,412					3.00
4.00	ADMINISTRATIVE & GENERAL	3,528,791	97,401	0	131,862	3,758,054	3,758,054			4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	892,440	203,503	0	37,360	1,133,303	207,391	1,340,694		5.00
6.00	LAUNDRY & LINEN SERVICE	172,437	108,233	0	20,651	301,321	55,141	36,923	393,385	6.00
7.00	HOUSEKEEPING	563,622	96,335	0	87,990	747,947	136,872	32,864	0	7.00
8.00	DIETARY	1,819,759	265,211	0	145,010	2,229,980	408,080	90,474	0	8.00
9.00	NURSING ADMINISTRATION	754,886	117,112	0	140,955	1,012,953	185,367	39,952	0	9.00
10.00	CENTRAL SERVICES & SUPPLY	14,994	43,240	0	0	58,234	10,657	14,751	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS & LIBRARY	65,670	127,411	0	12,262	205,343	37,577	43,465	0	12.00
13.00	SOCIAL SERVICE	209,203	39,244	0	37,077	285,524	52,250	13,388	0	13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	PATIENT ACTIVITIES	388,481	83,017	0	60,487	531,985	97,352	28,320	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	8,761,880	2,846,289	0	1,118,758	12,726,927	2,328,992	970,982	393,385	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	11,812	0	0	0	11,812	2,162	0	0	40.00
41.00	LABORATORY	19,081	0	0	0	19,081	3,492	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	7,790	0	0	0	7,790	1,426	0	0	43.00
44.00	PHYSICAL THERAPY	276,712	78,223	0	0	354,935	64,952	26,685	0	44.00
45.00	OCCUPATIONAL THERAPY	310,179	61,175	0	0	371,354	67,957	20,869	0	45.00
46.00	SPEECH PATHOLOGY	103,259	13,052	0	0	116,311	21,285	4,453	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	51,497	0	0	51,497	9,424	17,568	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	355,220	0	0	0	355,220	65,004	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
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	14,209	0	0	0	14,209	2,600	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	24,293,780	4,389,253	0	1,792,412	24,293,780	3,757,981	1,340,694	393,385	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	398	0	0	0	398	73	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

COMPLETE CARE AT KRESSON VIEW

Provider CCN: 315207

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/27/2025 8:23 pm

MCRIF32

**2540-10**

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)	BLDG'S & FIXTURES	MOVABLE EQUIPMENT	EMPLOYEE BENEFITS	Subtotal	ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
94.00	PATIENTS LAUNDRY	0	0	0	0	<b>0</b>	0	0	0	94.00
98.00	Cross Foot Adjustments	0	0	0	0	<b>0</b>	0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	0	<b>0</b>	0	0	0	99.00
100.00	<b>TOTAL</b>	<b>24,294,178</b>	<b>4,389,253</b>	<b>0</b>	<b>1,792,412</b>	<b>24,294,178</b>	<b>3,758,054</b>	<b>1,340,694</b>	<b>393,385</b>	<b>100.00</b>

COMPLETE CARE AT KRESSON VIEW

Provider CCN: 315207

Period:

From: 01/01/2024

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Run Date Time:

5/27/2025 8:23 pm

MCRIF32

2540-10

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	917,683								7.00
8.00	DIETARY	65,329	2,793,863							8.00
9.00	NURSING ADMINISTRATION	28,848	0	1,267,120						9.00
10.00	CENTRAL SERVICES & SUPPLY	10,651	0	0	94,293					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS & LIBRARY	31,385	0	0	0	0	317,770			12.00
13.00	SOCIAL SERVICE	9,667	0	0	0	0	0	360,829		13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	PATIENT ACTIVITIES	20,449	0	0	0	0	0	0	0	15.00

## INPATIENT ROUTINE SERVICE COST CENTERS

30.00	SKILLED NURSING FACILITY	701,117	2,793,863	1,267,120	3,780	0	317,770	360,829	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	19,268	0	0	0	0	0	0	0	44.00
45.00	OCCUPATIONAL THERAPY	15,069	0	0	0	0	0	0	0	45.00
46.00	SPEECH PATHOLOGY	3,215	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	12,685	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	90,513	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)	917,683	2,793,863	1,267,120	94,293	0	317,770	360,829	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	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00

COMPLETE CARE AT KRESSON VIEW

Provider CCN: 315207

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/27/2025 8:23 pm

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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	<b>TOTAL</b>	<b>917,683</b>	<b>2,793,863</b>	<b>1,267,120</b>	<b>94,293</b>	<b>0</b>	<b>317,770</b>	<b>360,829</b>	<b>0</b>	<b>100.00</b>

COMPLETE CARE AT KRESSON VIEW

Provider CCN: 315207

Period:

From: 01/01/2024

To: 12/31/2024

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## 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	678,106				15.00

## INPATIENT ROUTINE SERVICE COST CENTERS

30.00	SKILLED NURSING FACILITY	678,106	22,542,871	0	22,542,871	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	13,974	0	13,974	40.00
41.00	LABORATORY	0	22,573	0	22,573	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	9,216	0	9,216	43.00
44.00	PHYSICAL THERAPY	0	465,840	0	465,840	44.00
45.00	OCCUPATIONAL THERAPY	0	475,249	0	475,249	45.00
46.00	SPEECH PATHOLOGY	0	145,264	0	145,264	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	91,174	0	91,174	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	510,737	0	510,737	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	16,809	0	16,809	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)	678,106	24,293,707	0	24,293,707	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	471	0	471	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	678,106	24,294,178	0	24,294,178	100.00

COMPLETE CARE AT KRESSON VIEW

Provider CCN: 315207

Period:

From: 01/01/2024

To: 12/31/2024

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## ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B

Part II

PPS

	Cost Center Description	Directly Assigned New Capital Related Costs	BLDG'S & FIXTURES	MOVABLE EQUIPMENT	Subtotal	EMPLOYEE BENEFITS	ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES	0								1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS	0	158,310	0	<b>158,310</b>	158,310				3.00
4.00	ADMINISTRATIVE & GENERAL	0	97,401	0	<b>97,401</b>	11,646	109,047			4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	0	203,503	0	<b>203,503</b>	3,300	6,018	212,821		5.00
6.00	LAUNDRY & LINEN SERVICE	0	108,233	0	<b>108,233</b>	1,824	1,600	5,861	117,518	6.00
7.00	HOUSEKEEPING	0	96,335	0	<b>96,335</b>	7,772	3,972	5,217	0	7.00
8.00	DIETARY	0	265,211	0	<b>265,211</b>	12,808	11,841	14,362	0	8.00
9.00	NURSING ADMINISTRATION	0	117,112	0	<b>117,112</b>	12,450	5,379	6,342	0	9.00
10.00	CENTRAL SERVICES & SUPPLY	0	43,240	0	<b>43,240</b>	0	309	2,342	0	10.00
11.00	PHARMACY	0	0	0	<b>0</b>	0	0	0	0	11.00
12.00	MEDICAL RECORDS & LIBRARY	0	127,411	0	<b>127,411</b>	1,083	1,090	6,900	0	12.00
13.00	SOCIAL SERVICE	0	39,244	0	<b>39,244</b>	3,275	1,516	2,125	0	13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	<b>0</b>	0	0	0	0	14.00
15.00	PATIENT ACTIVITIES	0	83,017	0	<b>83,017</b>	5,342	2,825	4,496	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	0	2,846,289	0	<b>2,846,289</b>	98,810	67,581	154,131	117,518	30.00
31.00	NURSING FACILITY	0	0	0	<b>0</b>	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	<b>0</b>	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	<b>0</b>	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	0	0	0	<b>0</b>	0	63	0	0	40.00
41.00	LABORATORY	0	0	0	<b>0</b>	0	101	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	<b>0</b>	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	<b>0</b>	0	41	0	0	43.00
44.00	PHYSICAL THERAPY	0	78,223	0	<b>78,223</b>	0	1,885	4,236	0	44.00
45.00	OCCUPATIONAL THERAPY	0	61,175	0	<b>61,175</b>	0	1,972	3,313	0	45.00
46.00	SPEECH PATHOLOGY	0	13,052	0	<b>13,052</b>	0	618	707	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	<b>0</b>	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	51,497	0	<b>51,497</b>	0	273	2,789	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	<b>0</b>	0	1,886	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	<b>0</b>	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	<b>0</b>	0	0	0	0	51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	CLINIC	0	0	0	<b>0</b>	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	<b>0</b>	0	0	0	0	61.00
62.00	FQHC									62.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY COST	0	0	0	<b>0</b>	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	<b>0</b>	0	75	0	0	71.00
73.00	CMHC	0	0	0	<b>0</b>	0	0	0	0	73.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	<b>0</b>	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	0	4,389,253	0	<b>4,389,253</b>	158,310	109,045	212,821	117,518	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	<b>0</b>	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	<b>0</b>	0	2	0	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	<b>0</b>	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	<b>0</b>	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	<b>0</b>	0	0	0	0	94.00

COMPLETE CARE AT KRESSON VIEW

Provider CCN: 315207

Period:

From: 01/01/2024

To: 12/31/2024

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## ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B

Part II

PPS

	Cost Center Description	Directly Assigned New Capital Related Costs	BLDG'S & FIXTURES	MOVABLE EQUIPMENT	Subtotal	EMPLOYEE BENEFITS	ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	
98.00	Cross Foot Adjustments	0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
99.00	Negative Cost Centers		0	0	0	0	0	0	0	99.00
100.00	TOTAL	0	4,389,253	0	4,389,253	158,310	109,047	212,821	117,518	100.00

COMPLETE CARE AT KRESSON VIEW

Provider CCN: 315207

Period:

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## ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B

Part II

PPS

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING AND ALLIED HEALTH EDUCATION	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS									3.00
4.00	ADMINISTRATIVE & GENERAL									4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS									5.00
6.00	LAUNDRY & LINEN SERVICE									6.00
7.00	HOUSEKEEPING	113,296								7.00
8.00	DIETARY	8,065	312,287							8.00
9.00	NURSING ADMINISTRATION	3,562	0	144,845						9.00
10.00	CENTRAL SERVICES & SUPPLY	1,315	0	0	47,206					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS & LIBRARY	3,875	0	0	0	0	140,359			12.00
13.00	SOCIAL SERVICE	1,193	0	0	0	0	0	47,353		13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	PATIENT ACTIVITIES	2,525	0	0	0	0	0	0	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	86,559	312,287	144,845	1,893	0	140,359	47,353	0	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	0	0	0	0	0	0	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	2,379	0	0	0	0	0	0	0	44.00
45.00	OCCUPATIONAL THERAPY	1,860	0	0	0	0	0	0	0	45.00
46.00	SPEECH PATHOLOGY	397	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	1,566	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	45,313	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
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	113,296	312,287	144,845	47,206	0	140,359	47,353	0	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	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

COMPLETE CARE AT KRESSON VIEW

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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	113,296	312,287	144,845	47,206	0	140,359	47,353	0	100.00

COMPLETE CARE AT KRESSON VIEW

Provider CCN: 315207

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## 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	
<b>GENERAL SERVICE COST CENTERS</b>						
1.00	CAP REL COSTS - BLDGS & FIXTURES					1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT					2.00
3.00	EMPLOYEE BENEFITS					3.00
4.00	ADMINISTRATIVE & GENERAL					4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS					5.00
6.00	LAUNDRY & LINEN SERVICE					6.00
7.00	HOUSEKEEPING					7.00
8.00	DIETARY					8.00
9.00	NURSING ADMINISTRATION					9.00
10.00	CENTRAL SERVICES & SUPPLY					10.00
11.00	PHARMACY					11.00
12.00	MEDICAL RECORDS & LIBRARY					12.00
13.00	SOCIAL SERVICE					13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION					14.00
15.00	PATIENT ACTIVITIES	98,205				15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>						
30.00	SKILLED NURSING FACILITY	98,205	4,115,830	0	4,115,830	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
<b>ANCILLARY SERVICE COST CENTERS</b>						
40.00	RADIOLOGY	0	63	0	63	40.00
41.00	LABORATORY	0	101	0	101	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	41	0	41	43.00
44.00	PHYSICAL THERAPY	0	86,723	0	86,723	44.00
45.00	OCCUPATIONAL THERAPY	0	68,320	0	68,320	45.00
46.00	SPEECH PATHOLOGY	0	14,774	0	14,774	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	56,125	0	56,125	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	47,199	0	47,199	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
<b>OUTPATIENT SERVICE COST CENTERS</b>						
60.00	CLINIC	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	61.00
62.00	FQHC					62.00
<b>OTHER REIMBURSABLE COST CENTERS</b>						
70.00	HOME HEALTH AGENCY COST	0	0	0	0	70.00
71.00	AMBULANCE	0	75	0	75	71.00
73.00	CMHC	0	0	0	0	73.00
<b>SPECIAL PURPOSE COST CENTERS</b>						
80.00	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	INTEREST EXPENSE					81.00
82.00	UTILIZATION REVIEW - SNF					82.00
83.00	HOSPICE	0	0	0	0	83.00
89.00	Subtotals (sum of lines 1-84)	98,205	4,389,251	0	4,389,251	89.00
<b>NONREIMBURSABLE COST CENTERS</b>						
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	2	0	2	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	98,205	4,389,253	0	4,389,253	100.00

COMPLETE CARE AT KRESSON VIEW

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## COST ALLOCATION - STATISTICAL BASIS

## Worksheet B-1

PPS

	Cost Center Description	BLDG'S & 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	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES	49,435								1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT		0							2.00
3.00	EMPLOYEE BENEFITS	1,783	0	9,599,306						3.00
4.00	ADMINISTRATIVE & GENERAL	1,097	0	706,189	-3,758,054	20,536,124				4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	2,292	0	200,081	0	1,133,303	44,263			5.00
6.00	LAUNDRY & LINEN SERVICE	1,219	0	110,597	0	301,321	1,219	80,325		6.00
7.00	HOUSEKEEPING	1,085	0	471,234	0	747,947	1,085	0	41,959	7.00
8.00	DIETARY	2,987	0	776,605	0	2,229,980	2,987	0	2,987	8.00
9.00	NURSING ADMINISTRATION	1,319	0	754,886	0	1,012,953	1,319	0	1,319	9.00
10.00	CENTRAL SERVICES & SUPPLY	487	0	0	0	58,234	487	0	487	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS & LIBRARY	1,435	0	65,670	0	205,343	1,435	0	1,435	12.00
13.00	SOCIAL SERVICE	442	0	198,567	0	285,524	442	0	442	13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	PATIENT ACTIVITIES	935	0	323,942	0	531,985	935	0	935	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	32,057	0	5,991,535	0	12,726,927	32,057	80,325	32,057	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	0	0	0	0	11,812	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	19,081	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	7,790	0	0	0	43.00
44.00	PHYSICAL THERAPY	881	0	0	0	354,935	881	0	881	44.00
45.00	OCCUPATIONAL THERAPY	689	0	0	0	371,354	689	0	689	45.00
46.00	SPEECH PATHOLOGY	147	0	0	0	116,311	147	0	147	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	580	0	0	0	51,497	580	0	580	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	355,220	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
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	14,209	0	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	Subtotals (sum of lines 1-84)	49,435	0	9,599,306	-3,758,054	20,535,726	44,263	80,325	41,959	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	398	0	0	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00

COMPLETE CARE AT KRESSON VIEW

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## COST ALLOCATION - STATISTICAL BASIS

## Worksheet B-1

PPS

	Cost Center Description	BLDG'S & 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)	4,389,253	0	1,792,412		3,758,054	1,340,694	393,385	917,683	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	88.788369	0.000000	0.186723		0.182997	30.289271	4.897417	21.870945	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)			158,310		109,047	212,821	117,518	113,296	104.00
105.00	Unit cost multiplied (Wkst. B, Part II)			0.016492		0.005310	4.808102	1.463031	2.700160	105.00

COMPLETE CARE AT KRESSON VIEW

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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	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS									3.00
4.00	ADMINISTRATIVE & GENERAL									4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS									5.00
6.00	LAUNDRY & LINEN SERVICE									6.00
7.00	HOUSEKEEPING									7.00
8.00	DIETARY	240,975								8.00
9.00	NURSING ADMINISTRATION	0	238,727							9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	373,999						10.00
11.00	PHARMACY	0	0	0	0					11.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0	80,325				12.00
13.00	SOCIAL SERVICE	0	0	0	0	0	80,325			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	80,325	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	240,975	238,727	14,994	0	80,325	80,325	0	80,325	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	0	0	0	0	0	0	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	359,005	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
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	CLINIC		0	0		0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	Subtotals (sum of lines 1-84)	240,975	238,727	373,999	0	80,325	80,325	0	80,325	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00

COMPLETE CARE AT KRESSON VIEW

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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)	2,793,863	1,267,120	94,293	0	317,770	360,829	0	678,106	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	11.593995	5.307820	0.252121	0.000000	3.956054	4.492113	0.000000	8.442029	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)	312,287	144,845	47,206	0	140,359	47,353	0	98,205	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)	1.295931	0.606739	0.126220	0.000000	1.747389	0.589518	0.000000	1.222596	105.00

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

## Worksheet C

PPS

	Cost Center Description	Total (from Wkst. B, Pt I, col. 18)	Total Charges	Ratio (col. 1 divided by col. 2)	
		1.00	2.00	3.00	
<b>ANCILLARY SERVICE COST CENTERS</b>					
40.00	RADIOLOGY	13,974	0	0.000000	40.00
41.00	LABORATORY	22,573	5,800	3.891897	41.00
42.00	INTRAVENOUS THERAPY	0	0	0.000000	42.00
43.00	OXYGEN (INHALATION) THERAPY	9,216	0	0.000000	43.00
44.00	PHYSICAL THERAPY	465,840	402,339	1.157830	44.00
45.00	OCCUPATIONAL THERAPY	475,249	438,112	1.084766	45.00
46.00	SPEECH PATHOLOGY	145,264	219,364	0.662205	46.00
47.00	ELECTROCARDIOLOGY	0	0	0.000000	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	91,174	0	0.000000	48.00
49.00	DRUGS CHARGED TO PATIENTS	510,737	359,005	1.422646	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
<b>OUTPATIENT SERVICE COST CENTERS</b>					
60.00	CLINIC	0	0	0.000000	60.00
61.00	RURAL HEALTH CLINIC				61.00
62.00	FQHC				62.00
71.00	AMBULANCE	16,809	0	0.000000	71.00
100.00	Total	1,750,836	1,424,620		100.00

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## APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

Worksheet D

Part I

Title XVIII

Skilled Nursing Facility

PPS

## PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST

		Ratio of Cost to Charges (Fr. Wkst. C Column 3)	Health Care Program Charges		Health Care Program Cost	
			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	3.891897	5,712	0	22,231	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	1.157830	124,359	0	143,987	0	44.00
45.00	OCCUPATIONAL THERAPY	1.084766	142,175	0	154,227	0	45.00
46.00	SPEECH PATHOLOGY	0.662205	58,328	0	38,625	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	1.422646	69,064	0	98,254	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0.000000	0	0	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			71.00
100.00	Total (Sum of lines 40 - 71)		399,638	0	457,324	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.

COMPLETE CARE AT KRESSON VIEW

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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)				1.422646	1.00
2.00	Program vaccine charges (From your records, or the PS&R)				10,444	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)				14,858	3.00

## PART III - CALCULATION OF PASS THROUGH COSTS FOR NURSING &amp; 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	13,974	0	0.000000	0	0	40.00
41.00	LABORATORY	22,573	0	0.000000	22,231	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0.000000	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	9,216	0	0.000000	0	0	43.00
44.00	PHYSICAL THERAPY	465,840	0	0.000000	143,987	0	44.00
45.00	OCCUPATIONAL THERAPY	475,249	0	0.000000	154,227	0	45.00
46.00	SPEECH PATHOLOGY	145,264	0	0.000000	38,625	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0.000000	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	91,174	0	0.000000	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	510,737	0	0.000000	98,254	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)	1,734,027	0		457,324	0	100.00

COMPLETE CARE AT KRESSON VIEW

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## 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	
<b>INPATIENT DAYS</b>			
1.00	Inpatient days including private room days	80,325	1.00
2.00	Private room days	0	2.00
3.00	Inpatient days including private room days applicable to the Program	4,051	3.00
4.00	Medically necessary private room days applicable to the Program	0	4.00
5.00	Total general inpatient routine service cost	22,542,871	5.00

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

6.00	General inpatient routine service charges	25,560,823	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)	0.881931	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)	22,542,871	15.00

## PROGRAM INPATIENT ROUTINE SERVICE COSTS

16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	280.65	16.00
17.00	Program routine service cost (Line 3 times line 16)	1,136,913	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)	1,136,913	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)	4,115,830	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)	51.24	21.00
22.00	Program capital related cost (Line 3 times line 21)	207,573	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)	929,340	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)	929,340	25.00
26.00	Enter the per diem limitation (1)	26.00	
27.00	Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)	27.00	
28.00	Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to Worksheet E, Part II, line 4) (See instructions)	28.00	

## PART II CALCULATION OF INPATIENT NURSING &amp; ALLIED HEALTH COSTS FOR PPS PASS-THROUGH

		1.00	
1.00	Total SNF inpatient days	80,325	1.00
2.00	Program inpatient days (see instructions)	4,051	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)	0.050433	4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)	0	5.00

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## CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII

Worksheet E

Part I

Title XVIII Skilled Nursing Facility

PPS

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

		1.00	
1.00	Inpatient PPS amount (See Instructions)	3,048,688	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)	3,048,688	3.00
4.00	Primary payor amounts	0	4.00
5.00	Coinurance	557,736	5.00
6.00	Allowable bad debts (From your records)	217,820	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)	98,268	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)	141,583	8.00
9.00	Recovery of bad debts - for statistical records only	0	9.00
10.00	Utilization review	0	10.00
11.00	Subtotal (See instructions)	2,632,535	11.00
12.00	Interim payments (See instructions)	2,591,779	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)	2,832	14.75
14.99	Sequestration amount (see instructions)	49,819	14.99
15.00	Balance due provider/program (see Instructions)	-11,895	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)	14,858	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)	14,858	19.00
20.00	Medicare Part B ancillary charges (See instructions)	10,444	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)	10,444	21.00
22.00	Primary payor amounts	0	22.00
23.00	Coinurance 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)	10,444	25.00
26.00	Interim payments (See instructions)	7,267	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)	209	28.99
29.00	Balance due provider/program (see instructions)	2,968	29.00
30.00	Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2	0	30.00

COMPLETE CARE AT KRESSON VIEW

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## CALCULATION OF REIMBURSEMENT SETTLEMENT TITLE V and TITLE XIX ONLY

Worksheet E  
Part II

Title XIX Skilled Nursing Facility PPS

		1.00	
<b>COMPUTATION OF NET COST OF COVERED SERVICES</b>			
1.00	Inpatient ancillary services (see Instructions)	0	1.00
2.00	Nursing & Allied Health Cost (From Worksheet D-1, Pt. II, line 5)	0	2.00
3.00	Outpatient services	0	3.00
4.00	Inpatient routine services (see instructions)	0	4.00
5.00	Utilization review-physicians' compensation (from provider records)	0	5.00
6.00	Cost of covered services (Sum of lines 1 - 5)	0	6.00
7.00	Differential in charges between semiprivate accommodations and less than semiprivate accommodations	0	7.00
8.00	SUBTOTAL (Line 6 minus line 7)	0	8.00
9.00	Primary payor amounts	0	9.00
10.00	Total Reasonable Cost (Line 8 minus line 9)	0	10.00
<b>REASONABLE CHARGES</b>			
11.00	Inpatient ancillary service charges	0	11.00
12.00	Outpatient service charges	0	12.00
13.00	Inpatient routine service charges	0	13.00
14.00	Differential in charges between semiprivate accommodations and less than semiprivate accommodations	0	14.00
15.00	Total reasonable charges	0	15.00
<b>CUSTOMARY CHARGES</b>			
16.00	Aggregate amount actually collected from patients liable for payment for services on a charge basis	0	16.00
17.00	Amounts that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR 413.13(e)	0	17.00
18.00	Ratio of line 16 to line 17 (not to exceed 1.000000)	0.000000	18.00
19.00	Total customary charges (see instructions)	0	19.00
<b>COMPUTATION OF REIMBURSEMENT SETTLEMENT</b>			
20.00	Cost of covered services (see Instructions)	0	20.00
21.00	Deductibles	0	21.00
22.00	Subtotal (Line 20 minus line 21)	0	22.00
23.00	Coinurance	0	23.00
24.00	Subtotal (Line 22 minus line 23)	0	24.00
25.00	Allowable bad debts (from your records)	0	25.00
26.00	Subtotal (sum of lines 24 and 25)	0	26.00
27.00	Unrefunded charges to beneficiaries for excess costs erroneously collected based on correction of cost limit	0	27.00
28.00	Recovery of excess depreciation resulting from provider termination or a decrease in program utilization	0	28.00
29.00	Other Adjustments (see instructions) Specify	0	29.00
30.00	Amounts applicable to prior cost reporting periods resulting from disposition of depreciable assets (if minus, enter amount in parentheses)	0	30.00
31.00	Subtotal (Line 26 plus or minus lines 29, and 30, minus lines 27 and 28)	0	31.00
32.00	Interim payments	0	32.00
33.00	Balance due provider/program (Line 31 minus line 32) (indicate overpayments in parentheses) (see Instructions)	0	33.00

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## ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

## Worksheet E-1

Title XVIII Skilled Nursing Facility PPS

	DESCRIPTION	Inpatient	Part A	Part B	
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount
1.00	Total interim payments paid to provider	1.00	2.00	3.00	4.00
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	06/18/2024	10,361	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)		10,361	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)		2,591,779	7,267	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		0	2,968	6.01
6.02	PROVIDER TO PROGRAM		11,895	0	6.02
7.00	Total Medicare program liability (see instructions)		2,579,884	10,235	7.00

Contractor Name

Contractor Number

1.00

2.00

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.

COMPLETE CARE AT KRESSON VIEW

Provider CCN: 315207

Period:  
From: 01/01/2024  
To: 12/31/2024Run Date Time: 5/27/2025 8:23 pm  
MCRIF32  
2540-10  
Version: 11.1.179.1

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

Worksheet G

PPS

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
<b>Assets</b>						
<b>CURRENT ASSETS</b>						
1.00	Cash on hand and in banks	509,019	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	7,260,774	0	0	0	4.00
5.00	Other receivables	0	0	0	0	5.00
6.00	Less: allowances for uncollectible notes and accounts receivable	<b>-46,756</b>	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	132,701	0	0	0	8.00
9.00	Other current assets	122,056	0	0	0	9.00
10.00	Due from other funds	0	0	0	0	10.00
11.00	TOTAL CURRENT ASSETS (Sum of lines 1 - 10)	<b>7,977,794</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11.00</b>
<b>FIXED ASSETS</b>						
12.00	Land	0	0	0	0	12.00
13.00	Land improvements	0	0	0	0	13.00
14.00	Less: Accumulated depreciation	0	0	0	0	14.00
15.00	Buildings	0	0	0	0	15.00
16.00	Less Accumulated depreciation	0	0	0	0	16.00
17.00	Leasehold improvements	527,469	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	360,763	0	0	0	23.00
24.00	Less: Accumulated depreciation	<b>-215,915</b>	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)	<b>672,317</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28.00</b>
<b>OTHER ASSETS</b>						
29.00	Investments	0	0	0	0	29.00
30.00	Deposits on leases	0	0	0	0	30.00
31.00	Due from owners/officers	1,697,134	0	0	0	31.00
32.00	Other assets	13,408,602	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	<b>15,105,736</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33.00</b>
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	<b>23,755,847</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34.00</b>
<b>Liabilities and Fund Balances</b>						
<b>CURRENT LIABILITIES</b>						
35.00	Accounts payable	2,651,222	0	0	0	35.00
36.00	Salaries, wages, and fees payable	1,201,092	0	0	0	36.00
37.00	Payroll taxes payable	31,054	0	0	0	37.00
38.00	Notes & loans payable (Short term)	0	0	0	0	38.00
39.00	Deferred income	1,096,681	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	0	0	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	<b>4,980,049</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43.00</b>
<b>LONG TERM LIABILITIES</b>						
44.00	Mortgage payable	0	0	0	0	44.00
45.00	Notes payable	12,877,995	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	<b>-2,118,851</b>	0	0	0	48.00
49.00	OTHER (SPECIFY)	0	0	0	0	49.00
50.00	TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49)	<b>10,759,144</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50.00</b>

COMPLETE CARE AT KRESSON VIEW

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MCRIF32  
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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)	15,739,193	0	0	0	51.00
<b>CAPITAL ACCOUNTS</b>						
52.00	General fund balance	8,016,654				52.00
53.00	Specific purpose fund		0			53.00
54.00	Donor created - endowment fund balance - restricted			0		54.00
55.00	Donor created - endowment fund balance - unrestricted			0		55.00
56.00	Governing body created - endowment fund balance			0		56.00
57.00	Plant fund balance - invested in plant				0	57.00
58.00	Plant fund balance - reserve for plant improvement, replacement, and expansion				0	58.00
59.00	TOTAL FUND BALANCES (Sum of lines 52 thru 58)	8,016,654	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	23,755,847	0	0	0	60.00

(-) = contra amount

COMPLETE CARE AT KRESSON VIEW

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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		6,133,464		0		0		0	1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)		1,883,194							2.00
3.00	Total (sum of line 1 and line 2)		8,016,658		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)		8,016,658		0		0		0	11.00
12.00	Deductions (debit adjustments)									12.00
13.00	ROUNDING	4		0		0		0		13.00
14.00		0		0		0		0		14.00
15.00		0		0		0		0		15.00
16.00		0		0		0		0		16.00
17.00		0		0		0		0		17.00
18.00	Total deductions (sum of lines 13 - 17)		4		0		0		0	18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		8,016,654		0		0		0	19.00

COMPLETE CARE AT KRESSON VIEW

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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		1.00	2.00	3.00	
<b>General Inpatient Routine Care Services</b>					
1.00	SKILLED NURSING FACILITY	25,560,823		<b>25,560,823</b>	1.00
2.00	NURSING FACILITY	0		<b>0</b>	2.00
3.00	ICF/HID	0		<b>0</b>	3.00
4.00	OTHER LONG TERM CARE	0		<b>0</b>	4.00
5.00	Total general inpatient care services (Sum of lines 1 - 4)	<b>25,560,823</b>		<b>25,560,823</b>	5.00
<b>All Other Care Services</b>					
6.00	ANCILLARY SERVICES	1,424,620	0	<b>1,424,620</b>	6.00
7.00	CLINIC		0	<b>0</b>	7.00
8.00	HOME HEALTH AGENCY COST		0	<b>0</b>	8.00
9.00	AMBULANCE		0	<b>0</b>	9.00
10.00	RURAL HEALTH CLINIC		0	<b>0</b>	10.00
10.10	FQHC		0	<b>0</b>	10.10
11.00	CMHC		0	<b>0</b>	11.00
12.00	HOSPICE	0	0	<b>0</b>	12.00
13.00	ROUTINE CHARGES / BED HOLD	28,441	0	<b>28,441</b>	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	<b>27,013,884</b>		<b>0</b>	<b>27,013,884</b>
14.00					14.00
15.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	<b>27,013,884</b>		<b>0</b>	<b>27,013,884</b>
15.00					15.00

## PART II - OPERATING EXPENSES

		1.00	2.00	
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)		<b>23,766,827</b>	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)		<b>0</b>	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)		<b>0</b>	14.00
15.00	Total Operating Expenses (Sum of lines 1 and 8, minus line 14)		<b>23,766,827</b>	15.00

COMPLETE CARE AT KRESSON VIEW

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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)	27,013,884	1.00
2.00	Less: contractual allowances and discounts on patients accounts	1,370,328	2.00
3.00	Net patient revenues (Line 1 minus line 2)	25,643,556	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	23,766,827	4.00
5.00	Net income from service to patients (Line 3 minus 4)	1,876,729	5.00
<b>Other income:</b>			
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	2,524	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	156	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	3,785	24.00
24.50	COVID-19 PHE Funding	0	24.50
25.00	Total other income (Sum of lines 6 - 24)	6,465	25.00
26.00	Total (Line 5 plus line 25)	1,883,194	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)	1,883,194	31.00