

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
CARE ONE AT LIVINGSTON Provider CCN: 315479	Period: From: 01/01/2024 To: 12/31/2024 Run Date Time: 5/28/2025 2:53 pm MCRIF32 Version: 11.1.179.1



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

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

**PART I - COST REPORT STATUS**

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

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

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

**CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY**

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by CARE ONE AT LIVINGSTON, 315479 {Provider Name(s) and CCN(s)} for the cost reporting period beginning 01/01/2024 and ending 12/31/2024 and that to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR	CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
1	1	2		
1	<i>David Baruch</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: DAVID BARUCH			2
3	Signatory Title: AUTHORIZED SIGNOR			3
4	Signature Date: (Dated when report is electronically signed.)			4

**PART III - SETTLEMENT SUMMARY**

	Cost Center Description	Title V	Title XVIII		Title XIX	
			Part A	Part B		
		1.00	2.00	3.00	4.00	
1.00	SKILLED NURSING FACILITY	0	-12,057	0	0	1.00
2.00	NURSING FACILITY	0			0	2.00
3.00	ICF/IID				0	3.00
4.00	SNF - BASED HHA I	0	0	0		4.00
5.00	SNF - BASED RHC I	0		0		5.00
6.00	SNF - BASED FQHC I	0		0		6.00
7.00	SNF - BASED CMHC I	0		0		7.00
100.00	TOTAL	0	-12,057	0	0	100.00

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

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

CARE ONE AT LIVINGSTON		Period:	Run Date Time:	5/28/2025 2:53 pm
Provider CCN:	315479	From: 01/01/2024	MCRIF32	2540-10
		To: 12/31/2024	Version:	11.1.179.1



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

Worksheet S-2  
Part I  
PPS

Skilled Nursing Facility and Skilled Nursing Facility Complex Address:								
1.00	Street:	68 PASSAIC AVENUE	P.O. Box:				1.00	
2.00	City:	LIVINGSTON	State:	NJ	ZIP Code:	07039	2.00	
3.00	County:	ESSEX	CBSA Code:	35084	Urban / Rural:	U	3.00	
3.01	CBSA on/after October 1 of the Cost Reporting Period (if applicable)							3.01

SNF and SNF-Based Component Identification:								
Component	Component Name	Provider CCN	Date Certified	Payment System (P, O, or N)				
				V	XVIII	XIX		
	1.00	2.00	3.00	4.00	5.00	6.00		
4.00	SNF	CARE ONE AT LIVINGSTON	315479	10/15/2002	N	P	N	4.00
5.00	Nursing Facility							5.00
6.00	ICF/IID							6.00
7.00	SNF-Based HHA							7.00
8.00	SNF-Based RHC							8.00
9.00	SNF-Based FQHC							9.00
10.00	SNF-Based CMHC							10.00
11.00	SNF-Based OLTC							11.00
12.00	SNF-Based HOSPICE							12.00
13.00	SNF-Based CORF							13.00
			From:	To:				
			1.00	2.00				
14.00	Cost Reporting Period (mm/dd/yyyy)		01/01/2024	12/31/2024				14.00
15.00	Type of Control (See Instructions)		4 - Proprietary, Corporation					15.00
							Y/N	
							1.00	

Type of Freestanding Skilled Nursing Facility				
16.00	Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?		Y	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		585,553	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		585,553	23.00
24.00	If depreciation is funded, enter the balance as of the end of the period.		0	24.00
25.00	Were there any disposal of capital assets during the cost reporting period? (Y/N)		N	25.00
26.00	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)		N	26.00
27.00	Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N)		N	27.00
28.00	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)		N	28.00
		Part A	Part B	Other
		1.00	2.00	3.00

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

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Provider CCN: 315479			

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

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

		Y/N		
		1.00	2.00	
39.00	Is the malpractice a "claims-made" or "occurrence" policy? If the policy is "claims-made" enter 1. If the policy is "occurrence", enter 2.	1		39.00
		Premiums	Paid Losses	Self Insurance
		1.00	2.00	3.00
41.00	List malpractice premiums and paid losses:	57,353	0	0 41.00
			Y/N	
			1.00	
42.00	Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.		N	42.00
43.00	Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10?		Y	43.00
			Provider CCN	
			1.00	
44.00	If line 43 is yes, enter the home office chain number and enter the name and address of the home office on lines 45, 46 and 47.		HB0206	44.00
<b>If this facility is part of a chain organization, enter the name and address of the home office on the lines below.</b>				
45.00	Name: HEALTHBRIDGE	Contractor Name: NOVITAS SOLUTIONS	Contractor Number: 12001	45.00
46.00	Street: 173 BRIDGE PLAZA NORTH	P.O. Box:		46.00
47.00	City: FORT LEE	State: NJ	ZIP Code: 07024	47.00

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Provider CCN: 315479				

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

Worksheet S-2  
Part II  
PPS

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

**Completed by All Skilled Nursing Facilities**

**Provider Organization and Operation**

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

**Financial Data and Reports**

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

**Approved Educational Activities**

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

**Bad Debts**

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

**Bed Complement**

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

**PS&R Data**

13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.)	Y	03/28/2025	Y	03/28/2025	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.	CHARLES	REED	VICE-PRESIDENT	19.00
20.00	Enter the employer/company name of the cost report preparer.	EXECUCARE ASSOCIATES			20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.	732-534-4390	CRWASSC@NETSCAPE.NET		21.00

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

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

	Component	Number of Beds	Bed Days Available	Inpatient Days/Visits					Discharges					
				Title V	Title XVIII	Title XIX	Other	Total	Title V	Title XVIII	Title XIX	Other	Total	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	
1.00	SKILLED NURSING FACILITY	72	26,352	0	6,448	7,613	7,345	<b>21,406</b>	0	219	39	272	<b>530</b>	1.00
2.00	NURSING FACILITY	0	0	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	2.00
3.00	ICF/IID	0	0	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	3.00
4.00	HOME HEALTH AGENCY COST			0	0	0	0	<b>0</b>						4.00
5.00	Other Long Term Care	44	16,104				9,950	<b>9,950</b>				24	<b>24</b>	5.00
6.00	SNF-Based CMHC													6.00
7.00	HOSPICE	0	0	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	7.00
8.00	Total (Sum of lines 1-7)	<b>116</b>	<b>42,456</b>	<b>0</b>	<b>6,448</b>	<b>7,613</b>	<b>17,295</b>	<b>31,356</b>	<b>0</b>	<b>219</b>	<b>39</b>	<b>296</b>	<b>554</b>	8.00

  

	Component	Average Length of Stay				Admissions					Full Time Equivalent		
		Title V	Title XVIII	Title XIX	Total	Title V	Title XVIII	Title XIX	Other	Total	Employees on Payroll	Nonpaid Workers	
		13.00	14.00	15.00	16.00	17.00	18.00	19.00	20.00	21.00	22.00	23.00	
1.00	SKILLED NURSING FACILITY	0.00	29.44	195.21	<b>40.39</b>	0	220	16	295	<b>531</b>	99.69	0.00	
2.00	NURSING FACILITY	0.00		0.00	<b>0.00</b>	0		0	0	<b>0</b>	0.00	0.00	
3.00	ICF/IID			0.00	<b>0.00</b>			0	0	<b>0</b>	0.00	0.00	
4.00	HOME HEALTH AGENCY COST										0.00	0.00	
5.00	Other Long Term Care				<b>414.58</b>				23	<b>23</b>	31.84	0.00	
6.00	SNF-Based CMHC										0.00	0.00	
7.00	HOSPICE	0.00	0.00	0.00	<b>0.00</b>	0	0	0	0	<b>0</b>	0.00	0.00	
8.00	Total (Sum of lines 1-7)	<b>0.00</b>	<b>29.44</b>	<b>195.21</b>	<b>56.60</b>	<b>0</b>	<b>220</b>	<b>16</b>	<b>318</b>	<b>554</b>	<b>131.53</b>	<b>0.00</b>	

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SNF WAGE INDEX INFORMATION

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

**PART II - DIRECT SALARIES**

		Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
<b>SALARIES</b>							
1.00	Total salaries (See Instructions)	8,056,538	0	<b>8,056,538</b>	273,575.00	29.45	1.00
2.00	Physician salaries-Part A	0	0	<b>0</b>	0.00	0.00	2.00
3.00	Physician salaries-Part B	0	0	<b>0</b>	0.00	0.00	3.00
4.00	Home office personnel	0	0	<b>0</b>	0.00	0.00	4.00
5.00	Sum of lines 2 through 4	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	0.00	5.00
6.00	Revised wages (line 1 minus line 5)	8,056,538	0	<b>8,056,538</b>	273,575.00	29.45	6.00
7.00	Other Long Term Care	0	1,669,396	<b>1,669,396</b>	66,224.00	25.21	7.00
8.00	HOME HEALTH AGENCY COST	0	0	<b>0</b>	0.00	0.00	8.00
9.00	CMHC	0	0	<b>0</b>	0.00	0.00	9.00
10.00	HOSPICE	0	0	<b>0</b>	0.00	0.00	10.00
11.00	Other excluded areas	0	0	<b>0</b>	0.00	0.00	11.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	<b>0</b>	<b>1,669,396</b>	<b>1,669,396</b>	<b>66,224.00</b>	25.21	12.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	<b>8,056,538</b>	<b>-1,669,396</b>	<b>6,387,142</b>	<b>207,351.00</b>	30.80	13.00
<b>OTHER WAGES &amp; RELATED COSTS</b>							
14.00	Contract Labor: Patient Related & Mgmt	104,383	0	<b>104,383</b>	1,689.00	61.80	14.00
15.00	Contract Labor: Physician services-Part A	0	0	<b>0</b>	0.00	0.00	15.00
16.00	Home office salaries & wage related costs	0	0	<b>0</b>	0.00	0.00	16.00
<b>WAGE-RELATED COSTS</b>							
17.00	Wage-related costs core (See Part IV)	1,022,881	0	<b>1,022,881</b>			17.00
18.00	Wage-related costs other (See Part IV)	0	0	<b>0</b>			18.00
19.00	Wage related costs (excluded units)	211,951	0	<b>211,951</b>			19.00
20.00	Physician Part A - WRC	0	0	<b>0</b>			20.00
21.00	Physician Part B - WRC	0	0	<b>0</b>			21.00
22.00	Total Adjusted Wage Related cost (see instructions)	<b>810,930</b>	<b>0</b>	<b>810,930</b>			22.00

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SNF WAGE INDEX INFORMATION

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

<b>PART III - OVERHEAD COST - DIRECT SALARIES</b>							
		Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
1.00	Employee Benefits	0	0	<b>0</b>	0.00	0.00	1.00
2.00	Administrative & General	666,914	0	<b>666,914</b>	15,017.00	44.41	2.00
3.00	Plant Operation, Maintenance & Repairs	62,476	0	<b>62,476</b>	3,361.00	18.59	3.00
4.00	Laundry & Linen Service	53,880	0	<b>53,880</b>	3,298.00	16.34	4.00
5.00	Housekeeping	335,458	0	<b>335,458</b>	18,078.00	18.56	5.00
6.00	Dietary	635,577	0	<b>635,577</b>	28,389.00	22.39	6.00
7.00	Nursing Administration	560,332	0	<b>560,332</b>	9,941.00	56.37	7.00
8.00	Central Services and Supply	33,518	0	<b>33,518</b>	1,588.00	21.11	8.00
9.00	Pharmacy	0	0	<b>0</b>	0.00	0.00	9.00
10.00	Medical Records & Medical Records Library	0	0	<b>0</b>	0.00	0.00	10.00
11.00	Social Service	167,535	0	<b>167,535</b>	4,219.00	39.71	11.00
12.00	Nursing and Allied Health Ed. Act.						12.00
13.00	Other General Service	149,556	0	<b>149,556</b>	6,750.00	22.16	13.00
14.00	Total (sum lines 1 thru 13)	<b>2,665,246</b>	<b>0</b>	<b>2,665,246</b>	<b>90,641.00</b>	29.40	14.00

CARE ONE AT LIVINGSTON	Period:	Run Date Time:	5/28/2025 2:53 pm
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SNF WAGE RELATED COSTS

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

<b>PART IV - WAGE RELATED COSTS</b>		Amount Reported	
		1.00	
<b>Part A - Core List</b>			
<b>RETIREMENT COST</b>			
1.00	401K Employer Contributions	38,082	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)	298,881	8.00
9.00	Prescription Drug Plan	0	9.00
10.00	Dental, Hearing and Vision Plan	0	10.00
11.00	Life Insurance (If employee is owner or beneficiary)	1,283	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	42,224	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	530,062	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	109,849	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	2,500	23.00
24.00	Total Wage Related cost (Sum of lines 1 - 23)	<b>1,022,881</b>	24.00
		Amount Reported	
		1.00	
<b>Part B - Other than Core Related Cost</b>			
25.00	OTHER WAGE RELATED COST	0	25.00

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SNF REPORTING OF DIRECT CARE EXPENDITURES

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

	OCCUPATIONAL CATEGORY	Amount Reported	Fringe Benefits	Adjusted Salaries (col. 1 + col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
<b>Direct Salaries</b>							
<b>Nursing Occupations</b>							
1.00	Registered Nurses (RNs)	381,068	60,446	<b>441,514</b>	8,343.00	52.92	1.00
2.00	Licensed Practical Nurses (LPNs)	1,080,825	171,445	<b>1,252,270</b>	30,411.00	41.18	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	1,087,448	172,495	<b>1,259,943</b>	52,241.00	24.12	3.00
4.00	Total Nursing (sum of lines 1 through 3)	<b>2,549,341</b>	<b>404,386</b>	<b>2,953,727</b>	<b>90,995.00</b>	32.46	4.00
5.00	Physical Therapists	540,569	85,747	<b>626,316</b>	11,201.00	55.92	5.00
6.00	Physical Therapy Assistants	0	0	<b>0</b>	0.00	0.00	6.00
7.00	Physical Therapy Aides	0	0	<b>0</b>	0.00	0.00	7.00
8.00	Occupational Therapists	424,995	67,414	<b>492,409</b>	10,300.00	47.81	8.00
9.00	Occupational Therapy Assistants	0	0	<b>0</b>	0.00	0.00	9.00
10.00	Occupational Therapy Aides	0	0	<b>0</b>	0.00	0.00	10.00
11.00	Speech Therapists	206,991	32,834	<b>239,825</b>	4,214.00	56.91	11.00
12.00	Respiratory Therapists	0	0	<b>0</b>	0.00	0.00	12.00
13.00	Other Medical Staff	0	0	<b>0</b>	0.00	0.00	13.00
<b>Contract Labor</b>							
<b>Nursing Occupations</b>							
14.00	Registered Nurses (RNs)	0		<b>0</b>	0.00	0.00	14.00
15.00	Licensed Practical Nurses (LPNs)	0		<b>0</b>	0.00	0.00	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	0		<b>0</b>	0.00	0.00	16.00
17.00	Total Nursing (sum of lines 14 through 16)	<b>0</b>		<b>0</b>	<b>0.00</b>	0.00	17.00
18.00	Physical Therapists	86,351		<b>86,351</b>	1,328.00	65.02	18.00
19.00	Physical Therapy Assistants	0		<b>0</b>	0.00	0.00	19.00
20.00	Physical Therapy Aides	0		<b>0</b>	0.00	0.00	20.00
21.00	Occupational Therapists	0		<b>0</b>	0.00	0.00	21.00
22.00	Occupational Therapy Assistants	0		<b>0</b>	0.00	0.00	22.00
23.00	Occupational Therapy Aides	0		<b>0</b>	0.00	0.00	23.00
24.00	Speech Therapists	0		<b>0</b>	0.00	0.00	24.00
25.00	Respiratory Therapists	18,032		<b>18,032</b>	361.00	49.95	25.00
26.00	Other Medical Staff	0		<b>0</b>	0.00	0.00	26.00

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PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Worksheet S-7

PPS

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

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		To: 12/31/2024	Version:	11.1.179.1	

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Worksheet S-7

PPS

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

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

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

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

PPS

		Cost Center Description	Salaries	Other	Total (col. 1 + col. 2)	Reclassifications Increase/Decrease (Fr Wkst A-6)	Reclassified Trial Balance (col. 3 +- col. 4)	Adjustments to Expenses (Fr Wkst A-8)	Net Expenses For Allocation (col. 5 +- col. 6)	
			1.00	2.00	3.00	4.00	5.00	6.00	7.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		2,244,438	2,244,438	0	2,244,438	-19,317	2,225,121	1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT		168,849	168,849	-1,718	167,131	0	167,131	2.00
3.00	00300	EMPLOYEE BENEFITS	0	1,277,959	1,277,959	0	1,277,959	0	1,277,959	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	666,914	2,242,921	2,909,835	0	2,909,835	-734,420	2,175,415	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	62,476	597,243	659,719	0	659,719	0	659,719	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	53,880	57,979	111,859	0	111,859	0	111,859	6.00
7.00	00700	HOUSEKEEPING	335,458	40,345	375,803	0	375,803	0	375,803	7.00
8.00	00800	DIETARY	635,577	310,172	945,749	0	945,749	-24	945,725	8.00
9.00	00900	NURSING ADMINISTRATION	560,332	109,500	669,832	0	669,832	-1,664	668,168	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	33,518	114,285	147,803	-605	147,198	0	147,198	10.00
11.00	01100	PHARMACY	0	21,655	21,655	0	21,655	-1,733	19,922	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	-10	-10	0	-10	0	-10	12.00
13.00	01300	SOCIAL SERVICE	167,535	0	167,535	0	167,535	0	167,535	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	14.00
15.00	01500	ACTIVITIES	149,556	16,784	166,340	0	166,340	0	166,340	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	03000	SKILLED NURSING FACILITY	4,218,737	104,747	4,323,484	-1,669,396	2,654,088	-35,923	2,618,165	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	1,669,396	1,669,396	0	1,669,396	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	04000	RADIOLOGY	0	22,549	22,549	0	22,549	0	22,549	40.00
41.00	04100	LABORATORY	0	55,052	55,052	0	55,052	0	55,052	41.00
42.00	04200	INTRAVENOUS THERAPY	0	-4,744	-4,744	0	-4,744	380	-4,364	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	540,569	106,228	646,797	0	646,797	0	646,797	44.00
45.00	04500	OCCUPATIONAL THERAPY	424,995	0	424,995	0	424,995	0	424,995	45.00
46.00	04600	SPEECH PATHOLOGY	206,991	0	206,991	0	206,991	0	206,991	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	605	605	0	605	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	527,614	527,614	0	527,614	-42,208	485,406	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	1,718	1,718	0	1,718	51.00
52.00	05200	COMPLEX MEDICAL EQUIPMENT	0	0	0	0	0	0	0	52.00
52.01	05201	OTHER ANCILLARY SERVICES COST	0	0	0	0	0	0	0	52.01
52.02	05202	MEDICAL SERVICES	0	0	0	0	0	0	0	52.02
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	06000	CLINIC	0	0	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	61.00
62.00	06200	FQHC								62.00
63.00	06300	DIALYSIS	0	0	0	0	0	0	0	63.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	60,687	60,687	0	60,687	0	60,687	71.00
73.00	07300	CMHC	0	0	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSEMENT	0	0	0	0	0	0	0	74.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		0	0	0	0	0	0	80.00
81.00	08100	INTEREST EXPENSE		0	0	0	0	0	0	81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0	0	0	0	0	0	82.00
83.00	08300	HOSPICE	0	0	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST I	0	0	0	0	0	0	0	84.00
84.01	08401	OTHER SPECIAL PURPOSE COST II	0	0	0	0	0	0	0	84.01
89.00		SUBTOTALS (sum of lines 1-84)	8,056,538	8,074,253	16,130,791	0	16,130,791	-834,909	15,295,882	89.00

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

PPS

		Cost Center Description	Salaries 1.00	Other 2.00	Total (col. 1 + col. 2) 3.00	Reclassifications Increase/Decrease (Fr Wkst A-6) 4.00	Reclassified Trial Balance (col. 3 +- col. 4) 5.00	Adjustments to Expenses (Fr Wkst A-8) 6.00	Net Expenses For Allocation (col. 5 +- col. 6) 7.00	
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	13,298	<b>13,298</b>	0	13,298	0	<b>13,298</b>	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	6,679	<b>6,679</b>	0	6,679	0	<b>6,679</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
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	<b>0</b>	0	0	0	<b>0</b>	95.00
100.00		TOTAL	<b>8,056,538</b>	<b>8,094,230</b>	<b>16,150,768</b>	<b>0</b>	<b>16,150,768</b>	<b>-834,909</b>	<b>15,315,859</b>	100.00

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RECLASSIFICATIONS

Worksheet A-6

PPS

Increases					Decreases				
Cost Center	Line #	Salary	Non Salary		Cost Center	Line #	Salary	Non Salary	
2.00	3.00	4.00	5.00		6.00	7.00	8.00	9.00	
<b>A - RECLAS MED SUPP</b>									
1.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	48.00	0	605	CENTRAL SERVICES & SUPPLY	10.00	0	605	1.00
<b>C - RECLASS SUPP SURFACES</b>									
1.00	SUPPORT SURFACES	51.00	0	1,718	CAP REL COSTS - MOVABLE EQUIPMENT	2.00	0	1,718	1.00
<b>E - RECLASS ALF NURSING</b>									
1.00	OTHER LONG TERM CARE	33.00	1,669,396	0	SKILLED NURSING FACILITY	30.00	1,669,396	0	1.00
100.00	<b>TOTAL RECLASSIFICATIONS (Sum of columns 4 and 5 must equal sum of columns 8 and 9 (2))</b>		<b>1,669,396</b>	<b>2,323</b>			<b>1,669,396</b>	<b>2,323</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.

CARE ONE AT LIVINGSTON	Period:	Run Date Time:	5/28/2025 2:53 pm	
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RECONCILIATION OF CAPITAL COSTS CENTERS

Worksheet A-7

PPS

		Beginning Balances	Acquisitions			Disposals and Retirements	Ending Balance	Fully Depreciated Assets	
			Purchases	Donation	Total				
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
<b>ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES</b>									
1.00	Land	2,184,059	0	0	0	0	2,184,059	0	1.00
2.00	Land Improvements	40,317	0	0	0	0	40,317	0	2.00
3.00	Buildings and Fixtures	11,631,032	104,266	0	104,266	0	11,735,298	0	3.00
4.00	Building Improvements	0	0	0	0	0	0	0	4.00
5.00	Fixed Equipment	539,542	402,651	0	402,651	0	942,193	0	5.00
6.00	Movable Equipment	3,347,344	3,126	0	3,126	0	3,350,470	0	6.00
7.00	Subtotal (sum of lines 1-6)	17,742,294	510,043	0	510,043	0	18,252,337	0	7.00
8.00	Reconciling Items	0	0	0	0	0	0	0	8.00
9.00	Total (line 7 minus line 8)	17,742,294	510,043	0	510,043	0	18,252,337	0	9.00

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ADJUSTMENTS TO EXPENSES

Worksheet A-8

PPS

	Description (1)	(2) Basis For Adjustment	Amount	Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted			
				1.00	2.00	3.00	4.00
						Cost Center	Line No.
1.00	Investment income on restricted funds (chapter 2)	B	-317		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	586,733				12.00
13.00	Laundry and linen service		0			0.00	13.00
14.00	Revenue - Employee meals	B	-24		DIETARY	8.00	14.00
15.00	Cost of meals - Guests		0			0.00	15.00
16.00	Sale of medical supplies to other than patients		0			0.00	16.00
17.00	Sale of drugs to other than patients		0			0.00	17.00
18.00	Sale of medical records and abstracts		0			0.00	18.00
19.00	Vending machines		0			0.00	19.00
20.00	Income from imposition of interest, finance or penalty charges (chapter 21)		0			0.00	20.00
21.00	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0			0.00	21.00
22.00	Utilization review--physicians' compensation (chapter 21)		0		UTILIZATION REVIEW - SNF	82.00	22.00
23.00	Depreciation--buildings and fixtures		0		CAP REL COSTS - BLDGS & FIXTURES	1.00	23.00
24.00	Depreciation--movable equipment		0		CAP REL COSTS - MOVABLE EQUIPMENT	2.00	24.00
25.00	RESIDENT REPLACEMENT ITEMS	A	3,900		ADMINISTRATIVE & GENERAL	4.00	25.00
25.01	REFERAL FEES	A	-36,901		ADMINISTRATIVE & GENERAL	4.00	25.01
25.02	MARKETING EXPENSE	A	-11,853		ADMINISTRATIVE & GENERAL	4.00	25.02
25.03	MARKETING CORP EXPENSE	A	-1,998		ADMINISTRATIVE & GENERAL	4.00	25.03
25.04	MARKETING - MEALS	A	-7,088		ADMINISTRATIVE & GENERAL	4.00	25.04
25.05	SHOWS & CONFERENCES	A	-346		ADMINISTRATIVE & GENERAL	4.00	25.05
25.06	SPONSORSHIPS	A	-2,500		ADMINISTRATIVE & GENERAL	4.00	25.06
25.07	BAD DEBT EXPENSE	A	-537,699		ADMINISTRATIVE & GENERAL	4.00	25.07
25.08	BAD DEBT EXPENSE - MEDICARE	A	-74,675		ADMINISTRATIVE & GENERAL	4.00	25.08
25.09	OTHER MEDICAL SERVICES EXPENSE	A	-35,923		SKILLED NURSING FACILITY	30.00	25.09
25.10	RESIDENT PERSONAL ITEMS	B	-1,890		ADMINISTRATIVE & GENERAL	4.00	25.10
25.11	MAINTENANCE FEE INCOME	B	-19,000		CAP REL COSTS - BLDGS & FIXTURES	1.00	25.11
25.12	OTHER REVENUE	B	-45,962		ADMINISTRATIVE & GENERAL	4.00	25.12
25.13	OTHER INCOME	B	-649,366		ADMINISTRATIVE & GENERAL	4.00	25.13
100.00	Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-834,909				100.00

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

(2) Basis for adjustment (see instructions).

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

B. Amount Received - if cost cannot be determined.

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

Worksheet A-8-1  
Parts I & II  
PPS

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

Line No.	Cost Center	Expense Items	Amount Allowable In Cost	Amount Included in Wkst. A, col. 5	Adjustments (col. 4 minus col. 5)		
1.00	2.00	3.00	4.00	5.00	6.00		
1.00	4.00	ADMINISTRATIVE & GENERAL	MANAGEMENT FEES	1,310,674	678,716	631,958	1.00
2.00	9.00	NURSING ADMINISTRATION	PHARMACY CONSULTANT	19,131	20,795	-1,664	2.00
3.00	10.00	CENTRAL SERVICES & SUPPLY	WOUND CARE EXPENSE	32,620	32,620	0	3.00
4.00	11.00	PHARMACY	DRUGS-NON-PRESCRIPTION, NON-LEGEND	16,684	18,135	-1,451	4.00
5.00	11.00	PHARMACY	PHARMACY SUPPLIES	3,238	3,520	-282	5.00
6.00	42.00	INTRAVENOUS THERAPY	IV EXPENSE	-4,364	-4,744	380	6.00
7.00	49.00	DRUGS CHARGED TO PATIENTS	DRUGS-PRESCRIPTION, LEGEND DRUGS OTH	33,056	35,930	-2,874	7.00
8.00	49.00	DRUGS CHARGED TO PATIENTS	DRUGS-PRESCRIPTION, LEGEND DRUGS MAN	171,963	186,916	-14,953	8.00
9.00	49.00	DRUGS CHARGED TO PATIENTS	DRUGS-PRESCRIPTION, MEDICARE A	280,387	304,768	-24,381	9.00
10.00	<b>TOTALS (sum of lines 1-9). Transfer column 6, line 10 to Worksheet A-8, column 3, line 12.</b>			<b>1,863,389</b>	<b>1,276,656</b>	<b>586,733</b>	10.00

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

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

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

Symbol (1)	Name	Percentage of Ownership	Related Organization(s) and/or Home Office			
			Name	Percentage of Ownership	Type of Business	
1.00	2.00	3.00	4.00	5.00	6.00	
1.00	A DANIEL STRAUS	41.00	HEALTHBRIDGE MANAGEMENT LLC	100.00	MANAGEMENT	1.00
2.00	A DANIEL STRAUS	41.00	TOTALCARE LLC	99.00	WOUND CARE	2.00
3.00	A DES HOLDING CO. INC.	22.00	TOTALCARE LLC	1.00	WOUND CARE	3.00
4.00	F PARTNERS PHARMACY SERVICES LLC	0.00	PARTNERS PHARMACY LLC	100.00	PHARMACY	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:

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COST ALLOCATION - GENERAL SERVICE COSTS

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

	Cost Center Description	Net Expenses for Cost Allocation (from Wkst A col. 7)	BLDGS & FIXTURES	MOVABLE EQUIPMENT	EMPLOYEE BENEFITS	Subtotal	ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES	2,225,121	2,225,121							1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT	167,131		167,131						2.00
3.00	EMPLOYEE BENEFITS	1,277,959	0	0	1,277,959					3.00
4.00	ADMINISTRATIVE & GENERAL	2,175,415	104,174	7,825	105,789	2,393,203	2,393,203			4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	659,719	13,775	1,035	9,910	684,439	126,712	811,151		5.00
6.00	LAUNDRY & LINEN SERVICE	111,859	17,016	1,278	8,547	138,700	25,678	6,550	170,928	6.00
7.00	HOUSEKEEPING	375,803	0	0	53,212	429,015	79,424	0	0	7.00
8.00	DIETARY	945,725	136,383	10,244	100,818	1,193,170	220,894	52,500	0	8.00
9.00	NURSING ADMINISTRATION	668,168	12,965	974	88,882	770,989	142,735	4,991	0	9.00
10.00	CENTRAL SERVICES & SUPPLY	147,198	0	0	5,317	152,515	28,235	0	0	10.00
11.00	PHARMACY	19,922	0	0	0	19,922	3,688	0	0	11.00
12.00	MEDICAL RECORDS & LIBRARY	-10	0	0	0	-10	0	0	0	12.00
13.00	SOCIAL SERVICE	167,535	0	0	26,575	194,110	35,936	0	0	13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	ACTIVITIES	166,340	0	0	23,723	190,063	35,187	0	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	2,618,165	1,182,423	88,813	404,385	4,293,786	794,912	455,171	116,689	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	1,669,396	647,274	48,617	264,806	2,630,093	486,914	249,167	54,239	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	22,549	0	0	0	22,549	4,175	0	0	40.00
41.00	LABORATORY	55,052	0	0	0	55,052	10,192	0	0	41.00
42.00	INTRAVENOUS THERAPY	-4,364	0	0	0	-4,364	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	646,797	13,471	1,012	85,747	747,027	138,299	5,186	0	44.00
45.00	OCCUPATIONAL THERAPY	424,995	12,154	913	67,414	505,476	93,580	4,679	0	45.00
46.00	SPEECH PATHOLOGY	206,991	6,077	456	32,834	246,358	45,609	2,339	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	605	0	0	0	605	112	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	485,406	0	0	0	485,406	89,864	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	1,718	0	0	0	1,718	318	0	0	51.00
52.00	COMPLEX MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	52.00
52.01	OTHER ANCILLARY SERVICES COST	0	0	0	0	0	0	0	0	52.01
52.02	MEDICAL SERVICES	0	0	0	0	0	0	0	0	52.02
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
63.00	DIALYSIS	0	0	0	0	0	0	0	0	63.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	60,687	0	0	0	60,687	11,235	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
74.00	OTHER REIMBURSEMENT	0	0	0	0	0	0	0	0	74.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
84.00	OTHER SPECIAL PURPOSE COST I	0	0	0	0	0	0	0	0	84.00

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COST ALLOCATION - GENERAL SERVICE COSTS

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

	Cost Center Description	Net Expenses for Cost Allocation (from Wkst A col. 7)	BLDGS & FIXTURES	MOVABLE EQUIPMENT	EMPLOYEE BENEFITS	Subtotal	ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
84.01	OTHER SPECIAL PURPOSE COST II	0	0	0	0	0	0	0	0	84.01
89.00	SUBTOTALS (sum of lines 1-84)	<b>15,295,882</b>	<b>2,145,712</b>	<b>161,167</b>	<b>1,277,959</b>	<b>15,210,509</b>	<b>2,373,699</b>	<b>780,583</b>	<b>170,928</b>	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	13,298	0	0	0	<b>13,298</b>	2,462	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	6,679	79,409	5,964	0	<b>92,052</b>	17,042	30,568	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	<b>0</b>	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	<b>0</b>	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	<b>0</b>	0	0	0	94.00
95.00	OTHER NONREIMBURSABLE COST	0	0	0	0	<b>0</b>	0	0	0	95.00
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	TOTAL	<b>15,315,859</b>	<b>2,225,121</b>	<b>167,131</b>	<b>1,277,959</b>	<b>15,315,859</b>	<b>2,393,203</b>	<b>811,151</b>	<b>170,928</b>	100.00

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COST ALLOCATION - GENERAL SERVICE COSTS

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

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING AND ALLIED HEALTH EDUCATION	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
<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	508,439								7.00
8.00	DIETARY	33,176	1,499,740							8.00
9.00	NURSING ADMINISTRATION	3,154	0	921,869						9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0	180,750					10.00
11.00	PHARMACY	0	0	0	0	23,610				11.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	-10			12.00
13.00	SOCIAL SERVICE	0	0	0	0	0	0	230,046		13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	ACTIVITIES	0	0	0	0	0	0	0	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	287,628	1,023,837	629,338	123,394	16,118	0	157,047	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	157,452	475,903	292,531	57,356	7,492	0	72,999	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	3,277	0	0	0	0	0	0	0	44.00
45.00	OCCUPATIONAL THERAPY	2,957	0	0	0	0	0	0	0	45.00
46.00	SPEECH PATHOLOGY	1,478	0	0	0	0	0	0	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	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
52.00	COMPLEX MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	52.00
52.01	OTHER ANCILLARY SERVICES COST	0	0	0	0	0	0	0	0	52.01
52.02	MEDICAL SERVICES	0	0	0	0	0	0	0	0	52.02
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
63.00	DIALYSIS	0	0	0	0	0	0	0	0	63.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
74.00	OTHER REIMBURSEMENT	0	0	0	0	0	0	0	0	74.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
84.00	OTHER SPECIAL PURPOSE COST I	0	0	0	0	0	0	0	0	84.00
84.01	OTHER SPECIAL PURPOSE COST II	0	0	0	0	0	0	0	0	84.01

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COST ALLOCATION - GENERAL SERVICE COSTS

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

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING AND ALLIED HEALTH EDUCATION	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
89.00	SUBTOTALS (sum of lines 1-84)	489,122	1,499,740	921,869	180,750	23,610	0	230,046	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	19,317	0	0	0	0	0	0	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
95.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	95.00
98.00	Cross Foot Adjustments	0	0	0	0					98.00
99.00	Negative Cost Centers	0	0	0	0	0	-10	0	0	99.00
100.00	TOTAL	508,439	1,499,740	921,869	180,750	23,610	-10	230,046	0	100.00

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Provider CCN: 315479	From: 01/01/2024	MCRIF32	2540-10
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COST ALLOCATION - GENERAL SERVICE COSTS

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

	Cost Center Description	ACTIVITES	Subtotal	Post Stepdown Adjustments	Total	
		15.00	16.00	17.00	18.00	
<b>GENERAL SERVICE COST CENTERS</b>						
1.00	CAP REL COSTS - BLDGS & FIXTURES					1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT					2.00
3.00	EMPLOYEE BENEFITS					3.00
4.00	ADMINISTRATIVE & GENERAL					4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS					5.00
6.00	LAUNDRY & LINEN SERVICE					6.00
7.00	HOUSEKEEPING					7.00
8.00	DIETARY					8.00
9.00	NURSING ADMINISTRATION					9.00
10.00	CENTRAL SERVICES & SUPPLY					10.00
11.00	PHARMACY					11.00
12.00	MEDICAL RECORDS & LIBRARY					12.00
13.00	SOCIAL SERVICE					13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION					14.00
15.00	ACTIVITES	225,250				15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>						
30.00	SKILLED NURSING FACILITY	153,773	8,051,693	0	8,051,693	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	71,477	4,555,623	0	4,555,623	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>						
40.00	RADIOLOGY	0	26,724	0	26,724	40.00
41.00	LABORATORY	0	65,244	0	65,244	41.00
42.00	INTRAVENOUS THERAPY	0	-4,364	0	-4,364	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	0	893,789	0	893,789	44.00
45.00	OCCUPATIONAL THERAPY	0	606,692	0	606,692	45.00
46.00	SPEECH PATHOLOGY	0	295,784	0	295,784	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	717	0	717	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	575,270	0	575,270	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	2,036	0	2,036	51.00
52.00	COMPLEX MEDICAL EQUIPMENT	0	0	0	0	52.00
52.01	OTHER ANCILLARY SERVICES COST	0	0	0	0	52.01
52.02	MEDICAL SERVICES	0	0	0	0	52.02
<b>OUTPATIENT SERVICE COST CENTERS</b>						
60.00	CLINIC	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	61.00
62.00	FQHC					62.00
63.00	DIALYSIS	0	0	0	0	63.00
<b>OTHER REIMBURSABLE COST CENTERS</b>						
70.00	HOME HEALTH AGENCY COST	0	0	0	0	70.00
71.00	AMBULANCE	0	71,922	0	71,922	71.00
73.00	CMHC	0	0	0	0	73.00
74.00	OTHER REIMBURSEMENT	0	0	0	0	74.00
<b>SPECIAL PURPOSE COST CENTERS</b>						
80.00	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	INTEREST EXPENSE					81.00
82.00	UTILIZATION REVIEW - SNF					82.00
83.00	HOSPICE	0	0	0	0	83.00
84.00	OTHER SPECIAL PURPOSE COST I	0	0	0	0	84.00
84.01	OTHER SPECIAL PURPOSE COST II	0	0	0	0	84.01
89.00	SUBTOTALS (sum of lines 1-84)	225,250	15,141,130	0	15,141,130	89.00

CARE ONE AT LIVINGSTON	Period:	Run Date Time:	5/28/2025 2:53 pm
Provider CCN: 315479	From: 01/01/2024	MCRIF32	<b>2540-10</b>
	To: 12/31/2024	Version:	11.1.179.1



COST ALLOCATION - GENERAL SERVICE COSTS

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

	Cost Center Description	ACTIVITES	Subtotal	Post Stepdown Adjustments	Total	
		15.00	16.00	17.00	18.00	
<b>NONREIMBURSABLE COST CENTERS</b>						
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	15,760	0	15,760	90.00
91.00	BARBER AND BEAUTY SHOP	0	158,979	0	158,979	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	94.00
95.00	OTHER NONREIMBURSABLE COST	0	0	0	0	95.00
98.00	Cross Foot Adjustments	0	0	0	0	98.00
99.00	Negative Cost Centers	0	-10	0	-10	99.00
100.00	TOTAL	225,250	15,315,859	0	15,315,859	100.00

CARE ONE AT LIVINGSTON		Period:	Run Date Time:	5/28/2025 2:53 pm
Provider CCN:	315479	From: 01/01/2024	MCRIF32	2540-10
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ALLOCATION OF CAPITAL RELATED COSTS

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

	Cost Center Description	Directly Assigned New Capital Related Costs	BLDGS & FIXTURES	MOVABLE EQUIPMENT	Subtotal	EMPLOYEE BENEFITS	ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS	0	0	0	0	0				3.00
4.00	ADMINISTRATIVE & GENERAL	0	104,174	7,825	111,999	0	111,999			4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	0	13,775	1,035	14,810	0	5,930	20,740		5.00
6.00	LAUNDRY & LINEN SERVICE	0	17,016	1,278	18,294	0	1,202	167	19,663	6.00
7.00	HOUSEKEEPING	0	0	0	0	0	3,717	0	0	7.00
8.00	DIETARY	0	136,383	10,244	146,627	0	10,338	1,342		8.00
9.00	NURSING ADMINISTRATION	0	12,965	974	13,939	0	6,680	128	0	9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	1,321	0	0	10.00
11.00	PHARMACY	0	0	0	0	0	173	0	0	11.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	0	0	0	12.00
13.00	SOCIAL SERVICE	0	0	0	0	0	1,682	0	0	13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	ACTIVITIES	0	0	0	0	0	1,647	0	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	0	1,182,423	88,813	1,271,236	0	37,200	11,637	13,423	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	647,274	48,617	695,891	0	22,787	6,371	6,240	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	0	0	0	0	0	195	0	0	40.00
41.00	LABORATORY	0	0	0	0	0	477	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	13,471	1,012	14,483	0	6,472	133	0	44.00
45.00	OCCUPATIONAL THERAPY	0	12,154	913	13,067	0	4,379	120	0	45.00
46.00	SPEECH PATHOLOGY	0	6,077	456	6,533	0	2,134	60	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	5	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	4,206	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	15	0	0	51.00
52.00	COMPLEX MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	52.00
52.01	OTHER ANCILLARY SERVICES COST	0	0	0	0	0	0	0	0	52.01
52.02	MEDICAL SERVICES	0	0	0	0	0	0	0	0	52.02
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
63.00	DIALYSIS	0	0	0	0	0	0	0	0	63.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	526	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
74.00	OTHER REIMBURSEMENT	0	0	0	0	0	0	0	0	74.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
84.00	OTHER SPECIAL PURPOSE COST I	0	0	0	0	0	0	0	0	84.00
84.01	OTHER SPECIAL PURPOSE COST II	0	0	0	0	0	0	0	0	84.01

CARE ONE AT LIVINGSTON	Period:	Run Date Time:	5/28/2025 2:53 pm
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ALLOCATION OF CAPITAL RELATED COSTS

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

	Cost Center Description	Directly Assigned New Capital Related Costs	BLDGS & FIXTURES	MOVABLE EQUIPMENT	Subtotal	EMPLOYEE BENEFITS	ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
89.00	SUBTOTALS (sum of lines 1-84)	0	2,145,712	161,167	2,306,879	0	111,086	19,958	19,663	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	115	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	79,409	5,964	85,373	0	798	782	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
95.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	95.00
98.00	Cross Foot Adjustments									98.00
99.00	Negative Cost Centers		0	0	0	0	0	0	0	99.00
100.00	TOTAL	0	2,225,121	167,131	2,392,252	0	111,999	20,740	19,663	100.00

CARE ONE AT LIVINGSTON	Period:	Run Date Time:	5/28/2025 2:53 pm
Provider CCN: 315479	From: 01/01/2024	MCRIF32	2540-10
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ALLOCATION OF CAPITAL RELATED COSTS

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

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING AND ALLIED HEALTH EDUCATION	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
<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	3,717								7.00
8.00	DIETARY	243	158,550							8.00
9.00	NURSING ADMINISTRATION	23	0	20,770						9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0	1,321					10.00
11.00	PHARMACY	0	0	0	0	173				11.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	0			12.00
13.00	SOCIAL SERVICE	0	0	0	0	0	0	1,682		13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	ACTIVITIES	0	0	0	0	0	0	0	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	2,102	108,238	14,179	902	118	0	1,148	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	1,151	50,312	6,591	419	55	0	534	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	24	0	0	0	0	0	0	0	44.00
45.00	OCCUPATIONAL THERAPY	22	0	0	0	0	0	0	0	45.00
46.00	SPEECH PATHOLOGY	11	0	0	0	0	0	0	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	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
52.00	COMPLEX MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	52.00
52.01	OTHER ANCILLARY SERVICES COST	0	0	0	0	0	0	0	0	52.01
52.02	MEDICAL SERVICES	0	0	0	0	0	0	0	0	52.02
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
63.00	DIALYSIS	0	0	0	0	0	0	0	0	63.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
74.00	OTHER REIMBURSEMENT	0	0	0	0	0	0	0	0	74.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
84.00	OTHER SPECIAL PURPOSE COST I	0	0	0	0	0	0	0	0	84.00
84.01	OTHER SPECIAL PURPOSE COST II	0	0	0	0	0	0	0	0	84.01

CARE ONE AT LIVINGSTON	Period:	Run Date Time:	5/28/2025 2:53 pm
Provider CCN: 315479	From: 01/01/2024	MCRIF32	2540-10
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ALLOCATION OF CAPITAL RELATED COSTS

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

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING AND ALLIED HEALTH EDUCATION	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
89.00	SUBTOTALS (sum of lines 1-84)	<b>3,576</b>	<b>158,550</b>	<b>20,770</b>	<b>1,321</b>	<b>173</b>	<b>0</b>	<b>1,682</b>	<b>0</b>	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	141	0	0	0	0	0	0	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
95.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	95.00
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	<b>3,717</b>	<b>158,550</b>	<b>20,770</b>	<b>1,321</b>	<b>173</b>	<b>0</b>	<b>1,682</b>	<b>0</b>	100.00

CARE ONE AT LIVINGSTON	Period:	Run Date Time:	5/28/2025 2:53 pm
Provider CCN: 315479	From: 01/01/2024	MCRIF32	2540-10
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ALLOCATION OF CAPITAL RELATED COSTS

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

	Cost Center Description	ACTIVITES	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	ACTIVITES	1,647				15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>						
30.00	SKILLED NURSING FACILITY	1,124	1,461,307	0	1,461,307	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	523	790,874	0	790,874	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>						
40.00	RADIOLOGY	0	195	0	195	40.00
41.00	LABORATORY	0	477	0	477	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	0	21,112	0	21,112	44.00
45.00	OCCUPATIONAL THERAPY	0	17,588	0	17,588	45.00
46.00	SPEECH PATHOLOGY	0	8,738	0	8,738	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	5	0	5	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	4,206	0	4,206	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	15	0	15	51.00
52.00	COMPLEX MEDICAL EQUIPMENT	0	0	0	0	52.00
52.01	OTHER ANCILLARY SERVICES COST	0	0	0	0	52.01
52.02	MEDICAL SERVICES	0	0	0	0	52.02
<b>OUTPATIENT SERVICE COST CENTERS</b>						
60.00	CLINIC	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	61.00
62.00	FQHC					62.00
63.00	DIALYSIS	0	0	0	0	63.00
<b>OTHER REIMBURSABLE COST CENTERS</b>						
70.00	HOME HEALTH AGENCY COST	0	0	0	0	70.00
71.00	AMBULANCE	0	526	0	526	71.00
73.00	CMHC	0	0	0	0	73.00
74.00	OTHER REIMBURSEMENT	0	0	0	0	74.00
<b>SPECIAL PURPOSE COST CENTERS</b>						
80.00	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	INTEREST EXPENSE					81.00
82.00	UTILIZATION REVIEW - SNF					82.00
83.00	HOSPICE	0	0	0	0	83.00
84.00	OTHER SPECIAL PURPOSE COST I	0	0	0	0	84.00
84.01	OTHER SPECIAL PURPOSE COST II	0	0	0	0	84.01

CARE ONE AT LIVINGSTON	Period:	Run Date Time:	5/28/2025 2:53 pm
Provider CCN: 315479	From: 01/01/2024	MCRIF32	<b>2540-10</b>
	To: 12/31/2024	Version:	11.1.179.1



ALLOCATION OF CAPITAL RELATED COSTS

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

	Cost Center Description	ACTIVITES	Subtotal	Post Step-Down Adjustments	Total	
		15.00	16.00	17.00	18.00	
89.00	SUBTOTALS (sum of lines 1-84)	<b>1,647</b>	<b>2,305,043</b>	<b>0</b>	<b>2,305,043</b>	89.00
<b>NONREIMBURSABLE COST CENTERS</b>						
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	<b>115</b>	0	<b>115</b>	90.00
91.00	BARBER AND BEAUTY SHOP	0	<b>87,094</b>	0	<b>87,094</b>	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	<b>0</b>	0	<b>0</b>	92.00
93.00	NONPAID WORKERS	0	<b>0</b>	0	<b>0</b>	93.00
94.00	PATIENTS LAUNDRY	0	<b>0</b>	0	<b>0</b>	94.00
95.00	OTHER NONREIMBURSABLE COST	0	<b>0</b>	0	<b>0</b>	95.00
98.00	Cross Foot Adjustments	0	<b>0</b>	0	<b>0</b>	98.00
99.00	Negative Cost Centers	0	<b>0</b>	0	<b>0</b>	99.00
100.00	TOTAL	<b>1,647</b>	<b>2,392,252</b>	<b>0</b>	<b>2,392,252</b>	100.00

CARE ONE AT LIVINGSTON		Period:	Run Date Time:	5/28/2025 2:53 pm
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		To: 12/31/2024	Version:	11.1.179.1



COST ALLOCATION - STATISTICAL BASIS

Worksheet B-1

PPS

	Cost Center Description	BLDGS & FIXTURES (SQARE FEET)	MOVABLE EQUIPMENT (SQARE FEET)	EMPLOYEE BENEFITTS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM COST)	PLANT OPERATION, MAINT. & REPAIRS (SQARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT DAYS)	HOUSEKEEPING (SQARE 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	43,937								1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT		43,937							2.00
3.00	EMPLOYEE BENEFITTS	0	0	8,056,538						3.00
4.00	ADMINISTRATIVE & GENERAL	2,057	2,057	666,914	-2,393,203	12,927,030				4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	272	272	62,476	0	684,439	41,608			5.00
6.00	LAUNDRY & LINEN SERVICE	336	336	53,880	0	138,700	336	31,356		6.00
7.00	HOUSEKEEPING	0	0	335,458	0	429,015	0	0	41,272	7.00
8.00	DIETARY	2,693	2,693	635,577	0	1,193,170	2,693	0	2,693	8.00
9.00	NURSING ADMINISTRATION	256	256	560,332	0	770,989	256	0	256	9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	33,518	0	152,515	0	0	0	10.00
11.00	PHARMACY	0	0	0	0	19,922	0	0	0	11.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	10	0	0	0	0	12.00
13.00	SOCIAL SERVICE	0	0	167,535	0	194,110	0	0	0	13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	ACTIVITIES	0	0	149,556	0	190,063	0	0	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	23,348	23,348	2,549,341	0	4,293,786	23,348	21,406	23,348	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	12,781	12,781	1,669,396	0	2,630,093	12,781	9,950	12,781	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	0	0	0	0	22,549	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	55,052	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	4,364	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	266	266	540,569	0	747,027	266	0	266	44.00
45.00	OCCUPATIONAL THERAPY	240	240	424,995	0	505,476	240	0	240	45.00
46.00	SPEECH PATHOLOGY	120	120	206,991	0	246,358	120	0	120	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	605	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	485,406	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	1,718	0	0	0	51.00
52.00	COMPLEX MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	52.00
52.01	OTHER ANCILLARY SERVICES COST	0	0	0	0	0	0	0	0	52.01
52.02	MEDICAL SERVICES	0	0	0	0	0	0	0	0	52.02
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
63.00	DIALYSIS	0	0	0	0	0	0	0	0	63.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	60,687	0	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
74.00	OTHER REIMBURSEMENT	0	0	0	0	0	0	0	0	74.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00

CARE ONE AT LIVINGSTON	Period:	Run Date Time:	5/28/2025 2:53 pm
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COST ALLOCATION - STATISTICAL BASIS

Worksheet B-1

PPS

	Cost Center Description	BLDGS & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (SQUARE FEET)	EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM COST)	PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT DAYS)	HOUSEKEEPING (SQUARE FEET)	
		1.00	2.00	3.00	4A	4.00	5.00	6.00	7.00	
84.00	OTHER SPECIAL PURPOSE COST I	0	0	0	0	0	0	0	0	84.00
84.01	OTHER SPECIAL PURPOSE COST II	0	0	0	0	0	0	0	0	84.01
89.00	SUBTOTALS (sum of lines 1-84)	42,369	42,369	8,056,538	-2,388,829	12,821,680	40,040	31,356	39,704	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	13,298	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	1,568	1,568	0	0	92,052	1,568	0	1,568	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
95.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	95.00
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)	2,225,121	167,131	1,277,959		2,393,203	811,151	170,928	508,439	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	50.643444	3.803878	0.158624		0.185132	19.495073	5.451206	12.319224	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)			0		111,999	20,740	19,663	3,717	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)			0.000000		0.008664	0.498462	0.627089	0.090061	105.00

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COST ALLOCATION - STATISTICAL BASIS

Worksheet B-1

PPS

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMINISTRATION (PATIENT DAYS)	CENTRAL SERVICES & SUPPLY (PATIENT DAYS)	PHARMACY (PATIENT DAYS)	MEDICAL RECORDS & LIBRARY (PATIENT DAYS)	SOCIAL SERVICE (PATIENT DAYS)	NURSING AND ALLIED HEALTH EDUCATION (ASSIGNED TIME)	ACTIVITIES (PATIENT DAYS)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS									3.00
4.00	ADMINISTRATIVE & GENERAL									4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS									5.00
6.00	LAUNDRY & LINEN SERVICE									6.00
7.00	HOUSEKEEPING									7.00
8.00	DIETARY	94,068								8.00
9.00	NURSING ADMINISTRATION	0	31,356							9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	31,356						10.00
11.00	PHARMACY	0	0	0	31,356					11.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0	31,356				12.00
13.00	SOCIAL SERVICE	0	0	0	0	0	31,356			13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0		14.00
15.00	ACTIVITIES	0	0	0	0	0	0	0	31,356	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	64,218	21,406	21,406	21,406	21,406	21,406	0	21,406	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	29,850	9,950	9,950	9,950	9,950	9,950	0	9,950	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	0	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
52.00	COMPLEX MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	52.00
52.01	OTHER ANCILLARY SERVICES COST	0	0	0	0	0	0	0	0	52.01
52.02	MEDICAL SERVICES	0	0	0	0	0	0	0	0	52.02
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	CLINIC		0	0		0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
63.00	DIALYSIS	0	0	0	0	0	0	0	0	63.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
74.00	OTHER REIMBURSEMENT	0	0	0	0	0	0	0	0	74.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00

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COST ALLOCATION - STATISTICAL BASIS

Worksheet B-1

PPS

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMINISTRA TION (PATIENT DAYS)	CENTRAL SERVICES & SUPPLY (PATIENT DAYS)	PHARMACY (PATIENT DAYS)	MEDICAL RECORDS & LIBRARY (PATIENT DAYS)	SOCIAL SERVICE (PATIENT DAYS)	NURSING AND ALLIED HEALTH EDUCATION (ASSIGNED TIME)	ACTIVITES (PATIENT DAYS)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	
84.00	OTHER SPECIAL PURPOSE COST I	0	0	0	0	0	0	0	0	84.00
84.01	OTHER SPECIAL PURPOSE COST II	0	0	0	0	0	0	0	0	84.01
89.00	SUBTOTALS (sum of lines 1-84)	94,068	31,356	31,356	31,356	31,356	31,356	0	31,356	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
95.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	95.00
98.00	Cross Foot Adjustments									98.00
99.00	Negative Cost Centers									99.00
102.00	Cost to be allocated (per Wkst. B, Part I)	1,499,740	921,869	180,750	23,610	-10	230,046	0	225,250	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	15.943148	29.400083	5.764447	0.752966	0.000000	7.336586	0.000000	7.183633	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)	158,550	20,770	1,321	173	0	1,682	0	1,647	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)	1.685483	0.662393	0.042129	0.005517	0.000000	0.053642	0.000000	0.052526	105.00

CARE ONE AT LIVINGSTON	Period:	Run Date Time:	5/28/2025 2:53 pm
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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	26,724	56,373	0.474057	40.00
41.00	LABORATORY	65,244	137,630	0.474054	41.00
42.00	INTRAVENOUS THERAPY	0	109,220	0.000000	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0.000000	43.00
44.00	PHYSICAL THERAPY	893,789	2,209,585	0.404505	44.00
45.00	OCCUPATIONAL THERAPY	606,692	2,182,795	0.277943	45.00
46.00	SPEECH PATHOLOGY	295,784	807,714	0.366199	46.00
47.00	ELECTROCARDIOLOGY	0	0	0.000000	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	717	1,513	0.473893	48.00
49.00	DRUGS CHARGED TO PATIENTS	575,270	1,319,035	0.436129	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	50.00
51.00	SUPPORT SURFACES	2,036	4,294	0.474150	51.00
52.00	COMPLEX MEDICAL EQUIPMENT	0	0	0.000000	52.00
52.01	OTHER ANCILLARY SERVICES COST	0	0	0.000000	52.01
52.02	MEDICAL SERVICES	0	0	0.000000	52.02
<b>OUTPATIENT SERVICE COST CENTERS</b>					
60.00	CLINIC	0	0	0.000000	60.00
61.00	RURAL HEALTH CLINIC				61.00
62.00	FQHC				62.00
63.00	DIALYSIS	0	0	0.000000	63.00
71.00	AMBULANCE	71,922	151,718	0.474051	71.00
100.00	Total	2,538,178	6,979,877		100.00

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APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

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

Title XVIII Skilled Nursing Facility

**PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST**

		Ratio of Cost to Charges (Fr. Wkst. C Column 3)	Health Care Program Charges		Health Care Program Cost		
			Part A	Part B	Part A (col. 1 x col. 2)	Part B (col. 1 x col. 3)	
		1.00	2.00	3.00	4.00	5.00	
<b>ANCILLARY SERVICE COST CENTERS</b>							
40.00	RADIOLOGY	0.474057	10,148	0	4,811	0	40.00
41.00	LABORATORY	0.474054	5,593	0	2,651	0	41.00
42.00	INTRAVENOUS THERAPY	0.000000	35,366	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0.000000	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	0.404505	837,105	0	338,613	0	44.00
45.00	OCCUPATIONAL THERAPY	0.277943	868,148	0	241,296	0	45.00
46.00	SPEECH PATHOLOGY	0.366199	294,732	0	107,931	0	46.00
47.00	ELECTROCARDIOLOGY	0.000000	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.473893	1,513	0	717	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0.436129	69,837	0	30,458	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0.000000	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0.474150	4,294	0	2,036	0	51.00
52.00	COMPLEX MEDICAL EQUIPMENT	0.000000	0	0	0	0	52.00
52.01	OTHER ANCILLARY SERVICES COST	0.000000	0	0	0	0	52.01
52.02	MEDICAL SERVICES	0.000000	0	0	0	0	52.02
<b>OUTPATIENT SERVICE COST CENTERS</b>							
60.00	CLINIC	0.000000	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC						61.00
62.00	FQHC						62.00
63.00	DIALYSIS	0.000000	0	0	0	0	63.00
71.00	AMBULANCE (2)	0.474051		0		0	71.00
100.00	Total (Sum of lines 40 - 71)		<b>2,126,736</b>	<b>0</b>	<b>728,513</b>	<b>0</b>	100.00

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

CARE ONE AT LIVINGSTON	Period:	Run Date Time:	5/28/2025 2:53 pm	
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APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

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

Title XVIII Skilled Nursing Facility

PART II - APPORTIONMENT OF VACCINE COST		1.00	
1.00	Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49)	0.436129	1.00
2.00	Program vaccine charges (From your records, or the PS&R)	0	2.00
3.00	Program costs (Line 1 x line 2) (Title XVIII, PPS providers, transfer this amount to Worksheet E, Part I, line 18)	0	3.00

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

ANCILLARY SERVICE COST CENTERS						
40.00	RADIOLOGY	26,724	0	0.000000	4,811	0 40.00
41.00	LABORATORY	65,244	0	0.000000	2,651	0 41.00
42.00	INTRAVENOUS THERAPY	0	0	0.000000	0	0 42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0.000000	0	0 43.00
44.00	PHYSICAL THERAPY	893,789	0	0.000000	338,613	0 44.00
45.00	OCCUPATIONAL THERAPY	606,692	0	0.000000	241,296	0 45.00
46.00	SPEECH PATHOLOGY	295,784	0	0.000000	107,931	0 46.00
47.00	ELECTROCARDIOLOGY	0	0	0.000000	0	0 47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	717	0	0.000000	717	0 48.00
49.00	DRUGS CHARGED TO PATIENTS	575,270	0	0.000000	30,458	0 49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	0	0 50.00
51.00	SUPPORT SURFACES	2,036	0	0.000000	2,036	0 51.00
52.00	COMPLEX MEDICAL EQUIPMENT	0	0	0.000000	0	0 52.00
52.01	OTHER ANCILLARY SERVICES COST	0	0	0.000000	0	0 52.01
52.02	MEDICAL SERVICES	0	0	0.000000	0	0 52.02
100.00	Total (Sum of lines 40 - 52)	2,466,256	0		728,513	0 100.00

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COMPUTATION OF INPATIENT ROUTINE COSTS

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

Title XVIII Skilled Nursing Facility

PART I CALCULATION OF INPATIENT ROUTINE COSTS		1.00	
<b>INPATIENT DAYS</b>			
1.00	Inpatient days including private room days	21,406	1.00
2.00	Private room days	0	2.00
3.00	Inpatient days including private room days applicable to the Program	6,448	3.00
4.00	Medically necessary private room days applicable to the Program	0	4.00
5.00	Total general inpatient routine service cost	<b>8,051,693</b>	5.00
<b>PRIVATE ROOM DIFFERENTIAL ADJUSTMENT</b>			
6.00	General inpatient routine service charges	15,057,448	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)	0.534732	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)	8,051,693	15.00
<b>PROGRAM INPATIENT ROUTINE SERVICE COSTS</b>			
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	376.14	16.00
17.00	Program routine service cost (Line 3 times line 16)	2,425,351	17.00
18.00	Medically necessary private room cost applicable to program (line 4 times line 13)	0	18.00
19.00	Total program general inpatient routine service cost (Line 17 plus line 18)	<b>2,425,351</b>	19.00
20.00	Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID)	1,461,307	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)	68.27	21.00
22.00	Program capital related cost (Line 3 times line 21)	440,205	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)	1,985,146	23.00
24.00	Aggregate charges to beneficiaries for excess costs (From provider records)	0	24.00
25.00	Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24)	<b>1,985,146</b>	25.00
26.00	Enter the per diem limitation (1)		26.00
27.00	Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)		27.00
28.00	Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to Worksheet E, Part II, line 4) (See instructions)		28.00
<b>PART II CALCULATION OF INPATIENT NURSING &amp; ALLIED HEALTH COSTS FOR PPS PASS-THROUGH</b>			
		1.00	
1.00	Total SNF inpatient days	21,406	1.00
2.00	Program inpatient days (see instructions)	6,448	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)	0.301224	4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)	0	5.00

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Provider CCN: 315479			

CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII

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

Title XVIII Skilled Nursing Facility

PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT		
		1.00
1.00	Inpatient PPS amount (See Instructions)	4,917,754 1.00
2.00	Nursing and Allied Health Education Activities (pass through payments)	0 2.00
3.00	Subtotal (Sum of lines 1 and 2)	<b>4,917,754</b> 3.00
4.00	Primary payor amounts	0 4.00
5.00	Coinsurance	728,280 5.00
6.00	Allowable bad debts (From your records)	196,314 6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)	109,643 7.00
8.00	Adjusted reimbursable bad debts. (See instructions)	127,604 8.00
9.00	Recovery of bad debts - for statistical records only	0 9.00
10.00	Utilization review	0 10.00
11.00	Subtotal (See instructions)	<b>4,317,078</b> 11.00
12.00	Interim payments (See instructions)	4,160,925 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	81,868 14.55
14.75	Sequestration for non-claims based amounts (see instructions)	2,552 14.75
14.99	Sequestration amount (see instructions)	83,790 14.99
15.00	Balance due provider/program (see Instructions)	<b>-12,057</b> 15.00
16.00	Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2)	0 16.00
PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES - TITLE XVIII ONLY		
17.00	Ancillary services Part B	0 17.00
18.00	Vaccine cost (From Wkst D, Part II, line 3)	0 18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)	<b>0</b> 19.00
20.00	Medicare Part B ancillary charges (See instructions)	0 20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)	0 21.00
22.00	Primary payor amounts	0 22.00
23.00	Coinsurance and deductibles	0 23.00
24.00	Allowable bad debts (From your records)	0 24.00
24.01	Allowable Bad debts for dual eligible beneficiaries (see instructions)	0 24.01
24.02	Adjusted reimbursable bad debts (see instructions)	0 24.02
25.00	Subtotal (Sum of lines 21 and 24, minus lines 22 and 23)	<b>0</b> 25.00
26.00	Interim payments (See instructions)	0 26.00
27.00	Tentative adjustment	0 27.00
28.00	Other Adjustments (See instructions) Specify	0 28.00
28.50	Demonstration payment adjustment amount before sequestration	0 28.50
28.55	Demonstration payment adjustment amount after sequestration	0 28.55
28.99	Sequestration amount (see instructions)	0 28.99
29.00	Balance due provider/program (see instructions)	<b>0</b> 29.00
30.00	Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2	0 30.00

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ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

Worksheet E-1

Title XVIII Skilled Nursing Facility PPS

	DESCRIPTION	Inpatient Part A		Part B		
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
		1.00	2.00	3.00	4.00	
1.00	Total interim payments paid to provider		4,023,817		0	1.00
2.00	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero		184,342		0	2.00
3.00	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					3.00
<b>Program to Provider</b>						
3.01	ADJUSTMENTS TO PROVIDER		0		0	3.01
3.02			0		0	3.02
3.03			0		0	3.03
3.04			0		0	3.04
3.05			0		0	3.05
<b>Provider to Program</b>						
3.50	ADJUSTMENTS TO PROGRAM	05/21/2024	47,234		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)		-47,234		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)		4,160,925		0	4.00
<b>TO BE COMPLETED BY CONTRACTOR</b>						
5.00	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					5.00
<b>Program to Provider</b>						
5.01	TENTATIVE TO PROVIDER		0		0	5.01
5.02			0		0	5.02
5.03			0		0	5.03
<b>Provider to Program</b>						
5.50	TENTATIVE TO PROGRAM		0		0	5.50
5.51			0		0	5.51
5.52			0		0	5.52
5.99	Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		0		0	5.99
6.00	Determined net settlement amount (balance due) based on the cost report. (1)					6.00
6.01	PROGRAM TO PROVIDER		0		0	6.01
6.02	PROVIDER TO PROGRAM		12,057		0	6.02
7.00	Total Medicare program liability (see instructions)		4,148,868		0	7.00
Contractor Name		Contractor Number				
1.00		2.00				
8.00						8.00

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

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

**Worksheet G**

PPS

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
<b>Assets</b>						
<b>CURRENT ASSETS</b>						
1.00	Cash on hand and in banks	110,914	0	0		1.00
2.00	Temporary investments	0	0	0		2.00
3.00	Notes receivable	0	0	0		3.00
4.00	Accounts receivable	1,335,811	0	0		4.00
5.00	Other receivables	0	0	0		5.00
6.00	Less: allowances for uncollectible notes and accounts receivable	-484,117	0	0		6.00
7.00	Inventory	0	0	0		7.00
8.00	Prepaid expenses	37,209	0	0		8.00
9.00	Other current assets	7,029	0	0		9.00
10.00	Due from other funds	0	0	0		10.00
11.00	TOTAL CURRENT ASSETS (Sum of lines 1 - 10)	<b>1,006,846</b>	<b>0</b>	<b>0</b>		<b>11.00</b>
<b>FIXED ASSETS</b>						
12.00	Land	2,184,059	0	0		12.00
13.00	Land improvements	40,317	0	0		13.00
14.00	Less: Accumulated depreciation	-15,767	0	0		14.00
15.00	Buildings	11,735,298	0	0		15.00
16.00	Less Accumulated depreciation	-8,193,505	0	0		16.00
17.00	Leasehold improvements	0	0	0		17.00
18.00	Less: Accumulated Amortization	0	0	0		18.00
19.00	Fixed equipment	942,193	0	0		19.00
20.00	Less: Accumulated depreciation	-600,171	0	0		20.00
21.00	Automobiles and trucks	6,696	0	0		21.00
22.00	Less: Accumulated depreciation	-6,696	0	0		22.00
23.00	Major movable equipment	3,343,774	0	0		23.00
24.00	Less: Accumulated depreciation	-3,043,111	0	0		24.00
25.00	Minor equipment - Depreciable	0	0	0		25.00
26.00	Minor equipment nondepreciable	0	0	0		26.00
27.00	Other fixed assets	131,485	0	0		27.00
28.00	TOTAL FIXED ASSETS (Sum of lines 12 - 27)	<b>6,524,572</b>	<b>0</b>	<b>0</b>		<b>28.00</b>
<b>OTHER ASSETS</b>						
29.00	Investments	0	0	0		29.00
30.00	Deposits on leases	0	0	0		30.00
31.00	Due from owners/officers	0	0	0		31.00
32.00	Other assets	1,229,212	0	0		32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	<b>1,229,212</b>	<b>0</b>	<b>0</b>		<b>33.00</b>
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	<b>8,760,630</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	1,243,824	0	0		35.00
36.00	Salaries, wages, and fees payable	749,625	0	0		36.00
37.00	Payroll taxes payable	167,974	0	0		37.00
38.00	Notes & loans payable (Short term)	0	0	0		38.00
39.00	Deferred income	0	0	0		39.00
40.00	Accelerated payments	0	0	0		40.00
41.00	Due to other funds	7,029	0	0		41.00
42.00	Other current liabilities	3,964,685	0	0		42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	<b>6,133,137</b>	<b>0</b>	<b>0</b>		<b>43.00</b>
<b>LONG TERM LIABILITIES</b>						
44.00	Mortgage payable	16,753,902	0	0		44.00
45.00	Notes payable	0	0	0		45.00
46.00	Unsecured loans	0	0	0		46.00
47.00	Loans from owners:	0	0	0		47.00
48.00	Other long term liabilities	-15,618,482	0	0		48.00
49.00	OTHER (SPECIFY)	0	0	0		49.00
50.00	TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49)	<b>1,135,420</b>	<b>0</b>	<b>0</b>		<b>50.00</b>

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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)	<b>7,268,557</b>	<b>0</b>	<b>0</b>	<b>0</b>	51.00
<b>CAPITAL ACCOUNTS</b>						
52.00	General fund balance	1,492,073				52.00
53.00	Specific purpose fund		0			53.00
54.00	Donor created - endowment fund balance - restricted			0		54.00
55.00	Donor created - endowment fund balance - unrestricted			0		55.00
56.00	Governing body created - endowment fund balance			0		56.00
57.00	Plant fund balance - invested in plant				0	57.00
58.00	Plant fund balance - reserve for plant improvement, replacement, and expansion				0	58.00
59.00	TOTAL FUND BALANCES (Sum of lines 52 thru 58)	<b>1,492,073</b>	<b>0</b>	<b>0</b>	<b>0</b>	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	<b>8,760,630</b>	<b>0</b>	<b>0</b>	<b>0</b>	60.00

( ) = contra amount

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STATEMENT OF CHANGES IN FUND BALANCES

Worksheet G-1

PPS

	General Fund		Special Purpose Fund		Endowment Fund		Plant Fund		
	1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	
1.00	Fund balances at beginning of period	2,236,918		0		0		0	1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)	-1,026,767							2.00
3.00	Total (sum of line 1 and line 2)	1,210,151		0		0		0	3.00
4.00	Additions (credit adjustments)								4.00
5.00	ADJ	281,922		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)	281,922		0		0		0	10.00
11.00	Subtotal (line 3 plus line 10)	1,492,073		0		0		0	11.00
12.00	Deductions (debit adjustments)								12.00
13.00		0		0		0		0	13.00
14.00		0		0		0		0	14.00
15.00		0		0		0		0	15.00
16.00		0		0		0		0	16.00
17.00		0		0		0		0	17.00
18.00	Total deductions (sum of lines 13 - 17)	0		0		0		0	18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)	1,492,073		0		0		0	19.00

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STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

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

<b>PART I - PATIENT REVENUES</b>					
	Cost Center Description	Inpatient	Outpatient	Total	
		1.00	2.00	3.00	
<b>General Inpatient Routine Care Services</b>					
1.00	SKILLED NURSING FACILITY	15,057,448		15,057,448	1.00
2.00	NURSING FACILITY	0		0	2.00
3.00	ICF/IID	0		0	3.00
4.00	OTHER LONG TERM CARE	0		0	4.00
5.00	Total general inpatient care services (Sum of lines 1 - 4)	15,057,448		15,057,448	5.00
<b>All Other Care Services</b>					
6.00	ANCILLARY SERVICES	6,979,877	0	6,979,877	6.00
7.00	CLINIC		0	0	7.00
8.00	HOME HEALTH AGENCY COST		0	0	8.00
9.00	AMBULANCE		0	0	9.00
10.00	RURAL HEALTH CLINIC		0	0	10.00
10.10	FQHC		0	0	10.10
11.00	CMHC		0	0	11.00
12.00	HOSPICE	0	0	0	12.00
13.00	OTHER (SPECIFY)	0	0	0	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	22,037,325	0	22,037,325	14.00
<b>PART II - OPERATING EXPENSES</b>					
			1.00	2.00	
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)			16,150,768	1.00
2.00	Add (Specify)		0		2.00
3.00			0		3.00
4.00			0		4.00
5.00			0		5.00
6.00			0		6.00
7.00			0		7.00
8.00	Total Additions (Sum of lines 2 - 7)			0	8.00
9.00	Deduct (Specify)		0		9.00
10.00			0		10.00
11.00			0		11.00
12.00			0		12.00
13.00			0		13.00
14.00	Total Deductions (Sum of lines 9 - 13)			0	14.00
15.00	Total Operating Expenses (Sum of lines 1 and 8, minus line 14)			16,150,768	15.00

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STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Worksheet G-3

PPS

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	22,037,325	1.00
2.00	Less: contractual allowances and discounts on patients accounts	7,636,158	2.00
3.00	Net patient revenues (Line 1 minus line 2)	14,401,167	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	16,150,768	4.00
5.00	Net income from service to patients (Line 3 minus 4)	-1,749,601	5.00
<b>Other income:</b>			
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	317	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	24	14.00
15.00	Revenue from rental of living quarters	0	15.00
16.00	Revenue from sale of medical and surgical supplies to other than patients	0	16.00
17.00	Revenue from sale of drugs to other than patients	0	17.00
18.00	Revenue from sale of medical records and abstracts	0	18.00
19.00	Tuition (fees, sale of textbooks, uniforms, etc.)	0	19.00
20.00	Revenue from gifts, flower, coffee shops, canteen	0	20.00
21.00	Rental of vending machines	0	21.00
22.00	Rental of skilled nursing space	0	22.00
23.00	Governmental appropriations	0	23.00
24.00	BARBER & BEAUTY	6,275	24.00
24.01	RESIDENT PERSONAL ITEMS	1,890	24.01
24.02	MAINTENANCE FEE INCOME	19,000	24.02
24.03	OTHER REVENUE	45,962	24.03
24.04	OTHER INCOME	649,366	24.04
24.50	COVID-19 PHE Funding	0	24.50
25.00	Total other income (Sum of lines 6 - 24)	722,834	25.00
26.00	Total (Line 5 plus line 25)	-1,026,767	26.00
27.00		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)	-1,026,767	31.00