

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
LINCOLN PARK RENAISSANCE Provider CCN: 315042	Period: From: 01/01/2024 To: 12/31/2024 Run Date Time: 4/4/2025 10:01 am MCRIF32 Version: 10.23.179.0



**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 LINCOLN PARK RENAISSANCE, 315042 {Provider Name(s) and CCN(s)} for the cost reporting period beginning 01/01/2024 and ending 12/31/2024 and that to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR	CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
	1	2		
1	<i>Brian Klein</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 BRIAN KLEIN			2
3	Signatory Title CFO			3
4	Signature Date (Dated when report is electronically signed.)			4

PART III - SETTLEMENT SUMMARY

	Cost Center Description	Title V	Title XVIII		Title XIX	
			Part A	Part B		
		1.00	2.00	3.00	4.00	
1.00	SKILLED NURSING FACILITY	0	-54,413	266	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	-54,413	266	0	100.00

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

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

LINCOLN PARK RENAISSANCE		Period:	Run Date Time:	4/4/2025 10:01 am
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		To: 12/31/2024	Version:	10.23.179.0



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:	521 PINEBROOK ROAD	P.O. Box:				1.00	
2.00	City:	LINCOLN PARK	State:	NJ	ZIP Code:	07035	2.00	
3.00	County:	MORRIS	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	LINCOLN PARK RENAISSANCE	315042	01/01/1970	N	P	N	4.00
5.00	Nursing Facility							5.00
6.00	ICF/IID							6.00
7.00	SNF-Based HHA							7.00
8.00	SNF-Based RHC							8.00
9.00	SNF-Based FQHC							9.00
10.00	SNF-Based CMHC							10.00
11.00	SNF-Based OLTC							11.00
12.00	SNF-Based HOSPICE							12.00
13.00	SNF-Based CORF							13.00
			From:	To:				
			1.00	2.00				
14.00	Cost Reporting Period (mm/dd/yyyy)		01/01/2024	12/31/2024				14.00
15.00	Type of Control (See Instructions)		4 - Proprietary, Corporation					15.00
						Y/N		
						1.00		

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

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

Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.				
20.00	Straight Line		671,053	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		671,053	23.00
24.00	If depreciation is funded, enter the balance as of the end of the period.		0	24.00
25.00	Were there any disposal of capital assets during the cost reporting period? (Y/N)		N	25.00
26.00	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)		N	26.00
27.00	Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N)		N	27.00
28.00	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)		N	28.00
		Part A	Part B	Other
		1.00	2.00	3.00

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

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

Worksheet S-2
Part I
PPS

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

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

Worksheet S-2
Part II
PPS

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

Completed by All Skilled Nursing Facilities

Provider Organization and Operation

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

Financial Data and Reports

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

Approved Educational Activities

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

Bad Debts

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

Bed Complement

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

PS&R Data

13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.)	Y	03/10/2025	Y	03/10/2025	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.	CHRIS	GUILBAULT	PREPARER	19.00
20.00	Enter the employer/company name of the cost report preparer.	HEALTH CARE RESOURCES			20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.	609-987-1440	CHRIS.GUILBAULT@HCRNJ.NET		21.00

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

Worksheet S-3
Part I
PPS

	Component	Number of Beds	Bed Days Available	Inpatient Days/Visits					Discharges					
				Title V	Title XVIII	Title XIX	Other	Total	Title V	Title XVIII	Title XIX	Other	Total	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	
1.00	SKILLED NURSING FACILITY	189	69,174	0	19,974	35,669	8,528	64,171	0	509	18	331	858	1.00
2.00	NURSING FACILITY	0	0	0	0	0	0	0	0	0	0	0	0	2.00
3.00	ICF/IID	0	0	0	0	0	0	0	0	0	0	0	0	3.00
4.00	HOME HEALTH AGENCY COST			0	0	0	0	0						4.00
5.00	Other Long Term Care	0	0				0	0				0	0	5.00
6.00	SNF-Based CMHC													6.00
7.00	HOSPICE	0	0	0	0	0	0	0	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	189	69,174	0	19,974	35,669	8,528	64,171	0	509	18	331	858	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	39.24	1,981.61	74.79	0	566	13	284	863	187.70	0.00		1.00
2.00	NURSING FACILITY	0.00		0.00	0.00	0		0	0	0	0.00	0.00		2.00
3.00	ICF/IID			0.00	0.00			0	0	0	0.00	0.00		3.00
4.00	HOME HEALTH AGENCY COST										0.00	0.00		4.00
5.00	Other Long Term Care				0.00				0	0	0.00	0.00		5.00
6.00	SNF-Based CMHC										0.00	0.00		6.00
7.00	HOSPICE	0.00	0.00	0.00	0.00	0	0	0	0	0	0.00	0.00		7.00
8.00	Total (Sum of lines 1-7)	0.00	39.24	1,981.61	74.79	0	566	13	284	863	187.70	0.00		8.00

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SNF WAGE INDEX INFORMATION

Worksheet S-3
Part II
PPS

PART II - DIRECT SALARIES

		Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
SALARIES							
1.00	Total salaries (See Instructions)	11,926,453	0	11,926,453	391,640.00	30.45	1.00
2.00	Physician salaries-Part A	0	0	0	0.00	0.00	2.00
3.00	Physician salaries-Part B	0	0	0	0.00	0.00	3.00
4.00	Home office personnel	0	0	0	0.00	0.00	4.00
5.00	Sum of lines 2 through 4	0	0	0	0.00	0.00	5.00
6.00	Revised wages (line 1 minus line 5)	11,926,453	0	11,926,453	391,640.00	30.45	6.00
7.00	Other Long Term Care	0	0	0	0.00	0.00	7.00
8.00	HOME HEALTH AGENCY COST	0	0	0	0.00	0.00	8.00
9.00	CMHC	0	0	0	0.00	0.00	9.00
10.00	HOSPICE	0	0	0	0.00	0.00	10.00
11.00	Other excluded areas	0	0	0	0.00	0.00	11.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	0	0	0	0.00	0.00	12.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	11,926,453	0	11,926,453	391,640.00	30.45	13.00
OTHER WAGES & RELATED COSTS							
14.00	Contract Labor: Patient Related & Mgmt	1,102,942	0	1,102,942	29,852.00	36.95	14.00
15.00	Contract Labor: Physician services-Part A	0	0	0	0.00	0.00	15.00
16.00	Home office salaries & wage related costs	0	0	0	0.00	0.00	16.00
WAGE-RELATED COSTS							
17.00	Wage-related costs core (See Part IV)	2,189,323	0	2,189,323			17.00
18.00	Wage-related costs other (See Part IV)	0	0	0			18.00
19.00	Wage related costs (excluded units)	0	0	0			19.00
20.00	Physician Part A - WRC	0	0	0			20.00
21.00	Physician Part B - WRC	0	0	0			21.00
22.00	Total Adjusted Wage Related cost (see instructions)	2,189,323	0	2,189,323			22.00

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SNF WAGE INDEX INFORMATION

Worksheet S-3
Part III
PPS

PART III - OVERHEAD COST - DIRECT SALARIES

		Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
1.00	Employee Benefits	0	0	0	0.00	0.00	1.00
2.00	Administrative & General	657,778	0	657,778	16,233.00	40.52	2.00
3.00	Plant Operation, Maintenance & Repairs	135,179	0	135,179	6,894.00	19.61	3.00
4.00	Laundry & Linen Service	226,179	0	226,179	12,531.00	18.05	4.00
5.00	Housekeeping	441,234	0	441,234	23,767.00	18.56	5.00
6.00	Dietary	893,386	0	893,386	41,426.00	21.57	6.00
7.00	Nursing Administration	401,961	0	401,961	8,156.00	49.28	7.00
8.00	Central Services and Supply	0	0	0	0.00	0.00	8.00
9.00	Pharmacy	0	0	0	0.00	0.00	9.00
10.00	Medical Records & Medical Records Library	0	0	0	0.00	0.00	10.00
11.00	Social Service	378,169	0	378,169	7,367.00	51.33	11.00
12.00	Nursing and Allied Health Ed. Act.						12.00
13.00	Other General Service	181,323	0	181,323	9,655.00	18.78	13.00
14.00	Total (sum lines 1 thru 13)	3,315,209	0	3,315,209	126,029.00	26.31	14.00

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SNF WAGE RELATED COSTS

Worksheet S-3
Part IV
PPS

PART IV - WAGE RELATED COSTS		Amount Reported	
		1.00	
Part A - Core List			
RETIREMENT COST			
1.00	401K Employer Contributions	0	1.00
2.00	Tax Sheltered Annuity (TSA) Employer Contribution	0	2.00
3.00	Qualified and Non-Qualified Pension Plan Cost	0	3.00
4.00	Prior Year Pension Service Cost	0	4.00
PLAN ADMINISTRATIVE COSTS (Paid to External Organization)			
5.00	401K/TSA Plan Administration fees	0	5.00
6.00	Legal/Accounting/Management Fees-Pension Plan	0	6.00
7.00	Employee Managed Care Program Administration Fees	0	7.00
HEALTH AND INSURANCE COST			
8.00	Health Insurance (Purchased or Self Funded)	672,595	8.00
9.00	Prescription Drug Plan	0	9.00
10.00	Dental, Hearing and Vision Plan	30,961	10.00
11.00	Life Insurance (If employee is owner or beneficiary)	0	11.00
12.00	Accident Insurance (If employee is owner or beneficiary)	0	12.00
13.00	Disability Insurance (If employee is owner or beneficiary)	2,011	13.00
14.00	Long-Term Care Insurance (If employee is owner or beneficiary)	0	14.00
15.00	Workers' Compensation Insurance	420,705	15.00
16.00	Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. Non cumulative portion)	0	16.00
TAXES			
17.00	FICA-Employers Portion Only	891,250	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	171,801	20.00
OTHER			
21.00	Executive Deferred Compensation	0	21.00
22.00	Day Care Cost and Allowances	0	22.00
23.00	Tuition Reimbursement	0	23.00
24.00	Total Wage Related cost (Sum of lines 1 - 23)	2,189,323	24.00
		Amount Reported	
		1.00	
Part B - Other than Core Related Cost			
25.00	OTHER WAGE RELATED COSTS (SPECIFY)	0	25.00

LINCOLN PARK RENAISSANCE		Period:	Run Date Time:	4/4/2025 10:01 am
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SNF REPORTING OF DIRECT CARE EXPENDITURES

Worksheet S-3
Part V
PPS

	OCCUPATIONAL CATEGORY	Amount Reported	Fringe Benefits	Adjusted Salaries (col. 1 + col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
Direct Salaries							
Nursing Occupations							
1.00	Registered Nurses (RNs)	1,474,524	270,677	1,745,201	33,243.00	52.50	1.00
2.00	Licensed Practical Nurses (LPNs)	2,196,177	403,150	2,599,327	52,248.00	49.75	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	3,187,240	585,078	3,772,318	138,018.00	27.33	3.00
4.00	Total Nursing (sum of lines 1 through 3)	6,857,941	1,258,905	8,116,846	223,509.00	36.32	4.00
5.00	Physical Therapists	860,527	157,966	1,018,493	21,136.00	48.19	5.00
6.00	Physical Therapy Assistants	0	0	0	0.00	0.00	6.00
7.00	Physical Therapy Aides	0	0	0	0.00	0.00	7.00
8.00	Occupational Therapists	697,897	128,112	826,009	16,731.00	49.37	8.00
9.00	Occupational Therapy Assistants	0	0	0	0.00	0.00	9.00
10.00	Occupational Therapy Aides	0	0	0	0.00	0.00	10.00
11.00	Speech Therapists	194,879	35,774	230,653	4,235.00	54.46	11.00
12.00	Respiratory Therapists	0	0	0	0.00	0.00	12.00
13.00	Other Medical Staff	0	0	0	0.00	0.00	13.00
Contract Labor							
Nursing Occupations							
14.00	Registered Nurses (RNs)	224,112		224,112	3,987.00	56.21	14.00
15.00	Licensed Practical Nurses (LPNs)	658,893		658,893	17,442.00	37.78	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	219,937		219,937	8,423.00	26.11	16.00
17.00	Total Nursing (sum of lines 14 through 16)	1,102,942		1,102,942	29,852.00	36.95	17.00
18.00	Physical Therapists	0		0	0.00	0.00	18.00
19.00	Physical Therapy Assistants	0		0	0.00	0.00	19.00
20.00	Physical Therapy Aides	0		0	0.00	0.00	20.00
21.00	Occupational Therapists	0		0	0.00	0.00	21.00
22.00	Occupational Therapy Assistants	0		0	0.00	0.00	22.00
23.00	Occupational Therapy Aides	0		0	0.00	0.00	23.00
24.00	Speech Therapists	0		0	0.00	0.00	24.00
25.00	Respiratory Therapists	0		0	0.00	0.00	25.00
26.00	Other Medical Staff	0		0	0.00	0.00	26.00

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PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Worksheet S-7

PPS

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

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PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Worksheet S-7

PPS

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

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

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

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

PPS

		Cost Center Description	Salaries	Other	Total (col. 1 + col. 2)	Reclassifications Increase/Decrease (Fr Wkst A-6)	Reclassified Trial Balance (col. 3 +- col. 4)	Adjustments to Expenses (Fr Wkst A-8)	Net Expenses For Allocation (col. 5 +- col. 6)	
			1.00	2.00	3.00	4.00	5.00	6.00	7.00	
GENERAL SERVICE COST CENTERS										
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		5,103,047	5,103,047	0	5,103,047	-3,453,820	1,649,227	1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT		0	0	0	0	0	0	2.00
3.00	00300	EMPLOYEE BENEFITS	0	2,299,539	2,299,539	0	2,299,539	0	2,299,539	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	657,778	6,166,767	6,824,545	0	6,824,545	-3,741,666	3,082,879	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	135,179	577,416	712,595	0	712,595	0	712,595	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	226,179	20,658	246,837	0	246,837	0	246,837	6.00
7.00	00700	HOUSEKEEPING	441,234	85,421	526,655	0	526,655	0	526,655	7.00
8.00	00800	DIETARY	893,386	718,919	1,612,305	0	1,612,305	0	1,612,305	8.00
9.00	00900	NURSING ADMINISTRATION	401,961	0	401,961	0	401,961	0	401,961	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	0	0	10.00
11.00	01100	PHARMACY	0	0	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	378,169	5,200	383,369	0	383,369	0	383,369	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	14.00
15.00	01500	PATIENT ACTIVITIES	181,323	40,684	222,007	0	222,007	0	222,007	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	03000	SKILLED NURSING FACILITY	6,857,941	1,672,543	8,530,484	0	8,530,484	0	8,530,484	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	04000	RADIOLOGY	0	37,790	37,790	0	37,790	0	37,790	40.00
41.00	04100	LABORATORY	0	147,945	147,945	0	147,945	0	147,945	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	860,527	1,513	862,040	0	862,040	0	862,040	44.00
45.00	04500	OCCUPATIONAL THERAPY	697,897	0	697,897	0	697,897	0	697,897	45.00
46.00	04600	SPEECH PATHOLOGY	194,879	0	194,879	0	194,879	0	194,879	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	525,584	525,584	0	525,584	0	525,584	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	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS										
60.00	06000	CLINIC	0	0	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	61.00
62.00	06200	FQHC								62.00
OTHER REIMBURSABLE COST CENTERS										
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	2,165	2,165	0	2,165	0	2,165	71.00
73.00	07300	CMHC	0	0	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS										
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		0	0	0	0	0	0	80.00
81.00	08100	INTEREST EXPENSE		0	0	0	0	0	0	81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0	0	0	0	0	0	82.00
83.00	08300	HOSPICE	0	0	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	11,926,453	17,405,191	29,331,644	0	29,331,644	-7,195,486	22,136,158	89.00
NONREIMBURSABLE COST CENTERS										
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	0	0	94.00
100.00		TOTAL	11,926,453	17,405,191	29,331,644	0	29,331,644	-7,195,486	22,136,158	100.00

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RECLASSIFICATIONS

Worksheet A-6

PPS

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

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

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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	
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES									
1.00	Land	0	0	0	0	0	0	0	1.00
2.00	Land Improvements	0	0	0	0	0	0	0	2.00
3.00	Buildings and Fixtures	0	0	0	0	0	0	0	3.00
4.00	Building Improvements	1,928,462	38,892	0	38,892	0	1,967,354	0	4.00
5.00	Fixed Equipment	0	0	0	0	0	0	0	5.00
6.00	Movable Equipment	1,890,083	21,832	0	21,832	0	1,911,915	0	6.00
7.00	Subtotal (sum of lines 1-6)	3,818,545	60,724	0	60,724	0	3,879,269	0	7.00
8.00	Reconciling Items	0	0	0	0	0	0	0	8.00
9.00	Total (line 7 minus line 8)	3,818,545	60,724	0	60,724	0	3,879,269	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	-3,968		CAP REL COSTS - BLDGS & FIXTURES	1.00	1.00
2.00	Trade, quantity, and time discounts (chapter 8)		0			0.00	2.00
3.00	Refunds and rebates of expenses (chapter 8)		0			0.00	3.00
4.00	Rental of provider space by suppliers (chapter 8)		0			0.00	4.00
5.00	Telephone services (pay stations excluded) (chapter 21)		0			0.00	5.00
6.00	Television and radio service (chapter 21)		0			0.00	6.00
7.00	Parking lot (chapter 21)		0			0.00	7.00
8.00	Remuneration applicable to provider-based physician adjustment	A-8-2	0				8.00
9.00	Home office cost (chapter 21)		0			0.00	9.00
10.00	Sale of scrap, waste, etc. (chapter 23)		0			0.00	10.00
11.00	Nonallowable costs related to certain Capital expenditures (chapter 24)		0			0.00	11.00
12.00	Adjustment resulting from transactions with related organizations (chapter 10)	A-8-1	-3,449,672				12.00
13.00	Laundry and linen service		0			0.00	13.00
14.00	Revenue - Employee meals		0			0.00	14.00
15.00	Cost of meals - Guests		0			0.00	15.00
16.00	Sale of medical supplies to other than patients		0			0.00	16.00
17.00	Sale of drugs to other than patients		0			0.00	17.00
18.00	Sale of medical records and abstracts	B	-3,479		ADMINISTRATIVE & GENERAL	4.00	18.00
19.00	Vending machines		0			0.00	19.00
20.00	Income from imposition of interest, finance or penalty charges (chapter 21)		0			0.00	20.00
21.00	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0			0.00	21.00
22.00	Utilization review--physicians' compensation (chapter 21)		0		UTILIZATION REVIEW - SNF	82.00	22.00
23.00	Depreciation--buildings and fixtures		0		CAP REL COSTS - BLDGS & FIXTURES	1.00	23.00
24.00	Depreciation--movable equipment		0		CAP REL COSTS - MOVABLE EQUIPMENT	2.00	24.00
25.00	PIETET TAX	A	-450,000		ADMINISTRATIVE & GENERAL	4.00	25.00
25.01	BAD DEBT	A	-453,842		ADMINISTRATIVE & GENERAL	4.00	25.01
25.02	MARKETING	A	-32,693		ADMINISTRATIVE & GENERAL	4.00	25.02
25.03	CLOTHING/SHOES	A	-1,832		ADMINISTRATIVE & GENERAL	4.00	25.03
25.04	INTELLECTUAL PROPERTY ROYALTIES	A	-2,800,000		ADMINISTRATIVE & GENERAL	4.00	25.04
100.00	Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-7,195,486				100.00

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

(2) Basis for adjustment (see instructions).

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

B. Amount Received - if cost cannot be determined.

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

Worksheet A-8-1
Parts I & II
PPS

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

Line No.	Cost Center	Expense Items	Amount Allowable In Cost	Amount Included in Wkst. A, col. 5	Adjustments (col. 4 minus col. 5)		
1.00	2.00	3.00	4.00	5.00	6.00		
1.00	1.00	CAP REL COSTS - BLDGS & FIXTURES	RENT	1,448,146	4,897,998	-3,449,852	1.00
2.00	4.00	ADMINISTRATIVE & GENERAL	LESSOR A&G COSTS	180	0	180	2.00
3.00	0.00			0	0	0	3.00
4.00	0.00			0	0	0	4.00
5.00	0.00			0	0	0	5.00
6.00	0.00			0	0	0	6.00
7.00	0.00			0	0	0	7.00
8.00	0.00			0	0	0	8.00
9.00	0.00			0	0	0	9.00
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 10 to Worksheet A-8, column 3, line 12.			1,448,326	4,897,998	-3,449,672	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	521 PINE BROOK VENTURES LLC	100.00	521 PINE BROOK OPERATING LLC	100.00	OPERATIONS
2.00	A	521 PINE BROOK VENTURES LLC	100.00	521 PINE BROOK REALTY LLC	100.00	REALTY
3.00			0.00		0.00	
4.00			0.00		0.00	
5.00			0.00		0.00	
6.00			0.00		0.00	
7.00			0.00		0.00	
8.00			0.00		0.00	
9.00			0.00		0.00	
10.00			0.00		0.00	

(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:


LINCOLN PARK RENAISSANCE		Period:	Run Date Time:	4/4/2025 10:01 am
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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	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES	1,649,227	1,649,227							1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT	0		0						2.00
3.00	EMPLOYEE BENEFITS	2,299,539	10,507	0	2,310,046					3.00
4.00	ADMINISTRATIVE & GENERAL	3,082,879	135,533	0	127,406	3,345,818	3,345,818			4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	712,595	79,127	0	26,183	817,905	145,637	963,542		5.00
6.00	LAUNDRY & LINEN SERVICE	246,837	17,265	0	43,809	307,911	54,827	11,682	374,420	6.00
7.00	HOUSEKEEPING	526,655	5,174	0	85,463	617,292	109,916	3,501	0	7.00
8.00	DIETARY	1,612,305	59,838	0	173,041	1,845,184	328,555	40,487	0	8.00
9.00	NURSING ADMINISTRATION	401,961	0	0	77,856	479,817	85,437	0	0	9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	0	0	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS & LIBRARY	0	915	0	0	915	163	619	0	12.00
13.00	SOCIAL SERVICE	383,369	0	0	73,248	456,617	81,306	0	0	13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	PATIENT ACTIVITIES	222,007	0	0	35,121	257,128	45,784	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	8,530,484	1,324,113	0	1,328,321	11,182,918	1,991,232	895,916	374,420	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	37,790	0	0	0	37,790	6,729	0	0	40.00
41.00	LABORATORY	147,945	0	0	0	147,945	26,343	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	862,040	9,117	0	166,676	1,037,833	184,798	6,168	0	44.00
45.00	OCCUPATIONAL THERAPY	697,897	4,488	0	135,176	837,561	149,137	3,037	0	45.00
46.00	SPEECH PATHOLOGY	194,879	0	0	37,746	232,625	41,421	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	525,584	0	0	0	525,584	93,586	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
OTHER REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	2,165	0	0	0	2,165	386	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	22,136,158	1,646,077	0	2,310,046	22,133,008	3,345,257	961,410	374,420	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	3,150	0	0	3,150	561	2,132	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

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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	
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
98.00	Cross Foot Adjustments	0	0	0	0	0	0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	22,136,158	1,649,227	0	2,310,046	22,136,158	3,345,818	963,542	374,420	100.00


LINCOLN PARK RENAISSANCE		Period:	Run Date Time:	4/4/2025 10:01 am
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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	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS									3.00
4.00	ADMINISTRATIVE & GENERAL									4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS									5.00
6.00	LAUNDRY & LINEN SERVICE									6.00
7.00	HOUSEKEEPING	730,709								7.00
8.00	DIETARY	31,196	2,245,422							8.00
9.00	NURSING ADMINISTRATION	0	0	565,254						9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0	0					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS & LIBRARY	477	0	0	0	0	2,174			12.00
13.00	SOCIAL SERVICE	0	0	0	0	0	0	537,923		13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	PATIENT ACTIVITIES	0	0	0	0	0	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	690,301	2,245,422	565,254	0	0	2,174	537,923	0	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	0	0	0	0	0	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	0	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	4,753	0	0	0	0	0	0	0	44.00
45.00	OCCUPATIONAL THERAPY	2,340	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
OUTPATIENT SERVICE COST CENTERS										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
OTHER REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	729,067	2,245,422	565,254	0	0	2,174	537,923	0	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	1,642	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

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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	
98.00	Cross Foot Adjustments	0	0	0	0				0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	730,709	2,245,422	565,254	0	0	2,174	537,923	0	100.00

LINCOLN PARK RENAISSANCE		Period:	Run Date Time:	4/4/2025 10:01 am
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COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B
Part I
PPS

	Cost Center Description	PATIENT ACTIVITIES	Subtotal	Post Stepdown Adjustments	Total	
		15.00	16.00	17.00	18.00	
GENERAL SERVICE COST CENTERS						
1.00	CAP REL COSTS - BLDGS & FIXTURES					1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT					2.00
3.00	EMPLOYEE BENEFITS					3.00
4.00	ADMINISTRATIVE & GENERAL					4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS					5.00
6.00	LAUNDRY & LINEN SERVICE					6.00
7.00	HOUSEKEEPING					7.00
8.00	DIETARY					8.00
9.00	NURSING ADMINISTRATION					9.00
10.00	CENTRAL SERVICES & SUPPLY					10.00
11.00	PHARMACY					11.00
12.00	MEDICAL RECORDS & LIBRARY					12.00
13.00	SOCIAL SERVICE					13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION					14.00
15.00	PATIENT ACTIVITIES	302,912				15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	SKILLED NURSING FACILITY	302,912	18,788,472	0	18,788,472	30.00
31.00	NURSING FACILITY	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS						
40.00	RADIOLOGY	0	44,519	0	44,519	40.00
41.00	LABORATORY	0	174,288	0	174,288	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	1,233,552	0	1,233,552	44.00
45.00	OCCUPATIONAL THERAPY	0	992,075	0	992,075	45.00
46.00	SPEECH PATHOLOGY	0	274,046	0	274,046	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	619,170	0	619,170	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS						
60.00	CLINIC	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	61.00
62.00	FQHC					62.00
OTHER REIMBURSABLE COST CENTERS						
70.00	HOME HEALTH AGENCY COST	0	0	0	0	70.00
71.00	AMBULANCE	0	2,551	0	2,551	71.00
73.00	CMHC	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS						
80.00	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	INTEREST EXPENSE					81.00
82.00	UTILIZATION REVIEW - SNF					82.00
83.00	HOSPICE	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	302,912	22,128,673	0	22,128,673	89.00
NONREIMBURSABLE COST CENTERS						
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	7,485	0	7,485	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	94.00
98.00	Cross Foot Adjustments	0	0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	0	99.00
100.00	TOTAL	302,912	22,136,158	0	22,136,158	100.00


LINCOLN PARK RENAISSANCE		Period:	Run Date Time:	4/4/2025 10:01 am
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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II
PPS

	Cost Center Description	Directly Assigned New Capital Related Costs	BLDGS & FIXTURES	MOVABLE EQUIPMENT	Subtotal	EMPLOYEE BENEFITS	ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS	0	10,507	0	10,507	10,507				3.00
4.00	ADMINISTRATIVE & GENERAL	0	135,533	0	135,533	580	136,113			4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	0	79,127	0	79,127	119	5,925	85,171		5.00
6.00	LAUNDRY & LINEN SERVICE	0	17,265	0	17,265	199	2,231	1,033	20,728	6.00
7.00	HOUSEKEEPING	0	5,174	0	5,174	389	4,472	309	0	7.00
8.00	DIETARY	0	59,838	0	59,838	787	13,367	3,579	0	8.00
9.00	NURSING ADMINISTRATION	0	0	0	0	354	3,476	0	0	9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	0	0	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS & LIBRARY	0	915	0	915	0	7	55	0	12.00
13.00	SOCIAL SERVICE	0	0	0	0	333	3,308	0	0	13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	PATIENT ACTIVITIES	0	0	0	0	160	1,863	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	0	1,324,113	0	1,324,113	6,041	81,002	79,194	20,728	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	0	0	0	0	0	274	0	0	40.00
41.00	LABORATORY	0	0	0	0	0	1,072	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	9,117	0	9,117	758	7,518	545	0	44.00
45.00	OCCUPATIONAL THERAPY	0	4,488	0	4,488	615	6,067	268	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	172	1,685	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	3,807	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
OTHER REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	16	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	0	1,646,077	0	1,646,077	10,507	136,090	84,983	20,728	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	3,150	0	3,150	0	23	188	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

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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	
98.00	Cross Foot Adjustments								0	98.00
99.00	Negative Cost Centers		0	0	0	0	0	0	0	99.00
100.00	TOTAL	0	1,649,227	0	1,649,227	10,507	136,113	85,171	20,728	100.00


LINCOLN PARK RENAISSANCE		Period:	Run Date Time:	4/4/2025 10:01 am
Provider CCN:	315042	From: 01/01/2024	MCRIF32	2540-10
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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II
PPS

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING AND ALLIED HEALTH EDUCATION	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS									3.00
4.00	ADMINISTRATIVE & GENERAL									4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS									5.00
6.00	LAUNDRY & LINEN SERVICE									6.00
7.00	HOUSEKEEPING	10,344								7.00
8.00	DIETARY	442	78,013							8.00
9.00	NURSING ADMINISTRATION	0	0	3,830						9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0	0					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS & LIBRARY	7	0	0	0	0	984			12.00
13.00	SOCIAL SERVICE	0	0	0	0	0	0	3,641		13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	PATIENT ACTIVITIES	0	0	0	0	0	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	9,772	78,013	3,830	0	0	984	3,641	0	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	0	0	0	0	0	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	0	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	67	0	0	0	0	0	0	0	44.00
45.00	OCCUPATIONAL THERAPY	33	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
OUTPATIENT SERVICE COST CENTERS										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
OTHER REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	10,321	78,013	3,830	0	0	984	3,641	0	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	23	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

LINCOLN PARK RENAISSANCE		Period:	Run Date Time:	4/4/2025 10:01 am	
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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II
PPS

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING AND ALLIED HEALTH EDUCATION	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
98.00	Cross Foot Adjustments	0	0	0	0	0			0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	10,344	78,013	3,830	0	0	984	3,641	0	100.00

LINCOLN PARK RENAISSANCE		Period:	Run Date Time:	4/4/2025 10:01 am
Provider CCN:	315042	From: 01/01/2024	MCRIF32	2540-10
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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II
PPS

	Cost Center Description	PATIENT ACTIVITIES	Subtotal	Post Step-Down Adjustments	Total	
		15.00	16.00	17.00	18.00	
GENERAL SERVICE COST CENTERS						
1.00	CAP REL COSTS - BLDGS & FIXTURES					1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT					2.00
3.00	EMPLOYEE BENEFITS					3.00
4.00	ADMINISTRATIVE & GENERAL					4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS					5.00
6.00	LAUNDRY & LINEN SERVICE					6.00
7.00	HOUSEKEEPING					7.00
8.00	DIETARY					8.00
9.00	NURSING ADMINISTRATION					9.00
10.00	CENTRAL SERVICES & SUPPLY					10.00
11.00	PHARMACY					11.00
12.00	MEDICAL RECORDS & LIBRARY					12.00
13.00	SOCIAL SERVICE					13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION					14.00
15.00	PATIENT ACTIVITIES	2,023				15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	SKILLED NURSING FACILITY	2,023	1,609,341	0	1,609,341	30.00
31.00	NURSING FACILITY	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS						
40.00	RADIOLOGY	0	274	0	274	40.00
41.00	LABORATORY	0	1,072	0	1,072	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	18,005	0	18,005	44.00
45.00	OCCUPATIONAL THERAPY	0	11,471	0	11,471	45.00
46.00	SPEECH PATHOLOGY	0	1,857	0	1,857	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	3,807	0	3,807	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS						
60.00	CLINIC	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	61.00
62.00	FQHC					62.00
OTHER REIMBURSABLE COST CENTERS						
70.00	HOME HEALTH AGENCY COST	0	0	0	0	70.00
71.00	AMBULANCE	0	16	0	16	71.00
73.00	CMHC	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS						
80.00	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	INTEREST EXPENSE					81.00
82.00	UTILIZATION REVIEW - SNF					82.00
83.00	HOSPICE	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	2,023	1,645,843	0	1,645,843	89.00
NONREIMBURSABLE COST CENTERS						
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEN	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	3,384	0	3,384	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	94.00
98.00	Cross Foot Adjustments	0	0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	0	99.00
100.00	TOTAL	2,023	1,649,227	0	1,649,227	100.00

LINCOLN PARK RENAISSANCE		Period:	Run Date Time:	4/4/2025 10:01 am
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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	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES	93,709								1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT		0							2.00
3.00	EMPLOYEE BENEFITS	597	0	11,926,453						3.00
4.00	ADMINISTRATIVE & GENERAL	7,701	0	657,778	-3,345,818	18,790,340				4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	4,496	0	135,179	0	817,905	80,915			5.00
6.00	LAUNDRY & LINEN SERVICE	981	0	226,179	0	307,911	981	64,171		6.00
7.00	HOUSEKEEPING	294	0	441,234	0	617,292	294	0	79,640	7.00
8.00	DIETARY	3,400	0	893,386	0	1,845,184	3,400	0	3,400	8.00
9.00	NURSING ADMINISTRATION	0	0	401,961	0	479,817	0	0	0	9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	0	0	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS & LIBRARY	52	0	0	0	915	52	0	52	12.00
13.00	SOCIAL SERVICE	0	0	378,169	0	456,617	0	0	0	13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	PATIENT ACTIVITIES	0	0	181,323	0	257,128	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	75,236	0	6,857,941	0	11,182,918	75,236	64,171	75,236	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	0	0	0	0	37,790	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	147,945	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	518	0	860,527	0	1,037,833	518	0	518	44.00
45.00	OCCUPATIONAL THERAPY	255	0	697,897	0	837,561	255	0	255	45.00
46.00	SPEECH PATHOLOGY	0	0	194,879	0	232,625	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	525,584	0	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
OTHER REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	2,165	0	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	93,530	0	11,926,453	-3,345,818	18,787,190	80,736	64,171	79,461	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	179	0	0	0	3,150	179	0	179	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00

LINCOLN PARK RENAISSANCE		Period:	Run Date Time:	4/4/2025 10:01 am	
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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	
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
98.00	Cross Foot Adjustments									98.00
99.00	Negative Cost Centers									99.00
102.00	Cost to be allocated (per Wkst. B, Part I)	1,649,227	0	2,310,046		3,345,818	963,542	374,420	730,709	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	17.599451	0.000000	0.193691		0.178061	11.908076	5.834723	9.175151	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)			10,507		136,113	85,171	20,728	10,344	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)			0.000881		0.007244	1.052598	0.323012	0.129884	105.00

LINCOLN PARK RENAISSANCE		Period:	Run Date Time:	4/4/2025 10:01 am
Provider CCN:	315042	From: 01/01/2024	MCRIF32	2540-10
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COST ALLOCATION - STATISTICAL BASIS

Worksheet B-1

PPS

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMINISTRATION (DIRECT NURSING)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (TIME SPENT)	SOCIAL SERVICE (PATIENT DAYS)	NURSING AND ALLIED HEALTH EDUCATION (ASSIGNED TIME)	PATIENT ACTIVITIES (PATIENT DAYS)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS									3.00
4.00	ADMINISTRATIVE & GENERAL									4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS									5.00
6.00	LAUNDRY & LINEN SERVICE									6.00
7.00	HOUSEKEEPING									7.00
8.00	DIETARY	192,513								8.00
9.00	NURSING ADMINISTRATION	0	223,510							9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0						10.00
11.00	PHARMACY	0	0	0	0					11.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0	64,171				12.00
13.00	SOCIAL SERVICE	0	0	0	0	0	64,171			13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0		14.00
15.00	PATIENT ACTIVITIES	0	0	0	0	0	0	0	64,171	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	192,513	223,510	0	0	64,171	64,171	0	64,171	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	0	0	0	0	0	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	0	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	0	0	0	0	0	0	0	0	44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	0	0	0	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	0	0	0	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	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
OUTPATIENT SERVICE COST CENTERS										
60.00	CLINIC		0	0		0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
OTHER REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
SPECIAL PURPOSE COST CENTERS										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	192,513	223,510	0	0	64,171	64,171	0	64,171	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00


LINCOLN PARK RENAISSANCE		Period:	Run Date Time:	4/4/2025 10:01 am	
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COST ALLOCATION - STATISTICAL BASIS

Worksheet B-1

PPS

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMINISTRA TION (DIRECT NURSING)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (TIME SPENT)	SOCIAL SERVICE (PATIENT DAYS)	NURSING AND ALLIED HEALTH EDUCATION (ASSIGNED TIME)	PATIENT ACTIVITIES (PATIENT DAYS)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
98.00	Cross Foot Adjustments									98.00
99.00	Negative Cost Centers									99.00
102.00	Cost to be allocated (per Wkst. B, Part I)	2,245,422	565,254	0	0	2,174	537,923	0	302,912	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	11.663742	2.528988	0.000000	0.000000	0.033878	8.382649	0.000000	4.720388	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)	78,013	3,830	0	0	984	3,641	0	2,023	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)	0.405235	0.017136	0.000000	0.000000	0.015334	0.056739	0.000000	0.031525	105.00

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RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Worksheet C

PPS

	Cost Center Description	Total (from Wkst. B, Pt I, col. 18)	Total Charges	Ratio (col. 1 divided by col. 2)	
		1.00	2.00	3.00	
ANCILLARY SERVICE COST CENTERS					
40.00	RADIOLOGY	44,519	8,749	5.088467	40.00
41.00	LABORATORY	174,288	130,929	1.331164	41.00
42.00	INTRAVENOUS THERAPY	0	0	0.000000	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0.000000	43.00
44.00	PHYSICAL THERAPY	1,233,552	1,558,001	0.791753	44.00
45.00	OCCUPATIONAL THERAPY	992,075	1,747,984	0.567554	45.00
46.00	SPEECH PATHOLOGY	274,046	499,624	0.548504	46.00
47.00	ELECTROCARDIOLOGY	0	0	0.000000	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0.000000	48.00
49.00	DRUGS CHARGED TO PATIENTS	619,170	630,462	0.982089	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	50.00
51.00	SUPPORT SURFACES	0	0	0.000000	51.00
OUTPATIENT SERVICE COST CENTERS					
60.00	CLINIC	0	0	0.000000	60.00
61.00	RURAL HEALTH CLINIC				61.00
62.00	FQHC				62.00
71.00	AMBULANCE	2,551	0	0.000000	71.00
100.00	Total	3,340,201	4,575,749		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	
ANCILLARY SERVICE COST CENTERS							
40.00	RADIOLOGY	5.088467	8,749	0	44,519	0	40.00
41.00	LABORATORY	1.331164	130,929	0	174,288	0	41.00
42.00	INTRAVENOUS THERAPY	0.000000	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0.000000	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	0.791753	1,172,622	0	928,427	0	44.00
45.00	OCCUPATIONAL THERAPY	0.567554	1,317,571	0	747,793	0	45.00
46.00	SPEECH PATHOLOGY	0.548504	322,102	0	176,674	0	46.00
47.00	ELECTROCARDIOLOGY	0.000000	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0.982089	628,777	0	617,515	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0.000000	0		0		50.00
51.00	SUPPORT SURFACES	0.000000	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS							
60.00	CLINIC	0.000000	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC						61.00
62.00	FQHC						62.00
71.00	AMBULANCE (2)	0.000000		0		0	71.00
100.00	Total (Sum of lines 40 - 71)		3,580,750	0	2,689,216	0	100.00

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

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

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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)	0.982089
2.00	Program vaccine charges (From your records, or the PS&R)	1,575
3.00	Program costs (Line 1 x line 2) (Title XVIII, PPS providers, transfer this amount to Worksheet E, Part I, line 18)	1,547

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	44,519	0	0.000000	44,519	0	40.00
41.00	LABORATORY	174,288	0	0.000000	174,288	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	1,233,552	0	0.000000	928,427	0	44.00
45.00	OCCUPATIONAL THERAPY	992,075	0	0.000000	747,793	0	45.00
46.00	SPEECH PATHOLOGY	274,046	0	0.000000	176,674	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0.000000	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0.000000	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	619,170	0	0.000000	617,515	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0.000000	0	0	51.00
100.00	Total (Sum of lines 40 - 52)	3,337,650	0		2,689,216	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	
INPATIENT DAYS				
1.00	Inpatient days including private room days		64,171	1.00
2.00	Private room days		0	2.00
3.00	Inpatient days including private room days applicable to the Program		19,974	3.00
4.00	Medically necessary private room days applicable to the Program		0	4.00
5.00	Total general inpatient routine service cost		18,788,472	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT				
6.00	General inpatient routine service charges		33,936,052	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)		0.553643	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)		18,788,472	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS				
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)		292.79	16.00
17.00	Program routine service cost (Line 3 times line 16)		5,848,187	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)		5,848,187	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)		1,609,341	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)		25.08	21.00
22.00	Program capital related cost (Line 3 times line 21)		500,948	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)		5,347,239	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)		5,347,239	25.00
26.00	Enter the per diem limitation (1)			26.00
27.00	Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)			27.00
28.00	Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to Worksheet E, Part II, line 4) (See instructions)			28.00
PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH			1.00	
1.00	Total SNF inpatient days		64,171	1.00
2.00	Program inpatient days (see instructions)		19,974	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)		0.311262	4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)		0	5.00

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CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII

Worksheet E
Part I
PPS


Title XVIII Skilled Nursing Facility

PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT

		1.00	
1.00	Inpatient PPS amount (See Instructions)	17,225,312	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)	17,225,312	3.00
4.00	Primary payor amounts	11,146	4.00
5.00	Coinsurance	2,620,788	5.00
6.00	Allowable bad debts (From your records)	495,717	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)	418,913	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)	322,216	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)	14,915,594	11.00
12.00	Interim payments (See instructions)	14,671,695	12.00
13.00	Tentative adjustment	0	13.00
14.00	OTHER adjustment (See instructions)	0	14.00
14.50	Demonstration payment adjustment amount before sequestration	0	14.50
14.55	Demonstration payment adjustment amount after sequestration	0	14.55
14.75	Sequestration for non-claims based amounts (see instructions)	6,444	14.75
14.99	Sequestration amount (see instructions)	291,868	14.99
15.00	Balance due provider/program (see Instructions)	-54,413	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)	1,547	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)	1,547	19.00
20.00	Medicare Part B ancillary charges (See instructions)	1,575	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)	1,547	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)	1,547	25.00
26.00	Interim payments (See instructions)	1,250	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)	31	28.99
29.00	Balance due provider/program (see instructions)	266	29.00
30.00	Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2	0	30.00

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ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

Worksheet E-1

Title XVIII Skilled Nursing Facility PPS

	DESCRIPTION	Inpatient Part A		Part B		
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
1.00	Total interim payments paid to provider	1.00	14,677,441	3.00	1,250	1.00
2.00	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero		0		0	2.00
3.00	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					3.00
Program to Provider						
3.01	ADJUSTMENTS TO PROVIDER		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
Provider to Program						
3.50	ADJUSTMENTS TO PROGRAM	06/05/2024	5,746		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)		-5,746		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)		14,671,695		1,250	4.00
TO BE COMPLETED BY CONTRACTOR						
5.00	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					5.00
Program to Provider						
5.01	TENTATIVE TO PROVIDER		0		0	5.01
5.02			0		0	5.02
5.03			0		0	5.03
Provider to Program						
5.50	TENTATIVE TO PROGRAM		0		0	5.50
5.51			0		0	5.51
5.52			0		0	5.52
5.99	Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		0		0	5.99
6.00	Determined net settlement amount (balance due) based on the cost report. (1)					6.00
6.01	PROGRAM TO PROVIDER		0		266	6.01
6.02	PROVIDER TO PROGRAM		54,413		0	6.02
7.00	Total Medicare program liability (see instructions)		14,617,282		1,516	7.00
Contractor Name		Contractor Number				
1.00		2.00				
8.00						8.00

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

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

Worksheet G

PPS

	General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
	1.00	2.00	3.00	4.00	
Assets					
CURRENT ASSETS					
1.00	Cash on hand and in banks	2,537,752	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	2,368,616	0	0	4.00
5.00	Other receivables	72	0	0	5.00
6.00	Less: allowances for uncollectible notes and accounts receivable	-579,542	0	0	6.00
7.00	Inventory	0	0	0	7.00
8.00	Prepaid expenses	0	0	0	8.00
9.00	Other current assets	145,545	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)	4,472,443	0	0	11.00
FIXED ASSETS					
12.00	Land	0	0	0	12.00
13.00	Land improvements	0	0	0	13.00
14.00	Less: Accumulated depreciation	0	0	0	14.00
15.00	Buildings	0	0	0	15.00
16.00	Less Accumulated depreciation	0	0	0	16.00
17.00	Leasehold improvements	1,967,354	0	0	17.00
18.00	Less: Accumulated Amortization	0	0	0	18.00
19.00	Fixed equipment	0	0	0	19.00
20.00	Less: Accumulated depreciation	0	0	0	20.00
21.00	Automobiles and trucks	0	0	0	21.00
22.00	Less: Accumulated depreciation	0	0	0	22.00
23.00	Major movable equipment	1,911,915	0	0	23.00
24.00	Less: Accumulated depreciation	-2,757,147	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	0	0	0	27.00
28.00	TOTAL FIXED ASSETS (Sum of lines 12 - 27)	1,122,122	0	0	28.00
OTHER ASSETS					
29.00	Investments	0	0	0	29.00
30.00	Deposits on leases	22,311	0	0	30.00
31.00	Due from owners/officers	0	0	0	31.00
32.00	Other assets	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	22,311	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	5,616,876	0	0	34.00
Liabilities and Fund Balances					
CURRENT LIABILITIES					
35.00	Accounts payable	2,225,230	0	0	35.00
36.00	Salaries, wages, and fees payable	663,405	0	0	36.00
37.00	Payroll taxes payable	25,876	0	0	37.00
38.00	Notes & loans payable (Short term)	0	0	0	38.00
39.00	Deferred income	543,388	0	0	39.00
40.00	Accelerated payments	0			40.00
41.00	Due to other funds	0	0	0	41.00
42.00	Other current liabilities	352,702	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	3,810,601	0	0	43.00
LONG TERM LIABILITIES					
44.00	Mortgage payable	0	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:	400,000	0	0	47.00
48.00	Other long term liabilities	205	0	0	48.00
49.00	OTHER (SPECIFY)	0	0	0	49.00
50.00	TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49)	400,205	0	0	50.00

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

Worksheet G

PPS

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
51.00	TOTAL LIABILITIES (Sum of lines 43 and 50)	4,210,806	0	0	0	51.00
CAPITAL ACCOUNTS						
52.00	General fund balance	1,406,070				52.00
53.00	Specific purpose fund		0			53.00
54.00	Donor created - endowment fund balance - restricted			0		54.00
55.00	Donor created - endowment fund balance - unrestricted			0		55.00
56.00	Governing body created - endowment fund balance			0		56.00
57.00	Plant fund balance - invested in plant				0	57.00
58.00	Plant fund balance - reserve for plant improvement, replacement, and expansion				0	58.00
59.00	TOTAL FUND BALANCES (Sum of lines 52 thru 58)	1,406,070	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	5,616,876	0	0	0	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	361,446		0		0		0	1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)	1,022,597							2.00
3.00	Total (sum of line 1 and line 2)	1,384,043		0		0		0	3.00
4.00	Additions (credit adjustments)								4.00
5.00	CAPITAL CONTRIBUTIONS	22,027	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)	22,027		0		0		0	10.00
11.00	Subtotal (line 3 plus line 10)	1,406,070		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)	1,406,070		0		0		0	19.00


LINCOLN PARK RENAISSANCE	Period:	Run Date Time:	4/4/2025 10:01 am
Provider CCN: 315042	From: 01/01/2024	MCRIF32	2540-10
	To: 12/31/2024	Version:	10.23.179.0



STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Worksheet G-2
Part I
PPS

PART I - PATIENT REVENUES					
	Cost Center Description	Inpatient	Outpatient	Total	
		1.00	2.00	3.00	
General Inpatient Routine Care Services					
1.00	SKILLED NURSING FACILITY	33,936,052		33,936,052	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)	33,936,052		33,936,052	5.00
All Other Care Services					
6.00	ANCILLARY SERVICES	4,575,749	0	4,575,749	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)	38,511,801	0	38,511,801	14.00
PART II - OPERATING EXPENSES					
			1.00	2.00	
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)			29,331,644	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)			29,331,644	15.00

LINCOLN PARK RENAISSANCE		Period:	Run Date Time:	4/4/2025 10:01 am	
Provider CCN: 315042		From: 01/01/2024	MCRIF32	2540-10	
		To: 12/31/2024	Version:	10.23.179.0	

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)	38,511,801	1.00
2.00	Less: contractual allowances and discounts on patients accounts	8,165,007	2.00
3.00	Net patient revenues (Line 1 minus line 2)	30,346,794	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	29,331,644	4.00
5.00	Net income from service to patients (Line 3 minus 4)	1,015,150	5.00
Other income:			
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	3,968	7.00
8.00	Revenues from communications (Telephone and Internet service)	0	8.00
9.00	Revenue from television and radio service	0	9.00
10.00	Purchase discounts	0	10.00
11.00	Rebates and refunds of expenses	0	11.00
12.00	Parking lot receipts	0	12.00
13.00	Revenue from laundry and linen service	0	13.00
14.00	Revenue from meals sold to employees and guests	0	14.00
15.00	Revenue from rental of living quarters	0	15.00
16.00	Revenue from sale of medical and surgical supplies to other than patients	0	16.00
17.00	Revenue from sale of drugs to other than patients	0	17.00
18.00	Revenue from sale of medical records and abstracts	3,479	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	Other miscellaneous revenue (specify)	0	24.00
24.50	COVID-19 PHE Funding	0	24.50
25.00	Total other income (Sum of lines 6 - 24)	7,447	25.00
26.00	Total (Line 5 plus line 25)	1,022,597	26.00
27.00	Other expenses (specify)	0	27.00
28.00		0	28.00
29.00		0	29.00
30.00	Total other expenses (Sum of lines 27 - 29)	0	30.00
31.00	Net income (or loss) for the period (Line 26 minus line 30)	1,022,597	31.00



**521 PINE BROOK OPERATING LLC
D/B/A LINCOLN PARK RENAISSANCE
(a limited liability company)**

**FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2024**

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INDEPENDENT AUDITORS' REPORT

To the Members of
521 Pine Brook Operating LLC
d/b/a Lincoln Park Renaissance

Opinion

We have audited the accompanying financial statements of 521 Pine Brook Operating LLC d/b/a Lincoln Park Renaissance (a limited liability company), which comprise the balance sheet as of December 31, 2024, and the related statements of earnings and members' equity, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of 521 Pine Brook Operating LLC d/b/a Lincoln Park Renaissance, as of December 31, 2024, and the results of its operations, changes in members' equity, and its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of 521 Pine Brook Operating LLC d/b/a Lincoln Park Renaissance and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about 521 Pine Brook Operating LLC d/b/a Lincoln Park Renaissance's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 521 Pine Brook Operating LLC d/b/a Lincoln Park Renaissance's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about 521 Pine Brook Operating LLC d/b/a Lincoln Park Renaissance's ability to continue as a going concern for a reasonable period of time.

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

David Sonnenschein LLP

June 5, 2025

**521 PINE BROOK OPERATING LLC
D/B/A LINCOLN PARK RENAISSANCE
(a limited liability company)
BALANCE SHEET
AT DECEMBER 31, 2024**

ASSETS

Current assets

Cash and cash equivalents (note 2)	\$ 2,537,752
Cash - restricted (patient funds) (note 2)	145,545
Accounts receivable - net (note 3)	1,752,164
Prepaid expenses and other	73,557
Due from landlord (note 5)	<u>627,128</u>
Total current assets	5,136,146

Property and equipment - net (note 4)	1,147,011
Security deposits	22,311
Right-of-use asset - operating (note 7)	<u>22,621,203</u>

TOTAL ASSETS	\$ <u><u>28,926,671</u></u>
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LIABILITIES AND MEMBERS' EQUITY

Current liabilities

Accounts payable	\$ 1,527,323
Accrued expenses	665,199
Accrued and withheld taxes	70,967
Patients' funds payable	136,508
Due to private and third-party payors	1,265,708
Operating lease obligation (note 7)	<u>1,920,000</u>
Total current liabilities	5,585,705

Due to related entities (note 5)	758,796
Operating lease obligation (note 7)	<u>21,829,953</u>
Total liabilities	28,174,454

Members' equity	<u>752,217</u>
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TOTAL LIABILITIES AND MEMBERS' EQUITY	\$ <u><u>28,926,671</u></u>
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**521 PINE BROOK OPERATING LLC
D/B/A LINCOLN PARK RENAISSANCE
(a limited liability company)
STATEMENTS OF EARNINGS AND MEMBERS' EQUITY
YEAR ENDED DECEMBER 31, 2024**

Revenues		\$ 30,169,946
Operating expenses		<u>29,555,177</u>
Earnings from operations		614,769
Non-operating revenue		
Interest income		<u>3,974</u>
NET EARNINGS		618,743
Members' equity - December 31, 2023		<u>2,583,474</u>
		3,202,217
Net members' equity distributed		<u>(2,450,000)</u>
MEMBERS' EQUITY - DECEMBER 31, 2024		<u><u>\$ 752,217</u></u>

See accompanying notes to the financial statements.

**521 PINE BROOK OPERATING LLC
D/B/A LINCOLN PARK RENAISSANCE
(a limited liability company)
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2024**

Cash flows from operating activities:

Net earnings	\$ 618,743
Adjustments to reconcile net earnings to net cash provided by operating activities:	
Depreciation	167,810
Net increase in right-of-use asset and operating lease payable	1,128,750
Decrease in assets	
Accounts receivable	725,808
Prepaid expenses and other	32,080
Increase in liabilities	
Accounts payable	64,693
Accrued expenses	72,555
Accrued and withheld taxes	24,196
Patients' funds payable	47,066
Due to private and third-party payors	89,144
Net cash provided by operating activities	<u>2,970,845</u>

Cash flows from investing activities:

Purchase of property and equipment	(48,374)
Net cash used in investing activities	<u>(48,374)</u>

Cash flows from financing activities:

Payments to landlord	(3,497,998)
Repayments from related entities	168,644
Decrease in due from members	2,280,000
Members' equity distributed	(2,450,000)
Net cash used in financing activities	<u>(3,499,354)</u>

Net decrease in cash, restricted cash, and cash equivalents (576,883)

Cash, restricted cash, and cash equivalents - December 31, 2023 3,260,180

CASH, RESTRICTED CASH, AND CASH EQUIVALENTS
- DECEMBER 31, 2024 \$ 2,683,297

**521 PINE BROOK OPERATING LLC
D/B/A LINCOLN PARK RENAISSANCE
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

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

Organization and business – 521 Pine Brook Operating LLC (the “Company”) was formed in the State of New Jersey on September 6, 2012, without a finite life. The Company is licensed to operate a 196-bed skilled nursing facility in Lincoln Park, New Jersey, which operates under the name Lincoln Park Renaissance. The members of the Company are generally protected from liability for acts and obligations of the Company. The Company leases land, building, and the rights to its license in Lincoln Park, New Jersey, from a related entity.

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

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

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

Trade accounts receivable – Trade accounts receivable are stated at the amount management expects to collect from outstanding balances. The Company has adopted Accounting Standards Update (“ASU”) No. 2016-13, Measurement of Credit Losses on Financial Instruments, and its related amendments using the prospective method. The new standard changes the impairment model for most financial assets that are measured at amortized cost and certain other instruments, including trade receivables, from an incurred loss model to an expected loss model and adds certain new required disclosures. Under the expected loss model, entities will recognize credit losses to be incurred over the entire contractual term of the instrument rather than delaying recognition of credit losses until it is probable the loss has been incurred. In accordance with Accounting Standards Codification (“ASC”) 326, the Company evaluates certain criteria, including aging and historical write-offs, current economic condition of specific payors, and future economic conditions to determine the appropriate allowance for credit losses. The impact of the adoption of ASC 326 to the Company's opening balance of net assets was not material.

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

**521 PINE BROOK OPERATING LLC
D/B/A LINCOLN PARK RENAISSANCE
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

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

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

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

Variable interest entity – The Company adopted Accounting Standards Update (“ASU”) 2018-17, Consolidation (Topic 810) - Applying Variable Interest Entities Guidance to Common Control Leasing Arrangements. Under this accounting policy, the Company elects not to evaluate for consolidation a real estate leasing company that is related to the Company through common ownership. Consequently, the financial statements do not reflect the effect, if any, of having consolidated the real estate leasing company.

Income taxes – The Company is treated as a partnership for federal income tax purposes and does not incur income taxes. Instead, its earnings and losses are included in the personal returns of the members and taxed depending on their personal tax situations. The policy of the Company is to record interest expense and penalties relating to income taxes in operating expense.

In 2020, the State of New Jersey passed the Business Alternative Income Tax Act (“BAIT”). This law allowed LLCs to pay tax due on partnership earnings instead of on the individual members’ returns. The tax rates are graduated and range from 5.675% to 10.9% of earnings. The Company recorded \$450,000 of NJ BAIT taxes during 2024, which were included in distributions.

Government grants – In 2022, the Company adopted ASU-2021-10, Government Assistance (Topic 832: Disclosures by Business Entities about Government Assistance). The Company’s accounting policy for government grants is to follow International Accounting Standards No. 20 – “Accounting for Government Grants and Disclosure of Government Assistance.”

521 PINE BROOK OPERATING LLC
D/B/A LINCOLN PARK RENAISSANCE
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

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

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

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

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

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

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

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

Subsequent events – The Company has reviewed subsequent events and transactions for potential recognition and disclosure in the financial statements through June 5, 2025, the date the financial statements were available to be issued. No subsequent events have been identified.

**521 PINE BROOK OPERATING LLC
D/B/A LINCOLN PARK RENAISSANCE
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 2 – CASH, RESTRICTED CASH, AND CASH EQUIVALENTS

The balance in cash, restricted cash, and cash equivalents at December 31, 2024, consists of the following:

Operating cash	\$ 2,537,752
Restricted cash – patient funds	<u>145,545</u>
Total cash, restricted cash, and cash equivalents	\$ <u>2,683,297</u>

NOTE 3 – ALLOWANCE FOR CREDIT LOSSES

The following table summarizes the changes in the allowance for credit losses included in accounts receivable for the year ended December 31, 2024:

Activity:	
Balance – December 31, 2023	\$ 276,000
Provision for credit losses	<u>1,162,000</u>
Balance – December 31, 2024	\$ <u>1,438,000</u>

NOTE 4 – PROPERTY AND EQUIPMENT

Property and equipment at December 31, 2024, are summarized as follows:

	Life <u>(Years)</u>	
Leasehold improvements	15	\$ 1,952,720
Property and equipment	5	<u>1,914,199</u>
		3,866,919
Less: accumulated depreciation		<u>2,719,908</u>
		\$ <u>1,147,011</u>

Depreciation expense was \$167,810 for the year.

NOTE 5 – RELATED-ENTITY TRANSACTIONS

The amount due to related entities controlled by the Company’s members was \$758,796 at December 31, 2024. The loans are deemed to be non-interest-bearing, unsecured, and there is no formal repayment plan for these demand loans.

The Company leases its facility from a related entity (note 7). The balance due from the related landlord at December 31, 2024, was \$627,128.

**521 PINE BROOK OPERATING LLC
D/B/A LINCOLN PARK RENAISSANCE
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 5 – RELATED-ENTITY TRANSACTIONS (CONTINUED)

The Company paid liability insurance premiums in the amount of \$726,959 during the year to an insurance company, which is related to the Company through common ownership. Determination of these insurance premiums is made by an unrelated third-party actuarial firm. At December 31, 2024, there was no balance owed to the related company.

The Company pays fees to related entities for services, in an amount determined by an unrelated third-party appraiser. In 2024, the Company paid fees in the amount of \$2,800,000. At December 31, 2024, there was no balance due to the related entities.

In 2024, the Company paid \$1,800,000 of guaranteed payments to its members.

NOTE 6 – REVENUES

Approximately 30% of the revenues during the year were derived from billings to the New Jersey Department of Health for stays by Medicaid patients and to Managed Care Organizations (“MCOs”) that were approved by the New Jersey Department of Health.

Approximately 58% of the revenues during the year were derived from billings to the Federal government for stays by Medicare patients covered by Part A and for services provided, which are covered by Medicare Part B.

As a result of appeals and changes in interim rates of prior years, adjustments were made to interim rates received in prior years. These adjustments resulted in a decrease in revenues of \$248,596 for the year.

Effective July 2014, the New Jersey Department of Human Services changed its reimbursement methodology to an MCO system. The Company entered into contracts with state-approved MCOs that are paying for all new Medicaid admissions. Subsequent rates are negotiated between the Company and each MCO.

NOTE 7 – LEASE

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

**521 PINE BROOK OPERATING LLC
D/B/A LINCOLN PARK RENAISSANCE
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 7 – LEASE (CONTINUED)

The Company occupies the facility as a party to an operating lease with a related entity, which has a lease term through July 2048. The lease provides for an annual base rent of \$1,920,000. In 2024, the lease was amended to provide for 4% annual increases, beginning July 1, 2026. Included in rent for 2024 was a straight-line method adjustment to rent expense of 1,128,750. The lease arrangement has a remaining lease term of 23.58 years.

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

Operating lease cost	\$ 3,048,750
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OPERATING LEASES

Operating lease ROU assets	\$ <u>22,621,203</u>
Operating lease current liabilities	\$ 1,920,000
Operating lease long-term liabilities	<u>21,829,953</u>
Total operating lease liabilities	\$ <u>23,749,953</u>

WEIGHTED-AVERAGE REMAINING LEASE TERM

Operating leases	23.58 years
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WEIGHTED-AVERAGE DISCOUNT RATE

Operating leases	10.00 %
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Undiscounted maturities of operating lease liabilities were as follows:

For the Years Ended December 31	
2025	\$ 1,920,000
2026	1,958,400
2027	2,076,672
2028	2,159,739
2029	2,246,128
Thereafter	<u>62,667,488</u>
Total undiscounted maturities of lease liabilities	73,028,427
Less: discount on lease liabilities	<u>(49,278,474)</u>
TOTAL LEASE LIABILITIES	\$ <u>23,749,953</u>

The following table presents supplemental cash flow information for the year ended December 31, 2024:

2024 cash paid for amounts included in the measurement of lease liabilities:

Operating cash flows for operating leases	\$ 4,163,742
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**521 PINE BROOK OPERATING LLC
D/B/A LINCOLN PARK RENAISSANCE
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 8 – CONCENTRATION OF CREDIT RISK

The Company maintains its cash balances at several financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (“FDIC”) up to \$250,000. At December 31, 2024, the Company had uninsured cash balances with uninsured amounts of approximately \$2,306,000.

At December 31, 2024, the Company had approximately 12% of its receivables due from the New Jersey Department of Health for Medicaid patients and MCOs approved by the New Jersey Department of Health, and 41% of its receivables due from the Federal government for Medicare recipients.

At December 31, 2024, approximately 19% of the accounts payable balance was payable to one vendor.

NOTE 9 – ADVERTISING

Advertising expense was \$67,295 for the year. There were no direct-response advertising costs either capitalized or expensed.

NOTE 10 – ECONOMIC DEPENDENCY

In 2024, the Company purchased a substantial portion of its services from two vendors. Purchases from these vendors totaled approximately \$1,618,000. There was a balance of approximately \$126,000 due to these vendors at December 31, 2024.

NOTE 11 – CONTRACTED SERVICES

A significant portion of the facility services are contracted from outside services.

NOTE 12 – EMPLOYEE BENEFIT PLAN

The Company implemented a qualified Salary-Reduction Profit-Sharing Plan (the “Plan”) for eligible employees under section 401(K) of the Internal Revenue Code. The Plan provides for voluntary employee contributions through salary-reduction and employer contributions at the discretion of the Company. The Company did not make any contributions during the year.

NOTE 13 – CONTINGENCIES

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

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

**521 PINE BROOK OPERATING LLC
D/B/A LINCOLN PARK RENAISSANCE
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 13 – CONTINGENCIES (CONTINUED)

The Company has a joint corporate credit card with a related entity, which it can use for corporate purchases. The credit card has an unlimited spending limit. At December 31, 2024, the credit card had a total balance due of \$5,552, which was included in accounts payable.

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

The Company, along with other affiliated companies, purchased general and professional liability insurance through a high-deductible master policy. The deductibles are insured through a separate insurance policy, which is underwritten by a company that is controlled by some of the members of the parent company. Under the policies, claims between \$25,000 and \$1,000,000 are covered through insurance, and claims above \$1,000,000 are the responsibility of the insured. The Company is contingently liable for the unpaid claims of its affiliates.

In July 2014, the Company's landlord refinanced its mortgage with a Federal Housing Administration Section 232 mortgage note under the U.S. Department of Housing and Urban Development ("HUD"), in the principal amount of \$19,400,000. As per the terms of the lease, the Company was required to enter into a sub-lessee nursing home regulatory agreement with HUD under which it granted a first-lien security interest in all of the assets of the Company.

521 PINE BROOK OPERATING LLC
D/B/A LINCOLN PARK RENAISSANCE REHAB & NURSING CENTER
(a limited liability company)
SCHEDULE OF REVENUES
YEAR ENDED DECEMBER 31, 2024

Current year

Medicaid - NJ	\$ 782,525
Medicaid - Managed Care	8,360,792
Private	1,983,390
Medicare - Part A	16,920,122
Medicare - Part A bad debts	(150,299)
Insurance	<u>1,776,144</u>

Total current year

29,672,674

Prior years

Medicaid - NJ	<u>(248,596)</u>
	<u>(248,596)</u>

Miscellaneous

Therapy	742,389
Other	<u>3,479</u>

745,868

TOTAL REVENUES

\$ 30,169,946