


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	
LIVIA HEALTH AT EAST HANOVER		Period: From: 01/01/2024 To: 12/31/2024	Run Date Time: 5/30/2025 1:05 pm MCRIF32 Version: 11.1.179.1
Provider CCN: 315529			

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 _____ 11. Contractor Vendor Code: 4 12. <input type="checkbox"/> Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.	

PART II - CERTIFICATION OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR

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

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by LIVIA HEALTH AT EAST HANOVER, 315529 {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>Rich Molfetta</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	RICH MOLFETTA		2
3	Signatory Title	CHIEF OPERATING OFFICER		3
4	Signature Date	(Dated when report is electronically signed.)		4

PART III - SETTLEMENT SUMMARY

		Title XVIII			
		Title V	Part A	Part B	Title XIX
Cost Center Description		1.00	2.00	3.00	4.00
1.00	SKILLED NURSING FACILITY	0	96,469	0	0
2.00	NURSING FACILITY	0			0
3.00	ICF/IID				0
4.00	SNF - BASED HHA I	0	0	0	4.00
5.00	SNF - BASED RHC I	0		0	5.00
6.00	SNF - BASED FQHC I	0		0	6.00
7.00	SNF - BASED CMHC I	0		0	7.00
100.00	TOTAL	0	96,469	0	0

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.

LIVIA HEALTH AT EAST HANOVER		Period:	Run Date Time:	5/30/2025 1:05 pm	
Provider CCN:	315529	From: 01/01/2024	MCRIF32	2540-10	
		To: 12/31/2024	Version:	11.1.179.1	

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

Worksheet S-2
Part I
PPS


Skilled Nursing Facility and Skilled Nursing Facility Complex Address:									
1.00	Street:	1 SOUTH RIDGEDALE AVE	P.O. Box:						1.00
2.00	City:	EAST HANOVER	State:	NJ	ZIP Code:	07936			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)				
		1.00	2.00	3.00	4.00	5.00	6.00		
4.00	SNF	LIVIA HEALTH AT EAST HANOVER	315529	05/14/2020	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)	5 - Proprietary, Partnership						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							636,266	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							636,266	23.00
24.00	If depreciation is funded, enter the balance as of the end of the period.							0	24.00
25.00	Were there any disposal of capital assets during the cost reporting period? (Y/N)							N	25.00
26.00	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)							N	26.00
27.00	Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N)							N	27.00
28.00	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)							N	28.00
			Part A	Part B	Other				
			1.00	2.00	3.00				
If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption.									
29.00	Skilled Nursing Facility		N	N			29.00		
30.00	Nursing Facility				N		30.00		
31.00	ICF/IID						31.00		
32.00	SNF-Based HHA		N	N			32.00		
33.00	SNF-Based RHC						33.00		
34.00	SNF-Based FQHC						34.00		
35.00	SNF-Based CMHC			N			35.00		
36.00	SNF-Based OLTC						36.00		
					Y/N				
					1.00	2.00			
37.00	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N)							Y	37.00
38.00	Are you legally-required to carry malpractice insurance? (Y/N)							N	38.00

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

Worksheet S-2
Part I
PPS

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

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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)	Y	A	06/15/2025			4.00
5.00	Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation.	N					5.00
		Y/N	Legal Oper.				
		1.00	2.00				
Approved Educational Activities							
6.00	Column 1: Were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N)	N	N				6.00
7.00	Were costs claimed for Allied Health Programs? (Y/N) see instructions.	N					7.00
8.00	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions.	N					8.00
			Y/N				
			1.00				
Bad Debts							
9.00	Is the provider seeking reimbursement for bad debts? (Y/N) see instructions.		Y				9.00
10.00	If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy.		N				10.00
11.00	If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions.		N				11.00
Bed Complement							
12.00	Have total beds available changed from prior cost reporting period? If "Y", see instructions.		N				12.00
		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	04/17/2025	Y	04/17/2025		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

LIVIA HEALTH AT EAST HANOVER

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Period:

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Version: 11.1.179.1



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

Worksheet S-3
Part I
PPS

				Inpatient Days/Visits					Discharges					
	Component	Number of Beds	Bed Days Available	Title V	Title XVIII	Title XIX	Other	Total	Title V	Title XVIII	Title XIX	Other	Total	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	
1.00	SKILLED NURSING FACILITY	86	31,476	0	11,347	3,853	10,441	25,641	0	364	23	27	414	1.00
2.00	NURSING FACILITY	0	0	0		0	0	0	0		0	0	0	2.00
3.00	ICF/IID	0	0			0	0	0			0	0	0	3.00
4.00	HOME HEALTH AGENCY COST													4.00
5.00	Other Long Term Care	37	13,542				10,047	10,047				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)	123	45,018	0	11,347	3,853	20,488	35,688	0	364	23	27	414	8.00
		Average Length of Stay				Admissions					Full Time Equivalent			
	Component	Title V	Title XVIII	Title XIX	Total	Title V	Title XVIII	Title XIX	Other	Total	Employees on Payroll	Nonpaid Workers		
		13.00	14.00	15.00	16.00	17.00	18.00	19.00	20.00	21.00	22.00	23.00		
1.00	SKILLED NURSING FACILITY	0.00	31.17	167.52	61.93	0	259	11	148	418	109.90	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												4.00	
5.00	Other Long Term Care				0.00				0	0	30.30	0.00	5.00	
6.00	SNF-Based CMHC												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	31.17	167.52	86.20	0	259	11	148	418	140.20	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)	9,297,172	0	9,297,172	292,777.00	31.76	1.00
2.00	Physician salaries-Part A	0	0	0	0.00	0.00	2.00
3.00	Physician salaries-Part B	0	0	0	0.00	0.00	3.00
4.00	Home office personnel	0	0	0	0.00	0.00	4.00
5.00	Sum of lines 2 through 4	0	0	0	0.00	0.00	5.00
6.00	Revised wages (line 1 minus line 5)	9,297,172	0	9,297,172	292,777.00	31.76	6.00
7.00	Other Long Term Care	501,046	0	501,046	23,289.00	21.51	7.00
8.00	HOME HEALTH AGENCY COST						8.00
9.00	CMHC						9.00
10.00	HOSPICE	0	0	0	0.00	0.00	10.00
11.00	Other excluded areas	0	0	0	0.00	0.00	11.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	501,046	0	501,046	23,289.00	21.51	12.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	8,796,126	0	8,796,126	269,488.00	32.64	13.00
OTHER WAGES & RELATED COSTS							
14.00	Contract Labor: Patient Related & Mgmt	81,559	0	81,559	1,939.00	42.06	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)	1,616,134	0	1,616,134			17.00
18.00	Wage-related costs other (See Part IV)	0	0	0			18.00
19.00	Wage related costs (excluded units)	87,934	0	87,934			19.00
20.00	Physician Part A - WRC	0	0	0			20.00
21.00	Physician Part B - WRC	0	0	0			21.00
22.00	Total Adjusted Wage Related cost (see instructions)	1,528,200	0	1,528,200			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	726,912	0	726,912	16,102.00	45.14	2.00
3.00	Plant Operation, Maintenance & Repairs	69,886	0	69,886	6,851.00	10.20	3.00
4.00	Laundry & Linen Service	70,985	0	70,985	3,840.00	18.49	4.00
5.00	Housekeeping	516,656	0	516,656	24,886.00	20.76	5.00
6.00	Dietary	844,441	0	844,441	36,890.00	22.89	6.00
7.00	Nursing Administration	865,802	0	865,802	20,258.00	42.74	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	95,601	0	95,601	1,104.00	86.60	11.00
12.00	Nursing and Allied Health Ed. Act.						12.00
13.00	Other General Service	235,744	0	235,744	10,935.00	21.56	13.00
14.00	Total (sum lines 1 thru 13)	3,426,027	0	3,426,027	120,866.00	28.35	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)	490,462	8.00
9.00	Prescription Drug Plan	0	9.00
10.00	Dental, Hearing and Vision Plan	0	10.00
11.00	Life Insurance (If employee is owner or beneficiary)	1,199	11.00
12.00	Accident Insurance (If employee is owner or beneficiary)	0	12.00
13.00	Disability Insurance (If employee is owner or beneficiary)	0	13.00
14.00	Long-Term Care Insurance (If employee is owner or beneficiary)	0	14.00
15.00	Workers' Compensation Insurance	194,845	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	918,355	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	11,273	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)	1,616,134	24.00

Amount Reported

1.00

Part B - Other than Core Related Cost

25.00	OTHER WAGE RELATED COSTS (SPECIFY)	0	25.00
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LIVIA HEALTH AT EAST HANOVER		Period:	Run Date Time:	5/30/2025 1:05 pm	
Provider CCN: 315529		From: 01/01/2024	MCRIF32	2540-10	
		To: 12/31/2024	Version:	11.1.179.1	

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)	1,307,681	214,947	1,522,628	25,621.00	59.43	1.00
2.00	Licensed Practical Nurses (LPNs)	1,289,185	211,907	1,501,092	29,347.00	51.15	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	1,687,235	277,336	1,964,571	72,156.00	27.23	3.00
4.00	Total Nursing (sum of lines 1 through 3)	4,284,101	704,190	4,988,291	127,124.00	39.24	4.00
5.00	Physical Therapists	556,450	91,465	647,915	12,869.00	50.35	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	440,332	72,379	512,711	10,571.00	48.50	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	89,216	14,665	103,881	1,899.00	54.70	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)	17,133		17,133	270.00	63.46	14.00
15.00	Licensed Practical Nurses (LPNs)	18,152		18,152	444.00	40.88	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	46,274		46,274	1,225.00	37.77	16.00
17.00	Total Nursing (sum of lines 14 through 16)	81,559		81,559	1,939.00	42.06	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

LIVIA HEALTH AT EAST HANOVER

Provider CCN: 315529

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/30/2025 1:05 pm

MCRIF32

Version: 11.1.179.1



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

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

LIVIA HEALTH AT EAST HANOVER

Provider CCN: 315529

Period:
From: 01/01/2024
To: 12/31/2024Run Date Time: 5/30/2025 1:05 pm
MCRIF32
Version: 11.1.179.1

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

PPS

		Cost Center Description	Salaries	Other	Total (col. 1 + col. 2)	Reclassifications Increase/Decrease (Fr Wkst A-6)	Reclassified Trial Balance (col. 3 +- col. 4)	Adjustments to Expenses (Fr Wkst A-8)	Net Expenses For Allocation (col. 5 +- col. 6)	
			1.00	2.00	3.00	4.00	5.00	6.00	7.00	
GENERAL SERVICE COST CENTERS										
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		3,038,075	3,038,075	0	3,038,075	-1,089,925	1,948,150	1.00
3.00	00300	EMPLOYEE BENEFITS	0	1,631,646	1,631,646	0	1,631,646	0	1,631,646	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	726,912	1,884,336	2,611,248	0	2,611,248	-254,856	2,356,392	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	69,886	537,711	607,597	0	607,597	0	607,597	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	70,985	179	71,164	0	71,164	0	71,164	6.00
7.00	00700	HOUSEKEEPING	516,656	58,484	575,140	0	575,140	0	575,140	7.00
8.00	00800	DIETARY	844,441	500,911	1,345,352	0	1,345,352	-4,390	1,340,962	8.00
9.00	00900	NURSING ADMINISTRATION	865,802	0	865,802	0	865,802	0	865,802	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	13,389	13,389	0	13,389	0	13,389	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	95,601	0	95,601	0	95,601	0	95,601	13.00
15.00	01500	PATIENT ACTIVITIES	235,744	102,268	338,012	0	338,012	0	338,012	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	03000	SKILLED NURSING FACILITY	4,284,101	409,330	4,693,431	0	4,693,431	0	4,693,431	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	501,046	0	501,046	0	501,046	0	501,046	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	04000	RADIOLOGY	0	89,676	89,676	0	89,676	0	89,676	40.00
41.00	04100	LABORATORY	0	106,457	106,457	0	106,457	0	106,457	41.00
42.00	04200	INTRAVENOUS THERAPY	0	93,435	93,435	0	93,435	0	93,435	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	28,408	28,408	0	28,408	0	28,408	43.00
44.00	04400	PHYSICAL THERAPY	556,450	16,472	572,922	0	572,922	0	572,922	44.00
45.00	04500	OCCUPATIONAL THERAPY	440,332	0	440,332	0	440,332	0	440,332	45.00
46.00	04600	SPEECH PATHOLOGY	89,216	2,550	91,766	0	91,766	0	91,766	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	371,149	371,149	0	371,149	0	371,149	49.00
51.00	05100	SUPPORT SURFACES	0	20,666	20,666	0	20,666	0	20,666	51.00
OTHER REIMBURSABLE COST CENTERS										
71.00	07100	AMBULANCE	0	0	0	0	0	0	0	71.00
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)	9,297,172	8,905,142	18,202,314	0	18,202,314	-1,349,171	16,853,143	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	9,297,172	8,905,142	18,202,314	0	18,202,314	-1,349,171	16,853,143	100.00

RECLASSIFICATIONS

Worksheet A-6

PPS

	Increases				Decreases				
	Cost Center	Line #	Salary	Non Salary	Cost Center	Line #	Salary	Non Salary	
	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	
100.00	TOTAL RECLASSIFICATIONS (Sum of columns 4 and 5 must equal sum of columns 8 and 9 (2))		0	0			0	0	100.00
(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.									
(2) Transfer the amounts in columns 4, 5, 8 and 9 to Worksheet A, column 4, lines as appropriate.									

RECONCILIATION OF CAPITAL COSTS CENTERS

Worksheet A-7

PPS

			Acquisitions						
		Beginning Balances	Purchases	Donation	Total	Disposals and Retirements	Ending Balance	Fully Depreciated Assets	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES									
1.00	Land	0	0	0	0	0	0	0	1.00
2.00	Land Improvements	0	0	0	0	0	0	0	2.00
3.00	Buildings and Fixtures	0	0	0	0	0	0	0	3.00
4.00	Building Improvements	86,520	14,960	0	14,960	0	101,480	0	4.00
5.00	Fixed Equipment	0	0	0	0	0	0	0	5.00
6.00	Movable Equipment	1,701,851	389,273	0	389,273	0	2,091,124	0	6.00
7.00	Subtotal (sum of lines 1-6)	1,788,371	404,233	0	404,233	0	2,192,604	0	7.00
8.00	Reconciling Items	0	0	0	0	0	0	0	8.00
9.00	Total (line 7 minus line 8)	1,788,371	404,233	0	404,233	0	2,192,604	0	9.00

LIVIA HEALTH AT EAST HANOVER

Provider CCN: 315529

Period:
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To: 12/31/2024Run Date Time: 5/30/2025 1:05 pm
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ADJUSTMENTS TO EXPENSES

Worksheet A-8

PPS

	Description (1)	(2) Basis For Adjustment	Amount	Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted	
				Cost Center	Line No.
		1.00	2.00	3.00	4.00
1.00	Investment income on restricted funds (chapter 2)	B	-1,615	CAP REL COSTS - BLDGS & FIXTURES	1.00
2.00	Trade, quantity, and time discounts (chapter 8)		0		2.00
3.00	Refunds and rebates of expenses (chapter 8)		0		3.00
4.00	Rental of provider space by suppliers (chapter 8)		0		4.00
5.00	Telephone services (pay stations excluded) (chapter 21)		0		5.00
6.00	Television and radio service (chapter 21)		0		6.00
7.00	Parking lot (chapter 21)		0		7.00
8.00	Remuneration applicable to provider-based physician adjustment	A-8-2	0		8.00
9.00	Home office cost (chapter 21)		0		9.00
10.00	Sale of scrap, waste, etc. (chapter 23)		0		10.00
11.00	Nonallowable costs related to certain Capital expenditures (chapter 24)		0		11.00
12.00	Adjustment resulting from transactions with related organizations (chapter 10)	A-8-1	-1,087,324		12.00
13.00	Laundry and linen service		0		13.00
14.00	Revenue - Employee meals		0		14.00
15.00	Cost of meals - Guests	B	-4,390	DIETARY	15.00
16.00	Sale of medical supplies to other than patients		0		16.00
17.00	Sale of drugs to other than patients		0		17.00
18.00	Sale of medical records and abstracts		0		18.00
19.00	Vending machines		0		19.00
20.00	Income from imposition of interest, finance or penalty charges (chapter 21)		0		20.00
21.00	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0		21.00
22.00	Utilization review--physicians' compensation (chapter 21)		0	UTILIZATION REVIEW - SNF	82.00
23.00	Depreciation--buildings and fixtures		0	CAP REL COSTS - BLDGS & FIXTURES	1.00
24.00	Depreciation--movable equipment		0	*** Cost Center Deleted ***	2.00
25.00	CONTRIBUTIONS	A	-136	ADMINISTRATIVE & GENERAL	4.00
25.01	LATE FEE	A	-16,979	ADMINISTRATIVE & GENERAL	4.00
25.02	RESIDENT REPLACEMENT ITEMS	A	-971	ADMINISTRATIVE & GENERAL	4.00
25.03	MARKETING	A	-188,248	ADMINISTRATIVE & GENERAL	4.00
25.07	OTHER INCOME	B	-49,508	ADMINISTRATIVE & GENERAL	4.00
100.00	Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-1,349,171		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.

LIVIA HEALTH AT EAST HANOVER		Period:	Run Date Time:
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			Version: 11.1.179.1

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND
HOME OFFICE COSTSWorksheet A-8-1
Parts I & II
PPS

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

	Line No.	Cost Center	Expense Items	Amount Allowable In Cost	Amount Included in Wkst. A, col. 5	Adjustments (col. 4 minus col. 5)	
	1.00	2.00	3.00	4.00	5.00	6.00	
1.00	1.00	CAP REL COSTS - BLDGS & FIXTURES	RENT	1,540,035	2,628,345	-1,088,310	1.00
2.00	4.00	ADMINISTRATIVE & GENERAL	REALTY ADMIN COSTS	986	0	986	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.			1,541,021	2,628,345	-1,087,324	10.00

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

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

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

				Related Organization(s) and/or Home Office			
	Symbol (1)	Name	Percentage of Ownership	Name	Percentage of Ownership	Type of Business	
	1.00	2.00	3.00	4.00	5.00	6.00	
1.00	B	CHR MANAGEMENT, LLC	25.00	LIVIA PROPCO	60.00	REALTY	1.00
2.00	B	SYCAMORE ELDERCARE LLC	75.00	LIVIA PROPCO	40.00	REALTY	2.00
3.00			0.00		0.00		3.00
4.00			0.00		0.00		4.00
5.00			0.00		0.00		5.00
6.00			0.00		0.00		6.00
7.00			0.00		0.00		7.00
8.00			0.00		0.00		8.00
9.00			0.00		0.00		9.00
10.00			0.00		0.00		10.00

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

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

LIVIA HEALTH AT EAST HANOVER

Provider CCN: 315529

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/30/2025 1:05 pm

MCRIF32

Version: 11.1.179.1



COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B

Part I

PPS

	Cost Center Description	Net Expenses for Cost Allocation (from Wkst A col. 7)	BLDGS & FIXTURES	EMPLOYEE BENEFITS	Subtotal	ADMINISTRA TIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPI NG	
		0	1.00	3.00	3A	4.00	5.00	6.00	7.00	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES	1,948,150	1,948,150							1.00
3.00	EMPLOYEE BENEFITS	1,631,646	0	1,631,646						3.00
4.00	ADMINISTRATIVE & GENERAL	2,356,392	133,021	127,572	2,616,985	2,616,985				4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	607,597	14,222	12,265	634,084	116,562	750,646			5.00
6.00	LAUNDRY & LINEN SERVICE	71,164	23,515	12,458	107,137	19,695	9,802	136,634		6.00
7.00	HOUSEKEEPING	575,140	23,515	90,673	689,328	126,717	9,802	0	825,847	7.00
8.00	DIETARY	1,340,962	72,157	148,199	1,561,318	287,012	30,076	0	33,976	8.00
9.00	NURSING ADMINISTRATION	865,802	39,774	151,947	1,057,523	194,401	16,579	0	18,729	9.00
10.00	CENTRAL SERVICES & SUPPLY	13,389	19,402	0	32,791	6,028	8,087	0	9,136	10.00
12.00	MEDICAL RECORDS & LIBRARY	0	5,045	0	5,045	927	2,103	0	2,375	12.00
13.00	SOCIAL SERVICE	95,601	2,115	16,778	114,494	21,047	881	0	996	13.00
15.00	PATIENT ACTIVITIES	338,012	16,240	41,373	395,625	72,727	6,769	0	7,647	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	4,693,431	973,676	751,857	6,418,964	1,179,974	405,843	98,168	458,474	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	501,046	388,043	87,933	977,022	179,603	161,742	38,466	182,718	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	89,676	0	0	89,676	16,485	0	0	0	40.00
41.00	LABORATORY	106,457	0	0	106,457	19,570	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	93,435	0	0	93,435	17,176	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	28,408	0	0	28,408	5,222	0	0	0	43.00
44.00	PHYSICAL THERAPY	572,922	125,901	97,656	796,479	146,414	52,477	0	59,283	44.00
45.00	OCCUPATIONAL THERAPY	440,332	80,111	77,278	597,721	109,877	33,392	0	37,722	45.00
46.00	SPEECH PATHOLOGY	91,766	22,895	15,657	130,318	23,956	9,543	0	10,780	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	371,149	0	0	371,149	68,227	0	0	0	49.00
51.00	SUPPORT SURFACES	20,666	0	0	20,666	3,799	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS										
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
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)	16,853,143	1,939,632	1,631,646	16,844,625	2,615,419	747,096	136,634	821,836	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	8,518	0	8,518	1,566	3,550	0	4,011	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
98.00	Cross Foot Adjustments	0	0	0	0	0	0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	16,853,143	1,948,150	1,631,646	16,853,143	2,616,985	750,646	136,634	825,847	100.00

LIVIA HEALTH AT EAST HANOVER

Provider CCN: 315529

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/30/2025 1:05 pm

MCRIF32

Version: 11.1.179.1



COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B

Part I

PPS

	Cost Center Description	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	PATIENT ACTIVITIES	Subtotal	Post Stepdown Adjustments	
		8.00	9.00	10.00	12.00	13.00	15.00	16.00	17.00	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
3.00	EMPLOYEE BENEFITS									3.00
4.00	ADMINISTRATIVE & GENERAL									4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS									5.00
6.00	LAUNDRY & LINEN SERVICE									6.00
7.00	HOUSEKEEPING									7.00
8.00	DIETARY	1,912,382								8.00
9.00	NURSING ADMINISTRATION	0	1,287,232							9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	56,042						10.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	10,450					12.00
13.00	SOCIAL SERVICE	0	0	0	0	137,418				13.00
15.00	PATIENT ACTIVITIES	0	0	0	0	0	482,768			15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	1,374,002	1,090,462	0	7,508	98,732	346,858	11,478,985	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	538,380	196,770	0	2,942	38,686	135,910	2,452,239	0	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	0	0	0	0	0	0	106,161	0	40.00
41.00	LABORATORY	0	0	0	0	0	0	126,027	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	110,611	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	33,630	0	43.00
44.00	PHYSICAL THERAPY	0	0	0	0	0	0	1,054,653	0	44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	0	0	778,712	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	0	0	174,597	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	56,042	0	0	0	495,418	0	49.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	24,465	0	51.00
OTHER REIMBURSABLE COST CENTERS										
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
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)	1,912,382	1,287,232	56,042	10,450	137,418	482,768	16,835,498	0	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	17,645	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
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	1,912,382	1,287,232	56,042	10,450	137,418	482,768	16,853,143	0	100.00

LIVIA HEALTH AT EAST HANOVER

Provider CCN: 315529

Period:
From: 01/01/2024
To: 12/31/2024Run Date Time: 5/30/2025 1:05 pm
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Version: 2540-10
11.1.179.1

COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B
Part I
PPS

	Cost Center Description	Total	
		18.00	
GENERAL SERVICE COST CENTERS			
1.00	CAP REL COSTS - BLDGS & FIXTURES		1.00
3.00	EMPLOYEE BENEFITS		3.00
4.00	ADMINISTRATIVE & GENERAL		4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS		5.00
6.00	LAUNDRY & LINEN SERVICE		6.00
7.00	HOUSEKEEPING		7.00
8.00	DIETARY		8.00
9.00	NURSING ADMINISTRATION		9.00
10.00	CENTRAL SERVICES & SUPPLY		10.00
12.00	MEDICAL RECORDS & LIBRARY		12.00
13.00	SOCIAL SERVICE		13.00
15.00	PATIENT ACTIVITIES		15.00
INPATIENT ROUTINE SERVICE COST CENTERS			
30.00	SKILLED NURSING FACILITY	11,478,985	30.00
31.00	NURSING FACILITY	0	31.00
32.00	ICF/IID	0	32.00
33.00	OTHER LONG TERM CARE	2,452,239	33.00
ANCILLARY SERVICE COST CENTERS			
40.00	RADIOLOGY	106,161	40.00
41.00	LABORATORY	126,027	41.00
42.00	INTRAVENOUS THERAPY	110,611	42.00
43.00	OXYGEN (INHALATION) THERAPY	33,630	43.00
44.00	PHYSICAL THERAPY	1,054,653	44.00
45.00	OCCUPATIONAL THERAPY	778,712	45.00
46.00	SPEECH PATHOLOGY	174,597	46.00
47.00	ELECTROCARDIOLOGY	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	495,418	49.00
51.00	SUPPORT SURFACES	24,465	51.00
OTHER REIMBURSABLE COST CENTERS			
71.00	AMBULANCE	0	71.00
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	83.00
89.00	SUBTOTALS (sum of lines 1-84)	16,835,498	89.00
NONREIMBURSABLE COST CENTERS			
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	90.00
91.00	BARBER AND BEAUTY SHOP	17,645	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	92.00
93.00	NONPAID WORKERS	0	93.00
94.00	PATIENTS LAUNDRY	0	94.00
98.00	Cross Foot Adjustments	0	98.00
99.00	Negative Cost Centers	0	99.00
100.00	TOTAL	16,853,143	100.00

LIVIA HEALTH AT EAST HANOVER

Provider CCN: 315529

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/30/2025 1:05 pm

MCRIF32

Version: 11.1.179.1



ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II
PPS

	Cost Center Description	Directly Assigned New Capital Related Costs	BLDGS & FIXTURES	Subtotal	EMPLOYEE BENEFITS	ADMINISTRA TIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPI NG	
		0	1.00	2A	3.00	4.00	5.00	6.00	7.00	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
3.00	EMPLOYEE BENEFITS	0	0	0	0					3.00
4.00	ADMINISTRATIVE & GENERAL	0	133,021	133,021	0	133,021				4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	0	14,222	14,222	0	5,925	20,147			5.00
6.00	LAUNDRY & LINEN SERVICE	0	23,515	23,515	0	1,001	263	24,779		6.00
7.00	HOUSEKEEPING	0	23,515	23,515	0	6,441	263	0	30,219	7.00
8.00	DIETARY	0	72,157	72,157	0	14,589	807	0	1,243	8.00
9.00	NURSING ADMINISTRATION	0	39,774	39,774	0	9,881	445	0	685	9.00
10.00	CENTRAL SERVICES & SUPPLY	0	19,402	19,402	0	306	217	0	334	10.00
12.00	MEDICAL RECORDS & LIBRARY	0	5,045	5,045	0	47	56	0	87	12.00
13.00	SOCIAL SERVICE	0	2,115	2,115	0	1,070	24	0	36	13.00
15.00	PATIENT ACTIVITIES	0	16,240	16,240	0	3,697	182	0	280	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	0	973,676	973,676	0	59,978	10,894	17,803	16,778	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	388,043	388,043	0	9,129	4,341	6,976	6,686	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	0	0	0	0	838	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	995	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	873	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	265	0	0	0	43.00
44.00	PHYSICAL THERAPY	0	125,901	125,901	0	7,442	1,408	0	2,169	44.00
45.00	OCCUPATIONAL THERAPY	0	80,111	80,111	0	5,585	896	0	1,380	45.00
46.00	SPEECH PATHOLOGY	0	22,895	22,895	0	1,218	256	0	394	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	3,468	0	0	0	49.00
51.00	SUPPORT SURFACES	0	0	0	0	193	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS										
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
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	1,939,632	1,939,632	0	132,941	20,052	24,779	30,072	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		8,518	8,518	0	80	95	0	147	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
98.00	Cross Foot Adjustments							0	0	98.00
99.00	Negative Cost Centers		0	0	0	0	0	0	0	99.00
100.00	TOTAL	0	1,948,150	1,948,150	0	133,021	20,147	24,779	30,219	100.00

LIVIA HEALTH AT EAST HANOVER

Provider CCN: 315529

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/30/2025 1:05 pm

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Version: 11.1.179.1



ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II
PPS

	Cost Center Description	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	PATIENT ACTIVITIES	Subtotal	Post Step-Down Adjustments	
		8.00	9.00	10.00	12.00	13.00	15.00	16.00	17.00	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
3.00	EMPLOYEE BENEFITS									3.00
4.00	ADMINISTRATIVE & GENERAL									4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS									5.00
6.00	LAUNDRY & LINEN SERVICE									6.00
7.00	HOUSEKEEPING									7.00
8.00	DIETARY	88,796								8.00
9.00	NURSING ADMINISTRATION	0	50,785							9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	20,259						10.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	5,235					12.00
13.00	SOCIAL SERVICE	0	0	0	0	3,245				13.00
15.00	PATIENT ACTIVITIES	0	0	0	0	0	20,399			15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	63,798	43,022	0	3,761	2,331	14,656	1,206,697	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	24,998	7,763	0	1,474	914	5,743	456,067	0	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	0	0	0	0	0	0	838	0	40.00
41.00	LABORATORY	0	0	0	0	0	0	995	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	873	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	265	0	43.00
44.00	PHYSICAL THERAPY	0	0	0	0	0	0	136,920	0	44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	0	0	87,972	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	0	0	24,763	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	20,259	0	0	0	23,727	0	49.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	193	0	51.00
OTHER REIMBURSABLE COST CENTERS										
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
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)	88,796	50,785	20,259	5,235	3,245	20,399	1,939,310	0	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	8,840	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
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	88,796	50,785	20,259	5,235	3,245	20,399	1,948,150	0	100.00

LIVIA HEALTH AT EAST HANOVER

Provider CCN: 315529

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time:

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Version:

5/30/2025 1:05 pm

2540-10

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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II
PPS

	Cost Center Description	Total	
		18.00	
GENERAL SERVICE COST CENTERS			
1.00	CAP REL COSTS - BLDGS & FIXTURES		1.00
3.00	EMPLOYEE BENEFITS		3.00
4.00	ADMINISTRATIVE & GENERAL		4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS		5.00
6.00	LAUNDRY & LINEN SERVICE		6.00
7.00	HOUSEKEEPING		7.00
8.00	DIETARY		8.00
9.00	NURSING ADMINISTRATION		9.00
10.00	CENTRAL SERVICES & SUPPLY		10.00
12.00	MEDICAL RECORDS & LIBRARY		12.00
13.00	SOCIAL SERVICE		13.00
15.00	PATIENT ACTIVITIES		15.00
INPATIENT ROUTINE SERVICE COST CENTERS			
30.00	SKILLED NURSING FACILITY	1,206,697	30.00
31.00	NURSING FACILITY	0	31.00
32.00	ICF/IID	0	32.00
33.00	OTHER LONG TERM CARE	456,067	33.00
ANCILLARY SERVICE COST CENTERS			
40.00	RADIOLOGY	838	40.00
41.00	LABORATORY	995	41.00
42.00	INTRAVENOUS THERAPY	873	42.00
43.00	OXYGEN (INHALATION) THERAPY	265	43.00
44.00	PHYSICAL THERAPY	136,920	44.00
45.00	OCCUPATIONAL THERAPY	87,972	45.00
46.00	SPEECH PATHOLOGY	24,763	46.00
47.00	ELECTROCARDIOLOGY	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	23,727	49.00
51.00	SUPPORT SURFACES	193	51.00
OTHER REIMBURSABLE COST CENTERS			
71.00	AMBULANCE	0	71.00
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	83.00
89.00	SUBTOTALS (sum of lines 1-84)	1,939,310	89.00
NONREIMBURSABLE COST CENTERS			
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	90.00
91.00	BARBER AND BEAUTY SHOP	8,840	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	92.00
93.00	NONPAID WORKERS	0	93.00
94.00	PATIENTS LAUNDRY	0	94.00
98.00	Cross Foot Adjustments	0	98.00
99.00	Negative Cost Centers	0	99.00
100.00	TOTAL	1,948,150	100.00

LIVIA HEALTH AT EAST HANOVER

Provider CCN: 315529

Period:
From: 01/01/2024
To: 12/31/2024Run Date Time: 5/30/2025 1:05 pm
MCRIF32
Version: 11.1.179.1

COST ALLOCATION - STATISTICAL BASIS

Worksheet B-1

PPS

	Cost Center Description	BLDGS & FIXTURES (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)	DIETARY (MEALS SERVED)	
		1.00	3.00	4A	4.00	5.00	6.00	7.00	8.00	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES	100,409								1.00
3.00	EMPLOYEE BENEFITS	0	9,297,172							3.00
4.00	ADMINISTRATIVE & GENERAL	6,856	726,912	-2,616,985	14,236,158					4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	733	69,886	0	634,084	92,820				5.00
6.00	LAUNDRY & LINEN SERVICE	1,212	70,985	0	107,137	1,212	35,688			6.00
7.00	HOUSEKEEPING	1,212	516,656	0	689,328	1,212	0	90,396		7.00
8.00	DIETARY	3,719	844,441	0	1,561,318	3,719	0	3,719	107,064	8.00
9.00	NURSING ADMINISTRATION	2,050	865,802	0	1,057,523	2,050	0	2,050	0	9.00
10.00	CENTRAL SERVICES & SUPPLY	1,000	0	0	32,791	1,000	0	1,000	0	10.00
12.00	MEDICAL RECORDS & LIBRARY	260	0	0	5,045	260	0	260	0	12.00
13.00	SOCIAL SERVICE	109	95,601	0	114,494	109	0	109	0	13.00
15.00	PATIENT ACTIVITIES	837	235,744	0	395,625	837	0	837	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	50,184	4,284,101	0	6,418,964	50,184	25,641	50,184	76,923	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	20,000	501,046	0	977,022	20,000	10,047	20,000	30,141	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	0	0	0	89,676	0	0	0	0	40.00
41.00	LABORATORY	0	0	0	106,457	0	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	93,435	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	28,408	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	6,489	556,450	0	796,479	6,489	0	6,489	0	44.00
45.00	OCCUPATIONAL THERAPY	4,129	440,332	0	597,721	4,129	0	4,129	0	45.00
46.00	SPEECH PATHOLOGY	1,180	89,216	0	130,318	1,180	0	1,180	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	371,149	0	0	0	0	49.00
51.00	SUPPORT SURFACES	0	0	0	20,666	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS										
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
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)	99,970	9,297,172	-2,616,985	14,227,640	92,381	35,688	89,957	107,064	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	439	0	0	8,518	439	0	439	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
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)	1,948,150	1,631,646		2,616,985	750,646	136,634	825,847	1,912,382	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	19.402145	0.175499		0.183827	8.087115	3.828570	9.135880	17.862045	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)		0		133,021	20,147	24,779	30,219	88,796	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)		0.000000		0.009344	0.217055	0.694323	0.334296	0.829373	105.00

LIVIA HEALTH AT EAST HANOVER

Provider CCN: 315529

Period:

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To: 12/31/2024

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COST ALLOCATION - STATISTICAL BASIS

Worksheet B-1

PPS

	Cost Center Description	NURSING ADMINISTRA TION (DIRECT NURSING)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (PATIENT DAYS)	SOCIAL SERVICE (PATIENT DAYS)	PATIENT ACTIVITIES (PATIENT DAYS)		
		9.00	10.00	12.00	13.00	15.00		
GENERAL SERVICE COST CENTERS								
1.00	CAP REL COSTS - BLDGS & FIXTURES							1.00
3.00	EMPLOYEE BENEFITS							3.00
4.00	ADMINISTRATIVE & GENERAL							4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS							5.00
6.00	LAUNDRY & LINEN SERVICE							6.00
7.00	HOUSEKEEPING							7.00
8.00	DIETARY							8.00
9.00	NURSING ADMINISTRATION	152,352						9.00
10.00	CENTRAL SERVICES & SUPPLY	0	371,149					10.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	35,688				12.00
13.00	SOCIAL SERVICE	0	0	0	35,688			13.00
15.00	PATIENT ACTIVITIES	0	0	0	0	35,688		15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	SKILLED NURSING FACILITY	129,063	0	25,641	25,641	25,641		30.00
31.00	NURSING FACILITY	0	0	0	0	0		31.00
32.00	ICF/IID	0	0	0	0	0		32.00
33.00	OTHER LONG TERM CARE	23,289	0	10,047	10,047	10,047		33.00
ANCILLARY SERVICE COST CENTERS								
40.00	RADIOLOGY	0	0	0	0	0		40.00
41.00	LABORATORY	0	0	0	0	0		41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0		42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0		43.00
44.00	PHYSICAL THERAPY	0	0	0	0	0		44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	0		45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	0		46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0		47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0		48.00
49.00	DRUGS CHARGED TO PATIENTS	0	371,149	0	0	0		49.00
51.00	SUPPORT SURFACES	0	0	0	0	0		51.00
OTHER REIMBURSABLE COST CENTERS								
71.00	AMBULANCE	0	0	0	0	0		71.00
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		83.00
89.00	SUBTOTALS (sum of lines 1-84)	152,352	371,149	35,688	35,688	35,688		89.00
NONREIMBURSABLE COST CENTERS								
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0		90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0		91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0		92.00
93.00	NONPAID WORKERS	0	0	0	0	0		93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0		94.00
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)	1,287,232	56,042	10,450	137,418	482,768		102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	8.449065	0.150996	0.292816	3.850538	13.527460		103.00
104.00	Cost to be allocated (per Wkst. B, Part II)	50,785	20,259	5,235	3,245	20,399		104.00
105.00	Unit cost multiplier (Wkst. B, Part II)	0.333340	0.054585	0.146688	0.090927	0.571593		105.00

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	106,161	51,305	2.069214	40.00
41.00	LABORATORY	126,027	0	0.000000	41.00
42.00	INTRAVENOUS THERAPY	110,611	43,042	2.569839	42.00
43.00	OXYGEN (INHALATION) THERAPY	33,630	0	0.000000	43.00
44.00	PHYSICAL THERAPY	1,054,653	2,329,380	0.452761	44.00
45.00	OCCUPATIONAL THERAPY	778,712	2,137,691	0.364277	45.00
46.00	SPEECH PATHOLOGY	174,597	188,927	0.924151	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	495,418	339,387	1.459744	49.00
51.00	SUPPORT SURFACES	24,465	0	0.000000	51.00
OUTPATIENT SERVICE COST CENTERS					
71.00	AMBULANCE	0	0	0.000000	71.00
100.00	Total	2,904,274	5,089,732		100.00

LIVIA HEALTH AT EAST HANOVER		Period:	Run Date Time:	5/30/2025 1:05 pm
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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							
			Health Care Program Charges		Health Care Program Cost		
		Ratio of Cost to Charges (Fr. Wkst. C Column 3)	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	2.069214	31,981	0	66,176	0	40.00
41.00	LABORATORY	0.000000	0	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	2.569839	41,857	0	107,566	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0.000000	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	0.452761	1,481,160	0	670,611	0	44.00
45.00	OCCUPATIONAL THERAPY	0.364277	1,350,040	0	491,789	0	45.00
46.00	SPEECH PATHOLOGY	0.924151	111,156	0	102,725	0	46.00
47.00	ELECTROCARDIOLOGY	0.000000	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	1.459744	230,436	0	336,378	0	49.00
51.00	SUPPORT SURFACES	0.000000	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS							
71.00	AMBULANCE (2)	0.000000		0		0	71.00
100.00	Total (Sum of lines 40 - 71)		3,246,630	0	1,775,245	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

Title XVIII

Skilled Nursing Facility

PPS

PART II - APPORTIONMENT OF VACCINE COST


		1.00	
1.00	Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49)	1.459744	1.00
2.00	Program vaccine charges (From your records, or the PS&R)	0	2.00
3.00	Program costs (Line 1 x line 2) (Title XVIII, PPS providers, transfer this amount to Worksheet E, Part I, line 18)	0	3.00

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

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

ANCILLARY SERVICE COST CENTERS

40.00	RADIOLOGY	106,161	0	0.000000	66,176	0	40.00
41.00	LABORATORY	126,027	0	0.000000	0	0	41.00
42.00	INTRAVENOUS THERAPY	110,611	0	0.000000	107,566	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	33,630	0	0.000000	0	0	43.00
44.00	PHYSICAL THERAPY	1,054,653	0	0.000000	670,611	0	44.00
45.00	OCCUPATIONAL THERAPY	778,712	0	0.000000	491,789	0	45.00
46.00	SPEECH PATHOLOGY	174,597	0	0.000000	102,725	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	495,418	0	0.000000	336,378	0	49.00
51.00	SUPPORT SURFACES	24,465	0	0.000000	0	0	51.00
100.00	Total (Sum of lines 40 - 52)	2,904,274	0		1,775,245	0	100.00

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COMPUTATION OF INPATIENT ROUTINE COSTS

Worksheet D-1

Part I

Title XVIII

Skilled Nursing Facility

PPS

PART I CALCULATION OF INPATIENT ROUTINE COSTS		
		1.00
INPATIENT DAYS		
1.00	Inpatient days including private room days	25,641 1.00
2.00	Private room days	0 2.00
3.00	Inpatient days including private room days applicable to the Program	11,347 3.00
4.00	Medically necessary private room days applicable to the Program	0 4.00
5.00	Total general inpatient routine service cost	11,478,985 5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT		
6.00	General inpatient routine service charges	16,007,056 6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)	0.717120 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)	11,478,985 15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS		
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	447.68 16.00
17.00	Program routine service cost (Line 3 times line 16)	5,079,825 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)	5,079,825 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)	1,206,697 20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)	47.06 21.00
22.00	Program capital related cost (Line 3 times line 21)	533,990 22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)	4,545,835 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)	4,545,835 25.00
26.00	Enter the per diem limitation (1)	
27.00	Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)	
28.00	Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to Worksheet E, Part II, line 4) (See instructions)	
PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH		
		1.00
1.00	Total SNF inpatient days	25,641 1.00
2.00	Program inpatient days (see instructions)	11,347 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)	0.442533 4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)	0 5.00

LIVIA HEALTH AT EAST HANOVER

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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)	9,228,194	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)	9,228,194	3.00
4.00	Primary payor amounts	0	4.00
5.00	Coinsurance	1,217,268	5.00
6.00	Allowable bad debts (From your records)	284,848	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)	16,692	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)	185,151	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)	8,196,077	11.00
12.00	Interim payments (See instructions)	7,935,686	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)	3,703	14.75
14.99	Sequestration amount (see instructions)	160,219	14.99
15.00	Balance due provider/program (see Instructions)	96,469	15.00
16.00	Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2)	0	16.00

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

17.00	Ancillary services Part B	0	17.00
18.00	Vaccine cost (From Wkst D, Part II, line 3)	0	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)	0	19.00
20.00	Medicare Part B ancillary charges (See instructions)	0	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)	0	21.00
22.00	Primary payor amounts	0	22.00
23.00	Coinsurance and deductibles	0	23.00
24.00	Allowable bad debts (From your records)	0	24.00
24.01	Allowable Bad debts for dual eligible beneficiaries (see instructions)	0	24.01
24.02	Adjusted reimbursable bad debts (see instructions)	0	24.02
25.00	Subtotal (Sum of lines 21 and 24, minus lines 22 and 23)	0	25.00
26.00	Interim payments (See instructions)	0	26.00
27.00	Tentative adjustment	0	27.00
28.00	Other Adjustments (See instructions) Specify	0	28.00
28.50	Demonstration payment adjustment amount before sequestration	0	28.50
28.55	Demonstration payment adjustment amount after sequestration	0	28.55
28.99	Sequestration amount (see instructions)	0	28.99
29.00	Balance due provider/program (see instructions)	0	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	mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
		1.00	2.00	3.00	4.00	
1.00	Total interim payments paid to provider		7,890,032		0	1.00
2.00	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero		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	07/30/2024	45,654		0	3.01
3.02			0		0	3.02
3.03			0		0	3.03
3.04			0		0	3.04
3.05			0		0	3.05
Provider to Program						
3.50	ADJUSTMENTS TO PROGRAM		0		0	3.50
3.51			0		0	3.51
3.52			0		0	3.52
3.53			0		0	3.53
3.54			0		0	3.54
3.99	Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		45,654		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)		7,935,686		0	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		96,469		0	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	Total Medicare program liability (see instructions)		8,032,155		0	7.00
Contractor Name		Contractor Number				
1.00		2.00				
8.00						8.00

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

LIVIA HEALTH AT EAST HANOVER		Period:	Run Date Time:	5/30/2025 1:05 pm
Provider CCN: 315529		From: 01/01/2024	MCRIF32	2540-10
		To: 12/31/2024	Version:	11.1.179.1



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

Worksheet G

PPS

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
Assets						
CURRENT ASSETS						
1.00	Cash on hand and in banks	141,032	0	0	0	1.00
2.00	Temporary investments	0	0	0	0	2.00
3.00	Notes receivable	0	0	0	0	3.00
4.00	Accounts receivable	2,100,292	0	0	0	4.00
5.00	Other receivables	4,742	0	0	0	5.00
6.00	Less: allowances for uncollectible notes and accounts receivable	-196,835	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	89,386	0	0	0	8.00
9.00	Other current assets	195,878	0	0	0	9.00
10.00	Due from other funds	0	0	0	0	10.00
11.00	TOTAL CURRENT ASSETS (Sum of lines 1 - 10)	2,334,495	0	0	0	11.00
FIXED ASSETS						
12.00	Land	0	0	0	0	12.00
13.00	Land improvements	0	0	0	0	13.00
14.00	Less: Accumulated depreciation	0	0	0	0	14.00
15.00	Buildings	0	0	0	0	15.00
16.00	Less Accumulated depreciation	0	0	0	0	16.00
17.00	Leasehold improvements	101,480	0	0	0	17.00
18.00	Less: Accumulated Amortization	0	0	0	0	18.00
19.00	Fixed equipment	0	0	0	0	19.00
20.00	Less: Accumulated depreciation	0	0	0	0	20.00
21.00	Automobiles and trucks	0	0	0	0	21.00
22.00	Less: Accumulated depreciation	0	0	0	0	22.00
23.00	Major movable equipment	2,091,124	0	0	0	23.00
24.00	Less: Accumulated depreciation	-307,981	0	0	0	24.00
25.00	Minor equipment - Depreciable	0	0	0	0	25.00
26.00	Minor equipment nondepreciable	0	0	0	0	26.00
27.00	Other fixed assets	0	0	0	0	27.00
28.00	TOTAL FIXED ASSETS (Sum of lines 12 - 27)	1,884,623	0	0	0	28.00
OTHER ASSETS						
29.00	Investments	0	0	0	0	29.00
30.00	Deposits on leases	20,000	0	0	0	30.00
31.00	Due from owners/officers	0	0	0	0	31.00
32.00	Other assets	1,205,148	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	1,225,148	0	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	5,444,266	0	0	0	34.00
Liabilities and Fund Balances						
CURRENT LIABILITIES						
35.00	Accounts payable	854,577	0	0	0	35.00
36.00	Salaries, wages, and fees payable	87,970	0	0	0	36.00
37.00	Payroll taxes payable	404,547	0	0	0	37.00
38.00	Notes & loans payable (Short term)	3,072,186	0	0	0	38.00
39.00	Deferred income	230,531	0	0	0	39.00
40.00	Accelerated payments	0				40.00
41.00	Due to other funds	0	0	0	0	41.00
42.00	Other current liabilities	2,319,759	0	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	6,969,570	0	0	0	43.00
LONG TERM LIABILITIES						
44.00	Mortgage payable	0	0	0	0	44.00
45.00	Notes payable	2,694,640	0	0	0	45.00
46.00	Unsecured loans	0	0	0	0	46.00
47.00	Loans from owners:	0	0	0	0	47.00
48.00	Other long term liabilities	0	0	0	0	48.00
49.00	OTHER (SPECIFY)	0	0	0	0	49.00
50.00	TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49)	2,694,640	0	0	0	50.00

LIVIA HEALTH AT EAST HANOVER

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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)	9,664,210	0	0	0	51.00
CAPITAL ACCOUNTS						
52.00	General fund balance	-4,219,944				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)	-4,219,944	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	5,444,266	0	0	0	60.00
() = contra amount						

LIVIA HEALTH AT EAST HANOVER

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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		-3,831,222		0		0		0	1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)		-388,723							2.00
3.00	Total (sum of line 1 and line 2)		-4,219,945		0		0		0	3.00
4.00	Additions (credit adjustments)									4.00
5.00	ROUNDING	1		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)		1		0		0		0	10.00
11.00	Subtotal (line 3 plus line 10)		-4,219,944		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)		-4,219,944		0		0		0	19.00

LIVIA HEALTH AT EAST HANOVER

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STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Worksheet G-2

Part I


PPS

PART I - PATIENT REVENUES

	Cost Center Description	Inpatient	Outpatient	Total	
		1.00	2.00	3.00	
General Inpatient Routine Care Services					
1.00	SKILLED NURSING FACILITY	16,007,056		16,007,056	1.00
2.00	NURSING FACILITY	0		0	2.00
3.00	ICF/IID	0		0	3.00
4.00	OTHER LONG TERM CARE	2,537,880		2,537,880	4.00
5.00	Total general inpatient care services (Sum of lines 1 - 4)	18,544,936		18,544,936	5.00
All Other Care Services					
6.00	ANCILLARY SERVICES	5,089,731	0	5,089,731	6.00
7.00	CLINIC		0	0	7.00
8.00	HOME HEALTH AGENCY COST		0	0	8.00
9.00	AMBULANCE		0	0	9.00
10.00	RURAL HEALTH CLINIC		0	0	10.00
10.10	FQHC		0	0	10.10
11.00	CMHC		0	0	11.00
12.00	HOSPICE	0	0	0	12.00
13.00	ROUTINE CHARGES / BED HOLD	1,560	0	1,560	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	23,636,227	0	23,636,227	14.00

PART II - OPERATING EXPENSES

		1.00	2.00	
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)		18,202,314	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)		18,202,314	15.00

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Provider CCN: 315529		From: 01/01/2024	MCRIF32	2540-10	
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STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Worksheet G-3

PPS

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	23,636,227	1.00
2.00	Less: contractual allowances and discounts on patients accounts	5,891,037	2.00
3.00	Net patient revenues (Line 1 minus line 2)	17,745,190	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	18,202,314	4.00
5.00	Net income from service to patients (Line 3 minus 4)	-457,124	5.00
Other income:			
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	1,615	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	4,390	14.00
15.00	Revenue from rental of living quarters	0	15.00
16.00	Revenue from sale of medical and surgical supplies to other than patients	0	16.00
17.00	Revenue from sale of drugs to other than patients	0	17.00
18.00	Revenue from sale of medical records and abstracts	0	18.00
19.00	Tuition (fees, sale of textbooks, uniforms, etc.)	0	19.00
20.00	Revenue from gifts, flower, coffee shops, canteen	0	20.00
21.00	Rental of vending machines	0	21.00
22.00	Rental of skilled nursing space	0	22.00
23.00	Governmental appropriations	0	23.00
24.00	NON PATIENT REVENUE	49,508	24.00
24.01	BARBER BEAUTY	12,888	24.01
24.50	COVID-19 PHE Funding	0	24.50
25.00	Total other income (Sum of lines 6 - 24)	68,401	25.00
26.00	Total (Line 5 plus line 25)	-388,723	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)	-388,723	31.00