

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: 07/31/2027	
LIVIA HEALTH AT EAST HANOVER		Period:	Run Date Time:
Provider CCN: 31-5529		From: 01/01/2025 To: 12/31/2025	5/28/2026 10:59 MCRIF32 Version: 2.7.181.0

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTHCARE
COMPLEX COST REPORT STATUS, CERTIFICATION, AND SETTLEMENT SUMMARY

Worksheet S
Parts I, II & III

PART I - COST REPORT STATUS				
1	ELECTRONICALLY PREPARED	1	2	3
2	MANUALLY PREPARED	Y		1
3	IF AMENDED, NUMBER OF TIMES AMENDED			2
4	MEDICARE UTILIZATION	0		3
5	CONTRACTOR: HCRIS STATUS CODE	F		4
6	CONTRACTOR: COST REPORT RECEIVED DATE	1		5
7	CONTRACTOR: CONTRACTOR NUMBER			6
8	CONTRACTOR: INITIAL COST REPORT FOR THIS CCN			7
9	CONTRACTOR: FINAL COST REPORT FOR THIS CCN			8
10	CONTRACTOR: NPR DATE			9
11	CONTRACTOR: ADR SOFTWARE VENDOR CODE			10
12	CONTRACTOR: REOPENING NUMBER	4		11
		0		12

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 OR PROCURED THROUGH THE PAYMENT DIRECTLY OR INDIRECTLY OF A KICKBACK OR WERE OTHERWISE ILLEGAL, CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINES AND/OR IMPRISONMENT MAY RESULT.

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, 31-5529{PROVIDER NAME(S) AND PROVIDER CCN(S)} FOR THE COST REPORTING PERIOD BEGINNING 01/01/2025 AND ENDING 12/31/2025 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>Richard Molfetta</i>	Y	I HAVE READ AND AGREE WITH THE ABOVE CERTIFICATION STATEMENT. I CERTIFY THAT I INTEND MY ELECTRONIC SIGNATURE ON THIS CERTIFICATION TO BE THE LEGALLY BINDING EQUIVALENT OF MY ORIGINAL SIGNATURE.	1
2	Signatory Printed Name	RICHARD 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	SNF	0	-131,809	0	0
2.00	NF	0			0
3.00	ICF/IID				0
4.00	SNF-BASED HHA I	0		0	0
100.00	TOTAL	0	-131,809	0	0

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 OMB CONTROL NUMBER FOR THIS INFORMATION COLLECTION IS 0938-0463. THE TIME REQUIRED TO COMPLETE THIS INFORMATION COLLECTION IS ESTIMATED TO AVERAGE 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 REPORTS CLEARANCE OFFICER, MAIL STOP C4-26-05, BALTIMORE, MD 21244-1850. PLEASE DO NOT SEND APPLICATIONS, CLAIMS, PAYMENTS, MEDICAL RECORDS, OR ANY OTHER 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, CONTACT 1-800-MEDICARE.

LIVIA HEALTH AT EAST HANOVER				Period:	Run Date Time:
Provider CCN: 31-5529				From: 01/01/2025	5/28/2026 10:59
				To: 12/31/2025	MCRIF32 2540-24
					Version: 2.7.181.0

IDENTIFICATION DATA

Worksheet S-2

SNF / SNF HEALTHCARE COMPLEX INFORMATION														
	STREET ADDRESS				P O BOX									
	1.00				2.00									
1.00	ADDRESS LINE 1	1 SOUTH RIDGEDALE AVE												
		CITY	STATE	ZIP CODE	COUNTY									
		1.00	2.00	3.00	4.00									
2.00	ADDRESS LINE 2	EAST HANOVER	NJ	07936	MORRIS									
	COMPONENT TYPE	COMPONENT NAME		CCN	CBSA	RURAL OR URBAN	DATE CERTIFIED MEDICARE	DATE CERTIFIED MEDICAID						
	1.00	2.00		3.00	4.00	5.00	6.00	7.00						
3.00	SNF	LIVIA HEALTH AT EAST HANOVER		315529	35084	U	05/14/2020	05/14/2020	3.00					
4.00	NF								4.00					
5.00	ICF/IID								5.00					
6.00	SNF-BASED HHA								6.00					
7.00	SNF-BASED HOSPICE								7.00					
8.00	CORF								8.00					
8.10	OPT								8.10					
8.20	OOT								8.20					
8.30	OSP								8.30					
		FROM	TO											
		1.00	2.00											
9.00	COST REPORTING PERIOD	01/01/2025	12/31/2025											
		TOC CODE	SPECIFY OTHER											
		1.00	2.00											
10.00	TYPE OF CONTROL	5												
SNF ORGANIZATION AND OPERATION														
									1.00					
11.00	Is the SNF a distinct part SNF that meets the requirements set forth in 42 CFR section 483.5?								N					
12.00	Is the SNF a composite distinct part SNF that meets the requirements set forth in 42 CFR 483.5?								N					
		COMPONENT NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE							
		1.00	2.00	3.00	4.00	5.00	6.00							
13.00	Non-contiguous component locations													
						Y/N	DATE	V OR I						
						1.00	2.00	3.00						
14.00	COLUMN 1: Did the SNF terminate participation in the Medicare Program? COLUMN 2: Termination date. COLUMN 3: Voluntary (V) or involuntary (I) termination.					N			14.00					
15.00	COLUMN 1: Did the SNF change ownership (CHOW) immediately prior to the beginning of the cost reporting period? COLUMN 2: CHOW date.					N			15.00					
						1.00	2.00							
16.00	COLUMN 1: Is the SNF part of a HO/CO as defined in CMS Pub. 15-1, chapter 21, §2150? COLUMN 2: Enter the number of HO/COs allocating costs to this SNF.					N	0		16.00					
		HO/CO NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE	HO/CO CCN	HO/CO CONTRACTOR #					
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00					
17.00	HO/CO ALLOCATING TO SNF								17.00					
								1.00						
18.00	Did the total number of available beds permanently maintained for lodging inpatients change from the prior cost reporting period?							N	18.00					
19.00	Did this SNF operate a ventilator care unit?							N	19.00					

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SNF OWNED SERVICES						
		1.00	2.00			
20.00	COLUMN 1: Did the SNF and/or SNF-based HHA operate a Medicare approved laboratory with its own CLIA number or a CLIA certificate of waiver that meets the requirements in 42 CFR 493? COLUMN 2: Enter the CLIA ID number.	N				20.00
21.00	Did the SNF operate a radiological department that meets the standards required of a hospital furnishing such services under the program at 42 CFR 482.26 or the standards to provide portable x-ray services?	N				21.00
22.00	COLUMN 1: Did this SNF operate an institutional based ambulance service? COLUMN 2: Enter the ambulance provider number.	N				22.00
			1.00			
23.00	Is this SNF involved in business transactions, including management contracts, with individuals or entities 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?		Y			23.00
24.00	Indicate whether the provider is licensed in a State that certifies the provider as a SNF as described on line 3 above, regardless of the level of care given for Titles V and XIX patients. Enter Y or N.		Y			24.00
PROFESSIONAL SERVICES PURCHASED BY THE SNF						
		1.00	2.00			
29.00	COLUMN 1: Did the SNF and/or its subproviders (if applicable) purchase professional services, e.g., legal, accounting, tax preparation, bookkeeping, payroll, and/or management/consulting services, from an unrelated organization? COLUMN 2: Were the majority of the expenses (i.e., greater than 50 percent of the total professional services expenses) for services purchased from unrelated organizations located outside of the SNF's local area labor market?	Y	Y			29.00
SNF-BASED HHA THERAPY COSTS						
		1.00				
31.00	Did the SNF-based HHA contract with outside suppliers for physical therapy services?	N				31.00
32.00	Did the SNF-based HHA contract with outside suppliers for occupational therapy services?	N				32.00
33.00	Did the SNF-based HHA contract with outside suppliers for speech therapy services?	N				33.00
MEDICAL MALPRACTICE COST						
		1.00	2.00	3.00		
34.00	Is the SNF legally required to carry malpractice insurance?	N				34.00
35.00	If line 34 is Y, is the malpractice policy a claims-made or occurrence policy? Enter 1 for claims-made, or enter 2 for occurrence based policy.					35.00
36.00	If line 34 is Y, enter the total amount of malpractice premiums paid in column 1, the total amount of paid losses in column 2, and the total amount of self-insurance paid in column 3.	0	0	0		36.00
37.00	Are malpractice premiums and paid losses reported in other than the A&G cost center?	N				37.00
LOWER OF COST OR CHARGE EXEMPTION						
		PART A	PART B			
		1.00	2.00			
40.00	Did the SNF qualify for an exemption from the application of the lower of costs or charges?	N	N			40.00
41.00	Did the SNF-based HHA qualify for an exemption from the application of the lower of costs or charges?	N	N			41.00
FINANCIAL STATEMENTS						
		1.00	2.00	3.00		
50.00	COLUMN 1: Were the financial statements prepared by a CPA? COLUMN 2: If column 1 is Y, enter "A" for audited, "C" for complied, or "R" for reviewed in column 2. COLUMN 3: If complete copy of the financial statements not submitted with cost report, enter date available.	Y	A	06/15/2026		50.00
51.00	Do total expenses and total revenues reported on the cost report differ from those on the filed financial statements? If "Y", submit a reconciliation.	N				51.00
BAD DEBTS						
		1.00				
52.00	Is the SNF seeking reimbursement for Medicare bad debts?	Y				52.00
53.00	If line 52 is Y, did the SNF change its bad debt collection policy during this cost reporting period?	N				53.00
54.00	If line 52 is Y, did the SNF waive patient deductibles and/or coinsurance?	N				54.00
PS&R REPORT DATA						
		Description	PART A Y/N	PART A DATE	PART B Y/N	PART B DATE
		0	1.00	2.00	3.00	4.00
55.00	Is this cost report prepared using only the PS&R? If either column 1 or 3 is Y, in columns 2 and 4 from the PS&R used to prepare this cost report, enter the 55 "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)		Y	03/27/2026	Y	03/27/2026
56.00	Is this cost report prepared using the PS&R for totals and the provider's records for allocation? If either column 1 or 3 is Y, in columns 2 and 4, enter the "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)		N		N	
57.00	If line 55 or 56 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?		N		N	
58.00	If line 55 or 56 is Y, were adjustments made to PS&R data for corrections of other PS&R Report information?		N		N	

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IDENTIFICATION DATA

Worksheet S-2

PS&R REPORT DATA							
		Description	PART A Y/N	PART A DATE	PART B Y/N	PART B DATE	
		0	1.00	2.00	3.00	4.00	
59.00	If line 55 or 56 is Y, were adjustments made to PS&R data for other reasons? If Y, describe the other adjustment:		N		N		59.00
60.00	Is this cost report prepared using only the provider's records?		N		N		60.00

IDENTIFICATION DATA

Worksheet S-2

COST REPORT PREPARER CONTACT INFORMATION					
		FIRST NAME	LAST NAME	TITLE	
		1.00	2.00	3.00	
70.00	PREPARER	CHRIS	GUILBAULT	PREPARER	70.00
		NAME			
		1.00			
71.00	EMPLOYER	HEALTH CARE RESOURCES			71.00
		TELEPHONE NUMBER	EMAIL ADDRESS		
		1.00	2.00		
72.00	CONTACT INFORMATION	609-987-1440	CHRIS.GUILBAULT@HCRNJ.NET		72.00

STATISTICAL DATA

Worksheet S-3
Part I

PART I - VISITS AND CENSUS DATA														
				INPATIENT DAYS					DISCHARGES					
		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	SNF - FFS	86	31,390	0	10,462	440	11,080	26,288	0	372	8	14	394	1.00
2.00	SNF - HMO			0	1,904	2,402			0	42	11	0	53	2.00
3.00	NF - FFS	0	0	0		0	0	0	0		0	0	0	3.00
4.00	NF - HMO			0		0			0		0	0	0	4.00
5.00	ICF/IID	0	0	0		0	0	0	0		0	0	0	5.00
6.00	HOSPICE	0	0	0	0	0	0	0	0	0	0	0	0	6.00
7.00	TOTAL	86	31,390	0	12,366	2,842	11,080	26,288	0	414	19	14	447	7.00
PART I - VISITS AND CENSUS DATA														
		AVERAGE LENGTH OF STAY					ADMISSIONS					FTE		
		TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	EMPLOYEE	NON-PAID	
		13.00	14.00	15.00	16.00	17.00	18.00	19.00	20.00	21.00	22.00	23.00	24.00	
1.00	SNF - FFS	0.00	28.12	55.00	791.43	66.72	0	294	4	53	351	130.00	0.00	1.00
2.00	SNF - HMO	0.00	45.33	218.36			0	64	7	0	71			2.00
3.00	NF - FFS	0.00		0.00	0.00	0.00	0		0	0	0	0.00	0.00	3.00
4.00	NF - HMO	0.00		0.00			0		0	0	0			4.00
5.00	ICF/IID	0.00		0.00	0.00	0.00	0		0	0	0	0.00	0.00	5.00
6.00	HOSPICE											0.00	0.00	6.00
7.00	TOTAL													7.00

STATISTICAL DATA

Worksheet S-3
Part II

PART II - SNF WAGE INDEX - DIRECT SALARIES								
		AMOUNT REPORTED	RECLASS- IFICATIONS	ADJUSTMENTS	TOTAL	PAID HOURS	AVERAGE HOURLY WAGE	
		1.00	2.00	3.00	4.00	5.00	6.00	
SALARIES								
1.00	TOTAL SALARY (SEE INSTRUCTIONS)	9,089,952	0	-48,047	9,041,905	295,230.00	30.63	1.00
2.00	PHYSICIAN SALARIES-PART A	0	0	0	0	0.00	0.00	2.00
3.00	PHYSICIAN SALARIES-PART B	0	0	0	0	0.00	0.00	3.00
4.00	HOME OFFICE PERSONNEL	0	0	0	0	0.00	0.00	4.00
5.00	SUM OF LINES 2 THROUGH 4	0	0	0	0	0.00	0.00	5.00
6.00	REVISED WAGES (LINE 1 MINUS LINE 5)	9,089,952	0	-48,047	9,041,905	295,230.00	30.63	6.00
7.00	HOME HEALTH AGENCY	0	0	0	0	0.00	0.00	7.00
8.00	HOSPICE	0	0	0	0	0.00	0.00	8.00
9.00	OTHER EXCLUDED AREAS	583,063	0	0	583,063	24,741.00	23.57	9.00
10.00	SUBTOTAL EXCLUDED SALARY (SUM OF LINES 7 THROUGH 9)	583,063	0	0	583,063	24,741.00	23.57	10.00
11.00	TOTAL ADJUSTED SALARIES (LINE 6 MINUS LINE 10)	8,506,889	0	-48,047	8,458,842	270,489.00	31.27	11.00
OTHER WAGES AND RELATED COST								
12.00	CONTRACT LABOR: PATIENT RELATED & MGMT	19,576	0	0	19,576	462.00	42.37	12.00
13.00	CONTRACT LABOR: PHYSICIAN SERVICES-PART A	0	0	0	0	0.00	0.00	13.00
14.00	HOME OFFICE SALARIES AND WAGE RELATED COSTS	0	0	0	0	0.00	0.00	14.00
WAGE RELATED COSTS								
15.00	WAGE RELATED COSTS CORE (SEE PT.IV)	1,577,734	0	0	1,577,734			15.00
16.00	WAGE RELATED COSTS (EXCLUDED UNITS)	101,570	0	0	101,570			16.00
17.00	PHYSICIANS PART A - WRC	0	0	0	0			17.00
18.00	PHYSICIANS PART B - WRC	0	0	0	0			18.00
19.00	TOTAL ADJUSTED WAGE RELATED COST (SEE INSTRUCTIONS)	1,476,164	0	0	1,476,164			19.00

STATISTICAL DATA

Worksheet S-3
Part III

PART III - SNF WAGE INDEX - OVERHEAD COST - DIRECT SALARIES									
		WKST A LINE NUMBER	AMOUNT REPORTED	RECLASS OF SALARIES	ADJUSTED SALARIES	TOTAL	PAID HOURS	AVERAGE HOURLY WAGE	
		0	1.00	2.00	3.00	4.00	5.00	6.00	
1.00	EMPLOYEE BENEFITS DEPARTMENT	3.00	0	0	0	0	0.00	0.00	1.00
2.00	ADMINISTRATIVE AND GENERAL	4.00	579,790	0	-48,047	531,743	18,179.00	29.25	2.00
3.00	PLANT OP, MAINT & REPAIRS	5.00	165,080	0	0	165,080	5,436.00	30.37	3.00
4.00	LAUNDRY AND LINEN SERVICE	6.00	74,019	0	0	74,019	3,860.00	19.18	4.00
5.00	HOUSEKEEPING	7.00	406,123	0	0	406,123	22,468.00	18.08	5.00
6.00	DIETARY	8.00	917,505	0	0	917,505	39,812.00	23.05	6.00
7.00	NURSING ADMINISTRATION	9.00	739,461	0	0	739,461	17,539.00	42.16	7.00
8.00	CENTRAL SERVICES AND SUPPLY	10.00	0	0	0	0	0.00	0.00	8.00
9.00	PHARMACY	11.00	0	0	0	0	0.00	0.00	9.00
10.00	MEDICAL RECORDS	12.00	0	0	0	0	0.00	0.00	10.00
11.00	MEDICAL SOCIAL SERVICES	13.00	87,973	0	0	87,973	2,095.00	41.99	11.00
12.00	ACTIVITIES PROGRAM	14.00	216,687	0	0	216,687	9,953.00	21.77	12.00
13.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	15.00	0	0	0	0	0.00	0.00	13.00
14.00	TRAINING AND IN-SERVICE EDUCATION	16.00	0	0	0	0	0.00	0.00	14.00
15.00	PATIENT TRANSPORTATION PART A	17.00	0	0	0	0	0.00	0.00	15.00
16.00	OTHER GENERAL SERVICE	18.00	0	0	0	0	0.00	0.00	16.00

STATISTICAL DATA

Worksheet S-3
Part IV

PART IV - SNF WAGE RELATED COSTS			
		AMOUNT	
		1.00	
RETIREMENT COST			
1.00	401k EMPLOYER CONTRIBUTIONS	0	1.00
2.00	TAX SHELTERED ANNUITY 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			
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 COSTS			
8.00	HEALTH INSURANCE	500,898	8.00
9.00	PRESCRIPTION DRUG PLAN	0	9.00
10.00	DENTAL, HEARING AND VISION PLANS	1,863	10.00
11.00	LIFE INSURANCE	2,628	11.00
12.00	ACCIDENTAL INSURANCE	0	12.00
13.00	DISABILITY INSURANCE	0	13.00
14.00	LONG-TERM CARE INSURANCE	0	14.00
15.00	WORKERS' COMPENSATION INSURANCE	206,051	15.00
16.00	RETIREMENT HEALTH CARE COST	0	16.00
TAXES			
17.00	FICA - EMPLOYER'S PORTION ONLY	866,294	17.00
18.00	MEDICARE TAXES - EMPLOYER'S PORTION ONLY	0	18.00
19.00	UNEMPLOYMENT INSURANCE	0	19.00
20.00	STATE OR FEDERAL UNEMPLOYMENT TAXES	0	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	1,577,734	24.00

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STATISTICAL DATA

Worksheet S-3
Part V

PART V - SNF REPORTING OF DIRECT CARE EXPENDITURES							
		AMOUNT REPORTED	EMPLOYEE WAGE-RELATED COSTS	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 EMPLOYEES							
1.00	REGISTERED NURSE	1,000,093	163,273	1,163,366	15,491.00	75.10	1.00
2.00	LICENSED PRACTICAL NURSE	1,422,595	232,250	1,654,845	36,803.00	44.96	2.00
3.00	CERTIFIED NURSING ASSISTANT	1,746,868	285,190	2,032,058	73,346.00	27.71	3.00
4.00	TOTAL NURSING EXPENDITURES	4,169,556	680,713	4,850,269	125,640.00	38.60	4.00
5.00	PHYSICAL THERAPIST	401,330	65,520	466,850	7,259.00	64.31	5.00
6.00	PHYSICAL THERAPY ASSISTANT	215,456	35,175	250,631	5,692.00	44.03	6.00
7.00	OCCUPATIONAL THERAPIST	234,166	38,229	272,395	5,020.00	54.26	7.00
8.00	OCCUPATIONAL THERAPY ASSISTANT	230,170	37,577	267,747	6,187.00	43.28	8.00
9.00	SPEECH-LANGUAGE PATHOLOGIST	69,573	11,358	80,931	1,350.00	59.95	9.00
10.00	THERAPY AIDES AND STUDENTS	0	0	0	0.00	0.00	10.00
11.00	RESPIRATORY THERAPIST	0	0	0	0.00	0.00	11.00
12.00	OTHER MEDICAL STAFF	0	0	0	0.00	0.00	12.00
CONTRACT LABOR							
NURSING EMPLOYEES							
15.00	REGISTERED NURSE	8,398	0	8,398	120.00	69.98	15.00
16.00	LICENSED PRACTICAL NURSE	8,407	0	8,407	199.00	42.25	16.00
17.00	CERTIFIED NURSING ASSISTANT	2,771	0	2,771	143.00	19.38	17.00
18.00	TOTAL NURSING EXPENDITURES	19,576	0	19,576	462.00	42.37	18.00
TECHNICAL/PROFESSIONAL EMPLOYEES							
19.00	PHYSICAL THERAPIST	0	0	0	0.00	0.00	19.00
20.00	PHYSICAL THERAPY ASSISTANT	0	0	0	0.00	0.00	20.00
21.00	OCCUPATIONAL THERAPIST	0	0	0	0.00	0.00	21.00
22.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0.00	0.00	22.00
23.00	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0.00	0.00	23.00
24.00	THERAPY AIDES AND STUDENTS	0	0	0	0.00	0.00	24.00
25.00	RESPIRATORY THERAPIST	0	0	0	0.00	0.00	25.00
26.00	OTHER MEDICAL STAFF	0	0	0	0.00	0.00	26.00
HOME OFFICE/CHAIN ORGANIZATION							
NURSING EMPLOYEES							
29.00	REGISTERED NURSE	0	0	0	0.00	0.00	29.00
30.00	LICENSED PRACTICAL NURSE	0	0	0	0.00	0.00	30.00
31.00	CERTIFIED NURSING ASSISTANT	0	0	0	0.00	0.00	31.00
32.00	TOTAL NURSING EXPENDITURES	0	0	0	0.00	0.00	32.00
TECHNICAL/PROFESSIONAL EMPLOYEES							
33.00	PHYSICAL THERAPIST	0	0	0	0.00	0.00	33.00
34.00	PHYSICAL THERAPY ASSISTANT	0	0	0	0.00	0.00	34.00
35.00	OCCUPATIONAL THERAPIST	0	0	0	0.00	0.00	35.00
36.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0.00	0.00	36.00
37.00	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0.00	0.00	37.00
38.00	THERAPY AIDES AND STUDENTS	0	0	0	0.00	0.00	38.00
39.00	RESPIRATORY THERAPIST	0	0	0	0.00	0.00	39.00
40.00	OTHER MEDICAL STAFF	0	0	0	0.00	0.00	40.00

LIVIA HEALTH AT EAST HANOVER		Period:	Run Date Time:
Provider CCN: 31-5529		From: 01/01/2025	5/28/2026 10:59
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			Version: 2.7.181.0

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	SALARIES & WAGES	CONTRACT LABOR COSTS	LABOR SUBTOTAL	OTHER COSTS	SUBTOTAL	
			1.00	2.00	3.00	4.00	5.00	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAPITAL RELATED-BUILDINGS & FIXTURES				3,455,496	3,455,496	1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT				37,413	37,413	2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	1,583,623	1,583,623	3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	579,790	0	579,790	2,107,241	2,687,031	4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	165,080	0	165,080	631,338	796,418	5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	74,019	0	74,019	3,337	77,356	6.00
7.00	00700	HOUSEKEEPING	406,123	0	406,123	52,593	458,716	7.00
8.00	00800	DIETARY	917,505	0	917,505	479,688	1,397,193	8.00
9.00	00900	NURSING ADMINISTRATION	739,461	0	739,461	0	739,461	9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	0	0	0	0	0	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS	0	0	0	0	0	12.00
13.00	01300	MEDICAL SOCIAL SERVICES	87,973	0	87,973	0	87,973	13.00
14.00	01400	ACTIVITIES PROGRAM	216,687	0	216,687	96,801	313,488	14.00
17.00	01700	PATIENT TRANSPORTATION PART A	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS								
25.00	02500	SKILLED NURSING FACILITY	4,169,556	19,576	4,189,132	393,117	4,582,249	25.00
26.00	02600	NURSING FACILITY	0	0	0	0	0	26.00
27.00	02700	ICF/IID	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS								
30.00	03000	RADIOLOGY-DIAGNOSTIC	0	0	0	64,273	64,273	30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	31.00
32.00	03200	LABORATORY	0	0	0	80,625	80,625	32.00
33.00	03300	INTRAVENOUS THERAPY	0	0	0	0	0	33.00
34.00	03400	RESPIRATORY THERAPY	0	27,157	27,157	0	27,157	34.00
35.00	03500	PHYSICAL THERAPY	616,786	0	616,786	14,199	630,985	35.00
36.00	03600	OCCUPATIONAL THERAPY	464,336	0	464,336	3,262	467,598	36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	69,573	1,700	71,273	0	71,273	37.00
38.00	03800	AUDIOLOGY	0	0	0	0	0	38.00
39.00	03900	ELECTROCARDIOLOGY	0	0	0	0	0	39.00
40.00	04000	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	296,638	296,638	41.00
42.00	04200	DRUGS: IV SOLUTIONS	0	0	0	114,050	114,050	42.00
43.00	04300	DENTAL CARE	0	0	0	0	0	43.00
44.00	04400	APPLIANCES AND EQUIPMENT	0	0	0	50,681	50,681	44.00
45.00	04500	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	45.00
46.00	04600	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	46.00
47.00	04700	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS								
60.00	06000	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	60.00
61.00	06100	OUTPATIENT LABORATORY	0	0	0	0	0	61.00
62.00	06200	PORTABLE X-RAY SERVICES	0	0	0	0	0	62.00
63.00	06300	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	63.00
64.00	06400	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS								
70.00	07000	HOME HEALTH AGENCY	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	8,438	8,438	71.00
72.00	07200	HOSPICE	0	0	0	0	0	72.00
73.00	07300	CORF	0	0	0	0	0	73.00
74.00	07400	OPT	0	0	0	0	0	74.00
75.00	07500	OOT	0	0	0	0	0	75.00
76.00	07600	OSP	0	0	0	0	0	76.00
77.00	07700	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS								
80.00	08000	PREVENTIVE VACCINES				13,014	13,014	80.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	SALARIES & WAGES	CONTRACT LABOR COSTS	LABOR SUBTOTAL	OTHER COSTS	SUBTOTAL	
			1.00	2.00	3.00	4.00	5.00	
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	81.00
89.00		SUBTOTAL	8,506,889	48,433	8,555,322	9,485,827	18,041,149	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	NONPAID WORKERS	0	0	0	0	0	91.00
92.00	09200	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	OTHER NONREIMBURSABLE COST	0	0	0	0	0	93.00
93.01	09301	ASSISTED LIVING	583,063	0	583,063	0	583,063	93.01
93.02	09302	BARBER & BEAUTY	0	0	0	0	0	93.02
100.00		TOTAL	9,089,952	48,433	9,138,385	9,485,827	18,624,212	100.00

LIVIA HEALTH AT EAST HANOVER		Period:	Run Date Time: 5/28/2026 10:59
Provider CCN: 31-5529		From: 01/01/2025	MCRIF32 2540-24
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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	RECLASS- IFICATIONS	RECLASSIFIED TRIAL BALANCE	ADJUSTMENTS	EXPENSES FOR COST ALLOCATION		
			6.00	7.00	8.00	9.00		
GENERAL SERVICE COST CENTERS								
1.00	00100	CAPITAL RELATED-BUILDINGS & FIXTURES	0	3,455,496	-594,671	2,860,825		1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT	0	37,413	0	37,413		2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	1,583,623	0	1,583,623		3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	0	2,687,031	-895,162	1,791,869		4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	0	796,418	0	796,418		5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	0	77,356	0	77,356		6.00
7.00	00700	HOUSEKEEPING	0	458,716	0	458,716		7.00
8.00	00800	DIETARY	0	1,397,193	-7,096	1,390,097		8.00
9.00	00900	NURSING ADMINISTRATION	0	739,461	0	739,461		9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	0	0	0	0		10.00
11.00	01100	PHARMACY	0	0	0	0		11.00
12.00	01200	MEDICAL RECORDS	0	0	0	0		12.00
13.00	01300	MEDICAL SOCIAL SERVICES	0	87,973	0	87,973		13.00
14.00	01400	ACTIVITIES PROGRAM	0	313,488	0	313,488		14.00
17.00	01700	PATIENT TRANSPORTATION PART A	0	0	0	0		17.00
INPATIENT ROUTINE SERVICE COST CENTERS								
25.00	02500	SKILLED NURSING FACILITY	0	4,582,249	0	4,582,249		25.00
26.00	02600	NURSING FACILITY	0	0	0	0		26.00
27.00	02700	ICF/IID	0	0	0	0		27.00
ANCILLARY SERVICE COST CENTERS								
30.00	03000	RADIOLOGY-DIAGNOSTIC	0	64,273	0	64,273		30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0		31.00
32.00	03200	LABORATORY	0	80,625	0	80,625		32.00
33.00	03300	INTRAVENOUS THERAPY	0	0	0	0		33.00
34.00	03400	RESPIRATORY THERAPY	0	27,157	0	27,157		34.00
35.00	03500	PHYSICAL THERAPY	0	630,985	0	630,985		35.00
36.00	03600	OCCUPATIONAL THERAPY	0	467,598	0	467,598		36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	0	71,273	0	71,273		37.00
38.00	03800	AUDIOLOGY	0	0	0	0		38.00
39.00	03900	ELECTROCARDIOLOGY	0	0	0	0		39.00
40.00	04000	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0		40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	0	296,638	0	296,638		41.00
42.00	04200	DRUGS: IV SOLUTIONS	0	114,050	0	114,050		42.00
43.00	04300	DENTAL CARE	0	0	0	0		43.00
44.00	04400	APPLIANCES AND EQUIPMENT	0	50,681	0	50,681		44.00
45.00	04500	BLOOD AND BLOOD PRODUCTS	0	0	0	0		45.00
46.00	04600	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0		46.00
47.00	04700	OTHER ANCILLARY SERVICE COST	0	0	0	0		47.00
OUTPATIENT SERVICE COST CENTERS								
60.00	06000	SCREENING & PREVENTIVE SERVICES	0	0	0	0		60.00
61.00	06100	OUTPATIENT LABORATORY	0	0	0	0		61.00
62.00	06200	PORTABLE X-RAY SERVICES	0	0	0	0		62.00
63.00	06300	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0		63.00
64.00	06400	OTHER OUTPATIENT SERVICE COST	0	0	0	0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS								
70.00	07000	HOME HEALTH AGENCY	0	0	0	0		70.00
71.00	07100	AMBULANCE	0	8,438	0	8,438		71.00
72.00	07200	HOSPICE	0	0	0	0		72.00
73.00	07300	CORF	0	0	0	0		73.00
74.00	07400	OPT	0	0	0	0		74.00
75.00	07500	OOT	0	0	0	0		75.00
76.00	07600	OSP	0	0	0	0		76.00
77.00	07700	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0		77.00
COST REIMBURSED SERVICES COST CENTERS								

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	RECLASS- IFICATIONS	RECLASSIFIED TRIAL BALANCE	ADJUSTMENTS	EXPENSES FOR COST ALLOCATION		
			6.00	7.00	8.00	9.00		
80.00	08000	PREVENTIVE VACCINES	0	13,014	0	13,014		80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	0	0		81.00
89.00		SUBTOTAL	0	18,041,149	-1,496,929	16,544,220		89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0		90.00
91.00	09100	NONPAID WORKERS	0	0	0	0		91.00
92.00	09200	PHYSICIAN PRIVATE OFFICES	0	0	0	0		92.00
93.00	09300	OTHER NONREIMBURSABLE COST	0	0	0	0		93.00
93.01	09301	ASSISTED LIVING	0	583,063	0	583,063		93.01
93.02	09302	BARBER & BEAUTY	0	0	0	0		93.02
100.00		TOTAL	0	18,624,212	-1,496,929	17,127,283		100.00

RECONCILIATION OF CAPITAL COSTS CENTERS

Worksheet A-7

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES									
		BEGINNING BALANCES	ACQUISITIONS			DISPOSALS AND RETIREMENTS	ENDING BALANCE	FULLY DEPRECIATED ASSETS	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
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	101,480	35,308	0	35,308	0	136,788	0	4.00
5.00	FIXED EQUIPMENT	0	0	0	0	0	0	0	5.00
6.00	MOVABLE EQUIPMENT	2,091,124	117,844	0	117,844	0	2,208,968	0	6.00
7.00	SUBTOTAL	2,192,604	153,152	0	153,152	0	2,345,756	0	7.00
8.00	RECONCILING ITEMS	0	0	0	0	0	0	0	8.00
9.00	TOTAL	2,192,604	153,152	0	153,152	0	2,345,756	0	9.00
PART II - RECONCILIATION OF CAPITAL COST CENTERS (SUMMARY OF CAPITAL)									
		DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL RELATED COSTS	TOTAL	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
1.00	CAPITAL RELATED COSTS - BUILDINGS & FIXTURES	659,851	2,283	1,864,561	48,754	285,376	0	2,860,825	1.00
2.00	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	0	37,413	0	0	0	0	37,413	2.00
3.00	TOTAL	659,851	39,696	1,864,561	48,754	285,376	0	2,898,238	3.00

LIVIA HEALTH AT EAST HANOVER

Provider CCN: 31-5529

Period:

From: 01/01/2025

To: 12/31/2025

Run Date Time:

5/28/2026 10:59

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2540-24

Version:

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ADJUSTMENTS TO EXPENSES

Worksheet A-8

	DESCRIPTION OF ADJUSTMENT	BASIS	AMOUNT	WORKSHEET A	
				COST CENTER	LINE NO.
1.00		2.00	3.00	4.00	5.00
1.00	INVESTMENT INCOME ON RESTRICTED FUNDS (CMS PUB. 15-1, CHAPTER 2)	B	-294	CAPITAL RELATED-BUILDINGS & FIXTURES	1.00
2.00	TRADE, QUANTITY, TIME, AND OTHER DISCOUNTS ON PURCHASES (CMS PUB. 15-1, CHAPTER 8)		0		0.00
3.00	REBATES AND REFUNDS OF EXPENSES (CMS PUB. 15-1, CHAPTER 8)		0		0.00
4.00	RENTAL OF PROVIDER SPACE BY SUPPLIERS (CMS PUB. 15-1, CHAPTER 8)		0		0.00
5.00	TELEPHONE SERVICES (CMS PUB. 15-1, CHAPTER 21)		0		0.00
6.00	TELEVISION AND RADIO SERVICES (CMS PUB. 15-1, CHAPTER 21)		0		0.00
7.00	PARKING LOT (CMS PUB. 15-1, CHAPTER 21)		0		0.00
8.00	REMUNERATION APPLICABLE TO PROVIDER-BASED PHYSICIAN ADJUSTMENT	A-8-2	0		
9.00	SALE OF SCRAP, WASTE, ETC. (CMS PUB. 15-1, CHAPTER 23)		0		0.00
10.00	RELATED ORGANIZATION AND HOME OFFICE COST TRANSACTIONS (CMS PUB. 15-1, CHAPTER 10)	A-8-1	-593,619		
11.00	LAUNDRY AND LINEN SERVICE		0		0.00
12.00	REVENUE - EMPLOYEE MEALS		0		0.00
13.00	COST OF MEALS - GUESTS	B	-7,096	DIETARY	8.00
14.00	SALE OF MEDICAL SUPPLIES TO OTHER THAN PATIENTS		0		0.00
15.00	SALE OF DRUGS TO OTHER THAN PATIENTS		0		0.00
16.00	REVENUE - COPYING COSTS OF MEDICAL RECORDS AND ABSTRACTS		0		0.00
17.00	VENDING MACHINES		0		0.00
18.00	INCOME FROM IMPOSITION OF INTEREST, FINANCE, OR PENALTY CHARGES (CMS PUB. 15-1, CHAPTER 21)		0		0.00
19.00	INTEREST EXPENSE ON MEDICARE OVERPAYMENTS AND BORROWINGS TO REPAY MEDICARE OVERPAYMENTS		0		0.00
20.00	DEPRECIATION--BUILDINGS AND FIXTURES		0	CAPITAL RELATED-BUILDINGS & FIXTURES	1.00
21.00	DEPRECIATION--MOVABLE EQUIPMENT		0	CAPITAL RELATED-MOVABLE EQUIPMENT	2.00
22.00	SHORT TERM INPATIENT HOSPICE CARE		0		0.00
23.00	HOSPICE NON-CORE CONTRACTED SERVICES		0		0.00
24.00	OTHER INCOME	B	-117,273	ADMINISTRATIVE AND GENERAL	4.00
24.01	MARKETING	A	-101,588	ADMINISTRATIVE AND GENERAL	4.00
24.02	MEALS & ENTERTAINMENT	A	-3,843	ADMINISTRATIVE AND GENERAL	4.00
24.03	PENALTIES	A	-24,850	ADMINISTRATIVE AND GENERAL	4.00
24.07	RESIDENT REPLACEMENT ITEMS	A	-1,324	ADMINISTRATIVE AND GENERAL	4.00
25.00	CONTRIBUTIONS	A	-9,748	ADMINISTRATIVE AND GENERAL	4.00
26.00	MANAGEMENT FEES	A	-410,702	ADMINISTRATIVE AND GENERAL	4.00
27.00	LATE FEE	A	-2,032	ADMINISTRATIVE AND GENERAL	4.00
28.00	EXTRAORDINARY EXPENSES	A	-224,560	ADMINISTRATIVE AND GENERAL	4.00
100.00	TOTAL		-1,496,929		

RELATED ORGANIZATIONS AND HOME OFFICE COSTS

Worksheet A-8-1
Parts I & II

PART I - COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS								
WORKSHEET A COST CENTER								
	LINE #	DESCRIPTION	EXPENSE ITEM	LINE # ON PART II	AMOUNT ALLOWABLE IN COST	AMOUNT INCLUDED IN WKST. A, COL. 9	NET ADJUSTMENT	
	1.00	2.00	3.00	4.00	5.00	6.00	7.00	
1.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	RENT	1.00	0	2,641,978	-2,641,978	1.00
2.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	MORTGAGE INTEREST	1.00	1,420,070	0	1,420,070	2.00
3.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	REAL ESTATE TAX	1.00	285,376	285,376	0	3.00
4.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	DEPRECIATION	1.00	627,531	0	627,531	4.00
5.00	4.00	ADMINISTRATIVE AND GENERAL	REALTY ADMIN COSTS	1.00	758	0	758	5.00
6.00	0.00			0.00	0	0	0	6.00
7.00	0.00			0.00	0	0	0	7.00
8.00	0.00			0.00	0	0	0	8.00
9.00	0.00			0.00	0	0	0	9.00
10.00	0.00			0.00	0	0	0	10.00
100.00	TOTAL				2,333,735	2,927,354	-593,619	100.00
PART II - INTERRELATIONSHIP BETWEEN RELATED ORGANIZATIONS AND / OR HOME OFFICE								
	INTERRELA-TIONSHIP INDICATOR	INTERRELATIONSHIP DESCRIPTION (IF COLUMN 1 = G)	NAME	PERCENTAGE OF OWNERSHIP	NAME	MEDICARE CCN OR HOME OFFICE #	PERCENTAGE OF OWNERSHIP	TYPE OF BUSINESS
	1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00
1.00	B		CHR MANAGEMENT, LLC	25.00	LIVIA PROPCO		60.00	REALTY
2.00	B		SYCAMORE ELDERCARE LLC	75.00	LIVIA PROPCO		40.00	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	

ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	NET EXPENSES FOR COST ALLOCATION	CRC - B&F	CRC - ME	EMPLOYEE BENEFITS DEPARTMEN T	Subtotal	ADMINISTRA TIVE AND GENERAL	PLANT OP, 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	CAPITAL RELATED-BUILDINGS & FIXTURES	2,860,825	2,860,825							1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT	37,413		37,413						2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	1,583,623	0	0	1,583,623					3.00
4.00	ADMINISTRATIVE AND GENERAL	1,791,869	195,343	2,555	101,009	2,090,776	2,090,776			4.00
5.00	PLANT OP, MAINT. & REPAIRS	796,418	20,885	273	28,760	846,336	117,680	964,016		5.00
6.00	LAUNDRY AND LINEN SERVICE	77,356	34,533	452	12,895	125,236	17,414	12,588	155,238	6.00
7.00	HOUSEKEEPING	458,716	34,533	452	70,754	564,455	78,486	12,588	0	7.00
8.00	DIETARY	1,390,097	105,963	1,386	159,845	1,657,291	230,441	38,626	0	8.00
9.00	NURSING ADMINISTRATION	739,461	58,210	761	128,827	927,259	128,933	21,219	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	28,492	373	0	28,865	4,014	10,386	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	0	7,408	97	0	7,505	1,044	2,700	0	12.00
13.00	MEDICAL SOCIAL SERVICES	87,973	3,106	41	15,326	106,446	14,801	1,132	0	13.00
14.00	ACTIVITIES PROGRAM	313,488	23,848	312	37,751	375,399	52,198	8,693	0	14.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	4,582,249	1,429,856	18,696	726,406	6,757,207	939,563	521,216	110,686	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	64,273	0	0	0	64,273	8,937	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	80,625	0	0	0	80,625	11,211	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	27,157	0	0	0	27,157	3,776	0	0	34.00
35.00	PHYSICAL THERAPY	630,985	184,886	2,418	107,455	925,744	128,722	67,395	0	35.00
36.00	OCCUPATIONAL THERAPY	467,598	117,645	1,539	80,895	667,677	92,838	42,884	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	71,273	33,621	440	12,121	117,455	16,332	12,256	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	296,638	0	0	0	296,638	41,247	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	114,050	0	0	0	114,050	15,858	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	50,681	0	0	0	50,681	7,047	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	8,438	0	0	0	8,438	1,173	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00

LIVIA HEALTH AT EAST HANOVER				Period:	Run Date Time:
				From: 01/01/2025	5/28/2026 10:59
Provider CCN: 31-5529				To: 12/31/2025	MCRIF32 2540-24
					Version: 2.7.181.0

ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	NET EXPENSES FOR COST ALLOCATION	CRC - B&F	CRC - ME	EMPLOYEE BENEFITS DEPARTMEN T	Subtotal	ADMINISTRA TIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	13,014	142	2	0	13,158	1,830	52	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	16,544,220	2,278,471	29,797	1,482,044	15,852,671	1,913,545	751,735	110,686	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
93.01	ASSISTED LIVING	583,063	569,846	7,452	101,579	1,261,940	175,469	207,722	44,552	93.01
93.02	BARBER & BEAUTY	0	12,508	164	0	12,672	1,762	4,559	0	93.02
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	17,127,283	2,860,825	37,413	1,583,623	17,127,283	2,090,776	964,016	155,238	100.00

LIVIA HEALTH AT EAST HANOVER				Period:	Run Date Time:
Provider CCN: 31-5529				From: 01/01/2025	5/28/2026 10:59
				To: 12/31/2025	MCRIF32 2540-24
					Version: 2.7.181.0

ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT									3.00
4.00	ADMINISTRATIVE AND GENERAL									4.00
5.00	PLANT OP, MAINT. & REPAIRS									5.00
6.00	LAUNDRY AND LINEN SERVICE									6.00
7.00	HOUSEKEEPING	655,529								7.00
8.00	DIETARY	26,970	1,953,328							8.00
9.00	NURSING ADMINISTRATION	14,816	0	1,092,227						9.00
10.00	CENTRAL SERVICES AND SUPPLY	7,252	0	0	50,517					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS	1,885	0	0	0	0	13,134			12.00
13.00	MEDICAL SOCIAL SERVICES	790	0	0	0	0	0	123,169		13.00
14.00	ACTIVITIES PROGRAM	6,070	0	0	0	0	0	0	442,360	14.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	363,930	1,392,744	913,082	20,425	0	9,365	87,821	315,408	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	0	0	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	0	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	34.00
35.00	PHYSICAL THERAPY	47,058	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	29,943	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	8,557	0	0	0	0	0	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	21,068	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	8,100	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00

ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	36	0	0	924	0	0	0	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	507,307	1,392,744	913,082	50,517	0	9,365	87,821	315,408	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
93.01	ASSISTED LIVING	145,038	560,584	179,145	0	0	3,769	35,348	126,952	93.01
93.02	BARBER & BEAUTY	3,184	0	0	0	0	0	0	0	93.02
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	655,529	1,953,328	1,092,227	50,517	0	13,134	123,169	442,360	100.00

ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		17.00	19.00	20.00	21.00		
GENERAL SERVICE COST CENTERS							
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES						1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT						2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT						3.00
4.00	ADMINISTRATIVE AND GENERAL						4.00
5.00	PLANT OP, MAINT. & REPAIRS						5.00
6.00	LAUNDRY AND LINEN SERVICE						6.00
7.00	HOUSEKEEPING						7.00
8.00	DIETARY						8.00
9.00	NURSING ADMINISTRATION						9.00
10.00	CENTRAL SERVICES AND SUPPLY						10.00
11.00	PHARMACY						11.00
12.00	MEDICAL RECORDS						12.00
13.00	MEDICAL SOCIAL SERVICES						13.00
14.00	ACTIVITIES PROGRAM						14.00
17.00	PATIENT TRANSPORTATION PART A	0					17.00
INPATIENT ROUTINE SERVICE COST CENTERS							
25.00	SKILLED NURSING FACILITY	0	11,431,447	0	11,431,447		25.00
26.00	NURSING FACILITY		0	0	0		26.00
27.00	ICF/IID		0	0	0		27.00
ANCILLARY SERVICE COST CENTERS							
30.00	RADIOLOGY-DIAGNOSTIC		73,210	0	73,210		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY		0	0	0		31.00
32.00	LABORATORY		91,836	0	91,836		32.00
33.00	INTRAVENOUS THERAPY		0	0	0		33.00
34.00	RESPIRATORY THERAPY		30,933	0	30,933		34.00
35.00	PHYSICAL THERAPY		1,168,919	0	1,168,919		35.00
36.00	OCCUPATIONAL THERAPY		833,342	0	833,342		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST		154,600	0	154,600		37.00
38.00	AUDIOLOGY		0	0	0		38.00
39.00	ELECTROCARDIOLOGY		0	0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS		0	0	0		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS		358,953	0	358,953		41.00
42.00	DRUGS: IV SOLUTIONS		138,008	0	138,008		42.00
43.00	DENTAL CARE		0	0	0		43.00
44.00	APPLIANCES AND EQUIPMENT		57,728	0	57,728		44.00
45.00	BLOOD AND BLOOD PRODUCTS		0	0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE		0	0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST		0	0	0		47.00
OUTPATIENT SERVICE COST CENTERS							
60.00	SCREENING & PREVENTIVE SERVICES		0	0	0		60.00
61.00	OUTPATIENT LABORATORY		0	0	0		61.00
62.00	PORTABLE X-RAY SERVICES		0	0	0		62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT		0	0	0		63.00
64.00	OTHER OUTPATIENT SERVICE COST		0	0	0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS							
70.00	HOME HEALTH AGENCY		0	0	0		70.00
71.00	AMBULANCE	0	9,611	0	9,611		71.00
72.00	HOSPICE		0	0	0		72.00
73.00	CORF		0	0	0		73.00
74.00	OPT		0	0	0		74.00
75.00	OOT		0	0	0		75.00
76.00	OSP		0	0	0		76.00

ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		17.00	19.00	20.00	21.00		
77.00	OTHER OUTPATIENT REIMBURSABLE COST		0	0	0		77.00
COST REIMBURSED SERVICES COST CENTERS							
80.00	PREVENTIVE VACCINES		16,000	0	16,000		80.00
81.00	OTHER COST REIMBURSED SERVICE COST		0	0	0		81.00
89.00	SUBTOTAL	0	14,364,587	0	14,364,587		89.00
NONREIMBURSABLE COST CENTERS							
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN		0	0	0		90.00
91.00	NONPAID WORKERS		0	0	0		91.00
92.00	PHYSICIAN PRIVATE OFFICES		0	0	0		92.00
93.00	OTHER NONREIMBURSABLE COST		0	0	0		93.00
93.01	ASSISTED LIVING		2,740,519	0	2,740,519		93.01
93.02	BARBER & BEAUTY		22,177	0	22,177		93.02
98.00	CROSS FOOT ADJUSTMENTS						98.00
99.00	NEGATIVE COST CENTER	0	0	0	0		99.00
100.00	TOTAL	0	17,127,283	0	17,127,283		100.00

LIVIA HEALTH AT EAST HANOVER

Provider CCN: 31-5529

Period:

From: 01/01/2025

To: 12/31/2025

Run Date Time: 5/28/2026 10:59

MCRIF32 2540-24

Version: 2.7.181.0

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC - B&F	CRC - ME	Subtotal	EMPLOYEE BENEFITS DEPARTMEN T	ADMINISTRA TIVE AND GENERAL	PLANT OP, 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	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	0	0				3.00
4.00	ADMINISTRATIVE AND GENERAL	0	195,343	2,555	197,898	0	197,898			4.00
5.00	PLANT OP, MAINT. & REPAIRS	0	20,885	273	21,158	0	11,139	32,297		5.00
6.00	LAUNDRY AND LINEN SERVICE	0	34,533	452	34,985	0	1,648	422	37,055	6.00
7.00	HOUSEKEEPING	0	34,533	452	34,985	0	7,429	422	0	7.00
8.00	DIETARY	0	105,963	1,386	107,349	0	21,812	1,294	0	8.00
9.00	NURSING ADMINISTRATION	0	58,210	761	58,971	0	12,204	711	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	28,492	373	28,865	0	380	348	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	0	7,408	97	7,505	0	99	90	0	12.00
13.00	MEDICAL SOCIAL SERVICES	0	3,106	41	3,147	0	1,401	38	0	13.00
14.00	ACTIVITIES PROGRAM	0	23,848	312	24,160	0	4,941	291	0	14.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	0	1,429,856	18,696	1,448,552	0	88,933	17,461	26,421	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	0	846	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	0	1,061	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0	357	0	0	34.00
35.00	PHYSICAL THERAPY	0	184,886	2,418	187,304	0	12,184	2,258	0	35.00
36.00	OCCUPATIONAL THERAPY	0	117,645	1,539	119,184	0	8,787	1,437	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	33,621	440	34,061	0	1,546	411	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	3,904	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	1,501	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	667	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	111	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC - B&F	CRC - ME	Subtotal	EMPLOYEE BENEFITS DEPARTMEN T	ADMINISTRA TIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	0	142	2	144	0	173	2	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	0	2,278,471	29,797	2,308,268	0	181,123	25,185	26,421	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
93.01	ASSISTED LIVING	0	569,846	7,452	577,298	0	16,608	6,959	10,634	93.01
93.02	BARBER & BEAUTY	0	12,508	164	12,672	0	167	153	0	93.02
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER		0	0	0	0	0	0	0	99.00
100.00	TOTAL	0	2,860,825	37,413	2,898,238	0	197,898	32,297	37,055	100.00

LIVIA HEALTH AT EAST HANOVER				Period:	Run Date Time:
Provider CCN: 31-5529				From: 01/01/2025	5/28/2026 10:59
				To: 12/31/2025	MCRIF32 2540-24
					Version: 2.7.181.0

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT									3.00
4.00	ADMINISTRATIVE AND GENERAL									4.00
5.00	PLANT OP, MAINT. & REPAIRS									5.00
6.00	LAUNDRY AND LINEN SERVICE									6.00
7.00	HOUSEKEEPING	42,836								7.00
8.00	DIETARY	1,762	132,217							8.00
9.00	NURSING ADMINISTRATION	968	0	72,854						9.00
10.00	CENTRAL SERVICES AND SUPPLY	474	0	0	30,067					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS	123	0	0	0	0	7,817			12.00
13.00	MEDICAL SOCIAL SERVICES	52	0	0	0	0	0	4,638		13.00
14.00	ACTIVITIES PROGRAM	397	0	0	0	0	0	0	29,789	14.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	23,781	94,272	60,905	12,157	0	5,574	3,307	21,240	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	0	0	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	0	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	34.00
35.00	PHYSICAL THERAPY	3,075	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	1,957	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	559	0	0	0	0	0	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	12,539	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	4,821	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	2	0	0	550	0	0	0	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	33,150	94,272	60,905	30,067	0	5,574	3,307	21,240	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
93.01	ASSISTED LIVING	9,478	37,945	11,949	0	0	2,243	1,331	8,549	93.01
93.02	BARBER & BEAUTY	208	0	0	0	0	0	0	0	93.02
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	42,836	132,217	72,854	30,067	0	7,817	4,638	29,789	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		17.00	19.00	20.00	21.00		
GENERAL SERVICE COST CENTERS							
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES						1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT						2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT						3.00
4.00	ADMINISTRATIVE AND GENERAL						4.00
5.00	PLANT OP, MAINT. & REPAIRS						5.00
6.00	LAUNDRY AND LINEN SERVICE						6.00
7.00	HOUSEKEEPING						7.00
8.00	DIETARY						8.00
9.00	NURSING ADMINISTRATION						9.00
10.00	CENTRAL SERVICES AND SUPPLY						10.00
11.00	PHARMACY						11.00
12.00	MEDICAL RECORDS						12.00
13.00	MEDICAL SOCIAL SERVICES						13.00
14.00	ACTIVITIES PROGRAM						14.00
17.00	PATIENT TRANSPORTATION PART A	0					17.00
INPATIENT ROUTINE SERVICE COST CENTERS							
25.00	SKILLED NURSING FACILITY	0	1,802,603	0	1,802,603		25.00
26.00	NURSING FACILITY		0	0	0		26.00
27.00	ICF/IID		0	0	0		27.00
ANCILLARY SERVICE COST CENTERS							
30.00	RADIOLOGY-DIAGNOSTIC		846	0	846		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY		0	0	0		31.00
32.00	LABORATORY		1,061	0	1,061		32.00
33.00	INTRAVENOUS THERAPY		0	0	0		33.00
34.00	RESPIRATORY THERAPY		357	0	357		34.00
35.00	PHYSICAL THERAPY		204,821	0	204,821		35.00
36.00	OCCUPATIONAL THERAPY		131,365	0	131,365		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST		36,577	0	36,577		37.00
38.00	AUDIOLOGY		0	0	0		38.00
39.00	ELECTROCARDIOLOGY		0	0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS		0	0	0		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS		16,443	0	16,443		41.00
42.00	DRUGS: IV SOLUTIONS		6,322	0	6,322		42.00
43.00	DENTAL CARE		0	0	0		43.00
44.00	APPLIANCES AND EQUIPMENT		667	0	667		44.00
45.00	BLOOD AND BLOOD PRODUCTS		0	0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE		0	0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST		0	0	0		47.00
OUTPATIENT SERVICE COST CENTERS							
60.00	SCREENING & PREVENTIVE SERVICES		0	0	0		60.00
61.00	OUTPATIENT LABORATORY		0	0	0		61.00
62.00	PORTABLE X-RAY SERVICES		0	0	0		62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT		0	0	0		63.00
64.00	OTHER OUTPATIENT SERVICE COST		0	0	0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS							
70.00	HOME HEALTH AGENCY		0	0	0		70.00
71.00	AMBULANCE	0	111	0	111		71.00
72.00	HOSPICE		0	0	0		72.00
73.00	CORF		0	0	0		73.00
74.00	OPT		0	0	0		74.00
75.00	OOT		0	0	0		75.00
76.00	OSP		0	0	0		76.00

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		17.00	19.00	20.00	21.00		
77.00	OTHER OUTPATIENT REIMBURSABLE COST		0	0	0		77.00
COST REIMBURSED SERVICES COST CENTERS							
80.00	PREVENTIVE VACCINES		871	0	871		80.00
81.00	OTHER COST REIMBURSED SERVICE COST		0	0	0		81.00
89.00	SUBTOTAL	0	2,202,044	0	2,202,044		89.00
NONREIMBURSABLE COST CENTERS							
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN		0	0	0		90.00
91.00	NONPAID WORKERS		0	0	0		91.00
92.00	PHYSICIAN PRIVATE OFFICES		0	0	0		92.00
93.00	OTHER NONREIMBURSABLE COST		0	0	0		93.00
93.01	ASSISTED LIVING		682,994	0	682,994		93.01
93.02	BARBER & BEAUTY		13,200	0	13,200		93.02
98.00	CROSS FOOT ADJUSTMENTS						98.00
99.00	NEGATIVE COST CENTER	0	0	0	0		99.00
100.00	TOTAL	0	2,898,238	0	2,898,238		100.00

COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	CRC - B&F (SQUARE FEET)	CRC - ME (SQUARE FEET)	EMPLOYEE BENEFITS DEPARTMEN T (GROSS SALARIES)	RECONCIL- IATION	ADMINISTRA TIVE AND GENERAL (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT DAYS)	HOUSEKEEPI NG (SQUARE FEET)	
		1.00	2.00	3.00	4A	4.00	5.00	6.00	7.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	100,407								1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT		100,407							2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	0	0	9,089,952						3.00
4.00	ADMINISTRATIVE AND GENERAL	6,856	6,856	579,790	-2,090,776	15,036,507				4.00
5.00	PLANT OP, MAINT. & REPAIRS	733	733	165,080	0	846,336	92,818			5.00
6.00	LAUNDRY AND LINEN SERVICE	1,212	1,212	74,019	0	125,236	1,212	36,869		6.00
7.00	HOUSEKEEPING	1,212	1,212	406,123	0	564,455	1,212	0	90,394	7.00
8.00	DIETARY	3,719	3,719	917,505	0	1,657,291	3,719	0	3,719	8.00
9.00	NURSING ADMINISTRATION	2,043	2,043	739,461	0	927,259	2,043	0	2,043	9.00
10.00	CENTRAL SERVICES AND SUPPLY	1,000	1,000	0	0	28,865	1,000	0	1,000	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	260	260	0	0	7,505	260	0	260	12.00
13.00	MEDICAL SOCIAL SERVICES	109	109	87,973	0	106,446	109	0	109	13.00
14.00	ACTIVITIES PROGRAM	837	837	216,687	0	375,399	837	0	837	14.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	50,184	50,184	4,169,556	0	6,757,207	50,184	26,288	50,184	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	64,273	0	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	80,625	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	27,157	0	0	0	34.00
35.00	PHYSICAL THERAPY	6,489	6,489	616,786	0	925,744	6,489	0	6,489	35.00
36.00	OCCUPATIONAL THERAPY	4,129	4,129	464,336	0	667,677	4,129	0	4,129	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	1,180	1,180	69,573	0	117,455	1,180	0	1,180	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	296,638	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	114,050	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	50,681	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	8,438	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00

LIVIA HEALTH AT EAST HANOVER			Period:	Run Date Time:	5/28/2026 10:59
Provider CCN: 31-5529			From: 01/01/2025	MCRIF32	2540-24
			To: 12/31/2025	Version:	2.7.181.0

COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	CRC - B&F (SQUARE FEET)	CRC - ME (SQUARE FEET)	EMPLOYEE BENEFITS DEPARTMEN T (GROSS SALARIES)	RECONCIL- IATION 4A	ADMINISTRA TIVE AND GENERAL (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT DAYS)	HOUSEKEEPI NG (SQUARE FEET)	
		1.00	2.00	3.00		4.00	5.00	6.00	7.00	
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	5	5	0	0	13,158	5	0	5	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	79,968	79,968	8,506,889	-2,090,776	13,761,895	72,379	26,288	69,955	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
93.01	ASSISTED LIVING	20,000	20,000	583,063	0	1,261,940	20,000	10,581	20,000	93.01
93.02	BARBER & BEAUTY	439	439	0	0	12,672	439	0	439	93.02
98.00	CROSS FOOT ADJUSTMENT									98.00
99.00	NEGATIVE COST CENTER									99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	2,860,825	37,413	1,583,623		2,090,776	964,016	155,238	655,529	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	28.492286	0.372613	0.174217		0.139047	10.386089	4.210529	7.251908	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II			0		197,898	32,297	37,055	42,836	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II			0.000000		0.013161	0.347961	1.005045	0.473881	105.00

LIVIA HEALTH AT EAST HANOVER				Period:	Run Date Time:
Provider CCN: 31-5529				From: 01/01/2025	5/28/2026 10:59
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					Version: 2.7.181.0

COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (DIRECT NURSING)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS)	MEDICAL RECORDS (PATIENT DAYS)	MEDICAL SOCIAL SERVICES (PATIENT DAYS)	ACTIVITIES PROGRAM (PATIENT DAYS)	PATIENT TRANSPORT PART A (USAGE)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	17.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT									3.00
4.00	ADMINISTRATIVE AND GENERAL									4.00
5.00	PLANT OP, MAINT. & REPAIRS									5.00
6.00	LAUNDRY AND LINEN SERVICE									6.00
7.00	HOUSEKEEPING									7.00
8.00	DIETARY	110,607								8.00
9.00	NURSING ADMINISTRATION	0	150,843							9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	711,295						10.00
11.00	PHARMACY	0	0	0	0					11.00
12.00	MEDICAL RECORDS	0	0	0	0	36,869				12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	0	0	0	36,869			13.00
14.00	ACTIVITIES PROGRAM	0	0	0	0	0	0	36,869		14.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	78,864	126,102	287,593	0	26,288	26,288	26,288	0	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0		26.00
27.00	ICF/IID	0	0	0	0	0	0	0		27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	0	0	0		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0		31.00
32.00	LABORATORY	0	0	0	0	0	0	0		32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0		33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0	0	0		34.00
35.00	PHYSICAL THERAPY	0	0	0	0	0	0	0		35.00
36.00	OCCUPATIONAL THERAPY	0	0	0	0	0	0	0		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	0	0		37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0		38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	296,638	0	0	0	0		41.00
42.00	DRUGS: IV SOLUTIONS	0	0	114,050	0	0	0	0		42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0		47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0		60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0		61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0		62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0		63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0		70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0		72.00
73.00	CORF	0	0	0	0	0	0	0		73.00
74.00	OPT	0	0	0	0	0	0	0		74.00

COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (DIRECT NURSING)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS)	MEDICAL RECORDS (PATIENT DAYS)	MEDICAL SOCIAL SERVICES (PATIENT DAYS)	ACTIVITIES PROGRAM (PATIENT DAYS)	PATIENT TRANSPORT PART A (USAGE)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	17.00	
75.00	OOT	0	0	0	0	0	0	0		75.00
76.00	OSP	0	0	0	0	0	0	0		76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0		77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	0	0	13,014	0	0	0	0		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0		81.00
89.00	SUBTOTAL	78,864	126,102	711,295	0	26,288	26,288	26,288	0	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0		90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0		91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0		92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0		93.00
93.01	ASSISTED LIVING	31,743	24,741	0	0	10,581	10,581	10,581		93.01
93.02	BARBER & BEAUTY	0	0	0	0	0	0	0		93.02
98.00	CROSS FOOT ADJUSTMENT									98.00
99.00	NEGATIVE COST CENTER									99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	1,953,328	1,092,227	50,517	0	13,134	123,169	442,360	0	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	17.660076	7.240820	0.071021	0.000000	0.356234	3.340720	11.998156	0.000000	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	132,217	72,854	30,067	0	7,817	4,638	29,789	0	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	1.195376	0.482979	0.042271	0.000000	0.212021	0.125797	0.807969	0.000000	105.00

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Worksheet C

			CHARGES			
	Cost Center Description	TOTAL COST	TOTAL CHARGES	RECLASS- IFICATIONS	RECLASSIFIED CHARGES	COST TO CHARGE RATIO
		1.00	2.00	3.00	4.00	5.00
INPATIENT ROUTINE SERVICE COST CENTERS						
25.00	SKILLED NURSING FACILITY	11,431,447	15,017,068	0	15,017,068	25.00
26.00	NURSING FACILITY	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS						
30.00	RADIOLOGY-DIAGNOSTIC	73,210	21,704	0	21,704	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	31.00
32.00	LABORATORY	91,836	144	0	144	32.00
33.00	INTRAVENOUS THERAPY	0	63,628	0	63,628	33.00
34.00	RESPIRATORY THERAPY	30,933	0	0	0	34.00
35.00	PHYSICAL THERAPY	1,168,919	2,293,595	0	2,293,595	35.00
36.00	OCCUPATIONAL THERAPY	833,342	2,071,196	0	2,071,196	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	154,600	178,024	0	178,024	37.00
38.00	AUDIOLOGY	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	358,953	325,987	0	325,987	41.00
42.00	DRUGS: IV SOLUTIONS	138,008	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	57,728	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS						
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS						
71.00	AMBULANCE	9,611	0	0	0	71.00
COST REIMBURSED SERVICES COST CENTERS						
80.00	PREVENTIVE VACCINES	16,000	1,706	0	1,706	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	81.00
100.00	Total	14,364,587	19,973,052	0	19,973,052	100.00

COMPUTATION OF INPATIENT ROUTINE COSTS

Worksheet D

		Title XVIII				Skilled Nursing Facility			
			HEALTHCARE CHARGES			HEALTHCARE COSTS			
		RATIO OF COST TO CHARGES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
ANCILLARY SERVICE COST CENTERS									
30.00	RADIOLOGY-DIAGNOSTIC	3.373111	7,927	0		26,739	0		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0.000000	0	0		0	0		31.00
32.00	LABORATORY	637.750000	0	0		0	0		32.00
33.00	INTRAVENOUS THERAPY	0.000000	36,518	0		0	0		33.00
34.00	RESPIRATORY THERAPY	0.000000	0	0		0	0		34.00
35.00	PHYSICAL THERAPY	0.509645	1,386,220	0		706,480	0		35.00
36.00	OCCUPATIONAL THERAPY	0.402348	1,378,630	0		554,689	0		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0.868422	119,745	0		103,989	0		37.00
38.00	AUDIOLOGY	0.000000	0	0		0	0		38.00
39.00	ELECTROCARDIOLOGY	0.000000	0	0		0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0	0		0	0		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	1.101127	205,626	0		226,420	0		41.00
42.00	DRUGS: IV SOLUTIONS	0.000000	0	0		0	0		42.00
43.00	DENTAL CARE	0.000000	0	0		0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0.000000	0	0		0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0.000000	0	0		0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0.000000	0	0		0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0.000000	0	0		0	0		47.00
OUTPATIENT SERVICE COST CENTERS									
64.00	OTHER OUTPATIENT SERVICE COST	0.000000	0	0		0	0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS									
71.00	AMBULANCE	0.000000	0	0		0	0		71.00
COST REIMBURSED SERVICES COST CENTERS									
80.00	PREVENTIVE VACCINES	9.378664			0			0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0.000000	0	0		0	0		81.00
100.00	Total		3,134,666	0	0	1,618,317	0	0	100.00

COMPUTATION OF INPATIENT ROUTINE COSTS

Worksheet D-1

Title XVIII		Skilled Nursing Facility	
		1.00	
INPATIENT DAYS			
1.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS	26,288	1.00
2.00	PRIVATE ROOM DAYS	0	2.00
3.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	10,462	3.00
4.00	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0	4.00
5.00	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	11,431,447	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6.00	GENERAL INPATIENT ROUTINE SERVICE CHARGES	15,017,068	6.00
7.00	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.761230	7.00
8.00	ENTER PRIVATE ROOM CHARGES FROM YOUR RECORDS	0	8.00
9.00	AVERAGE PRIVATE ROOM PER DIEM CHARGE	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	0.00	11.00
12.00	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL	0.00	12.00
13.00	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL	0.00	13.00
14.00	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT	0	14.00
15.00	GENERAL INPATIENT ROUTINE SERVICE COST NET OF PRIVATE ROOM COST DIFFERENTIAL	11,431,447	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16.00	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	434.85	16.00
17.00	PROGRAM ROUTINE SERVICE COST	4,549,401	17.00
18.00	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0	18.00
19.00	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	4,549,401	19.00
20.00	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	1,802,603	20.00
21.00	PER DIEM CAPITAL RELATED COSTS	68.57	21.00
22.00	PROGRAM CAPITAL RELATED COST	717,379	22.00
23.00	INPATIENT ROUTINE SERVICE COST	3,832,022	23.00
24.00	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	0	24.00
25.00	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	3,832,022	25.00
26.00	ENTER THE PER DIEM LIMITATION		26.00
27.00	INPATIENT ROUTINE SERVICE COST LIMITATION		27.00
28.00	REIMBURSABLE INPATIENT ROUTINE SERVICE COSTS		28.00

CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART A

Worksheet E
Part A

Title XVIII Skilled Nursing Facility

		1.00	
1.00	INPATIENT PPS AMOUNT	8,598,609	1.00
2.00	ALLOWABLE BAD DEBTS	77,928	2.00
3.00	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES	10,200	3.00
4.00	REIMBURSABLE BAD DEBTS	50,653	4.00
5.00	TOTAL REIMBURSABLE COST	8,649,262	5.00
6.00	PRIMARY PAYER AMOUNTS	0	6.00
7.00	COINSURANCE	1,071,753	7.00
8.00	OTHER ADJUSTMENTS (SPECIFY)	0	8.00
9.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0	9.00
10.00	SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITEMS	1,013	10.00
11.00	SEQUESTRATION AMOUNT	150,537	11.00
12.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	12.00
13.00	NET REIMBURSABLE COST	7,425,959	13.00
14.00	INTERIM PAYMENTS	7,557,768	14.00
15.00	TENTATIVE ADJUSTMENT	0	15.00
16.00	BALANCE DUE PROVIDER/PROGRAM	-131,809	16.00
17.00	PROTESTED AMOUNTS	0	17.00

LIVIA HEALTH AT EAST HANOVER		Period:	Run Date Time:
Provider CCN: 31-5529		From: 01/01/2025	5/28/2026 10:59
		To: 12/31/2025	MCRIF32 2540-24
			Version: 2.7.181.0

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED TO
MEDICARE BENEFICIARIES

Worksheet E-1

		Title XVIII		Skilled Nursing Facility		
		PART A		PART B		
		DATE	AMOUNT	DATE	AMOUNT	
		1.00	2.00	3.00	4.00	
1.00	TOTAL INTERIM PAYMENTS PAID TO PROVIDER		7,476,329		0	1.00
2.00	INTERIM PAYMENTS PAYABLE		0		0	2.00
3.00	RETROACTIVE LUMP SUM ADJUSTMENTS					3.00
PROGRAM TO PROVIDER						
3.01	ADJUSTMENT TO PROVIDER	11/13/2025	81,439		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	ADJUSTMENT 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		81,439		0	3.99
4.00	TOTAL INTERIM PAYMENTS		7,557,768		0	4.00
5.00	CONTRACTOR: TENTATIVE SETTLEMENT PAYMENTS					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		0		0	5.99
6.00	CONTRACTOR: NET SETTLEMENT AMOUNT					6.00
6.01	PROGRAM TO PROVIDER		0		0	6.01
6.02	PROVIDER TO PROGRAM		131,809		0	6.02
7.00	CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY		7,425,959		0	7.00
NAME OF CONTRACTOR		CONTRACTOR NUMBER			DATE OF NPR	
1.00		2.00			3.00	
8.00						

CALCULATION OF REIMBURSEMENT SETTLEMENT - OTHER

Worksheet E-2

Title XIX		Skilled Nursing Facility	
		1.00	
COMPUTATION OF NET COST OF COVERED SERVICES			
1.00	INPATIENT ANCILLARY SERVICES	0	1.00
2.00	OUTPATIENT SERVICES	0	2.00
3.00	INPATIENT ROUTINE SERVICES	0	3.00
4.00	COST OF COVERED SERVICES	0	4.00
5.00	DIFFERENTIAL IN CHARGES BETWEEN SEMIPRIVATE ACCOMMODATIONS AND LESS THAN SEMIPRIVATE ACCOMMODATIONS	0.000000	5.00
6.00	SUBTOTAL	0	6.00
7.00	PRIMARY PAYER AMOUNTS	0	7.00
8.00	TOTAL REASONABLE COST	0	8.00
REASONABLE CHARGES			
9.00	INPATIENT ANCILLARY SERVICES CHARGES	0	9.00
10.00	OUTPATIENT SERVICES CHARGES	0	10.00
11.00	INPATIENT ROUTINE SERVICES CHARGES	0	11.00
12.00	DIFFERENTIAL IN CHARGES BETWEEN SEMIPRIVATE ACCOMMODATIONS AND LESS THAN SEMIPRIVATE ACCOMMODATIONS	0.000000	12.00
13.00	TOTAL REASONABLE CHARGES	0	13.00
CUSTOMARY CHARGES			
14.00	AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS	0	14.00
15.00	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(e)	0	15.00
16.00	RATIO OF LINE 14 TO LINE 15 (NOT TO EXCEED 1.000000)	0.000000	16.00
17.00	TOTAL CUSTOMARY CHARGES	0	17.00
COMPUTATION OF REIMBURSEMENT SETTLEMENT			
18.00	COST OF COVERED SERVICES	0	18.00
19.00	COST SHARING	0	19.00
20.00	SUBTOTAL	0	20.00
21.00	ALLOWABLE BAD DEBTS	0	21.00
22.00	SUBTOTAL	0	22.00
23.00	OTHER ADJUSTMENTS (SPECIFY)	0	23.00
24.00	SUBTOTAL	0	24.00
25.00	INTERIM PAYMENTS	0	25.00
26.00	BALANCE DUE PROVIDER/PROGRAM (INDICATE OVERPAYMENT IN PARENTHESES)	0	26.00

BALANCE SHEET

Worksheet G

		1.00	
ASSETS			
CURRENT ASSETS			
1.00	CASH ON HAND AND IN BANKS	601,996	1.00
2.00	TEMPORARY INVESTMENTS	0	2.00
3.00	NOTES RECEIVABLE	0	3.00
4.00	ACCOUNTS RECEIVABLE	2,932,760	4.00
5.00	OTHER RECEIVABLES	4,150	5.00
6.00	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	857,384	6.00
7.00	INVENTORY	0	7.00
8.00	PREPAID EXPENSES	12,812	8.00
9.00	OTHER CURRENT ASSETS	428,727	9.00
10.00	DUE FROM OTHER FUNDS	0	10.00
11.00	TOTAL CURRENT ASSETS)	3,123,061	11.00
FIXED ASSETS			
12.00	LAND	0	12.00
13.00	LAND IMPROVEMENTS	0	13.00
14.00	LESS: ACCUMULATED DEPRECIATION	0	14.00
15.00	BUILDINGS	0	15.00
16.00	LESS: ACCUMULATED DEPRECIATION	0	16.00
17.00	LEASEHOLD IMPROVEMENTS	136,787	17.00
18.00	LESS: ACCUMULATED AMORTIZATION	2,913,681	18.00
19.00	FIXED EQUIPMENT	0	19.00
20.00	LESS: ACCUMULATED DEPRECIATION	0	20.00
21.00	AUTOMOBILES AND TRUCKS	0	21.00
22.00	LESS: ACCUMULATED DEPRECIATION	0	22.00
23.00	MAJOR MOVABLE EQUIPMENT	2,301,689	23.00
24.00	LESS: ACCUMULATED DEPRECIATION	0	24.00
25.00	MINOR EQUIPMENT - DEPRECIABLE	0	25.00
26.00	MINOR EQUIPMENT NONDEPRECIABLE	0	26.00
27.00	OTHER FIXED ASSETS	0	27.00
28.00	TOTAL FIXED ASSETS	-475,205	28.00
OTHER ASSETS			
29.00	INVESTMENTS	0	29.00
30.00	DEPOSITS ON LEASES	0	30.00
31.00	DUE FROM OWNERS/OFFICERS	80,778	31.00
32.00	OTHER ASSETS	642,961	32.00
33.00	TOTAL OTHER ASSETS	723,739	33.00
34.00	TOTAL ASSETS	3,371,595	34.00
LIABILITIES			
CURRENT LIABILITIES			
35.00	ACCOUNTS PAYABLE	1,631,291	35.00
36.00	SALARIES, WAGES, AND FEES PAYABLE	207,487	36.00
37.00	PAYROLL TAXES PAYABLE	378,148	37.00
38.00	NOTES & LOANS PAYABLE (SHORT TERM)	49,672	38.00
39.00	DEFERRED INCOME	519,871	39.00
40.00	ACCELERATED PAYMENTS	0	40.00
41.00	DUE TO OTHER FUNDS	0	41.00
42.00	OTHER CURRENT LIABILITIES	15,756	42.00
43.00	TOTAL CURRENT LIABILITIES	2,802,225	43.00
LONG TERM LIABILITIES			
44.00	MORTGAGE PAYABLE	0	44.00
45.00	NOTES PAYABLE	500,000	45.00
46.00	UNSECURED LOANS	0	46.00
47.00	LOANS FROM OWNERS	0	47.00
48.00	OTHER LONG TERM LIABILITIES	0	48.00
49.00	TOTAL LONG TERM LIABILITIES	500,000	49.00
50.00	TOTAL LIABILITIES	3,302,225	50.00
CAPITAL ACCOUNTS			
51.00	FUND BALANCE	69,370	51.00
52.00	TOTAL LIABILITIES AND FUND BALANCES	3,371,595	52.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Worksheet G-2

PART I - PATIENT REVENUES													
		INPATIENT					OUTPATIENT						
		MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	TOTAL	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	
GENERAL INPATIENT ROUTINE CARE SERVICES													
1.00	SKILLED NURSING FACILITY	8,834,877	1,390,752	28,604	421,826	4,341,009						15,017,068	1.00
2.00	NURSING FACILITY	0	0	0	0	0						0	2.00
3.00	ICF/IID	0	0	0	0	0						0	3.00
4.00	TOTAL GENERAL INPATIENT CARE SERVICES	8,834,877	1,390,752	28,604	421,826	4,341,009						15,017,068	4.00
ALL OTHER SERVICES													
5.00	ANCILLARY SERVICES	3,187,420	1,173,855	0	3,841	223,056	369,621	0	0	0	0	4,957,793	5.00
6.00	HOME HEALTH AGENCY						0	0	0	0	0	0	6.00
7.00	AMBULANCE		0	0	0	0	0	0	0	0	0	0	7.00
8.00	HOSPICE	0	0	0	0	0	0	0	0	0	0	0	8.00
9.00	ALL OTHER REVENUES	0	0	0	0	0	0	0	0	0	0	0	9.00
10.00	TOTAL PATIENT REVENUES	12,022,297	2,564,607	28,604	425,667	4,564,065	369,621	0	0	0	0	19,974,861	10.00
PART II - OPERATING EXPENSES													
		TOTAL											
		1.00											
11.00	OPERATING EXPENSES	18,624,212											11.00
12.00	ADD (SPECIFY)	0											12.00
13.00	TOTAL ADDITIONS	0											13.00
14.00	DEDUCT (SPECIFY)	0											14.00
15.00	TOTAL DEDUCTIONS	0											15.00
16.00	TOTAL OPERATING EXPENSES	18,624,212											16.00

STATEMENT OF REVENUES AND EXPENSES

Worksheet G-3

		1.00	
INCOME FROM SERVICES TO PATIENTS			
1.00	TOTAL PATIENT REVENUES	19,974,861	1.00
2.00	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	4,971,492	2.00
3.00	NET PATIENT REVENUES	15,003,369	3.00
4.00	LESS: TOTAL OPERATING EXPENSES	18,624,212	4.00
5.00	NET INCOME FROM SERVICES TO PATIENTS	-3,620,843	5.00
OTHER INCOME			
6.00	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	0	6.00
7.00	INCOME FROM INVESTMENTS	294	7.00
8.00	REVENUES FROM COMMUNICATIONS (TELEPHONE AND INTERNET SERVICES)	0	8.00
9.00	REVENUE FROM TELEVISION AND RADIO SERVICES	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	7,096	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	PRIOR YEAR	0	24.00
24.01	NON PATIENT REVENUE	117,273	24.01
24.02	BARBER BEAUTY	9,616	24.02
24.03	ASSISTED LIVING REVENUE	2,784,713	24.03
24.04	MISC	2,873,731	24.04
25.00	PHE FUNDING	0	25.00
26.00	TOTAL OTHER INCOME	5,792,723	26.00
27.00	TOTAL INCOME	2,171,880	27.00
EXPENSES			
28.00	PRIOR YEAR	23,863	28.00
29.00		0	29.00
30.00		0	30.00
31.00	TOTAL OTHER EXPENSES	23,863	31.00
32.00	NET INCOME (LOSS) FOR THE PERIOD	2,148,017	32.00