

ROSE GARDEN NURSING REHABILITATION
 Provider CCN: 31-5421
 Period from 1/1/2023 to 12/31/2023

Form Approved
 OMB No. 0938-0463
 Approval Expires 12-31-2021

Worksheet S Tuesday, May 28, 2024 at 3:56:01 PM

Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex Cost Report Certification and Settlement Summary

PART I - COST REPORT STATUS

- Provider 1. Electronically prepared cost report;
 Date: _____ Time: _____
- Use only 2. Manually prepared cost report
 3. If this is an amended report enter the number of times the provider resubmitted this cost report
 3.01 No Medicare Utilization. Enter "Y" for yes or leave blank for no.
- Contractor 4. Cost Report Status 6. Contractor No. _____
 Use only [1] As Submitted 7. First Cost Report Processed by Contractor
 [2] Settled without audit 8. Last Cost Report Processed by Contractor
 [3] Settled with audit 9. NPR Date: _____
 [4] Reopened 10. If line 4, column 1 is "4": Enter number of times reopened: ____
 [5] Amended 11. Contractor Vendor Code _____
 5. Date Received _____ 12. Medicare Utilization. Enter "F" for full, "L" for low, or "N" for none

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

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 COST 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.

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 Rose Garden Nursing Rehabilitation (31-5421) for the cost report period beginning January 1, 2023 and ending December 31, 2023, 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
1	2

1		I have read and agree with the above certification statement.
		I certify that I intend my electronic signature on this certification statement to be the legally binding equivalent of my original signature.

2 |Printed name _____
 3 |Title _____
 4 |Signature date _____

PART III - SETTLEMENT SUMMARY

		Title XVIII			
		Title V	A	B	Title XIX
		1	2	3	4
1	SNF	0	37,425	0	0
100	Total	0	37,425	0	0

 ECR Encryption Information: PI Encryption Information:

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 to average 202 hours per response, including the time to review instructions, search existing 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.

ROSE GARDEN NURSING REHABILITATION
 Provider CCN: 31-5421
 Period from 1/1/2023 to 12/31/2023

Worksheet S-2 Part I Tuesday, May 28, 2024 at 3:56:01 PM

Skilled Nursing Facility and Skilled Nursing Facility Complex Identification Data

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY COMPLEX ADDRESS:

CMS #
 1 Street / P.O. Box: 1579 Old Freehold Rd
 2 City / State / Zip: TOMS RIVER NJ 08755
 3 County / CBSA Code / Urban/Rural: Ocean 35154 Urban

Payment System
 P., O. or N.

SNF AND SNF-BASED COMPONENT IDENTIFICATION

CMS #	COMPONENT	COMPONENT NAME	PROVIDER	DATE CERTIFIED	V	XVIII	XIX
					4	5	6
4	SNF	Rose Garden Nursing Rehabilitat	31-5421	12/01/1997			P
5	Nursing Facility						
7	SNF-Based HHA						
11	SNF-Based OLTC						
13	Other						
14	Cost Reporting Period (mm/dd/yyyy)		01/01/2023 12/31/2023				
15	Type of Control (See Instructions)		4				

TYPE OF FREESTANDING SKILLED NURSING FACILITY

16 Is this a distinct part skilled nursing facility that meets the requirements? N
 17 Is this a composite distinct part skilled nursing facility that meets the requirements? N
 18 Are there any costs included in Worksheet A which resulted from transactions with related organizations? Yes

MISCELLANEOUS COST REPORTING INFORMATION

19 Is this a low Medicare Utilization cost report, enter "Y" for yes or "N" for no. N
 If the response to line 19 is yes, Does this cost report meet your contractor's criteria for filing a low
 19.01 utilization cost report? (Y/N) N

DEPRECIATION - ENTER THE AMOUNT OF DEPRECIATION REPORTED IN THIS SNF FOR THE METHOD INDICATED ON LINES 20 - 22.

20 Straight Line 728,256
 21 Declining Balance.
 22 Sum of the Years' Digits
 23 Sum of lines 20 through 22 728,256
 24 If depreciation is funded, enter the balance as of the end of the period.
 25 Were there any disposal of capital assets during the cost reporting period? (Y/N) N
 26 Was accelerated depreciation claimed on any assets in the current or any prior cost report applies? N
 Did you cease to participate in the Medicare program at the end of the period to which this cost report
 27 applies (See PRM 15-1, Chapter 1)? N
 28 Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? N

IF THIS FACILITY CONTAINS A PUBLIC OR NON-PUBLIC PROVIDER THAT QUALIFIES FOR AN EXEMPTION FROM THE APPLICATION OF THE LOWER OF COSTS OR CHARGES, ENTER 'Y' FOR EACH COMPONENT AND TYPE OF SERVICE THAT QUALIFIES FOR THE EXEMPTION.

	Part A	Part B	Other
	No	No	
29 Skilled Nursing Facility			
30 Nursing Facility			
32 SNF-Based HHA			
36 SNF-Based OLTC			

37 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? N
 38 Are you legally-required to carry malpractice insurance? N

39 Is the malpractice a "claims-made:", or "occurrence" policy? If the policy is "claims-made" enter 1. If policy is "occurrence", enter 2.
 40 What is the liability limit for the malpractice policy? Enter in column 1 the monetary limit per lawsuit. Enter in column 2 the monetary limit per policy year.

	Premiums	Paid Losses	Self Insurance
41 List malpractice premiums and paid losses			

Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Y/N

42 Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts. N
 43 Are there any home office cost as defined in CMS Pub 15-1, chapter 10? Enter Y for Yes or N for no, in column 1. N

If line 43 = "Y", and there are costs for the home office, enter the home office chain number and enter the name and address of the home office on lines 45-47.

45 Name / Contractor Name / Contractor Number

46 Street / PO Box

47 City / State / Zip

ROSE GARDEN NURSING REHABILITATION
 Provider CCN: 31-5421
 Period from 1/1/2023 to 12/31/2023

Worksheet S-2 Part II Tuesday, May 28, 2024 at 3:56:01 PM

Skilled Nursing Facility and Skilled Nursing Facility Healthcare Complex Reimbursement Questionnaire

Line #	1	2	3	4
PROVIDER ORGANIZATION AND OPERATION				
1	Has the provider changed ownership immediately prior to the beginning of the cost reporting period?			
				N
2	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 3, "V" for voluntary or "I" for involuntary			
				N
3	Is the provider 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
FINANCIAL DATA AND REPORTS				
4	Were the financial statements prepared by a Certified Public Accountant? If yes, enter in column 2 "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.			
				N
5	Are the cost report total expenses and total revenues different from those on the filed financial statements? If yes, submit reconciliation.			
				N
APPROVED EDUCATIONAL ACTIVITIES				
6	Column 1: Were costs claimed for Nursing School? Column 2: Is the provider the legal operator of the program?			
				N
7	Were costs claimed for Allied Health Programs? (see instructions)			
				N
8	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (see instructions)			
				N
BAD DEBTS				
9	Is the provider seeking reimbursement for bad debts? (see instructions)			
				Y
10	If line 9 is Yes, did the provider's bad debt collection policy change during this cost reporting period? If Yes, submit copy.			
				N
11	If line 9 is Yes, are patient deductibles and/or coinsurance waived? If Yes, see instructions.			
				N
12	Have total beds available changed from prior cost reporting period? If Yes, see instructions.			
				N
PS&R DATA				
13	Was the cost report prepared using the PS&R only? If yes, enter the paid through date of the PS&R used to prepare this cost report. (see Instructions)	Y	05/23/2024	Y 05/23/2024
14	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If yes enter the paid through date of the PS&R used to prepare this cost report.			N
	If line 13 or 14 is yes, 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 yes, see instructions.			N
15	If line 13 or 14 is yes, then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.			N
16	If line 13 or 14 is yes, then were adjustments made to PS&R data for Other?			N
17	Was the cost report prepared only using the provider's records? If yes, see Instructions.			N
18				N
COST REPORT PREPARER CONTACT INFORMATION				
19	First name/Last name/Title	1	2	3
	Stacey Bonnett			Preparer
20	Employer.	Zimmet Healthcare Services Group LLC		
21	Telephone number/Email address.	(732) 970-0733	costreports@zhealthcare.com	

ROSE GARDEN NURSING REHABILITATION
 Provider CCN: 31-5421
 Period from 1/1/2023 to 12/31/2023

Worksheet S-3 Part I Tuesday, May 28, 2024 at 3:56:01 PM

Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex

PART I - STATISTICAL DATA

CMS #	Component	No. of Beds	Bed days Available	Inpatient Days				Total
				Title V	Title XVIII	Title XIX	Other	
		1	2	3	4	5	6	7
1	Skilled Nursing Facility	120	43,800	0	6,736	19,695	15,483	41,914
2	Nursing Facility	0	0	0	0	0	0	0
4	Home Health Agency Cost			0	0	0	0	0
5	Other Long Term Care	0	0				0	0
8	Total	120	43,800	0	6,736	19,695	15,483	41,914

CMS #	Component	Discharges				Average Length of Stay				
		Title V	Title XVIII	Title XIX	Other	Total	Title V	Title XVIII	Title XIX	Total
		8	9	10	11	12	13	14	15	16
1	Skilled Nursing Facility	0	210	38	166	414	0.00	32.08	518.29	101.24
2	Nursing Facility	0		0	0	0	0.00	0.00	0.00	0.00
4	Home Health Agency Cost					0				0.00
5	Other Long Term Care				0	0				0.00
8	Total	0	210	38	166	414	0.00	32.08	518.29	101.24

CMS #	Component	Admissions				FTE		
		Title V	Title XVIII	Title XIX	Other	Total	Paid	Non-Paid
		17	18	19	20	21	22	23
1	Skilled Nursing Facility	0	253	30	126	409	155.89	0
2	Nursing Facility	0		0	0	0	0.00	0
4	Home Health Agency Cost					0	0.00	0
5	Other Long Term Care				0	0	0.00	0
8	Total	0	253	30	126	409	155.89	0

ROSE GARDEN NURSING REHABILITATION
 Provider CCN: 31-5421
 Period from 1/1/2023 to 12/31/2023

Worksheet S-3 Part II Tuesday, May 28, 2024 at 3:56:01 PM

SNF Wage Index Information

PART II - DIRECT SALARIES

CMS #		Reclass. of Salaries			Paid Hours Related to Salary	Average Hourly Wage
		Amount Reported	from Wkst. A-6	Adjusted Salaries		
		1	2	3	4	5
1	Total Salary	7,471,484	0	7,471,484	324,257.00	23.04
2	Physician salaries - Part A	0	0	0	0.00	
3	Physician salaries - Part B	0	0	0	0.00	
4	Home office personnel	0	0	0	0.00	
5	Sum of lines 2 through 4	0	0	0	0.00	
6	Revised wages (line 1 - 5)	7,471,484	0	7,471,484	324,257.00	23.04
7	Other Long Term Care	0	0	0	0.00	
8	Home Health Agency	0	0	0	0.00	
9	CMHC	0	0	0	0.00	
10	Hospice	0	0	0	0.00	
11	Other Excluded Areas	0	0	0	0.00	
12	Subtotal Excluded salary (Sum of lines 7-11)	0	0	0	0.00	
13	Total Adjusted Salaries (Line 6 - 12)	7,471,484	0	7,471,484	324,257.00	23.04
OTHER WAGES AND RELATED COSTS						
14	Contract Labor: Patient Related & Mgmt	1,118,368	0	1,118,368	20,466.00	54.65
15	Contract Labor: Physician services - Part A	0	0	0	0.00	
16	Home office salaries & wage related costs	0	0	0	0.00	
WAGE RELATED COSTS						
17	Wage related costs (See Part IV)	204,145	0	204,145		
18	Wage related costs (See Part IV)	0	0	0		
19	Wage related costs (excluded units)	0	0	0		
20	Physicians Part A - WRC	0	0	0		
21	Physicians Part B - WRC	0	0	0		
22	Total Adjusted Wage Related cost	204,145	0	204,145		

ROSE GARDEN NURSING REHABILITATION
 Provider CCN: 31-5421
 Period from 1/1/2023 to 12/31/2023

Worksheet S-3 Part III Tuesday, May 28, 2024 at 3:56:01 PM

SNF Wage Index Information

PART III - OVERHEAD COSTS - DIRECT SALARIES

CMS #		Amount Reported 1	Reclass.	Adjusted Salaries 3	Paid Hours Related to Salary 4	Average Hourly Wage 5
			of Salaries from Wkst. A-6 2			
1	Employee Benefits	0	0	0	0	0.00
2	Administrative & General	921,794	0	921,794	33,541	27.48
3	Plant Operation, Maint. & Repairs	150,803	0	150,803	6,052	24.92
4	Laundry & Linen Service	0	0	0	0	0.00
5	Housekeeping	571,718	0	571,718	33,857	16.89
6	Dietary	826,758	0	826,758	40,063	20.64
7	Nursing Administration	204,231	0	204,231	5,063	40.34
8	Central Services & Supply	0	0	0	0	0.00
9	Pharmacy	0	0	0	0	0.00
10	Medical Rcd.s & M/R Library	0	0	0	0	0.00
11	Social Service	173,897	0	173,897	4,311	40.34
12	Nursing and Allied Health Ed. Act.					
13	Other General Service	299,361	0	299,361	15,182	19.72
14	Total	3,148,562	0	3,148,562	138,069	22.80

ROSE GARDEN NURSING REHABILITATION
 Provider CCN: 31-5421
 Period from 1/1/2023 to 12/31/2023

Worksheet S-3 Part IV Tuesday, May 28, 2024 at 3:56:01 PM

SNF Wage Related Costs

CMS #	Description	
	RETIREMENT COST	
1	401K Employer Contributions	0
2	Tax Sheltered Annuity (TSA) Employer Contribution	87
3	Qualified and Non-Qualified Pension Plan Cost	0
4	Prior Year Pension Service Cost	0
	PLAN ADMINISTRATIVE COSTS (Paid to External Organization)	
5	401K/TSA Plan Administration fees	0
6	Legal/Accounting/Management Fees-Pension Plan	0
7	Employee Managed Care Program Administration Fees	0
	HEALTH AND INSURANCE COST	
8	Health Insurance (Purchased or Self Funded)	0
9	Prescription Drug Plan	0
10	Dental, Hearing and Vision Plan	0
11	Life Insurance (If employee is owner or beneficiary)	0
12	Accidental Insurance (If employee is owner or beneficiary)	0
13	Disability Insurance (If employee is owner or beneficiary)	0
14	Long-Term Care Insurance (If employee is owner or beneficiary)	0
15	Workers' Compensation Insurance	204,058
16	Retirement Health Care Cost (see instructions)	0
	TAXES	
17	FICA-Employers Portion Only	0
18	Medicare Taxes - Employer Portion Only	0
19	Unemployment Insurance	0
20	State or Federal Unemployment Taxes	0
	OTHER	
21	Executive Deferred Compensation	0
22	Day Care Cost and Allowances	0
23	Tuition Reimbursement	0
	=====	
24	Total Wage Related Cost (Lines 1-23)	204,145
	PART B OTHER THAN CORE RELATED COST	
25	Other Wage Related Costs	0

ROSE GARDEN NURSING REHABILITATION
 Provider CCN: 31-5421
 Period from 1/1/2023 to 12/31/2023

Worksheet S-3 Part V Tuesday, May 28, 2024 at 3:56:01 PM

SNF Reporting Of Direct Care Expenditures

PART V - OVERHEAD COSTS - DIRECT SALARIES

CMS #	Amount Reported 1	Fringe Benefits 2	Adjusted Salaries 3	Paid Hours Related to Salary 4	Average Hourly Wage 5	
DIRECT SALARIES						
NURSING OCCUPATIONS						
1	Registered Nurses (RNs)	939,087	25,659	964,746	17,472	55.22
2	Licensed Practical Nurses (LPNs)	1,427,988	39,017	1,467,005	41,589	35.27
3	Certified Nursing Assistants/Nursing Assistants/Aides	1,822,448	49,795	1,872,243	120,699	15.51
4	Total Nursing (Sum of 1 - 3)	4,189,523	114,471	4,303,994	179,760	23.94
5	Physical Therapists	0	0	0	0	0.00
6	Physical Therapy Assistants	0	0	0	0	0.00
7	Physical Therapy Aides	0	0	0	0	0.00
8	Occupational Therapists	0	0	0	0	0.00
9	Occupational Therapy Assistants	0	0	0	0	0.00
10	Occupational Therapy Aides	0	0	0	0	0.00
11	Speech Therapists	0	0	0	0	0.00
12	Respiratory Therapists	0	0	0	0	0.00
13	Other Medical Staff	0	0	0	0	0.00
CONTRACT LABOR						
NURSING OCCUPATIONS						
14	Registered Nurses (RNs)	0	0	0	0	0.00
15	Licensed Practical Nurses (LPNs)	0	0	0	0	0.00
16	Certified Nursing Assistants/Nursing Assistants/Aides	63,342	0	63,342	2,534	25.00
17	Total Nursing (Sum of 14 - 16)	63,342	0	63,342	2,534	25.00
18	Physical Therapists	434,173	0	434,173	7,380	58.83
19	Physical Therapy Assistants	0	0	0	0	0.00
20	Physical Therapy Aides	0	0	0	0	0.00
21	Occupational Therapists	426,593	0	426,593	7,251	58.83
22	Occupational Therapy Assistants	0	0	0	0	0.00
23	Occupational Therapy Aides	0	0	0	0	0.00
24	Speech Therapists	194,261	0	194,261	3,302	58.83
25	Respiratory Therapists	0	0	0	0	0.00
26	Other Medical Staff	0	0	0	0	0.00

ROSE GARDEN NURSING REHABILITATION
 Provider CCN: 31-5421
 Period from 1/1/2023 to 12/31/2023

Worksheet A Tuesday, May 28, 2024 at 3:56:01 PM

Reclassification and Adjustment of Trial Balance of Expenses

CMS #	COST CENTER DESCRIPTION	Salaries 1	Other 2	Total 3	Reclassi- fications 4	Reclassified Trial Balance 5	Adjust- ments to Expenses 6	Net Expenses for Cost Allocation 7
GENERAL SERVICE COST CENTERS								
1	Cap Rel Costs - Bldgs & Fixtures		1,655,293	1,655,293	0	1,655,293	-331,721	1,323,572
2	Cap Rel Costs - Movable Equipment		116,150	116,150	0	116,150	0	116,150
3	Employee Benefits	0	1,564,929	1,564,929	0	1,564,929	0	1,564,929
4	Administrative & General	921,794	2,345,956	3,267,750	0	3,267,750	-388,545	2,879,205
5	Plant Operation, Maint. & Repairs	150,803	649,922	800,725	0	800,725	9,566	810,291
6	Laundry & Linen Service	0	40,741	40,741	0	40,741	0	40,741
7	Housekeeping	571,718	111,367	683,085	0	683,085	0	683,085
8	Dietary	826,758	760,189	1,586,947	0	1,586,947	0	1,586,947
9	Nursing Administration	204,231	0	204,231	0	204,231	0	204,231
10	Central Services & Supply	0	266,908	266,908	0	266,908	0	266,908
11	Pharmacy	0	0	0	0	0	0	0
12	Medical Records & Library	0	0	0	0	0	0	0
13	Social Service	173,897	0	173,897	0	173,897	0	173,897
15	Activities	299,361	42,768	342,129	0	342,129	0	342,129
INPATIENT ROUTINE SERVICE COST CENTERS								
30	Skilled Nursing Facility	4,322,922	79,126	4,402,048	0	4,402,048	-2,400	4,399,648
31	Nursing Facility	0	0	0	0	0	0	0
33	Other Long Term Care	0	0	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS								
40	Radiology	0	9,813	9,813	0	9,813	0	9,813
41	Laboratory	0	5,969	5,969	0	5,969	0	5,969
42	Intravenous Therapy	0	0	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	715	715	0	715	0	715
44	Physical Therapy	0	1,067,839	1,067,839	-620,854	446,985	0	446,985
45	Occupational Therapy	0	-528	-528	426,593	426,065	0	426,065
46	Speech Pathology	0	0	0	194,261	194,261	0	194,261
47	Electrocardiology	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	14,771	14,771	0	14,771	0	14,771
49	Drugs Charged to Patients	0	145,401	145,401	0	145,401	0	145,401
50	Dental Care - Title XIX only	0	0	0	0	0	0	0
51	Support Surfaces	0	10,576	10,576	0	10,576	0	10,576
52	Other Ancillary Service Cost Center	0	0	0	0	0	0	0
OUTPATIENT SERVICE COST CENTERS								
60	Clinic	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS								
70	Home Health Agency Cost	0	0	0	0	0	0	0
71	Ambulance	0	0	0	0	0	0	0
74	Other Reimbursable Cost	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS								
80	Malpractice Premiums & Paid Losses		0	0	0	0	0	0
81	Interest Expense		0	0	0	0	0	0
82	Utilization Review	0	0	0	0	0	0	0
84	Other Special Purpose Cost	0	0	0	0	0	0	0
89	SUBTOTALS	7,471,484	8,887,905	16,359,389	0	16,359,389	-713,100	15,646,289
NONREIMBURSABLE COST CENTERS								
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0
91	Barber and Beauty Shop	0	1,375	1,375	0	1,375	0	1,375
92	Physicians Private Offices	0	0	0	0	0	0	0
93	Nonpaid Workers	0	0	0	0	0	0	0
94	Patients Laundry	0	0	0	0	0	0	0
95	Other Non Reimbursable Cost	0	0	0	0	0	0	0
100	TOTAL	7,471,484	8,889,280	16,360,764	0	16,360,764	-713,100	15,647,664

ROSE GARDEN NURSING REHABILITATION
 Provider CCN: 31-5421
 Period from 1/1/2023 to 12/31/2023

Worksheet A-6 Tuesday, May 28, 2024 at 3:56:01 PM

Reclassifications

CMS #	EXPLANATION OF RECLASSIFICATION ENTRY	Code	Increases			Decreases				
			COST CENTER	LINE	SALARY	NON-SALARY	COST CENTER	LINE	SALARY	NON-SALARY
		1	2	3	4	5	6	7	8	9
1	To reclass OT costs	A	Occupational Therapy	45.00	0	426,593	Physical Therapy	44.00	0	426,593
2	To reclass ST costs	B	Speech Pathology	46.00	0	194,261	Physical Therapy	44.00	0	194,261
100	TOTAL RECLASSIFICATIONS				0	620,854			0	620,854

ROSE GARDEN NURSING REHABILITATION
 Provider CCN: 31-5421
 Period from 1/1/2023 to 12/31/2023

Worksheet A-7 Tuesday, May 28, 2024 at 3:56:01 PM

Analysis of changes during cost reporting period in capital asset balances

CMS #	DESCRIPTION	Beginning	Acquisitions	Disposals	Ending	Fully
		Balances	Purchase	and	Balance	Depreciated
		1	2	Retirements	6	Assets
			3	5		7
			4			
1	Land	0	0	0	0	0
2	Land Improvements	0	0	0	0	0
3	Buildings & Fixtures	0	0	0	0	0
4	Building Improvements	204,832	398,677	0	603,509	646,632
5	Fixed Equipment	0	0	0	0	0
6	Movable Equipment	799,175	77,965	0	877,140	597,556
7	Subtotal	1,004,007	476,642	0	1,480,649	1,244,188
8	Reconciling Items	0	0	0	0	0
9	Total	1,004,007	476,642	0	1,480,649	1,244,188

ROSE GARDEN NURSING REHABILITATION
 Provider CCN: 31-5421
 Period from 1/1/2023 to 12/31/2023

Worksheet A-8 Tuesday, May 28, 2024 at 3:56:01 PM

Adjustments to Expenses

CMS #	Description	Basis for Adjustment		Expense classification on Worksheet A to/from which the amount is to be adjusted		Line No.
		1	2	3	4	
1	Investment income on restricted funds		0			4
2	Trade, quantity and time discounts on purchases		0			
3	Refunds and rebates of expenses		0			
4	Rental of provider space by suppliers		0			
5	Telephone services (pay stations excluded)		0			
6	Television and radio service		0			
7	Parking lot		0			
8	Remuneration applicable to provider-based physician adjustment	A82	0			
9	Home office costs		0			
10	Sale of scrap, waste, etc.		0			
11	Nonallowable costs related to certain capital expenditures		0			
12	Adjustment resulting from transactions with related organizations	A81	-264,211			
13	Laundry and Linen service		0			
14	Revenue - Employee meals		0			
15	Cost of meals - Guests		0			
16	Sale of medical supplies to other than patients		0			
17	Sale of drugs to other than patients		0			
18	Sale of medical records and abstracts		0			
19	Vending machines		0			
20	Income from imposition of interest, finance or penalty charges		0			
21	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0			
22	Utilization review -- physicians' compensation		0	Utilization Review		82
23	Depreciation -- buildings and fixtures		0	Cap Rel Costs - Bldgs & Fixtures		1
24	Depreciation -- movable equipment		0	Cap Rel Costs - Movable Equipment		2
25	Other Income	B	-71,907	Administrative & General		4
26	Other Physician Fees	A	-2,400	Skilled Nursing Facility		30
27	Event Expenses	A	-9,924	Administrative & General		4
28	Bad Debts	A	-283,167	Administrative & General		4
29	Donations	A	-2,230	Administrative & General		4
30	Marketing	A	-15,392	Administrative & General		4
31	NJ Corporation Business Expense	A	-3,869	Administrative & General		4
32	NJ PTE Tax	A	-60,000	Administrative & General		4
			=====			
100	TOTAL		-713,100			

ROSE GARDEN NURSING REHABILITATION
 Provider CCN: 31-5421
 Period from 1/1/2023 to 12/31/2023

Worksheet A-8-1 Tuesday, May 28, 2024 at 3:56:01 PM

Statement of Costs of Services from Related Organizations and Home Office Costs

I. Costs Incurred And Adjustments Required As A Result Of Transactions With Related Organizations Or Claimed Home Office Costs:

CMS #	Line No.	Cost Center	Expense Items	Amount		Adjustments
				Allowable In Cost	Amount Included in Wkst A col 5	
	1	2	3	4	5	6
1	1	Cap Rel Costs - Bldgs & Fixtures	Realty Capital Costs	1,319,274	1,650,995	-331,721
2	4	Administrative & General	A&G	57,944	0	57,944
3	5	Plant Operation, Maint. & Repairs	POMR	9,566	0	9,566
10		TOTALS		1,386,784	1,650,995	-264,211

II. Interrelationship To Related Organization(s) And/Or Home Office:

The Secretary, by virtue of 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) -----

#	Symbol	Name	Percentage of Ownership		Percent of Business	
			3	4	5	6
1	A	Andy Shawn	51%	Dover Associaties	5%	Realty

- 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 relative of such person has financial interest in related 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:

ROSE GARDEN NURSING REHABILITATION
 Provider CCN: 31-5421
 Period from 1/1/2023 to 12/31/2023

Worksheet A-8-2 Tuesday, May 28, 2024 at 3:56:01 PM

Provider-Based Physicians Adjustments

Wkst A Line No	Cost Center / Physician Identifier	Total Remuner- ation	Profess- ional Component	Provider Component	RCE Amount	Physician/ Provider Component Hours	Unadjusted RCE Limit	5% of Unadjusted RCE Limit
1	2	3	4	5	6	7	8	9
100	Total	0	0	0		0	0	0

Wkst A Line No	Cost Center / Physician Identifier	Cost of Memberships & Continuing Education	Provider Component Share of Col 12	Physician Cost of Malpractice Insurance Col 14	Provider Component Share of Col 15	Adjusted RCE Limit	RCE Dis- allowance	Adjustment
10	11	12	13	14	15	16	17	18
100	Total	0	0	0	0	0	0	0

ROSE GARDEN NURSING REHABILITATION
 Provider CCN: 31-5421
 Period from 1/1/2023 to 12/31/2023

Worksheet B Part I Tuesday, May 28, 2024 at 3:56:01 PM

COST ALLOCATION - GENERAL SERVICE COSTS

	Net Expenses For Cost Allocation	Cap Rel Build & Fixtures (Square Feet)	Cap Rel Movable Equipment (Square Feet)	Employee Benefits (Gross Salaries)	SubTotal 3A	Adminis- trative & General (Accum. Cost) 4	Plant Oper Maint. & Repair (Square Feet) 5	Laundry & Linen Service (Patient Days) 6	House- keeping (Square Feet) 7
	0	1	2	3	3A	4	5	6	7
1 Cap Rel Costs - Bldgs & Fixtures	1,323,572	1,323,572							
2 Cap Rel Costs - Movable Equipment	116,150		116,150						
3 Employee Benefits	1,564,929	7,801		685	1,573,415				
4 Administrative & General	2,879,205	117,626	10,322	194,120	3,201,273	3,201,273			
5 Plant Operation, Maint. & Repairs	810,291	24,379	2,139	31,757	868,566	223,400	1,091,966		
6 Laundry & Linen Service	40,741	9,751	856	0	51,348	13,207	9,072	73,627	
7 Housekeeping	683,085	9,751	856	120,398	814,090	209,388	9,072	0	1,032,550
8 Dietary	1,586,947	131,644	11,552	174,106	1,904,249	489,782	122,470	0	117,763
9 Nursing Administration	204,231	10,970	963	43,009	259,173	66,661	10,206	0	9,814
10 Central Services & Supply	266,908	10,361	909	0	278,178	71,549	9,639	0	9,268
11 Pharmacy	0	0	0	0	0	0	0	0	0
12 Medical Records & Library	0	7,253	636	0	7,889	2,029	6,747	0	6,488
13 Social Service	173,897	9,751	856	36,621	221,125	56,874	9,072	0	8,723
15 Activities	342,129	158,826	13,938	63,042	577,935	148,648	147,758	0	142,079
ANCILLARY SERVICE COST CENTERS									
30 Skilled Nursing Facility	4,399,648	691,133	60,651	910,362	6,061,794	1,559,122	642,966	73,627	618,253
31 Nursing Facility	0	0	0	0	0	0	0	0	0
33 Other Long Term Care	0	0	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS									
40 Radiology	9,813	0	0	0	9,813	2,524	0	0	0
41 Laboratory	5,969	0	0	0	5,969	1,535	0	0	0
42 Intravenous Therapy	0	0	0	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	715	0	0	0	715	184	0	0	0
44 Physical Therapy	446,985	104,706	9,188	0	560,879	144,261	97,409	0	93,665
45 Occupational Therapy	426,065	4,571	401	0	431,037	110,865	4,252	0	4,089
46 Speech Pathology	194,261	4,571	401	0	199,233	51,244	4,252	0	4,089
47 Electrocardiology	0	0	0	0	0	0	0	0	0
48 Medical Supplies Charged to Patients	14,771	0	0	0	14,771	3,799	0	0	0
49 Drugs Charged to Patients	145,401	4,876	428	0	150,705	38,762	4,536	0	4,362
50 Dental Care - Title XIX only	0	0	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS									
51 Support Surfaces	10,576	0	0	0	10,576	2,720	0	0	0
52 Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0
NON-REIMBURSABLE COST CENTERS									
60 Clinic	0	0	0	0	0	0	0	0	0
63 Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0
70 Home Health Agency Cost	0	0	0	0	0	0	0	0	0
71 Ambulance	0	0	0	0	0	0	0	0	0
74 Other Reimbursable Cost	0	0	0	0	0	0	0	0	0
84 Other Special Purpose Cost	0	0	0	0	0	0	0	0	0
89 Subtotals	15,646,289	1,307,970	114,781	1,573,415	15,629,318	3,196,554	1,077,451	73,627	1,018,593
90 Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0	0
91 Barber and Beauty Shop	1,375	15,602	1,369	0	18,346	4,719	14,515	0	13,957
92 Physicians Private Offices	0	0	0	0	0	0	0	0	0
93 Nonpaid Workers	0	0	0	0	0	0	0	0	0
94 Patients Laundry	0	0	0	0	0	0	0	0	0
95 Other Non Reimbursable Cost	0	0	0	0	0	0	0	0	0
98 Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99 Negative Cost Center	0	0	0	0	0	0	0	0	0
100 TOTAL	15,647,664	1,323,572	116,150	1,573,415	15,647,664	3,201,273	1,091,966	73,627	1,032,550

ROSE GARDEN NURSING REHABILITATION
 Provider CCN: 31-5421
 Period from 1/1/2023 to 12/31/2023

Worksheet B Part I Tuesday, May 28, 2024 at 3:56:01 PM

COST ALLOCATION - GENERAL SERVICE COSTS

	Dietary (Meals Served) 8	Nursing Adminis- tration (Patient Days) 9	Central Services & Supply (Patient Days) 10	Pharmacy (Patient Days) 11	Medical Records & Library (Patient Days) 12	Social Service (Patient Days) 13	Activities SERVICE (Patient Days) 15	SubTotal 16	Adjustments 17
1 Cap Rel Costs - Bldgs & Fixtures									
2 Cap Rel Costs - Movable Equipment									
3 Employee Benefits									
4 Administrative & General									
5 Plant Operation, Maint. & Repairs									
6 Laundry & Linen Service									
7 Housekeeping									
8 Dietary	2,634,264								
9 Nursing Administration	0	345,854							
10 Central Services & Supply	0	0	368,634						
11 Pharmacy	0	0	0	0					
12 Medical Records & Library	0	0	0	0	23,153				
13 Social Service	0	0	0	0	0	295,794			
15 Activities	0	0	0	0	0	0	1,016,420		
ANCILLARY SERVICE COST CENTERS									
30 Skilled Nursing Facility	2,634,264	345,854	368,634	0	23,153	295,794	1,016,420	13,639,881	0
31 Nursing Facility	0	0	0	0	0	0	0	0	0
33 Other Long Term Care	0	0	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS									
40 Radiology	0	0	0	0	0	0	0	12,337	0
41 Laboratory	0	0	0	0	0	0	0	7,504	0
42 Intravenous Therapy	0	0	0	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	899	0
44 Physical Therapy	0	0	0	0	0	0	0	896,214	0
45 Occupational Therapy	0	0	0	0	0	0	0	550,243	0
46 Speech Pathology	0	0	0	0	0	0	0	258,818	0
47 Electrocardiology	0	0	0	0	0	0	0	0	0
48 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	18,570	0
49 Drugs Charged to Patients	0	0	0	0	0	0	0	198,365	0
50 Dental Care - Title XIX only	0	0	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS									
51 Support Surfaces	0	0	0	0	0	0	0	13,296	0
52 Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0
NON-REIMBURSABLE COST CENTERS									
60 Clinic	0	0	0	0	0	0	0	0	0
63 Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0
70 Home Health Agency Cost	0	0	0	0	0	0	0	0	0
71 Ambulance	0	0	0	0	0	0	0	0	0
74 Other Reimbursable Cost	0	0	0	0	0	0	0	0	0
84 Other Special Purpose Cost	0	0	0	0	0	0	0	0	0
89 Subtotals	2,634,264	345,854	368,634	0	23,153	295,794	1,016,420	15,596,127	0
90 Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0	0
91 Barber and Beauty Shop	0	0	0	0	0	0	0	51,537	0
92 Physicians Private Offices	0	0	0	0	0	0	0	0	0
93 Nonpaid Workers	0	0	0	0	0	0	0	0	0
94 Patients Laundry	0	0	0	0	0	0	0	0	0
95 Other Non Reimbursable Cost	0	0	0	0	0	0	0	0	0
98 Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99 Negative Cost Center	0	0	0	0	0	0	0	0	0
100 TOTAL	2,634,264	345,854	368,634	0	23,153	295,794	1,016,420	15,647,664	0

ROSE GARDEN NURSING REHABILITATION
 Provider CCN: 31-5421
 Period from 1/1/2023 to 12/31/2023

Worksheet B Part I Tuesday, May 28, 2024 at 3:56:01 PM

COST ALLOCATION - GENERAL SERVICE COSTS

	Total
	18
<hr/>	
1 Cap Rel Costs - Bldgs & Fixtures	
2 Cap Rel Costs - Movable Equipment	
3 Employee Benefits	
4 Administrative & General	
5 Plant Operation, Maint. & Repairs	
6 Laundry & Linen Service	
7 Housekeeping	
8 Dietary	
9 Nursing Administration	
10 Central Services & Supply	
11 Pharmacy	
12 Medical Records & Library	
13 Social Service	
15 Activities	
ANCILLARY SERVICE COST CENTERS	
30 Skilled Nursing Facility	13,639,881
31 Nursing Facility	0
33 Other Long Term Care	0
OTHER REIMBURSABLE COST CENTERS	
40 Radiology	12,337
41 Laboratory	7,504
42 Intravenous Therapy	0
43 Oxygen (Inhalation) Therapy	899
44 Physical Therapy	896,214
45 Occupational Therapy	550,243
46 Speech Pathology	258,818
47 Electrocardiology	0
48 Medical Supplies Charged to Patients	18,570
49 Drugs Charged to Patients	198,365
50 Dental Care - Title XIX only	0
SPECIAL PURPOSE COST CENTERS	
51 Support Surfaces	13,296
52 Other Ancillary Service Cost Center	0
NON-REIMBURSABLE COST CENTERS	
60 Clinic	0
63 Other Outpatient Service Cost	0
70 Home Health Agency Cost	0
71 Ambulance	0
74 Other Reimbursable Cost	0
84 Other Special Purpose Cost	0
89 Subtotals	15,596,127
90 Gift, Flower, Coffee Shops & Canteen	0
91 Barber and Beauty Shop	51,537
92 Physicians Private Offices	0
93 Nonpaid Workers	0
94 Patients Laundry	0
95 Other Non Reimbursable Cost	0
98 Cross Foot Adjustments	0
99 Negative Cost Center	0
100 TOTAL	15,647,664

ROSE GARDEN NURSING REHABILITATION
 Provider CCN: 31-5421
 Period from 1/1/2023 to 12/31/2023

Worksheet B Part II Tuesday, May 28, 2024 at 3:56:01 PM

ALLOCATION OF CAPITAL - RELATED COSTS

	Directly Assigned Capital Related Costs 0	Cap Rel Build & Fixtures (Square Feet) 1	Cap Rel Movable Equipment (Square Feet) 2	SubTotal 2A	Employee Benefits (Gross Salaries) 3	Adminis- trative & General (Accum. Cost) 4	Plant Oper Maint. & Repair (Square Feet) 5	Laundry & Linen Service (Patient Days) 6	House- keeping (Square Feet) 7
1 Cap Rel Costs - Bldgs & Fixtures	0	0							
2 Cap Rel Costs - Movable Equipment	0	0	0						
3 Employee Benefits	0	7,801	685	8,486	8,486				
4 Administrative & General	0	117,626	10,322	127,948	1,047	128,995			
5 Plant Operation, Maint. & Repairs	0	24,379	2,139	26,518	171	9,002	35,691		
6 Laundry & Linen Service	0	9,751	856	10,607	0	532	297	11,436	
7 Housekeeping	0	9,751	856	10,607	649	8,437	297	0	19,990
8 Dietary	0	131,644	11,552	143,196	939	19,736	4,003	0	2,280
9 Nursing Administration	0	10,970	963	11,933	232	2,686	334	0	190
10 Central Services & Supply	0	10,361	909	11,270	0	2,883	315	0	179
11 Pharmacy	0	0	0	0	0	0	0	0	0
12 Medical Records & Library	0	7,253	636	7,889	0	82	221	0	126
13 Social Service	0	9,751	856	10,607	198	2,292	297	0	169
15 Activities	0	158,826	13,938	172,764	340	5,990	4,829	0	2,751
ANCILLARY SERVICE COST CENTERS									
30 Skilled Nursing Facility	0	691,133	60,651	751,784	4,910	62,824	21,014	11,436	11,970
31 Nursing Facility	0	0	0	0	0	0	0	0	0
33 Other Long Term Care	0	0	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS									
40 Radiology	0	0	0	0	0	102	0	0	0
41 Laboratory	0	0	0	0	0	62	0	0	0
42 Intravenous Therapy	0	0	0	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	7	0	0	0
44 Physical Therapy	0	104,706	9,188	113,894	0	5,813	3,184	0	1,813
45 Occupational Therapy	0	4,571	401	4,972	0	4,467	139	0	79
46 Speech Pathology	0	4,571	401	4,972	0	2,065	139	0	79
47 Electrocardiology	0	0	0	0	0	0	0	0	0
48 Medical Supplies Charged to Patients	0	0	0	0	0	153	0	0	0
49 Drugs Charged to Patients	0	4,876	428	5,304	0	1,562	148	0	84
50 Dental Care - Title XIX only	0	0	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS									
51 Support Surfaces	0	0	0	0	0	110	0	0	0
52 Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0
NON-REIMBURSABLE COST CENTERS									
60 Clinic	0	0	0	0	0	0	0	0	0
63 Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0
70 Home Health Agency Cost	0	0	0	0	0	0	0	0	0
71 Ambulance	0	0	0	0	0	0	0	0	0
74 Other Reimbursable Cost	0	0	0	0	0	0	0	0	0
84 Other Special Purpose Cost	0	0	0	0	0	0	0	0	0
89 Subtotals	0	1,307,970	114,781	1,422,751	8,486	128,805	35,217	11,436	19,720
90 Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0	0
91 Barber and Beauty Shop	0	15,602	1,369	16,971	0	190	474	0	270
92 Physicians Private Offices	0	0	0	0	0	0	0	0	0
93 Nonpaid Workers	0	0	0	0	0	0	0	0	0
94 Patients Laundry	0	0	0	0	0	0	0	0	0
95 Other Non Reimbursable Cost	0	0	0	0	0	0	0	0	0
98 Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99 Negative Cost Center	0	0	0	0	0	0	0	0	0
100 TOTAL	0	1,323,572	116,150	1,439,722	8,486	128,995	35,691	11,436	19,990

ROSE GARDEN NURSING REHABILITATION
 Provider CCN: 31-5421
 Period from 1/1/2023 to 12/31/2023

Worksheet B Part II Tuesday, May 28, 2024 at 3:56:01 PM

ALLOCATION OF CAPITAL - RELATED COSTS

	Dietary (Meals Served) 8	Nursing Adminis- tration (Patient Days) 9	Central Services & Supply (Patient Days) 10	Pharmacy (Patient Days) 11	Medical Records & Library (Patient Days) 12	Social Service (Patient Days) 13	Activities SERVICE (Patient Days) 15	SubTotal 16	Adjustments 17
1 Cap Rel Costs - Bldgs & Fixtures									
2 Cap Rel Costs - Movable Equipment									
3 Employee Benefits									
4 Administrative & General									
5 Plant Operation, Maint. & Repairs									
6 Laundry & Linen Service									
7 Housekeeping									
8 Dietary	170,154								
9 Nursing Administration	0	15,375							
10 Central Services & Supply	0	0	14,647						
11 Pharmacy	0	0	0	0					
12 Medical Records & Library	0	0	0	0	8,318				
13 Social Service	0	0	0	0	0	13,563			
15 Activities	0	0	0	0	0	0	186,674		
ANCILLARY SERVICE COST CENTERS									
30 Skilled Nursing Facility	170,154	15,375	14,647	0	8,318	13,563	186,674	1,272,669	0
31 Nursing Facility	0	0	0	0	0	0	0	0	0
33 Other Long Term Care	0	0	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS									
40 Radiology	0	0	0	0	0	0	0	102	0
41 Laboratory	0	0	0	0	0	0	0	62	0
42 Intravenous Therapy	0	0	0	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	7	0
44 Physical Therapy	0	0	0	0	0	0	0	124,704	0
45 Occupational Therapy	0	0	0	0	0	0	0	9,657	0
46 Speech Pathology	0	0	0	0	0	0	0	7,255	0
47 Electrocardiology	0	0	0	0	0	0	0	0	0
48 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	153	0
49 Drugs Charged to Patients	0	0	0	0	0	0	0	7,098	0
50 Dental Care - Title XIX only	0	0	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS									
51 Support Surfaces	0	0	0	0	0	0	0	110	0
52 Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0
NON-REIMBURSABLE COST CENTERS									
60 Clinic	0	0	0	0	0	0	0	0	0
63 Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0
70 Home Health Agency Cost	0	0	0	0	0	0	0	0	0
71 Ambulance	0	0	0	0	0	0	0	0	0
74 Other Reimbursable Cost	0	0	0	0	0	0	0	0	0
84 Other Special Purpose Cost	0	0	0	0	0	0	0	0	0
89 Subtotals	170,154	15,375	14,647	0	8,318	13,563	186,674	1,421,817	0
90 Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0	0
91 Barber and Beauty Shop	0	0	0	0	0	0	0	17,905	0
92 Physicians Private Offices	0	0	0	0	0	0	0	0	0
93 Nonpaid Workers	0	0	0	0	0	0	0	0	0
94 Patients Laundry	0	0	0	0	0	0	0	0	0
95 Other Non Reimbursable Cost	0	0	0	0	0	0	0	0	0
98 Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99 Negative Cost Center	0	0	0	0	0	0	0	0	0
100 TOTAL	170,154	15,375	14,647	0	8,318	13,563	186,674	1,439,722	0

ROSE GARDEN NURSING REHABILITATION
 Provider CCN: 31-5421
 Period from 1/1/2023 to 12/31/2023

Worksheet B Part II Tuesday, May 28, 2024 at 3:56:01 PM

ALLOCATION OF CAPITAL - RELATED COSTS

	Total
	18
1 Cap Rel Costs - Bldgs & Fixtures	
2 Cap Rel Costs - Movable Equipment	
3 Employee Benefits	
4 Administrative & General	
5 Plant Operation, Maint. & Repairs	
6 Laundry & Linen Service	
7 Housekeeping	
8 Dietary	
9 Nursing Administration	
10 Central Services & Supply	
11 Pharmacy	
12 Medical Records & Library	
13 Social Service	
15 Activities	
ANCILLARY SERVICE COST CENTERS	
30 Skilled Nursing Facility	1,272,669
31 Nursing Facility	0
33 Other Long Term Care	0
OTHER REIMBURSABLE COST CENTERS	
40 Radiology	102
41 Laboratory	62
42 Intravenous Therapy	0
43 Oxygen (Inhalation) Therapy	7
44 Physical Therapy	124,704
45 Occupational Therapy	9,657
46 Speech Pathology	7,255
47 Electrocardiology	0
48 Medical Supplies Charged to Patients	153
49 Drugs Charged to Patients	7,098
50 Dental Care - Title XIX only	0
SPECIAL PURPOSE COST CENTERS	
51 Support Surfaces	110
52 Other Ancillary Service Cost Center	0
NON-REIMBURSABLE COST CENTERS	
60 Clinic	0
63 Other Outpatient Service Cost	0
70 Home Health Agency Cost	0
71 Ambulance	0
74 Other Reimbursable Cost	0
84 Other Special Purpose Cost	0
89 Subtotals	1,421,817
90 Gift, Flower, Coffee Shops & Canteen	0
91 Barber and Beauty Shop	17,905
92 Physicians Private Offices	0
93 Nonpaid Workers	0
94 Patients Laundry	0
95 Other Non Reimbursable Cost	0
98 Cross Foot Adjustments	0
99 Negative Cost Center	0
100 TOTAL	1,439,722

ROSE GARDEN NURSING REHABILITATION
 Provider CCN: 31-5421
 Period from 1/1/2023 to 12/31/2023

Worksheet B-1 Tuesday, May 28, 2024 at 3:56:01 PM

COST ALLOCATION - STATISTICAL BASIS

	Cap Rel Build & Fixtures (Square Feet) 1	Cap Rel Movable Equipment (Square Feet) 2	Employee Benefits (Gross Salaries) 3	Reconcil- iation 4A 4	Adminis- trative & General (Accum. Cost) 4	Plant Oper Maint. & Repair (Square Feet) 5	Laundry & Linen Service (Patient Days) 6	House- keeping (Square Feet) 7	Dietary (Meals Served) 8	
1	Cap Rel Costs - Bldgs & Fixtures	21,717								
2	Cap Rel Costs - Movable Equipment		21,717							
3	Employee Benefits	128	128	7,471,484						
4	Administrative & General	1,930	1,930	921,794	-3,201,273	12,446,391				
5	Plant Operation, Maint. & Repairs	400	400	150,803	0	868,566	19,259			
6	Laundry & Linen Service	160	160	0	0	51,348	160	41,914		
7	Housekeeping	160	160	571,718	0	814,090	160	0	18,939	
8	Dietary	2,160	2,160	826,758	0	1,904,249	2,160	0	2,160	125,742
9	Nursing Administration	180	180	204,231	0	259,173	180	0	180	0
10	Central Services & Supply	170	170	0	0	278,178	170	0	170	0
11	Pharmacy	0	0	0	0	0	0	0	0	0
12	Medical Records & Library	119	119	0	0	7,889	119	0	119	0
13	Social Service	160	160	173,897	0	221,125	160	0	160	0
15	Activities	2,606	2,606	299,361	0	577,935	2,606	0	2,606	0
ANCILLARY SERVICE COST CENTERS										
30	Skilled Nursing Facility	11,340	11,340	4,322,922	0	6,061,794	11,340	41,914	11,340	125,742
31	Nursing Facility	0	0	0	0	0	0	0	0	0
33	Other Long Term Care	0	0	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS										
40	Radiology	0	0	0	0	9,813	0	0	0	0
41	Laboratory	0	0	0	0	5,969	0	0	0	0
42	Intravenous Therapy	0	0	0	0	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	0	0	0	715	0	0	0	0
44	Physical Therapy	1,718	1,718	0	0	560,879	1,718	0	1,718	0
45	Occupational Therapy	75	75	0	0	431,037	75	0	75	0
46	Speech Pathology	75	75	0	0	199,233	75	0	75	0
47	Electrocardiology	0	0	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	0	14,771	0	0	0	0
49	Drugs Charged to Patients	80	80	0	0	150,705	80	0	80	0
50	Dental Care - Title XIX only	0	0	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS										
51	Support Surfaces	0	0	0	0	10,576	0	0	0	0
52	Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0
NON-REIMBURSABLE COST CENTERS										
60	Clinic	0	0	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0
70	Home Health Agency Cost	0	0	0	0	0	0	0	0	0
71	Ambulance	0	0	0	0	0	0	0	0	0
74	Other Reimbursable Cost	0	0	0	0	0	0	0	0	0
80	Malpractice Premiums & Paid Losses	0	0	0	0	0	0	0	0	0
84	Other Special Purpose Cost	0	0	0	0	0	0	0	0	0
89	Subtotal	21,461	21,461	7,471,484	-3,201,273	12,428,045	19,003	41,914	18,683	125,742
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0	0
91	Barber and Beauty Shop	256	256	0	0	18,346	256	0	256	0
92	Physicians Private Offices	0	0	0	0	0	0	0	0	0
93	Nonpaid Workers	0	0	0	0	0	0	0	0	0
94	Patients Laundry	0	0	0	0	0	0	0	0	0
95	Other Non Reimbursable Cost	0	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	0	0
102	Cost to be Allocated per Bp1	1,323,572	116,150	1,573,415	0	3,201,273	1,091,966	73,627	1,032,550	2,634,264

ROSE GARDEN NURSING REHABILITATION
 Provider CCN: 31-5421
 Period from 1/1/2023 to 12/31/2023

Worksheet B-1 Tuesday, May 28, 2024 at 3:56:01 PM

COST ALLOCATION - STATISTICAL BASIS

	Nursing Adminis- tration (Patient Days) 9	Central Services & Supply (Patient Days) 10	Pharmacy (Patient Days) 11	Medical Records & Library (Patient Days) 12	Social Service (Patient Days) 13	Activities SERVICE (Patient Days) 15
1 Cap Rel Costs - Bldgs & Fixtures						
2 Cap Rel Costs - Movable Equipment						
3 Employee Benefits						
4 Administrative & General						
5 Plant Operation, Maint. & Repairs						
6 Laundry & Linen Service						
7 Housekeeping						
8 Dietary						
9 Nursing Administration	41,914					
10 Central Services & Supply	0	41,914				
11 Pharmacy	0	0	41,914			
12 Medical Records & Library	0	0	0	41,914		
13 Social Service	0	0	0	0	41,914	
15 Activities	0	0	0	0	0	41,914
ANCILLARY SERVICE COST CENTERS						
30 Skilled Nursing Facility	41,914	41,914	41,914	41,914	41,914	41,914
31 Nursing Facility	0	0	0	0	0	0
33 Other Long Term Care	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS						
40 Radiology	0	0	0	0	0	0
41 Laboratory	0	0	0	0	0	0
42 Intravenous Therapy	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	0
44 Physical Therapy	0	0	0	0	0	0
45 Occupational Therapy	0	0	0	0	0	0
46 Speech Pathology	0	0	0	0	0	0
47 Electrocardiology	0	0	0	0	0	0
48 Medical Supplies Charged to Patients	0	0	0	0	0	0
49 Drugs Charged to Patients	0	0	0	0	0	0
50 Dental Care - Title XIX only	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS						
51 Support Surfaces	0	0	0	0	0	0
52 Other Ancillary Service Cost Center	0	0	0	0	0	0
NON-REIMBURSABLE COST CENTERS						
60 Clinic	0	0	0	0	0	0
63 Other Outpatient Service Cost	0	0	0	0	0	0
70 Home Health Agency Cost	0	0	0	0	0	0
71 Ambulance	0	0	0	0	0	0
74 Other Reimbursable Cost	0	0	0	0	0	0
80 Malpractice Premiums & Paid Losses	0	0	0	0	0	0
84 Other Special Purpose Cost	0	0	0	0	0	0
89 Subtotal	41,914	41,914	41,914	41,914	41,914	41,914
90 Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0
91 Barber and Beauty Shop	0	0	0	0	0	0
92 Physicians Private Offices	0	0	0	0	0	0
93 Nonpaid Workers	0	0	0	0	0	0
94 Patients Laundry	0	0	0	0	0	0
95 Other Non Reimbursable Cost	0	0	0	0	0	0
98 Cross Foot Adjustments	0	0	0	0	0	0
99 Negative Cost Center	0	0	0	0	0	0
102 Cost to be Allocated per Bp1	345,854	368,634	0	23,153	295,794	1,016,420

ROSE GARDEN NURSING REHABILITATION
 Provider CCN: 31-5421
 Period from 1/1/2023 to 12/31/2023

Worksheet B-1 Tuesday, May 28, 2024 at 3:56:01 PM

COST ALLOCATION - STATISTICAL BASIS

	Cap Rel Build & Fixtures (Square Feet) 1	Cap Rel Movable Equipment (Square Feet) 2	Employee Benefits (Gross Salaries) 3	Reconcil- iation 4A	Adminis- trative & General (Accum. Cost) 4	Plant Oper Maint. & Repair (Square Feet) 5	Laundry & Linen & Service (Patient Days) 6	House- keeping (Square Feet) 7	Dietary (Meals Served) 8	
103	Unit Cost Multiplier per Bp1	60.946355	5.348345	0.210589	0.000000	0.257205	56.698998	1.756621	54.519774	20.949754
104	Cost to be Allocated per Bp2	0	0	8,486	0	128,995	35,691	11,436	19,990	170,154
105	Unit Cost Multiplier per Bp2	0.000000	0.000000	0.001136	0.000000	0.010364	1.853211	0.272844	1.055494	1.353199

ROSE GARDEN NURSING REHABILITATION
 Provider CCN: 31-5421
 Period from 1/1/2023 to 12/31/2023

Worksheet B-1 Tuesday, May 28, 2024 at 3:56:01 PM

COST ALLOCATION - STATISTICAL BASIS

	Nursing Adminis- tration (Patient Days) 9	Central Services & Supply (Patient Days) 10	Pharmacy (Patient Days) 11	Medical Records & Library (Patient Days) 12	Social Service (Patient Days) 13	Activities SERVICE (Patient Days) 15	
103	Unit Cost Multiplier per Bp1	8.251515	8.795009	0.000000	0.552393	7.057165	24.250131
104	Cost to be Allocated per Bp2	15,375	14,647	0	8,318	13,563	186,674
105	Unit Cost Multiplier per Bp2	0.366823	0.349454	0.000000	0.198454	0.323591	4.453739

ROSE GARDEN NURSING REHABILITATION
Provider CCN: 31-5421
Period from 1/1/2023 to 12/31/2023

Worksheet B-2 Tuesday, May 28, 2024 at 3:56:01 PM

Post Step Down Adjustments

Worksheet B

Description	Part No.	Line No.	Amount
1	2	3	4

#

Worksheet has no records.

ROSE GARDEN NURSING REHABILITATION
 Provider CCN: 31-5421
 Period from 1/1/2023 to 12/31/2023

Worksheet C Tuesday, May 28, 2024 at 3:56:01 PM

Ratio of Cost of Charges
 for Ancillary and Outpatient Cost Centers

CMS #	COST CENTER	Total		Ratio
		1	2	
	ANCILLARY SERVICE COST CENTERS			
	OUTPATIENT SERVICE COST CENTERS			
40	Radiology	12,337	9,813	1.257210
41	Laboratory	7,504	32,052	0.234120
42	Intravenous Therapy	0	0	0.000000
43	Oxygen (Inhalation) Therapy	899	715	1.257343
44	Physical Therapy	896,214	473,285	1.893603
45	Occupational Therapy	550,243	494,508	1.112708
46	Speech Pathology	258,818	217,543	1.189733
47	Electrocardiology	0	0	0.000000
48	Medical Supplies Charged to Patients	18,570	14,771	1.257193
49	Drugs Charged to Patients	198,365	477,477	0.415444
50	Dental Care - Title XIX only	0	0	0.000000
51	Support Surfaces	13,296	10,576	1.257186
52	Other Ancillary Service Cost Center	0	0	0.000000
60	Clinic	0	0	0.000000
63	Other Outpatient Service Cost	0	0	0.000000
71	Ambulance	0	2,365	0.000000
100	TOTAL	1,956,246	1,733,105	

ROSE GARDEN NURSING REHABILITATION
 Provider CCN: 31-5421
 Period from 1/1/2023 to 12/31/2023

Worksheet D Part I Tuesday, May 28, 2024 at 3:56:01 PM

Skilled Nursing Facility
 Title XVIII

PART I - ANCILLARY COST APPORTIONMENT

CMS #	Cost Center Description	Ratio of cost to charges 1	Health Care Program Charges		Health Care Program Cost	
			Part A 2	Part B 3	Part A 4	Part B 5
ANCILLARY SERVICE COST CENTERS						
40	Radiology	1.257210	8,653	0	10,879	0
41	Laboratory	0.234120	29,138	0	6,822	0
42	Intravenous Therapy	0.000000	0	0	0	0
43	Oxygen (Inhalation) Therapy	1.257343	0	0	0	0
44	Physical Therapy	1.893603	333,353	0	631,238	0
45	Occupational Therapy	1.112708	391,962	0	436,139	0
46	Speech Pathology	1.189733	154,930	0	184,325	0
47	Electrocardiology	0.000000	0	0	0	0
48	Medical Supplies Charged to Patients	1.257193	0	0	0	0
49	Drugs Charged to Patients	0.415444	434,070	0	180,332	0
50	Dental Care - Title XIX only	0.000000	0	0	0	0
51	Support Surfaces	1.257186	0	0	0	0
52	Other Ancillary Service Cost Center	0.000000	0	0	0	0
OUTPATIENT SERVICE COST CENTERS						
60	Clinic	0.000000	0	0	0	0
63	Other Outpatient Service Cost	0.000000	0	0	0	0
71	Ambulance	0.000000	0	0	0	0
100	TOTAL		1,352,106	0	1,449,735	0

ROSE GARDEN NURSING REHABILITATION
 Provider CCN: 31-5421
 Period from 1/1/2023 to 12/31/2023

Worksheet D Part II Tuesday, May 28, 2024 at 3:56:01 PM

Skilled Nursing Facility
 Title XVIII

Part II - APPORTIONMENT OF VACCINE COST

#	Description	Amount
1	Drugs charged to patients - RCC	0.415444
2	Program vaccine charges	0
3	Program costs	0

Part III - CALCULATION OF PASS-THROUGH COSTS FOR INTERNS AND RESIDENTS

	Total Cost (From Worksheet 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	2	3	4	5
40	Radiology	0	0.000000	10,879	0
41	Laboratory	0	0	6,822	0
42	Intravenous Therapy	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	0	0	0
44	Physical Therapy	0	0	631,238	0
45	Occupational Therapy	0	0	436,139	0
46	Speech Pathology	0	0	184,325	0
47	Electrocardiology	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	0
49	Drugs Charged to Patients	0	0	180,332	0
50	Dental Care - Title XIX only	0	0	0	0
51	Support Surfaces	0	0	0	0
	=====	=====	=====	=====	=====
100	TOTAL	0	0	1,449,735	0

ROSE GARDEN NURSING REHABILITATION
Provider CCN: 31-5421
Period from 1/1/2023 to 12/31/2023

Worksheet D-1 Tuesday, May 28, 2024 at 3:56:01 PM

Nursing Facility
Title XVIII

PART I - CALCULATION OF INPATIENT ROUTINE COSTS

CMS #	DESCRIPTION	AMOUNT
1	Inpatient days incl. private	41,914
2	Private room days	0
3	Inpatient days incl. Program prvt.	6,736
4	Med. nec. Program prvt. room days	0
5	Total general Inpatient routine svc.s co	13,639,881
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT		
6	General Inpatient routine service charge	1,993,475
7	General Inpatient routine service RCC	6.842263
8	Private room charges	0
9	Avg. private room per diem charge	0.00
10	Semi-private room charges	0
11	Avg. semi-private room per diem charge	0.00
12	Avg. private room charge diff.	0.00
13	Avg. private room cost diff.	0.00
14	Private room cost diff. adjustment	0
15	General Inpatient routine service cost n	13,639,881
PROGRAM INPATIENT ROUTINE SERVICE COSTS		
16	Adjusted general Inpatient per diem cost	325.43
17	Program routine service cost	2,192,096
18	Med. nec. program prvt. room cost	0
19	Total program general Inpatient cost	2,192,096
20	Capital related cost allocated to inpati	1,272,669
21	Per diem capital related costs	30.36
22	Program capital related cost	204,505
23	Inpatient routine service cost	1,987,591
24	Aggregate charges to beneficiaries for e	0
25	Total program routine service costs for	1,987,591
26	Per diem limitation	0.00
27	I/p routine service cost limitation	0
28	Reimbursable Inpatient routine service c	0

ROSE GARDEN NURSING REHABILITATION
Provider CCN: 31-5421
Period from 1/1/2023 to 12/31/2023

Worksheet D-1 Tuesday, May 28, 2024 at 3:56:01 PM

Computation of Inpatient Routine Costs

Part II - Calculation of Inpatient Nursing & Allied Health Cost for PPS Pass-through
Skilled Nursing Facility
Title XVIII

Line No.	Item Description	Amounts
1	Total inpatient days (see instructions)	41,914
2	Program inpatient days (see instructions)	6,736
3	Total Nursing & Allied Health costs (see instructions)	0
4	Nursing & Allied Health ratio (Line 2 divided by line 1)	0.160710
5	Program Nursing & Allied Health costs for pass-through (Line 3 times line 4)	0

ROSE GARDEN NURSING REHABILITATION
 Provider CCN: 31-5421
 Period from 1/1/2023 to 12/31/2023

Worksheet E Tuesday, May 28, 2024 at 3:56:01 PM

Calculation of Reimbursement Settlement
 Title XVIII

PART I - SNF REIMBURSEMENT UNDER PPS

PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT

1	Inpatient PPS amount (See Instructions)	4,821,710
2	Nursing and Allied Health Education Activities (pass through payments)	0

3	Subtotal	4,821,710
4	Primary payor amounts	0
5	Coinsurance	739,800
6	Reimbursable bad debts (From your records)	58,753
7	Reimbursable bad debts for dual eligible beneficiaries (See instructions)	44,925
8	Adjusted reimbursable bad debts. (See instructions)	38,189
9	Recovery of bad debts - for statistical records only	0
10	Utilization review	0

11	Subtotal	4,120,099
12	Interim payments (See instructions)	4,000,272
13	Tentative adjustment	0
14	Other adjustment (See instructions)	0
14.50	Demonstration payment adjustment amount before sequestration	0
14.55	Demonstration payment adjustment amount after sequestration	0
14.75	Sequestration for non-claims based amounts (See instructions)	764
14.99	Sequestration adjustment (See instructions)	81,638
15	Balance due provider/program	37,425
16	Protested amounts (Nonallowable cost report items)	0

PART I - SNF REIMBURSEMENT UNDER PPS

PART B - ANCILLARY SERVICES COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES

17	Ancillary services Part B	0
18	Vaccine cost	0
19	Total reasonable costs	0
20	Medicare Part B ancillary charges	0
21	Cost of covered services	0
22	Primary payor amounts	0
23	Coinsurance and deductibles	0
24	Reimbursable bad debts	0
24.01	Reimbursable bad debts for dual eligible beneficiaries (see inst)	0
24.02	Adjusted reimbursable bad debts (see instructions)	0

25	Subtotal	0
26	Interim adjustment	0
27	Tentative adjustment	0
28	Other adjustments (See instructions) Specify	0
28.50	Demonstration payment adjustment amount before sequestration	0
28.55	Demonstration payment adjustment amount after sequestration	0
28.99	Sequestration amount (see instructions)	0

29	Balance due provider/program	0
30	Protested amounts (Nonallowable cost report items)	0

ROSE GARDEN NURSING REHABILITATION
 Provider CCN: 31-5421
 Period from 1/1/2023 to 12/31/2023

Worksheet E-1 Tuesday, May 28, 2024 at 3:56:01 PM

Analysis of Payments to Providers for Service Rendered

CMS #	DESCRIPTION	---- Inpatient Part A ---		----- Part B -----	
		Mo/Day/Year 1	Amount 2	Mo/Day/Year 3	Amount 4
1	Total interim payments paid to provider		4,000,272		0
2	Interim payments payable on individual bills, eithe		0		0
3.01	Lump sums ... to Provider		0		0
3.02	Lump sums ... to Provider		0		0
3.03	Lump sums ... to Provider		0		0
3.04	Lump sums ... to Provider		0		0
3.05	Lump sums ... to Provider		0		0
3.50	Lump sums ... to Program		0		0
3.51	Lump sums ... to Program		0		0
3.52	Lump sums ... to Program		0		0
3.53	Lump sums ... to Program		0		0
3.54	Lump sums ... to Program		0		0
3.99	SUBTOTAL		0		0
4	TOTAL INTERIM PAYMENTS		4,000,272		0

TO BE COMPLETED BY CONTRACTOR

5	Items Below for INTERMEDIARIES:				
5.01	Settlement ... to Provider		0		0
5.02	Settlement ... to Provider		0		0
5.03	Settlement ... to Provider		0		0
5.50	Settlement ... to Program		0		0
5.51	Settlement ... to Program		0		0
5.52	Settlement ... to Program		0		0
5.99	SUBTOTAL		0		0
6.01	Net settlement ... to Provider		0		0
6.50	Net settlement ... to Program		0		0
7	TOTAL MEDICARE PROGRAM LIABILITY		0		0

Name of Contractor: _____ Contractor Number: _____
 8 Name of Contractor/Number 0 0

ROSE GARDEN NURSING REHABILITATION
 Provider CCN: 31-5421
 Period from 1/1/2023 to 12/31/2023

Worksheet G Tuesday, May 28, 2024 at 3:56:01 PM

BALANCE SHEET

CMS #	ASSETS (omit cents)	General	Specific	Endowment	Plant
		Fund	Purpose	Fund	Fund
		1	2	3	4
CURRENT ASSETS					
1	Cash on hand and in banks	2,340,405	0	0	0
2	Temporary investments	0	0	0	0
3	Notes receivable	0	0	0	0
4	Accounts receivable	1,549,010	0	0	0
5	Other receivables	1,366	0	0	0
	Less: allowances for uncollectible notes and				
6	accounts receivable	0	0	0	0
7	Inventory	0	0	0	0
8	Prepaid expenses	85,031	0	0	0
9	Other current assets	0	0	0	0
10	Due from other funds	0	0	0	0
11	TOTAL CURRENT ASSETS	3,975,812	0	0	0
FIXED ASSETS					
12	Land	0	0	0	0
13	Land improvements	0	0	0	0
14	Less: Accumulated depreciation	0	0	0	0
15	Buildings	0	0	0	0
16	Less: Accumulated depreciation	0	0	0	0
17	Leasehold improvements	603,509	0	0	0
18	Less: Accumulated amortization	646,632	0	0	0
19	Fixed equipment	0	0	0	0
20	Less: Accumulated depreciation	0	0	0	0
21	Automobiles and trucks	0	0	0	0
22	Less: Accumulated depreciation	0	0	0	0
23	Major movable equipment	877,140	0	0	0
24	Less: Accumulated depreciation	734,721	0	0	0
25	Minor equipment depreciable	0	0	0	0
26	Minor equipment nondepreciable	0	0	0	0
27	Other fixed assets	0	0	0	0
28	TOTAL FIXED ASSETS	99,296	0	0	0
OTHER ASSETS					
29	Investments	0	0	0	0
30	Deposits on leases	0	0	0	0
31	Due from owners/officers	0	0	0	0
32	Other assets	0	0	0	0
33	TOTAL OTHER ASSETS	0	0	0	0
34	TOTAL ASSETS	4,075,108	0	0	0

ROSE GARDEN NURSING REHABILITATION
 Provider CCN: 31-5421
 Period from 1/1/2023 to 12/31/2023

Worksheet G Tuesday, May 28, 2024 at 3:56:01 PM

BALANCE SHEET

CMS #	LIABILITIES AND FUND BALANCES (omit cents)	General	Specific	Endowment	Plant
		Fund	Purpose	Fund	Fund
		1	2	3	4
CURRENT LIABILITIES					
35	Accounts payable	458,047	0	0	0
36	Salaries, wages & fees payable	160,357	0	0	0
37	Payroll taxes payable	0	0	0	0
38	Notes & loans payable (short term)	0	0	0	0
39	Deferred income	0	0	0	0
40	Accelerated payments	0			
41	Due to other funds	0	0	0	0
42	Other current liabilities	721,875	0	0	0
43	TOTAL CURRENT LIABILITIES	1,340,279	0	0	0
LONG TERM LIABILITIES					
44	Mortgage payable	0	0	0	0
45	Notes payable	0	0	0	0
46	Unsecured loans	0	0	0	0
47	Loans from owners	0	0	0	0
48	Other long term liabilities	0	0	0	0
49		0	0	0	0
50	TOTAL LONG TERM LIABILITIES	0	0	0	0
51	TOTAL LIABILITIES	1,340,279	0	0	0
CAPITAL ACCOUNTS					
52	General fund balance	2,734,829			
53	Specific purpose fund		0		
54	Donor created - endowment fund balance - restricted		0	0	
55	Donor created - endowment fund balance - unrestricted			0	
56	Governing body created - endowment fund balance			0	
57	Plant fund balance - invested in plant				0
58	Plant fund balance - reserve for plant improvement, replacement and expansion				0
59	TOTAL FUND BALANCES	2,734,829	0	0	0
60	TOTAL LIABILITIES & FUND BALANCES	4,075,108	0	0	0

ROSE GARDEN NURSING REHABILITATION
 Provider CCN: 31-5421
 Period from 1/1/2023 to 12/31/2023

Worksheet G-1 Tuesday, May 28, 2024 at 3:56:01 PM

STATEMENT OF CHANGES IN FUND BALANCES

	----- GENERAL FUND -----		SPECIFIC PURPOSE FUND -	----- ENDOWMENT FUND -----	----- PLANT FUND -----			
	1	2	3	4	5	6	7	8
1 Fund balances - beginning		1355235		0		0		0
2 Net income (loss)		1520507						
3 Total		2875742		0		0		0
4 Additions (Credit adjustments)	0		0		0		0	
5	0		0		0		0	
6	0		0		0		0	
7	0		0		0		0	
8	0		0		0		0	
9	0		0		0		0	
10 Total Additions		0		0		0		0
11 Subtotal		2875742		0		0		0
12 Deductions (Debit adjustments)	0		0		0		0	
13 Distributions	140913		0		0		0	
14	0		0		0		0	
15	0		0		0		0	
16	0		0		0		0	
17	0		0		0		0	
18 Total deductions		140913		0		0		0
19 Fund balances - ending		2734829		0		0		0

ROSE GARDEN NURSING REHABILITATION
 Provider CCN: 31-5421
 Period from 1/1/2023 to 12/31/2023

Worksheet G-2 Part I Tuesday, May 28, 2024 at 3:56:01 PM

Statement of Patient Revenues and Operating Expenses

PART I - PATIENT REVENUES

CMS #	REVENUE CENTER	Inpatient 1	Outpatient 2	Total 3
	GENERAL INPATIENT ROUTINE CARE SERVICES			
1	Skilled Nursing Facility	16,446,776		16,446,776
2	Nursing Facility	0		0
4	Other Long Term Care	0		0
		-----	-----	-----
5	Total general Inpatient care services	16,446,776		16,446,776
	ALL OTHER CARE SERVICES			
6	Ancillary services	206,151	0	206,151
7	Clinic		0	0
8	Home Health Agency Cost		0	0
9	Ambulance		0	0
		-----	-----	-----
13		0		
		=====	=====	=====
14	Total Patient Revenues	16,652,927	0	16,652,927

ROSE GARDEN NURSING REHABILITATION
Provider CCN: 31-5421
Period from 1/1/2023 to 12/31/2023

Worksheet G-2 Part II Tuesday, May 28, 2024 at 3:56:01 PM

Statement of Patient Revenues and Operating Expenses

PART II - OPERATING EXPENSES

CMS #	Description		
1	Operating Expenses		16,360,764
2	Additions	0	
3		0	
4		0	
5		0	
6		0	
7		0	
8	Total Additions		0
9	Deductions	0	
10		0	
11		0	
12		0	
13		0	
14	Total Deductions		0
15	Total Operating Expenses		16,360,764

ROSE GARDEN NURSING REHABILITATION
 Provider CCN: 31-5421
 Period from 1/1/2023 to 12/31/2023

Worksheet G-3 Tuesday, May 28, 2024 at 3:56:01 PM

Statement of Revenues and Expenses

CMS #	Description		
1	Total Patient Revenues		16,652,927
2	Less: contractual allowances and ...		226
3	Net Patient Revenues (Line 1 - 2)		16,652,701
4	Less: total operating expenses		16,360,764
5	Net income from service to patients (Line 3 - 4)		291,937
	Other Income:		
6	Contributions, donations, bequests, etc.	0	
7	Income from investments	0	
8	Revenues from communications (Telephone and Internet service)	0	
9	Revenues from television and radio service	0	
10	Purchase discounts	0	
11	Rebates and refunds of expenses	0	
12	Parking lot receipts	0	
13	Revenue from laundry and linen service	0	
14	Revenue from meals sold to employees and guests	0	
15	Revenue from rental of living quarters	0	
16	Revenue from sale of medical and surgical supplies to other than patients	0	
17	Revenue from sale of drugs to other than patients	0	
18	Revenue from sale of medical records and abstracts	0	
19	Tuition (fees, sales of textbooks, uniforms, etc)	0	
20	Revenue from gifts, flowers, coffee shops, canteen	0	
21	Rental of vending machines	0	
22	Rental of skilled nursing space	0	
23	Government appropriations	0	
24	Barber & Beauty	0	
24.01	Other Income	71,907	
24.02		0	
24.03		0	
24.04		0	
24.05	PPP Forgiveness	1,156,663	
24.06		0	
24.50	COVID-19 PHE Funding	0	
25	Total other income		1,228,570
26	Total		1,520,507
27	Other Expenses (specify)	0	
28		0	
29		0	
29.01		0	
30	Total other expenses		0
31	Net income (or loss) for the period		1,520,507