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January 20, 2026

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***Via Courier***

Office of Attorney General
Healthcare Rights and Access Section, California Department of Justice
300 South Spring Street
Los Angeles, California 90013-1230

**Re: United Com-Serve Sale of The Fountains Skilled Nursing, The Courtyard Assisted Living and The Gardens Alzheimer Dementia Care to Yuba Campus Propco, LLC, Cypress Healthcare Group, LLC, Uppers LLC, Uppers ALF LLC and Uppers MC LLC: Written Notice and Request for Attorney General Consent to the Transaction (Cal. Corp. Code § 5914 / 11 C.C.R. 999.5)**

Dear Sir or Madam:

Enclosed with this letter please find the written notice (the "Notice") to the Office of Attorney General (the "Attorney General") and the request for written consent from the Attorney General of the proposed transaction (the "Transaction") involving the sale of the assets and concurrent transfer of the operations of The Fountains Skilled Nursing ("Fountains"), The Courtyard Assisted Living ("Courtyard") and The Gardens Alzheimer Dementia Care ("Gardens" and together with Fountains and Courtyard, the "Facilities") by United Com-Serve, a California nonprofit public benefit corporation ("United"), to Yuba Campus Propco, LLC ("Propco"), Cypress Healthcare Group, LLC ("Cypress") and the following subsidiaries of Cypress, collectively as the "New Operators": Uppers LLC, Uppers ALF LLC and Uppers MC LLC.

California Corporations Code Section 5914 and its implementing regulations under Title 11 of the California Code of Regulations Section 999.5 require that any nonprofit corporation that operates or controls a health facility, as defined in Section 1250 of the California Health and Safety Code, is required to provide written notice to, and obtain the written consent of, the Attorney General prior to entering into any agreement or transaction that transfers control, responsibility or governance of a material amount of assets or operations of a health facility that is operated or controlled by the nonprofit corporation to a for-profit entity. Pursuant to these requirements, United, as a nonprofit public benefit corporation that operates the Facilities provides the enclosed Notice to obtain the Attorney General's written consent prior to the finalization of the Transaction.

As outlined in the Notice, United concluded over the course of the past year that a divestiture and transition of operations for certain California-based skilled nursing and assisted living facilities was the most effective path to preserving access to high-quality, resident-focused care within the communities served. In reaching this determination, United considered ongoing operational and financial pressures and determined that additional third-party capital would be required to position the facilities to meet the evolving needs of residents and caregivers. The facilities require sustained investment for maintenance, upgrades and modernization, and United determined it did not have the resources necessary to fund these needs on a standalone basis. Accordingly, United initiated a competitive sale process and solicited proposals from multiple potential purchasers, which it assessed using a combination of qualitative and quantitative factors designed to support the long-term sustainability of the Facilities' mission-driven, patient-centered model of care.

Following the completion of the competitive bidding process, United identified Propco and the New Operators as the preferred real estate purchaser and future operators of the Facilities. This determination was based on the parties' principals' demonstrated operational capabilities, financial resources and consistency with United's mission-driven objectives and values. Thereafter, the parties negotiated and executed an Asset Purchase Agreement, along with related Operations Transfer Agreements for each of Fountains, Courtyard and Gardens, all of which are dated December 16, 2025 (collectively, the "Transaction Agreements").

At Closing, United expects that the conveyance of the assets and transition of operations will result in favorable outcomes for the availability and quality of skilled nursing and assisted living services in the communities. The Transaction is structured to allow for an orderly and uninterrupted transition of operations, and no material changes to the scope or level of services are expected. The New Operators have committed to advancing the long-term sustainability of the Facilities by maintaining and enhancing the existing standard of care, making targeted investments in facility improvements and modernization, prioritizing workforce stability and caregiver retention and continuing to provide accessible, high-quality and affordable services to Yuba City and the surrounding communities.

We respectfully request the Attorney General's written consent to the Transaction. Should any additional information or documentation be required, please contact me at your convenience. We sincerely appreciate your consideration.

Sincerely,

Ashley N. Osak
Shareholder

AO:ao
Enclosures

**NOTICE OF PROPOSED SUBMISSION**
**AND REQUEST FOR CONSENT BY**

**UNITED COM-SERVE,**
a California nonprofit public benefit corporation

in connection with its Asset Purchase Agreement and Operations Transfer Agreements of its health facilities,

**THE FOUNTAINS SKILLED NURSING, THE COURTYARD ASSISTED LIVING AND THE GARDENS ALZHEIMER DEMENTIA CARE**

to

**YUBA CAMPUS PROPCO LLC,**
a California limited liability company

and

**CYPRESS HEALTHCARE GROUP, LLC,**
a California limited liability company

and

**UPPERS LLC,**
**UPPERS ALF LLC** and
**UPPERS MC LLC**
each a California limited liability company

PREPARED FOR THE OFFICE OF THE ATTORNEY GENERAL

CALIFORNIA DEPARTMENT OF JUSTICE
CHARITABLE TRUSTS DIVISION

JANUARY 20, 2026

Title 11, California Code of Regulations, § 999.5(d)(1)

# DESCRIPTION OF THE TRANSACTION

**11 Cal. Code Reg. Section 999.5(d)(1)(A)**

*A full description of the proposed agreement and transaction*

The proposed transaction involves the sale of The Fountains Skilled Nursing, a skilled nursing facility located at 1260 Williams Way, Yuba City, CA 95991 ("Fountains"), The Courtyard Assisted Living, an assisted living facility located at 1240 Williams Way, Yuba City, CA 95991 ("Courtyard") and The Gardens Alzheimer Dementia Care, a memory care facility located at 840 Washington Avenue, Yuba City, CA 95991 ("Gardens", and together with Fountains and Courtyard, the "Facilities"), that are each owned and operated by United Com-Serve, a California nonprofit public benefit corporation ("United").

The transaction (the "Transaction") is structured as a sale of the assets of the Facilities by United to Yuba Campus Propco, LLC, a California limited liability company ("Propco" or "Real Estate Buyer"), and concurrent transfer of the operations of the Facilities to the following subsidiaries of Cypress Healthcare Group, LLC ("Cypress"): Uppers LLC, Uppers ALF LLC and Uppers MC LLC, each a California limited liability company (each a "New Operator" and together the "New Operators") (the "Transaction"), pursuant to a series of definitive agreements (*See* **Exhibits 1 and 2** attached to Section 999.5(d)(1)(B), including all exhibits and schedules thereto, with certain of such schedules submitted to the Attorney General on a confidential basis pursuant to 11 Cal. Code Reg. § 999.5(c)(3)).

United, as the owner and licensed operator of the Facilities, submits this notice to the Office of the California Attorney General pursuant to California Corporations Code Section 5914 and in accordance with the requirements of Title 11 of the California Code of Regulations, Section 999.5(a) (this "Notice").

## I. The Parties

### A. The Facilities and United

Fountains is a skilled nursing facility ("SNF") located at 1260 Williams Way, Yuba City, CA 95991, which has 145 licensed beds. Courtyard is an assisted living facility ("ALF") located at 1240 Williams Way, Yuba City, CA 95991, which has 54 licensed beds. Gardens is a memory care facility with an adult day care program ("DCF"), located at 840 Washington Avenue, Yuba City, CA 95991, which has 36 licensed beds.

United is a California nonprofit public benefit corporation and affiliate of Rideout Memorial Hospital, a California nonprofit public benefit corporation ("Rideout"). Rideout is wholly controlled by Stone Point Health, a California nonprofit public benefit corporation ("Stone Point") through perpetual and interlocking boards of directors. Stone Point is affiliated with Adventist Health System/West, a California nonprofit religious corporation ("Adventist"). Adventist controls Stone Point through its right to designate the majority of Stone Point's board of directors. Adventist and Stone Point own and operate a network of hospitals, acute care facilities, medical foundation clinics, home health services and provide or arrange for physician services and affiliated health services across the West Coast and Hawaii. United is governed by Stone Point's Board of Directors, which establish corporate policies, procedures and practices to which Adventist and its facilities, including the Facilities, are subject.

In furtherance of Adventist's mission, of "living God's love by inspiring health, wholeness and hope," the Facilities engage in purposeful work to address social drivers of health by focusing on underserved members of the community. The Facilities provide a resident- and patient-centered model of care and are dedicated to changing the traditional medical model approach to nursing, skilled and dementia care by addressing the needs of their residents and patients through creating a sense of purpose and potential.

Fountain's services include short-stay rehabilitation or skilled nursing for recently discharged hospital patients who need nursing care and/or rehabilitation services before returning home, as well as long term care centered on individual choice and person-directed approaches. Fountains is staffed 24 hours per day by nurses and personnel that work in partnership with residents, families, doctors, referring hospitals, and health professionals to ensure that its residents' needs are met. As of January 2026, Fountains has a five-star overall rating on CMS' Five-Star Quality Rating System. In January 2026, Fountain's occupancy was at approximately 80% capacity. Fountain's payor mix consists of reimbursement from Medicare, Medi-Cal, commercial payors, and cash or private pay.

Courtyard's services include residential assisted living services for residents who require a variety of supportive living services, including services for relatively independent residents all the way up to those who need hospice services. Courtyard is staffed 24 hours per day by nurses and personnel that work in partnership with residents, families, doctors, referring hospitals and providers, and health professionals to ensure that its residents' needs are met. In January 2026, Courtyard's occupancy was at approximately 95% capacity. Courtyard's payor mix consists primarily of reimbursement from cash and private pay.

Garden's services include residential and day programs for residents who require additional support for an Alzheimer's or dementia care diagnosis. Garden is staffed 24 hours per day by nurses and personnel that work in partnership with residents, families, doctors, referring hospitals and providers, and health professionals to ensure that its residents' needs are met. In January 2026, Garden's occupancy was at approximately 70% capacity. Garden's payor mix consists primarily of reimbursement from cash and private pay.

The Facilities have faced operating challenges in recent years due to several factors, including: (1) reimbursement (including Medicare and Medi-Cal) rates that continue to lag behind inflation; (2) labor shortages that drive up wage rates and result in utilization of higher-cost agency staffing; (3) increasing capital improvement and repair costs; (4) slow recovery from the COVID pandemic, which included lock-downs and bans on new admissions; and (5) rising costs of pharmaceuticals, supplies and equipment.

In spite of these challenges, United has been able to make significant improvements in its skilled nursing and assisted living operations, however, it acknowledges that additional capital investment is necessary and critical to support future needs of its residents and caregivers at the Facilities. Thus, United determined that a sale of the Facilities and transition of their operations will best further its mission and goals to ensure continued access to excellent, patient-centric care for its communities. As discussed further in this Notice, through a request-for-proposal process, United identified Propco and New Operators as the best-suited buyers in light of their affiliates' expertise in owning and/or operating SNFs and related facilities, access to capital to invest in the Facilities to modernize the Facilities, and commitment to caregiver retention.

B. Propco and New Operators

Propco and New Operators are each organized as California limited liability companies. Propco and New Operators are both newly formed special purpose entities, organized for the purpose of entering into the Transaction. Propco is an affiliated entity of one of the largest owners and operators of long-term care facilities in California, which owns and/or operates a portfolio of approximately 100 facilities comprised of over 9,000 licensed beds. New Operators are subsidiaries of a larger health care organization that has extensive experience in operating SNFs and related facilities, already operating 15 facilities in California.

## II. Overview of the Transaction

The Transaction will effectuate United's divestiture from the operations of the Facilities, as follows: (1) United will transfer its interests in the real estate assets related to the operation of the Facilities to Propco and its operational assets related to the operation of the facilities to New Operators pursuant to that certain Asset Purchase Agreement entered into by and between United, Propco and New Operators, dated December 16, 2025 (the "Purchase Agreement", attached to Section 999.5(d)(1)(B) as **Exhibit 1**); (2) United will transfer operations of the Facilities to New Operators pursuant to those certain Operations Transfer Agreements between United and each New Operator, each dated December 16, 2025 (together, the "Operations Transfer Agreements", each attached to Section 999.5(d)(1)(B) as **Exhibit 2**); and (3) effective as of the Closing Date (as further defined below), United and New Operators will enter into Interim Management Agreements (the "Interim Management Agreement", the form of which is attached to Section 999.5(d)(1)(B) as **Exhibit 3**) and related Interim Sublease Agreements (the "Interim Sublease Agreement", the form of which is attached to Section 999.5(d)(1)(B) as **Exhibit 4**), pursuant to which New Operators will provide certain management services and leased premises to United during the pendency of New Operators' change of ownership applications with the California Department of Social Services (together, the Purchase Agreement, Operations Transfer Agreements, Interim Management Agreement and Interim Sublease Agreement are referred to as the "Transaction Agreements").

As described in Section 999.5(d)(1)(C) of this Notice, United selected New Operators because, among other reasons, it identified that New Operators share United's commitment to serving all people with dignity and compassion. Further, United determined that New Operators' access to capital for important modernizations to the Facilities, along with the New Operators' commitment to caregiver retention, would be essential for ensuring a successful transition and thriving operations of the Facilities.

A. Key Provisions of the Purchase Agreement

Pursuant to the Purchase Agreement, United will sell all of the assets exclusively related to the real estate of the Facilities to Propco and all of the assets exclusively related to the operation of the Facilities to New Operators. The purchase price attributable to the Facilities' assets is $31,500,000.00.

The transferred assets include real property, inventory, personal property, intangible property, and other assets related to the operations of the Facilities. Excluded assets include cash, accounts receivable, employee retention tax credits and tax refunds, computer software and hardware, national contracts, religious-related names, historical and religious artifacts, and any

assets not exclusively related to the Facilities. The Purchase Agreement further identifies that neither Propco nor New Operators will assume any liabilities related to pre-closing activities, including recoupments under Medicare or Medi-Cal, resident-related claims, employment claims, and obligations related to excluded contracts. In addition, the parent company of the New Operators has agreed to serve as a guarantor of the obligations under the Operations Transfer Agreement.

The closing of the Transaction is anticipated to occur on a date during the fourth calendar quarter of 2026, subject to review and approval by the Office of the Attorney General (the "Closing Date").

B. Key Provisions of the Transaction Agreements

Pursuant to the terms of the Transaction Agreements, United and the New Operators agreed to effectuate an orderly and smooth transition of operational responsibility of the Facilities with particular care and focus on resident care and continuity of high-quality operations. Key terms of the Transaction Agreements include the following:

- Employees and Professional Staff. New Operators will make offers to hire substantially all of United's employees as of the Closing Date, which offers will recognize seniority and are to be upon such terms and conditions of employment which are substantially similar to the terms of those employees of affiliates of New Operators at similar facilities, and further, sufficient in all respects to avoid any WARN liabilities. United will provide New Operators with access to, and commercially reasonable assistance in the conduct of the interviewing and hiring of, such employees. New Operators shall not discharge without cause any Retained Employee (as defined in the Purchase Agreement) during the 60-day post-Closing Date transition period in accordance with California Health and Safety Code Section 1267.62. Further, during that 60-day period, no Retained Employee shall suffer any reduction in wages, benefits, or other terms and conditions of employment as a result of the transaction, in accordance with California Health and Safety Code Section 1267.62. New Operators shall recognize the years of service of all Retained Employees in employment with the applicable New Operator and under the applicable New Operators' benefits plans.

- Policies and Procedures. Post-Closing Date and during the Interim Period (as that term is defined in the Interim Management Agreement), New Operators shall implement and follow the policies and procedures that have been in effect in the operations of the Facilities and shall consult with United prior to any material modification of the policies and procedures of the Facilities during the Interim Period.

- Equipment and Improvements. Post-Closing Date and during the Interim Period, Propco and New Operators, as applicable, shall maintain the Facilities' physical plant and equipment and coordinate improvements which are needed to maintain or upgrade the quality of the Facilities and said equipment. Propco and New Operators, as applicable, shall make all necessary and approved repairs, replacements and maintenance and shall acquire all necessary equipment, including replacement equipment and, in the case of repairs and maintenance, shall be undertaken in a workmanlike and lien free manner.

## 11 Cal. Code Reg. Section 999.5(d)(1)(B)

*A complete copy of all proposed written agreements or contracts to be entered into by the applicant and the transferee that relate to or effectuate any part of the proposed transaction*

Attached to this Section are the following documents:

- **Exhibit 1**, a copy of the Purchase Agreement, including all exhibits, schedules and attachments thereto, provided that certain of such schedules are submitted to the Attorney General on a confidential basis pursuant to 11 Cal. Code Reg. § 999.5(c)(3).

- **Exhibit 2**, a copy of the Operations Transfer Agreements, including all exhibits, schedules, and attachments thereto, provided that certain of such schedules are submitted to the Attorney General on a confidential basis pursuant to 11 Cal. Code Reg. § 999.5(c)(3).

- **Exhibit 3,** a copy of the agreed upon final form Interim Management Agreement between United and each New Operator.

- **Exhibit 4,** a copy of the agreed upon final form Interim Sublease Agreement between United and each New Operator.

# EXHIBIT 1

# ASSET PURCHASE AGREEMENT

**ASSET PURCHASE AGREEMENT**

THIS ASSET PURCHASE AGREEMENT (this "Agreement"), dated as of December 16, 2025 (the "Effective Date"), is entered into by and among United Com-Serve, a California nonprofit public benefit corporation ("Seller"), Yuba Campus Propco LLC, a California limited liability company ("Purchaser"), Cypress Healthcare Group, LLC ("Cypress"), and together with any subsidiary designated by Cypress to take title to the applicable Acquired Assets with respect to a Facility at Closing, each a "New Operator", and collectively, the "New Operators"), and Cypress Healthcare Group LLC, a California limited liability company, in its capacity as the OTA Guarantor.

**RECITALS**

A. WHEREAS, Seller owns the real property and improvements as more particularly described in Exhibit A (the "Real Property"), on which is housed the skilled nursing facility and residential care facilities for the elderly identified in Schedule "1" attached hereto (each, a "Facility", and collectively referred to herein as, the "Facilities").

B. WHEREAS, effective June 1, 2020, Rideout Memorial Hospital, a California nonprofit public benefit corporation and sole shareholder of Seller ("Seller Guarantor"), merged with Fremont-Rideout Health Group ("FRHG"), with Seller Guarantor being the surviving corporation of the merger;

C. WHEREAS, each Facility is licensed, to the extent required, for the number of beds set forth opposite its name in Schedule 3.05(b) attached hereto.

D. WHEREAS, simultaneously with the execution of this Agreement Operations Transfer Agreements (each, an "OTA" and collectively the "OTAs") for each Facility are being executed by the applicable New Operator and Licensee (as defined thereunder), whereby the applicable New Operator shall operate the applicable Facility from and after the Closing Date (or Operations Transfer Date (as defined in the OTAs), as the case may be).

E. WHEREAS, Seller desires to sell to Purchaser, and Purchaser desires to purchase from Seller, substantially all the real and personal property, and Seller desires to sell to each New Operators, and each New Operator desires to purchase certain other assets related to the applicable Facility set forth next to such New Operator's name on Schedule "1" hereto from Seller, which together (including Excluded Assets) comprise all assets owned by Seller relating to the Facilities and the business conducted at the Facilities (the "Business"), upon the terms and subject to the conditions of this Agreement.

NOW, THEREFORE, in consideration of the premises and the representations, warranties and agreements herein contained, the parties hereto hereby agree as follows:

held for use exclusively in the operation or conduct of the Business (collectively, the "Personal Property");

(iv) all resident agreements with all residents or their guardians for all residents of the Facilities which are residential care facilities for the elderly as of the Closing Date (collectively, the "Resident Agreements");

(v) all Licenses (as defined in Section 3.05(a)) and Permits (as defined in Section 3.12) of Seller that are used exclusively in the operation or conduct of the Business, to the extent assignable under Applicable Law (as defined in Section 3.03) (collectively, the "Assigned Licenses and Permits");

(vi) all contracts (including purchase orders and sales orders), equipment leases and subleases, indentures, Patient Care Contracts (as defined below) and other agreements (collectively, the "Contracts") to which Seller is a party or by which it is bound that Purchaser, or any New Operator (as defined in Section 1.05 below), elects to assume in writing prior to the Effective Date and which are listed on Schedule 1.02(a)(iv) (collectively, the "Assigned Contracts");

(vii) all rights, claims and credits to the extent relating to any other Acquired Asset or any Assumed Liability arising and relating solely to the period after the Closing (including all insurance proceeds arising from any casualty, and all business interruption insurance, to the extent recoverable) and all guarantees, warranties, indemnities and similar rights in favor of Seller from non-Affiliate third parties in respect of any other Acquired Asset or any Assumed Liability arising and relating solely to the period after the Closing;

(viii) all records of every type and nature relating exclusively to any of the Acquired Assets or the Business, including all books of account; ledgers; general, financial and accounting records; Resident records and Patient Records (as defined in Section 3.21(e)); Employee Records (as defined in Section 5.07(a)); billing records; and patient, resident and supplier lists and correspondence (in all cases, in any form or medium), of Seller that are used or held for use exclusively in, or that arise exclusively out of, the conduct or operation of the Business (collectively, the "Records"), all to the extent allowed by Applicable Law;

(ix) all menus, operating manuals for equipment at each Facility, marketing, sales and promotional materials, and all operating policy and procedure manuals (the "Policy and Procedure Manuals") for Purchaser and New Operators to use for a period of ninety (90) days after the Closing, at which time the Policy and Procedure Manuals shall be returned to Seller; provided, however, to the extent Purchaser or New Operators use the Policy and Procedure Manuals prior to the date of return, the name of Seller and its Affiliates shall be removed and Purchaser or New Operator shall be required to place its name thereon;

(x) Medicare and Medi-Cal provider agreements and provider numbers (pursuant to the terms and conditions of the OTAs);

variation thereof, and all rights to any of the foregoing (collectively, the "Intellectual Property"), of Seller and each Facility;

(x) tangible personal property and interests therein, including all machinery, mechanical systems, equipment, computer hardware, systems, computer systems, security and alarm systems, nurse call systems, furniture, furnishings and vehicles of Seller that are used at Seller's corporate level and/or are *not* held for use or intended to be used exclusively in the operation or conduct of the Business;

(xi) assets of Seller which are subject to equipment leases which equipment leases are not Assigned Contracts hereunder;

(xii) Seller's attorney-client and work-product privileges; and

(xiii) all rights of Seller under this Agreement and the other agreements and instruments executed and delivered in connection with this Agreement (collectively, the "Ancillary Agreements" and, together with this Agreement, collectively, the "Transaction Documents").

SECTION 1.03 Assumption of Certain Liabilities.

(a) Upon the terms and subject to the conditions of this Agreement, Purchaser and New Operators shall respectively assume, effective as of the Closing, and from and after the Closing, Purchaser and each New Operator shall respectively pay, perform and discharge when due, all the following liabilities, obligations and commitments (the "Assumed Liabilities"), as applicable:

(i) the applicable New Operator with respect to each Facility, shall assume all liabilities, obligations and commitments of Seller under Contracts (including Resident Agreements) relating to such Facility, assumed by such New Operator to the extent such liabilities, obligations and commitments relate to the period from and after the Closing;

(ii) the applicable New Operator with respect to each Facility, shall assume all liabilities, obligations and commitments arising from or relating to the operation of such Facility, as applicable, from and after the Closing, including any liabilities arising from or relating to such New Operator's usage of any provider number and/or provider agreement of Seller from and after the Closing;

(iii) Purchaser shall assume all liabilities, obligations and commitments arising from or relating to the Real Property from and after the Closing;

(iv) the applicable New Operator with respect to each Facility shall assume all obligations related to the Resident Trust Funds transferred hereunder applicable to such Facility (pursuant to the terms and conditions of Section 9 of the OTAs); and

(v) pursuant to Section 5.13 below, the Assumed QA Fees.

under or resulting from such asset if an attempted assignment thereof, without the consent of a third party, would constitute a breach or other contravention of the rights of such third party, or would be ineffective with respect to any party to an agreement concerning such asset. If any transfer or assignment by Seller to, or any assumption by Purchaser or any New Operator (or any of their respective subsidiaries or assigns) of, any interest in, or liability, obligation or commitment in connection with, any asset requires the consent of a third party, then unless otherwise agreed to by the parties in writing, such assignment or assumption shall be conditioned upon consent being obtained.

(b) Seller shall pay on or before the Closing all out of pocket transfer costs and expenses charged by third parties whose consents are required for Seller to transfer any Acquired Assets or Assigned Contracts to Purchaser, including, but not limited to the transfer charges set forth on Schedule 1.04(b) attached hereto (collectively, the "Transfer Costs").

## ARTICLE II
## THE CLOSING

SECTION 2.01 Closing Date. The closing of the Acquisition of the Acquired Assets with respect to all the Facilities (the "Closing" and the date on which Closing occurs shall be referred to as the "Closing Date") shall take place on the last day of the month that is at least five (5) days after the date that the parties have received the written approval of the Attorney General of the State of California (the "Attorney General") to the closing of the transactions contemplated under this Agreement (the "Attorney General Approval"), but only following the satisfaction (or, to the extent permitted, the waiver) of the conditions set forth in Article VI, or, if on such day any condition set forth therein has not been satisfied (or, to the extent permitted, waived by the party entitled to the benefit thereof), as soon as practicable after all the conditions set forth in Article VI have been satisfied (or, to the extent permitted, waived by the parties entitled to the benefits thereof), or at such other place, time and date as shall be agreed to in writing between Seller and Purchaser.

SECTION 2.02 Earnest Money.

(a) Within one (1) business day after the Effective Date, Purchaser shall deposit with Escrow Agent, in immediately available federal funds, the Deposit, into an interest-bearing account designated by Escrow Agent with all interest thereon accruing to the benefit of the party to whom the Deposit is owed. Upon the Closing, the Deposit, together with all interest accrued thereon shall be released by Escrow Agent to Seller and the principal shall be applied towards the Purchase Price, and, if requested by Escrow Agent, Purchaser and Seller shall provide a joint written instruction to the Escrow Agent directing it to release the Deposit to Seller. As used herein, "Escrow Agent" shall mean Chicago Title Company, with an address at [redacted]

(b) Upon deposit with Escrow Agent, the Deposit shall become non-refundable, except as otherwise expressly provided in this Agreement. The Deposit, and all components thereof as and when deposited with Escrow Agent, shall be held in an interest-bearing account and all interest thereon shall accrue to the benefit of the party to whom the Deposit is owed.

**DAMAGES WHICH SELLER MAY SUFFER UPON SUCH A PURCHASER AND/OR NEW OPERATOR DEFAULT AND THAT THE DEPOSIT REPRESENTS A REASONABLE ESTIMATE OF THE TOTAL NET DETRIMENT THAT SELLER WOULD SUFFER UPON SUCH A PURCHASER AND/OR NEW OPERATOR DEFAULT. SUCH LIQUIDATED AND AGREED DAMAGES ARE NOT INTENDED AS A FORFEITURE OR A PENALTY WITHIN THE MEANING OF APPLICABLE LAWS AND REGULATIONS.**

SECTION 2.03 Reserved.

SECTION 2.04 Reserved.

SECTION 2.05 Title, Environmental Review and Physical Review.

(a) Prior to the Effective Date, Seller has provided to Purchaser a copy of all currently effective title insurance policies and commitments and plats and land surveys ("ALTA Surveys") in its possession that relate to the Facilities and the Real Property.

(b) Prior to the Effective Date, Purchaser has obtained and delivered to Seller (i) a draft survey prepared by [redacted] ( the "Survey"), and (ii) a preliminary report on title for each Facility, issued by Chicago Title Insurance Company ("Title Company"), which contains a commitment (the "Title Report") of the Title Company to issue to the Purchaser an owner's policy of title insurance (the "Title Policy") insuring the fee simple interest of Purchaser in the Real Property. Purchaser will request that the Title Report be delivered with legible copies of all recorded exceptions to title referred to therein to the extent reasonably available (the "Exception Documents"). Any exceptions set forth in the Title Commitment are referred to herein as the "Title Exceptions". The Title Policy shall be in an amount equal to the amount of the Purchase Price. Seller will deliver a standard owner's affidavit at Closing. The parties acknowledge and agree that as of the Effective Date, Purchaser has approved the Title Report, the ALTA Surveys and the Survey with respect to the Facilities and Seller shall not be obligated to cure any Title Exceptions prior to Closing other than (i) monetary liens created by Seller during Seller's ownership thereof on the Real Property and each Facility (other than for Taxes not yet due and payable) and (ii) if applicable, a New Title Matter pursuant to Section 2.05(c).

(c) If, after the Effective Date, the Title Company issues any amendment, supplement or modification to the Title Report (each a, "Supplemental Commitment") with respect to any of the Real Property showing a lien or encumbrance against any Real Property that was not listed in the Title Report or any prior Supplemental Commitment (each a "New Title Matter"), then the Purchaser may object to such New Title Matter by delivering written notice to Seller within five (5) days after Purchaser's receipt of such Supplemental Commitment; provided that, Purchaser shall not have the right to disapprove any of the following, all of which shall be deemed to be Permitted Liens hereunder: (A) matters created or consented to by Purchaser or any New Operator, (B) the Assumed Liabilities, and (C) matters that would not materially and adversely interfere with the use or occupancy of the Real Property or materially and adversely affect the value of the Real Property. If Purchaser fails to so notify Seller in writing, then the New Title Matter shall be deemed a Permitted Lien. Seller shall have until five (5) business days from receipt

the provisions of such supplemental instructions and the provisions of this Agreement, the provisions of this Agreement shall control.

(b) Close of Escrow.

(i) For purposes of this Agreement, subject to Section 2.06(b)(ii) below, the "Close of Escrow" shall be defined as the date that the Deed (as defined below) conveying the Real Property to Purchaser is recorded in the Official Records of the county in which the Facilities are located. This Escrow shall close on the Closing Date, whether or not there may be a delayed recording as specified in Section 2.06(b)(ii).

(ii) Notwithstanding the foregoing in Section 2.06(b)(i) above, Seller and Purchaser agree that Closing may consist of the simultaneous delivery of the Deed, delivery by the parties of the executed documents required of them in Section 2.07 below (the "Closing Documents"), payment of the Purchase Price and any other amounts Purchaser and New Operators have agreed to pay Seller hereunder and issuance to the Purchaser and its lender(s), if applicable, of a "marked up" title insurance policy and/or commitment in accordance with a customary "New York style" closing, all subject to the provisions hereof. The aforedescribed recording confirmation/gap coverage closing shall be conducted by the Escrow Agent and Title Company. In such case, upon delivery by the parties of all duly executed Closing Documents and upon the Title Company being irrevocably committed to deliver to the Purchaser the Owner's Title Policy required hereunder, and, if applicable, to Purchaser's lender each ALTA Extended Lender's Policy, Purchaser shall pay through the Escrow Agent the Purchase Price and any other amounts due to Seller, all subject to the provisions hereof. Furthermore, in such case, Seller will provide the Title Company any additional gap coverage affidavits and/or indemnities as reasonably requested by the Title Company.

(iii) The Closing shall be effective at 11:59 pm local time on the Closing Date (the "Effective Time").

SECTION 2.07 Transactions To Be Effected at the Closing. On or before the Closing Date:

(a) Seller shall deliver to Escrow Agent, or Purchaser or New Operators, where designated, the following:

(i) a duly executed original Grant Deed (the "Deed"), executed by Seller and acknowledged in recordable form, conveying good and marketable fee simple title for all of the Real Property and the Premises of the applicable Facility, free and clear of all liens, encumbrances, easements, and restrictions of every nature and description except as permitted by this Agreement, substantially in the form attached hereto as Exhibit B;

(ii) to Purchaser, executed copies of the Bill of Sale, in favor of the Purchaser, substantially in the form attached hereto as Exhibit C for each Facility (each, a "Purchaser Bill of Sale");

(xv) to Escrow Agent and the Purchaser, executed copies of a certificate of non-foreign status, within the meaning of Code Section 1445(b)(2) and Treasury Regulations Section 1.1445-2(b)(1), in form reasonably acceptable to the Purchaser (a "FIRPTA") from Seller;

(xvi) to each New Operator, completed/executed (where appropriate) pages 5 and 38 (and such other pages requiring information concerning Seller) of Centers on Medicare & Medicaid Services Form 855A ("CMS Form 855A Pages");

(xvii) to each New Operator, all keys to the applicable Facility (which may be satisfied by leaving all such keys at the Facility);

(xviii) to the applicable New Operator, executed counterpart copies of the Interim Management Agreement in the form attached hereto as Exhibit H, for each Facility that is a resident care facility for the elderly (each, an "Interim Management Agreement"), executed by Seller;

(xix) to the applicable New Operator, executed counterpart copies of the Interim Sublease Agreement in the form attached hereto as Exhibit I, for each Facility that is a resident care facility for the elderly (each, an "Interim Sublease Agreement"), executed by Seller; and

(xx) such other documents as Purchaser and/or New Operators may reasonably request.

(b) On or before the Closing Date, the Purchaser and/or New Operators, as applicable, shall deliver to Escrow Agent or Seller where designated, the following:

(i) payment, by wire transfer to a bank account designated in writing by Escrow Agent, immediately available funds in an amount equal to (A) the Purchase Price, minus (B) the Deposit, together with all accrued interest thereon (which Deposit and interest shall be paid to Seller by Escrow Agent), plus or minus (C) the amount of Pro-Rations determinable at Closing pursuant to Section 1.03(d) as agreed between Purchaser and Seller, minus (D) the Assumed QA Fees determinable at Closing (the "Closing Wire");

(ii) to Seller, executed counterpart copies of each Bill of Sale;

(iii) to Seller, executed counterpart copies of each New Operator Bill of Sale;

(iv) to Seller, executed counterpart copies of each Assignment of Assigned Contracts, executed by the applicable New Operator;

(v) to Seller, executed counterpart copies of each Admission Agreements Assignment, executed by the applicable New Operator;

(vi) to Seller, certificates pursuant to Sections 6.03(a) and 6.03(b);

of the Acquired Assets. Seller shall share with Purchaser and the applicable New Operator all material communications with its insurance carrier concerning the casualty, the cost to rebuild or restore the Facility, and the amount of the insurance proceeds to be paid for such purpose, together with all reports from any adjustors who have been engaged by Seller or its insurer.

(b) If Purchaser elects not to terminate this Agreement pursuant to Section 2.09(a), or the Casualty Threshold is not met and the terms of Section 2.09(c) below do not otherwise apply, then at the Closing, Seller shall credit against the Purchase Price an amount equal to (1) the sum of the net proceeds, if any, received by Seller from any casualty insurance policy applicable to such casualty plus Seller's deductible or any awards from a condemning authority, less (2) the costs and expenses paid or incurred by Seller in rebuilding, restoring or otherwise correcting the damages caused by any such casualty or condemnation in accordance with this Section 2.09(b) (collectively, the "Net Casualty Proceeds"). Additionally, Seller shall assign to the Purchaser their rights to receive any payments (if any) related to Seller's business interruption insurance policy, related to the period after Closing.

(c) If, as of the Closing Date, the Damage does not exceed the Casualty Threshold, and (i) the damage is from an uninsured loss, or (ii) the damage is from an underinsured loss (collectively, (i) and (ii) being the "Un/Underinsured Loss"); then the parties shall nevertheless consummate the transactions described in this Agreement on the Closing Date, and Seller shall, at the Closing, (1) assign to Purchaser the Net Casualty Proceeds, and (2) credit to Buyer the amount of the Un/Underinsured Loss. Further, in such event, Seller shall retain all rights, if any, to any such insurance proceeds or any awards from a condemning authority and to all other rights or claims arising out of or in connection with such casualty or condemnation, to the extent they subsequently exceed the Net Casualty Proceeds. If the Purchaser and Seller cannot agree on a reasonable estimate of the Un/Underinsured Loss, Purchaser and Seller shall each select an independent third party specializing in restoration services, with such two specialists to choose a third, with the third to provide the neutral third party evaluation of the Un/Underinsured Loss; provided that, in all events, the Un/Underinsured Loss shall never be greater than the Casualty Threshold. The fees and costs of any third party specialists engaged for such purpose shall be shared equally by Purchaser and Seller.

## ARTICLE III
## REPRESENTATIONS AND WARRANTIES OF SELLER

Seller hereby represents and warrants to Purchaser and New Operators, as of the date of this Agreement and as of the Closing Date, as follows:

SECTION 3.01 Organization, Standing and Power. Seller is duly organized, validly existing and in good standing under the laws of the jurisdiction in which it is organized and each has full corporate (including partnership or limited liability company) power and authority and possesses all governmental franchises, licenses, permits, authorizations and approvals necessary to enable it to own, lease or otherwise hold its properties and assets and to conduct the Business and its other businesses as presently conducted. Seller is duly qualified to do business as a foreign corporation (including partnership or limited liability company) in each jurisdiction where the character of the Acquired Assets held by it or the nature of the Business make such qualification necessary for it to conduct the Business as currently conducted by it. Seller has delivered to

**ASSET PURCHASE AGREEMENT**

THIS ASSET PURCHASE AGREEMENT (this "Agreement"), dated as of December 16, 2025 (the "Effective Date"), is entered into by and among United Com-Serve, a California nonprofit public benefit corporation ("Seller"), Yuba Campus Propco LLC, a California limited liability company ("Purchaser"), Cypress Healthcare Group, LLC ("Cypress"), and together with any subsidiary designated by Cypress to take title to the applicable Acquired Assets with respect to a Facility at Closing, each a "New Operator", and collectively, the "New Operators"), and Cypress Healthcare Group LLC, a California limited liability company, in its capacity as the OTA Guarantor.

**RECITALS**

A. WHEREAS, Seller owns the real property and improvements as more particularly described in Exhibit A (the "Real Property"), on which is housed the skilled nursing facility and residential care facilities for the elderly identified in Schedule "1" attached hereto (each, a "Facility", and collectively referred to herein as, the "Facilities").

B. WHEREAS, effective June 1, 2020, Rideout Memorial Hospital, a California nonprofit public benefit corporation and sole shareholder of Seller ("Seller Guarantor"), merged with Fremont-Rideout Health Group ("FRHG"), with Seller Guarantor being the surviving corporation of the merger;

C. WHEREAS, each Facility is licensed, to the extent required, for the number of beds set forth opposite its name in Schedule 3.05(b) attached hereto.

D. WHEREAS, simultaneously with the execution of this Agreement Operations Transfer Agreements (each, an "OTA" and collectively the "OTAs") for each Facility are being executed by the applicable New Operator and Licensee (as defined thereunder), whereby the applicable New Operator shall operate the applicable Facility from and after the Closing Date (or Operations Transfer Date (as defined in the OTAs), as the case may be).

E. WHEREAS, Seller desires to sell to Purchaser, and Purchaser desires to purchase from Seller, substantially all the real and personal property, and Seller desires to sell to each New Operators, and each New Operator desires to purchase certain other assets related to the applicable Facility set forth next to such New Operator's name on Schedule "1" hereto from Seller, which together (including Excluded Assets) comprise all assets owned by Seller relating to the Facilities and the business conducted at the Facilities (the "Business"), upon the terms and subject to the conditions of this Agreement.

NOW, THEREFORE, in consideration of the premises and the representations, warranties and agreements herein contained, the parties hereto hereby agree as follows:

ARTICLE I
PURCHASE AND SALE OF ACQUIRED ASSETS

SECTION 1.01 Purchase and Sale.

(a) On the terms and subject to the conditions of this Agreement, at the Closing (as defined in Section 2.01), Seller shall grant, sell, assign, transfer, convey and deliver to the Purchaser or the applicable New Operator(s), as the case may be, and Purchaser or the applicable New Operator shall collectively purchase, assume and accept from Seller all of its rights, title and interests as of such Closing in, to and under the Acquired Assets (as defined in Section 1.02(a)), in exchange for Purchaser's payment of (i) an aggregate purchase price of $31,500,000.00 (the "Purchase Price"), payable as set forth in Section 1.01(b), and (ii) the assumption of the Assumed Liabilities (as defined in Section 1.03(a)). The purchase and sale of the Acquired Assets and the assumption of the Assumed Liabilities is referred to in this Agreement as the "Acquisition".

(b) The Purchase Price shall be payable as follows:

(i) As set forth in Section 2.02(a), the sum of $1,450,000 (the "Deposit") shall be deposited with Escrow Agent;

(ii) The balance of the Purchase Price, less the Escrow Funds (defined below), shall be payable in cash to Seller pursuant to Section 2.07(b), below ("Balance Net of Escrow Funds"); and

(iii) A portion of the Purchase Price in the amount of $500,000.00 (the "Escrow Funds") shall be held by Escrow Agent (as defined below) after Closing pursuant to the Escrow Indemnity Agreement, further described in Section 8.05(d), below.

SECTION 1.02 Acquired Assets and Excluded Assets.

(a) The term "Acquired Assets" means all the business, properties, assets, goodwill and rights of Seller of whatever kind and nature, real or personal, tangible or intangible, that are owned by, or leased or licensed to, Seller as of the Closing Date (as defined in Section 2.01), as applicable, and used or held for use exclusively in the operation or conduct of the Business (other than the Excluded Assets (as defined in Section 1.02(b))), including, without limitation, the following:

(i) all real property interests, including leaseholds, licenses, easements, rights of way and any other interests of Seller in the Real Property and each Facility, in each case together with all of Seller's rights, title and interests in all buildings, improvements and fixtures thereon and all other appurtenances thereto (the "Premises");

(ii) all supplies and inventory (including in transit, on consignment or in the possession of any third party) on the Closing Date (collectively, the "Supplies");

(iii) all other tangible personal property and interests therein, including all machinery, mechanical systems, equipment, computer systems, security and alarm systems, nurse call systems, furniture, furnishings and vehicles of Seller that are used or

held for use exclusively in the operation or conduct of the Business (collectively, the "Personal Property");

(iv) all resident agreements with all residents or their guardians for all residents of the Facilities which are residential care facilities for the elderly as of the Closing Date (collectively, the "Resident Agreements");

(v) all Licenses (as defined in Section 3.05(a)) and Permits (as defined in Section 3.12) of Seller that are used exclusively in the operation or conduct of the Business, to the extent assignable under Applicable Law (as defined in Section 3.03) (collectively, the "Assigned Licenses and Permits");

(vi) all contracts (including purchase orders and sales orders), equipment leases and subleases, indentures, Patient Care Contracts (as defined below) and other agreements (collectively, the "Contracts") to which Seller is a party or by which it is bound that Purchaser, or any New Operator (as defined in Section 1.05 below), elects to assume in writing prior to the Effective Date and which are listed on Schedule 1.02(a)(iv) (collectively, the "Assigned Contracts");

(vii) all rights, claims and credits to the extent relating to any other Acquired Asset or any Assumed Liability arising and relating solely to the period after the Closing (including all insurance proceeds arising from any casualty, and all business interruption insurance, to the extent recoverable) and all guarantees, warranties, indemnities and similar rights in favor of Seller from non-Affiliate third parties in respect of any other Acquired Asset or any Assumed Liability arising and relating solely to the period after the Closing;

(viii) all records of every type and nature relating exclusively to any of the Acquired Assets or the Business, including all books of account; ledgers; general, financial and accounting records; Resident records and Patient Records (as defined in Section 3.21(e)); Employee Records (as defined in Section 5.07(a)); billing records; and patient, resident and supplier lists and correspondence (in all cases, in any form or medium), of Seller that are used or held for use exclusively in, or that arise exclusively out of, the conduct or operation of the Business (collectively, the "Records"), all to the extent allowed by Applicable Law;

(ix) all menus, operating manuals for equipment at each Facility, marketing, sales and promotional materials, and all operating policy and procedure manuals (the "Policy and Procedure Manuals") for Purchaser and New Operators to use for a period of ninety (90) days after the Closing, at which time the Policy and Procedure Manuals shall be returned to Seller; provided, however, to the extent Purchaser or New Operators use the Policy and Procedure Manuals prior to the date of return, the name of Seller and its Affiliates shall be removed and Purchaser or New Operator shall be required to place its name thereon;

(x) Medicare and Medi-Cal provider agreements and provider numbers (pursuant to the terms and conditions of the OTAs);

(xi) funds held in trust for residents and/or patients at the Facilities (the "Resident Trust Funds") and any and all deposits for prepaid room and service charges of the residents and/or patients relating to the period after the Closing Date (pursuant to the terms and conditions of the OTAs); and

(xii) all goodwill generated by or associated with the Business ("Goodwill").

(b) The term "Excluded Assets" means:

(i) All assets identified on Schedule 1.02(b);

(ii) all bank accounts (except as otherwise provided in the OTAs, as defined below), cash, cash equivalents, securities, accounts receivable (including third party settlements and all Medicare and Medi-Cal receivables and including payments and retroactive adjustments from or settlements with payors after the Closing that relate to the pre-Closing period), prepaid expenses, employee retention tax credits, deferred charges, prepaid accounts, advance payments, utility deposits and inter-company accounts of Seller;

(iii) amounts of any nature which are or might be due to Seller for goods provided, services rendered, or any other transaction of any type prior to the Closing Date;

(iv) all rights, claims and credits of Seller to the extent relating to any Excluded Asset or Excluded Liability (as defined in Section 1.03(b));

(v) all shares, options, warrants, general or limited partnership interests, membership interests, participations or other equivalents (regardless of how designated) in a corporation, limited liability company, partnership, joint venture, trust or any equivalent entity, whether voting or nonvoting, including, without limitation, common stock, preferred stock, or any other "equity security" (as such term is defined in Rule 3a11-1 of the General Rules and Regulations promulgated by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as amended) in any corporation, limited liability company, partnership or other business entity (collectively, "Stock");

(vi) any Contracts other than the Assigned Contracts;

(vii) all insurance policies and the proceeds arising in connection with the operation of the Facilities prior to the Closing, except as otherwise set forth in Section 2.09;

(viii) all Licenses, Permits and Records of Seller to the extent not assignable under Applicable Law;

(ix) all trademarks, trademark registrations, trademark applications, service marks, trade names, business names, brand names, copyrights, copyright registrations, proprietary software programs, web sites, web addresses, any other intellectual property, including the names "Adventist", "Adventist Rideout" or any

variation thereof, and all rights to any of the foregoing (collectively, the "Intellectual Property"), of Seller and each Facility;

(x) tangible personal property and interests therein, including all machinery, mechanical systems, equipment, computer hardware, systems, computer systems, security and alarm systems, nurse call systems, furniture, furnishings and vehicles of Seller that are used at Seller's corporate level and/or are *not* held for use or intended to be used exclusively in the operation or conduct of the Business;

(xi) assets of Seller which are subject to equipment leases which equipment leases are not Assigned Contracts hereunder;

(xii) Seller's attorney-client and work-product privileges; and

(xiii) all rights of Seller under this Agreement and the other agreements and instruments executed and delivered in connection with this Agreement (collectively, the "Ancillary Agreements" and, together with this Agreement, collectively, the "Transaction Documents").

SECTION 1.03 Assumption of Certain Liabilities.

(a) Upon the terms and subject to the conditions of this Agreement, Purchaser and New Operators shall respectively assume, effective as of the Closing, and from and after the Closing, Purchaser and each New Operator shall respectively pay, perform and discharge when due, all the following liabilities, obligations and commitments (the "Assumed Liabilities"), as applicable:

(i) the applicable New Operator with respect to each Facility, shall assume all liabilities, obligations and commitments of Seller under Contracts (including Resident Agreements) relating to such Facility, assumed by such New Operator to the extent such liabilities, obligations and commitments relate to the period from and after the Closing;

(ii) the applicable New Operator with respect to each Facility, shall assume all liabilities, obligations and commitments arising from or relating to the operation of such Facility, as applicable, from and after the Closing, including any liabilities arising from or relating to such New Operator's usage of any provider number and/or provider agreement of Seller from and after the Closing;

(iii) Purchaser shall assume all liabilities, obligations and commitments arising from or relating to the Real Property from and after the Closing;

(iv) the applicable New Operator with respect to each Facility shall assume all obligations related to the Resident Trust Funds transferred hereunder applicable to such Facility (pursuant to the terms and conditions of Section 9 of the OTAs); and

(v) pursuant to Section 5.13 below, the Assumed QA Fees.

(b) Notwithstanding Section 1.03(a), or any other provision of any Transaction Document, neither Purchaser nor New Operators shall assume any liability of Seller other than the Assumed Liabilities (collectively, the "Excluded Liabilities"), which, for the avoidance of doubt, shall include (without limitation) any liability, obligation or commitment that relates to, or that arises out of, the operations of any Facility and/or services rendered by or on behalf of Seller on or prior to the Closing Date (including claims of negligence, personal injury, elder abuse, workers' compensation, employer's liability or other claims).

(c) Purchaser and New Operators, as applicable, shall acquire the Acquired Assets free and clear of all liabilities, obligations and commitments of Seller, other than the Assumed Liabilities, and free and clear of all Liens (as defined in Section 3.06(a)), other than Permitted Liens (as defined in Section 3.06(a)). For the avoidance of doubt, Purchaser shall purchase the Premises and each applicable New Operator shall purchase the balance of the Acquired Assets related to each Facility as further described on Schedule "1" hereto.

(d) Seller, Purchaser and New Operators acknowledge that certain income and expenses of the Business are paid on a periodic basis. Accordingly, all income and expenses, including the items listed below shall be apportioned between Seller, on one hand, and Purchaser (and New Operator(s), if applicable, provided that, for the avoidance of doubt, in no event shall any expenses be pro-rated both herein and under the OTAs) on the other, with Seller receiving income and paying expenses attributable to periods on or prior to the Closing Date, and Purchaser, or as applicable, New Operator(s), receiving income and paying expenses attributable to periods after the Closing Date (collectively, the "Pro-rations"):

(i) rent;

(ii) utility company charges, including electricity, gas, fuel, water and sewer charges;

(iii) real estate taxes, general and special assessments and other public or private charges affecting the applicable Premises; and

(iv) other items typically apportioned in sale of assets transactions of the type contemplated by this Agreement, but specifically excluding any license fees paid by Seller prior to the Closing Date.

(e) All Pro-rations which are capable of being determined at or prior to Closing shall be payable at the Closing, provided that, if any Pro-rations are not capable of being determined at such time, the parties shall use commercially reasonable efforts to agree to an apportionment of any such remaining expenses no later than sixty (60) days following the Closing. The provisions of this Section 1.03(e) shall survive the Closing for a period of sixty (60) days. In the event of any inconsistency between an OTA and this Agreement with respect to prorated amounts, this Agreement shall control.

SECTION 1.04 Consents of Third Parties.

(a) Notwithstanding anything in this Agreement to the contrary, this Agreement shall not constitute an agreement to assign any asset or any claim or right or any benefit arising

under or resulting from such asset if an attempted assignment thereof, without the consent of a third party, would constitute a breach or other contravention of the rights of such third party, or would be ineffective with respect to any party to an agreement concerning such asset. If any transfer or assignment by Seller to, or any assumption by Purchaser or any New Operator (or any of their respective subsidiaries or assigns) of, any interest in, or liability, obligation or commitment in connection with, any asset requires the consent of a third party, then unless otherwise agreed to by the parties in writing, such assignment or assumption shall be conditioned upon consent being obtained.

(b) Seller shall pay on or before the Closing all out of pocket transfer costs and expenses charged by third parties whose consents are required for Seller to transfer any Acquired Assets or Assigned Contracts to Purchaser, including, but not limited to the transfer charges set forth on Schedule 1.04(b) attached hereto (collectively, the "Transfer Costs").

## ARTICLE II
## THE CLOSING

SECTION 2.01 Closing Date. The closing of the Acquisition of the Acquired Assets with respect to all the Facilities (the "Closing" and the date on which Closing occurs shall be referred to as the "Closing Date") shall take place on the last day of the month that is at least five (5) days after the date that the parties have received the written approval of the Attorney General of the State of California (the "Attorney General") to the closing of the transactions contemplated under this Agreement (the "Attorney General Approval"), but only following the satisfaction (or, to the extent permitted, the waiver) of the conditions set forth in Article VI, or, if on such day any condition set forth therein has not been satisfied (or, to the extent permitted, waived by the party entitled to the benefit thereof), as soon as practicable after all the conditions set forth in Article VI have been satisfied (or, to the extent permitted, waived by the parties entitled to the benefits thereof), or at such other place, time and date as shall be agreed to in writing between Seller and Purchaser.

SECTION 2.02 Earnest Money.

(a) Within one (1) business day after the Effective Date, Purchaser shall deposit with Escrow Agent, in immediately available federal funds, the Deposit, into an interest-bearing account designated by Escrow Agent with all interest thereon accruing to the benefit of the party to whom the Deposit is owed. Upon the Closing, the Deposit, together with all interest accrued thereon shall be released by Escrow Agent to Seller and the principal shall be applied towards the Purchase Price, and, if requested by Escrow Agent, Purchaser and Seller shall provide a joint written instruction to the Escrow Agent directing it to release the Deposit to Seller. As used herein, "Escrow Agent" shall mean Chicago Title Company, with an address at [redacted]

(b) Upon deposit with Escrow Agent, the Deposit shall become non-refundable, except as otherwise expressly provided in this Agreement. The Deposit, and all components thereof as and when deposited with Escrow Agent, shall be held in an interest-bearing account and all interest thereon shall accrue to the benefit of the party to whom the Deposit is owed.

(c) In the event this Agreement is terminated as a result of the failure to satisfy any condition contained in Section 6.01, Section 6.03(f) or by Purchaser pursuant to Section 2.02(e), Section 7.01(a)(iii) or Section 7.01(a)(iv), then the Escrow Agent shall pay the Deposit, plus all accrued interest thereon, to the Purchaser, and Purchaser and Seller shall provide a joint written instruction to the Escrow Agent directing it to release the Deposit to Purchaser. In the event that this Agreement is terminated pursuant to or in accordance with any other term of this Agreement, then the Escrow Agent shall pay the Deposit, plus all accrued interest thereon, to Seller, and Purchaser and Seller shall provide a joint written instruction to the Escrow Agent directing it to release the Deposit to Seller.

(d) Notwithstanding anything to the contrary, if the Closing fails to occur due to (i) the Attorney General Approval being denied either due to a rejection of the Purchaser and/or the New Operators by the Attorney General and/or the Attorney General imposing such conditions on its approval that are unacceptable to Purchaser (in Purchaser's reasonable determination), in each case subject to the discussion period described on Section 5.12, or (ii) a rejection or other blocking or denial of Purchaser's consummation of the transactions contemplated by this Agreement by the California Department of Health Care Services ("DHCS"), California Department of Social Services ("DSS"), or the California Department of Public Health ("DPH"), then upon termination of this Agreement due to any of the foregoing (each, a "Regulatory Disapproval Event"), a portion of the Deposit in the amount of $350,000 shall be released to Seller and the balance of the Deposit (plus all accrued interest thereon) shall be returned to Purchaser.

(e) Notwithstanding anything to the contrary herein, in the event of a breach or default under this Agreement by Seller prior to Closing, the Purchaser's and New Operators' sole and exclusive remedies solely shall be to either (i) terminate this Agreement in accordance with the terms and provisions of Section 7.01, in which case, the Deposit, plus all accrued interest thereon, shall be returned to Purchaser, and Purchaser and New Operators may recover from Seller damages for Purchaser's and New Operators' reasonable and documented out-of-pocket transaction costs and expenses incurred by Purchaser and New Operators in connection with this Agreement and their due diligence of the Acquired Assets (including, without limitation, reasonable attorneys' fees), in an amount not to exceed $100,000 for the benefit of Purchaser and $100,000 for the benefit of New Operators, or (ii) Purchaser and New Operators shall have the right to bring an action for specific performance of this Agreement (to require Closing, but not damages) within forty-five (45) days after the breach.

(f) Notwithstanding anything to the contrary herein, in the event of a default by Purchaser and/or New Operator in performing any obligation on Purchaser's and/or New Operator's part to be performed under this Agreement prior to Closing, including, without limitation, to pay the cash portion of the Purchase Price due at Closing, or in any other provision hereof which would entitle Seller to cancel this Agreement, Seller's sole and exclusive remedy shall be to terminate this Agreement, in which case, Seller shall be entitled to retain the Deposit as damages and not as a penalty, and upon such retention this Agreement shall be deemed null and void and neither party hereto shall have any obligations to or rights against the other hereunder, except for any agreements or provisions hereof which are specifically provided herein to survive any cancellation or termination of this Agreement, including without limitation Sections 2.05(d) and 5.04. **SELLER AND PURCHASER AND NEW OPERATORS AGREE THAT IT WOULD BE IMPRACTICAL AND EXTREMELY DIFFICULT TO ESTIMATE THE**

**DAMAGES WHICH SELLER MAY SUFFER UPON SUCH A PURCHASER AND/OR NEW OPERATOR DEFAULT AND THAT THE DEPOSIT REPRESENTS A REASONABLE ESTIMATE OF THE TOTAL NET DETRIMENT THAT SELLER WOULD SUFFER UPON SUCH A PURCHASER AND/OR NEW OPERATOR DEFAULT. SUCH LIQUIDATED AND AGREED DAMAGES ARE NOT INTENDED AS A FORFEITURE OR A PENALTY WITHIN THE MEANING OF APPLICABLE LAWS AND REGULATIONS.**

SECTION 2.03 Reserved.

SECTION 2.04 Reserved.

SECTION 2.05 Title, Environmental Review and Physical Review.

(a) Prior to the Effective Date, Seller has provided to Purchaser a copy of all currently effective title insurance policies and commitments and plats and land surveys ("ALTA Surveys") in its possession that relate to the Facilities and the Real Property.

(b) Prior to the Effective Date, Purchaser has obtained and delivered to Seller (i) a draft survey prepared by [redacted] ( the "Survey"), and (ii) a preliminary report on title for each Facility, issued by Chicago Title Insurance Company ("Title Company"), which contains a commitment (the "Title Report") of the Title Company to issue to the Purchaser an owner's policy of title insurance (the "Title Policy") insuring the fee simple interest of Purchaser in the Real Property. Purchaser will request that the Title Report be delivered with legible copies of all recorded exceptions to title referred to therein to the extent reasonably available (the "Exception Documents"). Any exceptions set forth in the Title Commitment are referred to herein as the "Title Exceptions". The Title Policy shall be in an amount equal to the amount of the Purchase Price. Seller will deliver a standard owner's affidavit at Closing. The parties acknowledge and agree that as of the Effective Date, Purchaser has approved the Title Report, the ALTA Surveys and the Survey with respect to the Facilities and Seller shall not be obligated to cure any Title Exceptions prior to Closing other than (i) monetary liens created by Seller during Seller's ownership thereof on the Real Property and each Facility (other than for Taxes not yet due and payable) and (ii) if applicable, a New Title Matter pursuant to Section 2.05(c).

(c) If, after the Effective Date, the Title Company issues any amendment, supplement or modification to the Title Report (each a, "Supplemental Commitment") with respect to any of the Real Property showing a lien or encumbrance against any Real Property that was not listed in the Title Report or any prior Supplemental Commitment (each a "New Title Matter"), then the Purchaser may object to such New Title Matter by delivering written notice to Seller within five (5) days after Purchaser's receipt of such Supplemental Commitment; provided that, Purchaser shall not have the right to disapprove any of the following, all of which shall be deemed to be Permitted Liens hereunder: (A) matters created or consented to by Purchaser or any New Operator, (B) the Assumed Liabilities, and (C) matters that would not materially and adversely interfere with the use or occupancy of the Real Property or materially and adversely affect the value of the Real Property. If Purchaser fails to so notify Seller in writing, then the New Title Matter shall be deemed a Permitted Lien. Seller shall have until five (5) business days from receipt

of such Purchaser's notice to notify Purchaser whether Seller will, in Seller's sole discretion (except for any voluntary monetary liens securing financings created by Seller, which Seller covenants to cause to be removed at the Closing), attempt to cause the New Title Matter to be removed at or before the Closing. If Seller fails to so notify Purchaser, Seller shall be deemed to have declined to remove the New Title Matter. If Seller declines or is deemed to have declined to remove a New Title Matter, then Purchaser shall have five (5) days following the date that Seller declines, or is deemed to have declined, to remove the New Title Matter ("Termination Deadline") in which to advise in writing of Purchaser's election (x) to waive the matters to which Purchaser objected and which Seller is not prepared to cure and to proceed to Closing or (y) terminate this Agreement in full. If Purchaser does not terminate this Agreement pursuant to the preceding sentence on or before the Termination Deadline, then the New Title Matter shall be deemed a Permitted Lien. The Closing Date shall be extended up to fifteen (15) days, if necessary, to accommodate the foregoing time periods.

(d) Seller shall, upon request and reasonable advance notice from Purchaser, permit Purchaser and its agents to conduct physical inspections of the Facilities, their component systems, and the furniture, fixtures and equipment located at the Facilities. Purchaser shall not conduct any invasive tests for studies at the Facilities in connection with their aforesaid inspections without Seller's prior written consent (which may be withheld by Seller in its reasonable discretion). Purchaser shall indemnify and hold harmless Seller for any damages caused by Purchaser or their representatives in connection with its diligence efforts conducted under this Section 2.05, which indemnity obligation shall survive termination of this Agreement.

(e) Prior to performing any inspection or test, Purchaser must deliver a certificate of insurance to Seller evidencing that Purchaser and/or its contractors, agents and representatives have in place reasonable amounts of commercial general liability insurance and workers compensation insurance for its activities on the Real Property in terms reasonably satisfactory to Seller in an amount not less than $2,000,000 per occurrence/aggregate, covering any accident arising in connection with the presence of Purchaser, its contractors, agents and representatives on the Real Property, which insurance shall name Seller as an additional insured thereunder.

(f) Seller shall have the right to have one or more of its representatives or agents accompany Purchaser and its agents at all times while Purchaser or its agents are on the Real Property.

SECTION 2.06 Escrow.

(a) Opening of Escrow. For purposes of this Agreement, the "Escrow" shall be deemed opened on the date which is the date Escrow Agent receives a fully executed copy of this Agreement from Seller, Purchaser and New Operator, which shall be delivered to the Escrow Agent by Seller, Purchaser and New Operator contemporaneously with the execution of this Agreement. Seller, Purchaser and New Operator agree to execute, deliver and be bound by any reasonable or customary supplemental escrow instructions of Escrow Agent or other instruments as may reasonably be required by Escrow Agent in order to consummate the transaction contemplated by this Agreement. Any such supplemental instructions shall not conflict with, amend or supersede any portions of this Agreement. To the extent of any inconsistency between

the provisions of such supplemental instructions and the provisions of this Agreement, the provisions of this Agreement shall control.

(b) Close of Escrow.

(i) For purposes of this Agreement, subject to Section 2.06(b)(ii) below, the "Close of Escrow" shall be defined as the date that the Deed (as defined below) conveying the Real Property to Purchaser is recorded in the Official Records of the county in which the Facilities are located. This Escrow shall close on the Closing Date, whether or not there may be a delayed recording as specified in Section 2.06(b)(ii).

(ii) Notwithstanding the foregoing in Section 2.06(b)(i) above, Seller and Purchaser agree that Closing may consist of the simultaneous delivery of the Deed, delivery by the parties of the executed documents required of them in Section 2.07 below (the "Closing Documents"), payment of the Purchase Price and any other amounts Purchaser and New Operators have agreed to pay Seller hereunder and issuance to the Purchaser and its lender(s), if applicable, of a "marked up" title insurance policy and/or commitment in accordance with a customary "New York style" closing, all subject to the provisions hereof. The aforedescribed recording confirmation/gap coverage closing shall be conducted by the Escrow Agent and Title Company. In such case, upon delivery by the parties of all duly executed Closing Documents and upon the Title Company being irrevocably committed to deliver to the Purchaser the Owner's Title Policy required hereunder, and, if applicable, to Purchaser's lender each ALTA Extended Lender's Policy, Purchaser shall pay through the Escrow Agent the Purchase Price and any other amounts due to Seller, all subject to the provisions hereof. Furthermore, in such case, Seller will provide the Title Company any additional gap coverage affidavits and/or indemnities as reasonably requested by the Title Company.

(iii) The Closing shall be effective at 11:59 pm local time on the Closing Date (the "Effective Time").

SECTION 2.07 Transactions To Be Effected at the Closing. On or before the Closing Date:

(a) Seller shall deliver to Escrow Agent, or Purchaser or New Operators, where designated, the following:

(i) a duly executed original Grant Deed (the "Deed"), executed by Seller and acknowledged in recordable form, conveying good and marketable fee simple title for all of the Real Property and the Premises of the applicable Facility, free and clear of all liens, encumbrances, easements, and restrictions of every nature and description except as permitted by this Agreement, substantially in the form attached hereto as Exhibit B;

(ii) to Purchaser, executed copies of the Bill of Sale, in favor of the Purchaser, substantially in the form attached hereto as Exhibit C for each Facility (each, a "Purchaser Bill of Sale");

(iii) to the applicable New Operator, executed copies of the Bill of Sale, in favor of the applicable New Operator, substantially in the form attached hereto as Exhibit D for each Facility (each, a "New Operator Bill of Sale");

(iv) to the Purchaser and New Operators, a fully executed copy of the Seller Guaranty, executed by the Seller Guarantor (as defined in Section 8.05(e) below);

(v) such additional bills of sale and other appropriate instruments of assignment and conveyance as the Purchaser or New Operators may reasonably request (including bills of sale required for conveyance of vehicles, if any), in form and substance reasonably satisfactory to Purchaser or applicable New Operators;

(vi) to the applicable New Operator, executed counterpart copies of the Assignment and Assumption of Assigned Contracts and Resident Agreements in the form attached hereto as Exhibit E for each Facility (each, an "Assignment of Contracts"), executed by Seller;

(vii) to the applicable New Operator, two (2) duly executed original counterpart copies of an Assignment and Assumption of Admission Agreements in the form attached as Exhibit "C" of the OTA for each Facility (each, an "Admission Agreements Assignment");

(viii) to the Purchaser and each applicable New Operator, a Rent Roll current as of three (3) business days prior to the Closing (as defined below) and census by payor type;

(ix) to the Purchaser and each applicable New Operator, a then-current schedule of rents payable (prorated between Seller and the Purchaser);

(x) to the applicable New Operator, to the extent not already delivered by Seller, and to the extent available, originals of all of the Contracts, Patient Care Contracts (as defined in Section 3.09(d)), Resident Agreements, Licenses and Permits (which may be satisfied by leaving all such items at the Facility);

(xi) an affidavit in customary form to obtain the title insurance contemplated by Section 2.05(b), without exception for mechanic's, materialman's or other statutory liens;

(xii) any other documents reasonably required by the Title Company (as defined in Section 2.05(b));

(xiii) to the applicable New Operator, all employee records relating to employees of the Business being transferred to New Operator hereunder or pursuant to the OTAs (the "Employee Records") (which may be satisfied by leaving all such records at the Facility);

(xiv) to the Purchaser, certificates pursuant to Sections 6.02(a) and 6.02(b);

(xv) to Escrow Agent and the Purchaser, executed copies of a certificate of non-foreign status, within the meaning of Code Section 1445(b)(2) and Treasury Regulations Section 1.1445-2(b)(1), in form reasonably acceptable to the Purchaser (a "FIRPTA") from Seller;

(xvi) to each New Operator, completed/executed (where appropriate) pages 5 and 38 (and such other pages requiring information concerning Seller) of Centers on Medicare & Medicaid Services Form 855A ("CMS Form 855A Pages");

(xvii) to each New Operator, all keys to the applicable Facility (which may be satisfied by leaving all such keys at the Facility);

(xviii) to the applicable New Operator, executed counterpart copies of the Interim Management Agreement in the form attached hereto as Exhibit H, for each Facility that is a resident care facility for the elderly (each, an "Interim Management Agreement"), executed by Seller;

(xix) to the applicable New Operator, executed counterpart copies of the Interim Sublease Agreement in the form attached hereto as Exhibit I, for each Facility that is a resident care facility for the elderly (each, an "Interim Sublease Agreement"), executed by Seller; and

(xx) such other documents as Purchaser and/or New Operators may reasonably request.

(b) On or before the Closing Date, the Purchaser and/or New Operators, as applicable, shall deliver to Escrow Agent or Seller where designated, the following:

(i) payment, by wire transfer to a bank account designated in writing by Escrow Agent, immediately available funds in an amount equal to (A) the Purchase Price, minus (B) the Deposit, together with all accrued interest thereon (which Deposit and interest shall be paid to Seller by Escrow Agent), plus or minus (C) the amount of Pro-Rations determinable at Closing pursuant to Section 1.03(d) as agreed between Purchaser and Seller, minus (D) the Assumed QA Fees determinable at Closing (the "Closing Wire");

(ii) to Seller, executed counterpart copies of each Bill of Sale;

(iii) to Seller, executed counterpart copies of each New Operator Bill of Sale;

(iv) to Seller, executed counterpart copies of each Assignment of Assigned Contracts, executed by the applicable New Operator;

(v) to Seller, executed counterpart copies of each Admission Agreements Assignment, executed by the applicable New Operator;

(vi) to Seller, certificates pursuant to Sections 6.03(a) and 6.03(b);

(vii) to Seller, evidence of the receipt of all necessary approvals of applicable governmental authorities required to close the transaction including but not limited to approval of the Attorney General, DHCS, DSS and DPH;

(viii) to Seller, executed counterpart copies of each Interim Management Agreement, executed by the applicable New Operator;

(ix) to Seller, executed counterpart copies of each Interim Sublease Agreement, executed by the applicable New Operator;

(x) a duly executed preliminary change of ownership report;

(xi) any other documents reasonably required by the Title Company (as defined in Section 2.05(b)); and

(xii) such other documents as Seller may reasonably request.

(c) Purchaser, each New Operator and Seller shall execute and deliver to Escrow Agent on or prior to the Closing Date executed copies of the Escrow Indemnity Agreement, a copy of which is attached hereto as Exhibit F (the "Escrow Indemnity Agreement").

(d) Upon written authorization to close from Purchaser and Seller, or their respective counsel, Escrow Agent shall release the Purchase Price (less the Escrow Funds which shall be retained by Escrow Agent pursuant to the Escrow Indemnity Agreement) to Seller, and cause each Deed to be recorded in the Official Records of the county in which each Facility is located, and shall release and deliver the Transaction Documents to the parties as follows:

(i) the following documents shall be delivered to Purchaser: (A) a recorded copy of each Deed; and (B) one (1) copy of the Escrow Indemnity Agreement; and

(ii) the following documents shall be delivered to Seller: (A) a copy of the recorded copy of each Deed; and (B) one (1) copy of the Escrow Indemnity Agreement.

SECTION 2.08 Patient and Resident Funds. Section 9 of the OTAs with respect to each Facility is incorporated herein by reference.

SECTION 2.09 Risk of Loss.

(a) If, on or before the Closing Date, all or any of the Acquired Assets are damaged or destroyed by fire or other casualty or taken by condemnation, Seller shall promptly notify Purchaser. If either (a) the resulting damage to such Acquired Assets of any one or more Facilities would cost in excess of $1,500,000.00 to repair, or (b) the nature of such casualty or condemnation will result in loss of fifteen percent (15%) or more of the licensed beds at any of the Facilities (the "Casualty Threshold"), then Purchaser may terminate this Agreement by delivery of notice of termination to Seller within ten (10) days of the date of delivery of Seller's written notice of such casualty or condemnation. If Purchaser does not terminate this Agreement prior to the expiration of such ten (10) day period, Purchaser shall remain obligated to close the acquisition

of the Acquired Assets. Seller shall share with Purchaser and the applicable New Operator all material communications with its insurance carrier concerning the casualty, the cost to rebuild or restore the Facility, and the amount of the insurance proceeds to be paid for such purpose, together with all reports from any adjustors who have been engaged by Seller or its insurer.

(b) If Purchaser elects not to terminate this Agreement pursuant to Section 2.09(a), or the Casualty Threshold is not met and the terms of Section 2.09(c) below do not otherwise apply, then at the Closing, Seller shall credit against the Purchase Price an amount equal to (1) the sum of the net proceeds, if any, received by Seller from any casualty insurance policy applicable to such casualty plus Seller's deductible or any awards from a condemning authority, less (2) the costs and expenses paid or incurred by Seller in rebuilding, restoring or otherwise correcting the damages caused by any such casualty or condemnation in accordance with this Section 2.09(b) (collectively, the "Net Casualty Proceeds"). Additionally, Seller shall assign to the Purchaser their rights to receive any payments (if any) related to Seller's business interruption insurance policy, related to the period after Closing.

(c) If, as of the Closing Date, the Damage does not exceed the Casualty Threshold, and (i) the damage is from an uninsured loss, or (ii) the damage is from an underinsured loss (collectively, (i) and (ii) being the "Un/Underinsured Loss"); then the parties shall nevertheless consummate the transactions described in this Agreement on the Closing Date, and Seller shall, at the Closing, (1) assign to Purchaser the Net Casualty Proceeds, and (2) credit to Buyer the amount of the Un/Underinsured Loss. Further, in such event, Seller shall retain all rights, if any, to any such insurance proceeds or any awards from a condemning authority and to all other rights or claims arising out of or in connection with such casualty or condemnation, to the extent they subsequently exceed the Net Casualty Proceeds. If the Purchaser and Seller cannot agree on a reasonable estimate of the Un/Underinsured Loss, Purchaser and Seller shall each select an independent third party specializing in restoration services, with such two specialists to choose a third, with the third to provide the neutral third party evaluation of the Un/Underinsured Loss; provided that, in all events, the Un/Underinsured Loss shall never be greater than the Casualty Threshold. The fees and costs of any third party specialists engaged for such purpose shall be shared equally by Purchaser and Seller.

## ARTICLE III
## REPRESENTATIONS AND WARRANTIES OF SELLER

Seller hereby represents and warrants to Purchaser and New Operators, as of the date of this Agreement and as of the Closing Date, as follows:

SECTION 3.01 Organization, Standing and Power. Seller is duly organized, validly existing and in good standing under the laws of the jurisdiction in which it is organized and each has full corporate (including partnership or limited liability company) power and authority and possesses all governmental franchises, licenses, permits, authorizations and approvals necessary to enable it to own, lease or otherwise hold its properties and assets and to conduct the Business and its other businesses as presently conducted. Seller is duly qualified to do business as a foreign corporation (including partnership or limited liability company) in each jurisdiction where the character of the Acquired Assets held by it or the nature of the Business make such qualification necessary for it to conduct the Business as currently conducted by it. Seller has delivered to

Purchaser true and complete copies of the respective certificates of incorporation (or certificates of formation) and bylaws (partnership agreement or operating agreements or limited liability company agreements) of Seller, in each case as amended through the date of this Agreement. No affiliate of Seller has any right, title or interest in any Acquired Assets.

SECTION 3.02 Authority; Execution and Delivery; Enforceability. Seller has the full power and authority to execute the Transaction Documents to which it is a party and to consummate the Acquisition and the other transactions contemplated thereby. Subject to Section 6.03(f), (i) the execution and delivery by Seller of the Transaction Documents to which it is a party and the consummation by Seller of the Acquisition and the other transactions contemplated thereby have been duly authorized by all necessary corporate (or limited partnership or limited liability company) action, and (ii)Seller has approved the execution, delivery and performance of the Transaction Documents and the consummation of the Acquisition and the other transactions contemplated thereby. Seller has duly executed and delivered this Agreement, and this Agreement constitutes its legal, valid and binding obligation, enforceable against it in accordance with its terms, subject to the effect of any bankruptcy, insolvency, reorganization, moratorium, arrangement or similar laws affecting the enforcement of creditor's rights generally. Prior to the Closing, Seller will have duly executed and delivered each Ancillary Agreement to which it is a party, and each Ancillary Agreement to which it is a party will after the applicable Closing constitute its legal, valid and binding obligation, enforceable against it in accordance with its terms, subject to the effect of any bankruptcy, insolvency, reorganization, moratorium, arrangement or similar laws affecting the enforcement of creditor's rights generally.

SECTION 3.03 No Conflicts; Consents. The execution and delivery by Seller of this Agreement does not, and the execution and delivery by Seller of each Ancillary Agreement to which it is a party will not, and the consummation of the Acquisition and the other transactions contemplated hereby and thereby and compliance by Seller with the terms hereof and thereof will not, conflict with, or result in any violation of or default (with or without notice or lapse of time, or both) under, or give rise to a right of termination, cancellation or acceleration of any obligation or to loss of a material benefit under, or to increased, additional, accelerated or guaranteed rights or entitlements of any person under, or result in the creation of any Lien upon any of the properties or assets of Seller under any provision of (i) the certificate of incorporation, certificate of formation, certificate of partnership, bylaws or operating or limited liability company agreement or partnership agreement of Seller, (ii) any Contract to which Seller is a party or by which any of its properties or assets is bound (so long as any consents to assignment of such contract are obtained), or (iii) any judgment, order or decree ("Judgment") or statute, law (including common law), codes, ordinance, rule or regulation ("Applicable Law") applicable to Seller or its properties or assets. Except as set forth on Schedule 3.03, other than the Attorney General Approval, no material consent, approval, license, permit, order or authorization ("Consent") of, or registration, declaration or filing with, any federal, state, local or foreign government or any court of competent jurisdiction, administrative agency or commission or other governmental authority or instrumentality, domestic or foreign (a "Governmental Entity"), is required to be obtained or made by or with respect to Seller in connection with the execution, delivery and performance of the Transaction Documents or the consummation of the Acquisition or the other transactions contemplated thereby.

SECTION 3.04 Financial Statements. (a) Schedule 3.04 sets forth the balance sheet and cash flows of the Business as of December 31, 2023 and December 31, 2024 (the "Balance Sheet") and the unaudited statements of income of the Business for the six (6) month period ended June 30, 2025 (collectively, the "Financial Statements"). The Financial Statements have been prepared from the books and records of Seller in conformity with generally accepted accounting principles consistently applied ("GAAP") (except in each case as described in the notes thereto) and on that basis fairly present (subject, in the case of the unaudited statements, to normal, recurring year-end audit adjustments) the financial condition and results of operations of the applicable Facility(ies) as of the respective dates thereof and for the respective periods indicated. To Seller's Knowledge, the books and records of Seller accurately, fairly and correctly set out and disclose, in all material respects, all financial transactions of Seller relating to the Business for the periods noted therein.

(b) The Business and each Facility do not have any material liabilities or obligations of any nature (whether accrued, absolute, contingent, unasserted or otherwise), except (i) as disclosed, reflected or reserved against in the Financial Statements and the notes thereto, (ii) for items set forth in Schedule 3.04, and (iii) for liabilities and obligations incurred in the ordinary course of business consistent with past practice since the date of the Balance Sheet and not in violation of this Agreement.

(c) The accounting for advance payments and patient and resident trust fund accounts provided to each Purchaser and/or New Operator by Seller pursuant to the OTA is accurate in all material respects.

SECTION 3.05 Health Care Representations.

(a) Seller and, solely in the case of the residential care facility for the elderly licenses for The Gardens and The Courtyard, Seller Guarantor, hold all material Medicare and Medi-Cal provider agreements, certificates of need, if applicable, certifications, governmental licenses, permits, regulatory agreements or other agreements and approvals, including certificates of operation, completion and occupancy, and state nursing facility, residential care facility for the elderly licenses and/or other licenses required by Health Care Authorities (as defined below) for the use, occupancy and operation of each Facility (collectively, the "Licenses"), and such Licenses are in full force and effect, including approved provider status in any approved third-party payor program. Seller and, solely in the case of the residential care facility for the elderly licenses for The Gardens and The Courtyard, Seller Guarantor, own and/or possess, and hold free from restrictions or conflicts with the rights of others, all such Licenses and have not received written notice that it has operated or caused the applicable Facility to be operated in such a manner that would cause the Licenses to not remain in full force and effect.

(b) Each Facility is duly licensed as a skilled nursing facility or residential care facility for the elderly, as applicable, as required under the Applicable Laws of the State of California. The licensed bed capacity of each Facility is set forth in Schedule 3.05(b) and the actual bed count operated at each Facility is set forth in Schedule 3.05(b). Seller has not in the past three (3) years applied to reduce the number of licensed or certified beds of any of the Facilities or to move or transfer the right to any and all of the licensed or certified beds of any of the Facilities to any other location or to amend or otherwise change any of the Facilities and/or the number of beds approved by the state health department or equivalent (or any subdivision) or other

applicable state licensing agency, and there are no proceedings or actions pending or, to the actual knowledge of each of [redacted] (referred to herein as "Knowledge of Seller", "Seller's Knowledge" or any similar formulation, and without personal liability), contemplated to reduce the number of licensed or certified beds of any of the Facilities. Except as set forth in Schedule 3.05(b), none of the licensed beds are currently in suspension.

(c) Except as set forth on Schedule 3.05(c), each License with respect to each Facility (i) has not been (A) transferred to any location other than such Facility or (B) pledged as collateral security, (ii) is held free from restrictions or known conflicts that would materially impair the use or operation of such Facility as intended, and (iii) is not provisional, probationary, or restricted in any material way, except in instances where a Governmental Entity or Health Care Authority has issued a provisional, probationary or restricted license, permit or certification in the ordinary course pending issuance of a final license, permit or certification.

(d) Seller has not in the past three (3) years taken any action to rescind, withdraw, revoke, amend, modify, supplement or otherwise alter the nature, tenor or scope of any License or applicable provider payment program participation other than non-material alterations effected in the ordinary course of business consistent with past practice.

(e) Seller (and the operation of each Facility participating in the Medicare and/or Medi-Cal programs or in any program of any Health Care Authority) is in compliance in all material respects with the applicable provisions of the Applicable Laws, standards, policies, restrictions or rules of any Health Care Authority having jurisdiction over the ownership, use, occupancy or operation of each Facility, including (i) staffing requirements, (ii) health and fire safety codes including quality and safety standards, (iii) accepted professional standards and principles that apply to the provision of services at each Facility, (iv) federal, state or local laws, rules, regulations or published interpretations or policies relating to the prevention of fraud and abuse, (v) insurance, reimbursement and cost reporting requirements, government payment program requirements and disclosure of ownership and related information requirements, (vi) requirements of applicable Health Care Authorities relating to each Facility's physical structure and environment, licensing, quality and adequacy of nursing facility care and/or residential care facility for the elderly care, as applicable, distributions of pharmaceuticals, rate setting, equipment, personnel, and operating policies, and (vii) any other Applicable Laws or agreements for reimbursement for the type of care or services provided with respect to each Facility. To Seller's Knowledge, with respect to each Facility that is a residential care facility for the elderly, all of the existing residents' care needs and levels of functioning are (i) consistent in all material respects with the level of staffing and facilities offered at such Facility, (ii) consistent in all material respects with the applicable Seller's stated assessment for each resident and the applicable Seller's care level policies, and (iii) there are no residents requiring (A) nursing care, (B) care for serious mental or emotional disorders other than associated with a memory care facility and then only in accordance with care levels permitted by DSS, and pursuant to and within the scope of the Licenses, or (C) care levels that would exceed those permitted by DSS, except for those residents who are in the process of being transferred from the applicable Facility because their care needs and levels of functioning are no longer consistent with the level of staffing and facilities offered at the applicable Facility.

(f) Except as set forth in Schedule 3.05(f), Seller is in compliance in all material respects with the requirements for participation in the Medicare and Medi-Cal programs with respect to each Facility that currently participates in such programs and Seller has a current provider agreement under Title XVIII and/or XIX of the Social Security Act which is in full force and effect. Except as set forth in Schedule 3.05(f), Seller has not had any deficiencies on its most recent survey (standard or complaint) that would result in a denial of payment for new admissions. Except as set forth in Schedule 3.05(f), Seller has not had any deficiencies at "level G" or above on its most recent survey (standard or complaint), nor has Seller been cited with any substandard quality of care deficiencies (as that term is defined in Part 488 of 42 C.F.R.) on its most recent survey, nor has any Health Care Authority or Governmental Entity determined there to be an Immediate Jeopardy at a Facility (as defined in 42 C.F.R. 489.3). In the past three (3) years, no Facility has been designated as a Special Focus Facility or a candidate for Special Focus Facility (as such term is defined by the Centers for Medicare and Medicaid Services Special Focus Facility Program).

(g) Except as set forth in Schedule 3.05(g), to the Knowledge of Seller, Seller is not a target of or subject to any action, proceeding, suit, audit, investigation or sanction by any Health Care Authority or any other administrative or investigative body or entity or any other third party payor or any patient or resident (including whistleblower suits, or suits brought pursuant to federal or state False Claims Acts, and Medicare/Medi-Cal/State fraud/abuse laws) which is reasonably expected to result, directly or indirectly or with the passage of time, in the imposition of a material fine, penalty, alternative, interim or final sanction, a lower rate certification, recoupment, recovery, suspension or discontinuance of all or part of reimbursement from any Health Care Authority, third-party payor, insurance carrier or private payor, a lower reimbursement rate for services rendered to eligible patients, or any other civil or criminal remedy, related in any way to the Business or the Facilities, or which could reasonably be expected to have a Seller Material Adverse Effect, nor to the Knowledge of Seller, has any such action, proceeding, suit, investigation or audit been threatened.

(h) To the Knowledge of Seller, Seller is not party to any Contract with residents of any Facility or with any other persons or organizations that conflict with any statutory or regulatory requirements. The Resident Agreements made available to Purchaser and New Operators are true and correct copies of such documents as kept in the ordinary course of Seller's business, and to the Knowledge of Seller, all such Resident Agreements are in full force and effect. Except as shown on the Rent Roll, as kept in the ordinary course of Seller's business and except as shown on the Resident Agreement, there are no free rent, operating expense abatements, incomplete tenant improvements, rebates, allowances, or other unexpired concessions or any termination, extension, cancellation or expansion rights under the Resident Agreements. Except as shown on the Rent Roll or other documents made available to or delivered to Purchaser and New Operators, no resident or resident representative has indicated to Seller in writing its intent to terminate his/her residency at the applicable Facility. Seller has not received rents more than thirty (30) days in advance from any resident at any Facility.

(i) Other than the Medicare, Medi-Cal, and Veterans Administration programs, Seller is not a participant in any federal, state or local program whereby any Governmental Entity or any intermediary, agency, board or other authority or entity may have the right to recover funds with respect to any Facility by reason of the advance of federal, state or local funds, including

those authorized under the Hill-Burton Act (42 U.S.C. 291, et seq.). The Seller has not received notice, or have knowledge, of any actual or alleged violation of applicable antitrust laws by Seller related in any way to the Business or any of the Facilities.

(j) Except as set forth in Schedule 3.05(i), all private payor, Medi-Cal, Medicare, managed care company, governmental payor, insurance company and other third-party insurance accounts receivable of Seller are free of any Liens and no such receivables have been pledged as collateral security for any loan or indebtedness.

(k) Seller has instituted, and each Facility is operated in compliance in all material respects with, a compliance plan which follows all applicable guidelines established by the Health Care Authorities, as required pursuant to Applicable Law.

(l) To the Knowledge of Seller, Seller is in compliance in all material respects with the Health Care Insurance Portability and Accountability Act of 1996, and the regulations promulgated thereunder.

(m) There is no threatened or pending revocation, suspension, termination, probation, or material restriction or limitation, or non renewal affecting Seller, any Facility or provider agreement with any third-party payor, Medicare or Medi-Cal.

(n) All Medicare, Medi-Cal, governmental payor, and private insurance cost reports and financial reports submitted by or on behalf of each Facility are accurate and complete in all material respects. Except as set forth in Schedule 3.05(n), (i) there are no current, pending or outstanding Medicare, Medi-Cal or other third-party payor programs reimbursement audits or appeals, (ii) there are no cost report years that are the subject of ongoing audits, (iii) no cost reports remain "open" or unsettled pursuant to ongoing audit, and (iv) there are no current or pending Medicare, Medi-Cal or other third-party payor programs recoupment efforts, in each case with respect to any of Facilities.

(o) Each Facility and the use thereof complies in all material respects with all applicable local, state, and federal building codes, fire codes, and other similar regulatory requirements and no waivers of such physical plant standards exist at such Facility. All HCAI-required permits and/or approvals for all repairs, replacements, refurbishments or improvements ("HCAI Work") at each Facility were received by Seller in connection with all HCAI Work. Except as set forth in Schedule 3.05(o), there is no pending or open HCAI Work at any Facility. For purposes hereof, "HCAI" shall mean the California Department of Health Care Access and Information, or any successor department thereto.

(p) True and complete copies of all citations, survey reports, notices and waivers of deficiencies, plans of correction, and any other investigation reports issued with respect to each Facility, together with material correspondence with Health Care Authorities concerning each Facility (collectively, the "Survey Reports") for the last three (3) years have been provided to Purchaser and each applicable New Operator.

(q) To the Knowledge of Seller, Seller has not provided any incentives to contracted provider networks or providers that have violated any Applicable Law with respect to inducing, directly or indirectly, such contracted provider networks or providers to refer patients or

residents to any Facility. Seller and each Facility are, and at all relevant times have been, in compliance with all federal anti-kickback statutes, the Stark law, the federal False Claims Act and any state law prohibiting kickbacks or certain referrals relating or applicable to Medicare or any other state or federal health care programs. In addition, Seller, the Business and each Facility are, and at all relevant times have been, in compliance with all Applicable Laws pertaining to (i) billings to insurance companies, health maintenance organizations and other managed care plans or otherwise related to insurance fraud and (ii) collection agencies and the performance of collection services.

(r) To the Knowledge of Seller, each employee of Seller who is required by Applicable Law to hold a valid permit or other qualification to deliver health care services to patients (including the performance of diagnostic services such as x-ray or lab services) holds such permit or other qualification and is performing only those services which are permitted by such permit or other qualification.

(s) Seller has delivered to Purchaser true, complete and accurate Census Information for each Facility for the last three (3) calendar years and current year-to-date.

(t) Seller has paid all quality assurance fees and bed taxes due and owing to the applicable Health Care Authorities as of the Closing Date.

(u) There is no corporate integrity agreement required by the Office of Inspector General or any other Governmental Entity that is currently in place and affecting any Facility or Seller. There is currently no Department of Justice investigation or proceeding pending or threatened against Seller and/or any Facility.

(v) Seller is in material compliance with all federal, state and local laws, rules and regulations relating to the employment authorization of its employees and independent contractors (including the Immigration Reform and Control Act of 1986, as amended and supplemented, and Sections 212(n) and 274A of the Immigration and Nationality Act, as amended and supplemented, and all implementing regulations relating thereto), and to the Knowledge of Seller, Seller is not employing or engaging as an independent contractor any unauthorized aliens (as such term is defined under 8 CFR § 274a.1(a)(1994)).

(w) Except as set forth on Schedule 3.05(w), (i) none of the Facilities have any existing room size waivers subject to 42 C.F.R. Section 483.90(e)(3) (each a "Room Size Waiver"), (ii) any existing Room Size Waivers are in full force and effect, and (iii) the most recent renewal dates for each such Room Size Waiver are set forth on Schedule 3.05(w). Seller has not received any written correspondence from any Governmental Entity which indicates that any existing Room Size Waiver is in jeopardy of non-renewal, expiration or cancellation.

(x) None of Seller and, to the Knowledge of Seller, its employees and/or agents (i) is currently excluded, suspended, debarred or otherwise ineligible to participate in any "Federal health care program" as defined in 42 U.S.C. Section 1320a-7b(f) or in any other government payment program; (ii) is bound to be excluded, suspended, debarred or otherwise declared ineligible to participate in any Federal health care program or other government payment program; and (iii) has received any written notice of any federal, state or local government investigation.

(y) (i) Resident and Patient Records (as defined below) used or developed in connection with the Business conducted at each Facility have been maintained in all material respects in accordance with all Applicable Laws governing the preparation, maintenance of confidentiality, transfer and/or destruction of such records and (ii) there is no material deficiency in the Resident and Patient Records. For the purposes of this Agreement, the "Resident and Patient Records" means all books, data and records (including electronic versions thereof) related to all residents or patients at each Facility.

This Section 3.05 shall be the only representation or warranty in respect of compliance with Health Care Requirements (including without limitation the potential for any recoupments). For purposes of this Agreement the following capitalized terms are defined as follows:

"Health Care Authority/ies" shall mean any Governmental Entity or quasi-Governmental Entity or any agency, authority or entity concerned with the ownership, operation, use or occupancy of each Facility as a nursing facility, long-term acute care facility, assisted living facility, or residential care facility for the elderly.

"Health Care Requirements" shall mean, with respect to each Facility, all Applicable Laws pertaining to or concerned with the establishment, ownership, operation, use or occupancy of each Facility or any part thereof as a nursing facility, long-term acute care facility, residential care facility for the elderly or other health care facility and all Licenses and Permits, including all Applicable Laws promulgated by Judgments of and contracts with Health Care Authorities as pertaining to each Facility.

"Medi-Cal" means Title XIX of the Social Security Act, which was enacted in 1965 to provide a cooperative federal-state program for low income and medically indignant persons, which is partially funded by the federal government, as applied by the State of California.

"Medicare" means Title XVIII of the Social Security Act, which was enacted in 1965 to provide a federally funded and administered health program for the aged and certain disabled persons.

"Census Information" shall mean a true, correct and complete schedule (provided in accordance with Health Care Requirements related to privacy) setting forth the occupancy status of each Facility, the average daily rate and other charges payable with respect thereto, the class of payment or reimbursement (i.e., private, third-party payor, Medicare, Medi-Cal, and Veterans Administration), the average monthly census of each Facility, occupancy rates and any arrearages in payments.

SECTION 3.06 Assets Other than Real Property Interests.

(a) Seller has good and valid title to all of the Acquired Assets, in each case free and clear of all mortgages, liens, security interests, charges, easements, leases, subleases, covenants, rights of way, options, claims, restrictions or encumbrances of any kind (collectively, the "Liens"), except (i) such as are set forth in Schedule 3.06, and (ii) Permitted Liens (as defined below). Seller has not granted to any person any rights or options to acquire any of the Acquired Assets or any interest therein.

(b) This Section 3.06 does not relate to real property or interests in real property, such items being the subject of Section 3.07.

SECTION 3.07 Real Property; Title Insurance and ALTA Surveys.

(a) Except as set forth in Schedule 3.07(a), Seller does not own in fee any real property or interests in real property.

(b) To the Knowledge of Seller, Seller has good and valid title to the fee interests in the Real Property, in each case free and clear of all Liens, except for (i) (a) Liens for Taxes not yet due and payable or which are being contested in good faith by appropriate proceedings; (b) any Lien of any landlord, carrier, warehouseman, mechanic or materialman and any like Lien arising in the ordinary course of business for sums that are not delinquent or that are being contested in good faith, provided such Lien is paid, bonded, or affirmatively insured over at or prior to Closing; (c) all existing utility, access or other easements or rights of way or other matters of record affecting the Real Property or any part thereof that do not materially interfere with the current use, operation, or value of the Real Property; (d) Laws regulating the use or enjoyment of the Real Property, including building codes and zoning ordinances, provided such Laws are not violated by the current use of the Real Property; (e) zoning and building Laws applicable to the Real Property that do not prohibit or materially impair the continued use of the Real Property as currently operated; (f) Liens securing Assumed Liabilities, but only to the extent: (i) disclosed in the applicable Title Report, and (ii) not securing any Excluded Liabilities; and (h) any matter that is disclosed by the Surveys or that would be disclosed by an accurate survey of the Real Property or any part thereof (collectively, "Permitted Liens").

(c) Seller has provided to Purchaser a copy of all currently effective title insurance policies and commitments and the ALTA Surveys in its possession that relate to the Facilities and each of the Real Property.

(d) Seller has not granted to any person any rights or options to acquire any of the Real Property or any of the Premises.

(e) Schedule 3.07(e) attached hereto sets forth all Liens affecting Seller's real property interests in the Acquired Assets which shall be discharged prior to the Closing.

(f) Schedule 3.07(f) sets forth all leases and subleases (for the avoidance of doubt, not including Resident Agreements) currently affecting each Facility (collectively, the "Leases").

SECTION 3.08 Contracts.

(a) Except as set forth in Schedule 3.08 and except for Contracts relating solely to Excluded Assets, Seller is not a party to or bound by any Contract that is used or held for use exclusively in, or that arises exclusively out of, the operation or conduct of the Business and that is:

(i) an employment Contract, collective bargaining agreement or other Contract with any labor organization, union or association;

(ii) a covenant not to compete or other covenant restricting the development, rendition or marketing of the services of Seller;

(iii) a Contract with (A) any current or former shareholder of affiliate of Seller or (B) any current or former officer, director or employee of Seller or any of their affiliates (other than employment Contracts);

(iv) a lease, sublease or similar Contract with any person under which Seller is a lessor or sublessor of, or makes available for use to any person, (A) any Facility or (B) any portion of any of the Premises;

(v) a lease, sublease or similar Contract with any person under which (A) Seller is lessee of, or holds or uses, any machinery, equipment, vehicle or other tangible personal property owned by any person or (B) Seller is a lessor or sublessor of, or makes available for use by any person, any tangible personal property owned or leased by Seller, in any such case has an aggregate future liability or receivable, as the case may be, in excess of $50,000.00 and is not terminable by Seller by notice of not more than sixty (60) days without payment or penalty;

(vi) (A) a Contract under which Seller has borrowed any money from, or issued any note, bond, debenture or other evidence of indebtedness to, any person or (B) any other note, bond, debenture or other evidence of indebtedness issued to any person;

(vii) a Contract (including any guaranty and so-called take-or-pay or keepwell agreement) under which (A) any person has directly or indirectly guaranteed indebtedness, liabilities or obligations of Seller, or (B) Seller has directly or indirectly guaranteed indebtedness, liabilities or obligations of any other person (in each case other than endorsements for the purpose of collection in the ordinary course of business);

(viii) a Contract under which Seller has, directly or indirectly, made any advance, loan, extension of credit or capital contribution to, or other investment in, any person (other than Seller and other than extensions of trade credit or Affiliates transactions, all in the ordinary course of business);

(ix) a Contract granting a Lien upon any of the Premises or any other Acquired Asset;

(x) a Contract providing for indemnification of any person with respect to liabilities relating to any current or former business of Seller or any predecessor person;

(xi) a power of attorney;

(xii) a confidentiality agreement (other than the confidentiality provisions under Section 5.04 of this Agreement);

(xiii) a Contract for the sale of any Acquired Asset or the grant of any preferential rights to purchase any Acquired Asset or requiring the consent of any party to the transfer thereof;

(xiv) a Contract with or license (other than the Licenses) or Permit by or from any Governmental Entity;

(xv) a Contract involving payment or receipt by Seller of more than $50,000.00 on an annual basis;

(xvi) a Contract for any joint venture, partnership or similar arrangement; or

(xvii) a material Contract for any pharmacy, laboratory, food/dietary, and/or waste management services.

(b) Except as set forth in Schedule 3.08(b), all Assigned Contracts listed on the Schedules are valid, binding and in full force and effect and are enforceable by Seller, in accordance with their terms, subject to the effect of any bankruptcy, insolvency, reorganization, moratorium, arrangement or similar laws affecting the enforcement of creditor's rights generally. Except as set forth in Schedule 3.08(b), Seller has performed all material obligations required to be performed by them to date under the Assigned Contracts, and Seller is not (with or without the lapse of time or the giving of notice, or both) in breach or default in any material respect thereunder and, to the Knowledge of Seller, no other party to any Assigned Contract is (with or without the lapse of time or the giving of notice, or both) in breach or default in any material respect thereunder. Except as disclosed in the applicable schedule, Seller has not (i) received any written notice of the intention of any party to terminate any Assigned Contract listed in any schedule or (ii) delivered to the other party any notice of its intention to terminate any Assigned Contract listed in any schedule. Complete and correct copies of all Contracts listed in the schedules, together with all modifications and amendments thereto, have been delivered to Purchaser.

(c) Specimen patient admission agreements ("Patient Care Contracts") with respect to the skilled nursing facility and specimen resident agreements with respect to the residential care facilities for the elderly, have been delivered to Purchaser. Except as set forth in Schedule 3.08(c), no Patient Care Contract or Resident Agreement deviates in any material respect from such specimens, as applicable. All residents of each Facility or their legal representatives have executed Patient Care Contracts or Resident Agreements, as applicable.

SECTION 3.09 Supplies. The Supplies, whether reflected on the Balance Sheet or subsequently acquired, are in all material respects (a) free of any material defect or deficiency and (b) in good and usable condition in the ordinary course of business. Since the date of the Balance Sheet, there have not been any material write-downs of the value of, or establishment of any reserves against, any material amounts of Supplies of the Business.

SECTION 3.10 Personal Property. To Knowledge of Seller, each material item of Personal Property is in working order, ordinary wear and tear excepted.

SECTION 3.11 Stimulus/Relief Funds. Schedule 3.11 attached hereto contains a true, complete and correct list of the type and the amount of all Stimulus/Relief Funds received by Seller in respect of the Facilities or the Acquired Assets. Seller has no outstanding liabilities with respect to any Facility for any Stimulus/Relief Funds. As used herein, "Stimulus/Relief Funds" means any grant payments, stimulus payments, retroactive rate adjustments, credits and any and all other

payments and support paid with respect to a Facility in relation to COVID-19 relief efforts, as well as other funds related to the Coronavirus Aid, Relief and Economic Security Act, Paycheck Protection Program, CMS Accelerated and Advance Payments and/or any other state or federal law providing for stimulus funding related to the COVID-19 pandemic.

SECTION 3.12 Rent Roll. Schedule 3.12 attached hereto contains a true, complete and accurate current Rent Roll for each Facility which is a residential care facility for the elderly as of October 31, 2025 (the "Current Rent Roll"). "Rent Roll" shall mean a true, correct and complete in all material respects schedule (provided in accordance with applicable health care and privacy laws) which in all material respects accurately sets forth the occupancy status of each Facility which is a residential care facility for the elderly, the rent amount paid by each resident of such Facility, the average monthly number of residents residing at such Facility, occupancy rates and any arrearages in payments.

SECTION 3.13 Permits. Seller possesses all material certificates, licenses, permits, authorizations and approvals (other than the Licenses) (collectively, the "Permits") required to own or hold under lease, occupy and operate the Acquired Assets and to conduct the Business as currently conducted at all locations where the Business is conducted, all of which are listed on Schedule 3.13. Seller has complied in all material respects with all terms and conditions of such Permits. Seller has not received written notice of any suit, action, investigation or proceeding brought by or involving any person (a "Proceeding") relating to the violation, revocation or modification of any Permit. None of the Permits will be subject to suspension, modification, revocation or nonrenewal as a result of the execution and delivery of the Transaction Documents, the consummation of the Acquisition or the other transactions contemplated thereby.

SECTION 3.14 Insurance. Seller maintains policies of fire and casualty, liability and other forms of insurance with respect to the Acquired Assets and the Business in such amounts, with such deductibles and against such risks and losses as are, in Seller's judgment, which judgment is consistent with current industry practices, reasonable for the Acquired Assets and the Business and in conformity with the insurance obligations imposed on Seller under all applicable Assigned Contracts and Leases. The insurance policies maintained by Seller with respect to the Acquired Assets and the Business and certain key information relating thereto (including carriers, deductibles and co-payments) as are set forth in Schedule 3.14. All such policies are in full force and effect, all premiums due and payable thereon have been paid (other than retroactive or retrospective premium adjustments that are not yet, but may be, required to be paid with respect to any period ending prior to the Closing Date), and no notice of cancellation or termination has been received with respect to any such policy which has not been replaced on substantially similar terms prior to the date of such cancellation. Seller has not received any notice from the insurance companies that Seller is not in compliance with such insurance policies.

SECTION 3.15 Acquired Assets. Except for the Excluded Assets, the Acquired Assets are sufficient for the continued conduct of the Business immediately after the Closing in substantially the same manner as conducted prior to the Closing and constitute all of the rights, property, and assets necessary to conduct the Business as currently conducted.

SECTION 3.16 Taxes.

(a) For purposes of this Agreement:

"Code" means the Internal Revenue Code of 1986, as amended.

"Tax" means (i) any tax, governmental fee or other like assessment or charge of any kind whatsoever (including any tax imposed under Subtitle A of the Code (defined below) and any net income, alternative or add-on minimum tax, gross income, gross receipts, sales, bulk sales, use, real property, personal property, ad valorem, value added, transfer, franchise, profits, license, withholding tax on amounts paid, withholding, payroll, employment, excise, severance, stamp, capital stock, occupation, property, environmental or windfall profit tax, premium, custom, duty or other tax or assessment), together with any interest, penalty, addition to tax or additional amount due, imposed by any Governmental Entity responsible for the imposition of any such tax, fee, assessment or charge (a "Taxing Authority"), (ii) any liability for the payment of any amount of the type described in clause (i) above as a result of a party to this Agreement being a member of an affiliated, consolidated, combined or similar group (an "Affiliated Group") with any other corporation or other person at any time on or prior to the Closing Date, and (iii) any liability of any person with respect to the payment of any amounts of the type described in clause (i) or (ii) above as a result of any express or implied obligation of such person to indemnify any other person or of any Applicable Law regarding transferee or successor liability.

"Tax Return" means any return, declaration, report, claim for refund, information return or statement or other document relating to Taxes, including any schedule or attachment thereto, and including any amendment thereof.

"Treasury Regulations" means the regulations promulgated by the United States Treasury Department with respect to the Code, as such regulations are amended from time to time, or corresponding provisions of any future such regulations.

(b) Except as set forth in Schedule 3.16, (i) Seller and any Affiliated Group of which Seller is or has been a member have filed or caused to be filed in a timely manner (within any applicable extension periods) all material Tax Returns, reports and forms required to be filed by the Code or by applicable state, local or foreign Tax laws, and all such returns, reports and forms, to the extent they relate to the Acquired Assets or the Business, are complete and accurate in all material respects, (ii) all such returns, reports and forms have been examined by the relevant Taxing Authority or the period for assessment of the Taxes in respect of which such returns, reports or forms were required to be filed has expired, (iii) all Taxes shown to be due on such returns, reports and forms have been timely paid in full or will be timely paid in full by the due date thereof, and (iv) no Tax Liens have been filed with respect to any Taxes in connection with any Acquired Assets.

(c) To Seller's Knowledge, no claim has ever been made by a Taxing Authority in a jurisdiction where Seller does not file Tax Returns that Seller is or may be subject to taxation by that jurisdiction.

(d) There is no action, suit, investigation, or audit pending or proposed or threatened, with respect to Taxes in connection with the Acquired Assets or the Business.

(e) To Seller's Knowledge, (i) all monies required to be withheld by Seller with respect to the Acquired Assets or the Business (including from employees of the Business for income Taxes and social security and other payroll Taxes) have been collected or withheld and paid to the respective Taxing Authorities, and (ii) Seller has withheld and paid all Taxes required to have been withheld and paid in connection with any amounts paid or owing to any employee, independent contractor, creditor, stockholder, or other person, and all Internal Revenue Service ("IRS") Forms W-2 and 1099 required with respect thereto have been properly completed and timely filed.

(f) No "reportable transaction" within the meaning of Treasury Regulations Section 1.6011-4(b)(1) (including any "listed transaction" within the meaning of Treasury Regulations Section 1.6011-4(b)(2)) has been effected in connection with the Business.

(g) Seller is not a "foreign person" within the meaning of Section 1445 of the Code.

SECTION 3.17 Proceedings. Schedule 3.17 sets forth a list of each pending or threatened Proceeding arising out of the conduct of the Business or against or affecting any Acquired Asset or any of the Facilities with respect to which Seller has been contacted and that (a) relates to or involves more than $150,000.00, (b) seeks any injunctive relief, or (c) relates to or may give rise to any legal restraint on or prohibition against the Transaction Documents or might constitute a Seller Material Adverse Effect (as defined below). Except as set forth in Schedule 3.17, Seller is not a party or subject to or in default under any material Judgment applicable to the conduct of the Business or any Acquired Asset or Assumed Liability. Except as set forth in Schedule 3.17, there is no Proceeding by Seller pending, or which Seller intends to initiate, against any other person arising out of the conduct of the Business. Except as set forth in Schedule 3.17, there is no pending or, to Seller's Knowledge, threatened investigation of or affecting the conduct of the Business or any Acquired Asset or Assumed Liability. "Seller Material Adverse Effect" means any event, development, change, effect or occurrence (an "Effect") that has a material and adverse effect on the business, financial condition or results of operations of the Business or the Facilities, taken as a whole, but excluding, solely with respect to the foregoing clause, any such Effect, resulting from, relating to or attributable to: (a) the execution of this Agreement, the authorized announcement or pendency of the transactions contemplated by this Agreement, the identity of Purchaser, New Operators and their affiliates or the compliance by Seller with any of the terms of this Agreement, (b) general changes in economic, financial, regulatory or geopolitical conditions, (c) general changes in the credit, debt, financial or capital markets, (d) changes in laws or accounting standards or any other generally accepted accounting principles, in each case, after the date hereof, (e) general changes in the industries or the markets in which the Facilities operate, (f) disasters, calamities, epidemics, pandemics (including COVID-19 and variants and offshoots thereof), weather conditions, cyberattacks, emergencies, similar events or any military conflict, outbreak or escalation of hostilities or declared or undeclared war, (g) terrorism of any kind, (h) any action taken or omitted to be taken at the express request of Purchaser, New Operators or any of their affiliates, or (i) any failure by Seller to meet projections, forecasts, estimates or financial analyses for the Facilities, including projections, forecasts, estimates or financial analyses prepared for, by or on behalf of Purchaser, New Operators or any of their affiliates; (except in the case that and to the extent that, with respect to clauses (b)-(g), such change has a disproportionate effect on Seller relative to other similarly situated companies

that operate in the same industries as Seller or the Business, then a Seller Material Adverse Effect shall be deemed to have occurred).

SECTION 3.18 ERISA and Benefit Plans.

(a) Schedule 3.18(a) sets forth a true and complete list of all "employee pension benefit plans" (as defined in Section 3(2) of the Employee Retirement Income Security Act of 1974, as amended ("ERISA")), established, maintained or contributed to by Seller for the benefit of any officers or employees of the Business (collectively, the "Seller Pension Plans") and all "employee welfare benefit plans" (as defined in Section 3(1) of ERISA), bonus, profit sharing, deferred compensation, incentive compensation, stock ownership, stock purchase, stock option, phantom stock, restricted stock, stock appreciation right, vacation, employment, retention, severance, medical, dental, vision, disability, death benefit, sick leave, insurance, fringe benefit or other plan, arrangement or understanding, in each case established, maintained, or contributed to by Seller or any of their affiliates for the benefit of any officers or employees of the Business (all the foregoing, including Seller Pension Plans, being herein called "Seller Benefit Plans"). None of the Seller Benefit Plans is a "multiemployer plan" as defined in Section 3(37) of ERISA.

(b) Seller has delivered to Purchaser, with respect to each Seller Benefit Plan, true, complete and correct copies of, as applicable: (i) all plan documents and amendments (or, in the case of any unwritten Seller Benefit Plans, full and complete descriptions thereof), (ii) the most recent annual reports (Form 5500 Series), including all schedules and attachments thereto, as filed with the Employee Benefits Security Administration of the U.S. Department of Labor ("EBSA"), (iii) the most recent IRS determination letter with respect to each Seller Benefit Plan intended by its terms to be qualified under Section 401(a) of the Code, (iv) the current and most recent summary plan description for each Seller Benefit Plan for which such a summary plan description is required, (v) each trust agreement, group annuity contract or other funding and financing arrangement relating to any Seller Benefit Plan, and (vi) any discrimination tests performed during the last three (3) plan years.

(c) Each Seller Benefit Plan which is intended by its terms to be qualified under Section 401(a) of the Code has received a favorable determination letter from the IRS that such Seller Benefit Plan is so qualified under the Code. Each Seller Benefit Plan complies and has been maintained in all material respects in accordance with its terms and all requirements of Applicable Laws, and there has been no written notice issued by any Governmental Entity challenging such compliance. There are no actions, suits or claims (other than routine claims for benefits) pending or threatened against or involving any Seller Benefit Plan or the assets of any Seller Benefit Plan. Seller has no liability, whether direct, indirect, contingent or otherwise, on account of (i) any violation of the health care requirements of Part 6 of Title I of ERISA or Section 4980B of the Code, (ii) under Section 302 of ERISA or Section 412 of the Code, or (iii) under Title IV of ERISA.

(d) As a result of the transactions contemplated by the Transaction Documents, no amounts related to any bonus, retirement, severance or retention benefit will become payable as a result of the Closing or at any time thereafter for which Purchaser or any New Operator will bear any liability.

SECTION 3.19 Absence of Changes or Events. Since the date of the Balance Sheet, there has not been any Seller Material Adverse Effect other than changes relating to the industry in which the Business operates and not specifically relating to or disproportionately affecting the Business. Since the date of the Balance Sheet, Seller has caused the Business to be conducted in the ordinary course and have used commercially reasonable efforts consistent with past practices to preserve the relationships of the Business with its residents, patients, families of residents and patients, and suppliers. Since the date of the Balance Sheet to the date of this Agreement, Seller has not taken any action that, if taken after the date of this Agreement, would constitute a breach of Section 5.01.

SECTION 3.20 Compliance with Applicable Laws.

(a) The Business is in compliance in all material respects with all Applicable Laws. Seller has not received any written communication during the past three (3) years from any person that alleges that the Business is not in compliance in any material respect with any Applicable Law. This Section 3.20(a) does not relate to matters with respect to Health Care Laws, which are subject to Section 3.05, to Taxes, which are the subject of Section 3.16, or to environmental matters, which are the subject of Section 3.20(b).

(b) During the period of Seller's ownership and operation of the Facilities: (i) Seller has not received any written communication from any Governmental Entity that alleges that the Business conducted at any of the Premises is not in compliance with any Environmental Law relating to Hazardous Materials, including the discharge and removal of Hazardous Materials, (ii) Seller holds, and is in compliance in all material respects with, all material Permits required to conduct the Business under the Environmental Laws, and is in compliance in all material respects with all Environmental Laws, (iii) in the past three (3) years, to the Knowledge of Seller, no Release (as defined below) has occurred; and (iv) in connection with the conduct of the Business, Seller has not entered into or agreed to any court decree or order and are not subject to any Judgment relating to compliance with any Environmental Law or to investigation or cleanup of Hazardous Materials (as defined below) under any Environmental Law. To the Knowledge of Seller, neither the Premises nor any portion thereof is subject to any existing, pending or threatened investigation by any Governmental Entity, or any remedial obligations under any Environmental Laws. To the Knowledge of the Seller, there is no Mold (as defined below) on any of the Premises in a condition, location, or of a type which poses a risk to human health or safety or the environment or which would result in damage to or would adversely affect or impair the value or marketability of the Acquired Assets. To the Knowledge of Seller, Seller has no material contingent liabilities in respect of the Business in connection with any Hazardous Materials. Except as set forth on Schedule 3.20(b), there are no aboveground or underground storage tanks on or under any of the Premises; and to the Knowledge of Seller, Seller has delivered to Purchaser all environmental reports, audits or other environmental documents relative to any of the Premises in the possession, custody or control of any of them. The term "Environmental Laws" means any and all Applicable Laws, Judgments and Permits issued, promulgated or entered into by any Governmental Entity, relating to the environment or to the management, Release (as such term is defined below) or threatened Release of Hazardous Materials, including the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended by the Superfund Amendments and Reauthorization Act of 1986, 42 U.S.C. §§ 9601 et seq. ("CERCLA"), the Federal Water Pollution Control Act, as amended by the Clean Water Act of 1977, 33 U.S.C. §§ 1251 et seq., the

Clean Air Act of 1970, as amended, 42 U.S.C. §§ 7401 et seq., the Toxic Substances Control Act of 1976, 15 U.S.C. §§ 2601 et seq., the Occupational Safety and Health Act of 1970, as amended, 29 U.S.C. §§ 651 et seq., the Emergency Planning and Community Right-to-Know Act of 1986, 42 U.S.C. §§ 11001 et seq., the Safe Drinking Water Act of 1974, as amended, 42 U.S.C. §§ 300(f) et seq., the Hazardous Materials Transportation Act, 49 U.S.C. §§ 1801 et seq., and any similar or implementing state or local law, and all amendments or regulations promulgated under any of the foregoing. The term "Hazardous Materials" means all explosive or regulated radioactive materials or substances, hazardous or toxic substances, wastes or chemicals, petroleum (including crude oil or any fraction thereof) or petroleum distillates, radon, asbestos or asbestos containing materials, Mold, and all other materials or chemicals regulated pursuant to any Environmental Law, including materials listed in 49 C.F.R. § 172.101 and materials defined as hazardous pursuant to Section 101(14) of CERCLA or any other chemical, material, or substance that may pose a hazard to the environment. The term "Mold" shall mean any harmful mold, fungi, bacterial or microbial growth present at or in any of the Premises, including, without limitation, building materials, that produce allergens, toxins, or other negative health-related effects. The term "Release" means any spill, leak, emission, leaking, penetration, pumping, emptying, escape, injection, deposit, disposal, discharge, dispersal, leaching, emanation, migration or other movement of any Hazardous Materials in, into, under, onto, or through the environment (including ambient air, surface water, ground water, soils, land surface, subsurface strata or workplace).

(c) Except as set forth in Schedule 3.20(c), in the past three (3) years, (i) Seller has not received any written communication from any Governmental Entity that alleges that any Facility is in a condition requiring a Material Repair; and (ii) solely with respect to the buildings and improvements comprising the Facilities, to the Knowledge of Seller, there is no condition requiring a Material Repair and Seller has not received any property condition assessments, audits, data and other information, that disclose any condition requiring a Material Repair. As used herein, "Material Repairs" means non-cosmetic repairs or replacements to any Facility that are structural in nature or involve the electrical, mechanical, fire, life, safety or HVAC systems at any Facility or their roofs or involve environmental remediation.

SECTION 3.21 Employee and Labor Matters.

(a) Except as set forth in Schedule 3.21: (i) there is no, and during the past three (3) years there has not been any, labor strike, work stoppage or lockout pending or threatened, against or affecting the Business; (ii) to the Knowledge of Seller, no union organizational campaign is in progress with respect to the employees of the Business; (iii) Seller is not engaged in any unfair labor practice in connection with the conduct of the Business in any material respects; (iv) there are no unfair labor practice charges or complaints pending or, to the Knowledge of Seller, threatened before the National Labor Relations Board or any state or local labor relations board in connection with the conduct of the Business; (v) there are no pending, or to the Knowledge of Seller threatened, union grievances in connection with the conduct of the Business as to which there is a reasonable possibility of adverse determination and that, if so determined, individually or in the aggregate, could reasonably be expected to have a Seller Material Adverse Effect; (vi) there are no pending or to the Knowledge of Seller threatened, charges in connection with the conduct of the Business against Seller or any current or former employee of the Business before the Equal Employment Opportunity Commission or any state or local agency responsible for the prevention of unlawful employment practices; and (vii) Seller has not received written notice

during the past three (3) years of the intent of any Governmental Entity responsible for the enforcement of labor or employment laws to conduct an investigation of or affecting the Business and to the Knowledge of Seller no such investigation is in progress.

(b) All accruals for unpaid vacation pay for employees of the Business, premiums for unemployment insurance, health premiums, accrued wages, salaries, sick leave, disability leave and commissions and employee benefit plan payments in each case in respect of the Business have been reflected in the books and records of Seller, and except to the extent amounts are rolled over pursuant to Section 5.07, Seller shall pay all of such accruals on or before the Closing.

(c) In the past three (3) years, (i) Seller has not effectuated a "plant closing" (as defined in the Worker Adjustment and Retraining Notification Act (the "WARN Act")) affecting any site of employment or one or more facilities of the Business, (ii) there has not occurred a "mass layoff" (as defined in the WARN Act) affecting any site of employment or facility of the Business, and (iii) Seller has not been affected by any transaction or engaged in layoffs or employment terminations sufficient in number to trigger application of any similar state, local or foreign Applicable Law.

(d) Seller is not a party to any collective bargaining agreement or other labor contract applicable to persons employed by it at any of the Facilities.

(e) None of the funds or other assets of Seller or any of their respective affiliates constitute property of, or are beneficially owned, directly or indirectly, by any person, entity or Governmental Entity subject to trade restrictions under U.S. Applicable Law, including the International Emergency Economic Powers Act, 50 U.S.C. §§ 1701 et seq., The Trading with the Enemy Act, 50 U.S.C. App. 1 et seq., and any executive orders or regulations promulgated thereunder with the result that the investment in Seller or any of its affiliates (whether directly or indirectly) is prohibited by law (an "Embargoed Person"); and (b) no Embargoed Person has any interest of any nature whatsoever in Seller or any of its affiliates with the result that the investment in Seller or any of its affiliates (whether directly or indirectly) is prohibited by Applicable Law.

SECTION 3.22 Transactions with Affiliates. None of the Contracts set forth in Schedule 3.22 between the Business, on the one hand, and Seller or any of its affiliates on the other hand, will continue in effect subsequent to the Closing. After the Closing, neither Seller nor any of its affiliates will have any interest in any property (real or personal, tangible or intangible) or Contract used in or pertaining to the Business.

SECTION 3.23 Rents Payable. Schedule 3.23 sets forth Seller's rents payable as of the date hereof, and such rents payable are true, complete and accurate in all material respects.

SECTION 3.24 Intentionally Omitted.

SECTION 3.25 Brokers or Finders. Seller represents, as to itself and its affiliates, that no agent, broker, investment banker or other firm or person is or will be entitled to any broker's or finder's fee or any other commission or similar fee in connection with any of the transactions contemplated by this Agreement, other than [redacted] (the "Broker"), which cost shall be an expense of Seller.

SECTION 3.26 No Other Representation or Warranty. EXCEPT FOR THE REPRESENTATIONS AND WARRANTIES EXPRESSLY MADE BY SELLER IN THIS ARTICLE III (the "EXCEPTIONS"), NEITHER SELLER NOR ANY OF SELLER'S AFFILIATES OR REPRESENTATIVES (NOR ANY OTHER PERSON), HAS MADE OR IS MAKING ANY REPRESENTATION OR WARRANTY, EXPRESS OR IMPLIED, OF ANY NATURE WHATSOEVER WITH RESPECT TO SELLER, THE FACILITIES, THE ACQUIRED ASSETS OR SELLER'S BUSINESSES OR OPERATIONS (INCLUDING SELLER'S LIABILITIES, CONDITIONS (FINANCIAL OR OTHERWISE) OR PROSPECTS), ALL OF WHICH ARE HEREBY EXPRESSLY DISCLAIMED. IN PARTICULAR, AND WITHOUT LIMITING THE GENERALITY OF THE FOREGOING DISCLAIMER, NEITHER SELLER NOR ANY OF SELLER'S AFFILIATES OR REPRESENTATIVES (NOR ANY OTHER PERSON), HAS MADE OR IS MAKING ANY REPRESENTATION OR WARRANTY, EXPRESS OR IMPLIED, OF ANY NATURE WHATSOEVER WITH RESPECT TO (A) ANY FINANCIAL PROJECTION, FORECAST, ESTIMATE, BUDGET OR PROSPECT INFORMATION RELATING TO SELLER, THE FACILITIES, THE ACQUIRED ASSETS OR SELLER'S BUSINESSES OR OPERATIONS (INCLUDING SELLER'S LIABILITIES, CONDITIONS (FINANCIAL OR OTHERWISE) OR PROSPECTS) OR (B) ANY ORAL OR WRITTEN INFORMATION PRESENTED TO PURCHASER, NEW OPERATORS OR ANY OF THEIR RESPECTIVE AFFILIATES OR REPRESENTATIVES IN THE COURSE OF (I) THEIR DUE DILIGENCE INVESTIGATION OF SELLER, THE FACILITIES, THE ACQUIRED ASSETS OR SELLER'S BUSINESSES OR OPERATIONS (INCLUDING SELLER'S LIABILITIES, CONDITIONS (FINANCIAL OR OTHERWISE) OR PROSPECTS), (II) THE NEGOTIATION OF THIS AGREEMENT AND THE OTHER TRANSACTION AGREEMENTS OR (III) THE TRANSACTIONS CONTEMPLATED BY THIS AGREEMENT. EXCEPT FOR THE REPRESENTATIONS AND WARRANTIES EXPRESSLY MADE BY SELLER IN THIS ARTICLE III, SELLER SHALL HAVE NO LIABILITY TO PURCHASER OR NEW OPERATORS, AND PURCHASER AND NEW OPERATORS HEREBY RELEASE SELLER FROM ANY LIABILITY (INCLUDING CONTRACTUAL AND/OR STATUTORY ACTIONS FOR CONTRIBUTION OR INDEMNITY), FOR, CONCERNING OR REGARDING (1) THE NATURE AND CONDITION OF THE REAL PROPERTY, INCLUDING THE SUITABILITY THEREOF FOR ANY ACTIVITY OR USE; (2) ANY IMPROVEMENTS, FACILITIES OR SUBSTANCES LOCATED THEREON; OR (3) THE COMPLIANCE OF THE REAL PROPERTY WITH ANY LAWS, RULES, ORDINANCES OR REGULATIONS OF ANY GOVERNMENT OR OTHER BODY. EXCEPT FOR THE EXCEPTIONS, THE FACILITIES AND THE ACQUIRED ASSETS SHALL BE TRANSFERRED IN "AS IS" AND "WHERE IS" CONDITION AND "WITH ALL FAULTS", INCLUDING ENVIRONMENTAL, BASIS AND PURCHASER AND NEW OPERATORS ACKNOWLEDGE THAT (i) WITHOUT THIS ACCEPTANCE, THIS SALE WOULD NOT BE MADE, AND (ii) THAT SELLER SHALL BE UNDER NO OBLIGATION WHATSOEVER TO UNDERTAKE ANY REPAIR, ALTERATION, REMEDIATION OR OTHER WORK OF ANY KIND WITH RESPECT TO ANY PORTION OF THE REAL PROPERTY. EXCEPT FOR THE EXCEPTIONS, IF THE CLOSING OCCURS, PURCHASER, NEW OPERATORS AND THEIR SUCCESSORS AND ASSIGNS HAVE, AND SHALL BE DEEMED TO HAVE, ASSUMED ALL RISK AND LIABILITY WITH RESPECT TO THE PRESENCE OF TOXIC OR HAZARDOUS SUBSTANCES, MATERIALS OR WASTES OR OTHER ACTUAL OR POTENTIAL ENVIRONMENTAL CONTAMINANTS

ON, WITHIN OR UNDER THE SURFACE OF THE REAL PROPERTY, WHETHER KNOWN OR UNKNOWN, APPARENT, NON-APPARENT OR LATENT, AND WHETHER PRIOR TO, AT OR SUBSEQUENT TO TRANSFER OF THE REAL PROPERTY TO PURCHASER. EXCEPT FOR THE EXCEPTIONS, SELLER IS HEREBY RELEASED BY PURCHASER, NEW OPERATORS AND THEIR SUCCESSORS AND ASSIGNS OF AND FROM ANY AND ALL RESPONSIBILITY, LIABILITY, OBLIGATIONS AND CLAIMS, KNOWN OR UNKNOWN, INCLUDING (1) ANY OBLIGATION TO TAKE THE REAL PROPERTY BACK OR REDUCE THE PRICE, OR (2) ACTIONS FOR CONTRIBUTION OR INDEMNITY, THAT PURCHASER, NEW OPERATORS OR THEIR SUCCESSORS AND ASSIGNS MAY HAVE AGAINST SELLER OR THAT MAY ARISE IN THE FUTURE, BASED IN WHOLE OR IN PART UPON THE PRESENCE OF TOXIC OR HAZARDOUS SUBSTANCES, MATERIALS OR WASTES OR OTHER ACTUAL OR POTENTIAL ENVIRONMENTAL CONTAMINANTS ON, WITHIN OR UNDER THE SURFACE OF THE PROPERTY, INCLUDING ALL RESPONSIBILITY, LIABILITY, OBLIGATIONS AND CLAIMS THAT MAY ARISE UNDER THE COMPREHENSIVE ENVIRONMENTAL RESPONSE, COMPENSATION, AND LIABILITY ACT, AS AMENDED 42 U.S.C. § 9601, ET SEQ. PURCHASER AND NEW OPERATORS FURTHER ACKNOWLEDGE THAT THE PROVISIONS OF THIS SECTION HAVE BEEN FULLY EXPLAINED TO PURCHASER AND NEW OPERATORS AND THAT PURCHASER AND NEW OPERATORS FULLY UNDERSTAND AND ACCEPTS THE SAME. PURCHASER AND NEW OPERATORS ACKNOWLEDGE AND AGREE THAT THE ACT OF CLOSING THIS TRANSACTION ON THE CLOSING DATE WILL CONFIRM PURCHASER'S AND NEW OPERATORS' FULL SATISFACTION OF THEIR RESPECTIVE INVESTIGATION OF THE PHYSICAL NATURE AND CONDITION OF THE PROPERTY. THE PROVISIONS OF THIS SECTION SHALL SURVIVE CLOSING.

## ARTICLE IV
## REPRESENTATIONS AND WARRANTIES OF PURCHASER AND NEW OPERATOR

Purchaser and New Operators, as applicable, hereby represent and warrant to Seller, as of the date of this Agreement and as of the Closing Date with respect to Purchaser and each New Operator, as applicable, as follows (provided that, for the avoidance of doubt, the representations and warranties made with respect to Purchaser are being made solely by Purchaser, and the representations and warranties made with respect to New Operators are being made solely by New Operators, and Purchaser makes no representations nor warranties with respect to New Operators, and New Operators make no representations nor warranties with respect to Purchaser):

SECTION 4.01 Organization, Standing and Power. Purchaser and each New Operator is duly organized, validly existing and in good standing under the laws of the jurisdiction in which it is organized and has full corporate power (or limited liability company power) and authority and, as of the Closing Date, through its affiliates, possesses all governmental franchises, licenses, permits, authorizations and approvals necessary to enable it to own, lease or otherwise hold its properties and assets other than such franchises, licenses, permits, authorizations and approvals the lack of which, individually or in the aggregate, have not had and could not reasonably be expected to have a material adverse effect on the ability of such Purchaser or New Operator to perform its obligations under the Transaction Documents or on the ability of such Purchaser or

New Operator to consummate the Acquisition and the other transactions contemplated thereby (a "Purchaser Material Adverse Effect").

SECTION 4.02 Authority; Execution and Delivery; and Enforceability. Purchaser and each New Operator has full power and authority to execute the Transaction Documents to which it is, or is specified to be, a party and to consummate the Acquisition and the other transactions contemplated thereby. The execution and delivery by Purchaser and each New Operator of the Transaction Documents to which it is, or is specified to be, a party and the consummation by such Purchaser and/or New Operator of the Acquisition and the other transactions contemplated thereby have been duly authorized by all necessary corporate action (or limited liability company action). Purchaser and each New Operator has duly executed and delivered this Agreement and prior to the Closing will have duly executed and delivered each Ancillary Agreement to which it is, or is specified to be, a party, and this Agreement constitutes, and each Ancillary Agreement to which it is, or is specified to be, a party will after the Closing constitute, its legal, valid and binding obligation, enforceable against it in accordance with its terms, subject to the effect of any bankruptcy, insolvency, reorganization, moratorium, arrangement or similar laws affecting the enforcement of creditor's rights generally.

SECTION 4.03 No Conflicts; Consents. The execution and delivery by Purchaser and each New Operator of this Agreement do not, and the execution and delivery by such Purchaser and New Operator of each Ancillary Agreement to which it is, or is specified to be, a party will not, and the consummation of the Acquisition and the other transactions contemplated hereby and thereby and compliance by such Purchaser and New Operator with the terms hereof and thereof will not conflict with, or result in any violation of or default (with or without notice or lapse of time, or both) under, or give rise to a right of termination, cancellation or acceleration of any obligation or to loss of a material benefit under, or result in the creation of any Lien upon any of the properties or assets of such Purchaser or New Operator or any of their respective subsidiaries under, any provision of (i) the certificate of formation or operating agreement of such Purchaser or New Operator or any of their respective subsidiaries, (ii) any Contract to which such Purchaser or New Operator or any of their respective subsidiaries is a party or by which any of their respective properties or assets is bound, or (iii) any Judgment or Applicable Law applicable to such Purchaser or New Operator or any of their respective subsidiaries or their respective properties or assets, other than, in the case of clauses (ii) and (iii) above, any such items that, individually or in the aggregate, have not had and could not reasonably be expected to have a Purchaser Material Adverse Effect. No Consent of or registration, declaration or filing with any Governmental Entity is required to be obtained or made by or with respect to Purchaser or any New Operator or any of their respective subsidiaries in connection with the execution, delivery and performance of the Transaction Documents or the consummation of the Acquisition or the other transactions contemplated thereby, other than (A) compliance with licensing requirements of the state health departments or equivalent (or any subdivision) or other applicable state licensing agencies of the State of California and (B) those that may be required solely by reason of the participation of Seller (as opposed to any other third party) in the Acquisition and other transactions contemplated hereby and by the Ancillary Agreements).

SECTION 4.04 Litigation. There are no (a) outstanding Judgments against Purchaser or any New Operator or any of their subsidiaries, (b) Proceedings pending or, to the knowledge of Purchaser or any New Operator, threatened against or affecting Purchaser or any New Operator,

or (c) investigations by any Governmental Entity that are, to the knowledge of Purchaser or any New Operator, pending or threatened against or affecting Purchaser or any New Operator or any of their subsidiaries that, in any case, individually or in the aggregate, have had or could reasonably be expected to have a Purchaser Material Adverse Effect.

SECTION 4.05 Acknowledgements.

(a) Purchaser and New Operators have (i) such expertise and experience in financial and business matters as to be capable of evaluating the merits and risks of the transactions contemplated by this Agreement, including the purchase of the Facilities and the Acquired Assets and the assumption of the Assumed Liabilities; (ii) the ability to bear the economic risk in connection with the consummation of the transactions contemplated by this Agreement, including a complete loss of future revenue, income or profits related to the Facilities and the Acquired Assets; (iii) been furnished with and has had access to such materials and information as it has considered necessary to make a determination as to the purchase of the Facilities and the Acquired Assets and the assumption of the Assumed Liabilities, all of which Purchaser acknowledges have been provided to its satisfaction; (iv) been given access to and has visited and examined the Facilities and the Acquired Assets and is familiar with the condition thereof; and (v) conducted an evaluation and due diligence investigation of the Facilities and the Acquired Assets as Purchaser and New Operators have deemed necessary in order to make an informed and intelligent decision concerning this Agreement and the transactions contemplated by this Agreement.

(b) Purchaser and New Operators' decision to purchase the Facilities and the Acquired Assets and to assume the Assumed Liabilities, has been (i) made voluntarily and of their own accord, based upon their (A) extensive expertise and experience in financial and business matters relating to owning and operating healthcare facilities, (B) consultations with its Affiliates, employees and Representatives and (C) investigation of the operations, assets, risks and prospects of the Facilities and Acquired Assets and (ii) made without relying on any statement (whether oral or written), or any representation or warranty of, Seller or any Affiliate, employee or Representative of Seller, other than the Exceptions.

SECTION 4.06 Availability of Funds; Solvency.

(a) Purchaser has the ability to obtain funds in cash in amounts equal to the Purchase Price by means of credit facilities or otherwise and will at the Closing have immediately available funds in cash, which are sufficient to pay the Purchase Price and to pay any other amounts payable pursuant to this Agreement and the other Transaction Documents and to consummate the transactions contemplated by this Agreement.

(b) None of Purchaser or any New Operator is insolvent and none of Purchaser or any New Operator will be rendered insolvent as a result of any of the transactions contemplated by this Agreement. For purposes hereof, the term "solvent" means that: (a) the fair salable value of such Person's tangible assets is in excess of the total amount of its liabilities (including for purposes of this definition all liabilities, whether or not reflected on a balance sheet prepared in accordance with generally accepted accounting principles, and whether direct or indirect, fixed or contingent, secured or unsecured, and disputed or undisputed); (b) such Person is able to pay its

debts or obligations in the ordinary course as they mature; and (c) such Person has capital sufficient to carry on its businesses and all businesses in which such Person is about to engage.

SECTION 4.07 Brokers. Neither Purchaser nor any New Operator has dealt with, negotiated through or communicated with any broker in connection with the Transactions (other than the Broker) and therefore none of Purchaser or any New Operator has any liability for any finder's fee, brokerage commission or similar payment with respect to the Transactions.

## ARTICLE V
## COVENANTS

SECTION 5.01 Covenants of Seller Relating to Conduct of Business.

(a) Except as contemplated by this Agreement, as required by Applicable Law or any existing Contract or other agreement, or as set forth on Schedule 5.01, during the period from the date of this Agreement to the Closing Date or earlier termination of this Agreement in accordance with its terms, Seller shall use commercially reasonable efforts to cause the Business to be conducted in the ordinary course in all material respects. Prior to the Closing, Seller shall not take any action that would reasonably be expected to, result in any of the conditions to the purchase and sale of the Acquired Assets set forth in Article VI not being satisfied. In addition (and without limiting the generality of the foregoing), except as otherwise expressly permitted or required by the terms of this Agreement, Seller shall not, without the prior written consent of Purchaser (which consent shall not be unreasonably withheld, delayed or conditioned), and solely with respect to the Facilities:

(i) adopt or amend any Seller Benefit Plan (or any plan that would be a Seller Benefit Plan if adopted) other than in the ordinary course of business consistent with past practice, including in connection with annual renewals, or enter into, adopt, extend (beyond the Closing Date), renew or amend any collective bargaining agreement or other Contract with any labor organization, union or association, except in each case as required by Applicable Law, provided that Seller shall provide prompt notice to Purchaser and New Operators of any Seller Benefit Plan adopted or amended in the ordinary course of business after the Effective Date;

(ii) grant to any executive officer or employee a material increase in compensation or benefits, except in the ordinary course of business and consistent with past practice or as may be required under existing agreements or except for any increases for which Seller shall be solely obligated;

(iii) incur or assume any liabilities, obligations or indebtedness for borrowed money or guarantee any such liabilities, obligations or indebtedness, other than in the ordinary course of business and consistent with past practice; provided, however, that in no event shall the Business incur or assume any long-term indebtedness for borrowed money except to the extent that it is to be paid in full at Closing;

(iv) permit, allow or suffer any Acquired Asset to become subjected to any material Lien that would have been required to be set forth in Schedule 3.06 or 3.07(e) if existing on the date of this Agreement, and that will not be removed at Closing;

(v) cancel any indebtedness that is material (individually or in the aggregate) or waive any claims or rights of substantial value related to any Acquired Asset;

(vi) except for intercompany transactions in the ordinary course of business and transactions that relate to Excluded Assets or Excluded Liabilities, pay, loan or advance any amount to, or sell, transfer or lease any of its assets to, or enter into any agreement or arrangement with Seller or any of their affiliates;

(vii) make any change in any method of accounting or accounting practice or policy other than those required by GAAP;

(viii) acquire by merging or consolidating with, or by purchasing a substantial portion of the assets of, or by any other manner, any business or any corporation, partnership, association or other business organization or division thereof or otherwise acquire any assets (other than inventory) that are material, individually or in the aggregate, to the Business;

(ix) make or incur any capital expenditure that, individually, is in excess of $50,000.00 or make or incur any such expenditures which, in the aggregate, are in excess of $250,000.00 (other than pursuing the projects listed on Schedule 3.20(c)), provided that Seller shall provide to Purchaser prior written notice of any capital expenditures proposed to be undertaken at any Facility;

(x) sell, lease, license or otherwise dispose of any of its assets, except (A) supplies consumed or used in the ordinary course of business and consistent with past practice, (B) any Excluded Asset, or (C) any transaction in the ordinary course of business consistent with past practice that would not materially affect the Acquired Assets;

(xi) enter into any lease or sublease of real property, except any renewals of existing Leases in the ordinary course of business and consistent with past practice;

(xii) remove, or cause to be removed, any resident or patient of any Facility from such Facility other than in the ordinary course of business and consistent with past practice;

(xiii) record any tract map, parcel map, condominium plan, condominium declaration, or plat of subdivision with respect to any of the Premises;

(xiv) enter into any material contract or agreement with respect to the Acquired Assets or renew, extend or modify any Assigned Contract in any material respect;

(xv) take any action or omit to take such actions that would cause a material breach of any Assigned Contract;

(xvi) take any action to terminate a managed care contract, HMO contract or provider agreement; or

(xvii) authorize any of, or commit or agree to take, whether in writing or otherwise, to do any of, the foregoing actions.

(b) Notification of Material Events; Consultation. Seller shall promptly notify Purchaser of the occurrence of any matter or event that Seller reasonably deems material to the business, assets, condition (financial or otherwise), working capital, liabilities or results of operations of the Business or any of the Facilities. In connection with the continuing operation of the Business between the date of this Agreement and the Closing, Seller shall use commercially reasonable efforts to consult in good faith with the representatives for Purchaser to report material operational developments pursuant to mutually agreeable procedures, provided that no consultation shall be construed as the making of any representation or warranty, express or implied, of any nature whatsoever. The parties acknowledge and agree that any such information and consultation shall not in and of themselves constitute representations or warranties, and no party waives any rights it may have under this Agreement, or has any liability or responsibility for any actions of the other party or any of their officers or directors with respect to matters that are the subject of such information or consultations.

(c) Affirmative Covenants. Until the Closing, Seller shall, and shall cause its affiliates with respect to each Facility, to;

(i) deliver to the Purchaser updated documents, information, contracts, reports, and similar items to the Documents and Information, from time to time upon the reasonable request of Purchaser;

(ii) promptly deliver to Purchaser monthly and quarterly financial statements relating to the Facilities when available;

(iii) deliver to Purchaser copies of Survey Reports, updates of Census Information, and such other information upon reasonable request by Purchaser concerning the Business or the operations of the applicable Facility;

(iv) promptly notify Purchaser upon having Knowledge of any order, any threatened or pending Proceeding by any Governmental Entity affecting the Acquired Assets or the Business, or receipt of any written claim made by any third party relating to a Facility or the Acquired Assets, and promptly furnish Purchaser with copies of any material written non-privileged correspondence, notices or legal pleadings in connection therewith;

(v) maintain its Records for such Facility in accordance with current practices;

(vi) promptly notify Purchaser and New Operators with respect to any changes in the employee status of key employees (including, but not limited to any Director of Nursing, Medical Director, or anyone in a leadership position at any Facility); and

(vii) diligently pursue to completion any capital expenditure projects commenced by Seller at the Facilities after the Effective Date other than those set out on Schedule 5.01(c)(vi).

(d) OTA Notices. No later than ninety (90) days prior to the Closing Date, Seller shall send written notice of the transfer of operations of the Facility that is a skilled nursing facility contemplated under this Agreement and the applicable OTA to all of the residents of such Facility (the "OTA Notice"). Each OTA Notice shall include all of the information required under Section 1267.61(a) of the California Health and Safety Code (the "Transfer Notice Act"). Seller shall post a copy of each OTA Notice on all entrance and exit doors of the applicable Facility.

SECTION 5.02 No Solicitation. During the period from the Effective Date through the earlier of the Closing or the termination of this Agreement in accordance with its terms, Seller shall not, nor shall Seller authorize or permit any officer, director or employee of or any investment banker, attorney, accountant or other representative retained by it to, (i) solicit, initiate, encourage, or accept any "other bid", (ii) enter into any agreement with respect to any other bid, or (iii) participate in any discussions or negotiations regarding, or furnish to any person any information with respect to, or take any other action to facilitate any inquiries or the making of any proposal that constitutes, or may reasonably be expected to lead to, any other bid. Without limiting the foregoing, it is understood that any violation of the restrictions set forth in the preceding sentence by any executive officer of Seller or any investment banker, attorney, broker or other advisor or representative of Seller shall be deemed to be a breach of this Section 5.02 by Seller. Seller promptly shall (A) advise Purchaser orally and in writing of any other bid or any inquiry with respect to or which could lead to any other bid and (B) provide to Purchaser a redacted copy of any document setting forth such other bid or inquiry. As used in this Section 5.02, "other bid" shall mean any proposal to acquire, directly or indirectly, any of the stock, assets or business of Seller, the Acquired Assets, any Facility or the Business, through purchase, merger, consolidation, lease or otherwise, other than the transactions contemplated by this Agreement.

SECTION 5.03 Access to Information. During the period prior to the Closing, upon reasonable notice and as Purchaser may reasonably request in advance, Seller shall afford to Purchaser and its lenders, and to New Operators, and their respective accountants, counsel and other representatives access during normal business hours to the following to the extent related to the Business, the Assumed Assets and the Assumed Liabilities: (i) the personnel, properties, the Facilities (including the roof, all equipment (fixed and movable) and heating and cooling systems), computer systems and vehicles; (ii) financial and operating data, records and other information (including books and records, financial statements, cost reports, inspection reports, plans of correction, current room rates (including dates and amounts of increases), census data and patient or resident mix, payroll information, Medicare and Medi-Cal reports, employment agreements, personnel policies, occupancy agreements with patients or residents, leases and Tax Returns); (iii) Contracts, commitments and other documents relating to outside contractors, vendors, consultants or other outside parties and to which Seller or any Facility is now or may become a party; and (iv) any other data, records, information or document, in each case of or relating to the Acquired Assets, the Assumed Liabilities or the Business. Seller shall furnish additional financial data, operating data, Survey Reports, Census Information and other similar information relating to the Acquired Assets, the Assumed Liabilities or the Business, as Purchaser or New Operators may from time to time reasonably request. Notwithstanding the foregoing, (a) Purchaser and New Operators shall not discuss the Acquisition with residents or personnel of any Facility, except that Purchaser or New Operators may discuss the Acquisition with certain key employees of Seller with the prior consent of Seller which consent shall not be unreasonably withheld, conditioned or delayed, and (b) Seller shall not be required to provide access to or disclose to Purchaser, New Operators or any

of their respective representatives any (a) information (i) if doing so would violate any contract, fiduciary duty or Applicable Law to which Seller or any of its respective affiliates is a party or is subject, (ii) if it reasonably determined upon the advice of counsel that doing so could result in the loss of the ability to successfully assert attorney-client and work product privileges, or (iii) if Seller reasonably determines that such information should not be disclosed due to its competitively sensitive nature.

SECTION 5.04 Confidentiality. (a) Purchaser acknowledges that all information provided to it and to any of its Affiliates or any of its or their respective representatives, including New Operators, by Seller or any of its representatives is subject to the terms of that certain Confidentiality Agreement, dated April 15, 2025, by and between [redacted] (the "Confidentiality Agreement"), the terms of which are hereby incorporated into this Agreement by reference; provided, however, the parties agree that the confidentiality obligations set forth in the Confidentiality Agreement shall survive until the later of April 15, 2027, and one (1) year following the Closing Date or, if terminated, the date of termination. If there is any inconsistency between the terms of this Agreement and the terms of the Confidentiality Agreement, then the terms of this Agreement shall control and govern to the extent of such inconsistency.

(b) Seller shall keep confidential, and cause its Affiliates and representatives to keep confidential, all material proprietary information relating to the Business, Purchasers and New Operators, except as required by Applicable Law and except for information that is publicly available on the Closing Date, or thereafter becomes publicly available other than as a result of a breach of this Section 5.04(b). The obligations of Seller under this Section 5.04(b) shall survive the Closing for a period of one (1) year.

SECTION 5.05 Reasonable Efforts.

(a) On the terms and subject to the conditions of this Agreement, each party shall use commercially reasonable efforts to cause the Closing to occur, including taking all reasonable actions necessary to comply promptly with all legal requirements that may be imposed on it or any of its affiliates with respect to the Closing and using commercially reasonable efforts to obtain all consents or permissions from third parties necessary or appropriate to permit the transfer of the Acquired Assets to, and the assumption of the Assumed Liabilities by, Purchaser and each New Operator.

(b) Expenses; Transfer Taxes. Whether or not the Closing takes place, and except as set forth in this Agreement, each party hereto shall bear their own costs and expenses incurred in connection with the Transaction Documents and the transactions contemplated thereby. Without limiting the generality of this Section 5.05, Seller shall be responsible for: (i) one-half of all escrow fees for the Closing; (ii) all title insurance premiums for a standard ALTA Owner's Policy of Title Insurance for each Title Policy in an aggregate amount equal to the Purchase Price; (iii) all transfer and documentary stamp taxes, excise taxes and sales taxes in connection with the Transaction Documents and/or the Closing in accordance with Section 5.16(c); and (iv) the Transfer Costs. Without limiting the generality of this Section 5.05, Purchaser shall be responsible for: (i) one-half of all escrow fees for the Closing; (ii) all recording costs incurred in connection with recording each Deed; and (iii) all title insurance premiums for any ALTA extended coverage

and endorsements required by Purchaser and all title insurance premiums for any ALTA Lender's Policy for any lender providing mortgage financing for Purchaser's acquisition of any Facility. The parties agree that Seller, on the one hand, and Purchaser and New Operators, on the other hand, will each be responsible for one-half of the costs related to obtaining the Attorney General Approval; provided that each party will be responsible for paying its own attorneys' fees related to the foregoing. All other closing costs shall be paid in accordance with the prevailing custom for the closing of commercial real estate transactions in each of the county in which the Facilities are located.

SECTION 5.06 Reserved.

SECTION 5.07 Employee and Benefit Plan Matters.

(a) Seller shall terminate all of the employees of the Facilities (the "Facility Employees") effective as of 11:59 p.m. on the Closing Date. New Operators acknowledge that Seller has provided New Operators with a list of all Facility Employees and Seller shall permit New Operators, in cooperation and coordination with Seller, to meet with all Facility Employees at agreed-upon date(s) and time(s) prior to the Closing Date and to advise them of New Operators' proposed plans with respect to the hiring of Facility Employees and the benefits which will be offered to the Facility Employees after the Closing. Seller retains the right in all instances to be present and part of any contact any New Operator has with any Facility Employees.

(b) No later than thirty (30) days prior to the Closing Date, the applicable New Operator shall make written offers of employment to substantially all of the Facility Employees who are current employees as of the Closing Date, with such offers being effective as of the Closing Date, recognizing seniority, and on terms and conditions substantially similar to those of New Operator's employees at similar facilities, and further, sufficient in all respects to avoid any WARN liabilities, and on terms as otherwise required by Applicable Law. Such employees who have accepted such New Operator's offer of employment shall be referred to as the "Retained Employees." New Operators shall not discharge without cause any Retained Employee during the 60-day post Closing Date transition period in accordance with California Health and Safety Code Section 1267.62. Further, during that 60-day period, no Retained Employee shall suffer any reduction in wages, benefits, or other terms and conditions of employment as a result of the transactions contemplated hereby or in the OTAs, in accordance with California Health and Safety Code Section 1267.62. New Operators shall recognize the years of service of all Retained Employees in employment with New Operators and under New Operators' benefits plans.

(c) For the avoidance of doubt, New Operators shall offer employment to a sufficient number of Facility Employees and on appropriate terms so as to avoid any obligation to provide advance notice to the employees of the Facilities of the "closure" thereof under the Worker Adjustment and Retraining Notification Act (the "WARN Act") or under any comparable state law (collectively, "WARN"). New Operators shall be liable and responsible for any obligation arising under, or notification required under, WARN related to plant closings, mass layoffs, reductions in force or similar actions and shall indemnify and hold harmless Seller and its affiliates from any liability related to the same. No later than fifteen (15) days prior to the Closing Date, New Operators shall provide Seller with a schedule listing which Facility Employees have

accepted New Operators' offer of employment and the service descriptions and salary levels for any such Retained Employees.

(d) Seller acknowledges and agrees that New Operators are not assuming any of Seller's obligations to the Facility Employees that arise prior to the Closing Date, including, but not limited to, those arising under Section 601, et seq. of ERISA and Section 4980B of the Internal Revenue Code ("COBRA"). Notwithstanding the foregoing, New Operators will offer to the Retained Employees the right to participate in New Operators' health insurance program as of the Closing Date subject to any and all applicable waiting periods and exclusions for pre-existing conditions, which shall be waived to the extent commercially practicable.

(e) New Operators shall be responsible for any and all liabilities arising out of or with respect to any Retained Employees arising with respect to employment by New Operators after the Closing or attributable to events or circumstances occurring after the Closing.

(f) Except as otherwise required by the terms of any such Seller Benefit Plan or Applicable Law, as of the Closing Date all Retained Employees shall cease participation in any "employee welfare benefit plan" (as defined in Section 3(1) of ERISA) sponsored or maintained by Seller and shall cease accruing benefits under any "employee pension benefit plan" (as defined in Section 3(2) of ERISA) sponsored or maintained by Seller. Other than with respect to Retained Employees and only in connection with periods after the Closing Date, Seller shall be responsible for all liabilities arising under Section 4980B of the Code with respect to all "M&A qualified beneficiaries" as such term is defined in Treasury Regulation Section 54.4980B-9 related to the transactions contemplated by the Transaction Agreements.

(g) Seller shall pay in full at or prior to the Closing all earned and/or accrued personal, holiday, vacation and sick days, and any other paid time off of all employees of the Business as of the Closing Date, whether vested or unvested, to the extent it was accrued prior to the Closing Date and remains unused (collectively, the "PTO"), and all accrued bonuses and other accrued sums due as of the Closing Date to all employees and any amounts due and owing to participants in any equity, or accrued cash bonus or incentive plan maintained by Seller. Seller shall, at its sole cost and expense, terminate the Facility Employees' participation in, in compliance with all Applicable Laws, all of the Seller Benefit Plans as of the Closing Date and shall pay to all participants (or to such accounts as such participants shall direct) all sums accrued for the benefit of such participants in each such Seller Benefit Plan.

(h) No Retained Employee or other current or former employee of the Business, including any beneficiary or dependent thereof, or any other person not a party to this Agreement, shall be entitled to assert any claim hereunder. Nothing herein shall (i) be interpreted as constituting the amendment, or otherwise constituting the terms, of any employee benefit plan maintained by any New Operator or otherwise covering any Retained Employee after the Closing Date or (ii) impairing or otherwise interfering with any New Operator's power to amend or terminate any such plan in accordance with its terms.

SECTION 5.08 Supplemental Disclosure. Each schedule and written disclosure required hereby is incorporated by reference into this Agreement and will be considered a part hereof as if set forth herein in full. Seller shall promptly supplement or amend the schedules with

respect to any matter hereafter arising or discovered that, if existing or known at the date of this Agreement, would have been required to be set forth or described in the schedules, which schedules shall further qualify such representations and warranties (a "Representation Update"). In the event Seller makes a Representation Update pursuant to the preceding sentence which would have a Seller Material Adverse Effect, Purchaser and New Operators shall have ten (10) business days from the receipt of such Representation Update to elect to (i) terminate this Agreement and the OTAs the transactions contemplated hereby and thereby, by providing written notice of such election to Seller before the expiration of such ten (10) business day period (a "Representation Update Termination Notice"), or (ii) proceed with the transactions contemplated by this Agreement. In the event Purchaser and New Operators do not timely provide a Representation Update Termination Notice, Purchaser and New Operators shall be obligated to consummate the transactions contemplated by this Agreement on the Closing Date if all other conditions to Closing are otherwise satisfied. As used throughout this Agreement, the phrase "transactions contemplated by this Agreement" shall be deemed to include the transaction contemplated by the OTAs.

SECTION 5.09 Post-Closing Cooperation.

(a) Purchaser and Seller shall reasonably cooperate with each other, and shall cause their officers, employees, agents, auditors and representatives to cooperate with each other, after the Closing for purposes of concluding the Acquisitions or related to audits, investigations, compliance with governmental requests, claims, litigation, and the prosecution or defense of any Proceeding related to the Business. After the Closing, upon reasonable written notice, each applicable New Operator and Seller shall furnish or cause to be furnished to each other and their employees, counsel, auditors and representatives access, during normal business hours and at the requesting party's sole cost, to such information and assistance relating to the Business (to the extent within the control of such party) with respect to such Facility(ies) as is reasonably necessary for financial reporting and accounting matters.

(b) After the Closing, upon reasonable written notice, Purchaser and each New Operator, on the one hand, and Seller, on the other hand, shall furnish or cause to be furnished to each other, as promptly as practicable, such information and assistance (to the extent within the control of such party) relating to the Acquired Assets (including access to books and records) with respect to such Facility(ies) as is reasonably necessary for the filing of all Tax Returns, and making of any election related to Taxes, the preparation for any audit by any Taxing Authority, and the prosecution or defense of any Proceeding related to any Tax Return, and/or the preparation of Medicare and Medi-Cal cost reports. Seller, Purchaser, and each New Operator shall reasonably cooperate with each other in the conduct of any audit or other Proceeding relating to Taxes involving the Business and/or Medicare and Medi-Cal cost reports.

(c) Each party shall reimburse the other for reasonable and documented out-of-pocket costs and expenses incurred in assisting the other party pursuant to this Section 5.09. Neither party shall be required by this Section 5.09 to take any action that would unreasonably interfere with the conduct of its business or unreasonably disrupt its normal operations (or, in the case of Purchaser, any New Operator or the Business). Any information relating to the Business received by Seller pursuant to this Section 5.09 shall be subject to Section 5.04(b).

(d) The obligations under this Section 5.09 shall survive the Closing.

SECTION 5.10 Publicity. No public release or announcement concerning the transactions contemplated hereby shall be issued by any party (including advisors, attorneys, consultants and lenders of such party) without the prior consent of the other parties (which consent shall not be unreasonably withheld), except as such release or announcement may be required by Applicable Law, in which case the party required to make the release or announcement shall allow the other party reasonable time to comment on such release or announcement in advance of such issuance.

SECTION 5.11 Records. Purchaser recognizes that certain Records may contain incidental information relating primarily to subsidiaries or divisions of Seller other than the Business and that, except as otherwise set forth herein or in the OTAs with respect to Records related to any of the Facilities, Seller shall not be obligated to provide to Purchaser or its lenders, New Operators, or their respective affiliates, and shall retain copies of, the relevant portions thereof.

SECTION 5.12 Attorney General Approval. Seller hereby covenants and agrees that it shall apply for the Attorney General Approval on or after January 1, 2026 but before January 7, 2026, and thereafter diligently pursue obtaining the Attorney General Approval, it being acknowledged and agreed that the parties' target date to obtain the Attorney General Approval is April 16, 2026 (it being acknowledged and agreed that such date is a target only). Purchaser, New Operators and their respective affiliates and representative shall use all reasonable efforts to assist Seller in obtaining the Attorney General Approval; provided, however, if the Attorney General Approval has been obtained except for it remaining subject to conditions which are reasonably unacceptable to Purchaser, Seller and Purchaser shall for a period no shorter than thirty (30) days use their respective best efforts and cooperate with one another to take any and all actions necessary to resolve such impediments with the California Attorney General, which period shall extend the parties' respective termination rights and the End Date (as defined below).

SECTION 5.13 Assumed QA Fees. On the Closing Date, Purchaser shall receive a credit to the Purchase Price in an amount equal to the estimated unpaid quality assurance fees for each Facility as of the Closing Date for the period prior to Closing, which unpaid quality assurance fees shall be assumed by the Purchaser on the Closing Date (the "Assumed QA Fees"). Seller and Purchaser agree that as soon as final information regarding the unpaid quality assurance fees for each Facility as of the Closing Date have been obtained from the applicable Governmental Entity, Seller shall complete an accounting to determine the actual amount of the unpaid quality assurance fees due with respect to the applicable Facility attributable to periods prior to the Closing Date (the "Actual QA Fees"). If the Actual QA Fees for such Facility exceed the Assumed QA Fees for such Facility, then Seller shall pay to the Purchaser the amount by which the Actual QA Fees exceed the Assumed QA Fees for such Facility (the "QA Fee Deficiency Payment") within ten (10) days after the determination of the Actual QA Fees for such Facility. If a QA Fee Deficiency Payment is owed to Purchaser under the preceding sentence and Seller fails to pay it to Purchaser within ten (10) days after the determination of the Actual QA Fees for the applicable Facility, then Purchaser may recover the amount of the QA Fee Deficiency Payment from the Escrow Funds. If Purchaser recovers the amount of the QA Fee Deficiency Payment from the Escrow Funds pursuant to the preceding sentence, then Seller shall within ten (10) days after such funds are withdrawn from the Escrow Funds deposit with Escrow Agent into the account holding the Escrow Funds an amount equal to the QA Fee Deficiency Payment and such amount shall be added to the Escrow Funds and

held by Escrow Agent in accordance with the terms and provisions of this Agreement and the Escrow Indemnity Agreement. If the Actual QA Fees for any Facility is less than the Assumed QA Fees for such Facility, then the Purchaser shall pay to Seller the amount by which the Assumed QA Fees exceed the Actual QA Fees for such Facility (the "Excess QA Fee Payment") within ten (10) days after the determination of the Actual QA Fees for such Facility.

SECTION 5.14 Delivery of Supplies at Closing. At the Closing, Seller shall ensure that the Supplies at Closing at each Facility are an amount equal to at least seven (7) days' work of Supplies sufficient for operating in accordance with Applicable Law.

SECTION 5.15 Further Assurances. From time to time, as and when requested by any party, each party shall execute and deliver, or cause to be executed and delivered, all such documents and instruments and shall take, or cause to be taken, all such further or other actions (subject to Section 5.05), as such other party may reasonably deem necessary or desirable to consummate the transactions contemplated by this Agreement. The terms and provisions of this Section 5.15 shall survive the Closing.

SECTION 5.16 Tax Matters.

(a) Purchase Price Allocation. The Parties agree to allocate the Purchase Price (together with any liabilities assumed, and any other amounts, that are treated as purchase price for federal income Tax purposes, the "Tax Consideration") among the Acquired Assets (the "Allocation") for federal income Tax purposes (and any corresponding state and local income Tax purposes) in accordance with Section 1060 of the Code, the Treasury Regulations thereunder, and the methodology set forth on Schedule 5.16 (the "Allocation Methodology"). No later than thirty (30) days prior to the Closing Date, Purchaser shall provide Seller with a draft Allocation consistent with the Allocation Methodology, and the parties shall thereafter negotiate in good faith to finalize such Allocation prior to the Closing. Seller and Purchaser each hereby covenant and agree that none of them will take a position on any income Tax Return (or, unless required by law, before any Governmental Entity charged with the collection of any income tax or in any judicial Tax proceeding) that is inconsistent with the Allocation. The terms and provisions of this Section 5.16 shall survive the Closing.

(b) Straddle Period. In the case of Taxes that are payable with respect to a taxable period that begins on or prior to the Closing Date and ends after the Closing Date ("Straddle Period,") the portion of any such Taxes that are treated as attributable to any (i) taxable period ending on or before the Closing Date and (ii) the portion of any Straddle Period ending on and including the Closing Date (collectively, a "Pre-Closing Tax Period") for purposes of this Agreement shall be: (a) in the case of Taxes (i) based upon, or related to, income, receipts, profits, wages, capital or net worth; (ii) imposed in connection with the sale, transfer or assignment of property; or (iii) required to be withheld, such Taxes shall be allocated by means of a closing of the books and records of the Business as of the end of the Closing Date; *provided* that exemptions, allowances or deductions entitled to be taken with respect to property placed in service or activity arising prior to the Closing Date that are computed on an annual basis (including but not limited to, depreciation and amortization deductions) shall be allocated between the period ending on the Closing Date and the period ending after the Closing Date in proportion to the number of days in each such period; and (b) in the case of other Taxes, deemed to be the amount of such Taxes for

the entire period multiplied by a fraction the numerator of which is the number of days in the period ending on the Closing Date and the denominator of which is the number of days in the entire period.

(c) Transfer Taxes. All transfer, documentary, sales, use, stamp, registration, value added and other similar Taxes and fees (including any penalties and interest) incurred in connection with this Transaction Documents and/or the Closing (including any real property transfer Tax and any other similar Tax), if any, shall be borne by Seller. Seller shall, at its own expense, timely file any Tax Return or other document with respect to such Taxes or fees (and Purchaser shall cooperate with respect thereto as reasonably necessary).

SECTION 5.17 Names Following Closing.

(a) Immediately following the Closing, Seller shall amend or terminate any certificate of assumed name or d/b/a filings so as to eliminate its right to use the names "The Fountains", "The Gardens" and "The Courtyard", and Seller shall not thereafter use those name or other names acquired by any New Operator or Purchaser hereunder or names confusingly similar thereto.

(b) Within fifteen (15) days after the Closing, Purchaser shall, or shall cause New Operators to, change all signage and references to the Facilities in their marketing materials so that such signage and materials do not reference the name "Adventist", "Adventist Rideout" or any variation thereof.

(c) The obligations under this Section 5.17 shall survive the Closing.

SECTION 5.18 Solar Lease Amendment. The parties acknowledge and agree that Seller is party to those certain Site Lease and Easements Agreements, each dated as of January 15, 2020 (the "Solar Leases"), with California Solar 3, LLC, a Delaware limited liability company ("Solar Lease Lessee"), as lessee, pursuant to which Solar Lease Lessee has certain rights to lease the Premises and/or a portion thereof. Seller hereby agrees to diligently cause Solar Lease Lessee to enter into an amendment to the Solar Leases to be effective as of the Closing Date consistent with Schedule 5.18, requiring Solar Lease Lessee to enter into a commercially reasonable subordination agreement (the "Amendment to Solar Leases").

SECTION 5.19 Survey Deficiencies, Citations and Out of Compliance Issues. In the event a survey or citation by any Health Care Authority or other Governmental Entity occurs prior to Closing, Seller shall be responsible for the cost of (a) any applicable fines and penalties, and (b) any cited Life Safety Code deficiencies at any of the Facilities that are required to be remedied (collectively "Deficiency Events"). So long as any Facility remains licensed in the name of Seller, Seller shall retain ultimate authority to make decisions regarding, and to implement any plans of corrections or otherwise responding to any circumstances by which the Facility is Out of Compliance.

If any Deficiency Events shall occur prior to Closing or if any Facility is Out of Compliance prior to the Closing, Seller shall use commercially reasonable efforts to develop a Plan of Correction reasonably necessary to achieve compliance, and resolve by the Closing Date the Deficiency Events or the issues causing a Facility to be Out of Compliance. Subject to the End

Date (as may be extended pursuant to Section 7.01(a)(vii) below), Closing shall be extended for so long as is necessary for Seller to bring such Facility into compliance, so that the Facility is no longer Out of Compliance, and Closing shall occur within seven (7) business days thereafter.

As used in this Agreement, the term "Out of Compliance" shall mean (A) a finding by a Governmental Entity of one or more deficiencies at any Facility at a "level G" or a higher level deficiency at any Facility that has not been deemed to be cured and in compliance or have a submitted plan of correction with the applicable Governmental Entity to cure such deficiency that is reasonably acceptable to Purchaser and New Operators; (B) a finding by a Governmental Entity that any Facility has deficiencies that have caused or are likely to cause serious harm, injury, impairment or death if not immediately rectified to resident health and safety that has not found to have been corrected by the applicable Governmental Entity; (C) a final determination by a Health Care Authority to the Centers for Medicare and Medicaid Services ("CMS") or other Governmental Entity for the imposition against any Facility of civil monetary penalties in excess of $100,000, which has not been paid or is within ninety days before Closing; (D) if any Facility has been designated by CMS as a Special Focus Facility or a candidate for Special Focus Facility; and/or (E) a denial of any Facility's right to admit patients or to receive Medicare or Medi-Cal payments or reimbursements for existing patients or for new admissions, at any Facility.

## ARTICLE VI
## CONDITIONS PRECEDENT

SECTION 6.01 Conditions to Each Party's Obligation. The obligations of Purchaser and Seller to consummate the transactions are subject to the satisfaction or waiver on or prior to the Closing of the following conditions:

(a) Governmental Approvals. All authorizations, consents, orders or approvals of, or declarations or filings with, or expirations of waiting periods imposed by, any Governmental Entity necessary for the consummation of the Acquisition (other than the Attorney General Approval, which is covered in Sections 6.02(n) and 6.03(e)) shall have been obtained or filed or shall have occurred, including any authorizations, healthcare licenses, consents, orders, approvals, declarations or filings necessary for the transfer of all the Assigned Licenses and Permits. To the extent a New Operator may legally operate a Facility from and after the Closing Date utilizing Seller's Licenses and provider agreements with Medicare and Medi-Cal, they shall be permitted to do so in accordance with the provisions of the OTAs and the Interim Management Agreements.

(b) No Injunctions or Restraints. No Applicable Law or Judgment enacted, entered, promulgated, enforced or issued by any Governmental Entity or other legal restraint or prohibition preventing the consummation of the Acquisition shall be in effect.

SECTION 6.02 Conditions to Obligation of Purchaser. The obligations of Purchaser to consummate the transactions are subject to the satisfaction (or waiver by such Purchaser) on or prior to the Closing Date of the following conditions:

(a) Representations and Warranties. The representations and warranties of Seller in Article III of this Agreement that are qualified as to materiality shall be true, correct and complete, and those not so qualified shall be true, correct and complete in all material respects, as

of the date hereof and as of the Closing Date as though made on such Closing Date, except to the extent such representations and warranties expressly relate to an earlier date (in which case such representations and warranties qualified as to materiality shall be true, correct and complete, and those not so qualified shall be true, correct and complete in all material respects, on and as of such earlier date). Purchaser shall have received a certificate signed by an authorized officer of Seller to such effect.

(b) Performance of Obligations of Seller. Seller shall have performed or complied in all material respects with all obligations and covenants required by this Agreement to be performed or complied with by it by the time of such Closing, and Purchaser shall have received a certificate signed by an authorized officer of Seller to such effect.

(c) Absence of Proceedings. There shall not be pending or threatened any Proceeding (i) challenging or seeking to restrain or prohibit the Acquisition or any other transaction contemplated by this Agreement or the Ancillary Agreements, (ii) seeking to prohibit or limit the sale of the Acquired Assets by Seller to, or the ownership or operation by Purchaser or the applicable New Operator, of any material assets of the Business, or to compel such Purchaser to dispose of or hold separate any material assets (including assets of the Business), in each case as a result of the Acquisition or any of the other transactions contemplated by the Transaction Documents, (iii) seeking to impose limitations on the ability of Purchaser to acquire or hold, or exercise full rights of ownership of, the Acquired Assets, or (iv) seeking to prohibit or limit in any material respect the applicable New Operator or any of their subsidiaries' effective control of the Business.

(d) Absence of Material Adverse Effect. There shall not have occurred since the Effective Date a Seller Material Adverse Effect.

(e) FIRPTA Certificates. Seller shall have executed, and furnished to the Purchaser, a FIRPTA.

(f) Transfer Taxes. Seller shall have prepared, executed (or caused to be executed), filed and delivered to the Title Company all returns, questionnaires, applications or other documents regarding any transfer and documentary stamp taxes and sales taxes that are required to be filed by any person prior to the Closing in accordance with Section 5.16(c).

(g) Consents and Releases. Purchaser shall have received written consents from the third parties set forth on Schedule 6.02(g).

(h) Transaction Documents. All Transaction Documents and other closing deliveries required to be made by Seller under Section 2.07(a) of this Agreement, shall have been delivered to Escrow Agent on or before the date such deliveries are due under Section 2.07(a) of this Agreement.

(i) Corporate Documents. Seller shall have furnished to the Purchaser evidence of such party's corporate existence and authority (including copies of resolutions of the respective boards of directors (or a similar governing body) of such party, if applicable).

(j) Title Policy. Title Company shall be irrevocably committed to issue each Title Policy to Purchaser on the Closing Date in an aggregate amount equal to the Purchase Price and subject only to Permitted Liens.

(k) Out of Compliance. No Facility shall be Out of Compliance as of the Closing Date.

(l) Census. Census for all of the Facilities as a whole as of the Closing Date shall be no less than 70% of the census number as it existed for all the Facilities as a whole as of the Effective Date.

(m) OTAs. The closing of the transactions contemplated under the OTA for the skilled nursing facility shall occur simultaneously with the Closing under this Agreement. The residential care facilities shall transition operations pursuant to Interim Management Agreements simultaneously with the Closing under this Agreement.

(n) Attorney General Approval. The parties shall have received the Attorney General Approval and such Attorney General Approval does not impose any conditions on the approval that are unacceptable to Purchaser (in its reasonable determination), subject to the discussion period set forth in Section 5.12.

(o) Solar Leases. Solar Lease Lessee shall have executed and delivered to Seller the Amendment to Solar Leases.

SECTION 6.03 Conditions to Obligation of Seller. The obligations of Seller to consummate the transactions are subject to the satisfaction (or waiver by Seller) on or prior to the Closing Date of the following conditions:

(a) Representations and Warranties. The representations and warranties of Purchaser and each New Operator made in Article IV of this Agreement qualified as to materiality shall be true, correct and complete, and those not so qualified shall be true, correct and complete in all material respects, as of the date hereof and as of the Closing Date as though made on such Closing Date, except to the extent such representations and warranties expressly relate to an earlier date (in which case such representations and warranties qualified as to materiality shall be true, correct and complete, and those not so qualified shall be true, correct and complete in all material respects, on and as of such earlier date). Seller shall have received a certificate signed by an authorized officer of Purchaser and each New Operator to such effect.

(b) Performance of Obligations of Purchaser and New Operators. Purchaser and New Operators shall have performed or complied in all material respects with all obligations and covenants required by this Agreement to be performed or complied with by such Purchaser by the time of the Closing, and Seller shall have received a certificate signed by an authorized officer of Purchaser and each New Operator to such effect.

(c) Transaction Documents. All Transaction Documents and other closing deliveries required to be made by Purchaser and/or New Operators under Section 2.07(b) of this Agreement, shall have been delivered to Escrow Agent on or before the date such deliveries are due under Section 2.07(b) of this Agreement.

(d) OTAs. The closing of the transactions contemplated under the OTA for the skilled nursing facility shall occur simultaneously with the Closing under this Agreement. The residential care facilities shall transition operations pursuant to Interim Management Agreements simultaneously with the Closing under this Agreement.

(e) Attorney General Approval. The parties shall have received the Attorney General Approval and such Attorney General Approval does not impose any conditions on the approval that are unacceptable to Purchaser (in its reasonable determination), subject to the discussion period set forth in Section 5.12.

(f) Board Approval. The board of directors or other appropriate governing body of Seller shall have approved Seller entering into this Agreement and closing the transactions contemplated hereunder.

(g) Corporate Documents. Purchaser and each New Operator shall have furnished to Seller evidence of such party's corporate existence and authority (including copies of resolutions of the respective boards of directors (or a similar governing body) of such party, if applicable).

SECTION 6.04 Frustration of Closing Conditions. None of Purchaser, New Operators or Seller may rely on the failure of any condition set forth in this Article VI to be satisfied if such failure was caused by such party's failure to act in good faith or to use its reasonable efforts to cause the Closing to occur, as required by Section 5.05.

## ARTICLE VII
## TERMINATION, AMENDMENT AND WAIVER

SECTION 7.01 Termination.

(a) Notwithstanding anything to the contrary in this Agreement, this Agreement may be terminated and the Acquisition and the other transactions contemplated by this Agreement abandoned at any time prior to any Closing:

(i) by the mutual written consent of Seller and Purchaser;

(ii) by Seller if any of the conditions set forth in Sections 6.01 or 6.03 shall have become incapable of fulfillment, and shall not have been waived by Seller, so long as Seller is not then in material breach of any of its representations, warranties, covenants or agreements contained in this Agreement;

(iii) by Purchaser if any of the conditions set forth in Sections 6.01 or 6.02 shall have become incapable of fulfillment, and shall not have been waived by Purchaser, so long as none of Purchaser or New Operators is then in material breach of any of its representations, warranties, covenants or agreements contained in this Agreement or the OTAs;

(iv) by Purchaser pursuant to the terms and provisions of 2.05(c) or 2.09;

(v) by Purchaser or Seller in the event of a Regulatory Disapproval Event (subject to the discussion period described in Section 5.12, if applicable);

(vi) by Purchaser if any action or notification of an intended action by any state or federal agency is reasonably likely to result in the loss of any Facility's Licenses or Medicare or Medi-Cal provider agreement(s); or

(vii) by Purchaser or Seller at any time upon delivery of written notice to the other after the date that is fifteen (15) months after the Effective Date (the "End Date"), if the Closing shall not have occurred by such date; provided however, that the foregoing right to terminate shall not be available to any party whose failure to fulfill any obligation under this Agreement or failure to use commercially reasonable efforts to cause the satisfaction of the conditions to close set forth herein has been the cause of, or resulted in, the failure of the Closing to occur by such date; further provided that the End Date shall be extended as follows: (A) in the event that by the End Date, the applicable New Operator has not received DSS's approval with respect to the change of manager with respect to either of the Facilities which are residential care facilities for the elderly (the "CHOM"), notwithstanding New Operator's compliance with Section 2.2 of the OTA between Seller and Uppers ALF LLC, then the End Date shall be extended for so long as is reasonably necessary for DSS's approval to the CHOM to be obtained; and (B) if the Closing is delayed due to any Facility being Out of Compliance, pursuant to the terms of Section 5.19 above, then the End Date shall be extended by the same number of days that Seller needs to clear any deficiencies causing the applicable Facility to be Out of Compliance, so that such Facility is no longer Out of Compliance, and Closing shall occur within seven (7) business days thereafter.

Notwithstanding anything to the contrary herein, with respect to Section 7.01(a)(ii), (iii) and (vi), if the cause of the failure of a condition to close is capable of being cured, the party seeking to terminate may only terminate if the breach shall not have been cured by the earlier of thirty (30) days following such party's receipt of written notice of such breach or the date that is two (2) days prior to the End Date; *provided, however*, if the alleged breach relates to a Deficiency Event, the applicable cure period shall be extended for up to an additional sixty (60) days provided that the breaching party is seeking approval of a Plan of Correction with the necessary Governmental Entity or Health Care Authority in good faith, and an approved Plan of Correction shall be deemed to cure such breach for all purposes herein.

(b) In the event of termination by Seller or Purchaser pursuant to this Section 7.01, written notice thereof shall forthwith be given to the other and the transactions contemplated by this Agreement shall terminate only after any applicable cure period, without further action by any party. If the transactions contemplated by this Agreement are terminated as provided herein:

(i) Purchaser shall return all documents and other material received from Seller relating to the transactions contemplated hereby, whether so obtained before or after the execution hereof, to Seller; and

(ii) all confidential information received by any of Purchaser and New Operators with respect to the Business shall be treated in accordance with Section 5.04 of

this Agreement, which provisions shall remain in full force and effect notwithstanding the termination of this Agreement.

SECTION 7.02 Effect of Termination. If this Agreement is terminated and the transactions contemplated hereby are abandoned as described in Section 7.01, this Agreement shall become null and void and of no further force and effect, except for the provisions of (i) Section 2.02(c) and (d) (Treatment of Deposit), (ii) Section 2.05(d) and (e), (iii) Section 5.04 (Confidentiality), (iv) Section 5.05(b) (Expenses; Transfer Taxes), (v) Section 5.10 (Publicity), (vi) Section 7.01 (Termination), (vii) this Section 7.02, and (viii) Section 9.03 (Attorneys' Fees).

SECTION 7.03 Amendments and Waivers. This Agreement may not be amended except by an instrument in writing signed on behalf of each of the parties hereto. By an instrument in writing Purchaser, on the one hand, or Seller, on the other hand, may waive compliance by the other party with any term or provision of this Agreement that such other party was or is obligated to comply with or perform.

## ARTICLE VIII
## INDEMNIFICATION

SECTION 8.01 Indemnification by Seller.

(a) Seller shall indemnify, defend and protect Purchaser, each New Operator and their respective affiliates and their respective officers, directors, employees, stockholders, members, managers, partners, agents, attorneys and representatives (collectively, "Purchaser Indemnified Parties") against, and hold them harmless from, any loss, liability, claim, damage or expense (including reasonable legal fees and expenses) (collectively, the "Losses") arising from, in connection with or otherwise with respect to:

(i) any breach of any representation or warranty of Seller that is contained in Article III of this Agreement;

(ii) any breach of any covenant of Seller contained in this Agreement, in any Ancillary Agreement or in any document delivered in connection herewith or therewith;

(iii) any Excluded Liability;

(iv) any out-of-pocket expenses actually incurred by Purchaser or New Operator, including costs of third-party experts, related to creating and implementing a Plan of Correction which arises as a result of any Facility becoming Out of Compliance within three months after the Closing solely due to pre-Closing acts and/or omissions of Seller;

(v) any fees, expenses or other payments incurred or owed by or claimed through Seller to any brokers, financial advisors or comparable other persons retained or employed by Seller in connection with the transactions contemplated by this Agreement or by any Ancillary Agreement;

(vi) any claim with respect to an alleged Medicare or Medi-Cal overpayment by any Governmental Entity, third party payor, RAC audit, ZPIC audit, or any claim of recapture by the Centers for Medicare and Medicaid Services, the U.S. Office of Inspector General or any other Governmental Entity with respect to an alleged Medicare or Medi-Cal overpayment, in each case relating to the Business and solely for periods relating prior to the Closing Date; and

(vii) any lost revenue suffered by any New Operator in the event of a Denial of Patient New Admissions ("DPNA") imposed within three months after Closing that is based solely on events that occurred prior to the Closing.

(b) Except as otherwise specifically provided in this Agreement, Purchaser and New Operators acknowledge that its sole and exclusive monetary remedy after the Closing with respect to any and all claims relating to this Agreement, the Ancillary Agreements, any documents delivered in connection herewith or therewith, the Acquisition and the other transactions contemplated hereby and thereby (other than claims of fraud) shall be pursuant to the indemnification provisions set forth in this Article VIII.

SECTION 8.02 Indemnification by Purchaser and New Operators.

(a) Purchaser shall indemnify, defend and protect Seller, its affiliates and each of their respective officers, directors, employees, stockholders, members, managers, partners, agents, attorneys and representatives (collectively, the "Seller Indemnified Parties") against, and agrees to hold them harmless from, any Loss, for or on account of or arising from or in connection with or otherwise with respect to (i) any breach of any representation or warranty of Purchaser contained in Article IV of this Agreement, (ii) any breach of any covenant of Purchaser contained in this Agreement, in any Ancillary Agreement or in any document delivered in connection herewith or therewith, (iii) any of the Assumed Liabilities expressly assumed by Purchaser under Section 1.03(a); (iv) the use, operation or ownership of the Real Property after the Closing; and (v) any fees, expenses or other payments incurred or owed by Purchaser to any brokers, financial advisors or other comparable persons retained or employed by it in connection with the transactions contemplated by this Agreement or by any Ancillary Agreement.

(b) Each New Operator (and OTA Guarantor), jointly and severally, shall indemnify, defend and protect the Seller Indemnified Parties against, and agrees to hold them harmless from, any Loss, as incurred (payable promptly upon written request), for or on account of or arising from or in connection with or otherwise with respect to (i) any breach of any representation or warranty of New Operator contained in any Transaction Document or in any document delivered in connection herewith or therewith, (ii) any breach of any covenant of New Operator contained in this Agreement, in any Ancillary Agreement or in any document delivered in connection herewith or therewith, (iii) any of the Assumed Liabilities expressly assumed by New Operators under Section 1.03(a); (iv) the use, operation or ownership of any of the Acquired Assets after assumption of the management of the Facilities pursuant to an approved CHOM, if applicable, or the Closing including the use of or operation under Seller's provider agreements or provider numbers; and (v) any fees, expenses or other payments incurred or owed by any New Operator to any brokers, financial advisors or other comparable persons retained or employed by

it in connection with the transactions contemplated by this Agreement or by any Ancillary Agreement.

SECTION 8.03 Calculation of Losses. The amount of any Loss for which indemnification is provided under this Article VIII shall be net of any amounts actually recovered by the indemnified party under insurance policies with respect to such Loss and shall be decreased to take account of any Tax benefit incurred by the indemnified party arising from the receipt of indemnity payments hereunder.

SECTION 8.04 Termination of Indemnification. The obligation to indemnify and hold harmless any party, (i) pursuant to Section 8.01(a)(i) or 8.02(a)(i), shall terminate when the applicable representation or warranty terminates pursuant to Section 8.05(g) and (ii) pursuant to the other clauses of Sections 8.01 shall terminate on the second anniversary of the Closing Date; provided however, that, with respect to clause (i), solely with respect to any item as to which the person to be indemnified shall have, before the expiration of the applicable period, previously made a claim by delivering a notice of such claim pursuant to Section 8.05 to the party to be providing the indemnification, such obligations to indemnify and hold harmless shall not terminate during the period of the pendency of such claim, and (ii) post-Closing covenants for cooperation and further assurances (such as Section 5.15), that can only be performed by the parties post-Closing, shall survive for the time reasonably necessary for the parties to perform such cooperation and further assurances obligations.

SECTION 8.05 Procedures.

(a) Third Party Claims. In order for a party (the "indemnified party") to be entitled to any indemnification provided for under this Agreement in respect of, arising out of or involving a claim made by any person against the indemnified party (a "Third Party Claim"), such indemnified party must notify the indemnifying party in writing of the Third Party Claim within fifteen (15) days (or such earlier time as might be required to avoid materially prejudicing the indemnifying party's position) following receipt by such indemnified party of written notice of the Third Party Claim, provided, however, that failure to give such notification shall not affect the indemnification provided hereunder except to the extent the indemnifying party shall have been prejudiced as a result of such failure. Thereafter, the indemnified party shall promptly deliver to the indemnifying party following the indemnified party's receipt thereof, copies of all notices and documents (including court papers) received by the indemnified party relating to the Third Party Claim.

(b) Assumption. If a Third Party Claim is made against an indemnified party, the indemnifying party shall be entitled to participate in the defense thereof and, if it so chooses, to assume the defense thereof with counsel selected by the indemnifying party; provided, however, that such counsel is reasonably satisfactory to the indemnified party. If the indemnifying party so elects to assume the defense of a Third Party Claim, the indemnifying party shall not be liable to the indemnified party for any legal expenses subsequently incurred by the indemnified party in connection with the defense thereof. If the indemnifying party assumes such defense, the indemnified party shall have the right to participate in the defense thereof and to employ counsel, at its own expense, separate from the counsel employed by the indemnifying party, it being understood that the indemnifying party shall control such defense. The indemnifying party shall

be liable for the fees and expenses of counsel employed by the indemnified party for any period during which the indemnifying party has not assumed the defense thereof. If the indemnifying party chooses to defend or prosecute a Third Party Claim, all the indemnified parties shall cooperate in the defense or prosecution thereof, provided that the indemnified party shall bear its own costs and expenses, including attorney's fees, with respect to such participation. Such cooperation shall include the retention and (upon the indemnifying party's request) the provision to the indemnifying party of records and information that are reasonably relevant to such Third Party Claim, and making employees available on a mutually convenient basis to provide additional information and explanation of any material provided hereunder. Whether or not the indemnifying party assumes the defense of a Third Party Claim, the indemnified party shall not admit any liability with respect to, or settle, compromise or discharge, such Third Party Claim without the indemnifying party's prior written consent (which consent shall not be unreasonably withheld, conditioned or delayed). If the indemnifying party assumes the defense of a Third Party Claim, the indemnified party shall agree to any settlement, compromise or discharge of such Third Party Claim that the indemnifying party may recommend and that by its terms obligates the indemnifying party to pay the full amount of the liability in connection with such Third Party Claim, which releases the indemnified party completely in connection with such Third Party Claim and that would not otherwise adversely affect the indemnified party. The assumption by an indemnifying party of a Third Party Claim shall conclusively establish that such Third Party Claim is within the scope of and subject to indemnification hereunder. Notwithstanding the foregoing, the indemnifying party shall not be entitled to assume the defense of any Third Party Claim (and shall be liable for the reasonable fees and expenses of counsel incurred by the indemnified party in defending such Third Party Claim) if (i) the Third Party Claim seeks an order, injunction or other equitable relief or relief for other than money damages against the indemnified party or (ii) the indemnifying party is also a person against whom the Third Party Claim is made and the indemnified party determines in good faith that joint representation would be inappropriate.

(c) Other Claims. In the event any indemnified party has a claim against any indemnifying party under Section 8.01 or 8.02 that does not involve a Third Party Claim being asserted against or sought to be collected from such indemnified party, the indemnified party shall deliver notice of such claim containing a reasonably detailed description of the claim along with a reasonable estimate of the dollar amount of the claim to the indemnifying party within thirty (30) days of it becoming aware of the facts or circumstances of such claim. Subject to Sections 8.04 and 8.06, the failure by any indemnified party so to notify the indemnifying party shall not relieve the indemnifying party from any liability that it may have to such indemnified party under Section 8.01 or 8.02, except to the extent that the indemnifying party demonstrates that it has been prejudiced by such failure. If the indemnifying party does not notify the indemnified party within fifteen (15) business days following its receipt of such notice that the indemnifying party disputes its liability to the indemnified party under Section 8.01 or 8.02, such claim specified by the indemnified party in such notice shall be conclusively deemed a liability of the indemnifying party under Section 8.01 or 8.02 and the indemnifying party shall pay the amount of such liability to the indemnified party on demand or, in the case of any notice in which the amount of the claim (or any portion thereof) is estimated, on such later date when the amount of such claim (or such portion thereof) becomes finally determined; in each case, under this paragraph, subject to the limitations set out in this Article 8.

(d) Escrow Funds. All claims for Losses for which indemnification of Purchaser or New Operator is provided under this Section 8 shall be made first against the Escrow Funds under the terms of the Escrow Indemnity Agreement. On the date that that is twelve (12) months after the Closing Date (the "First Release Date"), $250,000.00 of the Escrow Funds shall be released to Seller, less (x) the amount of any disbursements made to Purchaser and/or any New Operator from the Escrow Funds in accordance with this Agreement and the Escrow Indemnity Agreement, and (y) the amount of any outstanding unresolved claims that were made by Purchaser and/or any New Operator on or before the First Release Date. On the second anniversary of the Closing Date (the "Final Release Date"), the balance of the Escrow Fund then on deposit with Escrow Agent shall be released to Seller, less the amount of outstanding unresolved claims by Purchaser and/or any New Operator on or before the Final Release Date, which amounts shall be retained by the Escrow Agent to be held and invested by it under the terms of Escrow Indemnity Agreement until such claims are finally resolved and then disbursed in accordance with the terms of the Escrow Indemnity Agreement. The Purchaser and Seller shall provide a joint written instruction to the Escrow Agent to release the Escrow Funds as provided in this Section 8.05(d) within three (3) business days of the First Release Date and the Final Release Date.

(e) Parent Guaranty. On the Closing Date, Seller Guarantor shall execute and deliver to Purchaser and New Operators a guaranty, substantially in the form of Exhibit G attached hereto (the "Seller Guaranty"), pursuant to which Seller Guarantor shall guaranty any indemnified Losses in favor of any of the Purchaser Indemnified Parties payable by Seller hereunder. The Seller Guaranty shall terminate on the date that is two (2) years after the Closing Date (the "Guaranty Survival Date"); provided, however, any claims for Losses by any Purchaser Indemnified Parties prior to the Guaranty Survival Date that have not been finally resolved prior to the Guaranty Survival Date shall survive the Guaranty Survival Date until all such claims have been finally resolved.

(f) Limitations. Subject to the terms and provisions of this Section 8.05(f), in no event shall the aggregate liability for indemnification claims paid by Seller pursuant to Section 8.01 (other than Section 8.1(a)(vii)) exceed Five Hundred Thousand and no/100 Dollars ($500,000.00) (the "Cap"), nor shall Seller be liable for any indemnification obligation under Section 8.01(a)(i) or Section 8.01(a)(vii) until the aggregate amount of all Losses in respect of indemnification under Section 8.01(a)(i) or Section 8.01(a)(vii) exceeds Thirty-Five Thousand and no/100 Dollars ($35,000.00) (the "Basket"), at which time Seller shall be required to pay or be liable for the amount of all such Losses (subject to the Cap); provided, however, that under no circumstances shall the Cap apply to any indemnification obligations of Seller arising under Section 8.01(a)(iv) and Section 8.01(a)(vi), or arising out of or based on fraud by Seller; and provided further, that in no event shall the aggregate liability for indemnification claims paid by Seller pursuant to Section 8.01(a)(vii) exceed the amount of One Million and no/100 Dollars ($1,000,000.00) inclusive of the Cap, and with any amounts relating to Section 8.01(a)(vii) counting against the Cap.

(g) Survival. The representations, warranties, covenants and agreements of Seller Parties contained in Article III of this Agreement shall survive the Closing for a period of twenty-four (24) months. Seller Parties' indemnification obligations under this Article VIII shall survive the Closing for a period of twenty-four (24) months.

SECTION 8.06 Exclusive Remedy. The Parties agree that, from and after the Closing Date, the indemnification provisions set forth in this Article VIII are the exclusive provisions in this Agreement with respect to, and the sole and exclusive remedy for, any and all claims relating to the subject matter of this Agreement and/or the transactions contemplated hereby and shall preclude assertion by any indemnified party of any other rights or the seeking of any and all other remedies against the indemnifying party for claims based on this Agreement and/or the transactions contemplated hereby. Each Party hereby waives any provision of Law to the extent that it would limit or restrict the provisions of this Section 8.06.

SECTION 8.07 Mitigation. The Parties shall take all such actions to mitigate any Losses upon becoming aware of any event or circumstance that would reasonably be expected to, or does, give rise thereto, to extent required by Applicable Law.

SECTION 8.08 Limitation on Damages. NOTWITHSTANDING ANYTHING TO THE CONTRARY CONTAINED ELSEWHERE IN THIS AGREEMENT, NO PARTY TO THIS AGREEMENT (OR ANY OF ITS AFFILIATES) SHALL, IN ANY EVENT, OTHER THAN DUE TO FRAUD, BE LIABLE TO ANY OTHER PARTY (OR ANY OF ITS AFFILIATES) FOR SPECIAL, CONSEQUENTIAL, PUNITIVE, EXEMPLARY, INCIDENTAL, TREBLE, OR OTHER INDIRECT DAMAGES OR LOSS OF REVENUE (EXCEPT IN CONNECTION WITH A DPNA, SUBJECT TO THE TERMS AND LIMITATIONS OF SECTION 8.01(a)(vii) AND SECTION 8.05(f) ABOVE), INCOME OR PROFITS, DAMAGES BASED ON ANY TYPE OF MULTIPLE OR DIMINUTION IN VALUE, BUSINESS REPUTATION OR OPPORTUNITY. SELLER SHALL NOT BE LIABLE FOR ANY LOSSES INCURRED BY PURCHASER THAT HAVE RESULTED FROM OR ARISEN OUT OF THE GROSS NEGLIGENCE, FRAUD OR WILLFUL MISCONDUCT OF PURCHASER.

SECTION 8.09 No Double Indemnity. In no event shall Seller or Seller Guarantor be required to pay both Purchaser and New Operator for the same Losses, pursuant to the indemnification obligations of Seller hereunder.

SECTION 8.10 Treatment of Payments. The Parties agree to treat any indemnification payment received pursuant to this Agreement for all Tax purposes as an adjustment to the Purchase Price to the extent permitted by applicable Laws.

## ARTICLE IX
## GENERAL PROVISIONS

SECTION 9.01 Assignment. This Agreement and the rights and obligations hereunder shall not be assignable or transferable by Purchaser, any New Operator or Seller (including by operation of law in connection with a merger or consolidation of Purchaser or Seller) without the prior written consent of the other parties hereto, which consent shall not be unreasonably withheld, conditioned or delayed. Notwithstanding the foregoing, Purchaser may without having to obtain the prior written consent of Seller (a) assign its rights hereunder, including its right to purchase the Acquired Assets or any portion thereof, or delegate the performance of any of its obligations hereunder, to an affiliate entity managed and controlled by, directly or indirectly, [redacted] (b) assign its rights hereunder by way of security and such secured

party may assign such rights by way of exercise of remedies, (c) assign its rights in connection with the Business and/or the operations of any Facility from and after the Closing Date, to a New Operator, and (d) assign its rights to indemnity, in whole or in part, to any purchaser of all or any portion of the Business or to a New Operator; provided, however, that no assignment shall limit of affect the assignor's obligations hereunder. Any attempted assignment in violation of this Section 9.01 shall be void.

SECTION 9.02 No Third-Party Beneficiaries. Except as provided in Article VIII, this Agreement is for the sole benefit of the parties hereto and their permitted assigns and nothing herein expressed or implied shall give or be construed to give to any person, other than the parties hereto and such assigns, any legal or equitable rights hereunder.

SECTION 9.03 Attorneys' Fees. In the event a Party incurs legal expenses to enforce or interpret any provision of this Agreement by mediation, arbitration or judicial means, the prevailing Party will be entitled to recover such legal expenses, including attorneys' fees, costs and necessary disbursements, in addition to any other relief to which such Party shall be entitled.

SECTION 9.04 Notices. All notices or other communications required or permitted hereunder shall be addressed to the respective parties at the address set forth below, in writing, and shall be personally delivered (including by means of professional messenger service or reputable air express service utilizing receipts) or sent by (i) PDF via electronic mail (e-mail), or (ii) nationally-recognized overnight courier service (e.g., Federal Express), or (iii) United States mail, certified, and postage fully prepaid, return receipt requested, and in each case (except as expressly set forth below) shall be deemed received upon the date of receipt thereof if received prior to 5:00 p.m. of the recipient's business day, provided that (A) in the case of (ii) above, either (x) the other party (or its counsel) acknowledges receipt thereof by return e-mail, or (y) an additional notice is sent pursuant to clause (ii) or (iii) herein, (B) in the case of (ii) above, notice shall be deemed received one (1) business day after deposit with such nationally recognized overnight courier service, and (C) in the case of (iii) above, notice shall be deemed received five (5) business days after deposit with the United States mail. Notice of change of address shall be given by written notice in the manner detailed in this Section 9.04.

(i) if to Purchaser, to:

c/o [redacted]
6442 Coldwater Canyon Avenue, Suite 100
North Hollywood, CA 91606
[redacted]

with a copy to (which shall not constitute notice):

Fenigstein & Kaufman
1900 Avenue of the Stars, Suite 2300
Los Angeles, CA 90067
Attention: S. Jack Fenigstein and Steven Rosenfeld
Email: jack_fenigstein@fenkauf.com and steven_rosenfeld@fenkauf.com

(ii) if to the New Operators, to:

c/o Cypress Healthcare Group LLC
2266 Lava Ridge Court, Ste 105
Roseville, CA 95661
[redacted]

with a copy to (which shall not constitute notice):

Sternshein Legal Group
5316 East Chapman Avenue
Orange, CA 92869-4236
Attention: Jennifer M. Sternshein
Email: jennifer@sternsheingroup.com

(iii)if to Seller, to:

Adventist Health System/West
1 Adventist Health Way
Roseville, CA 95661
[redacted]

with a copy to (which shall not constitute notice):

Polsinelli
501 Commerce Street, Suite 1300
Nashville, TN 37203
Attention: Bobby Guy;
Amanda Norcross
Email: bguy@polsinelli.com
anorcross@polsinelli.com

SECTION 9.05 Interpretation; Exhibits and Schedules; Certain Definitions. (a) The headings contained in this Agreement, in any Exhibit or Schedule hereto and in the table of contents to this Agreement are for reference purposes only and shall not affect in any way the meaning or interpretation of this Agreement. All Recitals, and all Exhibits and Schedules annexed hereto or referred to herein are hereby incorporated in and made a part of this Agreement as if set forth in full herein. Any capitalized terms used in any Schedule or Exhibit but not otherwise defined therein, shall have the meaning as defined in this Agreement. When a reference is made in this Agreement to a Section, Article, Exhibit or Schedule, such reference shall be to a Section or Article of, or an Exhibit or Schedule to, this Agreement unless otherwise indicated.

(b) For all purposes hereof:

"Affiliate" of any person means another person that directly or indirectly, through one or more intermediaries, controls, is controlled by, or is under common control with, such first person. For the purposes of this definition, "control" or "controlled" means the possession of the power, directly or indirectly, to direct or cause the direction of the management or policies of a person, whether through the ownership of voting securities, by contract or otherwise.

"Ancillary Agreements" means all agreements and instruments executed and delivered in connection with this Agreement.

"including" means including, without limitation.

"person" means any individual, firm, corporation, partnership, limited liability company, trust, joint venture, Governmental Entity, Health Care Authority, or other entity.

"subsidiary" of any person means another person, an amount of the voting securities, other voting ownership or voting partnership interests of which is sufficient to elect at least a majority of its board of directors or other governing body (or, if there are no such voting interests, 50% or more of the equity interests of which) is owned directly or indirectly by such first person or by another subsidiary of such person.

"Transaction Documents" means this Agreement together with the Ancillary Agreements.

SECTION 9.06 Authorship. The parties have participated jointly in the negotiation and drafting of this Agreement. In the event an ambiguity or question of intent or interpretation arises, this Agreement shall be construed as if drafted jointly by the parties, and no presumption or burden of proof shall arise favoring or disfavoring any party by virtue of the authorship of any provisions of this Agreement.

SECTION 9.07 Counterparts. This Agreement may be executed in one or more counterparts, all of which shall be considered one and the same agreement, and shall become effective when one or more such counterparts have been signed by each of the parties and delivered to the other parties. Executed copies of this Agreement may be delivered by telecopier, email, DocuSign or other electronic means and upon receipt will be deemed originals and binding upon the parties hereto, regardless of whether originals are delivered thereafter.

SECTION 9.08 Entire Agreement. This Agreement and the Ancillary Agreements, along with the Schedules and Exhibits thereto, contain the entire agreement and understanding between the parties hereto with respect to the subject matter hereof and supersede all prior agreements and understandings relating to such subject matter. Neither party shall be liable or bound to any other party in any manner by any representations, warranties or covenants relating to such subject matter except as specifically set forth herein or in the Ancillary Agreements. This Agreement may not be modified except in a writing signed by all the parties to be affected thereby.

SECTION 9.09 Severability. If any provision of this Agreement (or any portion thereof) or the application of any such provision (or any portion thereof) to any person or circumstance shall be held invalid, illegal or unenforceable in any respect by a court of competent jurisdiction,

such invalidity, illegality or unenforceability shall not affect any other provision hereof (or the remaining portion thereof) or the application of such provision to any other persons or circumstances.

SECTION 9.10 Consent to Jurisdiction. Each party irrevocably submits to the exclusive jurisdiction of (a) any state court located in Sacramento County, California, and (b) the United States District Court for the Eastern District of California, for the purposes of any suit, action or other proceeding arising out of this Agreement, any Ancillary Agreement or any transaction contemplated hereby or thereby. Each of Purchaser, New Operators and Seller further agree that service of any process, summons, notice or document by U.S. registered mail to such party's respective address set forth above shall be effective service of process for any action, suit or proceeding in California with respect to any matters to which it has submitted to jurisdiction in this Section 9.10. Each of Purchaser, New Operators and Seller irrevocably and unconditionally waives any objection to the laying of venue of any action, suit or proceeding arising out of this Agreement, any Ancillary Agreement or the transactions contemplated hereby and thereby in (i) any state court located in Sacramento County, California, or (ii) the United States District Court for the Eastern District of California, and hereby further irrevocably and unconditionally waives and agrees not to plead or claim in any such court that any such action, suit or proceeding brought in any such court has been brought in an inconvenient forum.

SECTION 9.11 Governing Law. This Agreement shall be governed by and construed in accordance with the internal laws of the State of California applicable to agreements made and to be performed entirely within such State, without regard to the conflicts of law principles of such State.

SECTION 9.12 Waiver of Jury Trial. Each party hereby waives, to the fullest extent permitted by applicable law, any right it may have to a trial by jury in respect to any litigation directly or indirectly arising out of, under or in connection with this Agreement, any Ancillary Agreement or any transaction contemplated hereby or thereby. Each party (a) certifies that no representative, agent or attorney of any other party has represented, expressly or otherwise, that such other party would not, in the event of litigation, seek to enforce that foregoing waiver and (b) acknowledges that it and the other parties hereto have been induced to enter into this Agreement and the Ancillary Agreements, as applicable, by, among other things, the mutual waivers and certifications in this Section 9.12.

SECTION 9.13 Patriot Act Representations. Each of Seller and Purchaser hereby represents and warrants that it is not, and is not acting, directly or indirectly, for or on behalf of, any person or entity named as a "specially designated national and blocked person" (as defined in Presidential Executive Order 13224) on the most current list published by the U.S. Treasury Department of Foreign Assets Control, and that it is not engaged in this transaction, directly or indirectly, on behalf of, and is not facilitating this transaction, directly or indirectly, on behalf of, any such person or entity. Each of Seller and Purchaser also represents and warrants that neither it nor its constituents or Affiliates are in violation of any Applicable Law relating to terrorism or money laundering, including the aforesaid Executive Order and the Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism Act of 2001 (Public Law 107-56), as amended. Each of Seller and Purchaser hereby agrees to defend,

indemnify and hold harmless the other parties from and against any and all Losses arising from or related to any breach of the foregoing representations and warranties by the indemnifying party.

SECTION 9.14 Business Day. If any day or date herein falls on a non-business day, then such day or date shall automatically be extended to the next business day. The term "Business Day" means any day other than (i) a Saturday or a Sunday, and (ii) a day on which federally insured depository institutions in Los Angeles, California are authorized or obligated by law, regulation, governmental decree or executive order to be closed.

SECTION 9.15 Successors. Subject to the express provisions of this Agreements, the covenants and agreements contained in this Agreement bind and inure to the benefit of the parties hereto and their respective successors and assigns.

SECTION 9.16 No Setoffs Against A/R. Notwithstanding anything else to the contrary herein, neither Purchaser nor New Operator, on the one hand, nor Seller on the other hand, shall have a right of setoff or recoupment against accounts receivable owing to or which belong to the other party, whether under the terms of this Agreement, the OTAs, or otherwise.

SECTION 9.17 OTA Guarantor. Cypress Healthcare Group, LLC ("OTA Guarantor") absolutely and unconditionally guarantees the full and prompt payment and performance of all of New Operators' obligations to Seller and the Seller Indemnified Parties in accordance with this Agreement, the OTAs and any other agreement arising in connection with the transactions contemplated by this Agreement. The liability of OTA Guarantor under this Section 9.17 will in no way be affected or impaired by any failure or delay by Seller in enforcing payment of any amount required under this Agreement, in enforcing the performance of any obligations under this Agreement, in enforcing payment under this Section 9.17, or in exercising any right or power in respect thereto, or to any compromise, waiver, settlement, change, subordination, modification, or disposition of any payments due under this Agreement or any performance required under this Agreement, the OTAs or any of the other Transaction Documents, and OTA Guarantor hereby waives all defenses of suretyship. The amendment or modification of this Agreement or related agreements will not affect OTA Guarantor's liability under this Section 9.17.

**[Signatures on the Following Page]**

IN WITNESS WHEREOF, Seller, Purchaser and New Operators have duly executed this Agreement as of the date first written above.

**SELLER:**

United Com-Serve

By: [redacted]
Name: John Beaman
Title: Assistant Secretary

**PURCHASER:**

YUBA CAMPUS PROPCO LLC,
a California limited liability company

By: [redacted]
Name: Abraham Bak
Title: Manager

**NEW OPERATORS:**

CYPRESS HEALTHCARE GROUP, LLC,
a California limited liability company

By: [redacted]
Name: Jack Sanofsky
Title: Manager

UPPERS LLC,
a California limited liability company

By: [redacted]
Name: Jack Sanofsky
Title: Manager

UPPERS ALF LLC,
a California limited liability company

By: [redacted]
Name: Jack Sanofsky
Title: Manager

UPPERS MC LLC,
a California limited liability company

By: [redacted]
Name: Jack Sanofsky
Title: Manager

**OTA GUARANTOR:**

CYPRESS HEALTHCARE GROUP LLC,
a California limited liability company

By: [redacted]
Name: Jack Sanofsky
Title: Manager

ESCROW AGENT SIGNATURE PAGE

Accepted and agreed to:

**ESCROW AGENT:**

By:
Name
Title:

## LIST OF EXHIBITS AND SCHEDULES

| | | |
|---|---|---|
| Exhibit A | - | Legal Description |
| Exhibit B | - | Form of Deed |
| Exhibit C | - | Form of Bill of Sale |
| Exhibit D | - | Form of New Operator Bill of Sale |
| Exhibit E | - | Form of Assignment of Contracts |
| Exhibit F | - | Form of Escrow Indemnity Agreement |
| Exhibit G | - | Form of Seller Guaranty |
| Exhibit H | - | Form of Interim Management Agreement |
| Exhibit I | - | Form of Interim Sublease Agreement |
| Schedule "1" | - | Facilities, Seller and New Operators |
| Schedule 1.02(b) | - | Excluded Assets |
| Schedule 1.04(c) | - | Transfer Costs |
| Schedule 3.03 | - | Consents |
| Schedule 3.04 | - | Financial Statements |
| Schedule 3.05(b) | - | Bed Count |
| Schedule 3.05(c) | - | Licenses; Limitations |
| Schedule 3.05(f) | - | Health Care Compliance |
| Schedule 3.05(g) | - | Health Care Proceedings |
| Schedule 3.05(i) | - | Accounts Receivable Liens |
| Schedule 3.05(n) | - | Cost Reports; Audits |
| Schedule 3.05(o) | - | HCAI Work |
| Schedule 3.05(x) | - | Room Size Waivers |
| Schedule 3.06 | - | Liens on Assets (Other than Real Property) |
| Schedule 3.07(a) | - | Real Property Interests |
| Schedule 3.07(e) | - | Liens on Real Property |
| Schedule 3.07(f) | - | Leases |
| Schedule 3.08 | - | Contracts |
| Schedule 3.08(b) | - | Contracts; Exceptions |
| Schedule 3.08(c) | - | Specimen Agreement Deviations |
| Schedule 3.11 | - | Stimulus/Relief Funds |
| Schedule 3.12 | - | Rent Roll |
| Schedule 3.13 | - | Permits |
| Schedule 3.14 | - | Insurance |
| Schedule 3.16 | - | Taxes |
| Schedule 3.17 | - | Proceedings |
| Schedule 3.18(a) | - | Seller Benefit Plans |
| Schedule 3.20(b) | - | Aboveground and Underground Storage Tanks |
| Schedule 3.20(c) | - | Material Repairs |
| Schedule 3.21 | - | Employee and Labor Matters |
| Schedule 3.22 | - | Transactions with Affiliates |
| Schedule 3.22 | - | Rents Payable |
| Schedule 5.01 | - | Interim Operating Covenants; Exceptions |
| Schedule 5.01(c)(vi) | - | CapEx Projects |
| Schedule 5.16 | - | Purchase Price Allocation Methodology |
| Schedule 5.18 | - | Solar Lease Matters |
| Schedule 6.02(g) | - | Required Consents |

**EXHIBIT A**

**LEGAL DESCRIPTION OF REAL PROPERTY**

**For APN/Parcel ID(s): 051-040-010-000**

THE LAND REFERRED TO HEREIN BELOW IS SITUATED IN THE CITY OF YUBA CITY, COUNTY OF SUTTER, STATE OF CALIFORNIA AND IS DESCRIBED AS FOLLOWS:

PARCEL ONE:

ALL THAT PORTION OF THE SOUTH HALF OF THE SOUTHWEST QUARTER OF THE NORTHWEST QUARTER OF SECTION 15, TOWNSHIP 15 NORTH, RANGE 3 EAST, MOUNT DIABLO BASE AND MERIDIAN, LYING SOUTH OF THE SUBDIVISION ENTITLED "PLAT OF GARDEN ACRES, BEING A SUBDIVISION OF A PORTION OF THE NORTHWEST QUARTER OF SECTION 15, T. 15 N., R. 3 E., M. D. B. & M.", FILED IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF SUTTER ON FEBRUARY 14, 1924 IN BOOK 5, PAGE 11, OF SURVEYS.

PARCEL TWO:

ALL THAT PORTION OF THE SOUTH HALF OF THE SOUTHWEST QUARTER OF THE NORTHWEST QUARTER OF SECTION 15, TOWNSHIP 15 NORTH, RANGE 3 EAST, MOUNT DIABLO BASE AND MERIDIAN, LYING SOUTH OF THE SUBDIVISION ENTITLES, "PLAT OF GARDEN ACRES, BEING A SUBDIVISION OF A PORTION OF THE NORTHWEST QUARTER OF SECTION 15, TOWNSHIP 15 NORTH, RANGE 3 EAST, M.D.B.& M.", FILED IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF SUTTER ON FEBRUARY 14, 1924 IN BOOK 5, PAGE 11, OF SURVEYS.

**EXHIBIT B**

**FORM OF DEED**

[See attached.]

Recording Requested By
and
When Recorded Mail To:

_____
_____
_____
Attention: _____

Mail Tax Statement To:

_____
_____
_____
Attention: _____

Above Space for Recorder's Use Only

**GRANT DEED**

THE UNDERSIGNED GRANTOR(S) DECLARE(S)

DOCUMENTARY TRANSFER TAX in _____ County is $_____ and the City of _____ tax is: $ _____.

[ ] computed on full value of property conveyed, or
[ ] computed on full value less value of liens or encumbrances remaining at time of sale.

[ ] Unincorporated area [ ] City of _____

A.P.N.: _____

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, _____, a _____, hereby grants to _____, a _____ ("Grantee"), the real property in the County of _____, State of California described on Exhibit "A" attached hereto and incorporated herein by reference, subject to the matters set forth on Exhibit "B" attached hereto and incorporated herein by reference.

**IN WITNESS WHEREOF,** the Grantor has caused these presents to be executed in its name, by its proper officers thereunto duly authorized.


104862419.1

DATED: _____ _____, 202__

_____,
a _____

By: _____
Name: _____
Title: _____

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT CIVIL CODE § 1189

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA

COUNTY OF _____

On _____, 202___, before me, _____, Notary Public, personally appeared _____,who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

_____
Signature


104862419.1

# EXHIBIT "A"

## LEGAL DESCRIPTION

**EXHIBIT "B"**

**PERMITTED ENCUMBRANCES**

**EXHIBIT C**

**FORM OF BILL OF SALE**

[See attached.]

# BILL OF SALE

**THIS BILL OF SALE** ("Bill of Sale") is made as of _____ ___, 202_, by _____ (the "Seller"), in favor of _____, a _____ (the "Purchaser").

## RECITALS:

**A.** Pursuant to a certain Asset Purchase Agreement (the "Purchase Agreement") dated _____, 202__, by and among Seller, Purchaser and Cypress Healthcare Group, LLC, Seller has agreed to sell, transfer, convey, assign and deliver certain assets to Purchaser, and Purchaser has agreed to assume certain liabilities of Seller with respect to those certain skilled nursing facility and residential care facilities for the elderly located 1260 Williams Way, 1240 Willams Way, and 840 Washington Avenue, Yuba City, California (each, a "Facility" and collectively, the "Facilities").

**B.** In order that Seller and Purchaser are in possession of an instrument vesting title in Purchaser to certain of the assets being acquired by it and as evidence of the assumption of certain liabilities by Purchaser, Seller and Purchaser desire to execute and deliver this Bill of Sale.

## AGREEMENT:

**NOW, THEREFORE,** for good and valuable consideration, the receipt of which is hereby acknowledged:

1. **Defined Terms.** Words whose initial letters are capitalized are defined terms. Unless otherwise defined in this Bill of Sale, such terms shall have the same meaning as that ascribed to them in the Purchase Agreement.

2. **Acquired Assets**. Effective as of the Closing and pursuant to the terms of the Purchase Agreement, Seller hereby sells, transfers, conveys, assigns, and delivers unto the Purchaser and its respective successors and assigns, and Purchaser hereby purchases, acquires, assumes and accepts from Seller, free and clear of all Liens other than Permitted Liens, all of Seller's rights, title and interest under, in and to the following assets with respect to the Facilities (all of which comprise a portion of the Acquired Assets) (and, for the avoidance of doubt to prevent duplication, excluding any assets transferred under bills of sale executed simultaneously in favor of the New Operators under the OTAs):

*2.1* The Premises;

*2.2* The Personal Property; and

*2.3* All rights, claims and credits to the extent relating to any other Acquired Asset or any Assumed Liability arising and relating solely to the period after the Closing (including all insurance proceeds arising from any casualty, and all business interruption insurance, to the extent recoverable) and all guarantees, warranties, indemnities and similar rights in favor of any Seller from non-Affiliate third parties in

respect of any other Acquired Asset or any Assumed Liability arising and relating solely to the period after the Closing.

3. **Assumption of Liabilities**. Effective as of Closing and pursuant to the terms of the Purchase Agreement, Purchaser hereby assumes and agrees to pay, perform and discharge when due (in accordance with their respective terms and subject to the respective conditions thereof), the Assumed Liabilities associated with the Acquired Assets set forth in Section 2.

4. **Benefit.** This Bill of Sale shall be binding upon and inure to the parties hereto and their respective successors and assigns.

5. **No Modification to Purchase Agreement.** This Bill of Sale is delivered pursuant to the Purchase Agreement and is subject in all respects to the provisions of the Purchase Agreement and is not meant to alter, enlarge, limit, or otherwise modify the provisions of the Purchase Agreement. In the event of any conflict or inconsistency between the terms of the Purchase Agreement and the terms hereof, the terms of the Purchase Agreement shall govern.

6. **Counterparts.** This Bill of Sale may be executed in counterparts, each of which shall be deemed an original, but all of which together shall be deemed one and the same agreement. A signed copy of this Bill of Sale delivered by e-mail or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original signed copy of this Bill of Sale. Signatures by PDF scan, DocuSign, or other electronic means shall be as effective as original signatures.

**SIGNATURES APPEAR ON THE FOLLOWING PAGE**

**IN WITNESS WHEREOF,** the undersigned have caused this Bill of Sale to be executed on their behalf, as of the date first written above.

SELLER:

PURCHASER:


104862472.4

**EXHIBIT D**

**FORM OF NEW OPERATOR BILL OF SALE**

[See attached.]

# BILL OF SALE

**THIS BILL OF SALE** ("Bill of Sale") is made as of _____ ___, 202_, by _____ (the "Seller"), in favor of _____, a _____(the "New Operator").

## RECITALS:

**A.** Pursuant to a certain Asset Purchase Agreement (the "Purchase Agreement") dated _____, 202__, by and among Seller, Purchaser (as defined in the Purchase Agreement), and New Operator and certain of its affiliates, Seller agreed to sell, transfer, convey, assign and deliver to New Operator certain assets with respect to that certain [skilled nursing facility / residential care facility for the elderly], located at _____Yuba City, CA (the "Facility"), among certain other assets.

**B.** In order that Seller and New Operator are in possession of an instrument vesting title in New Operator to certain of the assets being acquired by it and as evidence of the assumption of certain liabilities by New Operator, Seller and New Operator desire to execute and deliver this Bill of Sale.

## AGREEMENT:

**NOW, THEREFORE,** for good and valuable consideration, the receipt of which is hereby acknowledged:

1. **Defined Terms.** Words whose initial letters are capitalized are defined terms. Unless otherwise defined in this Bill of Sale, such terms shall have the same meaning as that ascribed to them in the Purchase Agreement.

2. **Acquired Assets**. Effective as of the Closing and pursuant to the terms of the Purchase Agreement, Seller hereby sells, transfers, conveys, assigns, and delivers unto the New Operator and its respective successors and assigns, and New Operator hereby purchases, acquires assumes and accepts from Seller, free and clear of all Liens other than Permitted Liens, all of Seller's rights, title and interest under, in and to the following assets with respect to the Facility (all of which comprise a portion of the Acquired Assets):

*2.1* If applicable, Seller's Medicare and Medi-Cal Provider Agreements and provider numbers for the Facility, to be effective upon the date CMS provides written notice to Purchaser and/or New Operator and to Seller's intermediary that the change of ownership from Seller to Purchaser and/or New Operator has been completed and New Operator has been certified as the holder of Seller's Medicare and Medi-Cal provider numbers. New Operator shall be entitled to use the Medicare and Medi-Cal provider numbers for billing purposes on or after the date of this Bill of Sale.

*2.2* The Assigned Licenses and Permits with respect to the Facility;

*2.3* The Supplies with respect to the Facility;

*2.4* If applicable, the Resident Agreements with respect to the Facility;

*2.5* The Resident Trust Funds with respect to the Facility;

*2.6* The Goodwill with respect to the Facility;

*2.7* The Records with respect to the Facility; and

*2.8* All other Acquired Assets with respect to the Facility which are not assigned to Purchaser pursuant to the Purchase Agreement and/or that certain Bill of Sale executed by Seller in favor of Purchaser and dated of even date herewith.

3. **Assumption of Liabilities**. Effective as of Closing and pursuant to the terms of the Purchase Agreement, New Operator hereby assumes and agrees to pay, perform and discharge when due (in accordance with their respective terms and subject to the respective conditions thereof), the Assumed Liabilities with respect to the Facility associated with the Acquired Assets set forth in Section 2.

4. **Further Assurances.** The Seller hereby covenants and agrees that it will from time to time, at the request of New Operator and without further consideration, take such additional actions and duly execute and deliver to New Operator and its successors such additional instruments and documents, as may be reasonably required in order to assign, transfer, vest title to any of the Acquired Assets with respect to the Facility in or to New Operator and its successors and assigns.

5. **Benefit.** This Bill of Sale shall be binding upon and inure to the parties hereto and their respective successors and assigns.

6. **No Modification to Purchase Agreement.** This Bill of Sale is delivered pursuant to the Purchase Agreement and is subject in all respects to the provisions of the Purchase Agreement and is not meant to alter, enlarge, limit, or otherwise modify the provisions of the Purchase Agreement. In the event of any conflict or inconsistency between the terms of the Purchase Agreement and the terms hereof, the terms of the Purchase Agreement shall govern.

7. **Counterparts.** This Bill of Sale may be executed in counterparts, each of which shall be deemed an original, but all of which together shall be deemed one and the same agreement. A signed copy of this Bill of Sale delivered by e-mail or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original signed copy of this Bill of Sale. Signatures by PDF scan, DocuSign, or other electronic means shall be as effective as original signatures.

**SIGNATURES APPEAR ON THE FOLLOWING PAGE**

**IN WITNESS WHEREOF,** the undersigned have caused this Bill of Sale to be executed on their behalf, as of the date first written above.

SELLER:

NEW OPERATOR:

**EXHIBIT E**

**FORM OF ASSIGNMENT OF CONTRACTS**

[See attached.]

**ASSIGNMENT AND ASSUMPTION OF ASSIGNED CONTRACTS AND RESIDENT AGREEMENTS**

**THIS ASSIGNMENT AND ASSUMPTION OF CONTRACTS AND RESIDENT AGREEMENTS** (this "Agreement") is made as of the ____ of _____, 2025, _____("Seller") and _____, a _____ ("New Operator").

**RECITALS:**

**A.** Pursuant to that certain Asset Purchase Agreement dated _____, 2025 (the "Purchase Agreement") by and among Seller, Yuba Campus Propco LLC ("Purchaser") and New Operator and certain of New Operator's affiliates, Seller agreed to sell, transfer, convey, assign and deliver to Purchaser certain assets associated with that certain [skilled nursing facility / residential care facility for the elderly], located at _____Yuba City, CA (the "Facility"), among certain other assets.

**B.** Effective as of the Closing, Purchaser has leased the Facility to New Operator.

**C.** Pursuant to the Purchase Agreement, Seller agreed to assign, to the fullest extent legally assignable, to New Operator, and New Operator agreed to assume the Resident Agreements related to the Facility and certain other contracts.

**AGREEMENT:**

**NOW, THEREFORE,** the parties hereby agree as follows:

1. **ASSIGNMENT.** Effective as of the Closing and subject to the terms and conditions of the Purchase Agreement, Seller hereby grants, sells, conveys, transfers and assigns to New Operator, its successors and assigns, all of Seller's right, title and interest to the Resident Agreements and the Assigned Contracts with respect to the Facility, each of which is listed on Exhibit "A" hereto.

2. **ASSUMPTION.** New Operator hereby accepts the sale, conveyance, transfer and assignment by Seller to New Operator, its successors and assigns, of all of Seller's right, title and interest to the Resident Agreements and the Assigned Contracts with respect to the Facility, and hereby assumes and accepts Seller's obligations and liabilities under the Resident Agreements and the Assigned Contracts with respect to the Facility arising on or after the Closing Date.

3. **MISCELLANEOUS PROVISIONS.**

**(a)** All of the terms, provisions and conditions of this Agreement shall be binding on, and shall inure to and be enforceable by, the parties hereto and their respective successors and assigns.

**(b)** Any word whose initial letter is capitalized is a defined term. Unless such term is defined herein, it shall have the same meaning as that attributed to such term in the Purchase Agreement.

**(c)** This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

**(d)** This Assignment and Assumption is delivered pursuant to the Purchase Agreement and is subject in all respects to the provisions of the Purchase Agreement and is not meant to alter, enlarge, limit, or otherwise modify the provisions of the Purchase Agreement. In the event of any conflict or inconsistency between the terms of the Purchase Agreement and the terms hereof, the terms of the Purchase Agreement shall govern.

**(e)** This Agreement shall be governed by and construed in accordance with the internal laws of the State of California.

***[Signatures on the Following Page]***

**IN WITNESS WHEREOF**, the parties hereto have duly executed this Agreement as of the date first above written.

SELLER:

NEW OPERATOR:

Exhibit "A"

Assigned Contract

**EXHIBIT F**

**ESCROW INDEMNITY AGREEMENT**

[See attached.]

**ESCROW INDEMNITY AGREEMENT**[1]

THIS ESCROW INDEMNITY AGREEMENT (this "Agreement"), dated the _____ day of _____, 2025 by and among Yuba Campus Propco LLC, a California limited liability company ("Purchaser"), Cypress Healthcare Group, LLC ("Cypress"), United Com-Serve, a California nonprofit public benefit corporation ("Seller"), and Chicago Title Company, sometimes hereinafter referred to as "Escrow Agent".

WHEREAS, Seller, Purchaser and Cypress are parties to that certain Asset Purchase Agreement dated _____ __, 2025 (the "Purchase Agreement") pursuant to which Seller has agreed (subject to the terms, conditions and limitations set forth therein) to sell to Purchaser and Cypress's designated New Operators (as defined in the Purchase Agreement), and Purchaser and Cypress have agreed (subject to the terms, conditions and limitations set forth therein) to purchase from Seller, certain assets of Seller, including but not limited to the real property and improvements on which certain skilled nursing and residential care for the elderly facilities are operated, as well as contracts, licenses, furniture, fixtures, equipment and leases with which and under which the above described skilled nursing and residential care for the elderly facilities are operated, all as more particularly described in the Purchase Agreement; and

WHEREAS, pursuant to the Purchase Agreement, Seller is required to deposit $500,000.00 with the Escrow Agent to fund Seller's indemnity obligations under the Purchase Agreement.

NOW, THEREFORE, in consideration of the mutual covenants and premises herein contained, and intending to be legally bound hereby, the parties hereto agree as follows:

1. Appointment of and Acceptance by Escrow Agent. Purchaser, Cypress and Seller do hereby appoint Escrow Agent to be and act as escrow agent, and Escrow Agent hereby accepts its appointment to hold in an escrow account (hereinafter referred to as the "Escrow Account") the Escrow Funds upon the terms and conditions as set forth in this Agreement. As used herein, the terms "Escrow Funds" shall mean funds in the amount of $500,000.00, to be deposited by Purchaser with Escrow Agent on the Closing Date (as defined in the Purchase Agreement). Any income and interest earned thereon shall be paid to Seller.

2. Investments. Escrow Agent is hereby directed to invest and reinvest the Escrow Funds for the benefit of Seller in "Permitted Investments" at "Eligible Institutions", each as defined below; provided that Seller may deliver written instructions to Escrow Agent changing the investment of the Escrow Funds, upon which direction Escrow Agent may conclusively rely without inquiry or investigation. The Escrow Agent shall not be responsible for any investment charges or service fees, or for any loss, diminution in value or failure to achieve a greater profit as a result of such investment or investment charges or service fees. The term "Eligible Institution" shall mean a depository institution or trust company, the short term unsecured debt obligations or commercial paper of which are rated on the Closing Date at least "A-1+" by S&P, "P-1" by Moody's and "F-1+" by Fitch in the case of accounts in which funds are held for thirty (30) days or less (or, in the case of accounts in which funds are held for more than thirty (30) days, the long term unsecured debt obligations of which are rated at least "AA" by Fitch and S&P and "Aa2" by

[1] Seller Note to Draft: All comments subject to review upon selection of Escrow Agent.

Moody's). The term "Permitted Investments" shall mean the investments outlined in Schedule 1 attached hereto.

3. Disbursements of Escrow Funds. The Escrow Agent shall hold the Escrow Funds, if and when received by it, in accordance with the terms of this Agreement. The Escrow Funds shall be paid in accordance with joint written instructions executed by Purchaser, Cypress and Seller in accordance with the provisions of Section 8.05(d) of the Purchase Agreement. The Escrow Agent shall not be responsible for any delay in the electronic wire transfer of funds. The Escrow Funds shall be disbursed as follows:

(a) On the date that that is twelve (12) months after the Closing Date (the "First Release Date"), $250,000 of the Escrow Funds shall be released to Seller, less (x) the amount of any disbursements made to Purchaser and/or any New Operator from the Escrow Funds in accordance with this Agreement and the Purchase Agreement, and (y) the amount of any outstanding unresolved claims that were made by Purchaser and/or any New Operator on or before the First Release Date.

(b) On the second anniversary of the Closing Date (the "Final Release Date"), the balance of the Escrow Funds then on deposit with Escrow Agent shall be released to Seller, less the amount of outstanding unresolved claims by Purchaser and/or any New Operator on or before the Final Release Date, which amounts shall be retained by the Escrow Agent to be held and invested by it under the terms of this Agreement until such claims are finally resolved and then disbursed in accordance with the terms of this Agreement.

(c) From time to time prior to the Final Release Date, Seller, Purchaser and Cypress may instruct Escrow Agent to disburse funds from the Escrow Funds by delivering joint written instructions executed by a duly authorized representative from Seller, Purchaser and Cypress.

6. Suspension of Performance; Interpleader. In the event of any disagreement between Seller, Purchaser and Cypress resulting in conflicting instructions to, or adverse claims or demands upon the Escrow Agent with respect to the release of any Escrow Funds, the Escrow Agent shall refuse to comply with such instruction, claim or demand so long as such disagreement shall continue, and in so refusing the Escrow Agent shall not release the Escrow Funds, or make any other disposition of the Escrow Account. The Escrow Agent shall not be or become liable in any way to Seller, Purchaser or Cypress for its failure or refusal to comply with any such conflicting instructions or adverse claims or demands, and it shall be entitled to continue so to refrain from acting until such conflicting or adverse demands (a) shall have been adjusted by agreement and it shall have been jointly notified in writing thereof by Seller, Purchaser and Cypress, or (b) shall have finally been determined in a court of competent jurisdiction as evidenced by a copy of a final and non-appealable judgment of a court of competent jurisdiction. Additionally, at its discretion, the Escrow Agent may proceed with filing an interpleader action. Upon depositing the Escrow Funds with a court of competent jurisdiction, the Escrow Agent shall be released from any further obligation, responsibility or liability under this Agreement. In addition, the Escrow Agent shall be entitled to be reimbursed out of the Escrow Funds for its costs and reasonable attorney's fees that are incurred in connection with filing the interpleader action.

7. Additional Agreements. It is understood and agreed by the parties to this Agreement as follows:

(a) The Escrow Agent is not a trustee for any party for any purpose, and is merely acting as a depository and a ministerial capacity hereunder with the limited duties herein prescribed.

(b) The Escrow Agent has no responsibility in respect of any instructions, certificate or notice delivered to it or of the Escrow Account, other than faithfully to carry out the obligations undertaken in this Agreement and to follow the directions in such instructions or notice provided in accordance with the terms hereof.

(c) Seller, Purchaser and Cypress hereby agree, jointly and severally, to indemnify and hold harmless the Escrow Agent from and against all costs, damages, judgment, reasonable attorney's fees, expenses, obligations, and liabilities of any kind or nature, which Escrow Agent in good faith may incur or sustain in connection with this Agreement. The Escrow Agent shall not be liable for any actions taken or omitted by it in good faith and may rely upon, and act in accordance with the advice of its counsel without liability on its part for any action taken or omitted in accordance with such advice.

(d) The Escrow Agent may conclusively rely upon and act in accordance with any certificate, instructions, notice, letter, telegram, cablegram or other written instrument believed to be genuine and to have been signed or communicated by the proper party or parties.

(e) The Escrow Agent shall not be required to defend any legal proceeding which may be instituted against it in respect of the subject matter of this Agreement unless requested to do so by Seller, Purchaser or Cypress and indemnified to the Escrow Agent's satisfaction against the cost and expense of such defense. If any such legal proceeding is instituted against it, the Escrow Agent agrees promptly to give notice of such proceeding to Seller, Purchaser and Cypress. The Escrow Agent shall not be required to institute legal proceedings of any kind.

(f) The Escrow Agent shall not, by act, delay, omission or otherwise, be deemed to have waived any right or remedy it my have, either under this Agreement or generally, unless such waiver be in writing, and no waiver shall be valid unless it is in writing, signed by the Escrow Agent, and only to the extent expressly therein set forth. A waiver by the Escrow Agent under the terms of this Agreement shall not be construed as a bar to, or waiver of, the same or any other such right or remedy which it would otherwise have on any other occasion.

(g) The Escrow Agent may resign as such hereunder by giving thirty (30) days written notice hereof to Seller, Purchaser and Cypress. Within ten (10) days after receipt of such notice, Seller, Purchaser and Cypress shall furnish to the Escrow Agent joint written instructions for the release of the Escrow Funds. If the Seller, Purchaser and Cypress fail to furnish the written instructions within the ten (10) day period, the Escrow Agent may petition any court of competent jurisdiction for the appointment of a successor Escrow Agent and, upon such appointment, deliver the Escrow Funds to such successor. By doing so, the Escrow Agent shall not incur any liability to any party to this Agreement and shall be released from any further obligation, responsibility and liability under this Agreement. Furthermore, Escrow Agent shall be entitled to be reimbursed out

of the Escrow Funds for its costs and reasonable attorney's fees that are incurred as a result of having to petition the court for the appointment of a successor.

8. Notices. All notices or other communications required or permitted hereunder shall be addressed to the respective parties at the address set forth below, in writing, and shall be personally delivered (including by means of professional messenger service or reputable air express service utilizing receipts) or sent by (i) telecopy, receipt confirmed, (ii) PDF via electronic mail (e-mail), (iii) nationally-recognized overnight courier service (e.g., Federal Express), or (iv) United States mail, certified, and postage fully prepaid, return receipt requested, and in each case (except as expressly set forth below) shall be deemed received upon the date of receipt thereof if received prior to 5:00 p.m. of the recipient's business day, provided that (A) in the case of (ii) above, either (x) the other party (or its counsel) acknowledges receipt thereof by return e-mail, or (y) an additional notice is sent pursuant to clause (i), (iii) or (iv) herein, (B) in the case of (iii) above, notice shall be deemed received one (1) business day after deposit with such nationally recognized overnight courier service, and (C) in the case of (iv) above, notice shall be deemed received five (5) business days after deposit with the United States mail. Notice of change of address shall be given by written notice in the manner detailed in this Section 8:

(a) If to Purchaser at:

c/o [redacted]
6442 Coldwater Canyon Avenue, Suite 100
North Hollywood, CA 91606
[redacted]

With a copy to (which shall not constitute notice):

Fenigstein & Kaufman
1900 Avenue of the Stars, Suite 2300
Los Angeles, CA 90067
Attention: S. Jack Fenigstein and Steven Rosenfeld
Email: jack_fenigstein@fenkauf.com and steven_rosenfeld@fenkauf.com

(b) If to Cypress at:

c/o Cypress Healthcare Group LLC
2266 Lava Ridge Court, Ste 105
Roseville, CA 95661
[redacted]

With a copy to (which shall not constitute notice):

Sternshein Legal Group
5316 East Chapman Avenue
Orange, CA 92869-4236

Attention: Jennifer M. Sternshein
Email: jennifer@sternsheingroup.com

(c) If to Seller at:

Adventist Health System/West
1 Adventist Health Way
Roseville, CA 95661
[redacted]

With a copy to (which shall not constitute notice):

Polsinelli
501 Commerce Street, Suite 1300
Nashville, TN 37203
Attention: Bobby Guy;
Amanda Norcross
Email: bguy@polsinelli.com
anorcross@polsinelli.com

(d) If to the Escrow Agent at:

_____
_____
_____
Attention: _____
Telephone: _____
Email: _____

9. Amendments. This Agreement may be modified, altered, amended, canceled or terminated only by the written agreement of the parties hereto. No party may assign this Agreement or any of its rights or obligations hereunder without the written consent of the other parties, provided that if Escrow Agent consolidates, merges or converts into, or transfers all or substantially all of its corporate trust business (including the escrow contemplated by this Agreement) to another entity, the successor or transferee entity without any further act will be the successor Escrow Agent.

10. Choice of Law. This Agreement shall be governed by and construed in accordance with the laws of the State of California and shall be binding upon and shall inure to the benefit of the parties hereto and their respective successors in interest and assigns. Each of the parties hereto irrevocably (a) consents to the exclusive jurisdiction and venue of the state and federal courts in the State of California in connection with any matter arising out of this Agreement, (b) waives any objection to such jurisdiction or venue, (c) agrees not to commence any legal proceedings related hereto except in such courts, (d) consents to and agrees to accept service of process to vest personal

jurisdiction over it in any such courts, and (e) waives any right to trial by jury in any action in connection with this Agreement.

11. Counterparts. This Agreement may be executed in any one or more counterparts, each of which, when so executed, shall be deemed an original, and all such counterparts together shall constitute the same instrument. The execution of this Agreement by electronic signature shall be binding and enforceable as an original.

[SIGNATURE PAGES FOLLOW]

IN WITNESS WHEREOF, the parties hereby have caused this Agreement to be executed by their duly authorized officers on the day and year first above written.

**Escrow Agent**:

_____

By:_____
Name:_____
Title:_____

**Purchaser**:

_____

By:_____
Name:_____
Title:_____

**Cypress**:

_____

By:_____
Name:_____
Title:_____

**Seller**:

_____

By:_____
Name:_____
Title:_____

SCHEDULE 1
**To Escrow Indemnity Agreement**

**Permitted Investments**

The term "Permitted Investments" means any one or more of the following obligations or securities with maturities of not more than three hundred sixty-five (365) days acquired at a purchase price of not greater than par, payable on demand or having a maturity date not later than the first Business Day of each month following the date of acquiring such investment and meeting one of the appropriate standards set forth below:

(a) obligations of, or obligations fully guaranteed as to payment of principal and interest by, the United States or any agency or instrumentality thereof provided such obligations are backed by the full faith and credit of the United States of America including, without limitation, obligations of: the U.S. Treasury (all direct or fully guaranteed obligations), the Farmers Home Administration (certificate of beneficial ownership), the General Services Administration (participation certificates), the U.S. Maritime Administration (guaranteed Title XI financing), the Small Business Administration (guaranteed participation certificates and guaranteed pool certificates), the U.S. Department of Housing and Urban Development (local authority bonds) and the Washington Metropolitan Area Transit Authority (guaranteed transit bonds); provided, however, that the investments described in this clause must (A) have a predetermined fixed dollar of principal due at maturity that cannot vary or change, (B) if such investments have a variable rate of interest, such interest rate must be tied to a single interest rate index plus a fixed spread (if any) and must move proportionately with that index, and (C) such investments must not be subject to liquidation prior to their maturity;

(b) Federal Housing Administration debentures; obligations of the following United States government sponsored agencies: Federal Home Loan Mortgage Corp. (debt obligations), the Farm Credit System (consolidated systemwide bonds and notes), the Federal Home Loan Banks (consolidated debt obligations), the Federal National Mortgage Association (debt obligations), the Student Loan Marketing Association (debt obligations), the Financing Corp. (debt obligations), and the Resolution Funding Corp. (debt obligations); provided, however, that the investments described in this clause must (A) have a predetermined fixed dollar of principal due at maturity that cannot vary or change, (B) if such investments have a variable rate of interest, such interest rate must be tied to a single interest rate index plus a fixed spread (if any) and must move proportionately with that index, and (C) such investments must not be subject to liquidation prior to their maturity;

(c) federal funds, unsecured certificates of deposit, time deposits, bankers' acceptances and repurchase agreements with maturities of not more than three hundred sixty-five (365) days of any bank, the short term obligations of which at all times are rated in the highest short term rating category by two (2) of the rating agencies (or, if not rated by all rating agencies, rated by at least one (1) rating

agency in the highest short term rating category and otherwise acceptable to each other rating agency, as confirmed in writing that such investment would not, in and of itself, result in a downgrade, qualification or withdrawal of the then current ratings assigned to the Securities); provided, however, that the investments described in this clause must (A) have a predetermined fixed dollar of principal due at maturity that cannot vary or change, (B) if such investments have a variable rate of interest, such interest rate must be tied to a single interest rate index plus a fixed spread (if any) and must move proportionately with that index, and (C) such investments must not be subject to liquidation prior to their maturity;

(d) fully Federal Deposit Insurance Corporation-insured demand and time deposits in, or certificates of deposit of, or bankers' acceptances issued by, any bank or trust company, savings and loan association or savings bank, the short term obligations of which at all times are rated in the highest short term rating category by each rating agency (or, if not rated by all rating agencies, rated by at least one (1) rating agency in the highest short term rating category; provided, however, that the investments described in this clause must (A) have a predetermined fixed dollar of principal due at maturity that cannot vary or change, (B) if such investments have a variable rate of interest, such interest rate must be tied to a single interest rate index plus a fixed spread (if any) and must move proportionately with that index, and (C) such investments must not be subject to liquidation prior to their maturity;

(e) debt obligations with maturities of not more than three hundred sixty-five (365) days and at all times rated by each rating agency (or, if not rated by all rating agencies, rated by at least one (1) rating agency in its highest long-term unsecured debt rating category; provided, however, that the investments described in this clause must (A) have a predetermined fixed dollar of principal due at maturity that cannot vary or change, (B) if such investments have a variable rate of interest, such interest rate must be tied to a single interest rate index plus a fixed spread (if any) and must move proportionately with that index, and (C) such investments must not be subject to liquidation prior to their maturity;

(f) commercial paper (including both non-interest-bearing discount obligations and interest-bearing obligations payable on demand or on a specified date not more than one (1) year after the date of issuance thereof) with maturities of not more than three hundred sixty-five (365) days and that at all times is rated by each rating agency (or, if not rated by all rating agencies, rated by at least one (1) rating agency and otherwise acceptable to each other rating agency in its highest short-term unsecured debt rating; provided, however, that the investments described in this clause must (A) have a predetermined fixed dollar of principal due at maturity that cannot vary or change, (B) if such investments have a variable rate of interest, such interest rate must be tied to a single interest rate index plus a fixed spread (if any) and must move proportionately with that index, and (C) such investments must not be subject to liquidation prior to their maturity; and

(g) units of taxable money market funds, which funds are regulated investment companies, seek to maintain a constant net asset value per share and invest solely

in obligations backed by the full faith and credit of the United States, which funds have the highest rating available from each rating agency (or, if not rated by all rating agencies, rated by at least one (1) rating agency for money market funds).

**EXHIBIT G**

**SELLER GUARANTY**

[See attached.]

# GUARANTY

This Guaranty is made and entered into as of [•] by Rideout Memorial Hospital, a California nonprofit public benefit corporation ("**Guarantor**") in favor of Yuba Campus PropCo LLC, a California limited liability company ("**Purchaser**") and Cypress Healthcare Group, LLC ("**Cypress**"), together with any subsidiary designed by Cypress to take title to the applicable Acquired Assets with respect to a Facility at Closing (collectively, "**New Operators**" and, together with Purchaser, the "**Guaranteed Parties**"). Terms not defined herein shall have the meanings ascribed to them in the Purchase Agreement.

**WHEREAS**, this Guaranty is being delivered pursuant to Section 8.05(e) of that certain Purchase Agreement (the "**Purchase Agreement**"), dated [•], 2025, by and among Purchaser, New Operators and United Com-Serve, a California nonprofit public benefit corporation ("**Seller**"); and

**WHEREAS**, Guarantor has agreed to guaranty certain obligations of Seller as more fully set forth in the Purchase Agreement.

**NOW, THEREFORE**, for valuable consideration, the receipt and adequacy of which are hereby acknowledged, Guaranty hereby irrevocably and unconditionally guarantees to the Guaranteed Parties, as if it were the primary obligor, the payment, immediately when due, of any indemnified Losses in favor of any of the Purchaser Indemnified Parties payable by Seller pursuant to Article VIII of the Purchase Agreement (the "**Guaranteed Obligations**). This Guaranty is and shall be construed to be an absolute and continuing guaranty of payment, regardless of the present or future composition of Seller. This Guaranty is subject to the following terms and conditions:

1. If Guarantor becomes liable to pay any amounts to the Guaranteed Parties, such liability shall not be in any manner impaired or affected hereby. The exercise by the Guaranteed Parties of any right or remedy hereunder or under any other instrument, or at law or in equity, shall not preclude the concurrent or subsequent exercise of any other right or remedy. All obligations of Guarantor hereunder shall terminate on the Guaranty Survival Date; provided, however, any claims for Losses asserted by any Purchaser Indemnified Parties prior to the Guaranty Survival Date that have not been finally resolved prior to the Guaranty Survival Date shall survive the Guaranty Survival Date until all such claims have been finally resolved. In the event that Guarantor should breach or fail to timely perform any provisions of this Guaranty, Guarantor shall, immediately upon demand by any of the Guaranteed Parties, pay any reasonable attorneys' fees, court costs and other costs and expenses incurred by any of the Purchaser Indemnified Parties in connection with enforcing their rights under this Guaranty. The covenant contained in this Section shall survive the payment and performance of the Guaranteed Obligations.

2. Guarantor hereby agrees that the Guaranteed Obligations shall not be released, diminished, impaired, reduced or affected by the occurrence of any one or more of the following events: (a) the taking or accepting of any other security or guaranty for such obligations; (b) any release, surrender, exchange, subordination or loss of any security at any time existing in connection with any such obligations; (c) any partial release of the liability of Guarantor hereunder; (d) the liquidation, insolvency, bankruptcy or lack of corporate power of Seller, Guarantor, or any party at any time liable for the payment of any or all amounts under the Purchase Agreement; (e)

any adjustment, indulgence, forbearance, or compromise that may be granted or given by the Guaranteed Parties to Seller or Guarantor; (f) the lack of enforceability of any obligation by reason of the fact that the officers creating same acted in excess of their authority; or (g) any payment by Seller to the Guaranteed Parties is held to constitute a preference under the bankruptcy laws or if for any other reason the payee is required to refund such payment of pay the amount thereof to someone else.

3. The Guaranteed Parties may exercise or refrain from exercising any rights against Seller, Guarantor or others arising out of the Purchase Agreement, or otherwise act or refrain from acting, at any time and from time to time without notice to Guarantor, without incurring any responsibility to Guarantor and without impairing or releasing Guarantor's obligations under this Guaranty.

4. The Guaranteed Parties may not, with the prior written consent of Seller (such consent not to be unreasonably withheld, conditioned or delayed) in accordance with Section 9.01 of the Purchase Agreement, sell, assign, or otherwise transfer all of the Guaranteed Obligations, or any part thereof, and in that event of a consented assignment each and every immediate and successive assignee, transferee, or holder of or participant in all or any part of the Guaranteed Obligations, shall have the right to enforce this Guaranty, by suit or otherwise, for the benefit of such assignee, transferee, holder or participant, as fully as if such assignee, transferee, holder or participant were herein by name specifically given such rights, powers and benefits; but the Guaranteed Parties shall have an unimpaired right to enforce this Guaranty for the benefit of the Guaranteed Parties or any such participant, as to so much of the Guaranteed Obligations that it has not sold, assigned or transferred. Notwithstanding the foregoing, Purchaser may without having to obtain the prior written consent of Guarantor (a) assign its rights hereunder or delegate the performance of any of its obligations hereunder, to an affiliate entity managed and controlled by, directly or indirectly, [redacted], (b) assign its rights hereunder by way of security and such secured party may assign such rights by way of exercise of remedies, or (c) assign its rights to indemnity, in whole or in part, to any purchaser of all or any portion of the Business.

5. This Guaranty is an irrevocable, absolute, continuing guaranty of payment and not of collection, and in case Seller fails to pay any Guaranteed Obligations when due (beyond any applicable notice and cure period), Guarantor agrees to make such payment or to cause such payment to be made punctually as and when the same shall become due and payable, whether at demand, maturity, by acceleration or otherwise, and as if such payment were made by Seller. It shall not be necessary for any of the Guaranteed Parties (and Guarantor hereby waives any other rights which Guarantor may have to require any of the Guaranteed Parties), in order to enforce the Guaranteed Obligations, first to institute suit or exhaust its remedies against Seller or others liable for the Guaranteed Obligations or any other person; provided, however, the foregoing shall not limit the indemnity procedures required under the Purchase Agreement. The dissolution of Guarantor shall not terminate this Guaranty until notice of such dissolution shall have been actually received by the Guaranteed Parties.

6. In case of the dissolution, liquidation or insolvency (howsoever evidenced) of, or the institution of bankruptcy or receivership proceedings against Seller or Guarantor, all of the

Guaranteed Obligations which is then existing shall, at the option of the Guaranteed Parties, immediately become due or accrued and payable from Guarantor.

7. The liability hereunder shall in no way be affected or impaired by (and the Guaranteed Parties are hereby expressly authorized to make from time to time, without notice to anyone), any sale, pledge, surrender, compromise, settlement, release, renewal, extension, indulgence, alteration, substitution, exchange, change in, modification or other disposition of any of the Guaranteed Obligations, either express or implied, or of any contract or contracts evidencing any thereof.

8. No substitution of Guarantor, as guarantor hereunder, shall be effective absent the written consent of the Guaranteed Parties.

9. No act of commission or omission of any kind, or at any time, upon the part of the Guaranteed Parties in respect to any matter whatsoever, shall in any way affect or impair this Guaranty.

10. Guarantor waives notice of (a) acceptance of this Guaranty, (b) any amendment or extension of the Purchase Agreement, (c) the occurrence of any breach or default by Seller under the Purchase Agreement (except with respect to copies of any notices required to be delivered to Seller under the Purchase Agreement in connection with such breach or default (if any)), (d) any Purchaser's and/or any New Operator's assignment of their rights under the Purchase Agreement, or any part thereof, and (e) protest, proof of non-payment or default by Seller. Guarantor further waives any and all defenses, claims and discharges of Seller, or any other obligor, pertaining to the Guaranteed Obligations, except the defense of discharge by payment in full. Without limiting the generality of the foregoing, Guarantor will not assert, plead or enforce against the Guaranteed Parties any defense of waiver, release, discharge in bankruptcy, statute of limitations, res judicata, statute of frauds, anti-deficiency statute, fraud, incapacity, minority, usury, illegality or unenforceability which may be available to Seller or any other person liable in respect of any of the Guaranteed Obligations, or any set-off available against the Guaranteed Parties to Seller or any such other person, whether or not on account of a related transaction except the defense of discharge by payment. Without in any manner limiting the generality of the foregoing, to the extent that California law applies to this Guaranty, Guarantor hereby waives any and all rights of subrogation, reimbursement, indemnification, contribution and/or any other rights and benefits available to a guarantor under the provisions of Sections 2787 to 2855, inclusive, 2899 and 3433 of the California Civil Code and any similar or analogous statutes of California or any other jurisdiction.[1]

11. If any payment applied by the Guaranteed Parties to the Guaranteed Obligations is thereafter set aside, recovered, rescinded or required to be returned for any reason (including, without limitation, the bankruptcy, insolvency or reorganization of Seller or any other obligor), the Guaranteed Obligations to which such payment was applied shall for the purposes of this Guaranty be deemed to have continued in existence, notwithstanding such application, and this

[1] Note to Buyer: The deleted waiver is unacceptable as this guaranty cannot limit rights Seller may have under the APA.

Guaranty shall be enforceable as to such of the Guaranteed Obligations as fully as if such application had never been made.

12. The liability of Guarantor under this Guaranty is in addition to and shall be cumulative with all other liabilities of Guarantor after the date hereof to the Guaranteed Parties as a guarantor of the Guaranteed Obligations, without any limitation as to amount, unless the instrument or agreement evidencing or creating such other liability specifically provides to the contrary.

13. Any invalidity or unenforceability of any provision or application of this Guaranty shall not affect other lawful provisions and applications hereof, and to this end the provisions of this Guaranty are declared to be severable.

14. This Guaranty shall be governed by and construed in accordance with the laws of the State of California.

15. No failure to exercise, and no delay in exercising, on the part of any of the Guaranteed Parties, any right hereunder, shall operate as a waiver thereof, nor shall any single or partial exercise thereof preclude any other or further exercise thereof or the exercise of any other right. The rights of Guaranteed Parties hereunder shall be in addition to all other rights provided by law, subject to the terms and conditions of the Purchase Agreement. No modification or waiver of any provision of this Guaranty, or consent to any departure therefrom, shall be effective unless in writing and no such consent or waiver shall extend beyond the particular case and purpose involved. No notice or demand given in any case shall constitute a waiver of the right to take other action in the same, similar or other instances without such notice or demand.

16. Guarantor hereby represents, warrants and covenants to Purchaser and Cypress as follows:

(a) Benefit. Guarantor is an affiliate of Seller, and has received, or will receive, direct or indirect benefit from the making of this Guaranty with respect to the Guaranteed Obligations.

(b) Familiarity and Reliance. Guarantor is familiar with, and has independently reviewed books and records regarding, the financial condition of the Seller and is familiar with the value of any and all collateral intended to be created as security for the payment of the Guaranteed Obligations; however, Guarantor is not relying on such financial condition or the collateral as an inducement to enter into this Guaranty.

(c) No Representation By Purchaser. Neither any of the Purchaser Indemnified Parties nor any other party has made any representation, warranty or statement to Guarantor in order to induce the Guarantor to execute this Guaranty, except for any representation, warranty or statement expressly made by any of the Purchaser Indemnified Parties in the Purchase Agreement.

(d) Financial Statements. All statements respecting the financial condition of Guarantor which have been furnished to any Purchaser Indemnified Parties: (a) are accurate and complete in all material respects as of the dates appearing thereon; and (b) present fairly in all material respects the financial condition and results of operations of Guarantor as of the dates and

for the periods shown on such statements (except, in the case of the interim financial statements, that such financial statements may be subject to normal recurring year-end adjustments and the absence of notes or other information not required to be included in interim financial statements by GAAP). Since the last date covered by the financial statements which have been furnished to the Guaranteed Parties through the Effective Date, there has been no material adverse change in the financial condition of Guarantor. Guarantor hereby covenants and agrees that, upon request, it shall deliver to Guaranteed Parties financial statements for Guarantor for Guarantor's most recent fiscal year within ninety (90) days after the close of such fiscal year. All financial information and statements provided by Guarantor to any Guaranteed Parties shall be certified to be true and correct by an officer or manager of Guarantor.

(e) Legality. The execution, delivery and performance by Guarantor of this Guaranty and the consummation of the transactions contemplated hereunder do not, and will not, contravene or conflict with any law, statute or regulation whatsoever to which Guarantor is subject or constitute a default (or an event which with notice or lapse of time or both would constitute a default) under, or result in the breach of, any indenture, mortgage, deed of trust, charge, lien, or any contract, agreement or other instrument to which Guarantor is a party or which may be applicable to Guarantor. This Guaranty is a legal and binding obligation of Guarantor and is enforceable in accordance with its terms, except as may be limited by bankruptcy, insolvency, reorganization, moratorium, arrangement or other laws of general application relating to the enforcement of creditors' rights and general principles of equity.

*[Signature on Following Page]*

IN WITNESS WHEREOF, the parties hereto have caused this Guaranty to be duly executed on the first date written above.

**GUARANTOR**:

**RIDEOUT MEMORIAL HOSPITAL**

By:_____
Name: _____
Its: _____

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106379611.6

**EXHIBIT H**

**FORM OF INTERIM MANAGEMENT AGREEMENT**

[See attached.]

**INTERIM MANAGEMENT AGREEMENT**

This **INTERIM MANAGEMENT AGREEMENT** ("**Agreement**") is entered into to be effective as of _____, 20__ (the "**Effective Date**"),[1] by and between _____, a _____ ("**New Operator**"), United Com-Serve, a California nonprofit public benefit corporation and Rideout Memorial Hospital, a California nonprofit public benefit corporation (collectively, "**Licensee**"), and Cypress Healthcare Group, LLC ("**OTA Guarantor**").

RECITALS:

WHEREAS, Licensee and New Operator entered into that certain Operations Transfer Agreement dated as of _____, 2025 ("**OTA**"), which provides among other terms, for the transition of the operations of that certain residential care facility for the elderly located at _____, commonly known as _____ (the "**Facility**") with a licensed capacity of _____ residents; and

WHEREAS, as of the Effective Date hereof, New Operator has not obtained its own License for the Facility, and in order to facilitate the New Operator's operation of the Facility as of the Effective Date hereof, New Operator and Licensee desire to enter into this Interim Management Agreement to provide for the orderly transition of the management of the Facility from Licensee to New Operator; and

WHEREAS, as part of such transaction with respect to the Facility, as of the Effective Date, Licensee and New Operator shall also enter into and deliver to each other, the Interim Sublease Agreement ("**Sublease**") and all other exhibits and documents attached to the OTA; and

WHEREAS, this Agreement, the Sublease, and the OTA referred to in the foregoing Recital are collectively referred to herein as the "**Transaction Documents**," all of which contemplate New Operator becoming the operator for the Facility as of the Effective Date (the "**Facility Transaction**"); and

WHEREAS, as part of the Facility Transaction, New Operator: (a) has obtained approval from the California Department of Social Services ("**DSS**") of New Operator's change of management application, becoming a co-licensee of the Facility (the "**CHOM**"); and (b) within 10 days of the Effective Date, New Operator shall file a complete change of ownership application for the issuance of a residential care facility for the elderly license (the "**License**") for the Facility in New Operator's sole name ("**CHOW**"), which may take some period of time following the Effective Date, and in connection therewith which it is necessary to obtain all appropriate and necessary licenses, permits, certifications and approvals from state and federal authorities to recognize New Operator as the licensed provider for the Facility; and

[1] Note to Draft: To be dated as of the Closing Date.

WHEREAS, in accordance with the Transaction Documents, and in order to permit the continuing operation of the Facility during period of time between the Effective Date and date on which the CHOW is approved by DSS (the "**CHOW Date**"), the parties now agree to execute this Agreement to provide for the ongoing operation of the Facility during the Interim Period (as defined below).

NOW, THEREFORE, in consideration of the promises and mutual obligations set forth herein and other good and valuable consideration, Licensee and New Operator hereby agree as follows:

1. Services During Interim Period/Past Management Practices. Throughout the Interim Period, New Operator shall provide management services (the "**Services**") at and for the Facility in accordance with New Operator's past practices at its other residential care facilities for the elderly, and in a manner consistent with business practices within the industry and within the community of the Facility in a manner consistent with and subject to the responsibilities of Licensee, as licensee and party to any third party payor agreement. By entering into this Agreement, Licensee does not delegate to New Operator any powers, duties or responsibilities which it is prohibited by law from delegating. Licensee hereby appoints New Operator as (i) its sole and exclusive agent for the purpose of occupying and operating the Facility, and (ii) its attorney-in-fact for all purposes with respect to Licensee's rights, duties and responsibilities under the licenses for the Facility, to the fullest extent permitted by law. Licensee hereby grants and assigns to New Operator all rights, privileges, powers and authority necessary or desirable for Manager to fulfill the purposes and intent of this Agreement and the OTA, with the right and obligation to act in Licensee's name and stead as necessary or desirable for the efficient or effective operation of the Facility. Licensee also retains such other authority as shall not have been expressly delegated to New Operator pursuant to this Agreement or the OTA. Subject to the foregoing, Manager shall provide the following services:

A. Regulatory Compliance. New Operator shall perform the Services in a manner conforming to performance standards of all accrediting or regulatory agencies or authorities with jurisdiction with respect to the Facility. The parties acknowledge, understand and agree that the Services shall be consistent with, and performed in accordance with the duties and responsibilities of New Operator to Licensee as set forth in the Transaction Documents. New Operator, with the assistance of Licensee if requested by New Operator, shall use its commercially reasonable efforts to assist Licensee to maintain all licenses, permits, qualifications and approvals from any applicable governmental or regulatory authority for the operation of the Facility, shall assist Licensee with respect to the operation of the Facility in full compliance with all applicable laws and regulations and shall comply with all such laws and regulations in performing its obligations under this Agreement.

B. Policies and Procedures During Interim Period. During the Interim Period, New Operator shall implement and follow the policies and procedures that have been in effect in the operations of the Facility and shall consult with Licensee prior to any material modification of the policies and procedures of the Facility during the Interim Period.

C. Personnel and Expenses. Subject to the provisions stated herein and during the Interim Period, New Operator shall provide or arrange for all management, administrative and clinical personnel for the Facility. All expenses described herein in the operation of the Facility shall be incurred in the name of or for the benefit of New Operator, unless Licensee is required by law to incur such expenses, in which case New Operator will indemnify and reimburse Licensee against such expenses. New Operator shall pay all such expenses as they become due. All insurance required under the New Lease (as defined in the OTA) shall be obtained and maintained by New Operator from and after the Operations Transfer Date and shall name Licensee as an additional insured. In no event shall Licensee be responsible for any costs, obligations, or liabilities of the Facility occurring or accruing on or after the Operations Transfer Date.

D. Administrator. During the Interim Period, New Operator shall be solely responsible for the hiring of an administrator for the Facility (the **"Administrator"**), provided that, such Administrator holds all licenses certifications required under applicable local, state, and federal laws and regulations, and the Administrator's employment is subject to oversight by New Operator, and that any changes in the terms of Administrator's employment shall be made in the sole discretion of New Operator. New Operator agrees to have the Administrator or a replacement for him or her that meets the standards set forth in this Section 4 without interruption during the Interim Period.

E. Equipment and Improvements: New Operator shall maintain the Facility's physical plant and equipment and coordinate improvements which are needed to maintain or upgrade the quality of the Facility and said equipment, to replace obsolete or run-down equipment or to correct any other survey deficiencies which may be cited during the Interim Period. New Operator shall make all necessary and approved repairs, replacements and maintenance and shall acquire all necessary equipment, including replacement equipment and, in the case of repairs and maintenance, shall be undertaken in a workmanlike and lien free manner.

F. Reports and Records: New Operator shall prepare and provide all necessary bookkeeping and accounting for the operation of the Facility.

G. Supplies and Equipment: New Operator shall purchase, in its own name, supplies and equipment (capital and non-capital) needed to operate the Facility. In purchasing said supplies and equipment, if possible, New Operator shall take advantage of any national or group purchasing agreements to which New Operator may be a party.

2. Relationship of Parties. In entering into and complying with this Agreement, New Operator is at all times performing as an independent contractor. Nothing in this Agreement shall constitute or be construed as a creation of a partnership or joint venture between New Operator and Licensee, or their successors or assigns.

3. Cooperation/Licenses. New Operator and Licensee shall reasonably cooperate in maintaining all licenses and permits required for management and operation of

the Facility, and Licensee shall cooperate with New Operator in an effort to maintain all licenses and permits as may be required.

4. Term of Agreement/Interim Period. The term of this Agreement shall commence as of the Effective Date (the "**Operations Transfer Date**"), and shall remain in full force and effect until the CHOW Date (the "**Interim Period**"). New Operator shall promptly inform Licensee in writing of its receipt of the approval of the CHOW. Upon the CHOW Date, this Agreement and the Sublease shall terminate automatically, New Operator shall safeguard and retain for the benefit of Licensee all books and records respecting the Facility as required by the OTA, and New Operator shall become the new operator of the Facility.

5. Indemnification. New Operator and OTA Guarantor shall jointly and severally indemnify, defend and protect Licensee, its affiliates and each of their respective officers, directors, employees, stockholders, members, managers, partners, agents, attorneys and representatives (collectively, the "Licensee Indemnified Parties") against, and agrees to hold them harmless from, any loss, liability, claim, damage or expense (including reasonable legal fees and expenses) (collectively, "Losses"), for or on account of or arising from or in connection with or otherwise with respect to (i) this Agreement, (ii) the Sublease, (iii) the operations of the Facility after the Effective Time, (iv) claims submitted with respect to services rendered after the Effective Time, or (v) billing and collection services with respect to the Facility performed by New Operator, its affiliates or another third party after the Effective Time. Notwithstanding the foregoing, neither New Operator nor OTA Guarantor shall have any obligation to any Licensee Indemnified Party under this Section 5 to the extent that any Losses to the extent that the Losses are attributable to any matter for which such Licensee Indemnified Party has an obligation to indemnify New Operator pursuant to Section 16 of the OTA. The indemnification obligation under this paragraph shall survive the expiration of the Interim Period for the period of four (4) years.

6. Termination; Default.

A. Either party may terminate this Agreement upon an event of default of the other party hereto. Upon the occurrence of an event of default, the non-defaulting party shall have the right to institute any and all proceedings permitted by law or at equity including, without limitation, actions for specific performance and/or damages.

B. Each of the following shall constitute an event of default by New Operator: (i) Manager becomes subject to any bankruptcy or insolvency proceeding, or other proceeding seeking liquidation of Manager or its debts under any law relating to bankruptcy or insolvency, or the appointment of a receiver, trustee, custodian, or other similar official for Manager, and, in the case of any such proceeding instituted against Manager, such proceeding is not dismissed or stayed within 90 days; or if Manager makes a general assignment for the benefit of creditors or takes any corporate action to authorize any of the foregoing, (ii) Manager commits any act, or fails to take any act, that result in the suspension, termination, revocation or loss of any license required for the Facility to operate; provided, however, that the foregoing shall not be considered a default while administrative or judicial review or appeal rights are being pursued, or if a provisional license is issued to permit operations and

the license is reinstated after expiration of such provisional License, or (iii) Manager materially fails to perform any covenant, agreement or term of this Agreement for a period of thirty (30) days after written notice thereof by Licensee.

C. It shall be an event of default by Licensee if (i) Licensee becomes subject to any bankruptcy or insolvency proceeding, or other proceeding seeking liquidation of Licensee or its debts under any law relating to bankruptcy or insolvency, or the appointment of a receiver, trustee, custodian, or other similar official for Licensee, and, in the case of any such proceeding instituted against Licensee, such proceeding is not dismissed or stayed within 90 days; or if Licensee makes a general assignment for the benefit of creditors or takes any corporate action to authorize any of the foregoing, (ii) Licensee commits any act, or fails to take any act, that result in the suspension, termination, revocation or loss of any license required for the Facility to operate; provided, however, that the foregoing shall not be considered a default while administrative or judicial review or appeal rights are being pursued, or if a provisional license is issued to permit operations and the license is reinstated after expiration of such provisional License, or (iii) Licensee materially fails to perform any covenant, agreement or term of this Agreement for a period of thirty (30) days after written notice thereof by Licensee..

7. Billing; Management Fee. New Operator shall perform all billing functions on behalf of the Facility arising out of or related to the operations of the Facility following the Operations Transfer Date. During the Interim Period, New Operator shall be responsible for paying all operating expenses out of the Facility's revenue, and in consideration of the management services performed hereunder, New Operator shall receive and retain all revenue arising out of and relating to the operations of the Facility during the Interim Period.

10. Cooperation. Following the CHOW Date, the parties agree to cooperate for the transition of any licensure, certification and other approvals, including the effective date for the licensure and certification for the Facility under the Transaction Documents, as well as any refunding, repayment and rebilling associated with the services rendered during this term of this Agreement.

11. Notices. All notices and other communications under or in connection with this Agreement shall be in writing and shall be given in accordance with the provisions of Section 12.4 of the OTA.

12. Waiver. Any party's waiver of a breach of any term of this Agreement shall not constitute a waiver of any subsequent breach of the same or another term contained in this Agreement. The party's subsequent acceptance of performance by the other party shall not be construed as a waiver of a preceding breach of this Agreement other than failure to perform their particular duties so accepted.

13. Miscellaneous. This Agreement shall in all respects be governed by, and construed and enforced in accordance with, the laws of the State in which the Facility is located (without giving effect to such state's principles of conflicts of law). This Agreement may be executed in any number of counterparts, each of which shall be deemed an original and all of which, when taken together, shall constitute one and the same original. All

agreements and covenants contained herein are severable, and if any one of them is held to be invalid, then this Agreement shall be interpreted as if such invalid provisions were not contained herein. All signatures hereon delivered by facsimile or electronic mail shall be deemed originals for all purposes. This Agreement, together with other writings signed by the parties which are expressly stated to be supplemental hereto and together with any instruments to be executed and delivered pursuant to this Agreement, constitutes the entire agreement between the parties with respect to the operation and management of the Facility during the Interim Period, and supersedes all prior understandings and writings and may be changed only by a writing signed by both parties hereto. Licensee's and New Operator's obligations under this Agreement are not with recourse to any manager, officer, employee, member or agent of Licensee or New Operator, respectively. In any action to enforce the terms of this Agreement, any party shall have the right to collect an amount equal to all reasonable expenses, if any, including reasonable attorneys' fees incurred by it in enforcing the terms of this Lease, whether in suit or otherwise, from the unsuccessful party or parties hereto.

[signature page follows]

IN WITNESS WHEREOF, New Operator, OTA Guarantor and Licensee, by their duly authorized representatives, have caused this Agreement to be executed and effective as of the date first set forth above.

**NEW OPERATOR:**

_____,
a _____

By: _____
Name: _____
Title: _____

**OTA GUARANTOR:**

_____,
a _____

By: _____
Name: _____
Title: _____

**LICENSEE:**

_____,
a _____

By: _____
Name: _____
Title: _____

_____,
a _____

By: _____
Name: _____
Title: _____

_____,
a _____

By: _____
Name: _____
Title: _____

**EXHIBIT I**

**FORM OF INTERIM SUBLEASE AGREEMENT**

[See attached.]

**INTERIM SUBLEASE AGREEMENT**

This **INTERIM SUBLEASE AGREEMENT** (this "Agreement") is effective as of the _____ day of _____, 2025 ("Effective Date") by and between United Com-Serve, a California nonprofit public benefit corporation and Rideout Memorial Hospital, a California nonprofit public benefit corporation (collectively, "Subtenant"), and [_____] ("Sublandlord").

**RECITALS**

A. Sublandlord leases certain real and personal property ("Premises") related to that certain facility commonly known as "_____" and located at _____ (the "Facility") under the terms of that certain Lease dated as of even date herewith (as the same may be amended or modified from time to time in accordance with the terms thereof, the "Lease") by and between Sublandlord, as "Tenant," and Yuba Campus PropCo, a California limited liability company ("Landlord"), as "Landlord". The Premises are more particularly described in the Lease.

B. Sublandlord has obtained approval from the California Department of Social Services ("DSS") of Sublandlord's change of management application, becoming a co-licensee of the Facility (the "CHOM") with respect to Subtenant's residential care facility the elderly license ("Current License"). Within 10 days of the Effective Date, Sublandlord shall file a complete change of ownership application ("CHOW") for the issuance of a residential care facility for the elderly license for the Facility in Sublandlord's sole name (the "New License"). Pending the issuance of the New License, Subtenant and Sublandlord wish to enter into arrangements whereby Subtenant will engage Sublandlord to manage the Facility for the sole purpose of providing for the continued operation of the Facility by Subtenant under the Current License.

C. Subtenant and Sublandlord are concurrently entering into an Interim Management Agreement dated as of the Effective Date (the "Interim Management Agreement," and together with this Agreement, the "Interim Agreements"), pursuant to which Subtenant has engaged Sublandlord to manage the Facility for the sole purpose of providing for the continued operation of such Facility by Subtenant under the Current License for such Facility.

D. Landlord has consented to the sublease represented by this Agreement.

NOW, THEREFORE, in consideration of the foregoing recitals and the mutual covenants of the parties set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree to the following.

1. Sublease. Sublandlord does hereby sublease to Subtenant and Subtenant does hereby sublease from Sublandlord the Premises. Subtenant hereby agrees to act as "subtenant" of the Premises during the term hereof for the limited purpose of allowing Subtenant to continue operating the Facility under the Current License pending issuance of the New License. Subtenant does not assume any obligations of Sublandlord under the Lease.

2. Term of Sublease; Diligence in Obtaining New License. The term of this Agreement shall commence on the Effective Date and shall expire automatically without the need for further action or the execution of any further documents by any of the parties hereto, upon the date on which

the New License for such Facility is issued or earlier termination of the Interim Management Agreement.

3. Rent. During the term hereof, Subtenant shall pay Sublandlord a $10.00 annual rental fee for the use of the Facility. Sublandlord shall be solely responsible for the condition of the Facility, including without limitation, all repairs (whether or not structural), and Sublandlord shall bear the risk of any condemnation or eminent domain proceeding and shall bear the entire risk of any fire or other casualty or damage to or destruction of the Facility.

4. Taxes and Insurance; Facility Expenses. Sublandlord shall be solely responsible for acquiring, maintaining and paying for any liability or other insurance required to be maintained under the Lease for the operation of the Facility and in the ordinary course of business and shall be solely responsible for any losses relating to the Facility which are not covered by such insurance. In connection with the foregoing, Sublandlord agrees that during the term of this Agreement, Subtenant shall be named as additional insured on the policies of liability insurance for the Facility. All real estate taxes, ad valorem taxes, school taxes, assessments and personal property taxes, intangible and use taxes and any other taxes relating to the ownership and/or operation of the Facility from and after the Effective Date shall be the responsibility of Sublandlord. Sublandlord shall be solely responsible for all rent and triple net charges under the Lease and all facility expenses, including without limitation, repairs, maintenance, and replacements as may be necessary at the Facility.

5. Subletting and Assignment. Subtenant may assign, transfer, mortgage or pledge this Agreement or sublease (which terms shall be deemed to include the granting of concessions and licenses and the like) all or any part of the Premises.

6. Relationship to Lease; Subordination. This Agreement and Subtenant's rights under this Agreement shall be subject and subordinate to the terms and conditions of the Lease. Notwithstanding the foregoing, in no event is Subtenant assuming any obligations under the Lease. Sublandlord represents that all approvals required of the Landlord, if any, of the Interim Agreements have been obtained.

7. Notices. All notices and other communications given or made pursuant to the notice provisions set out in the Operations Transfer Agreement, dated as of [ ], 2025, by and between Subtenant and Sublandlord.

8. Reserved.

9. General Provisions.

9.1 Each of the parties hereto agrees to execute and deliver any and all further agreements, documents or instruments necessary to effectuate this Agreement and the transactions referred to herein or contemplated hereby or reasonably requested by the other party to perfect or evidence their rights hereunder.

9.2 This Agreement, together with the other agreements referred to herein and executed in conjunction herewith, constitutes the entire understanding between the parties with respect to the express subject matter hereof, superseding all negotiations, prior discussions and preliminary agreements. This Agreement may not be modified or amended except in writing signed by the parties hereto. No waiver of any term, provision or condition of this Agreement in any one or

more instances, shall be deemed to be or be construed as a further or continuing waiver of any such term, provision or condition of this Agreement. No failure to act shall be construed as a waiver of any term, provision, condition or rights granted hereunder. In the event one or more non-material terms of this Agreement is invalid, illegal or unenforceable under applicable law, the balance of this Agreement shall be deemed valid, legal and enforceable.

9.3 Nothing contained herein shall be construed as forming a joint venture or partnership between the parties hereto with respect to the subject matter hereof.

9.4 The section headings contained herein are for convenience only and shall not be considered or referred to in resolving questions of interpretation.

9.5 This Agreement may be executed in one or more counterparts and all such counterparts taken together shall constitute a single original instrument.

9.6 This Agreement shall be governed in accordance with the laws of the State of California, without regard for conflicts of laws rules.

[THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the parties have executed this Agreement by their duly authorized officers as of the date first above written.

**SUBTENANT**:

_____,
a _____

By: _____
Name: _____
Title: _____

_____,
a _____

By: _____
Name: _____
Title: _____

**SUBLANDLORD**:

_____,
a _____

By: _____
Name: _____
Title: _____

**SCHEDULE "1"**

**FACILITIES, SELLER AND NEW OPERATOR**

| **Facility:** | **Seller:** | **New Operator** |
|---|---|---|
| The Fountains Skilled Nursing<br>1260 Williams Way<br>Yuba City, CA 95991<br><br>(the "SNF") | United Com-Serve,<br>a California nonprofit<br>public benefit corporation | Uppers LLC |
| The Courtyard Assisted Living<br>1240 Williams Way<br>Yuba City, CA 95991<br><br>(the "ALF") | United Com-Serve,<br>a California nonprofit<br>public benefit corporation;<br>and | Uppers ALF LLC |
| The Gardens Alzheimer<br>Dementia Care<br>840 Washington Avenue<br>Yuba City, CA 95991<br><br>(the "MCF") | United Com-Serve,<br>a California nonprofit<br>public benefit corporation;<br>and | Uppers MC LLC |

**DISCLOSURE SCHEDULES**

**to the**

**ASSET PURCHASE AGREEMENT**

**by and among**

**YUBA CAMPUS PROPCO, LLC,**

**UNITED COM-SERVE**

**and**

**CYPRESS HEALTHCARE GROUP, LLC**

**Dated as of December 16, 2025**

## DISCLOSURE SCHEDULES

The following Disclosure Schedules (these "Disclosure Schedules", and each individually, a "Schedule") are an integral part of the Asset Purchase Agreement (the "Agreement"), dated as of December 16, 2025, by and among United Com-Serve, a California nonprofit public benefit corporation ("Seller"), Yuba Campus PropCo, LLC, a California limited liability company ("Purchaser"), and Cypress Healthcare Group, LLC ("Cypress"), and together with together with any subsidiary designated by Cypress to take title to the applicable Acquired Assets with respect to a Facility at Closing, each a "New Operator", and collectively, the "New Operators") (Seller, Purchaser and New Operators, collectively, the "Parties" and each a "Party"). Capitalized words or phrases used but not otherwise defined herein shall have the meanings ascribed thereto in the Agreement.

The Parties acknowledge and agree that (a) the inclusion of any item, information or other matter in the Disclosure Schedules that is not required by this Agreement to be so included is solely for the convenience of Purchaser, (b) the disclosure by Seller of any item, information or other matter in the Disclosure Schedules shall not be deemed to constitute an admission or acknowledgement by Seller that such item, fact, exception of fact, event or circumstance is required to be disclosed by the terms of the Agreement or is material, or that the occurrence or non-occurrence of any change or effect related to such item would result in a Material Adverse Effect, (c) if any section of the Disclosure Schedules lists an item or information in such a way as to make its relevance to the disclosure required by or provided in another section of the Disclosure Schedules or the statements contained in any other Schedule to the Agreement reasonably apparent, such item or information shall be deemed to have been disclosed in or with respect to such other section, notwithstanding the omission of an appropriate cross-reference to such other section or the omission of a reference in the particular representation and warranty to such section of the Disclosure Schedules, (d) that any contract disclosed in the Disclosure Schedules shall be deemed to incorporate any insertion order, statement of work, amendment, addendum, purchase order, order form, exhibit, annex or other supplementary contract or information that is applicable to such contract regardless of whether such supplementary contract or information is separately listed, (e) except as provided in clause (c) above, headings have been inserted in the Disclosure Schedules for convenience of reference only, (f) the Disclosure Schedules are qualified in their entirety by reference to specific provisions of the Agreement, and (g) the Disclosure Schedules and the information and statements contained therein are not intended to broaden or constitute, and shall not be construed as broadening or constituting, representations, warranties or covenants of Seller except as and to the extent provided in the Agreement.

**SCHEDULE 1.02(a)(vi)**

**ASSIGNED CONTRACTS**

[redacted]

## SCHEDULE 1.02(b)

## EXCLUDED ASSETS

1. Contracts for back-office and shared services to which any Seller is a party but facilities other than the Facilities receive services.

2. All e-mail records relating to the Facilities.

3. Employee retention tax credits due to Seller or Facility.

**SCHEDULE 1.04(b)**

**TRANSFER COSTS**

None.

## SCHEDULE 3.03

## NO CONFLICTS; CONSENTS

1. Consent of, or notice to, the following Governmental Entities is required in connection with the Contemplated Transactions:

    a. Change of ownership approval issued by the California Department of Public Health for the Facility's skilled nursing license, including submission of the Purchaser's Provider Agreement application for enrollment with Medi-Cal through the California Department of Health Care Services.

    b. Change of management company approval issued by the California Department of Public Health related to the Facility's skilled nursing license.

    c. Change of ownership approval by the California Department of Social Services for the Facility's Residential Care Facility for the Elderly (both assisted living and memory care).

    d. Change of ownership approval by the California Department of Social Services for the Facility's Adult Day Program.

    e. Change of ownership applications, by both Seller and Purchaser, filed within 30 days of Closing with the Centers for Medicare & Medicaid Services in regards to the Facility's skilled nursing facility's enrollment with Medicare.

2. Consent of the counterparty party is required under the following contracts in connection with the Contemplated Transactions:

    a. Site Lease and Easements Agreement, dated January 15, 2020, by and between United Com-Serv and California Solar 3, LLC, with respect to The Fountains (the "Fountains Solar Lease").

    b. Site Lease and Easements Agreement, dated January 15, 2020, by and between United Com-Serv and California Solar 3, LLC, with respect to The Gardens (the "Gardens Solar Lease").

    c. Site Lease and Easements Agreement, dated January 15, 2020, by and between United Com-Serv and California Solar 3, LLC, with respect to The Courtyard (the "Courtyard Solar Lease", and together with the Fountains Solar Lease and the Gardens Solar Lease, the "Solar Leases").

## SCHEDULE 3.04

## FINANCIAL STATEMENTS

See attached.

Adventist Health

MR BALANCE SHEET
UNITED COM-SERVE
Reported as of Dec 24

9/24/25 8:34:04 AM PDT

| ASSETS | Dec 24 Actual | Dec 23 Last Year | Change | Change % |
|---|---|---|---|---|
| CURRENT ASSETS: | | | | |
| CASH | 61,613,888 | 62,523,234 | (909,346) | (1.5%) |
| MARKETABLE SECURITIES | - | - | - | - |
| ASSETS WHOSE USE IS LIMITED: | | | | |
| BOARD DESIGNATED - CASH AND INVESTMENTS | - | - | - | - |
| HELD BY TRUSTEES - CURRENT | - | - | - | - |
| INTRA-SYSTEM FINANCING RECEIVABLES | 281,984 | 294,437 | (12,453) | (4.2%) |
| PATIENT ACCOUNTS RECEIVABLE | 2,735,530 | 3,061,695 | (326,166) | (10.7%) |
| RECEIVABLES FROM THIRD-PARTY PAYORS | - | - | - | - |
| INVENTORIES | - | - | - | - |
| PREPAID EXPENSES AND OTHER CURRENT ASSETS | 171,864 | 184,685 | (12,820) | (6.9%) |
| OTHER RECEIVABLES | 196,900 | 164,354 | 32,546 | 19.8% |
| **CURRENT ASSETS** | **65,000,166** | **66,228,406** | **(1,228,239)** | **(1.9%)** |
| PROPERTY, PLANT & EQUIPMENT | | | | |
| PROPERTY, PLANT & EQUIPMENT, GROSS | 34,179,565 | 34,179,565 | 0 | 0.0% |
| LESS: ACCUMULATED DEPRECIATION | (25,162,532) | (24,203,864) | (958,668) | 4.0% |
| CONSTRUCTION IN PROGRESS | - | - | - | - |
| **PROPERTY, PLANT & EQUIPMENT, NET** | **9,017,033** | **9,975,701** | **(958,668)** | **(9.6%)** |
| OTHER ASSETS: | 109,258 | 109,258 | 0 | 0.0% |
| **TOTAL ASSETS** | **74,126,457** | **76,313,365** | **(2,186,908)** | **(2.9%)** |

| LIABILITIES | Dec 24 Actual | Dec 23 Last Year | Change | Change % |
|---|---|---|---|---|
| CURRENT LIABILITES: | | | | |
| BANK CHECKS OUTSTANDING | - | - | - | - |
| ACCOUNTS PAYABLE | 719,598 | 998,069 | (278,471) | (27.9%) |
| ACCRUED COMPENSATION AND RELATED PAYABLES | 1,439,521 | 1,100,554 | 338,967 | 30.8% |
| ACCRUED INTEREST | - | - | - | - |
| LIABILITIES TO THIRD-PARTY PAYORS | - | - | - | - |
| OTHER CURRENT LIABILITIES | 1,781,260 | 2,057,108 | (275,848) | (13.4%) |
| INTRA-SYSTEM SHORT-TERM FINANCING | - | - | - | - |
| OTHER SHORT-TERM FINANCING | - | - | - | - |
| CURRENT MATURITIES OF LONG-TERM DEBT | - | 4,126,000 | (4,126,000) | (100.0%) |
| **CURRENT LIABILITIES** | **3,940,378** | **8,281,730** | **(4,341,352)** | **(52.4%)** |
| OTHER LIABILITIES | 20,694,115 | 16,568,115 | 4,126,000 | 24.9% |
| **TOTAL LIABILITIES** | **24,634,493** | **24,849,845** | **(215,352)** | **(0.9%)** |
| NET ASSETS: | | | | |
| UNRESTRICTED | 49,491,964 | 51,463,520 | (1,971,556) | (3.8%) |
| DONOR RESTRICTED NET ASSETS | 0 | 0 | 0 | 0.0% |
| **TOTAL NET ASSETS** | **49,491,964** | **51,463,520** | **(1,971,556)** | **(3.8%)** |
| **TOTAL LIABILITIES AND NET ASSETS** | **74,126,457** | **76,313,365** | **(2,186,908)** | **(2.9%)** |

AdventistHealth

9/24/25 8:51:32 AM PDT

MR INCOME STATEMENT
UNITED COM-SERVE
RIDEOUT MARKET
TOTAL MR COSTCENTER
Jun-25

| Month to Date | | | | | | | | Year to Date | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| PY | Prior 3-Month Average | May | Actual | Budget | Variance | % of Budget | | Actual | Budget | Variance | % of Budget | PY | % of PY |
| 1,628,226 | 1,552,405 | 1,625,196 | 1,480,068 | 1,822,868 | (342,800) | (18.8%) | INPATIENT REVENUE | 8,962,111 | 10,992,145 | (2,030,034) | (18.5%) | 9,979,507 | 89.8% |
| 388,494 | 432,118 | 436,649 | 439,003 | 215,943 | 223,060 | 103.3% | OTHER REVENUE | 2,539,923 | 1,302,791 | 1,237,132 | 95.0% | 2,322,023 | 109.4% |
| **2,016,720** | **1,984,523** | **2,061,845** | **1,919,071** | **2,038,811** | **(119,740)** | **(5.9%)** | **GROSS PATIENT REVENUE** | **11,502,034** | **12,294,936** | **(792,902)** | **(6.4%)** | **12,301,530** | **93.5%** |
| (161,597) | (338,202) | (349,529) | (188,321) | (150,146) | 38,175 | (25.4%) | INPATIENT DEDUCTIONS | (1,464,249) | (905,882) | 558,368 | (61.6%) | (1,090,920) | 134.2% |
| 14,855 | 13,708 | 12,552 | 18,898 | 12,317 | (6,581) | (53.4%) | OTHER DEDUCTIONS | 73,129 | 74,302 | 1,174 | 1.6% | 82,664 | 88.5% |
| **(146,742)** | **(324,494)** | **(336,977)** | **(169,423)** | **(137,829)** | **31,594** | **(22.9%)** | **TOTAL DEDUCTIONS** | **(1,391,121)** | **(831,579)** | **559,541** | **(67.3%)** | **(1,008,256)** | **138.0%** |
| 38,707 | (63,253) | 2,414 | 278,880 | - | (278,880) | - | BAD DEBT | 203,330 | - | (203,330) | - | 169,640 | 119.9% |
| **2,124,755** | **2,372,270** | **2,396,409** | **1,809,614** | **2,176,640** | **(367,026)** | **(16.9%)** | **NET PATIENT REVENUE** | **12,689,825** | **13,126,516** | **(436,691)** | **(3.3%)** | **13,140,146** | **96.6%** |
| *105.36%* | *119.66%* | *116.23%* | *94.30%* | *106.76%* | *(12.46%)* | *(11.67%)* | *Net Patient Revenue Yield* | *110.33%* | *106.76%* | *3.56%* | *3.34%* | *106.82%* | *103.29%* |
| 4,876 | 94,407 | 277,405 | 9,285 | 6,139 | 3,146 | 51.2% | OTHER OPERATING REVENUE | 302,321 | 36,878 | 265,443 | 719.8% | 14,256 | 2,120.7% |
| **2,129,631** | **2,466,677** | **2,673,814** | **1,818,898** | **2,182,779** | **(363,881)** | **(16.7%)** | **OPERATING REVENUE** | **12,992,146** | **13,163,393** | **(171,247)** | **(1.3%)** | **13,154,402** | **98.8%** |
| 871,067 | 976,246 | 1,006,570 | 955,341 | 965,510 | 10,169 | 1.1% | SALARIES AND WAGES | 5,728,122 | 5,803,165 | 75,043 | 1.3% | 5,456,896 | 105.0% |
| 389,138 | 472,354 | 475,624 | 475,041 | 523,114 | 48,073 | 9.2% | EMPLOYEE BENEFITS | 2,831,706 | 3,154,181 | 322,476 | 10.2% | 2,346,946 | 120.7% |
| 171,800 | 120,577 | 107,350 | 149,303 | 142,512 | (6,791) | (4.8%) | MEDICAL PROFESSIONAL FEES | 698,191 | 855,142 | 156,951 | 18.4% | 1,080,114 | 64.6% |
| **1,432,005** | **1,569,176** | **1,589,544** | **1,579,685** | **1,631,136** | **51,451** | **3.2%** | **TOTAL LABOR COSTS** | **9,258,018** | **9,812,488** | **554,470** | **5.7%** | **8,883,956** | **104.2%** |
| 14,800 | 6,955 | (157) | 8,473 | 8,425 | (48) | (0.6%) | OTHER PROFESSIONAL FEES | 45,161 | 50,551 | 5,391 | 10.7% | 91,074 | 49.6% |
| 167,432 | 175,029 | 228,238 | 184,984 | 179,895 | (5,089) | (2.8%) | SUPPLIES | 1,061,794 | 1,079,556 | (2,238) | (0.2%) | 1,108,806 | 97.6% |
| 320,230 | 366,876 | 345,108 | 231,898 | 320,777 | 88,879 | 27.7% | PURCHASED SERVICES | 2,044,738 | 1,924,682 | (120,056) | (6.2%) | 1,850,096 | 110.5% |
| 306,239 | 260,848 | 296,919 | 204,186 | 230,526 | 26,340 | 11.4% | SHARED MANAGEMENT SERVICES | 1,429,371 | 1,390,205 | (39,166) | (2.8%) | 1,893,879 | 75.5% |
| 222,087 | 204,512 | 195,751 | 208,432 | 207,991 | (441) | (0.2%) | OTHER DIRECT EXPENSES | 1,274,044 | 1,247,977 | (26,066) | (2.1%) | 1,107,652 | 115.0% |
| **2,462,794** | **2,583,396** | **2,655,403** | **2,417,658** | **2,578,750** | **161,091** | **6.2%** | **OPERATING EXPENSES** | **15,133,125** | **15,505,460** | **372,335** | **2.4%** | **14,935,462** | **101.3%** |
| **(333,163)** | **(116,719)** | **18,411** | **(598,760)** | **(395,971)** | **(202,789)** | **51.2%** | **EBIDA** | **(2,140,978)** | **(2,342,066)** | **201,088** | **(8.6%)** | **(1,781,061)** | **120.2%** |
| *(15.64%)* | *(4.97%)* | *0.69%* | *(32.92%)* | *(18.14%)* | *14.78%* | *(81.46%)* | *EBIDA%* | *(16.48%)* | *(17.79%)* | *1.31%* | *7.36%* | *(13.54%)* | *121.71%* |
| 82,290 | 81,284 | 81,642 | 80,238 | 82,189 | 1,951 | 2.4% | INTEREST EXPENSE | 482,606 | 493,713 | 11,107 | 2.2% | 437,808 | 110.2% |
| 79,805 | 79,471 | 79,753 | 79,753 | 80,007 | 254 | 0.3% | DEPRECIATION AND AMORTIZATION | 481,146 | 480,049 | (1,097) | (0.2%) | 479,979 | 100.2% |
| **(495,259)** | **(277,474)** | **(143,184)** | **(758,751)** | **(558,166)** | **(200,585)** | **35.9%** | **OPERATING INCOME** | **(3,104,731)** | **(3,315,828)** | **211,096** | **(6.4%)** | **(2,698,847)** | **115.0%** |
| *(23.26%)* | *(11.51%)* | *(5.36%)* | *(41.71%)* | *(25.57%)* | *16.14%* | *(63.13%)* | *Operating Income %* | *(23.90%)* | *(25.19%)* | *1.29%* | *5.13%* | *(20.52%)* | *116.48%* |
| 541,273 | 244,975 | 1,066,986 | 1,185,013 | - | 1,185,013 | - | INVESTMENT INCOME | 3,068,864 | - | 3,068,864 | - | 2,375,538 | 129.2% |
| **46,014** | **(32,499)** | **923,803** | **426,262** | **(558,166)** | **984,428** | **(176.4%)** | **NET INCOME** | **(35,867)** | **(3,315,828)** | **3,279,962** | **(98.9%)** | **(323,309)** | **11.1%** |
| *2.16%* | *(3.06%)* | *34.55%* | *23.44%* | *(25.57%)* | *(49.01%)* | *191.65%* | *Profit Margin %* | *(0.28%)* | *(25.19%)* | *(24.91%)* | *98.90%* | *(2.46%)* | *11.23%* |

**SCHEDULE 3.05(b)**

**BED COUNT**

| Facility | Licensed Bed Count | Operated Bed Count |
|---|---|---|
| The Fountains | 145 SNF beds | 145 |
| The Courtyard | 80 AL beds | 80 |
| The Gardens | 49 MC beds | 49 |

**SCHEDULE 3.05(c)**

**LICENSES; LIMITATIONS**



**SCHEDULE 3.05(e)**

**HEALTH CARE COMPLIANCE; EXCEPTIONS**



## SCHEDULE 3.05(f)

## HEALTH CARE PROGRAM COMPLIANCE; EXCEPTIONS

None.

## SCHEDULE 3.05(g)

## HEALTH CARE PROCEEDINGS

None.

**SCHEDULE 3.05(j)**

**ACCOUNTS RECEIVABLE LIENS**

None.

**SCHEDULE 3.05(n)**

**AUDITS, COST REPORTS AND RECOUPMENT EFFORTS**

(i) The Medicare and Medi-Cal cost reports for fiscal year end 2024 (collectively, the "2024 Cost Reports") are outstanding.

(ii) The 2024 Cost Reports are subject to review and audit.

(iii) The 2024 Cost Reports remain unsettled.

(iv) None.

**SCHEDULE 3.05(o)**

**HCAI WORK**

[redacted]

**SCHEDULE 3.05(w)**

**ROOM SIZE WAIVERS**

None.

## SCHEDULE 3.06

## LIENS ON ASSETS (OTHER THAN REAL PROPERTY)

None.

**SCHEDULE 3.07(a)**

**REAL PROPERTY INTERESTS**

Seller owns the Real Property located at 1240 Williams Way, 1260 Williams Way, and 840 Washington Ave. in Yuba City, California with the following legal description:

THE LAND REFERRED TO HEREIN BELOW IS SITUATED IN THE CITY OF YUBA CITY, COUNTY OF SUTTER, STATE OF CALIFORNIA AND IS DESCRIBED AS FOLLOWS:

ALL THAT PORTION OF THE SOUTH HALF OF THE SOUTHWEST QUARTER OF THE NORTHWEST QUARTER OF SECTION 15, TOWNSHIP 15 NORTH, RANGE 3 EAST, MOUNT DIABLO BASE AND MERIDIAN, LYING SOUTH OF THE SUBDIVISION ENTITLES, "PLAT OF GARDEN ACRES, BEING A SUBDIVISION OF A PORTION OF THE NORTHWEST QUARTER OF SECTION 15, TOWNSHIP 15 NORTH, RANGE 3 EAST, M.D.B.& M.", FILED IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF SUTTER ON FEBRUARY 14, 1924 IN BOOK 5, PAGE 11, OF SURVEYS.

APN: 51-04-010 A, 51-040-010 B, 51-040-010 C, 51-040-010 D

## SCHEDULE 3.07(e)

## LIENS ON REAL PROPERTY

1. The Solar Leases.

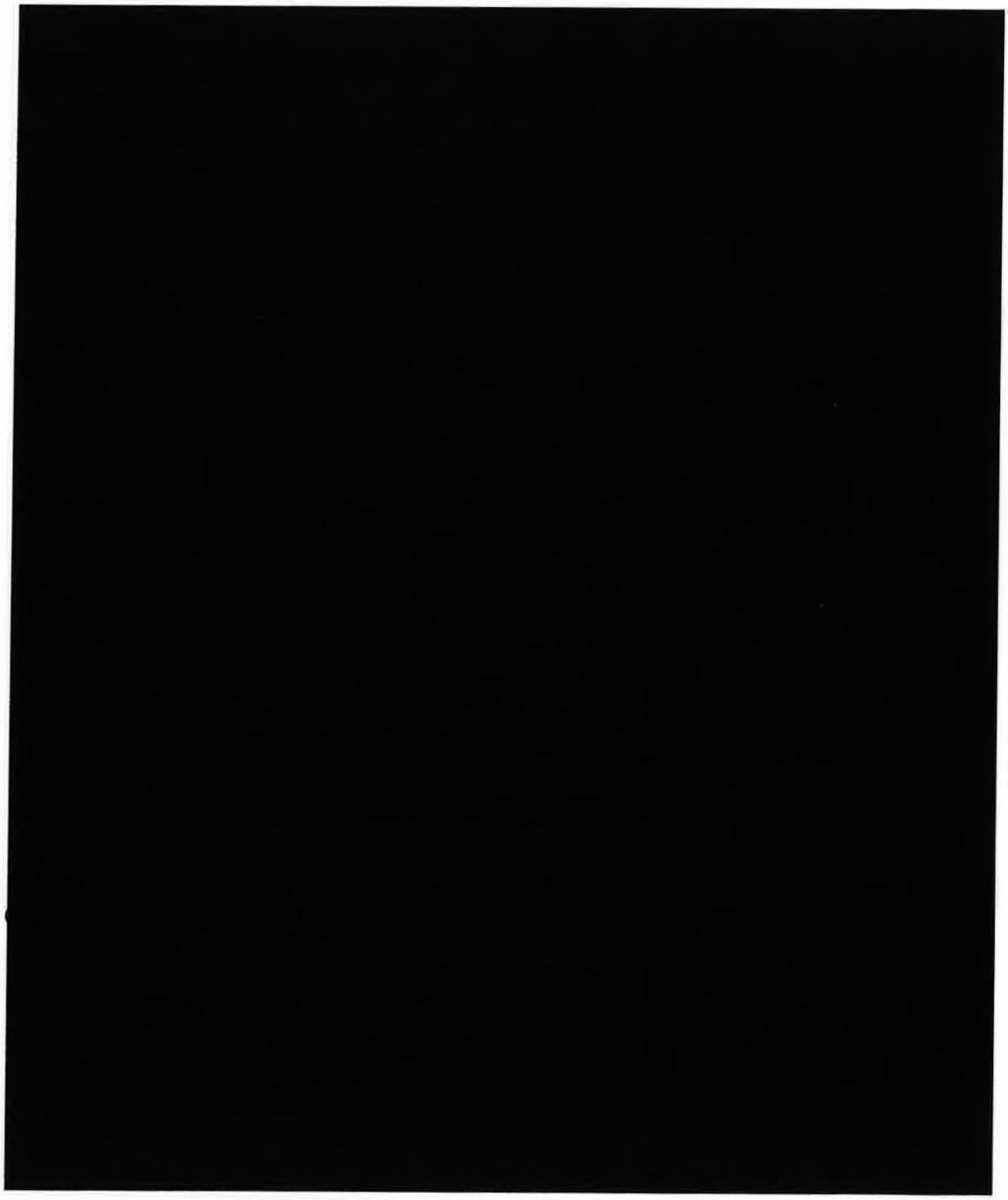
**SCHEDULE 3.07(f)**

**LEASES**

1. The Solar Leases.

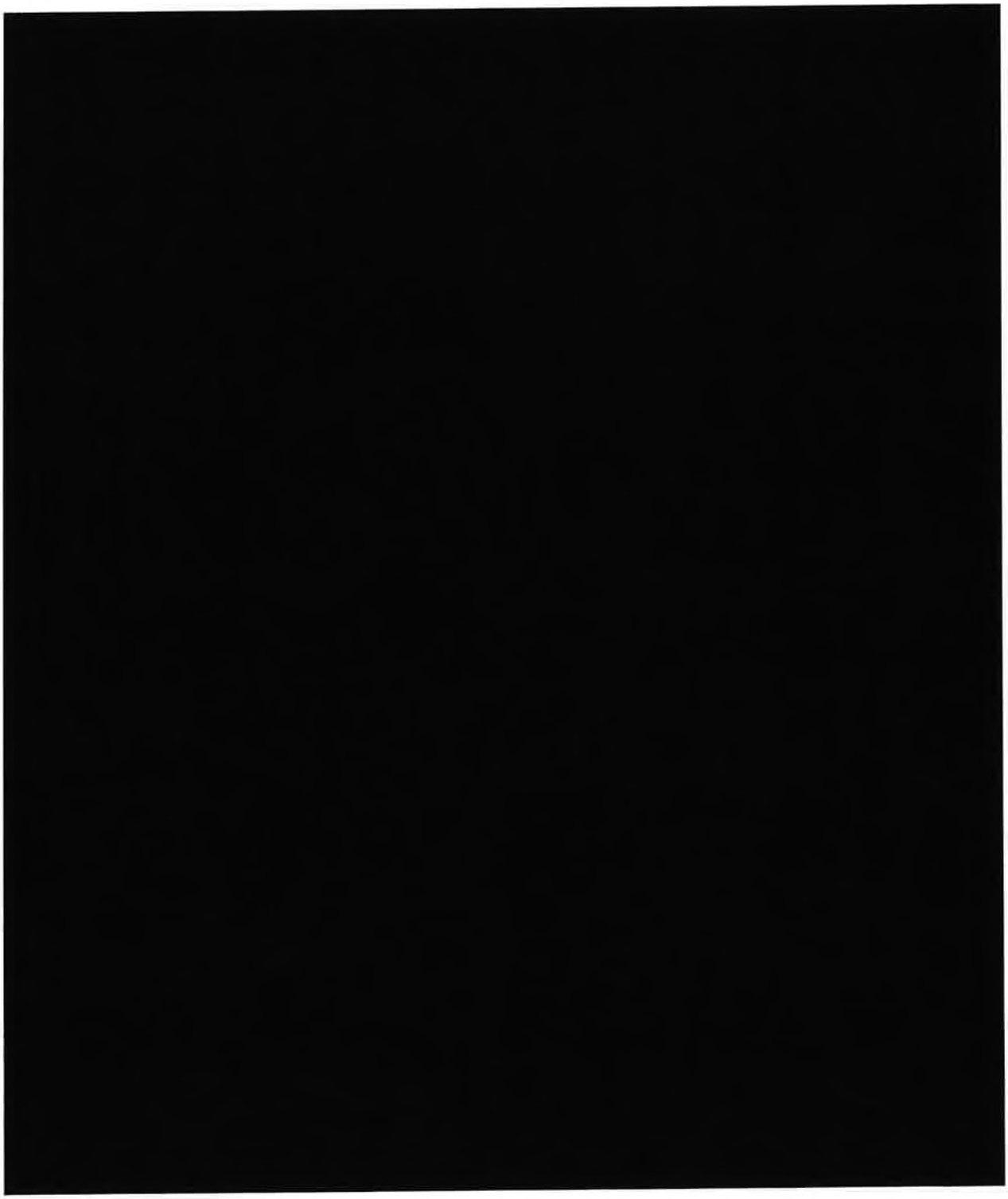
**SCHEDULE 3.08**

**CONTRACTS**









## SCHEDULE 3.08(b)

## CONTRACTS; EXCEPTIONS

None.

## SCHEDULE 3.08(c)

## SPECIMEN AGREEMENT DEVIATIONS

None.

**SCHEDULE 3.11**

**STIMULUS/RELIEF FUNDS**

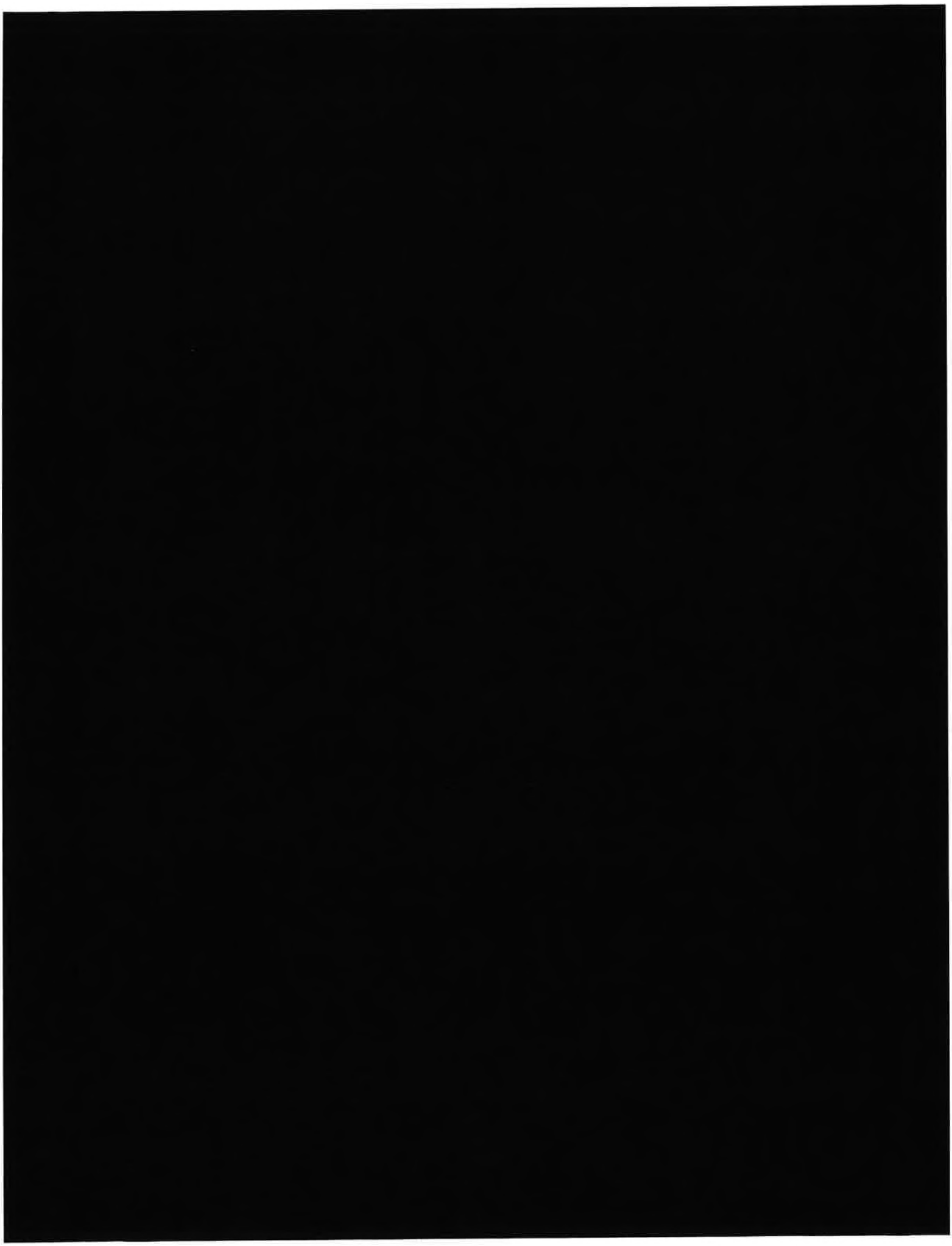
1. Seller received the following stimulus funds pursuant to the Provider Relief Fund and CARES Act:

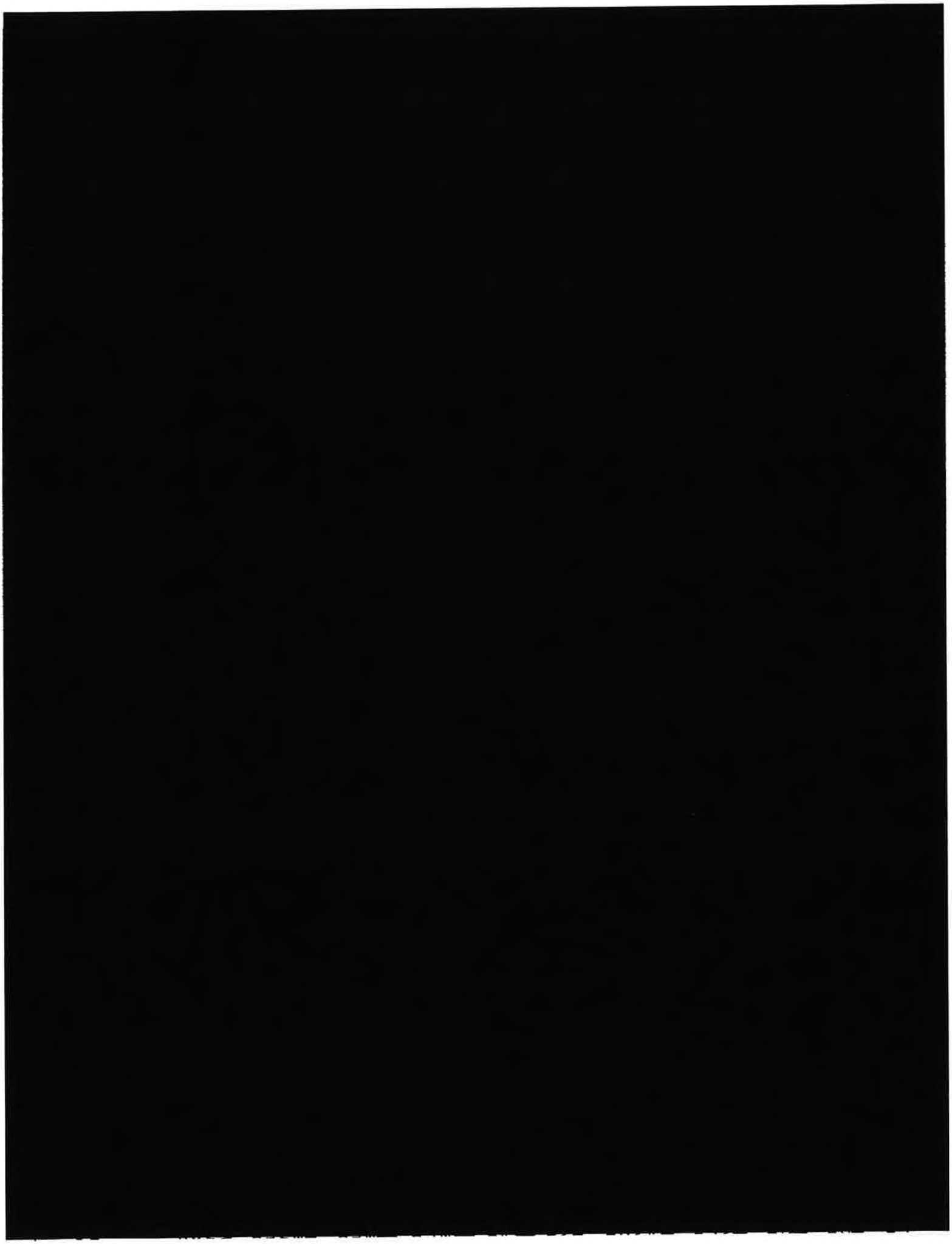


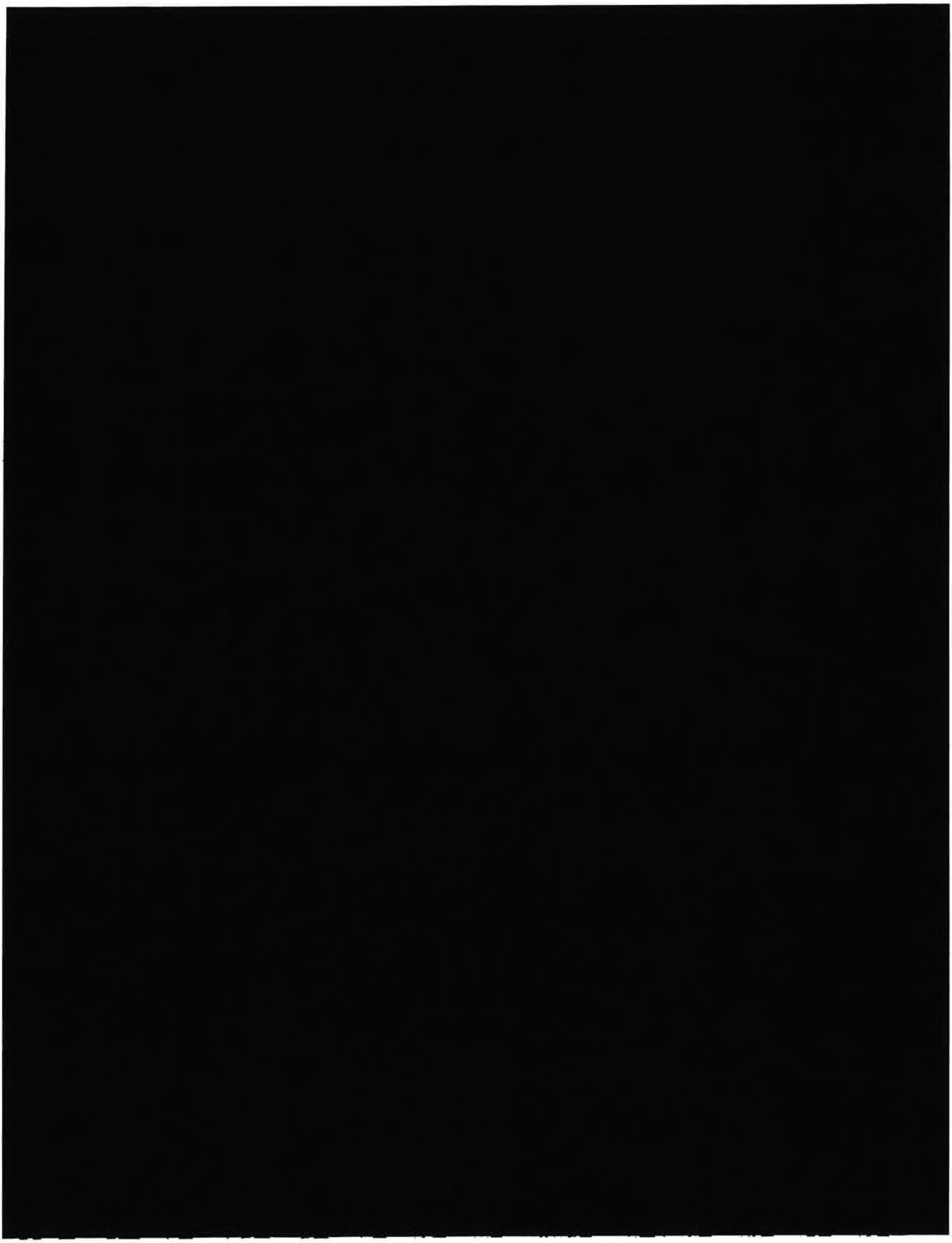
**SCHEDULE 3.12**

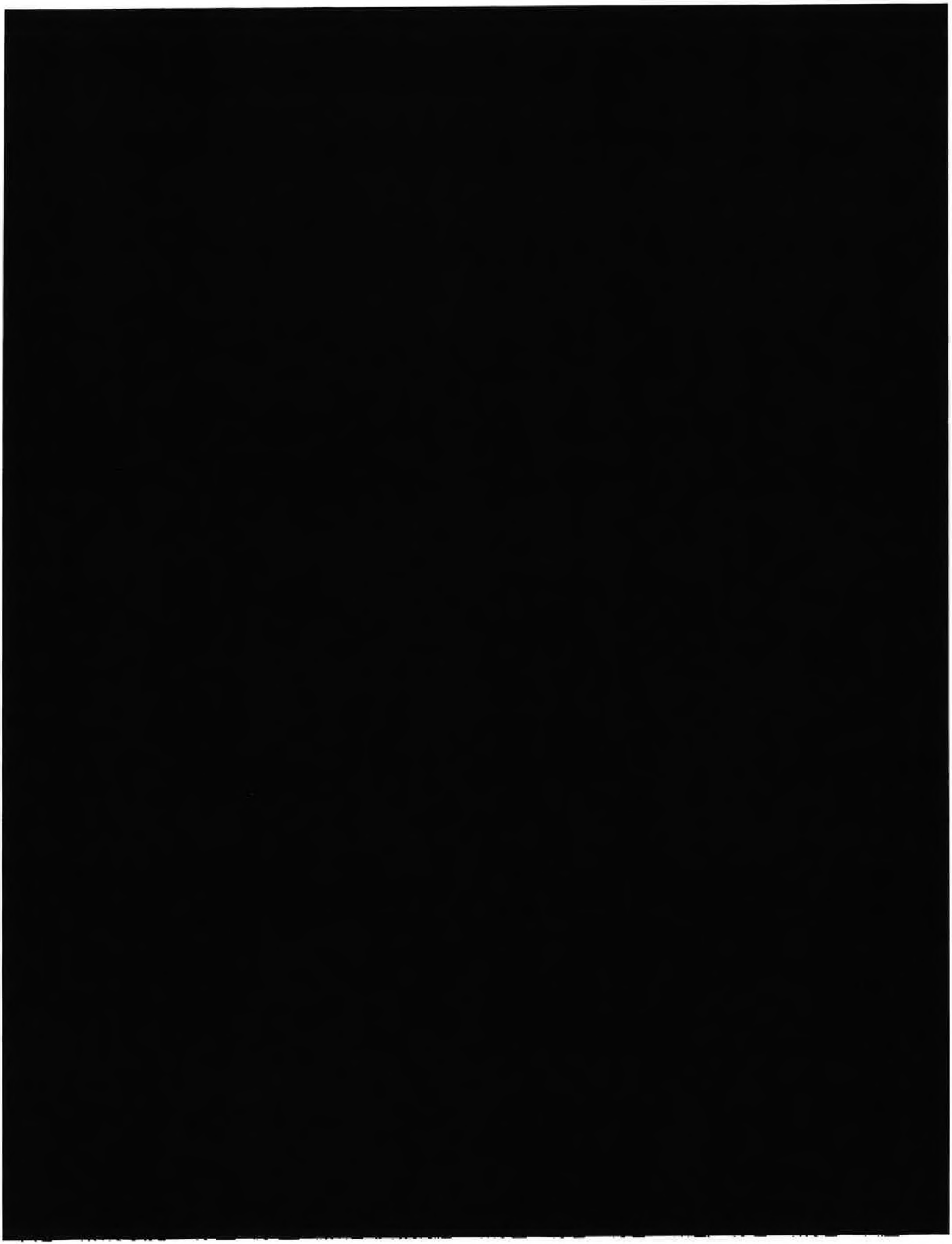
**RENT ROLL**

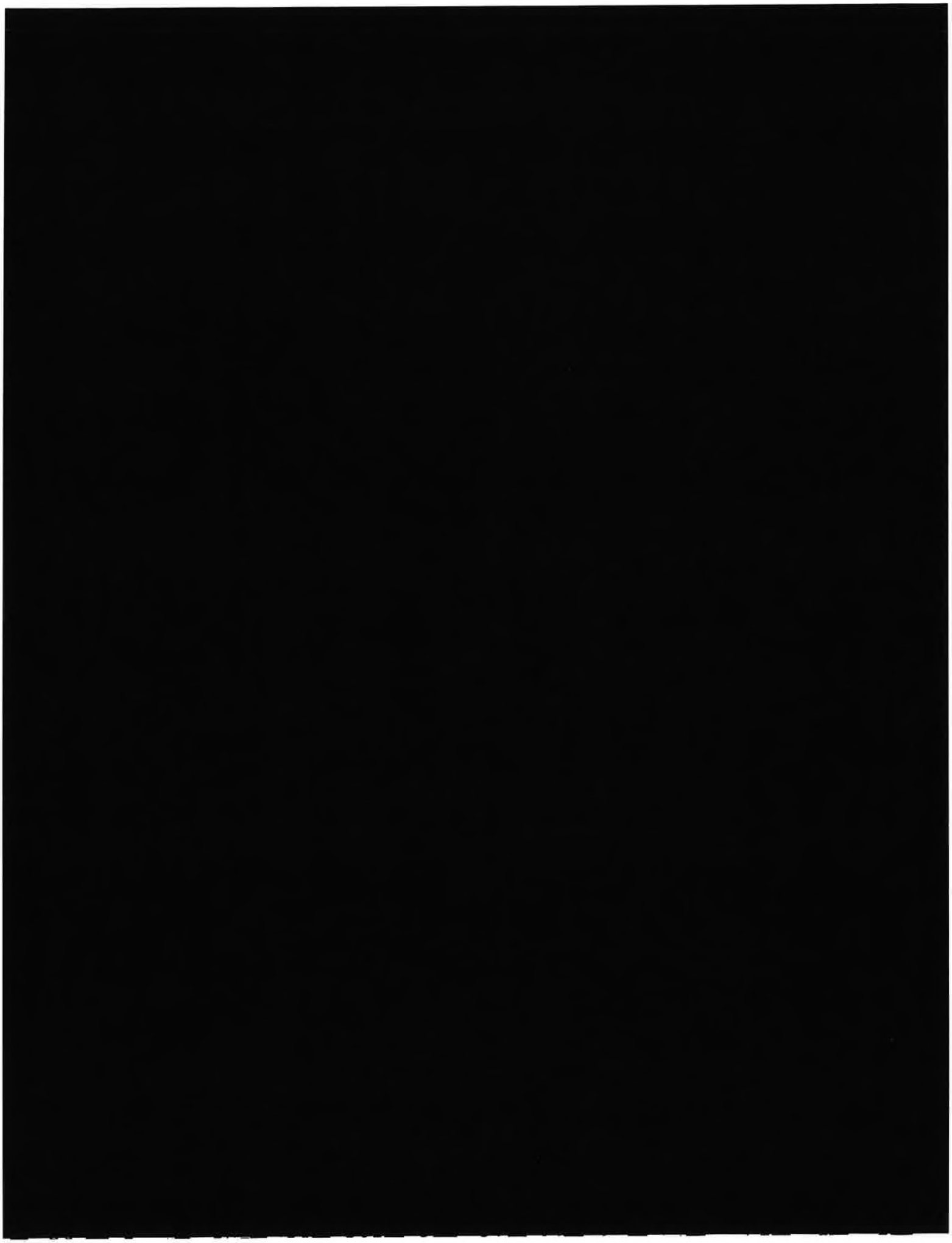
See attached.

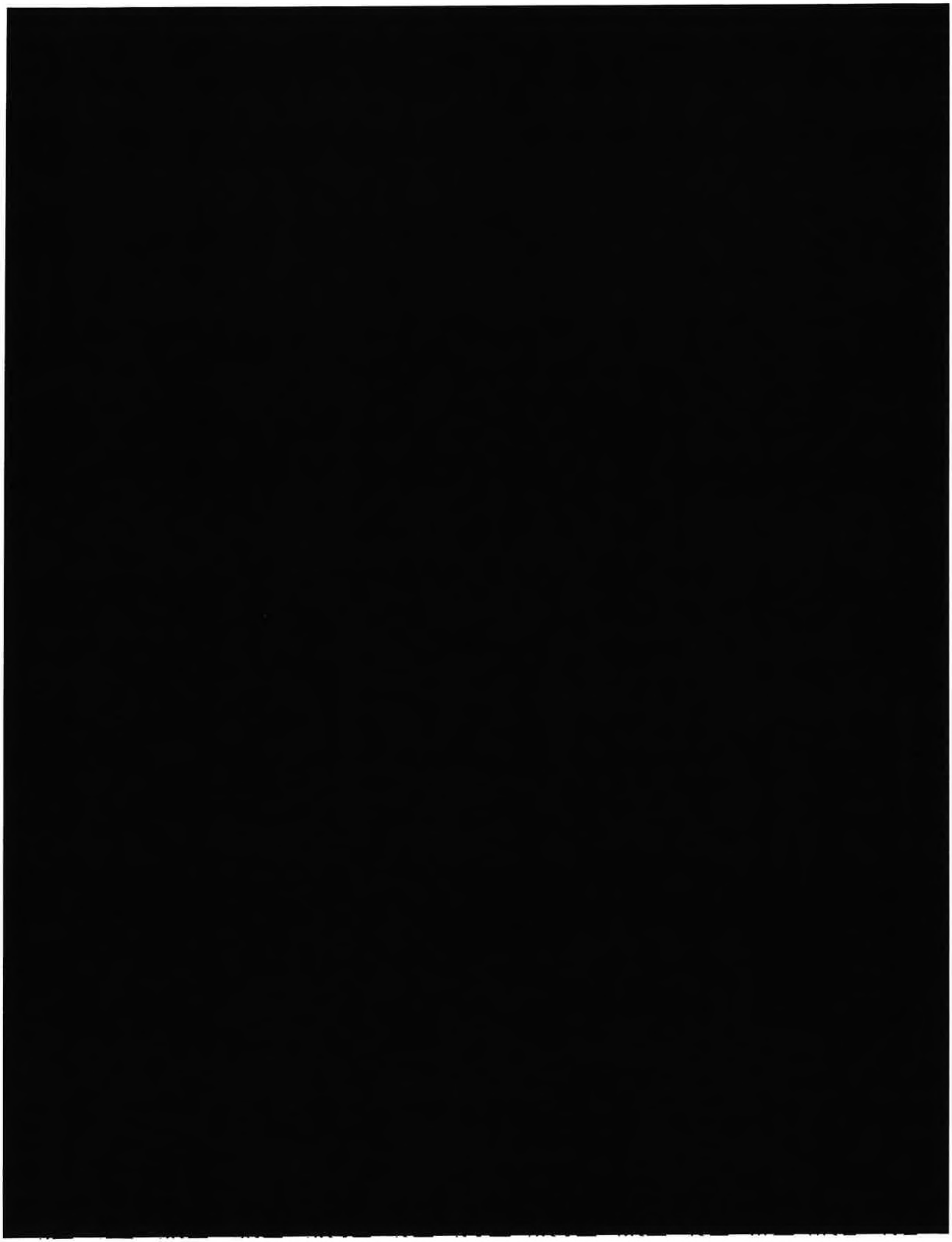


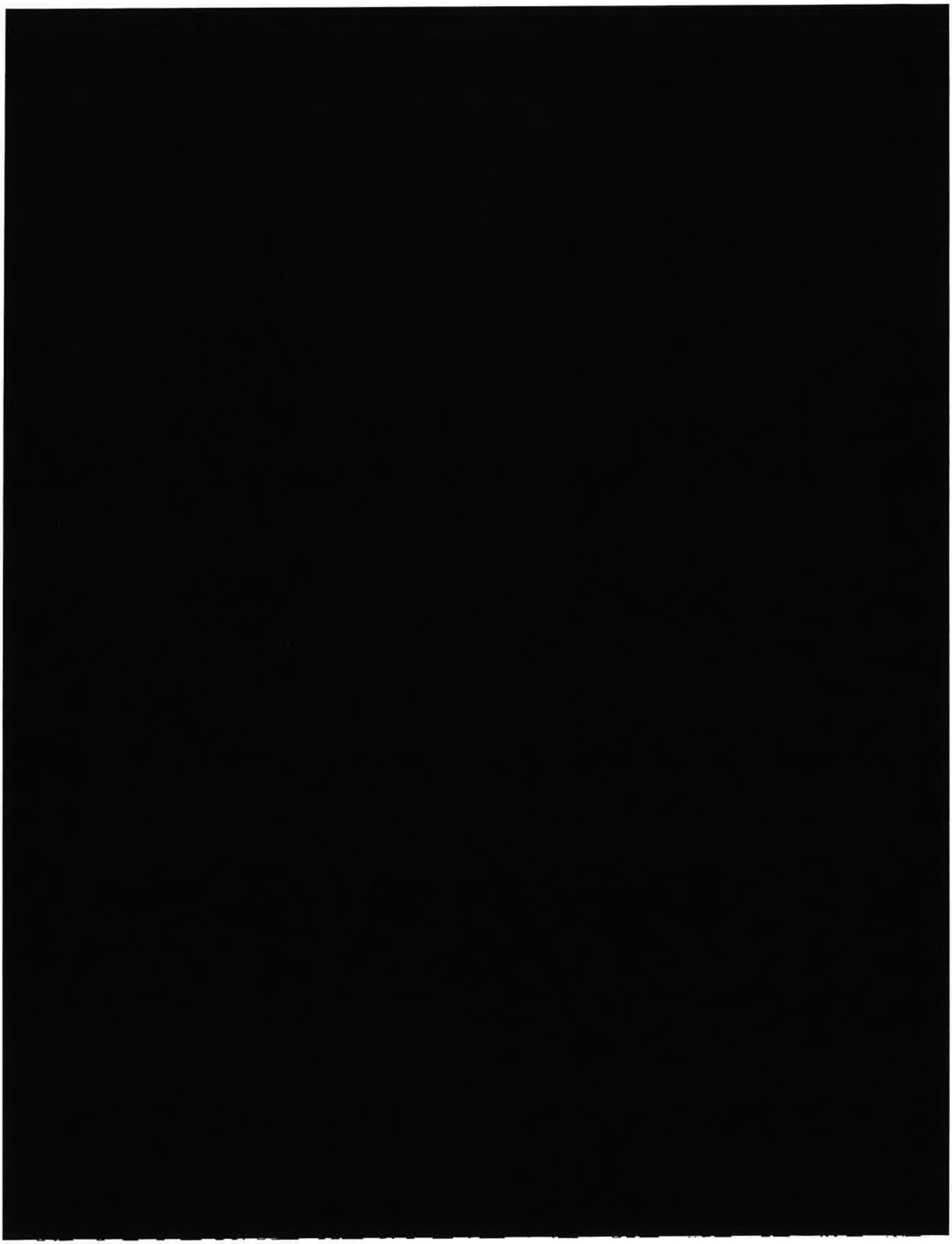


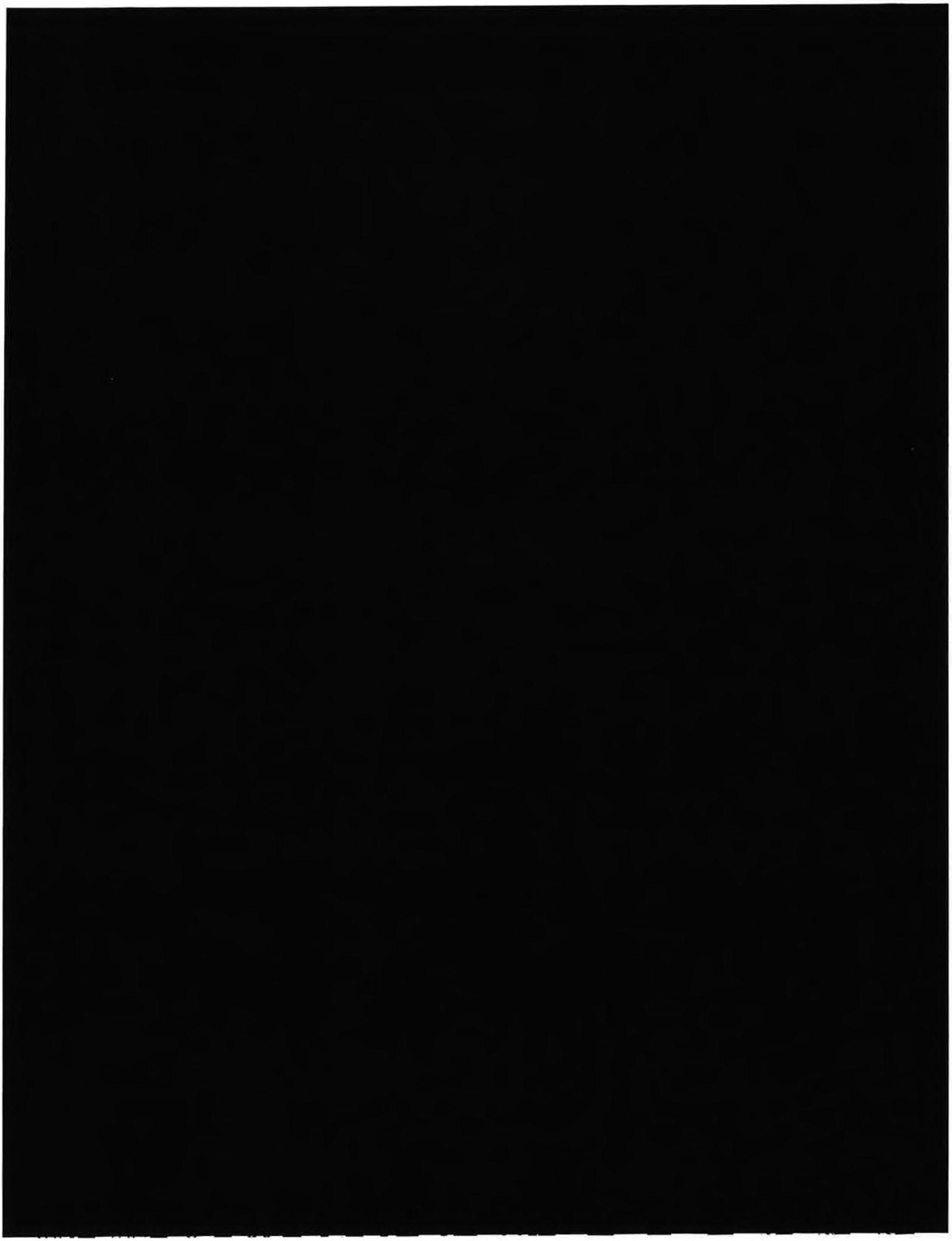


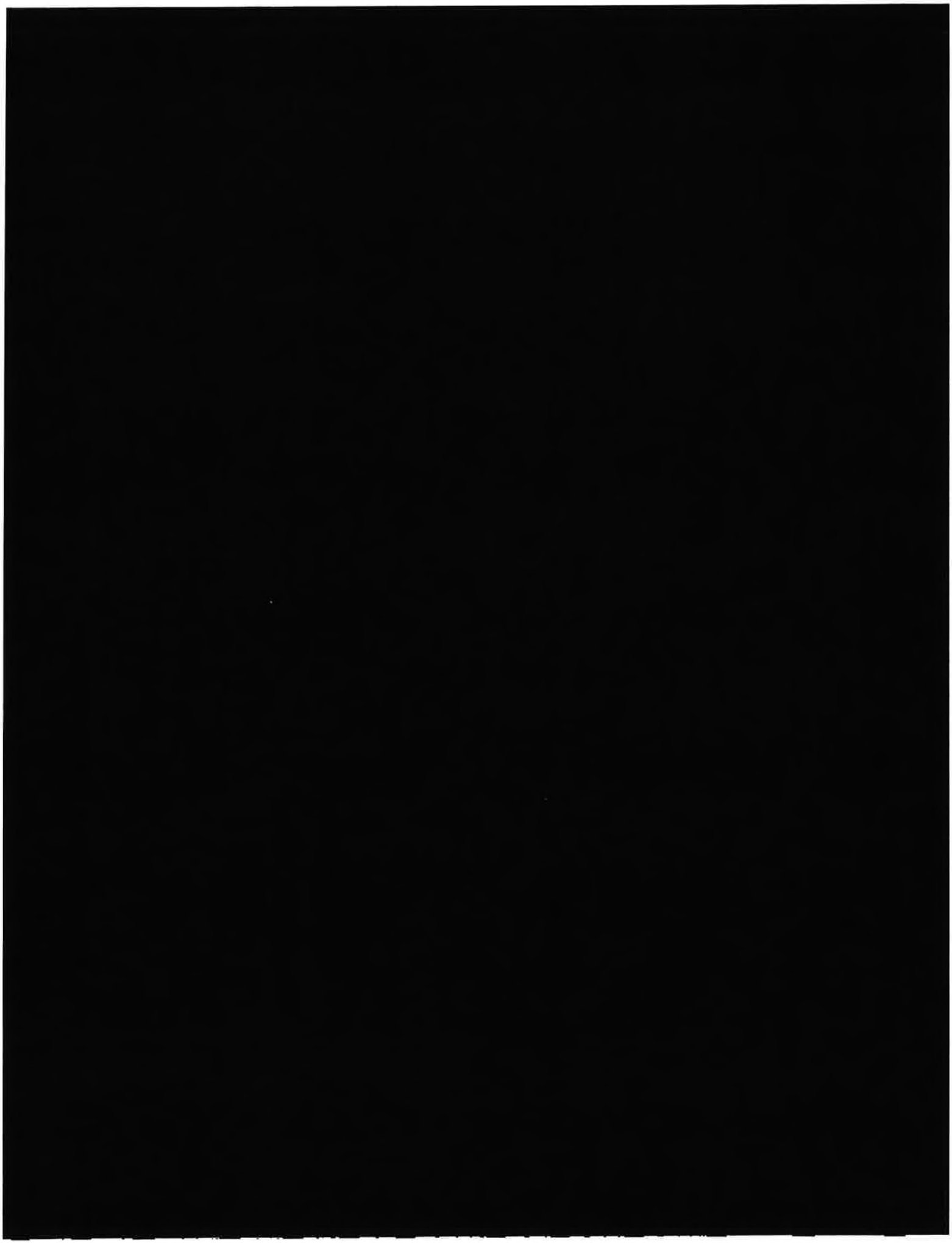


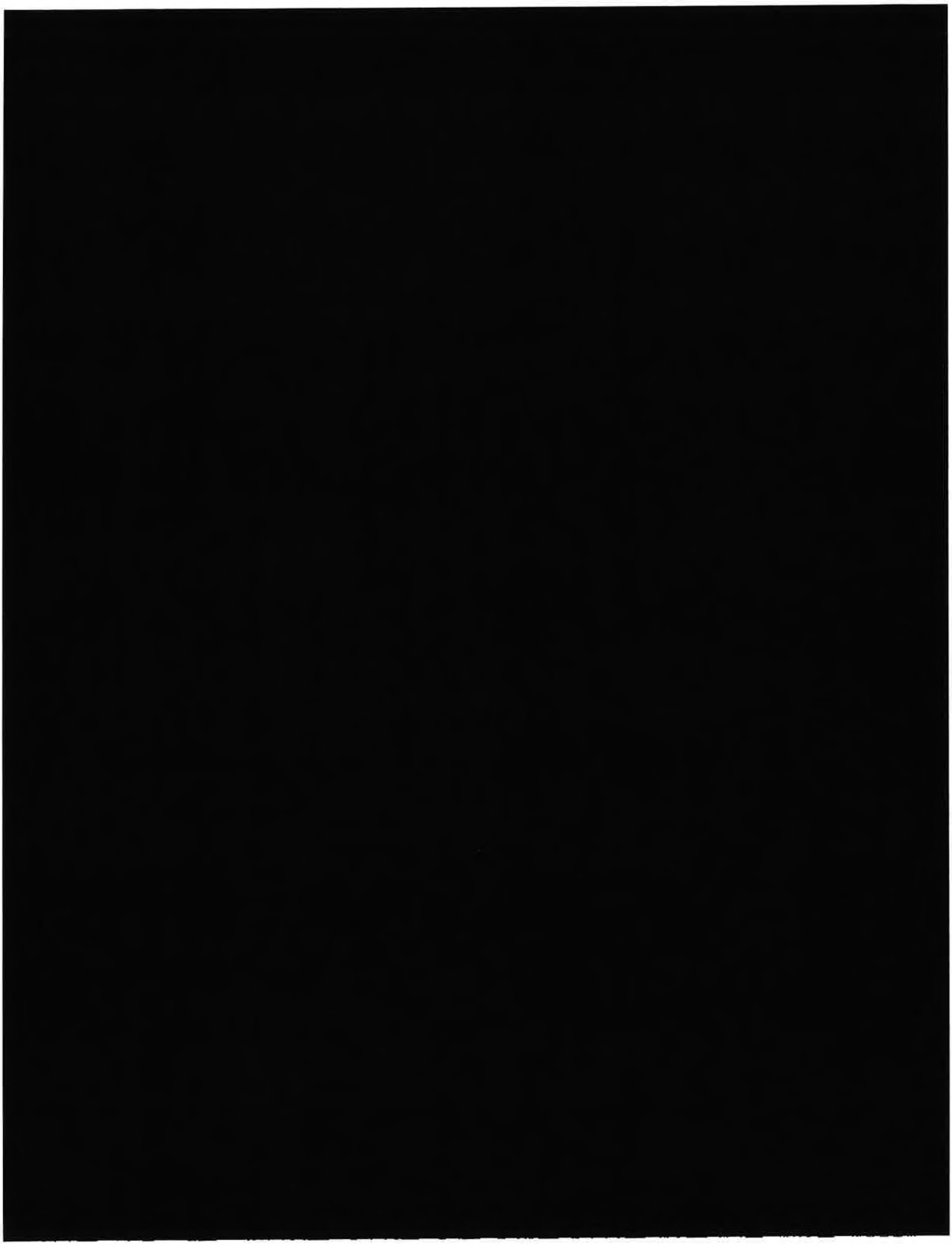


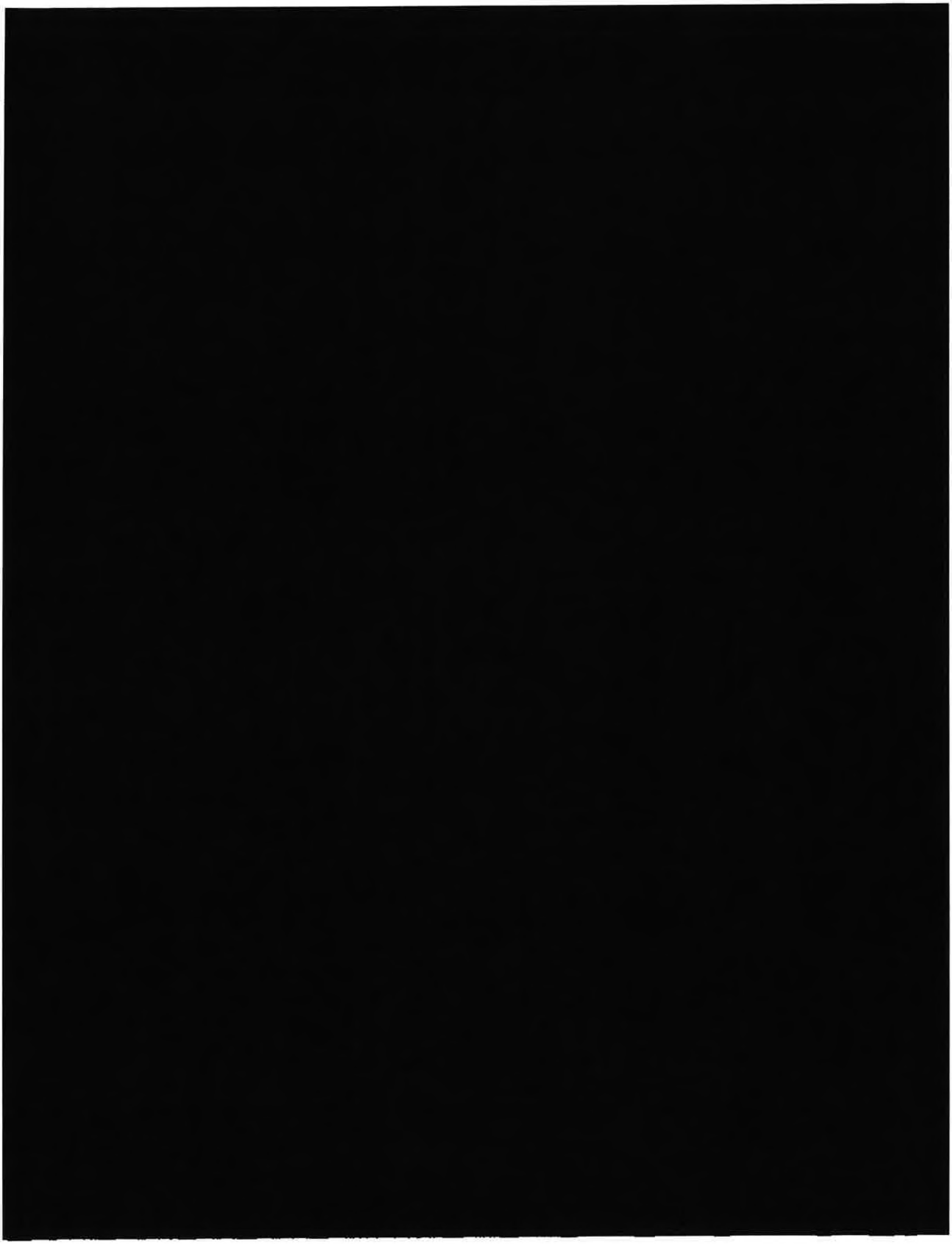


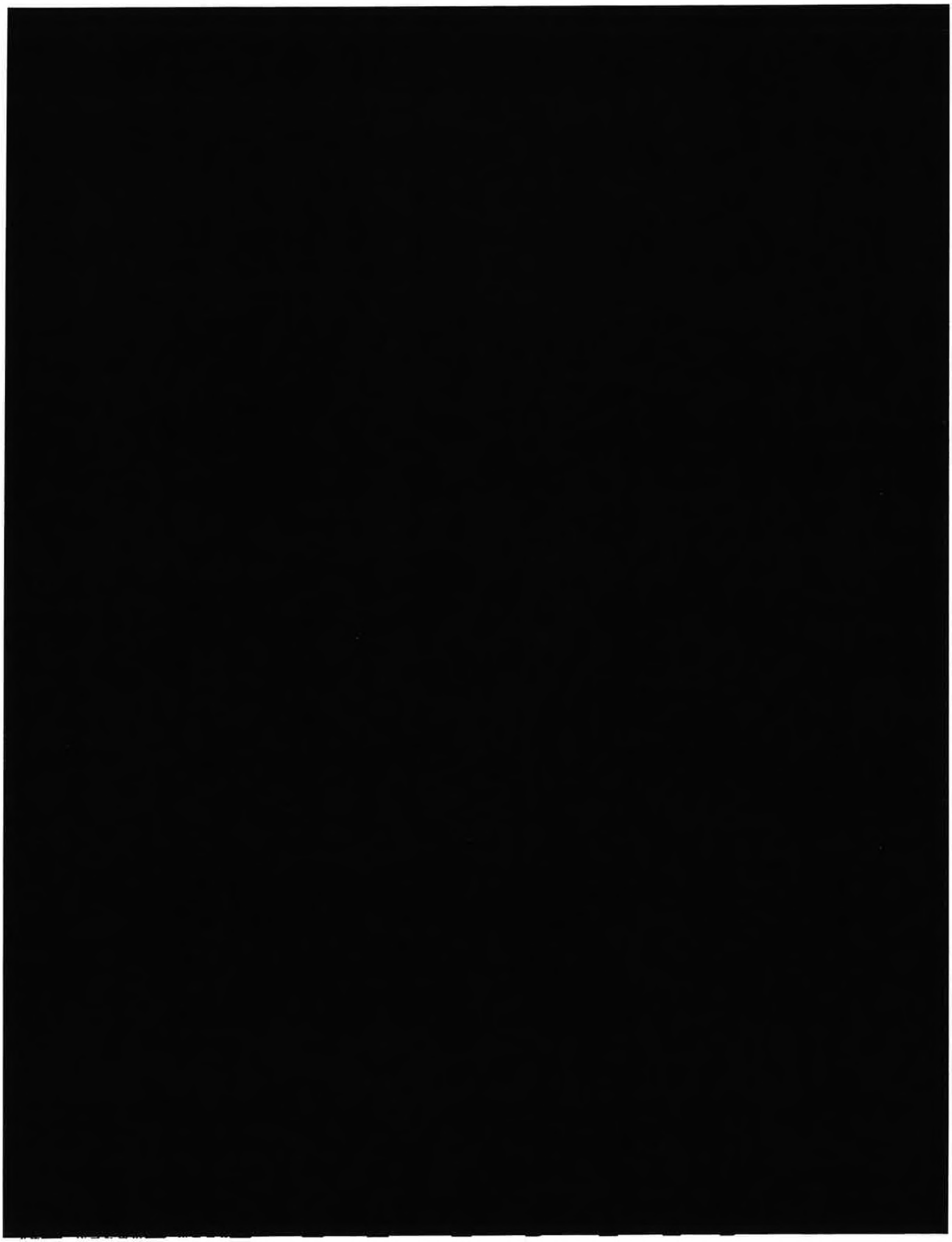


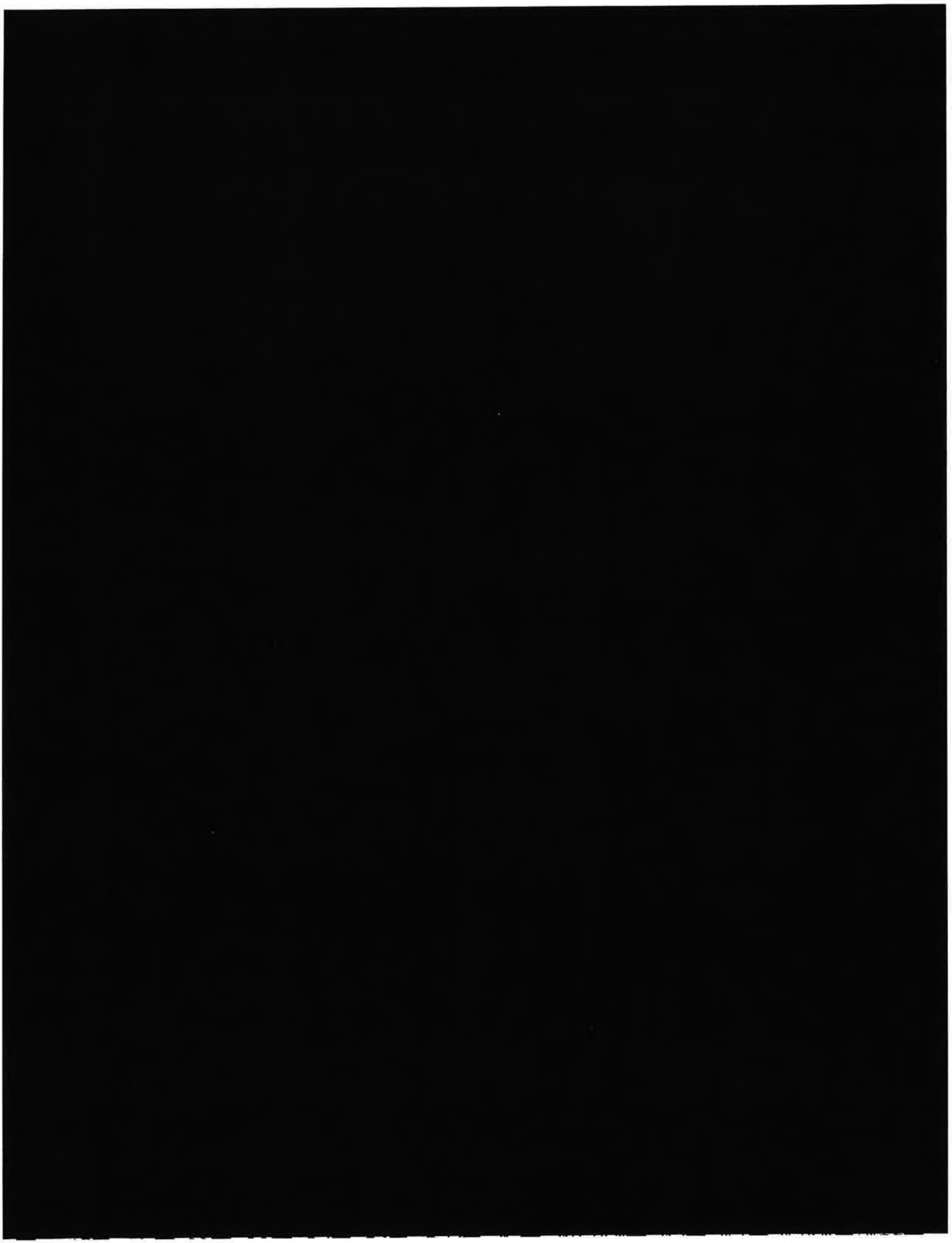












## SCHEDULE 3.13

## PERMITS

1. The Courtyard, Fictitious Business Name Statement, Office of the Sutter County Clerk, filed May 19, 2022.
2. The Fountains, Fictitious Business Name Statement, Office of the Sutter County Clerk, filed May 19, 2022.
3. The Gardens, Fictitious Business Name Statement, Office of the Sutter County Clerk, filed January 23, 2025.
4. The Fountains, Establishment License, Board of Barbering and Cosmetology, License No. A334092, valid until March 31, 2026.
5. The Fountains, Municipal Business License, Yuba City, License No. 62412L, expires February 28, 2026.
6. The Fountains, Large Quantity Waste Generator certificate, Sate of California Department of Public Health Medial Waste Management Program, Registration No. 1440, expires September 17, 2026.
7. The Fountains, Certificate of Registration, California Department of Public Health Division of Radiation Safety and Environmental Management, Registration No. FAC00068010, expires July 31, 2027.
8. The Fountains, Consolidated Permit, Sutter County Development Services Environmental Health Division Certified Unified Program Agency, Permit No. 21899, expires May 1, 2026.
9. The Fountains, Operational Permit, Yuba City Fire Department, Permit No. FIR25-00133, expires May 28, 2026.
10. The Fountains, RHB Radiation Machine Registration, California Department of Public Health, Registration No. FAC 68010, expires July 31, 2027.

## SCHEDULE 3.14

## INSURANCE

Seller is an insured under system-wide insurance coverages described on the attached.

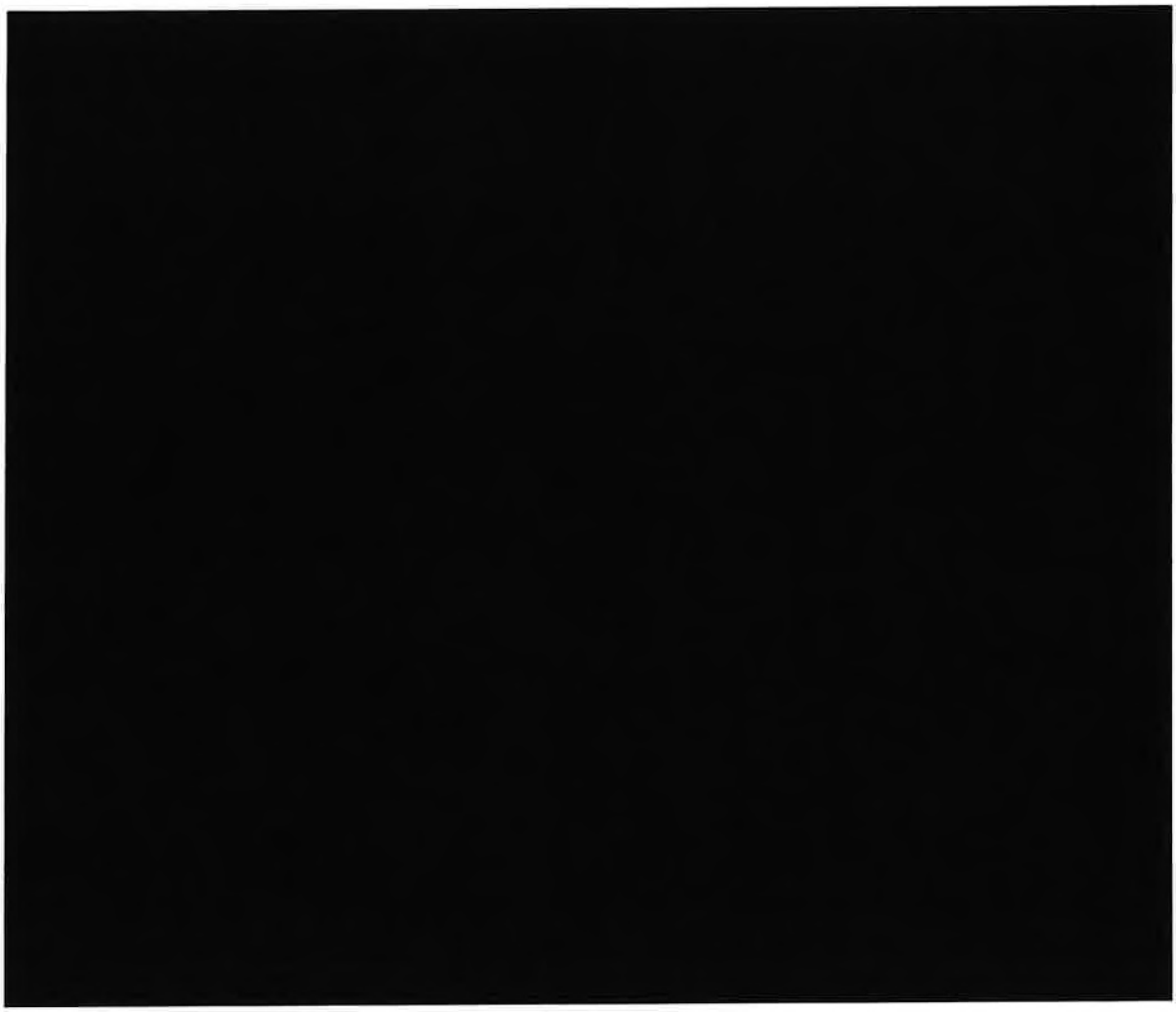
## SCHEDULE 3.16

## TAXES

None.

**SCHEDULE 3.17**

**PROCEEDINGS**



**SCHEDULE 3.18(a)**

**SELLER BENEFIT PLANS**

1. Adventist Health Employee Medical Plan – Engaged!
    a. Emergency/urgent care
    b. Aventist Health OnDemand (Telehealth)
    c. Pharmacy benefits (OptumRx)
2. Adventist Health Employee High Deductible Health Plan (Beginning 2026)
3. Health Savings Accounts (Fidelity Beginning 2026)
4. Dental (Delta Dental)
    a. -PPO
    b. HMO
5. Vision (VSP)
6. Flexible spending account Medical (Employee Benefit Corporation)
7. Flexible spending account Dependent Care (Employee Benefit Corporation)
8. Mental Health (Thriveworks)
9. Adventist Healthcare Retirement Plan 401(k)
10. Adventist Health 457(b) Plan
11. Short-term disability insurance (Prudential – Moving to Unum 2026)
12. Long-term disability insurance (Prudential – Moving to Unum 2026)
13. Life and AD&D insurance (Prudential – Moving to Unum 2026)
14. Supplemental Life (Prudential – Moving to Unum 2026)
15. Group legal and identity protection plan (MetLife – Moving to Unum 2026))
16. Auto and home insurance discounts (MetLife)
17. Pet insurance (MetLife)
18. Employee Assistance Program (Resources for Living)
19. Whole life insurance (ElectBenefits)
20. Accident insurance (ElectBenefits)
21. Critical illness insurance (ElectBenefits)
22. Air Ambulance (Air Med)
23. Hospital Indemnity Insurance (Unum Beginning 2026)
24. Employee liability insurance
25. Active & Fit Direct Benefit
26. Leave of Absence Policy – General/FMLA/Medical/Military
27. Workers' Compensation
28. Paid Time Off Policy
29. Holiday Policy
30. Overtime Policy
31. Sick Time Policy
32. Personal Effects Coverage Policy
33. Lactation Accommodation Policy
34. Extended Illness Policy
35. Flex Policy
36. Travel and Mileage Reimbursement Policy
37. Remote/Hybrid Work Policy

**SCHEDULE 3.20(b)(i)**

**CONTINGENT LIABILITIES HAZARDOUS MATERIALS**

[redacted]

## SCHEDULE 3.20(b)

## ABOVEGROUND AND UNDERGROUND STORAGE TANKS

1. The Real Property contains a 350 gallon diesel underground storage tank, as further described in Purchaser's Phase I report.

**SCHEDULE 3.20(c)**

**MATERIAL REPAIRS**



## SCHEDULE 3.21

## EMPLOYEE AND LABOR MATTERS

1. The disclosures set forth on Schedule 3.17 are incorporated herein by reference.

## SCHEDULE 3.22

## TRANSACTIONS WITH AFFILIATES

1. Transfer Agreement, dated February 21, 2003, by and between Rideout Memorial Hospital and The Fountains.

2. Hospice and Nursing Facility Services Agreement, dated February 1, 2023, by and between United Com-Serve dba The Fountains Skilled Nursing and Western Health Resources DBA Adventist Health Home Care Services.

## SCHEDULE 3.23

## RENTS PAYABLE

Schedule 3.12 is incorporated by reference herein.

## SCHEDULE 5.01

## CONDUCT OF BUSINESS

None.

## SCHEDULE 5.01(c)(vi)

## CAPEX PROJECTS

1. The disclosures set forth on Schedule 3.20(c) are incorporated herein by reference.

## SCHEDULE 5.16

## PURCHASE PRICE ALLOCATION METHODOLOGY

See attached.

## ALLOCATION METHODOLOGY

| Asset Class | Allocation of Consideration |
|---|---|
| 1. Class I Assets (cash, demand deposits and similar accounts in financial institutions) | None. |
| 2. Class II Assets (certificates of deposit, U.S. Government securities, readily marketable stock or securities and foreign currency) | None. |
| 3. Class III Assets (debt instruments, including accounts receivable) | None. |
| 4. Class IV Assets (inventory) | Net book value for U.S. GAAP purposes. |
| 5. Class V Assets (all tangible assets that are not Class I, II, III, IV, VI or VII assets) | Net book value for U.S. GAAP purposes. |
| 6. Class VI Assets (Code Section 197 intangibles, except goodwill and going concern value) | Net book value for U.S. GAAP purposes. |
| 7. Class VII Assets (goodwill and going concern value) | Remainder of consideration. |

## SCHEDULE 5.18

## SOLAR LEASE MATTERS

See attached.

**AMENDMENT TO**
**SITE LEASE AND EASEMENT AGREEMENTS**

THIS AMENDMENT TO SITE LEASE AND EASEMENT AGREEMENTS (the "Amendment") is made effective this ____ day of _____, 202_ ("Effective Date"), by and between UNITED COM-SERV., a California non-profit corporation (hereinafter referred to as "Lessor") and CALIFORNIA SOLAR 3, LLC, a Delaware limited liability company (hereinafter referred to as "Lessee").

**RECITALS**

WHEREAS, Lessor and Lesse have entered into those certain Site Lease and Easement Agreements, each dated January 15, 2020 (each, a "Lease" and collectively, the "Leases"), whereby Lessor leased certain limited portions of the properties located at (i) 1240 Williams Way, Yuba City, CA 95991, (ii) 1260 Williams Way, Yuba City, CA 95991, and (iii) 840 Washington Ave., Yuba City, CA 95991, in each case, as more particularly described in each of the Leases (collectively, the "Premises"); and

WHEREAS, Lessor and Lessee desire to amend the Leases on the terms and conditions contained herein.

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are acknowledged, Lessor and Lessee agree as follows:

1. Recitals; Defined Terms. The parties acknowledge the accuracy of the foregoing recitals. Any capitalized terms not defined herein shall have the meanings ascribed to them in the Leases.

2. Amendment. Each of the Leases are hereby amended, by inserting the following provisions at the end of Section 21 of each Lease:

> "Furthermore, at Lessor's option and upon Lessee's receipt of the Subordination and Non-Disturbance Agreement in substantially the form attached hereto as **Exhibit A** (an "SNDA"), this Site Lease shall be subordinate to any mortgage, deed of trust, or any other hypothecation for security hereafter placed upon the real property of which the Premises are a part and to any and all advances made on the security thereof and to all renewals, modifications, consolidations, replacements and extensions thereof. Notwithstanding such subordination, Lessee's right to quiet possession of the Premises shall not be disturbed if Lessee is not in default and so long as Lessee observes and performs all of the provisions of this Site Lease, unless this Site Lease is otherwise terminated pursuant to its terms. In furtherance of the foregoing, upon any mortgage, deed of trust, or any other hypothecation for security now or hereafter placed upon the real property of which the Premises are a part and at Lessor's request, Lessee agrees to execute such SNDA, along with any other documents required to effectuate such subordination. In the event of foreclosure or the exercise of the power of sale under any deed of trust made by Lessor covering the Premises, Lessee shall attorn to the purchaser upon any such foreclosure pursuant to the terms of the SNDA.

3. Representations, Warranties and Covenants of Lessor. Lessor represents, warrants and covenants to Lessee as follows:

(a) Lessor is duly authorized to and has the full power and authority to enter into this Amendment and to perform all of Lessor's obligations under the Leases as amended hereby.

(b) To Lessor's knowledge, as of the Effective Date, Lessee is not currently in default under the Leases, and to Lessor's knowledge, no event or condition has occurred or presently exists which, with notice or the passage of time or both, would constitute a default by Lessee under the Leases.

(c) Lessor agrees to provide such further assurances as may be requested to carry out and evidence the full intent of the parties under the Leases as amended hereby, and ensure Lessee's continuous and uninterrupted use, possession and quiet enjoyment of the Premises under the Leases as amended hereby.

4. Representations, Warranties and Covenants of Lessee. Lessee represents, warrants and covenants to Lessor as follows:

(a) Lessee is duly authorized to and has the full power and authority to enter into this Amendment and to perform all of Lessee's obligations under the Leases as amended hereby.

(b) To Lessee's knowledge, as of the Effective Date, Lessor is not currently in default under the Leases, and to Lessee's knowledge, no event or condition has occurred or presently exists which, with notice or the passage of time or both, would constitute a default by Lessor under the Leases.

(c) Lessee agrees to provide such further assurances as may be requested to carry out and evidence the full intent of the parties under the Leases as amended hereby.

5. Counterparts; Electronic Signatures. This Amendment may be executed in separate and multiple counterparts, each of which shall be deemed an original but all of which taken together shall be deemed to constitute one and the same instrument. Each of the parties to this Amendment (i) has agreed to permit the use from time to time, where appropriate, of telecopy or other electronic signatures (including, without limitation, DocuSign) in order to expedite the transaction contemplated by this Amendment, (ii) intends to be bound by its respective telecopy or other electronic signature, (iii) is aware that the other will rely on the telecopied or other electronically transmitted signature, and (iv) acknowledges such reliance and waives any defenses to the enforcement of this Amendment and the documents affecting the transaction contemplated by this Amendment based on the fact that a signature was sent by telecopy or electronic transmission only.

6. Remainder of Leases Unaffected. In all other respects, the remainder of the Leases shall remain in full force and effect. Any portion of any of the Leases that is inconsistent with this Amendment is hereby amended to be consistent.

[Signature pages follow]

Lessor and Lessee have caused this Amendment to be duly executed on the day and year first written above.

**LESSOR**:
UNITED COM-SERV.,
a California non-profit corporation,

By: _____

Print Name: _____

Title: _____

[Lessee Execution Page Follows]

This Amendment is executed by Lessee as of the date first written above.

**LESSEE**:
CALIFORNIA SOLAR 3, LLC, a
Delaware limited liability company

By: _____

Print Name: _____

Title: _____

# EXHIBIT A

## FORM OF SNDA

**Recording Requested By**
**And When Recorded Mail To:**

---

**SUBORDINATION, NON-DISTURBANCE AND ATTORNMENT AGREEMENT**

_____
(as Lessor)

_____
(as Agent)

_____
(as Lessee)

Dated: [_____]

[*insert facility address*]

**SUBORDINATION, NON-DISTURBANCE AND ATTORNMENT AGREEMENT**

**NOTICE: THE SUBORDINATION PROVIDED FOR IN THIS AGREEMENT RESULTS IN YOUR LEASEHOLD ESTATE BECOMING SUBJECT TO AND OF LOWER PRIORITY THAN THE INTEREST CREATED BY SOME OTHER OR LATER INSTRUMENT.**

**THIS SUBORDINATION, NON-DISTURBANCE AND ATTORNMENT AGREEMENT** (this "Agreement"), dated [_____], is made by and among _____ ("Lessor"), as lessor under the lease hereinafter described, and _____ ("Lessee"), in favor of _____ (together with its successors and assigns, "Agent"), in its capacity as collateral and administrative agent for certain Lenders (defined below).

**W I T N E S S E T H :**

WHEREAS, pursuant to that certain [Lease dated as of _____] (as the same may be amended, restated, replaced, supplemented or otherwise modified from time to time, the "Lease") by and between Lessor (as lessor) and Lessee (as lessee), Lessee has leased from Lessor, for the term and upon the conditions set forth therein, certain improved real property (the "Real Property") located in City of _____, County of _____, State of California with a legal description as set forth in Exhibit A attached hereto and incorporated herein by this reference, and covering the improvements situated thereon (the "Improvements" and together with the Real Property, the "Property");

WHEREAS, Lessor is indebted to the Lenders for a loan by Lenders to Lessor in the principal amount of [_____ Dollars ($_____)] (the "Loan"), which Loan is made pursuant to that certain Loan Agreement dated as of the date hereof, among Lessor, certain other parties thereto as the other "Borrowers" (together with Lessor, collectively, the "Borrowers"), various financial institutions as are, or may from time to time become, parties thereto as lenders (collectively, "Lenders") and Agent (as the same may be amended, restated, replaced, supplemented or otherwise modified from time to time, the "Loan Agreement"), and is evidenced by that certain Promissory Note dated as of the date hereof, made by Borrowers in favor of Lenders (as the same may be amended, restated, replaced, supplemented or otherwise modified from time to time, collectively, the "Note"), in the aggregate principal amount of the Loan. The Note is secured by, among other things, a [Deed of Trust, Assignment of Leases and Rents, Security Agreement and Fixture Filing] covering the Property and other property described therein (as the same may be amended, restated, replaced, supplemented or otherwise modified from time to time, the "Security Instrument") [and an Assignment of Rents and Leases (as the same may be amended, restated, replaced, supplemented or otherwise modified from time to time, the "Assignment of Rents"), and together with the Loan Agreement, the Note, the Security Instrument, and all other agreements, documents and instruments securing or relating to the Loan, collectively referred herein as, the "Loan Documents"], each dated as of the date hereof and made by Lessor

in favor of Agent, as agent for Lenders, and to be recorded with the Recorder of Deeds of _____ County, California and by the other Loan Documents. The Loan Documents require the Lease to be subject to and subordinate to the Loan Documents. Lessee will benefit from the making of the Loan and desires Lessor to secure the Loan and to subordinate the Lease. Capitalized terms used herein without definition will have the meanings ascribed to such terms in the Loan Agreement; and

WHEREAS, the parties hereto now desire to enter into this Agreement to establish certain rights and obligations with respect to their interests, and to provide for various contingencies as hereinafter set forth.

NOW, THEREFORE, in consideration for the foregoing recitals which are incorporated in the following agreement by this reference and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, and of the mutual benefits to accrue to the parties hereto, it is hereby declared, understood and agreed that the Lease, all terms and conditions set forth in the Lease, the leasehold interests and estates created thereby, and the priorities, rights, privileges and powers of Lessee and Lessor thereunder shall be and the same are hereby, and with full knowledge and understanding of the effect thereof, unconditionally made subject and subordinate to the lien and charge of the Security Instrument and the Loan Documents, all terms and conditions contained therein, any renewals, extensions, modifications or replacements thereof, and the rights, privileges and powers of the trustee and Agent thereunder, and shall hereafter be junior and inferior to the lien and charge of the Security Instrument and the Loan Documents. The parties further agree as follows:

1. It is expressly understood and agreed that this Agreement shall supersede, to the extent inconsistent herewith, the provisions of the Lease relating to the subordination of the Lease and the leasehold interests and estates created thereby to the lien or charge of the Security Instrument.

2. Agent and Lenders consent to the Lease.

3. In the event Agent, any Lender or any other purchaser at a foreclosure sale or sale under private power contained in the Security Instrument, or by acceptance of a deed in lieu of foreclosure, succeeds to the interest of Lessor (collectively, a "Transferee") under the Lease by reason of any foreclosure of the Security Instrument or the acceptance by Agent or any Lender of a deed in lieu of foreclosure, or by any other manner (a "Triggering Event"), it is agreed that such Transferee will not disturb the possession of Tenant or terminate the Lease unless a default by Lessee under the terms of the Lease has occurred and is continuing, subject to the following:

(a) Lessee shall be bound to such Lender, Agent or such other purchaser under all of the terms, covenants and conditions of the Lease for the remaining balance of the term thereof, with the same force and effect as if such Lender, Agent or such other purchaser were the lessor under such Lease, and Lessee does hereby agree to attorn to such Lender, Agent or such other purchaser as its lessor, such attornment to be effective and self-operative without the

execution of any further instruments on the part of any of the parties to this Agreement, immediately upon Lender, Agent or such other purchaser succeeding to the interest of Lessor under the Lease.

(b) Subject to the observance and performance by Lessee of all the terms, covenants and conditions of the Lease on the part of the Lessee to be observed and performed, Lenders, Agent or such other purchaser shall recognize the leasehold estate of Lessee under all of the terms, covenants and conditions of the Lease for the remaining balance of the term (as the same may be extended in accordance with the provisions of the Lease) with the same force and effect as if such Lender, Agent or such other purchaser were the lessor under the Lease and the Lease shall remain in full force and effect and shall not be terminated, except in accordance with the terms of the Lease or this Agreement; provided, however, that such Lender, Agent or such other purchaser shall not be (i) liable for any act or omission of Lessor or any other prior lessor under the Lease, (ii) obligated to cure any defaults of Lessor or any other prior lessor under the Lease which occurred prior to the time that such Lender, Agent or such other purchaser succeeded to the interest of Lessor or any other prior lessor under the Lease, (iii) subject to any offsets, claims, credits or defenses which Lessee may be entitled to assert against Lessor or any other prior lessor, (iv) bound by any amendment or modification of the Lease made without the written consent of Agent or such other purchaser, or (v) liable or responsible for or with respect to the retention, application and/or return to Lessee of any security deposit paid to Lessor or any other prior lessor, whether or not still held by Lessor, unless and until Lenders, Agent or such other purchaser has actually received for its own account as lessor the full amount of such security deposit.

4. Lessee hereby agrees that it will not terminate the Lease on account of a default of Lessor thereunder without concurrently giving to Agent and Lessor written notice of Lessor default, which notice shall include a statement of the default or event on which such intent to terminate is based. Thereafter, Lessee shall not take any action to terminate the Lease if Agent (i) within twenty (20) Business Days after service of such written notice on Agent by Lessee of Lessor default, shall cure such default or event if the same can be cured by the payment or expenditure of money, or (ii) shall diligently take action to obtain possession of the leased premises (including possession by receiver) and to cure such default or event in the case of a default or event which cannot be cured unless and until Agent has obtained possession, but in no event to exceed ninety (90) days after service of such written notice on Agent by Lessee of its intention to terminate.

5. For the purposes of facilitating Lenders' and Agent's rights hereunder, Agent shall have, and for such purposes is hereby granted by Lessee and Lessor, pursuant to the terms of the Loan Agreement, the right to enter upon the Property and the Improvements thereon during reasonable times upon reasonable advance notice to Lessee so as not to unreasonably interfere with Lessee's operations at the Property for the purpose of effectuating any such cure.

6. Intentionally Omitted.

7. Subordination of Lease to Security Instrument and Regulatory Agreements and Regulation by HUD.

(a) Subject to the terms of this Agreement, the Lease and all estates, rights, options, liens and charges therein contained or created under the Lease are and shall be subject and subordinate to the lien of the Security Instrument on the Lessor's interest in the Property in favor of Agent, its successors and assigns insofar as it affects the real and personal property comprising the Property or located thereon or therein (and not otherwise owned, leased or licensed by Lessee), and to all renewals, modifications, consolidations, replacements and extensions thereof, and to all advances made or to be made thereunder, to the full extent of amounts secured thereby and interest thereon. To the extent that any provision of the Lease shall be in conflict with the provisions of the Security Instrument, the provisions of the Security Instrument shall be controlling.

(b) The parties to the Lease reasonably agree to execute and deliver to U.S. Department of Housing and Urban Development ("HUD") or to Agent to deliver to HUD in its capacity as the lender making a HUD insured loan (as applicable), such other instrument or instruments as HUD shall reasonably request to effect and/or confirm the subordination of the Lease to the lien of the Security Instrument.

8. Any notice or other communication required or permitted to be given by this Agreement or by applicable law shall be in writing and shall be deemed received: (a) on the date received if sent via email (provided that the recipient confirms receipt of such email); (b) on the date delivered, if sent by hand delivery (to the person or department if one is specified below) with receipt acknowledged by the recipient thereof; (c) three (3) Business Days following the date deposited in U.S. mail, postage prepaid, certified or registered, with return receipt requested; or (d) one (1) Business Day following the date deposited with Federal Express or other national overnight carrier, and in each case addressed as follows:

If to Agent: [_____]
Attention: [_____]

With a copy to: [_____]
Attention: [_____]

If to Lessor: [_____]
Attention: [_____]

With a copy to: [_____]
Attention: [_____]

If to Lessee: [_____]
Attention: [_____]

With a copy to: [_____]
Attention: [_____

Any party may change its or its attorney address to another single address by notice given as herein provided, except any change of address notice must be actually received in order to be effective.

9. The agreements contained herein shall run with the land and shall be binding upon and inure to the benefit of the respective heirs, administrators, executors, legal representatives, successors and assigns of the parties hereto.

10. This Agreement may be executed in one or more counterparts, all of which when taken together shall constitute a single instrument.

11. This Agreement shall, in all respects, be governed by and construed and interpreted in accordance with the laws of the State of California.

12. Notwithstanding anything in this Agreement to the contrary, so long as Lessee complies with Lessee's obligations under the Lease and this Agreement and is not in default under any of the terms, covenants or conditions of the Lease or this Agreement, Agent and Lenders will not exercise any of the remedies contained in this Agreement against Lessee nor will Agent or Lenders disturb Lessee's use, possession and enjoyment of the Real Property or operation of the Property, in accordance with the terms of the Lease, nor will the leasehold estate of Lessee be affected or Lessee's rights under the Lease be impaired upon Lender's exercise of remedies against Borrower upon the occurrence of an Event of Default under the Loan Documents by Borrower, including any foreclosure action, sale under a power of sale, transfer in lieu of the foregoing, or the exercise of any other remedy against Borrower pursuant to the Loan Agreement or any of the other Loan Documents; provided, however that to the extent that Lenders are required to name or join Lessee as a defendant in any exercise of Lenders' rights and remedies arising upon default under the Loan Documents, the foregoing shall not preclude the same so long as Lender abides by the non-disturbance provisions of this Agreement.

**[Signatures Begin on Following Page]**

IN WITNESS WHEREOF, the undersigned have executed this instrument as of the day and year first above written.

**AGENT:**

_____,
a _____

By: _____
Name:
Title:

STATE OF _____:
:SS
CITY/COUNTY OF _____ :

ON THIS, the _____ day of _____, 2025, before me, the undersigned Notary Public of said State, personally appeared _____, who acknowledged him/herself to be the _____ (title) of _____, known to me (or satisfactorily proven) to be the person whose name is subscribed to the within instrument, and acknowledged that he/she executed the same for the purposes therein contained as the duly authorized signatory of said limited liability company by signing the name of the limited liability company by him/herself as _____ (title).

WITNESS my hand and Notarial Seal.

_____, Notary Public
Name: _____

My Commission Expires:

(SEAL)

**LESSEE:**

_____,
a _____

By: _____
Name:
Title:

**NOTARY ACKNOWLEDGMENT**

State of _____ )
County of _____) ss.:

On the _____ of _____ , 202_, before me, the undersigned, personally appeared

_____, personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument.

_____, Notary Public
Print Name:

(SEAL)

**LESSOR:**

_____,
a _____

By: _____
Name:
Title:

**NOTARY ACKNOWLEDGMENT**

State of _____ )
County of _____) ss.:

On the _____ of _____ , 202_, before me, the undersigned, personally appeared

_____, personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument.

_____, Notary Public
Print Name:

(SEAL)

**EXHIBIT A**

**DESCRIPTION OF LAND**

## SCHEDULE 6.02(g)

## REQUIRED CONSENTS

1. The Attorney General shall have issued the Attorney General Approval.
2. The approval for the change of ownership of the Facilities issued by the California Department of Public Health with respect to the senior nursing facility, resident care facility for the elderly (both assisted living and memory care programs), and adult day program.

# EXHIBIT 2

# OPERATIONS TRANSFER AGREEMENTS

## OPERATIONS TRANSFER AGREEMENT

This **OPERATIONS TRANSFER AGREEMENT** (this "Agreement") is made and entered into as of this 16th day of December, 2025 (the "Execution Date"), by and between United Com-Serve, a California nonprofit public benefit corporation ("Licensee"), and Uppers LLC, a California limited liability company ("New Operator"). Capitalized terms used but not defined herein shall have the same meanings ascribed to such terms in the Purchase Agreement (as defined below).

## RECITALS

**A. WHEREAS,** Licensee is the licensed operator of that certain 145 licensed bed skilled nursing facility commonly known as "The Fountains Skilled Nursing", and located at 1260 Williams Way, Yuba City, California 95991 (the "Facility").

**B. WHEREAS**, on the Closing Date, Licensee intends to sell the Facility to an affiliate of New Operator, Yuba Campus Propco LLC, a California limited liability company ("Buyer"), pursuant to that certain Asset Purchase Agreement, dated as of the date hereof between Licensee, New Operators (as defined therein), and Buyer (the "Purchase Agreement").

**C. WHEREAS**, effective upon the Operations Transfer Date (as defined below), Buyer will lease the Facility to New Operator pursuant to the terms of a new operating lease between Buyer and New Operator (the "New Lease").

**D. WHEREAS,** Licensee, Rideout Memorial Hospital (as successor-in-interest to Fremont-Rideout Health Group), and New Operator are entering into other operations transfer agreements for two other facilities which together with the Facility comprise the Premises being sold under the Purchase Agreement (the "Other OTAs").

**E. WHEREAS,** in order to facilitate a transition of operational and financial responsibility from Licensee to New Operator in a manner which will ensure the continued operation of the Facility after the Operations Transfer Date in compliance with Applicable Law and in a manner which does not jeopardize the health and welfare of the residents of the Facility, Licensee and New Operator desire to document the terms and conditions on which Licensee will transfer the Facility's operations to New Operator as of the Operations Transfer Date and certain other terms and conditions as set forth herein.

**NOW, THEREFORE**, in consideration of the foregoing premises and the mutual covenants of the parties set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereto, intending to be legally bound, hereby agree as follows:

**1. Operations Transfer.** The "Operations Transfer Date" shall be the Closing Date. On the Operations Transfer Date, New Operator shall assume responsibility for the operations of the Facility, and Licensee's rights and obligations in and to the Facility and its rights to operate the Facility shall terminate. On and after the Operations Transfer Date, per the terms of this Agreement, New Operator shall bear responsibility for operating expenses incurred at the Facility, and shall earn the revenue associated with the operation of the Facility, except as otherwise set forth herein. New Operator shall timely file, or cause to be filed, all reports or other filings required to be filed with any

governmental or regulatory authority with respect to the operation of the Facility from and after the Operations Transfer Date. All of Licensee's right, title and interest in and to the business operations of the Facility which are part of the Acquired Assets shall transfer effective as of the Operations Transfer Date.

**2. Filings; Transfer Documents.**

2.1 The parties acknowledge and agree that the Seller Parties shall apply for the Attorney General Approval pursuant to Section 5.12 of the Purchase Agreement, with the assistance and cooperation of the New Operator.

2.2 On or after January 1, 2026 but before January 7, 2026, New Operator shall submit a change of ownership ("CHOW") application to the California Department of Public Health ("CDPH") for the License and shall proceed with all reasonable efforts following the date of such submission to obtain the same. Licensee and New Operator shall keep the other reasonably apprised of the status of any communications with, and any inquiries or requests for additional information from, the applicable Governmental Entity and shall promptly provide any reasonably requested supplemental information requested in connection with the applicable CHOW filing. Without limiting the foregoing, the Licensee and New Operator shall notify the other as soon as reasonably practicable after obtaining written confirmation from the applicable Governmental Entity that an application submitted by New Operator in connection with any such regulatory approvals or similar communication is complete in all material respects.

2.3 Before the Operations Transfer Date, each party hereto shall, and shall cause Affiliates to, use all reasonable efforts to obtain, and to cooperate in obtaining, all consents from third parties necessary or appropriate to permit the consummation of the transactions contemplated by the Purchase Agreement and this Agreement; provided, however, that notwithstanding anything to the contrary in this Agreement, no party shall be required to (nor shall such party be required to cause their Affiliates to) agree to any conditions or restrictions imposed by any third party that, individually or in the aggregate, in the reasonable judgment of such party, would materially impair (or would reasonably be expected to materially impair) the ability of such party to consummate the transaction contemplated by the Purchase Agreement and this Agreement.

2.4 To the extent not provided prior to the Execution Date, Licensee shall execute and deliver to New Operator all documents reasonably required of Licensee by the applicable Governmental Entity and reasonably requested by New Operator to be signed by Licensee in connection with the CHOW, including but not limited to the CMS 855A form and patient trust verification. Effective as of the Operations Transfer Date, Licensee and New Operator shall enter into the "Proposed Purchase Agreement" required by CDPH for the initial CHOW submission, in the form attached hereto as "**Exhibit B**".

2.5 Medicare and Medi-Cal Provider Agreements. Effective as of the Operations Transfer Date, to the extent permitted by Applicable Law:

2.5.1. Licensee shall assign to New Operator all of Licensee's rights and interests in and to all the National Provider Identification Numbers, Medicare provider numbers and all the Medicare provider agreements

(collectively, the "Medicare Provider Agreement") in respect of the Facility. In any event, New Operator shall not assume any obligations or liabilities under the Medicare Provider Agreement arising before the Operations Transfer Date and Licensee shall not assume any obligations or liabilities under the Medicare Provider Agreement arising after the Operations Transfer Date.

2.5.2. To the fullest extent allowed by Applicable Law, New Operator shall have the right to bill Medi-Cal using Licensee's Medi-Cal provider number and Licensee's provider and reimbursement agreement (collectively, the "Medi-Cal Provider Agreement") in respect of the Facility. New Operator shall not assume any obligations or liabilities under the Medi-Cal Provider Agreement arising before the Operations Transfer Date. Licensee shall not assume any obligations or liabilities under the Medi-Cal Provider Agreement arising after the Operations Transfer Date.

2.6 Provided that New Operator is using commercially reasonable efforts to obtain its own certifications, Licensee shall permit New Operator to bill under Licensee's contracts and/or agreements with Tricare, Veteran's Administration, commercial and private insurers, managed care companies, employee assistance programs, HMOs, preferred provider organizations and any other governmental, commercial, or other organization which maintains a healthcare reimbursement program or policy in effect at the time of the Closing Date, including Licensee's Medicare Provider Agreement and Medi-Cal Provider Agreement, in each case solely with respect of the Facility (collectively, the "Provider Agreements") during the period that commences on the Operations Transfer Date and ends upon the date when New Operator receives Tie-In (as defined in Section 6.1), to the extent permitted by Applicable Law and under the terms of the Provider Agreements. New Operator shall indemnify and hold Licensee harmless from and against any and all liabilities arising out of New Operator's use of Licensee's Provider Agreements following the Operations Transfer Date pursuant to Article VIII of the Purchase Agreement. Any amounts received by Licensee in connection with any billings pursuant to the rights granted to New Operator under this Section 2.7 for services rendered on and after the Operations Transfer Date shall be remitted by Licensee to New Operator upon the cadence described in Section 7.3.5 hereof.

**3. Closing**. The closing of the transactions contemplated by this Agreement shall take place on the Closing Date, concurrently with the closing of the transactions contemplated under the Purchase Agreement. If the Purchase Agreement terminates for any reason, this Agreement shall automatically terminate as of the effective date of such termination.

**4. Cooperation with Transition**. New Operator shall use commercially reasonable efforts to take, or cause to be taken, all actions and do or cause to be done all things necessary, proper, or advisable to consummate the transactions contemplated by this Agreement, including, without limitation, to obtain all consents, approvals, and authorizations of third parties and to make all filings with, and give all notices to, third parties which may be necessary or required in order to effectuate the transactions contemplated hereby, and to satisfy or cause to be satisfied the conditions to New Operator's obligation to close hereunder insofar as such conditions are within New Operator's control. Licensee shall, and shall cause Licensee's employees to, use commercially reasonable efforts to cooperate with New Operator and New Operator's designees in any action reasonably necessary to carry out the transactions contemplated by this Agreement and to transition Licensee's business and

practice at the Facility to New Operator.

**5. Reserved.**

**6. Billing Period**

6.1 The parties acknowledge that the Tie-In (defined below) is not likely to be received until after the Operations Transfer Date. For purposes of this Agreement, the period from the Operations Transfer Date until the earlier of the (A) the date which is twelve (12) months following the Operations Transfer Date, and (B) until the occurrence of both of: (A) in the case of Medicare, the date on which the Centers for Medicare and Medicaid Services ("CMS") issues a tie-in notice for the purpose of tying the Licensee's Medicare provider number to the New Operator's NPI number and tax identification number, and (B) in the case of Medi-Cal, the date on which a Medi-Cal provider agreement has been issued to the New Operator by the Medi-Cal Provider Certification office and a Medi-Cal billing number has been issued to New Operator by the Medi-Cal Provider Enrollment office (collectively, the "Tie-In"), is referred to as the "Billing Period." If, notwithstanding New Operator's continuing best efforts, the Tie-In shall not have been issued or a new Medi-Cal provider agreement shall not have been issued to New Operator within such 12-month period, the Billing Period shall be extended as may be necessary for New Operator to complete the applicable certification process.

6.2 During the Billing Period, Licensee shall allow New Operator to use its Provider Agreements. In connection with New Operator's assumption of operational and financial responsibility for the Facility, Licensee shall provide to New Operator its NPI and Provider Agreement. In no event shall New Operator bill under Licensee's Government Provider Agreements following expiration of the Billing Period.

6.3 New Operator's use of the Provider Agreements shall be at no out-of-pocket cost or expense to Licensee and nothing herein shall be construed as an assurance whether or to what extent New Operator will have the right, as a matter of law or contract, to bill under the Provider Agreements. The parties acknowledge that, pursuant to Article VIII of the Purchase Agreements, New Operator shall indemnify and hold Licensee harmless from and against any and all liabilities arising out of New Operator's use of Licensee's Provider Agreements following the Closing.

**7. Billings, Collections and Accounts Receivable**

7.1 New Operator will not provide any billing services on behalf of Licensee, and Licensee will not provide any billing services on behalf of New Operator. New Operator shall not have the right to take possession of or endorse in the name of Licensee any notices, checks, money orders, insurance payments, and other instruments received in payment of the accounts receivable resulting from services rendered prior to the Operations Transfer Date, and New Operator shall promptly forward such instruments to Licensee. Notwithstanding anything else to the contrary, on and after the Operations Transfer Date, Licensee shall have the right, and any agent or representative retained by Licensee shall have the right on behalf of Licensee, to engage in any commercially reasonable collection activities with respect to any unpaid amounts resulting from services rendered prior to the Operations Transfer Date, including private pay amounts.

7.2 Subject to the provisions of Section 7.2.1, all payments received following the Operations Transfer Date related to operating revenues for services rendered by New Operator on and

after the Operations Transfer Date shall be for the account of New Operator, rather than Licensee. All payments received before, during or after the Operations Transfer Date related to services rendered by Licensee prior to the Operations Transfer Date shall be retained by Licensee or remitted by New Operator to Licensee no later than weekly, as requested by Licensee, pursuant to the terms of Section 7.3 below, together with applicable remittance advices.

7.2.1. If Licensee directly or indirectly receives any such payments on or after the Operations Transfer Date which relates to the period after the Operations Transfer Date, Licensee shall forward any such receipts (after deduction of any amounts due to Licensee in accordance with Section 7.3) to New Operator, together with the applicable remittance advices, weekly in accordance with the terms of Section 7.3 below. If New Operator directly or indirectly receives any payments on or after the Operations Transfer Date which relates to the period prior to the Operations Transfer Date, New Operator shall, weekly in accordance with the terms of Section 7.3 below, forward any such receipts to Licensee, together with applicable remittance advices.

7.3 In furtherance and not in limitation of the allocation of revenues provided for in Sections 7.2 and 7.2.1 New Operator and Licensee agree as follows:

7.3.1. If such payments either specifically indicate on the accompanying remittance advice, or if the parties agree, that they relate solely to the period prior to the Operations Transfer Date, they shall be retained or forwarded to Licensee, along with the applicable remittance advice in accordance with the provisions of Sections 7.2 and 7.2.1.

7.3.2. If such payments indicate on the accompanying remittance advice, or if the parties agree, that they relate solely to the period from and after the Operations Transfer Date, they shall be forwarded or retained by New Operator, along with the applicable remittance advice, in accordance with the provisions of Sections 7.2 and 7.2.1.

7.3.3. If such payments indicate on the accompanying remittance advice, or if the parties agree, that they relate to periods for which both parties are entitled to reimbursement under the terms hereof, the portion thereof which relates to the period prior to the Operations Transfer Date shall be disbursed to or retained by Licensee and the balance shall be retained by or remitted to New Operator, all in accordance with the provisions of Sections 7.2 and 7.2.1.

7.3.4. If such payments are not accompanied by any remittance advice or the payment is not otherwise identifiable using commercially reasonable efforts, and if the parties do not otherwise agree as to how to apply such payment (an "Undesignated Payment"), then for the sixty (60) day period after the Operations Transfer Date, the payment shall be first applied to reduce the patients' pre-Operations Transfer Date balances in full and remitted to or retained by Licensee, with any excess disbursed to or retained by New Operator and applied to reduce any balances due for services rendered by New Operator from and after the Operations Transfer Date; after said sixty (60) day period such Undesignated Payment may be remitted to or retained by New Operator to reduce the patient's post-Operations Transfer Date balances in full, with any excess remitted to or retained by Licensee to reduce any Pre-Operations Transfer Date balances (if any).

7.3.5. All amounts owing to Licensee or New Operator under Section 7.2 and this Section 7.3 shall be settled weekly, no later than every Thursday weekly, for the receipts received

through the last business day of the prior weekly period. However, each party agrees to make reasonable efforts to settle funds earlier if so requested by the other party.

7.3.6. In the event the Parties mutually determine that any third party payors or private pay residents are entitled to a refund of payments, the portion thereof that relates to the period from and after the Operations Transfer Date shall be borne by and paid by New Operator to such third party payor or private pay resident and the portion thereof that relates to the period prior to the Operations Transfer Date shall be borne by and paid by Licensee to such third party payor or private pay resident. However, no amounts paid by Licensee hereunder shall be subject to an indemnification claim for recoupments under Article VIII of the Purchase Agreement.

7.3.7. In the event that any payment hereunder was misapplied by the parties, the party which erroneously received or retained said payment shall remit the same to the other within a reasonable period of time.

7.3.8. Until the date that Licensee receives payment of all accounts receivable which remain payable attributed to the operation of the Facility prior to the Operations Transfer Date, New Operator shall provide Licensee with an accounting as soon as reasonably practicable after the end of each month setting forth all amounts received by New Operator during the preceding month with respect to the accounts receivable of Licensee.

7.3.9. Licensee shall have the right to inspect, no more frequently than once per month, all cash receipts of New Operator during weekday business hours on reasonable prior notice in order to confirm such party's compliance with the obligations imposed on it under this Section 7.3.

7.4 In connection with Licensee's attempts to collect Medi-Cal funds for services rendered to those patients with pending Medi-Cal applications (collectively, the "Pending Medicaid Applicants"), each as set out on Schedule 7.4 hereto, (i) New Operator shall provide Licensee with a written monthly progress report on the Medi-Cal application status of each Pending Medicaid Applicant until such time as all Pending Medicaid Applicants have been approved or denied by Medi-Cal, and (ii) if New Operator receives any notice or correspondence regarding such applications, New Operator shall provide such notice or correspondence to Licensee within a reasonable time period following receipt of the same. New Operator shall cooperate with and provide Licensee with such documents and information as Licensee shall reasonably request to enable Licensee to contest any denial or negative determinations by Medi-Cal with respect to the Pending Medicaid Applicants.

7.5 Licensee and New Operator understand that reimbursements from Medicare or pursuant to the Provider Agreements for items/services provided/rendered after the Operations Transfer Date may continue to be issued to Licensee for a period of time. In order to facilitate the processing of funds between Licensee and New Operator as set forth in this Section 7, the parties agree as follows: (i) within five (5) business days following the Closing Date, Licensee shall provide access to New Operator to all applicable Licensee bank accounts relating to the operating revenues of the Facility, and (ii) within ninety (90) calendar days following the Closing Date, Licensee shall cause all applicable Licensee bank accounts relating to the operating revenues of the Facility to be automatically swept daily into an account designated by New Operator. New Operator may approve an alternative method of receiving such funds.

**8. Admission Agreements**. Effective as of the Operations Transfer Date, Licensee and

New Operator will enter into an Assignment and Assumption of Admissions Agreements in the form attached hereto as **Exhibit C** (the "Assignment and Assumption Agreement"), pursuant to which Licensee will assign to New Operator and New Operator will assume all of Licensee's right, title and interest in and to and obligations accruing on and after the Operations Transfer Date under the admission agreements (which shall include all agreements entered into between Licensee and residents of the Facility, including their responsible parties, powers of attorney or other third parties acting on behalf of, or otherwise with respect to, such residents, including, without limitation, any and all arbitration and other alternative dispute resolution agreements) with the persons who are residing at the Facility on the Operations Transfer Date (the "Assigned Admission Agreements"); *provided, however*, that the Assignment and Assumption Agreement shall specifically provide that nothing therein shall be construed as imposing any liability on New Operator for the acts or omissions of Licensee under the Assigned Admission Agreements prior to the Operations Transfer Date.

**9. Transfer of Resident Funds**

9.1 To the extent permitted by Applicable Law, on the Operations Transfer Date or as soon as practicable thereafter, Licensee hereby agrees to transfer to New Operator all funds held for and on behalf of residents at the Facility (collectively the "Resident Trust Funds"), and New Operator hereby agrees that it will accept such Resident Trust Funds in trust for the residents/responsible parties and be solely accountable to the residents/responsible parties for such Resident Trust Funds in accordance with the terms of this Agreement and applicable statutory and regulatory requirements. Licensee shall cooperate with New Operator to provide information needed to complete the third party CPA verification of Resident Trust Funds for New Operator's CHOW application.

9.2 Fifteen (15) days following the Operations Transfer Date, Licensee shall prepare a final reconciliation comparing the actual Resident Trust Fund balance on the Operations Transfer Date to the amount of the Resident Trust Funds transferred to New Operator on the Operations Transfer Date, and, to the extent the former exceeds the latter, Licensee shall remit such excess to New Operator or to the extent the latter exceeds the former, New Operator shall remit such excess to Licensee. The Parties shall reasonably cooperate in the filing of all reports and notices as may be required by California authorities regarding the transfer of the Resident Trust Funds.

9.3 New Operator shall have no responsibility as to the applicable resident/responsible party and regulatory authorities for any shortfall to the extent that the Resident Funds delivered by Licensee to New Operator pursuant to Section 9.1 are demonstrated to be less than the full amount of the Resident Trust Funds for such resident as of the Operations Transfer Date.

9.4 Except as specifically set forth herein, upon transfer of all of the Resident Trust Funds to New Operator, Licensee shall have no responsibility as to the applicable resident/responsible party and regulatory authorities with respect to any Resident Trust Funds delivered to New Operator.

**10. Cost Reports.**

10.1 After the Operations Transfer Date, Licensee shall timely prepare and file with the appropriate Medicare and Medi-Cal agencies any final cost reports with respect to its operation of the Facility prior to the Operations Transfer Date which are required to be filed by law under the terms of the Medicare and Medi-Cal programs. New Operator shall cooperate fully with Licensee by

providing to Licensee any and all necessary financial or accounting information reasonably required by Licensee to enable Licensee to timely submit the foregoing described final cost reports.

10.2 Upon New Operator's request, Licensee shall provide New Operator with copies of such cost reports, together with copies of any amendments thereto and all correspondence related to such final cost reports. Licensee shall pay for any costs related to the preparation or filing of cost reports or Medi-Cal cost audits for any period prior to the Operations Transfer Date and New Operator shall pay any costs related to the preparation or filing of costs reports or Medi-Cal cost audits for periods from and following the Operations Transfer Date.

**11. Reserved.**

**12. Costs and Prorations**

12.1 As between New Operator and Licensee, Facility revenues (including, without limitation, any amount paid to Licensee prior to the Operations Transfer Date to the extent for services to be rendered on and after the Operations Transfer Date from social security payments, private pay patients' security deposits and prepayments, applied income payments, resident trust prepayments, etc.), Facility operating expenses, bed taxes, licensing fees, utility charges for the billing period in which the Operations Transfer Date occurs, real and personal property taxes (except as otherwise provided herein) and prepaid expenses, the premiums for any insurance coverage which may be in effect with respect to the Facility and provide coverage for the benefit of New Operator with respect to a period which extends beyond the Operations Transfer Date and other related items of revenue or expense attributable to the Facility shall be prorated between Licensee and New Operator as of the Operations Transfer Date. In general, such prorations shall be made so that as between New Operator and Licensee, Licensee shall be reimbursed for prepaid expense items to the extent that the same are applied to expenses attributable to periods on and after the Operations Transfer Date and Licensee shall be charged for unpaid expenses to the extent that the same are attributable to periods prior to the Operations Transfer Date. This provision shall be implemented by New Operator promptly remitting to Licensee any invoices which describe goods or services provided to the Facility before the Operations Transfer Date and by New Operator assuming responsibility for the payment of any invoices (or portions thereof) which describe goods or services provided to the Facility on and after the Operations Transfer Date. No costs prorated under this Section 12 shall be duplicative of any costs, fees, charges or other amounts prorated under the Purchase Agreement and this Section 12 is subject to the Purchase Agreement.

12.2 All such prorations shall be made on the basis of actual days elapsed in the relevant accounting or revenue period and shall be based on the most recent information available. Utility charges which are not metered and read on the Operations Transfer Date shall be estimated based on prior charges, and shall be re-prorated upon receipt of statements therefor as of the Operations Transfer Date. New Operator shall obtain its own insurance coverage covering all periods commencing on and after the Operations Transfer Date.

12.3 All amounts which are subject to proration under the terms of this Agreement and which require adjustment after the Operations Transfer Date shall be settled within thirty (30) days after the Operations Transfer Date.

12.4 On the Operations Transfer Date, Licensee may remove from the Facility any petty cash and any other funds maintained at or for the Facility immediately prior to the Operations Transfer Date, other than resident trust funds, which shall be handled in the manner set forth in Section 9.

12.5 In addition to any costs for which New Operator is responsible under this Agreement, New Operator shall be solely responsible for all costs, fees and expenses incurred by it in connection with the transfer of operations of the Facility as contemplated hereunder, including but not limited to the cost of any due diligence that it undertakes in furtherance of such transfer of operations and the costs of any examination or copying by New Operator or its agents of any books, records, files or other operational or fiscal information and data of any kind of Licensee or the Facility.

12.6 Prior to and after the Operations Transfer Date, Licensee agrees to provide reasonable assistance, at no cost to Licensee, to New Operator in maintaining the Facility's existing qualification in the Workforce Standards Program ("WSP") under the Basic Wage and Benefits Standards ("BWB") pathway. Notwithstanding, New Operator may opt to change its WSP. New Operator and Licensee acknowledge that the Facility is eligible for the Workforce & Quality Incentive Program ("WQIP") based on the provision of care for qualifying Medi-Cal days. As to the WQIP period ending on the day prior to the Operations Transfer Date, any applicable payments belong to the Licensee. All other WQIP payments made based on services rendered in periods on or after the Operations Transfer Date shall be the sole property of New Operator. The amount of the WQIP payment belonging to Licensee shall be prorated based on the actual methodology used by CDPH to calculate the WQIP payment, applied proportionately to the Medi-Cal days attributable to Licensee prior to the Transfer Date. All WQIP payments belonging to Licensee, along with an accounting of all WQIP payments received by New Operator, that are received by New Operator shall be remitted by New Operator to the Licensee promptly within five (5) business days' of receipt of any such payments, provided that, New Operator shall not be required to remit any such payments where there has been a final determination by CDPH that WQIP monies received by the Licensee under this provision are to be reimbursed, in whole or in part, to CDPH and/or its contracted Medi-Cal health plans as an overpayment. Licensee may reasonably request documentation of any WQIP payment allocations from New Operator, which documentation New Operator shall provide in a timely manner.

## 13. Access to Records

13.1 From and after the Operations Transfer Date, New Operator shall allow Licensee and its agents and representatives to have reasonable access to (upon reasonable prior notice and during normal business hours), and to make copies of, the books and records and supporting material of the Facility relating to the period prior to and including the Operations Transfer Date, to the extent reasonably necessary to enable Licensee to among other things investigate and defend malpractice, employee or other claims, to file or defend cost reports and tax returns, to complete/revise, as needed, any patient assessments which may be required for Licensee to seek reimbursement for services rendered prior to the Operations Transfer Date, to verify accounts receivable collections due Licensee and to file exceptions to the Medicare routine cost limits for the cost reporting periods prior to and including the Operations Transfer Date.

13.2 From and after the Operations Transfer Date, Licensee shall have the right, at Licensee's sole cost and expense, five (5) days after the delivery of a reasonable request therefore to New Operator to enter the Facility and remove originals or copies of any such records delivered to

New Operator; *provided, however*, that if directed by Licensee in its request to New Operator, New Operator shall within such five (5) day period, forward such records to Licensee, at Licensee's sole cost and expense, to the address designated by Licensee; and provided, further, that if, for purposes of litigation involving a patient or employee to whom such record relates, an officer of or counsel for Licensee certifies that an original of such record must be produced in order to comply with Applicable Law or the order of a court of competent jurisdiction in connection with such litigation then the records so delivered or removed shall be an original. Licensee's request to New Operator to enter the Facility shall be made in writing and state the date upon which the entry to the Facility is required. Any record so removed shall promptly be returned to New Operator following its use, and nothing herein shall be interpreted to prohibit New Operator from retaining copies of any such documents. New Operator shall make and retain copies of any original records removed from the Facility and original records shall not be removed until copies are made by the New Operator. Should any Employee Records (as defined in the Purchase Agreement) or Resident Records (as defined below) that are removed by the Licensee be lost, stolen or otherwise unavailable, the Licensee shall solely be responsible for and hold New Operator harmless from any claims, penalties, fines, damages, losses, liabilities, costs, judgments and expenses associated with the loss and/or unavailability of such original Employee Records and/or Resident Records.

13.3 New Operator agrees to maintain such books, records and other materials comprising records of the Facility's operations, including, but not limited to, patient records and records of patient funds, to the extent and for the time period required by Applicable Law, which relate to the period preceding the Operations Transfer Date and which have been delivered to New Operator by Licensee in conjunction herewith. If upon the expiration of any retention period under Applicable Law for such books and records, New Operator decides to dispose of or destroy such books and records, New Operator shall provide notice of its intent to Licensee and allow Licensee a reasonable opportunity to remove such books and records, at Licensee's sole cost and expense, from the Facility.

13.4 New Operator acknowledges and agrees that the books, records and other material described in this Section 13 are unique, that in the event of a breach by New Operator of its obligations under this Section 13, Licensee would suffer injury for which it would not be fully compensated with monetary damages and accordingly that in the event of a breach by New Operator of its obligations under this Section 13, Licensee shall be entitled to seek to enjoin a breach by New Operator of its obligations under this Section 13 and/or to specifically enforce the obligations of New Operator hereunder. New Operator further acknowledges that in the event of any inconsistency between this Article 13 and the Purchase Agreement, including the provisions related to "Excluded Assets" thereunder, the terms and conditions of the Purchase Agreement shall control.

13.5 Prior to the Operations Transfer Date, Licensee shall use commercially reasonable efforts to permit New Operator to copy and transfer of the Facility's current electronic resident medical records data (including MDS history) for use in New Operator's computer applications. In the event that a data copy cannot be provided prior to the Operations Transfer Date and until such data copy is available to New Operator, Licensee shall, to the extent permitted by its electronic medical records provider, (i) provide and grant New Operator with view-and-print access to Licensee's electronic medical records system, to enable New Operator to print and take physical delivery of such resident medical records, and (ii) provide and grant New Operator electronic access to and allow New Operator to copy, transfer and/or download (or provide copies of at New Operator's request) all electronic Resident Records, including, without limitation, by executing any data copy authorizations for the transfer of electronic data for all resident records within the Facility (with all

optional items to be included in such authorization, including without limitation admin notes, trust module, custom user defined assessments (i.e. for existing assessments and charts), care plan with library, alerts, risk management (including incident and accident reports) and online documentation). Notwithstanding anything in this Agreement to the contrary, the right to inspect and obtain any records from Licensee or New Operator shall be subject to all provisions of law regarding confidentiality and privacy and all such records shall remain the property of Licensee prior to the Operations Transfer Date. New Operator shall reimburse Licensee for any reasonable out-of-pocket expenses incurred by Licensee in connection with its obligation under this section. Licensee and New Operator acknowledge and agree that the definition of "health care operations" set forth in 45 CFR 164.501, pursuant to HIPAA, permits the parties to use and disclose individually identifiable resident and employee health information in order to assure a smooth transition of facility operations. "Resident Records" means all books, data and records (including electronic versions thereof in whatever format stored, collected and used) related to residents or patients of the Facility, whether or not proprietary, including financial and accounting records, customer lists, patient lists, patient charts and care plans, user defined assessments, family or emergency contact lists, referral source lists, incident tracking reports, and all records and reports (except for such records and reports where transfer is prohibited by Applicable Law) relating to all residents or patients at the Facility.

**14. Overhead and Shared Services.** New Operator acknowledges that the Facility currently benefits from the contracts on a national or regional basis which also benefit non-Facilities and receives ancillary corporate or shared services from Licensee and its Affiliates (collectively, "Overhead and Shared Services Arrangements"). New Operator further acknowledges that, as it relates to the operation of the Facility, all such benefits from the Overhead and Shared Services Arrangements shall cease, and any agreement by the Facility with Licensee or any of its Affiliates in respect to benefiting from the Overhead and Shared Services Arrangements shall terminate, as of the Operations Transfer Date for the Facility. No Overhead and Shared Services Arrangements shall be provided by Licensee or any of its Affiliates to the Facility after the Closing.

**15. Computer Software and Hardware.** Licensee shall transfer its accounts receivable data, patient care data and payroll data in paper or electronic form, as applicable, to New Operator on or before the Operations Transfer Date. Licensee agrees to use commercially reasonable efforts, at no out-of-pocket cost to Licensee, to cooperate with New Operator in transferring such information.

**16. Indemnification.** Any right to indemnification to which any party hereto may be entitled is subject to the terms, conditions, limits, survival periods, and procedures set forth in Article VIII of the Purchase Agreement, *mutatis mutandis*. Notwithstanding anything herein to the contrary, in no event shall Licensee's indemnification obligations hereunder, together with those its affiliates and guarantors, create duplicative indemnity obligations or the potential for double indemnity.

**17. Events of Default; Remedies**. In the event of a material breach or default of this Agreement prior to the Closing Date by either Licensee or New Operator under this Agreement, Licensee and New Operator shall have the rights and remedies set forth in Section 2.02 (Earnest Money) of the Purchase Agreement. This Agreement shall automatically terminate without any further action by any party hereto upon the termination of the Purchase Agreement. For the avoidance of doubt, upon the termination of this Agreement referenced under this Section 17 by New Operator, New Operator's sole and exclusive remedy shall be as set forth in Section 2.02(e) of the Purchase Agreement and apart from the foregoing neither Licensee nor New Operator shall have any further obligations hereunder and such termination shall act to forever release, waiver and discharge the parties from any

liability, known or unknown, arising out of such breach.

**18. Further Assurances; Business Relationships.** Each of the parties hereto agrees to execute and deliver any and all further agreements, documents or instruments reasonably necessary to effectuate this Agreement and the transactions referred to herein or contemplated hereby or reasonably requested by the other party to perfect or evidence their rights hereunder. After the Operations Transfer Date, each Party will reasonably cooperate with the other Parties in its efforts to continue and maintain for the benefit of those business relationships of Licensee existing prior to the Operations Transfer Date and relating to the business to be operated by New Operator after the Closing, including relationships with lessors, employees, regulatory authorities, licensors, patients, suppliers and others. The foregoing notwithstanding, Licensee does not make any representation or warranty as to the prospects or outlook for such business relationships as carried on by New Operator after the Operations Transfer Date.

**19. Assignment.** This Agreement and the rights and obligations hereunder shall not be assignable or transferable by any party hereto (including by operation of law in connection with a merger or consolidation) without the prior written consent of the other parties hereto, which consent shall not be unreasonably withheld, conditioned or delayed; provided, however, New Operator may assign its rights and/or delegate its duties hereunder to any wholly-owned subsidiary of New Operator. Any attempted assignment in violation of this Section 19 shall be void.

**20. Opening and Delivery of Mail.** From and after the Operations Transfer Date, to the extent that New Operator or any of its Affiliates receives any mail or packages addressed to Licensee or any of its Affiliates not relating to the Acquired Assets or the Assumed Liabilities, New Operator shall promptly deliver such mail or packages to Licensee. To the extent Licensee or its Affiliates receives any mail or packages addressed to Licensee or its Affiliates but relating to the Acquired Assets or the Assumed Liabilities relating to the Facility, Licensee shall promptly deliver such mail or packages to New Operator.

**21. Protected Health Information**. The parties acknowledge that in performing its obligations under this Agreement, New Operator will be a business associate of Licensee, as that term is defined in 45 CFR § 160.130. Accordingly, the parties adopt and incorporate by reference the provisions of the Business Associate Addendum attached to this Agreement as "**EXHIBIT A**"

**22. No Personal Liability.** No individual officer, director, employee, manager, agent, or representative shall have personal liability for any of the obligations hereunder or claims of any kind in connection herewith.

**23. Incorporation of Purchase Agreement Terms**. Sections 9.02 through 9.15 of the Purchase Agreement are hereby incorporated into this Agreement *mutatis mutandis*.

[Signatures on following page]

IN WITNESS WHEREOF, the parties hereby execute this Operations Transfer Agreement as of the day and year first set forth above.

"**LICENSEE**":

United Com-Serve,
a California nonprofit corporation

By: [redacted]
Name: John Beaman
Title: Assistant Secretary

IN WITNESS WHEREOF, the parties hereby execute this Operations Transfer Agreement as of the day and year first set forth above.

**"NEW OPERATOR":**

UPPERS LLC,
a California limited liability company

By: [redacted]
Name: Jack Sanofsky
Title: Manager

## LIST OF SCHEDULES AND EXHIBITS

Exhibit A – Business Associate Addendum

Exhibit B - Proposed Purchase Agreement

Exhibit C – Assignment and Assumption of Admissions Agreements

Schedule 7.4 – Pending Medicaid Applicants

## EXHIBIT A

This BUSINESS ASSOCIATE AGREEMENT (this "**BAA**") is made by and between United Com-Serve ("**Covered Entity**" or "**CE**") and Uppers LLC, a California limited liability company ("**Business Associate**" or "**BA**"), and is effective as of the last date signed (the "**BAA Effective Date**").

### Recitals

**A.** BA provides certain services for or on behalf of CE ("Services"), pursuant to one or more agreements or arrangements (the "Underlying Agreement"), and, in the performance of the Services, BA creates, receives, maintains, or transmits Protected Health Information ("PHI").

**B.** CE and BA intend to protect the privacy and provide for the security of the PHI created, received, maintained, or transmitted by BA in compliance with the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 ("HIPAA"), the Health Information Technology for Economic and Clinical Health Act, Public Law 111-005 (the "HITECH Act"), and the implementation regulations promulgated thereunder by the U.S. Department of Health and Human Services (the "HIPAA Regulations") and other applicable laws.

**C.** The HIPAA Regulations require CE to enter into an agreement containing specific requirements with BA prior to the disclosure of PHI, as set forth in this BAA. In consideration of the mutual promises below and the exchange of information pursuant to this BAA, the parties agree as follows:

### Article 1
### Definitions

**1.1 General Definitions.** Unless otherwise provided in this BAA, all capitalized terms that are used in this BAA will have the same meaning as defined under HIPAA, the HITECH Act, and the HIPAA Regulations.

**1.2** "**Offshore**" means outside of the United States of America.

**1.3** "**Privacy Rule**" means the HIPAA Regulations that are codified at 45 C.F.R. Part 160 and 164, Subparts A and E.

**1.4** "**Protected Health Information**" or "**PHI**" has the same meaning as "protected health information" in 45 C.F.R. § 160.103, limited only to information provided by CE to BA or created or received by BA on CE's behalf.

**1.5** "**Security Rule**" means the HIPAA Regulations that are codified 45 C.F.R. Part 160 and Part 164, Subparts A and C.

### Article 2
### Obligations of BA

**2.1 Permitted Uses.** BA may not use PHI except for the purpose of performing the Services, or as otherwise explicitly permitted by this BAA or as Required By Law. Further, BA may not use PHI in any manner that would constitute a violation of the Privacy Rule or the HITECH Act if so used by CE.

However, BA may use PHI: **(a)** for the proper management and administration of BA; **(b)** to carry out the legal responsibilities of BA; and **(c)** for Data Aggregation purposes for the Health Care Operations of CE.

**2.2 Permitted Disclosures.** BA may not disclose PHI except for the purpose of performing the Services, or as otherwise explicitly permitted by this BAA or as Required By Law. BA may not disclose PHI in any manner that would constitute a violation of the Privacy Rule or the HITECH Act if so disclosed by CE. However, BA may disclose PHI: **(a)** for the proper management and administration of BA; **(b)** to carry out the legal responsibilities of BA; or **(c)** for Data Aggregation purposes for the Health Care Operations of CE. If BA discloses PHI to a third party for BA's proper management and administration or to carry out BA's legal responsibilities, the disclosure must be Required By Law, or prior to making any such disclosure, BA must obtain **(y)** reasonable written assurances from such third party that such PHI will be held confidentially and only used or further disclosed as Required By Law or for the purposes for which it was disclosed to such third party; and **(z)** a written agreement from such third party to immediately notify BA of any breach of its confidentiality obligations of which it becomes aware.

**2.3 Appropriate Safeguards.** BA must comply with all applicable requirements of the Security Rule to the same extent the Security Rule applies to CE. BA will implement appropriate administrative, physical, and technical safeguards as are necessary to prevent the improper use or disclosure of PHI other than as permitted by this BAA. Without limiting the foregoing, BA may not **(a)** transmit PHI over a network that is not protected by Encryption technology, such as the Internet (i.e., a virtual private network must be used), or **(b)** maintain PHI on a laptop or other portable electronic media, unless such PHI has been secured by Encryption technology. BA will not **(c)** store any decryption key on the same device as encrypted PHI, or **(d)** transmit any decryption key over an open network. Any Encryption technologies utilized in complying with this Section must at a minimum meet the Federal Information Processing Standard ("**FIPS**") 140-2 encryption standard and any of its successor security standards. BA represents and warrants that its workforce members who may have access to PHI have been appropriately trained on their obligations under the HIPAA Regulations.

**2.4 Mitigation.** BA agrees to mitigate, to the maximum extent practicable, any harmful effect that is known to BA of a use or disclosure of PHI in violation of this BAA including, but not limited to, removing a BA employee from working on or with CE information at the request of CE.

**2.5 Reporting of Improper Access, Use or Disclosure.** BA will notify CE in writing of any access to, use or disclosure of PHI not permitted by this BAA, including any Breach of Unsecured PHI and Security Incident, without unreasonable delay and no later than 5 days after discovery. Such notifications must include the following:

**(a)** A description of the impermissible access, use or disclosure of PHI, including identification of each BA employee who is reasonably believed to have impermissibly accessed, used or disclosed PHI;

**(b)** Identification of each Individual whose Unsecured PHI has been or is reasonably believed by BA to have been impermissibly accessed, used, or disclosed;

**(c)** The date the incident occurred and the date the incident was discovered;

**(d)** A description of the type(s) and amount of PHI involved in the incident, including copies of any PHI involved in the incident;

**(e)** A description of the investigation process to determine the cause and extent of the incident;

**(f)** A description of the actions BA is taking to mitigate and protect against further impermissible uses or disclosures and losses, including, but not limited to, proof of the actions described, copies of education and training materials, and revised policies and procedures;

**(g)** A description of the disciplinary action BA is taking against each BA employee who is reasonably believed to have impermissibly accessed, used, or disclosed PHI;

**(h)** A description of any steps Individuals should take to protect themselves from potential harm resulting from the impermissible use or disclosure of PHI; and

**(i)** Any other information related to the incident that is reasonably requested by CE.

BA shall promptly supplement the notification with additional information regarding the incident as it obtains such information, including without limitation, its assessment as to whether the incident constitutes a reportable breach under 45 C.F.R. § 164.402 or state law.

Notwithstanding the foregoing, BA and CE acknowledge the ongoing existence and occurrence of attempted but unsuccessful Security Incidents that are trivial in nature, such as pings and port scans, and CE acknowledges and agrees that no additional notification to CE of such unsuccessful Security Incidents is necessary. However, to the extent that BA becomes aware of an unusually high number of such unsuccessful Security Incidents due to the repeated acts of a single party, BA shall notify CE of these attempts and provide the name, if available, of said party.

BA will reimburse CE for **(a)** all reasonably incurred costs related to notifying Individuals of an impermissible access, use or disclosure of PHI by BA or its Subcontractors, and **(b)** all reasonably incurred expenses related to mitigating harm to the affected Individuals, such as credit monitoring services.

**2.6 BA's Agents and Subcontractors.** BA will ensure that any Subcontractors that create, receive, maintain, or transmit PHI on behalf of BA agree in writing to the same restrictions and conditions that apply to BA with respect to such PHI. BA will implement and maintain sanctions against Subcontractors that violate such restrictions and conditions and shall mitigate the effects of any such violation. BA will be legally responsible to CE for the actions and conduct of its Subcontractors involving PHI. .

**2.7 Access to PHI.** BA will make PHI it maintains in Designated Record Sets available to CE for inspection and copying within 5 days of a request by CE in a manner that enables CE to fulfill its obligations under 45 C.F.R. § 164.524. If any Individual asks to inspect or access his or her PHI directly from BA, BA will notify CE in writing of the request within 5 days of the request. Any approval or denial of an Individual's request to access or inspect his or her PHI is responsibility of CE.

**2.8 Amendment of PHI.** Within 10 days of the receipt of a request from CE for an amendment to PHI that is maintained in a Designated Record Set by BA, BA will make the PHI available to CE for amendment in a manner that enables CE to comply with 45 C.F.R. § 164.526. If any Individual requests an amendment of PHI from BA, BA must notify CE in writing of the request within 5 days of the request. Any approval or denial of an amendment of PHI maintained by BA is the responsibility of CE.

**2.9 Accounting Rights.** BA will maintain a record of all disclosures of PHI that BA makes, if CE would be required to provide an accounting to an Individual of such Disclosures under 45 C.F.R. § 164.528. Within 10 days of notice by CE of a request for an accounting of Disclosures of PHI, BA will make available to CE all information related to Disclosures by BA and its Subcontractors necessary for CE to fulfill its obligations under 45 C.F.R. § 164.528. BA agrees to implement a process that allows for an

accounting to be collected and maintained by BA for at least 6 years. At a minimum the information collected and maintained will include: **(a)** the date of disclosure; **(b)** the name of the person who received the PHI and, if known, the address of the person; **(c)** a brief description of PHI disclosed; and **(d)** a brief statement of purpose of the disclosure that reasonably informs the Individual of the basis for the disclosure, or a copy of the Individual's authorization, or a copy of the written request for disclosure. In the event that the request for an accounting is delivered directly to BA, BA will, within 5 days of a request, forward it to CE in writing. It is CE's responsibility to prepare and deliver any such accounting requested, and BA will not provide an accounting directly to an Individual.

**2.10 Delegation of Obligations.** To the extent that BA caries out CE's obligations under the Privacy Rule, BA shall comply with the requirements of the Privacy Rule that apply to CE in the performance of such obligations.

**2.11 Access to Records.** BA will make its internal practices, books, and records relating to the use and disclosure of PHI available, upon request, to CE and the Secretary for purposes of determining CE and BA's compliance with the Privacy Rule and this BAA.

**2.12 Minimum Necessary.** BA will request, use, and disclose only the minimum amount of PHI necessary to accomplish the purpose of the request, use, or disclosure. BA understands and agrees that the definition of "minimum necessary" is in flux, and BA will keep itself informed of guidance issued by the Secretary with respect to what constitutes "minimum necessary."

**2.13 Data Ownership.** Unless otherwise addressed in the Underlying Agreement, BA acknowledges that BA has no ownership rights in the PHI.

## Article 3
## Term and Termination

**3.1 Material Breach.** CE may terminate this BAA and any Underlying Agreement upon written notice to BA if CE determines that BA or its Subcontractors or agents breached a material term of this BAA, despite any contrary term in the Underlying Agreement. CE may choose to provide BA with an opportunity to cure any breach of this BAA, and CE may terminate this BAA if BA fails to cure the breach within the period specified in the notice of the breach.

**3.2 Judicial or Administrative Proceedings.** CE may terminate this BAA and the Underlying Agreement, despite any contrary term in the Underlying Agreement effective immediately, if **(a)** BA is named as a defendant in a criminal proceeding for a violation of HIPAA, the HITECH Act, the HIPAA Regulations or other security or privacy laws, or **(b)** a finding or stipulating that BA has violated any standard or requirement of HIPAA, the HITECH Act, the HIPAA Regulations or other security or privacy laws is made in any administrative or civil proceeding in which CE has been joined.

**3.3 Effect of Termination.** Upon termination of this BAA for any reason, BA will, at the option of CE, return or destroy all PHI that BA still maintains in any form, and will not retain any copies of such PHI. If return or destruction is unfeasible as determined by CE, BA will provide CE with written notice of the circumstances that BA believes make the return or destruction of the PHI infeasible and continue to extend the protections of this BAA to such information and limit further use of such PHI to those purposes that make the return or destruction of such PHI infeasible. If CE elects destruction of the PHI, BA will certify in writing to CE that such PHI has been destroyed. BA will be responsible for returning

or destroying any PHI in the possession of its Subcontractors consistent with the requirements of this Section related to return and destruction of PHI.

## Article 4
## General Provisions

**4.1 Amendment to Comply with Law.** The parties acknowledge that state and federal laws relating to data security and privacy are rapidly evolving and that amendment of this BAA may be required to provide for procedures to ensure compliance with such developments. The parties specifically agree to take such action as is necessary to implement the standards and requirements of HIPAA, the HITECH Act, the Privacy Rule, the Security Rule and other applicable laws relating to the security or confidentiality of PHI. Upon the request of either party, the other party agrees to promptly enter into negotiations concerning the terms of an amendment to this BAA embodying written assurances consistent with the standards and requirements of HIPAA, the HITECH Act, the Privacy Rule, the Security Rule or other applicable laws. Despite any contrary term in the Underlying Agreement, CE may terminate the Underlying Agreement and this BAA upon 30 days' written notice in the event **(a)** BA does not promptly enter into negotiations to amend this BAA when requested by CE pursuant to this Section, or **(b)** BA does not enter into an amendment to this BAA providing assurances regarding the safeguarding of PHI that CE, in its sole discretion, deems sufficient to satisfy the standards and requirements of applicable laws.

**4.2 Assistance in Litigation or Administrative Proceedings.** BA shall make itself, and any Subcontractors, employees, or agents assisting BA in the performance of its obligations under this BAA available to CE, at no cost to CE, to testify as witnesses, or otherwise, in the event of litigation or administrative proceedings being commenced against CE, its directors, officers, or employees based upon a claimed violation of HIPAA, the HITECH Act, the Privacy Rule, the Security Rule, or other laws relating to security and privacy by BA, except where BA or its Subcontractor, employee, or agent is a named adverse party.

**4.3 Disclaimer.** CE makes no warranty or representation that compliance by BA with this BAA, HIPAA, the HITECH Act or the HIPAA Regulations will be adequate or satisfactory for BA's own purposes. BA is solely responsible for its decisions regarding the safeguarding of PHI.

**4.4 Indemnification.** BA will indemnify, defend, and hold CE and its employees, agents, officers, directors, members, subsidiaries, and affiliates harmless from and against any claim, cost, lawsuit, injury, loss, damages, or liability arising from **(a)** any breach by BA of its obligations under this BAA, or **(b)** any impermissible use or disclosure of PHI by BA or its Subcontractors, however caused. CE will indemnify, defend, and hold BA and its employees, agents, officers, directors, shareholders, members, subsidiaries, and affiliates harmless from and against any claim, cost, lawsuit, injury, loss, damages, or liability arising from a breach of this BAA by CE. The indemnification rights and obligations set forth in this Section are not subject to any limitation of liability provision contained in the Underlying Agreement.

**4.5 Insurance.** BA must carry cyber liability coverage with minimum limits of $1,000,000 per occurrence, $1,000,000 in the aggregate, including coverage for data reconstruction, financial damages resulting from the unauthorized disclosure of or general corruption or loss of personal data (including but not limited to PHI), identity theft monitoring services for Individuals whose PHI was compromised, costs of incident response, investigation and follow-up, coverage for actions of rogue employees and the costs of defending or responding to (including damages and fines) any investigations or informational requests from any regulatory agency or other governmental or quasi-governmental agency responsible for the control and

use of PHI. To the extent not already required in the Underlying Agreement and upon CE's request, BA shall provide CE with an annual certificate of insurance to demonstrate its compliance with this provision.

**4.6 Interpretation.** The provisions of this BAA prevail over any provisions in the Underlying Agreement that may conflict or appear inconsistent with any provision in this BAA, provided that any terms in the Underlying Agreement that may provide greater protections to the privacy and security of PHI than are set forth in this BAA govern. This BAA and the Underlying Agreement shall be interpreted as broadly as necessary to implement and comply with HIPAA, the HITECH Act, the Privacy Rule and the Security Rule. The parties agree that any ambiguity in this BAA will be resolved in favor of a meaning that complies and is consistent with HIPAA, the HITECH Act, the Privacy Rule and the Security Rule.

**4.7 No Third-Party Beneficiaries.** Nothing express or implied in this BAA is intended to confer, nor shall anything confer, upon any person other than CE, BA and their respective successors or assigns, any rights, remedies, obligations, or liabilities.

**4.8 Offshoring Prohibition.** BA shall not, and shall not allow others to: **(a)** transfer or disclose any PHI outside of the United States of America; **(b)** store, whether or not on a temporary or permanent basis, any PHI in a location located outside the United States of America; or **(c)** otherwise process or allow access, even remote access, to any PHI from a location located outside the United States of America without CE's prior written consent. To obtain CE's prior written consent related to offshore activities, BA must submit a request for permission in writing to CE's Office of General Counsel. The request must include details sufficient to identify the Offshore entity, the specific PHI involved in the Offshore request, and a clear description of the Offshore activity. CE reserves the right to request and, upon that request BA must provide, additional documentation and evidence of Offshore entity's compliance with the terms of this BAA. BA shall ensure that representatives of CE and of Medicare plans in which CE participates have the right to audit any Offshore entity receiving PHI; provided, however, that such audits will be limited to the use and disclosure of PHI by the Offshore entity and the administrative, physical, technical, and organizational privacy and security safeguards, and policies, procedures, and documentation addressing the privacy and security of PHI.

**4.9 Survival.** The rights and obligations under Sections 2.9, 3.3, 4.2, and 4.4 survive termination of this BAA.

*[signature page follows]*

The parties have duly executed this BAA as of the BAA Effective Date.

| **Covered Entity** | **Business Associate** |
| --- | --- |
| UNITED COM-SERVE | UPPERS LLC |
| By: _____ | By: _____ |
| Print Name: _____ | Print Name: _____ |
| Title: _____ | Title: _____ |
| Date: _____ | Date: _____ |

**EXHIBIT B**

**PROPOSED PURCHASE AGREEMENT**

**Uppers LLC**
2266 Lava Ridge Ct., Suite 105
Roseville, CA 95661

_____, 2025

The Fountains
1260 Williams Way
Yuba City, CA 95899
Attn: _____

**Re: CHOW APPLICATION | PROPOSED PURCHASE AGREEMENT**
**FACILITY LICENSE NUMBER: 230000176**
**LICENSURE: SNF**
**APPLICATION ID NUMBER: TBD**
**FACILITY: The Fountains**
**1260 Williams Way**
**Yuba City, CA 95991**

Dear _____:

As you are aware, Uppers LLC, a California limited liability company ("**New Operator**") is filing a Change of Ownership Application (the "**CHOW**") for the above referenced Facility. In connection with the CHOW, New Operator and United Com-Serve, a California Nonprofit Corporation ("**Existing Licensee**") confirm that the transactions contemplated in connection with the CHOW, and the transfer of the management and operations of the above referenced Facility, will occur only after approval of New Operator's CHOW by the California Department of Public Health ("**CDPH**").

Therefore, this letter shall serve to confirm that, notwithstanding the terms set forth in the underlying transaction documents, Existing Licensee and New Operator each acknowledge and agree that New Operator shall only be permitted to and take over management and operations of the Facility upon CDPH's approval of New Operator's CHOW application, and only after CDPH's issuance of a new skilled nursing facility license to New Operator.

Please countersign this letter, below, to confirm this understanding.

[signature page follows]

Very truly yours,

**NEW OPERATOR**:

Uppers LLC,
a California limited liability company

By: _____
Name: Jack Sanofsky
Title: Manager

**ACKNOWLEDGED AND AGREED**:

**EXISTING LICENSEE**:

United Com-Serve
a California Nonprofit Corporation

By: _____
Name:
Title:

## EXHIBIT C

## ASSIGNMENT AND ASSUMPTION OF ADMISSIONS AGREEMENTS

This ASSIGNMENT AND ASSUMPTION OF ADMISSION AGREEMENT (this "Agreement") is dated as of the ____ day of _____, 202_ (the "Operations Transfer Date"), by and between United Com-Serve, a California nonprofit public benefit corporation ("Assignor") and Uppers LLC, a California limited liability company ("Assignee"), with reference to the following facts:

Concurrently herewith Assignee is undertaking operational and financial responsibility for the skilled nursing facility located at 1260 Williams Way, Yuba City, California 95991 (the "Facility") and in connection therewith, Assignor has agreed to assign, transfer and convey to Assignee to the extent assignable or transferable, all of Assignor's right, title and interest in and to the Assigned Admission Agreements (as that term is defined in Section 8 of that Operations Transfer Agreement of _____, 2025 between Assignor, as Licensee, and Assignee, as New Operator) (the "Operations Transfer Agreement").

**NOW, THEREFORE**, in consideration of the foregoing and TEN AND NO/100 DOLLARS ($10.00) and other good and valuable consideration in hand paid by Assignee to Assignor, the receipt and sufficiency of which are hereby acknowledged, Assignor does hereby assign, transfer and convey to Assignee, and Assignee hereby assumes any and all obligations and liabilities under, all of the Assigned Admission Agreements.

Assignor remains liable for all liabilities and obligations of Assignor relating to the Assigned Admission Agreements which accrued prior to the Operations Transfer Date and Assignor shall indemnify, defend, protect and hold Assignee harmless from and against all liabilities and obligations of Assignor relating to the Assigned Admission Agreements which accrued prior to the Operations Transfer Date, in each case as set forth in the Operations Transfer Agreement and subject to any protections and procedures set forth or incorporated therein.

Assignee assumes all liabilities and obligations of Assignor relating to the Assigned Admission Agreements which accrue on or after the Operations Transfer Date, and Assignee shall indemnify, defend, protect and hold Assignor harmless from and against all liabilities and obligations relating to the Assigned Admission Agreements which accrue on or after the Operations Transfer Date, in each case as set forth in the Operations Transfer Agreement.

This Agreement shall be governed by the laws of the State of California. This Agreement may be executed and delivered via facsimile and in one or more counterparts, and all such counterparts taken together shall constitute a single agreement. Executed copies of this Agreement may be delivered by telecopier, email, DocuSign or other electronic means and upon receipt will be deemed originals and binding upon the parties hereto, regardless of whether originals are delivered thereafter. If there exists any conflict between the terms of this Agreement and the Operations Transfer Agreement, the terms of the Operations Transfer Agreement shall control.

[SIGNATURES ON FOLLOWING PAGE]

**IN WITNESS WHEREOF**, the undersigned have executed this Assignment and Assumption Agreement as of the date first above written.

**ASSIGNOR:**

**UNITED COM-SERVE,**
a California nonprofit corporation

By: _____
Name:
Title:

**ASSIGNEE:**

**UPPERS LLC,**
a California limited liability company

By: _____
Name: Jack Sanofsky
Title: Manager

## Schedule 7.4

## Pending Medicaid Applicants

1. [redacted]

# OPERATIONS TRANSFER AGREEMENT

This **OPERATIONS TRANSFER AGREEMENT** (this "Agreement") is made and entered into as of this 16th day of December, 2025 (the "Execution Date"), by and between United Com-Serve, a California nonprofit public benefit corporation ("Licensee"), and Uppers ALF LLC, a California limited liability company ("New Operator"). Capitalized terms used but not defined herein shall have the same meanings ascribed to such terms in the Purchase Agreement (as defined below).

## RECITALS

**A. WHEREAS,** Licensee is the licensed operator of that certain 54 licensed bed assisted living facility commonly known as "The Courtyard Assisted Living", and located at 1240 Williams Way, Yuba City, California 95991 (the "Facility").

**B. WHEREAS**, on the Closing Date, Licensee intends to sell the Facility to an affiliate of New Operator, Yuba Campus Propco LLC, a California limited liability company ("Buyer"), pursuant to that certain Asset Purchase Agreement, dated as of the date hereof between Licensee, New Operators (as defined therein), and Buyer (the "Purchase Agreement").

**C. WHEREAS**, effective upon the Operations Transfer Date (as defined below), Buyer will lease the Facility to New Operator pursuant to the terms of a new operating lease between Buyer and New Operator (the "New Lease").

**D. WHEREAS,** effective as of the Closing Date (the "IMA Effective Date"), Licensee and New Operator shall enter into that certain Interim Management Agreement ("IMA"), pursuant to which New Operator shall provide certain management services to Licensee during the pendency of New Operator's change of ownership ("CHOW") application with the California Department of Social Services ("DSS").

**E. WHEREAS,** Licensee, Rideout Memorial Hospital (as successor-in-interest to Fremont-Rideout Health Group), and New Operator are entering into other operations transfer agreements for two other facilities which together with the Facility comprise the Premises being sold under the Purchase Agreement (the "Other OTAs").

**F. WHEREAS,** in order to facilitate a transition of operational and financial responsibility from Licensee to New Operator in a manner which will ensure the continued operation of the Facility after the Operations Transfer Date in compliance with Applicable Law and in a manner which does not jeopardize the health and welfare of the residents of the Facility, Licensee and New Operator desire to document the terms and conditions on which Licensee will transfer the Facility's operations to New Operator as of the Operations Transfer Date and certain other terms and conditions as set forth herein.

**NOW, THEREFORE**, in consideration of the foregoing premises and the mutual covenants of the parties set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereto, intending to be legally bound, hereby agree as follows:

**1. Operations Transfer.** The "Operations Transfer Date" shall be the Closing Date (to

the extent allowed by Applicable Law), or otherwise the date following the Closing Date upon which the CHOW is approved. On the Operations Transfer Date, New Operator shall assume responsibility for the operations of the Facility, and Licensee's rights and obligations in and to the Facility and its rights to operate the Facility shall terminate. On and after the Operations Transfer Date, per the terms of this Agreement and the Interim Management Agreement, New Operator shall bear responsibility for operating expenses incurred at the Facility, and shall earn the revenue associated with the operation of the Facility, except as otherwise set forth herein. New Operator shall timely file, or cause to be filed, all reports or other filings required to be filed with any governmental or regulatory authority with respect to the operation of the Facility from and after the Operations Transfer Date. All of Licensee's right, title and interest in and to the business operations of the Facility which are part of the Acquired Assets shall transfer effective as of the Operations Transfer Date.

**2. Filings; Transfer Documents.**

2.1 The parties acknowledge and agree that the Seller Parties shall apply for the Attorney General Approval pursuant to Section 5.12 of the Purchase Agreement, with the assistance and cooperation of the New Operator.

2.2 On or after January 1, 2026 but before January 7, 2026, New Operator shall submit a change of manager ("CHOM") application to DSS for the License, and no later than ten (10) days following the Closing Date New Operator shall submit a CHOW application to DSS for the License, and New Operator shall proceed with all reasonable efforts following the date of such submissions to obtain the same. Licensee and New Operator shall keep the other reasonably apprised of the status of any communications with, and any inquiries or requests for additional information from, the applicable Governmental Entity and shall promptly provide any reasonably requested supplemental information requested in connection with the applicable CHOW filing. Without limiting the foregoing, the Licensee and New Operator shall notify the other as soon as reasonably practicable after obtaining written confirmation from the applicable Governmental Entity that an application submitted by New Operator in connection with any such regulatory approvals or similar communication is complete in all material respects.

2.3 Before the Operations Transfer Date, each party hereto shall, and shall cause Affiliates to, use all reasonable efforts to obtain, and to cooperate in obtaining, all consents from third parties necessary or appropriate to permit the consummation of the transactions contemplated by the Purchase Agreement and this Agreement; provided, however, that notwithstanding anything to the contrary in this Agreement, no party shall be required to (nor shall such party be required to cause their Affiliates to) agree to any conditions or restrictions imposed by any third party that, individually or in the aggregate, in the reasonable judgment of such party, would materially impair (or would reasonably be expected to materially impair) the ability of such party to consummate the transaction contemplated by the Purchase Agreement and this Agreement.

2.4 To the extent not provided prior to the Execution Date, Licensee shall execute and deliver to New Operator all documents reasonably required of Licensee by the applicable Governmental Entity and reasonably requested by New Operator to be signed by Licensee in connection with the CHOM, including but not limited to the CMS 855A form and patient trust verification. Effective as of the Operations Transfer Date, Licensee and New Operator shall enter into the "Proposed Purchase Agreement" required by DSS for the initial CHOM

submission, in the form attached hereto as "**Exhibit B**".

2.4.1. Reserved.

2.5 Provided that New Operator is using commercially reasonable efforts to obtain its own certifications, Licensee shall permit New Operator to bill under Licensee's contracts and/or agreements with Tricare, Veteran's Administration, commercial and private insurers, managed care companies, employee assistance programs, HMOs, preferred provider organizations and any other governmental, commercial, or other organization which maintains a healthcare reimbursement program or policy in effect at the time of the Closing Date (collectively, the "Provider Agreements") during the period that commences on the Operations Transfer Date and ends upon the date when New Operator receives Tie-In (as defined in Section 6.1), to the extent permitted by Applicable Law and under the terms of the Provider Agreements. New Operator shall indemnify and hold Licensee harmless from and against any and all liabilities arising out of New Operator's use of Licensee's Provider Agreements following the Operations Transfer Date pursuant to Article VIII of the Purchase Agreement. Any amounts received by Licensee in connection with any billings pursuant to the rights granted to New Operator under this Section 2.7 for services rendered on and after the Operations Transfer Date shall be remitted by Licensee to New Operator upon the cadence described in Section 7.3.5 hereof.

**3. Closing**. The closing of the transactions contemplated by this Agreement shall take place on the date of receipt of the CHOW following the Closing Date. If the Purchase Agreement terminates for any reason, this Agreement shall automatically terminate as of the effective date of such termination.

**4. Cooperation with Transition**. New Operator shall use commercially reasonable efforts to take, or cause to be taken, all actions and do or cause to be done all things necessary, proper, or advisable to consummate the transactions contemplated by this Agreement, including, without limitation, to obtain all consents, approvals, and authorizations of third parties and to make all filings with, and give all notices to, third parties which may be necessary or required in order to effectuate the transactions contemplated hereby, and to satisfy or cause to be satisfied the conditions to New Operator's obligation to close hereunder insofar as such conditions are within New Operator's control. Licensee shall, and shall cause Licensee's employees to, use commercially reasonable efforts to cooperate with New Operator and New Operator's designees in any action reasonably necessary to carry out the transactions contemplated by this Agreement and to transition Licensee's business and practice at the Facility to New Operator.

**5. Reserved**.

**6. Billing Period.** To the extent applicable:

6.1 The parties acknowledge that the Tie-In (defined below) is not likely to be received until after the Operations Transfer Date. For purposes of this Agreement, the period from the Operations Transfer Date until the earlier of the (A) the date which is twelve (12) months following the Operations Transfer Date, and (B) until the occurrence of both of: (A) in the case of Medicare, the date on which the Centers for Medicare and Medicaid Services ("CMS") issues a tie-in notice for the purpose of tying the Licensee's Medicare provider number to the New Operator's NPI number and tax

identification number, and (B) in the case of Medi-Cal, the date on which a Medi-Cal provider agreement has been issued to the New Operator by the Medi-Cal Provider Certification office and a Medi-Cal billing number has been issued to New Operator by the Medi-Cal Provider Enrollment office (collectively, the "Tie-In"), is referred to as the "Billing Period." If, notwithstanding New Operator's continuing best efforts, the Tie-In shall not have been issued or a new Medi-Cal provider agreement shall not have been issued to New Operator within such 12-month period, the Billing Period shall be extended as may be necessary for New Operator to complete the applicable certification process.

6.2 During the Billing Period, Licensee shall allow New Operator to use its Provider Agreements. In connection with New Operator's assumption of operational and financial responsibility for the Facility, Licensee shall provide to New Operator its NPI and Provider Agreement. In no event shall New Operator bill under Licensee's Government Provider Agreements following expiration of the Billing Period.

6.3 New Operator's use of the Provider Agreements shall be at no out-of-pocket cost or expense to Licensee and nothing herein shall be construed as an assurance whether or to what extent New Operator will have the right, as a matter of law or contract, to bill under the Provider Agreements. The parties acknowledge that, pursuant to Article VIII of the Purchase Agreements, New Operator shall indemnify and hold Licensee harmless from and against any and all liabilities arising out of New Operator's use of Licensee's Provider Agreements following the Closing.

## 7. Billings, Collections and Accounts Receivable

7.1 New Operator will not provide any billing services on behalf of Licensee, and Licensee will not provide any billing services on behalf of New Operator. New Operator shall not have the right to take possession of or endorse in the name of Licensee any notices, checks, money orders, insurance payments, and other instruments received in payment of the accounts receivable resulting from services rendered prior to the Operations Transfer Date, and New Operator shall promptly forward such instruments to Licensee. Notwithstanding anything else to the contrary, on and after the Operations Transfer Date, Licensee shall have the right, and any agent or representative retained by Licensee shall have the right on behalf of Licensee, to engage in any commercially reasonable collection activities with respect to any unpaid amounts resulting from services rendered prior to the Operations Transfer Date, including private pay amounts.

7.2 Subject to the provisions of Section 7.2.1, all payments received following the Operations Transfer Date related to operating revenues for services rendered by New Operator on and after the Operations Transfer Date shall be for the account of New Operator, rather than Licensee. All payments received before, during or after the Operations Transfer Date related to services rendered by Licensee prior to the Operations Transfer Date shall be retained by Licensee or remitted by New Operator to Licensee no later than weekly, as requested by Licensee, pursuant to the terms of Section 7.3 below, together with applicable remittance advices.

7.2.1. If Licensee directly or indirectly receives any such payments on or after the Operations Transfer Date which relates to the period after the Operations Transfer Date, Licensee shall forward any such receipts (after deduction of any amounts due to Licensee in accordance with Section 7.3) to New Operator, together with the applicable remittance advices, weekly in accordance with the terms of Section 7.3 below. If New Operator directly or indirectly receives any payments on or after the Operations Transfer Date which relates to the period prior to the Operations Transfer Date,

New Operator shall, weekly in accordance with the terms of Section 7.3 below, forward any such receipts to Licensee, together with applicable remittance advices.

7.3 In furtherance and not in limitation of the allocation of revenues provided for in Sections 7.2 and 7.2.1 New Operator and Licensee agree as follows:

7.3.1. If such payments either specifically indicate on the accompanying remittance advice, or if the parties agree, that they relate solely to the period prior to the Operations Transfer Date, they shall be retained or forwarded to Licensee, along with the applicable remittance advice in accordance with the provisions of Sections 7.2 and 7.2.1.

7.3.2. If such payments indicate on the accompanying remittance advice, or if the parties agree, that they relate solely to the period from and after the Operations Transfer Date, they shall be forwarded or retained by New Operator, along with the applicable remittance advice, in accordance with the provisions of Sections 7.2 and 7.2.1.

7.3.3. If such payments indicate on the accompanying remittance advice, or if the parties agree, that they relate to periods for which both parties are entitled to reimbursement under the terms hereof, the portion thereof which relates to the period prior to the Operations Transfer Date shall be disbursed to or retained by Licensee and the balance shall be retained by or remitted to New Operator, all in accordance with the provisions of Sections 7.2 and 7.2.1.

7.3.4. If such payments are not accompanied by any remittance advice or the payment is not otherwise identifiable using commercially reasonable efforts, and if the parties do not otherwise agree as to how to apply such payment (an "Undesignated Payment"), then for the sixty (60) day period after the Operations Transfer Date, the payment shall be first applied to reduce the patients' pre-Operations Transfer Date balances in full and remitted to or retained by Licensee, with any excess disbursed to or retained by New Operator and applied to reduce any balances due for services rendered by New Operator from and after the Operations Transfer Date; after said sixty (60) day period such Undesignated Payment may be remitted to or retained by New Operator to reduce the patient's post-Operations Transfer Date balances in full, with any excess remitted to or retained by Licensee to reduce any Pre-Operations Transfer Date balances (if any).

7.3.5. All amounts owing to Licensee or New Operator under Section 7.2 and this Section 7.3 shall be settled weekly, no later than every Thursday weekly, for the receipts received through the last business day of the prior weekly period. However, each party agrees to make reasonable efforts to settle funds earlier if so requested by the other party.

7.3.6. In the event the Parties mutually determine that any third party payors or private pay residents are entitled to a refund of payments, the portion thereof that relates to the period from and after the Operations Transfer Date shall be borne by and paid by New Operator to such third party payor or private pay resident and the portion thereof that relates to the period prior to the Operations Transfer Date shall be borne by and paid by Licensee to such third party payor or private pay resident. However, no amounts paid by Licensee hereunder shall be subject to an indemnification claim for recoupments under Article VIII of the Purchase Agreement.

7.3.7. In the event that any payment hereunder was misapplied by the parties, the party which erroneously received or retained said payment shall remit the same to the other within a reasonable period of time.

7.3.8. Until the date that Licensee receives payment of all accounts receivable which remain payable attributed to the operation of the Facility prior to the Operations Transfer Date, New Operator shall provide Licensee with an accounting as soon as reasonably practicable after the end of each month setting forth all amounts received by New Operator during the preceding month with respect to the accounts receivable of Licensee.

7.3.9. Licensee shall have the right to inspect, no more frequently than once per month, all cash receipts of New Operator during weekday business hours on reasonable prior notice in order to confirm such party's compliance with the obligations imposed on it under this Section 7.3.

7.4 To the extent applicable, in connection with Licensee's attempts to collect Medi-Cal funds for services rendered to those patients with pending Medi-Cal applications (collectively, the "Pending Medicaid Applicants"), each as set out on Schedule 7.4 hereto, (i) New Operator shall provide Licensee with a written monthly progress report on the Medi-Cal application status of each Pending Medicaid Applicant until such time as all Pending Medicaid Applicants have been approved or denied by Medi-Cal, and (ii) if New Operator receives any notice or correspondence regarding such applications, New Operator shall provide such notice or correspondence to Licensee within a reasonable time period following receipt of the same. New Operator shall cooperate with and provide Licensee with such documents and information as Licensee shall reasonably request to enable Licensee to contest any denial or negative determinations by Medi-Cal with respect to the Pending Medicaid Applicants.

7.5 To the extent applicable, Licensee and New Operator understand that reimbursements from Medicare or pursuant to the Provider Agreements for items/services provided/rendered after the Operations Transfer Date may continue to be issued to Licensee for a period of time. In order to facilitate the processing of funds between Licensee and New Operator as set forth in this Section 7, the parties agree as follows: (i) within five (5) business days following the Closing Date, Licensee shall provide access to New Operator to all applicable Licensee bank accounts relating to the operating revenues of the Facility, and (ii) within ninety (90) calendar days following the Closing Date, Licensee shall cause all applicable Licensee bank accounts relating to the operating revenues of the Facility to be automatically swept daily into an account designated by New Operator. New Operator may approve an alternative method of receiving such funds.

**8. Admission Agreements**. Effective as of the Operations Transfer Date, Licensee and New Operator will enter into an Assignment and Assumption of Admissions Agreements in the form attached hereto as **Exhibit C** (the "Assignment and Assumption Agreement"), pursuant to which Licensee will assign to New Operator and New Operator will assume all of Licensee's right, title and interest in and to and obligations accruing on and after the Operations Transfer Date under the admission agreements (which shall include all agreements entered into between Licensee and residents of the Facility, including their responsible parties, powers of attorney or other third parties acting on behalf of, or otherwise with respect to, such residents, including, without limitation, any and all arbitration and other alternative dispute resolution agreements) with the persons who are residing at the Facility on the Operations Transfer Date (the "Assigned Admission Agreements"); *provided, however*, that the Assignment and Assumption Agreement shall specifically provide that nothing

therein shall be construed as imposing any liability on New Operator for the acts or omissions of Licensee under the Assigned Admission Agreements prior to the Operations Transfer Date.

**9. Transfer of Resident Funds**

9.1 To the extent permitted by Applicable Law, on the Operations Transfer Date or as soon as practicable thereafter, Licensee hereby agrees to transfer to New Operator all funds held for and on behalf of residents at the Facility (collectively the "Resident Trust Funds"), and New Operator hereby agrees that it will accept such Resident Trust Funds in trust for the residents/responsible parties and be solely accountable to the residents/responsible parties for such Resident Trust Funds in accordance with the terms of this Agreement and applicable statutory and regulatory requirements. Licensee shall cooperate with New Operator to provide information needed to complete the third party CPA verification of Resident Trust Funds for New Operator's CHOW application.

9.2 Fifteen (15) days following the Operations Transfer Date, Licensee shall prepare a final reconciliation comparing the actual Resident Trust Fund balance on the Operations Transfer Date to the amount of the Resident Trust Funds transferred to New Operator on the Operations Transfer Date, and, to the extent the former exceeds the latter, Licensee shall remit such excess to New Operator or to the extent the latter exceeds the former, New Operator shall remit such excess to Licensee. The Parties shall reasonably cooperate in the filing of all reports and notices as may be required by California authorities regarding the transfer of the Resident Trust Funds.

9.3 New Operator shall have no responsibility as to the applicable resident/responsible party and regulatory authorities for any shortfall to the extent that the Resident Funds delivered by Licensee to New Operator pursuant to Section 9.1 are demonstrated to be less than the full amount of the Resident Trust Funds for such resident as of the Operations Transfer Date.

9.4 Except as specifically set forth herein, upon transfer of all of the Resident Trust Funds to New Operator, Licensee shall have no responsibility as to the applicable resident/responsible party and regulatory authorities with respect to any Resident Trust Funds delivered to New Operator.

**10. Cost Reports.**

10.1 After the Operations Transfer Date, Licensee shall timely prepare and file with the appropriate Medicare and Medi-Cal agencies any final cost reports with respect to its operation of the Facility prior to the Operations Transfer Date which are required to be filed by law under the terms of the Medicare and Medi-Cal programs. New Operator shall cooperate fully with Licensee by providing to Licensee any and all necessary financial or accounting information reasonably required by Licensee to enable Licensee to timely submit the foregoing described final cost reports.

10.2 Upon New Operator's request, Licensee shall provide New Operator with copies of such cost reports, together with copies of any amendments thereto and all correspondence related to such final cost reports. Licensee shall pay for any costs related to the preparation or filing of cost reports or Medi-Cal cost audits for any period prior to the Operations Transfer Date and New Operator shall pay any costs related to the preparation or filing of costs reports or Medi-Cal cost audits for periods from and following the Operations Transfer Date.

**11. Reserved.**

## 12. Costs and Prorations

12.1 As between New Operator and Licensee, Facility revenues (including, without limitation, any amount paid to Licensee prior to the Operations Transfer Date to the extent for services to be rendered on and after the Operations Transfer Date from social security payments, private pay patients' security deposits and prepayments, applied income payments, resident trust prepayments, etc.), Facility operating expenses, bed taxes, licensing fees, utility charges for the billing period in which the Operations Transfer Date occurs, real and personal property taxes (except as otherwise provided herein) and prepaid expenses, the premiums for any insurance coverage which may be in effect with respect to the Facility and provide coverage for the benefit of New Operator with respect to a period which extends beyond the Operations Transfer Date and other related items of revenue or expense attributable to the Facility shall be prorated between Licensee and New Operator as of the Operations Transfer Date. In general, such prorations shall be made so that as between New Operator and Licensee, Licensee shall be reimbursed for prepaid expense items to the extent that the same are applied to expenses attributable to periods on and after the Operations Transfer Date and Licensee shall be charged for unpaid expenses to the extent that the same are attributable to periods prior to the Operations Transfer Date. This provision shall be implemented by New Operator promptly remitting to Licensee any invoices which describe goods or services provided to the Facility before the Operations Transfer Date and by New Operator assuming responsibility for the payment of any invoices (or portions thereof) which describe goods or services provided to the Facility on and after the Operations Transfer Date. No costs prorated under this Section 12 shall be duplicative of any costs, fees, charges or other amounts prorated under the Purchase Agreement and this Section 12 is subject to the Purchase Agreement.

12.2 All such prorations shall be made on the basis of actual days elapsed in the relevant accounting or revenue period and shall be based on the most recent information available. Utility charges which are not metered and read on the Operations Transfer Date shall be estimated based on prior charges, and shall be re-prorated upon receipt of statements therefor as of the Operations Transfer Date. New Operator shall obtain its own insurance coverage covering all periods commencing on and after the Operations Transfer Date.

12.3 All amounts which are subject to proration under the terms of this Agreement and which require adjustment after the Operations Transfer Date shall be settled within thirty (30) days after the Operations Transfer Date.

12.4 On the Operations Transfer Date, Licensee may remove from the Facility any petty cash and any other funds maintained at or for the Facility immediately prior to the Operations Transfer Date, other than resident trust funds, which shall be handled in the manner set forth in Section 9.

12.5 In addition to any costs for which New Operator is responsible under this Agreement, New Operator shall be solely responsible for all costs, fees and expenses incurred by it in connection with the transfer of operations of the Facility as contemplated hereunder, including but not limited to the cost of any due diligence that it undertakes in furtherance of such transfer of operations and the costs of any examination or copying by New Operator or its agents of any books, records, files or other operational or fiscal information and data of any kind of Licensee or the Facility.

12.6 Prior to and after the Operations Transfer Date, Licensee agrees to provide reasonable assistance, at no cost to Licensee, to New Operator in maintaining the Facility's existing qualification in the Workforce Standards Program ("WSP") under the Basic Wage and Benefits Standards ("BWB") pathway. Notwithstanding, New Operator may opt to change its WSP. New Operator and Licensee acknowledge that the Facility is eligible for the Workforce & Quality Incentive Program ("WQIP") based on the provision of care for qualifying Medi-Cal days. As to the WQIP period ending on the day prior to the Operations Transfer Date, any applicable payments belong to the Licensee. All other WQIP payments made based on services rendered in periods on or after the Operations Transfer Date shall be the sole property of New Operator. The amount of the WQIP payment belonging to Licensee shall be prorated based on the actual methodology used by CDPH to calculate the WQIP payment, applied proportionately to the Medi-Cal days attributable to Licensee prior to the Transfer Date. All WQIP payments belonging to Licensee, along with an accounting of all WQIP payments received by New Operator, that are received by New Operator shall be remitted by New Operator to the Licensee promptly within five (5) business days' of receipt of any such payments, provided that, New Operator shall not be required to remit any such payments where there has been a final determination by CDPH that WQIP monies received by the Licensee under this provision are to be reimbursed, in whole or in part, to CDPH and/or its contracted Medi-Cal health plans as an overpayment. Licensee may reasonably request documentation of any WQIP payment allocations from New Operator, which documentation New Operator shall provide in a timely manner.

**13. Access to Records**

13.1 From and after the Operations Transfer Date, New Operator shall allow Licensee and its agents and representatives to have reasonable access to (upon reasonable prior notice and during normal business hours), and to make copies of, the books and records and supporting material of the Facility relating to the period prior to and including the Operations Transfer Date, to the extent reasonably necessary to enable Licensee to among other things investigate and defend malpractice, employee or other claims, to file or defend cost reports and tax returns, to complete/revise, as needed, any patient assessments which may be required for Licensee to seek reimbursement for services rendered prior to the Operations Transfer Date, to verify accounts receivable collections due Licensee and to file exceptions to the Medicare routine cost limits for the cost reporting periods prior to and including the Operations Transfer Date.

13.2 From and after the Operations Transfer Date, Licensee shall have the right, at Licensee's sole cost and expense, five (5) days after the delivery of a reasonable request therefore to New Operator to enter the Facility and remove originals or copies of any such records delivered to New Operator; *provided, however*, that if directed by Licensee in its request to New Operator, New Operator shall within such five (5) day period, forward such records to Licensee, at Licensee's sole cost and expense, to the address designated by Licensee; and provided, further, that if, for purposes of litigation involving a patient or employee to whom such record relates, an officer of or counsel for Licensee certifies that an original of such record must be produced in order to comply with Applicable Law or the order of a court of competent jurisdiction in connection with such litigation then the records so delivered or removed shall be an original. Licensee's request to New Operator to enter the Facility shall be made in writing and state the date upon which the entry to the Facility is required. Any record so removed shall promptly be returned to New Operator following its use, and nothing herein shall be interpreted to prohibit New Operator from retaining copies of any such documents. New Operator shall make and retain copies of any original records removed from the Facility and original records shall not be removed until copies are made by the New Operator. Should any Employee Records (as defined in

the Purchase Agreement) or Resident Records (as defined below) that are removed by the Licensee be lost, stolen or otherwise unavailable, the Licensee shall solely be responsible for and hold New Operator harmless from any claims, penalties, fines, damages, losses, liabilities, costs, judgments and expenses associated with the loss and/or unavailability of such original Employee Records and/or Resident Records.

13.3 New Operator agrees to maintain such books, records and other materials comprising records of the Facility's operations, including, but not limited to, patient records and records of patient funds, to the extent and for the time period required by Applicable Law, which relate to the period preceding the Operations Transfer Date and which have been delivered to New Operator by Licensee in conjunction herewith. If upon the expiration of any retention period under Applicable Law for such books and records, New Operator decides to dispose of or destroy such books and records, New Operator shall provide notice of its intent to Licensee and allow Licensee a reasonable opportunity to remove such books and records, at Licensee's sole cost and expense, from the Facility.

13.4 New Operator acknowledges and agrees that the books, records and other material described in this Section 13 are unique, that in the event of a breach by New Operator of its obligations under this Section 13, Licensee would suffer injury for which it would not be fully compensated with monetary damages and accordingly that in the event of a breach by New Operator of its obligations under this Section 13, Licensee shall be entitled to seek to enjoin a breach by New Operator of its obligations under this Section 13 and/or to specifically enforce the obligations of New Operator hereunder. New Operator further acknowledges that in the event of any inconsistency between this Article 13 and the Purchase Agreement, including the provisions related to "Excluded Assets" thereunder, the terms and conditions of the Purchase Agreement shall control.

13.5 Prior to the Operations Transfer Date, Licensee shall use commercially reasonable efforts to permit New Operator to copy and transfer of the Facility's current electronic resident medical records data (including MDS history) for use in New Operator's computer applications. In the event that a data copy cannot be provided prior to the Operations Transfer Date and until such data copy is available to New Operator, Licensee shall, to the extent permitted by its electronic medical records provider, (i) provide and grant New Operator with view-and-print access to Licensee's electronic medical records system, to enable New Operator to print and take physical delivery of such resident medical records, and (ii) provide and grant New Operator electronic access to and allow New Operator to copy, transfer and/or download (or provide copies of at New Operator's request) all electronic Resident Records, including, without limitation, by executing any data copy authorizations for the transfer of electronic data for all resident records within the Facility (with all optional items to be included in such authorization, including without limitation admin notes, trust module, custom user defined assessments (i.e. for existing assessments and charts), care plan with library, alerts, risk management (including incident and accident reports) and online documentation). Notwithstanding anything in this Agreement to the contrary, the right to inspect and obtain any records from Licensee or New Operator shall be subject to all provisions of law regarding confidentiality and privacy and all such records shall remain the property of Licensee prior to the Operations Transfer Date. New Operator shall reimburse Licensee for any reasonable out-of-pocket expenses incurred by Licensee in connection with its obligation under this section. Licensee and New Operator acknowledge and agree that the definition of "health care operations" set forth in 45 CFR 164.501, pursuant to HIPAA, permits the parties to use and disclose individually identifiable resident and employee health information in order to assure a smooth transition of facility operations. "Resident Records" means all books, data and records (including electronic versions thereof in whatever format stored, collected and

used) related to residents or patients of the Facility, whether or not proprietary, including financial and accounting records, customer lists, patient lists, patient charts and care plans, user defined assessments, family or emergency contact lists, referral source lists, incident tracking reports, and all records and reports (except for such records and reports where transfer is prohibited by Applicable Law) relating to all residents or patients at the Facility.

**14. Overhead and Shared Services.** New Operator acknowledges that the Facility currently benefits from the contracts on a national or regional basis which also benefit non-Facilities and receives ancillary corporate or shared services from Licensee and its Affiliates (collectively, "Overhead and Shared Services Arrangements"). New Operator further acknowledges that, as it relates to the operation of the Facility, all such benefits from the Overhead and Shared Services Arrangements shall cease, and any agreement by the Facility with Licensee or any of its Affiliates in respect to benefiting from the Overhead and Shared Services Arrangements shall terminate, as of the Operations Transfer Date for the Facility. No Overhead and Shared Services Arrangements shall be provided by Licensee or any of its Affiliates to the Facility after the Closing.

**15. Computer Software and Hardware.** Licensee shall transfer its accounts receivable data, patient care data and payroll data in paper or electronic form, as applicable, to New Operator on or before the Operations Transfer Date. Licensee agrees to use commercially reasonable efforts, at no out-of-pocket cost to Licensee, to cooperate with New Operator in transferring such information.

**16. Indemnification.** Any right to indemnification to which any party hereto may be entitled is subject to the terms, conditions, limits, survival periods, and procedures set forth in Article VIII of the Purchase Agreement, *mutatis mutandis*. Notwithstanding anything herein to the contrary, in no event shall Licensee's indemnification obligations hereunder, together with those its affiliates and guarantors, create duplicative indemnity obligations or the potential for double indemnity.

**17. Events of Default; Remedies**. In the event of a material breach or default of this Agreement prior to the Closing Date by either Licensee or New Operator under this Agreement, Licensee and New Operator shall have the rights and remedies set forth in Section 2.02 (Earnest Money) of the Purchase Agreement. This Agreement shall automatically terminate without any further action by any party hereto upon the termination of the Purchase Agreement. For the avoidance of doubt, upon the termination of this Agreement referenced under this Section 17 by New Operator, New Operator's sole and exclusive remedy shall be as set forth in Section 2.02(e) of the Purchase Agreement and apart from the foregoing neither Licensee nor New Operator shall have any further obligations hereunder and such termination shall act to forever release, waiver and discharge the parties from any liability, known or unknown, arising out of such breach.

**18. Further Assurances; Business Relationships.** Each of the parties hereto agrees to execute and deliver any and all further agreements, documents or instruments reasonably necessary to effectuate this Agreement and the transactions referred to herein or contemplated hereby or reasonably requested by the other party to perfect or evidence their rights hereunder. After the Operations Transfer Date, each Party will reasonably cooperate with the other Parties in its efforts to continue and maintain for the benefit of those business relationships of Licensee existing prior to the Operations Transfer Date and relating to the business to be operated by New Operator after the Closing, including relationships with lessors, employees, regulatory authorities, licensors, patients, suppliers and others. The foregoing notwithstanding, Licensee does not make any representation or warranty as to the prospects or outlook for such business relationships as carried on by New Operator after the Operations

Transfer Date.

**19. Assignment.** This Agreement and the rights and obligations hereunder shall not be assignable or transferable by any party hereto (including by operation of law in connection with a merger or consolidation) without the prior written consent of the other parties hereto, which consent shall not be unreasonably withheld, conditioned or delayed; provided, however, New Operator may assign its rights and/or delegate its duties hereunder to any wholly-owned subsidiary of New Operator. Any attempted assignment in violation of this Section 19 shall be void.

**20. Opening and Delivery of Mail.** From and after the Operations Transfer Date, to the extent that New Operator or any of its Affiliates receives any mail or packages addressed to Licensee or any of its Affiliates not relating to the Acquired Assets or the Assumed Liabilities, New Operator shall promptly deliver such mail or packages to Licensee. To the extent Licensee or its Affiliates receives any mail or packages addressed to Licensee or its Affiliates but relating to the Acquired Assets or the Assumed Liabilities relating to the Facility, Licensee shall promptly deliver such mail or packages to New Operator.

**21. Protected Health Information**. The parties acknowledge that in performing its obligations under this Agreement, New Operator will be a business associate of Licensee, as that term is defined in 45 CFR § 160.130. Accordingly, the parties adopt and incorporate by reference the provisions of the Business Associate Addendum attached to this Agreement as "**EXHIBIT A**"

**22. No Personal Liability.** No individual officer, director, employee, manager, agent, or representative shall have personal liability for any of the obligations hereunder or claims of any kind in connection herewith.

**23. Incorporation of Purchase Agreement Terms**. Sections 9.02 through 9.15 of the Purchase Agreement are hereby incorporated into this Agreement *mutatis mutandis*.

[Signatures on following page]

IN WITNESS WHEREOF, the parties hereby execute this Operations Transfer Agreement as of the day and year first set forth above.

"**LICENSEE**":

United Com-Serve,
a California nonprofit corporation

By: [redacted]
Name: John Beaman
Title: Assistant Secretary

IN WITNESS WHEREOF, the parties hereby execute this Operations Transfer Agreement as of the day and year first set forth above.

**"NEW OPERATOR":**

UPPERS ALF LLC,
a California limited liability company

By: [redacted]
Name: Jack Sanofsky
Title: Manager

## LIST OF SCHEDULES AND EXHIBITS

Exhibit A – Business Associate Addendum

Exhibit B - Proposed Purchase Agreement

Exhibit C – Assignment and Assumption of Admissions Agreements

Schedule 7.4 – Pending Medicaid Applicants

## EXHIBIT A

This BUSINESS ASSOCIATE AGREEMENT (this "**BAA**") is made by and between United Com-Serve ("**Covered Entity**" or "**CE**") and _____, a _____ ("**Business Associate**" or "**BA**"), and is effective as of the last date signed (the "**BAA Effective Date**").

### Recitals

**A.** BA provides certain services for or on behalf of CE ("Services"), pursuant to one or more agreements or arrangements (the "Underlying Agreement"), and, in the performance of the Services, BA creates, receives, maintains, or transmits Protected Health Information ("PHI").

**B.** CE and BA intend to protect the privacy and provide for the security of the PHI created, received, maintained, or transmitted by BA in compliance with the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 ("HIPAA"), the Health Information Technology for Economic and Clinical Health Act, Public Law 111-005 (the "HITECH Act"), and the implementation regulations promulgated thereunder by the U.S. Department of Health and Human Services (the "HIPAA Regulations") and other applicable laws.

**C.** The HIPAA Regulations require CE to enter into an agreement containing specific requirements with BA prior to the disclosure of PHI, as set forth in this BAA. In consideration of the mutual promises below and the exchange of information pursuant to this BAA, the parties agree as follows:

### Article 1
### Definitions

**1.1 General Definitions.** Unless otherwise provided in this BAA, all capitalized terms that are used in this BAA will have the same meaning as defined under HIPAA, the HITECH Act, and the HIPAA Regulations.

**1.2** "**Offshore**" means outside of the United States of America.

**1.3** "**Privacy Rule**" means the HIPAA Regulations that are codified at 45 C.F.R. Part 160 and 164, Subparts A and E.

**1.4** "**Protected Health Information**" or "**PHI**" has the same meaning as "protected health information" in 45 C.F.R. § 160.103, limited only to information provided by CE to BA or created or received by BA on CE's behalf.

**1.5** "**Security Rule**" means the HIPAA Regulations that are codified 45 C.F.R. Part 160 and Part 164, Subparts A and C.

### Article 2
### Obligations of BA

**2.1 Permitted Uses.** BA may not use PHI except for the purpose of performing the Services, or as otherwise explicitly permitted by this BAA or as Required By Law. Further, BA may not use PHI in any manner that would constitute a violation of the Privacy Rule or the HITECH Act if so used by CE.

However, BA may use PHI: **(a)** for the proper management and administration of BA; **(b)** to carry out the legal responsibilities of BA; and **(c)** for Data Aggregation purposes for the Health Care Operations of CE.

**2.2 Permitted Disclosures.** BA may not disclose PHI except for the purpose of performing the Services, or as otherwise explicitly permitted by this BAA or as Required By Law. BA may not disclose PHI in any manner that would constitute a violation of the Privacy Rule or the HITECH Act if so disclosed by CE. However, BA may disclose PHI: **(a)** for the proper management and administration of BA; **(b)** to carry out the legal responsibilities of BA; or **(c)** for Data Aggregation purposes for the Health Care Operations of CE. If BA discloses PHI to a third party for BA's proper management and administration or to carry out BA's legal responsibilities, the disclosure must be Required By Law, or prior to making any such disclosure, BA must obtain **(y)** reasonable written assurances from such third party that such PHI will be held confidentially and only used or further disclosed as Required By Law or for the purposes for which it was disclosed to such third party; and **(z)** a written agreement from such third party to immediately notify BA of any breach of its confidentiality obligations of which it becomes aware.

**2.3 Appropriate Safeguards.** BA must comply with all applicable requirements of the Security Rule to the same extent the Security Rule applies to CE. BA will implement appropriate administrative, physical, and technical safeguards as are necessary to prevent the improper use or disclosure of PHI other than as permitted by this BAA. Without limiting the foregoing, BA may not **(a)** transmit PHI over a network that is not protected by Encryption technology, such as the Internet (i.e., a virtual private network must be used), or **(b)** maintain PHI on a laptop or other portable electronic media, unless such PHI has been secured by Encryption technology. BA will not **(c)** store any decryption key on the same device as encrypted PHI, or **(d)** transmit any decryption key over an open network. Any Encryption technologies utilized in complying with this Section must at a minimum meet the Federal Information Processing Standard ("**FIPS**") 140-2 encryption standard and any of its successor security standards. BA represents and warrants that its workforce members who may have access to PHI have been appropriately trained on their obligations under the HIPAA Regulations.

**2.4 Mitigation.** BA agrees to mitigate, to the maximum extent practicable, any harmful effect that is known to BA of a use or disclosure of PHI in violation of this BAA including, but not limited to, removing a BA employee from working on or with CE information at the request of CE.

**2.5 Reporting of Improper Access, Use or Disclosure.** BA will notify CE in writing of any access to, use or disclosure of PHI not permitted by this BAA, including any Breach of Unsecured PHI and Security Incident, without unreasonable delay and no later than 5 days after discovery. Such notifications must include the following:

**(a)** A description of the impermissible access, use or disclosure of PHI, including identification of each BA employee who is reasonably believed to have impermissibly accessed, used or disclosed PHI;

**(b)** Identification of each Individual whose Unsecured PHI has been or is reasonably believed by BA to have been impermissibly accessed, used, or disclosed;

**(c)** The date the incident occurred and the date the incident was discovered;

**(d)** A description of the type(s) and amount of PHI involved in the incident, including copies of any PHI involved in the incident;

**(e)** A description of the investigation process to determine the cause and extent of the incident;

**(f)** A description of the actions BA is taking to mitigate and protect against further impermissible uses or disclosures and losses, including, but not limited to, proof of the actions described, copies of education and training materials, and revised policies and procedures;

**(g)** A description of the disciplinary action BA is taking against each BA employee who is reasonably believed to have impermissibly accessed, used, or disclosed PHI;

**(h)** A description of any steps Individuals should take to protect themselves from potential harm resulting from the impermissible use or disclosure of PHI; and

**(i)** Any other information related to the incident that is reasonably requested by CE.

BA shall promptly supplement the notification with additional information regarding the incident as it obtains such information, including without limitation, its assessment as to whether the incident constitutes a reportable breach under 45 C.F.R. § 164.402 or state law.

Notwithstanding the foregoing, BA and CE acknowledge the ongoing existence and occurrence of attempted but unsuccessful Security Incidents that are trivial in nature, such as pings and port scans, and CE acknowledges and agrees that no additional notification to CE of such unsuccessful Security Incidents is necessary. However, to the extent that BA becomes aware of an unusually high number of such unsuccessful Security Incidents due to the repeated acts of a single party, BA shall notify CE of these attempts and provide the name, if available, of said party.

BA will reimburse CE for **(a)** all reasonably incurred costs related to notifying Individuals of an impermissible access, use or disclosure of PHI by BA or its Subcontractors, and **(b)** all reasonably incurred expenses related to mitigating harm to the affected Individuals, such as credit monitoring services.

**2.6 BA's Agents and Subcontractors.** BA will ensure that any Subcontractors that create, receive, maintain, or transmit PHI on behalf of BA agree in writing to the same restrictions and conditions that apply to BA with respect to such PHI. BA will implement and maintain sanctions against Subcontractors that violate such restrictions and conditions and shall mitigate the effects of any such violation. BA will be legally responsible to CE for the actions and conduct of its Subcontractors involving PHI.

**2.7 Access to PHI.** BA will make PHI it maintains in Designated Record Sets available to CE for inspection and copying within 5 days of a request by CE in a manner that enables CE to fulfill its obligations under 45 C.F.R. § 164.524. If any Individual asks to inspect or access his or her PHI directly from BA, BA will notify CE in writing of the request within 5 days of the request. Any approval or denial of an Individual's request to access or inspect his or her PHI is responsibility of CE.

**2.8 Amendment of PHI.** Within 10 days of the receipt of a request from CE for an amendment to PHI that is maintained in a Designated Record Set by BA, BA will make the PHI available to CE for amendment in a manner that enables CE to comply with 45 C.F.R. § 164.526. If any Individual requests an amendment of PHI from BA, BA must notify CE in writing of the request within 5 days of the request. Any approval or denial of an amendment of PHI maintained by BA is the responsibility of CE.

**2.9 Accounting Rights.** BA will maintain a record of all disclosures of PHI that BA makes, if CE would be required to provide an accounting to an Individual of such Disclosures under 45 C.F.R. § 164.528. Within 10 days of notice by CE of a request for an accounting of Disclosures of PHI, BA will make available to CE all information related to Disclosures by BA and its Subcontractors necessary for CE to fulfill its obligations under 45 C.F.R. § 164.528. BA agrees to implement a process that allows for an

accounting to be collected and maintained by BA for at least 6 years. At a minimum the information collected and maintained will include: **(a)** the date of disclosure; **(b)** the name of the person who received the PHI and, if known, the address of the person; **(c)** a brief description of PHI disclosed; and **(d)** a brief statement of purpose of the disclosure that reasonably informs the Individual of the basis for the disclosure, or a copy of the Individual's authorization, or a copy of the written request for disclosure. In the event that the request for an accounting is delivered directly to BA, BA will, within 5 days of a request, forward it to CE in writing. It is CE's responsibility to prepare and deliver any such accounting requested, and BA will not provide an accounting directly to an Individual.

**2.10 Delegation of Obligations.** To the extent that BA caries out CE's obligations under the Privacy Rule, BA shall comply with the requirements of the Privacy Rule that apply to CE in the performance of such obligations.

**2.11 Access to Records.** BA will make its internal practices, books, and records relating to the use and disclosure of PHI available, upon request, to CE and the Secretary for purposes of determining CE and BA's compliance with the Privacy Rule and this BAA.

**2.12 Minimum Necessary.** BA will request, use, and disclose only the minimum amount of PHI necessary to accomplish the purpose of the request, use, or disclosure. BA understands and agrees that the definition of "minimum necessary" is in flux, and BA will keep itself informed of guidance issued by the Secretary with respect to what constitutes "minimum necessary."

**2.13 Data Ownership.** Unless otherwise addressed in the Underlying Agreement, BA acknowledges that BA has no ownership rights in the PHI.

## Article 3
## Term and Termination

**3.1 Material Breach.** CE may terminate this BAA and any Underlying Agreement upon written notice to BA if CE determines that BA or its Subcontractors or agents breached a material term of this BAA, despite any contrary term in the Underlying Agreement. CE may choose to provide BA with an opportunity to cure any breach of this BAA, and CE may terminate this BAA if BA fails to cure the breach within the period specified in the notice of the breach.

**3.2 Judicial or Administrative Proceedings.** CE may terminate this BAA and the Underlying Agreement, despite any contrary term in the Underlying Agreement effective immediately, if **(a)** BA is named as a defendant in a criminal proceeding for a violation of HIPAA, the HITECH Act, the HIPAA Regulations or other security or privacy laws, or **(b)** a finding or stipulating that BA has violated any standard or requirement of HIPAA, the HITECH Act, the HIPAA Regulations or other security or privacy laws is made in any administrative or civil proceeding in which CE has been joined.

**3.3 Effect of Termination.** Upon termination of this BAA for any reason, BA will, at the option of CE, return or destroy all PHI that BA still maintains in any form, and will not retain any copies of such PHI. If return or destruction is unfeasible as determined by CE, BA will provide CE with written notice of the circumstances that BA believes make the return or destruction of the PHI infeasible and continue to extend the protections of this BAA to such information and limit further use of such PHI to those purposes that make the return or destruction of such PHI infeasible. If CE elects destruction of the PHI, BA will certify in writing to CE that such PHI has been destroyed. BA will be responsible for returning

or destroying any PHI in the possession of its Subcontractors consistent with the requirements of this Section related to return and destruction of PHI.

## Article 4
## General Provisions

**4.1 Amendment to Comply with Law.** The parties acknowledge that state and federal laws relating to data security and privacy are rapidly evolving and that amendment of this BAA may be required to provide for procedures to ensure compliance with such developments. The parties specifically agree to take such action as is necessary to implement the standards and requirements of HIPAA, the HITECH Act, the Privacy Rule, the Security Rule and other applicable laws relating to the security or confidentiality of PHI. Upon the request of either party, the other party agrees to promptly enter into negotiations concerning the terms of an amendment to this BAA embodying written assurances consistent with the standards and requirements of HIPAA, the HITECH Act, the Privacy Rule, the Security Rule or other applicable laws. Despite any contrary term in the Underlying Agreement, CE may terminate the Underlying Agreement and this BAA upon 30 days' written notice in the event **(a)** BA does not promptly enter into negotiations to amend this BAA when requested by CE pursuant to this Section, or **(b)** BA does not enter into an amendment to this BAA providing assurances regarding the safeguarding of PHI that CE, in its sole discretion, deems sufficient to satisfy the standards and requirements of applicable laws.

**4.2 Assistance in Litigation or Administrative Proceedings.** BA shall make itself, and any Subcontractors, employees, or agents assisting BA in the performance of its obligations under this BAA available to CE, at no cost to CE, to testify as witnesses, or otherwise, in the event of litigation or administrative proceedings being commenced against CE, its directors, officers, or employees based upon a claimed violation of HIPAA, the HITECH Act, the Privacy Rule, the Security Rule, or other laws relating to security and privacy by BA, except where BA or its Subcontractor, employee, or agent is a named adverse party.

**4.3 Disclaimer.** CE makes no warranty or representation that compliance by BA with this BAA, HIPAA, the HITECH Act or the HIPAA Regulations will be adequate or satisfactory for BA's own purposes. BA is solely responsible for its decisions regarding the safeguarding of PHI.

**4.4 Indemnification.** BA will indemnify, defend, and hold CE and its employees, agents, officers, directors, members, subsidiaries, and affiliates harmless from and against any claim, cost, lawsuit, injury, loss, damages, or liability arising from **(a)** any breach by BA of its obligations under this BAA, or **(b)** any impermissible use or disclosure of PHI by BA or its Subcontractors, however caused. CE will indemnify, defend, and hold BA and its employees, agents, officers, directors, shareholders, members, subsidiaries, and affiliates harmless from and against any claim, cost, lawsuit, injury, loss, damages, or liability arising from a breach of this BAA by CE. The indemnification rights and obligations set forth in this Section are not subject to any limitation of liability provision contained in the Underlying Agreement.

**4.5 Insurance.** BA must carry cyber liability coverage with minimum limits of $1,000,000 per occurrence, $1,000,000 in the aggregate, including coverage for data reconstruction, financial damages resulting from the unauthorized disclosure of or general corruption or loss of personal data (including but not limited to PHI), identity theft monitoring services for Individuals whose PHI was compromised, costs of incident response, investigation and follow-up, coverage for actions of rogue employees and the costs of defending or responding to (including damages and fines) any investigations or informational requests from any regulatory agency or other governmental or quasi-governmental agency responsible for the control and

use of PHI. To the extent not already required in the Underlying Agreement and upon CE's request, BA shall provide CE with an annual certificate of insurance to demonstrate its compliance with this provision.

**4.6 Interpretation.** The provisions of this BAA prevail over any provisions in the Underlying Agreement that may conflict or appear inconsistent with any provision in this BAA, provided that any terms in the Underlying Agreement that may provide greater protections to the privacy and security of PHI than are set forth in this BAA govern. This BAA and the Underlying Agreement shall be interpreted as broadly as necessary to implement and comply with HIPAA, the HITECH Act, the Privacy Rule and the Security Rule. The parties agree that any ambiguity in this BAA will be resolved in favor of a meaning that complies and is consistent with HIPAA, the HITECH Act, the Privacy Rule and the Security Rule.

**4.7 No Third-Party Beneficiaries.** Nothing express or implied in this BAA is intended to confer, nor shall anything confer, upon any person other than CE, BA and their respective successors or assigns, any rights, remedies, obligations, or liabilities.

**4.8 Offshoring Prohibition.** BA shall not, and shall not allow others to: **(a)** transfer or disclose any PHI outside of the United States of America; **(b)** store, whether or not on a temporary or permanent basis, any PHI in a location located outside the United States of America; or **(c)** otherwise process or allow access, even remote access, to any PHI from a location located outside the United States of America without CE's prior written consent. To obtain CE's prior written consent related to offshore activities, BA must submit a request for permission in writing to CE's Office of General Counsel. The request must include details sufficient to identify the Offshore entity, the specific PHI involved in the Offshore request, and a clear description of the Offshore activity. CE reserves the right to request and, upon that request BA must provide, additional documentation and evidence of Offshore entity's compliance with the terms of this BAA. BA shall ensure that representatives of CE and of Medicare plans in which CE participates have the right to audit any Offshore entity receiving PHI; provided, however, that such audits will be limited to the use and disclosure of PHI by the Offshore entity and the administrative, physical, technical, and organizational privacy and security safeguards, and policies, procedures, and documentation addressing the privacy and security of PHI.

**4.9 Survival.** The rights and obligations under Sections 2.9, 3.3, 4.2, and 4.4 survive termination of this BAA.

*[signature page follows]*

The parties have duly executed this BAA as of the BAA Effective Date.

| **Covered Entity** | **Business Associate** |
| --- | --- |
| UNITED COM-SERVE | UPPERS ALF LLC |
| By: _____ | By: _____ |
| Print Name: _____ | Print Name: _____ |
| Title: _____ | Title: _____ |
| Date: _____ | Date: _____ |

**EXHIBIT B**

**PROPOSED PURCHASE AGREEMENT**

# Uppers ALF LLC

2266 Lava Ridge Ct., Suite 105
Roseville, CA 95661

_____, 2025

The Courtyard
1240 Williams Way
Yuba City, CA 95899
Attn: _____

**Re: CHOW APPLICATION | PROPOSED PURCHASE AGREEMENT**
**FACILITY LICENSE NUMBER: _____**
**LICENSURE: AL**
**APPLICATION ID NUMBER: TBD**
**FACILITY: The Courtyard**
**1240 Williams Way**
**Yuba City, CA 95991**

Dear _____:

As you are aware, Uppers ALF LLC, a California limited liability company ("**New Operator**") is filing a Change of Ownership Application (the "**CHOW**") for the above referenced Facility. In connection with the CHOW, New Operator and United Com-Serve, a California Nonprofit Corporation ("**Existing Licensee**") confirm that the transactions contemplated in connection with the CHOW, and the transfer of the management and operations of the above referenced Facility, will occur only after approval of New Operator's CHOW by the California Department of Social Services ("**DSS**").

Therefore, this letter shall serve to confirm that, notwithstanding the terms set forth in the underlying transaction documents, Existing Licensee and New Operator each acknowledge and agree that New Operator shall only be permitted to and take over management and operations of the Facility upon DSS's approval of New Operator's CHOW application, and only after DSS's issuance of a new memory care facility license to New Operator.

Please countersign this letter, below, to confirm this understanding.

[signature page follows]

Very truly yours,

**NEW OPERATOR**:

Uppers ALF LLC,
a California limited liability company

By: _____
Name: Jack Sanofsky
Title: Manager

**ACKNOWLEDGED AND AGREED**:

**EXISTING LICENSEE**:

United Com-Serve
a California Nonprofit Corporation

By: _____
Name:
Title:

## EXHIBIT C

## ASSIGNMENT AND ASSUMPTION OF ADMISSIONS AGREEMENTS

This ASSIGNMENT AND ASSUMPTION OF ADMISSION AGREEMENT (this "Agreement") is dated as of the ____ day of _____, 202_ (the "Operations Transfer Date"), by and between United Com-Serve, a California nonprofit public benefit corporation ("Assignor") and Uppers ALF LLC, a California limited liability company ("Assignee"), with reference to the following facts:

Concurrently herewith Assignee is undertaking operational and financial responsibility for the skilled nursing facility located at 1260 Williams Way, Yuba City, California 95991 (the "Facility") and in connection therewith, Assignor has agreed to assign, transfer and convey to Assignee to the extent assignable or transferable, all of Assignor's right, title and interest in and to the Assigned Admission Agreements (as that term is defined in Section 8 of that Operations Transfer Agreement of _____, 2025 between Assignor, as Licensee, and Assignee, as New Operator) (the "Operations Transfer Agreement").

**NOW, THEREFORE**, in consideration of the foregoing and TEN AND NO/100 DOLLARS ($10.00) and other good and valuable consideration in hand paid by Assignee to Assignor, the receipt and sufficiency of which are hereby acknowledged, Assignor does hereby assign, transfer and convey to Assignee, and Assignee hereby assumes any and all obligations and liabilities under, all of the Assigned Admission Agreements.

Assignor remains liable for all liabilities and obligations of Assignor relating to the Assigned Admission Agreements which accrued prior to the Operations Transfer Date and Assignor shall indemnify, defend, protect and hold Assignee harmless from and against all liabilities and obligations of Assignor relating to the Assigned Admission Agreements which accrued prior to the Operations Transfer Date, in each case as set forth in the Operations Transfer Agreement and subject to any protections and procedures set forth or incorporated therein.

Assignee assumes all liabilities and obligations of Assignor relating to the Assigned Admission Agreements which accrue on or after the Operations Transfer Date, and Assignee shall indemnify, defend, protect and hold Assignor harmless from and against all liabilities and obligations relating to the Assigned Admission Agreements which accrue on or after the Operations Transfer Date, in each case as set forth in the Operations Transfer Agreement.

This Agreement shall be governed by the laws of the State of California. This Agreement may be executed and delivered via facsimile and in one or more counterparts, and all such counterparts taken together shall constitute a single agreement. Executed copies of this Agreement may be delivered by telecopier, email, DocuSign or other electronic means and upon receipt will be deemed originals and binding upon the parties hereto, regardless of whether originals are delivered thereafter. If there exists any conflict between the terms of this Agreement and the Operations Transfer Agreement, the terms of the Operations Transfer Agreement shall control.

[SIGNATURES ON FOLLOWING PAGE]

**IN WITNESS WHEREOF**, the undersigned have executed this Assignment and Assumption Agreement as of the date first above written.

**ASSIGNOR:**

**UNITED COM-SERVE,**
a California nonprofit corporation

By: _____
Name:
Title:

**ASSIGNEE:**

**UPPERS ALF LLC,**
a California limited liability company

By: _____
Name: Jack Sanofsky
Title: Manager

## Schedule 7.4

**Pending Medicaid Applicants**

Not applicable.

## OPERATIONS TRANSFER AGREEMENT

This **OPERATIONS TRANSFER AGREEMENT** (this "Agreement") is made and entered into as of this 16th day of December, 2025 (the "Execution Date"), by and between United Com-Serve, a California nonprofit public benefit corporation ("Licensee"), and Uppers MC LLC, a California limited liability company ("New Operator"). Capitalized terms used but not defined herein shall have the same meanings ascribed to such terms in the Purchase Agreement (as defined below).

## RECITALS

**A. WHEREAS,** Licensee is the licensed operator of that certain 36 licensed bed memory care facility with an adult day care program commonly known as "The Gardens Memory Care", and located at 840 Washington Avenue, Yuba City, California 95991 (the "Facility").

**B. WHEREAS**, on the Closing Date, Licensee intends to sell the Facility to an affiliate of New Operator, Yuba Campus Propco LLC, a California limited liability company ("Buyer"), pursuant to that certain Asset Purchase Agreement, dated as of the date hereof between Licensee, New Operators (as defined therein), and Buyer (the "Purchase Agreement").

**C. WHEREAS**, effective upon the Operations Transfer Date (as defined below), Buyer will lease the Facility to New Operator pursuant to the terms of a new operating lease between Buyer and New Operator (the "New Lease").

**D. WHEREAS,** effective as of the Closing Date (the "IMA Effective Date"), Licensee and New Operator shall enter into that certain Interim Management Agreement ("IMA"), pursuant to which New Operator shall provide certain management services to Licensee during the pendency of New Operator's change of ownership ("CHOW") application with the California Department of Social Services ("DSS").

**E. WHEREAS,** Licensee, Rideout Memorial Hospital (as successor-in-interest to Fremont-Rideout Health Group), and New Operator are entering into other operations transfer agreements for two other facilities which together with the Facility comprise the Premises being sold under the Purchase Agreement (the "Other OTAs").

**F. WHEREAS,** in order to facilitate a transition of operational and financial responsibility from Licensee to New Operator in a manner which will ensure the continued operation of the Facility after the Operations Transfer Date in compliance with Applicable Law and in a manner which does not jeopardize the health and welfare of the residents of the Facility, Licensee and New Operator desire to document the terms and conditions on which Licensee will transfer the Facility's operations to New Operator as of the Operations Transfer Date and certain other terms and conditions as set forth herein.

**NOW, THEREFORE**, in consideration of the foregoing premises and the mutual covenants of the parties set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereto, intending to be legally bound, hereby agree as follows:

1. **Operations Transfer.** The "Operations Transfer Date" shall be the Closing Date (to

the extent allowed by Applicable Law), or otherwise the date following the Closing Date upon which the CHOW is approved. On the Operations Transfer Date, New Operator shall assume responsibility for the operations of the Facility, and Licensee's rights and obligations in and to the Facility and its rights to operate the Facility shall terminate. On and after the Operations Transfer Date, per the terms of this Agreement and the Interim Management Agreement, New Operator shall bear responsibility for operating expenses incurred at the Facility, and shall earn the revenue associated with the operation of the Facility, except as otherwise set forth herein. New Operator shall timely file, or cause to be filed, all reports or other filings required to be filed with any governmental or regulatory authority with respect to the operation of the Facility from and after the Operations Transfer Date. All of Licensee's right, title and interest in and to the business operations of the Facility which are part of the Acquired Assets shall transfer effective as of the Operations Transfer Date.

**2. Filings; Transfer Documents.**

2.1 The parties acknowledge and agree that the Seller Parties shall apply for the Attorney General Approval pursuant to Section 5.12 of the Purchase Agreement, with the assistance and cooperation of the New Operator.

2.2 On or after January 1, 2026 but before January 7, 2026, New Operator shall submit a CHOW application for the adult day care program License and a change of manager ("CHOM") application to DSS for the residential care facility for the elderly License, and no later than ten (10) days following the Closing Date, New Operator shall submit a CHOW application to DSS for the residential care facility for the elderly License, and New Operator shall proceed with all reasonable efforts following the date of such submissions to obtain the same. Licensee and New Operator shall keep the other reasonably apprised of the status of any communications with, and any inquiries or requests for additional information from, the applicable Governmental Entity and shall promptly provide any reasonably requested supplemental information requested in connection with the applicable CHOW filing. Without limiting the foregoing, the Licensee and New Operator shall notify the other as soon as reasonably practicable after obtaining written confirmation from the applicable Governmental Entity that an application submitted by New Operator in connection with any such regulatory approvals or similar communication is complete in all material respects.

2.3 Before the Operations Transfer Date, each party hereto shall, and shall cause Affiliates to, use all reasonable efforts to obtain, and to cooperate in obtaining, all consents from third parties necessary or appropriate to permit the consummation of the transactions contemplated by the Purchase Agreement and this Agreement; provided, however, that notwithstanding anything to the contrary in this Agreement, no party shall be required to (nor shall such party be required to cause their Affiliates to) agree to any conditions or restrictions imposed by any third party that, individually or in the aggregate, in the reasonable judgment of such party, would materially impair (or would reasonably be expected to materially impair) the ability of such party to consummate the transaction contemplated by the Purchase Agreement and this Agreement.

2.4 To the extent not provided prior to the Execution Date, Licensee shall execute and deliver to New Operator all documents reasonably required of Licensee by the applicable Governmental Entity and reasonably requested by New Operator to be signed by Licensee in connection with the CHOW and the CHOM, including but not limited to the CMS 855A form

and patient trust verification. Effective as of the Operations Transfer Date, Licensee and New Operator shall enter into the "Proposed Purchase Agreement" required by DSS for the initial CHOW submission, in the form attached hereto as "**Exhibit B**".

2.4.1. Reserved.

2.5 Provided that New Operator is using commercially reasonable efforts to obtain its own certifications, Licensee shall permit New Operator to bill under Licensee's contracts and/or agreements with Tricare, Veteran's Administration, commercial and private insurers, managed care companies, employee assistance programs, HMOs, preferred provider organizations and any other governmental, commercial, or other organization which maintains a healthcare reimbursement program or policy in effect at the time of the Closing Date (collectively, the "Provider Agreements") during the period that commences on the Operations Transfer Date and ends upon the date when New Operator receives Tie-In (as defined in Section 6.1), to the extent permitted by Applicable Law and under the terms of the Provider Agreements. New Operator shall indemnify and hold Licensee harmless from and against any and all liabilities arising out of New Operator's use of Licensee's Provider Agreements following the Operations Transfer Date pursuant to Article VIII of the Purchase Agreement. Any amounts received by Licensee in connection with any billings pursuant to the rights granted to New Operator under this Section 2.7 for services rendered on and after the Operations Transfer Date shall be remitted by Licensee to New Operator upon the cadence described in Section 7.3.5 hereof.

**3. Closing**. The closing of the transactions contemplated by this Agreement shall take place on the date of receipt of the residential care facility for the elderly CHOW following the Closing Date. If the Purchase Agreement terminates for any reason, this Agreement shall automatically terminate as of the effective date of such termination.

**4. Cooperation with Transition**. New Operator shall use commercially reasonable efforts to take, or cause to be taken, all actions and do or cause to be done all things necessary, proper, or advisable to consummate the transactions contemplated by this Agreement, including, without limitation, to obtain all consents, approvals, and authorizations of third parties and to make all filings with, and give all notices to, third parties which may be necessary or required in order to effectuate the transactions contemplated hereby, and to satisfy or cause to be satisfied the conditions to New Operator's obligation to close hereunder insofar as such conditions are within New Operator's control. Licensee shall, and shall cause Licensee's employees to, use commercially reasonable efforts to cooperate with New Operator and New Operator's designees in any action reasonably necessary to carry out the transactions contemplated by this Agreement and to transition Licensee's business and practice at the Facility to New Operator.

**5. Reserved.**

**6. Billing Period.** To the extent applicable:

6.1 The parties acknowledge that the Tie-In (defined below) is not likely to be received until after the Operations Transfer Date. For purposes of this Agreement, the period from the Operations Transfer Date until the earlier of the (A) the date which is twelve (12) months following the Operations Transfer Date, and (B) until the occurrence of both of: (A) in the case of Medicare, the

date on which the Centers for Medicare and Medicaid Services ("CMS") issues a tie-in notice for the purpose of tying the Licensee's Medicare provider number to the New Operator's NPI number and tax identification number, and (B) in the case of Medi-Cal, the date on which a Medi-Cal provider agreement has been issued to the New Operator by the Medi-Cal Provider Certification office and a Medi-Cal billing number has been issued to New Operator by the Medi-Cal Provider Enrollment office (collectively, the "Tie-In"), is referred to as the "Billing Period." If, notwithstanding New Operator's continuing best efforts, the Tie-In shall not have been issued or a new Medi-Cal provider agreement shall not have been issued to New Operator within such 12-month period, the Billing Period shall be extended as may be necessary for New Operator to complete the applicable certification process.

6.2 During the Billing Period, Licensee shall allow New Operator to use its Provider Agreements. In connection with New Operator's assumption of operational and financial responsibility for the Facility, Licensee shall provide to New Operator its NPI and Provider Agreement. In no event shall New Operator bill under Licensee's Government Provider Agreements following expiration of the Billing Period.

6.3 New Operator's use of the Provider Agreements shall be at no out-of-pocket cost or expense to Licensee and nothing herein shall be construed as an assurance whether or to what extent New Operator will have the right, as a matter of law or contract, to bill under the Provider Agreements. The parties acknowledge that, pursuant to Article VIII of the Purchase Agreements, New Operator shall indemnify and hold Licensee harmless from and against any and all liabilities arising out of New Operator's use of Licensee's Provider Agreements following the Closing.

## 7. Billings, Collections and Accounts Receivable

7.1 New Operator will not provide any billing services on behalf of Licensee, and Licensee will not provide any billing services on behalf of New Operator. New Operator shall not have the right to take possession of or endorse in the name of Licensee any notices, checks, money orders, insurance payments, and other instruments received in payment of the accounts receivable resulting from services rendered prior to the Operations Transfer Date, and New Operator shall promptly forward such instruments to Licensee. Notwithstanding anything else to the contrary, on and after the Operations Transfer Date, Licensee shall have the right, and any agent or representative retained by Licensee shall have the right on behalf of Licensee, to engage in any commercially reasonable collection activities with respect to any unpaid amounts resulting from services rendered prior to the Operations Transfer Date, including private pay amounts.

7.2 Subject to the provisions of Section 7.2.1, all payments received following the Operations Transfer Date related to operating revenues for services rendered by New Operator on and after the Operations Transfer Date shall be for the account of New Operator, rather than Licensee. All payments received before, during or after the Operations Transfer Date related to services rendered by Licensee prior to the Operations Transfer Date shall be retained by Licensee or remitted by New Operator to Licensee no later than weekly, as requested by Licensee, pursuant to the terms of Section 7.3 below, together with applicable remittance advices.

7.2.1. If Licensee directly or indirectly receives any such payments on or after the Operations Transfer Date which relates to the period after the Operations Transfer Date, Licensee shall forward any such receipts (after deduction of any amounts due to Licensee in accordance with Section 7.3) to New Operator, together with the applicable remittance advices, weekly in accordance

with the terms of Section 7.3 below. If New Operator directly or indirectly receives any payments on or after the Operations Transfer Date which relates to the period prior to the Operations Transfer Date, New Operator shall, weekly in accordance with the terms of Section 7.3 below, forward any such receipts to Licensee, together with applicable remittance advices.

7.3 In furtherance and not in limitation of the allocation of revenues provided for in Sections 7.2 and 7.2.1 New Operator and Licensee agree as follows:

7.3.1. If such payments either specifically indicate on the accompanying remittance advice, or if the parties agree, that they relate solely to the period prior to the Operations Transfer Date, they shall be retained or forwarded to Licensee, along with the applicable remittance advice in accordance with the provisions of Sections 7.2 and 7.2.1.

7.3.2. If such payments indicate on the accompanying remittance advice, or if the parties agree, that they relate solely to the period from and after the Operations Transfer Date, they shall be forwarded or retained by New Operator, along with the applicable remittance advice, in accordance with the provisions of Sections 7.2 and 7.2.1.

7.3.3. If such payments indicate on the accompanying remittance advice, or if the parties agree, that they relate to periods for which both parties are entitled to reimbursement under the terms hereof, the portion thereof which relates to the period prior to the Operations Transfer Date shall be disbursed to or retained by Licensee and the balance shall be retained by or remitted to New Operator, all in accordance with the provisions of Sections 7.2 and 7.2.1.

7.3.4. If such payments are not accompanied by any remittance advice or the payment is not otherwise identifiable using commercially reasonable efforts, and if the parties do not otherwise agree as to how to apply such payment (an "Undesignated Payment"), then for the sixty (60) day period after the Operations Transfer Date, the payment shall be first applied to reduce the patients' pre-Operations Transfer Date balances in full and remitted to or retained by Licensee, with any excess disbursed to or retained by New Operator and applied to reduce any balances due for services rendered by New Operator from and after the Operations Transfer Date; after said sixty (60) day period such Undesignated Payment may be remitted to or retained by New Operator to reduce the patient's post-Operations Transfer Date balances in full, with any excess remitted to or retained by Licensee to reduce any Pre-Operations Transfer Date balances (if any).

7.3.5. All amounts owing to Licensee or New Operator under Section 7.2 and this Section 7.3 shall be settled weekly, no later than every Thursday weekly, for the receipts received through the last business day of the prior weekly period. However, each party agrees to make reasonable efforts to settle funds earlier if so requested by the other party.

7.3.6. In the event the Parties mutually determine that any third party payors or private pay residents are entitled to a refund of payments, the portion thereof that relates to the period from and after the Operations Transfer Date shall be borne by and paid by New Operator to such third party payor or private pay resident and the portion thereof that relates to the period prior to the Operations Transfer Date shall be borne by and paid by Licensee to such third party payor or private pay resident. However, no amounts paid by Licensee hereunder shall be subject to an indemnification claim for recoupments under Article VIII of the Purchase Agreement.

7.3.7. In the event that any payment hereunder was misapplied by the parties, the party which erroneously received or retained said payment shall remit the same to the other within a reasonable period of time.

7.3.8. Until the date that Licensee receives payment of all accounts receivable which remain payable attributed to the operation of the Facility prior to the Operations Transfer Date, New Operator shall provide Licensee with an accounting as soon as reasonably practicable after the end of each month setting forth all amounts received by New Operator during the preceding month with respect to the accounts receivable of Licensee.

7.3.9. Licensee shall have the right to inspect, no more frequently than once per month, all cash receipts of New Operator during weekday business hours on reasonable prior notice in order to confirm such party's compliance with the obligations imposed on it under this Section 7.3.

7.4 To the extent applicable, in connection with Licensee's attempts to collect Medi-Cal funds for services rendered to those patients with pending Medi-Cal applications (collectively, the "Pending Medicaid Applicants"), each as set out on Schedule 7.4 hereto, (i) New Operator shall provide Licensee with a written monthly progress report on the Medi-Cal application status of each Pending Medicaid Applicant until such time as all Pending Medicaid Applicants have been approved or denied by Medi-Cal, and (ii) if New Operator receives any notice or correspondence regarding such applications, New Operator shall provide such notice or correspondence to Licensee within a reasonable time period following receipt of the same. New Operator shall cooperate with and provide Licensee with such documents and information as Licensee shall reasonably request to enable Licensee to contest any denial or negative determinations by Medi-Cal with respect to the Pending Medicaid Applicants.

7.5 To the extent applicable, Licensee and New Operator understand that reimbursements from Medicare or pursuant to the Provider Agreements for items/services provided/rendered after the Operations Transfer Date may continue to be issued to Licensee for a period of time. In order to facilitate the processing of funds between Licensee and New Operator as set forth in this Section 7, the parties agree as follows: (i) within five (5) business days following the Closing Date, Licensee shall provide access to New Operator to all applicable Licensee bank accounts relating to the operating revenues of the Facility, and (ii) within ninety (90) calendar days following the Closing Date, Licensee shall cause all applicable Licensee bank accounts relating to the operating revenues of the Facility to be automatically swept daily into an account designated by New Operator. New Operator may approve an alternative method of receiving such funds.

**8. Admission Agreements**. Effective as of the Operations Transfer Date, Licensee and New Operator will enter into an Assignment and Assumption of Admissions Agreements in the form attached hereto as **Exhibit C** (the "Assignment and Assumption Agreement"), pursuant to which Licensee will assign to New Operator and New Operator will assume all of Licensee's right, title and interest in and to and obligations accruing on and after the Operations Transfer Date under the admission agreements (which shall include all agreements entered into between Licensee and residents of the Facility, including their responsible parties, powers of attorney or other third parties acting on behalf of, or otherwise with respect to, such residents, including, without limitation, any and all arbitration and other alternative dispute resolution agreements) with the persons who are residing at the Facility on the Operations Transfer Date (the "Assigned Admission Agreements"); *provided, however*, that the Assignment and Assumption Agreement shall specifically provide that nothing

therein shall be construed as imposing any liability on New Operator for the acts or omissions of Licensee under the Assigned Admission Agreements prior to the Operations Transfer Date.

**9. Transfer of Resident Funds**

9.1 To the extent permitted by Applicable Law, on the Operations Transfer Date or as soon as practicable thereafter, Licensee hereby agrees to transfer to New Operator all funds held for and on behalf of residents at the Facility (collectively the "Resident Trust Funds"), and New Operator hereby agrees that it will accept such Resident Trust Funds in trust for the residents/responsible parties and be solely accountable to the residents/responsible parties for such Resident Trust Funds in accordance with the terms of this Agreement and applicable statutory and regulatory requirements. Licensee shall cooperate with New Operator to provide information needed to complete the third party CPA verification of Resident Trust Funds for New Operator's CHOW application.

9.2 Fifteen (15) days following the Operations Transfer Date, Licensee shall prepare a final reconciliation comparing the actual Resident Trust Fund balance on the Operations Transfer Date to the amount of the Resident Trust Funds transferred to New Operator on the Operations Transfer Date, and, to the extent the former exceeds the latter, Licensee shall remit such excess to New Operator or to the extent the latter exceeds the former, New Operator shall remit such excess to Licensee. The Parties shall reasonably cooperate in the filing of all reports and notices as may be required by California authorities regarding the transfer of the Resident Trust Funds.

9.3 New Operator shall have no responsibility as to the applicable resident/responsible party and regulatory authorities for any shortfall to the extent that the Resident Funds delivered by Licensee to New Operator pursuant to Section 9.1 are demonstrated to be less than the full amount of the Resident Trust Funds for such resident as of the Operations Transfer Date.

9.4 Except as specifically set forth herein, upon transfer of all of the Resident Trust Funds to New Operator, Licensee shall have no responsibility as to the applicable resident/responsible party and regulatory authorities with respect to any Resident Trust Funds delivered to New Operator.

**10. Cost Reports.**

10.1 After the Operations Transfer Date, Licensee shall timely prepare and file with the appropriate Medicare and Medi-Cal agencies any final cost reports with respect to its operation of the Facility prior to the Operations Transfer Date which are required to be filed by law under the terms of the Medicare and Medi-Cal programs. New Operator shall cooperate fully with Licensee by providing to Licensee any and all necessary financial or accounting information reasonably required by Licensee to enable Licensee to timely submit the foregoing described final cost reports.

10.2 Upon New Operator's request, Licensee shall provide New Operator with copies of such cost reports, together with copies of any amendments thereto and all correspondence related to such final cost reports. Licensee shall pay for any costs related to the preparation or filing of cost reports or Medi-Cal cost audits for any period prior to the Operations Transfer Date and New Operator shall pay any costs related to the preparation or filing of costs reports or Medi-Cal cost audits for periods from and following the Operations Transfer Date.

**11. Reserved.**

## 12. Costs and Prorations

12.1 As between New Operator and Licensee, Facility revenues (including, without limitation, any amount paid to Licensee prior to the Operations Transfer Date to the extent for services to be rendered on and after the Operations Transfer Date from social security payments, private pay patients' security deposits and prepayments, applied income payments, resident trust prepayments, etc.), Facility operating expenses, bed taxes, licensing fees, utility charges for the billing period in which the Operations Transfer Date occurs, real and personal property taxes (except as otherwise provided herein) and prepaid expenses, the premiums for any insurance coverage which may be in effect with respect to the Facility and provide coverage for the benefit of New Operator with respect to a period which extends beyond the Operations Transfer Date and other related items of revenue or expense attributable to the Facility shall be prorated between Licensee and New Operator as of the Operations Transfer Date. In general, such prorations shall be made so that as between New Operator and Licensee, Licensee shall be reimbursed for prepaid expense items to the extent that the same are applied to expenses attributable to periods on and after the Operations Transfer Date and Licensee shall be charged for unpaid expenses to the extent that the same are attributable to periods prior to the Operations Transfer Date. This provision shall be implemented by New Operator promptly remitting to Licensee any invoices which describe goods or services provided to the Facility before the Operations Transfer Date and by New Operator assuming responsibility for the payment of any invoices (or portions thereof) which describe goods or services provided to the Facility on and after the Operations Transfer Date. No costs prorated under this Section 12 shall be duplicative of any costs, fees, charges or other amounts prorated under the Purchase Agreement and this Section 12 is subject to the Purchase Agreement.

12.2 All such prorations shall be made on the basis of actual days elapsed in the relevant accounting or revenue period and shall be based on the most recent information available. Utility charges which are not metered and read on the Operations Transfer Date shall be estimated based on prior charges, and shall be re-prorated upon receipt of statements therefor as of the Operations Transfer Date. New Operator shall obtain its own insurance coverage covering all periods commencing on and after the Operations Transfer Date.

12.3 All amounts which are subject to proration under the terms of this Agreement and which require adjustment after the Operations Transfer Date shall be settled within thirty (30) days after the Operations Transfer Date.

12.4 On the Operations Transfer Date, Licensee may remove from the Facility any petty cash and any other funds maintained at or for the Facility immediately prior to the Operations Transfer Date, other than resident trust funds, which shall be handled in the manner set forth in Section 9.

12.5 In addition to any costs for which New Operator is responsible under this Agreement, New Operator shall be solely responsible for all costs, fees and expenses incurred by it in connection with the transfer of operations of the Facility as contemplated hereunder, including but not limited to the cost of any due diligence that it undertakes in furtherance of such transfer of operations and the costs of any examination or copying by New Operator or its agents of any books, records, files or other operational or fiscal information and data of any kind of Licensee or the Facility.

12.6 Prior to and after the Operations Transfer Date, Licensee agrees to provide reasonable assistance, at no cost to Licensee, to New Operator in maintaining the Facility's existing qualification in the Workforce Standards Program ("WSP") under the Basic Wage and Benefits Standards ("BWB") pathway. Notwithstanding, New Operator may opt to change its WSP. New Operator and Licensee acknowledge that the Facility is eligible for the Workforce & Quality Incentive Program ("WQIP") based on the provision of care for qualifying Medi-Cal days. As to the WQIP period ending on the day prior to the Operations Transfer Date, any applicable payments belong to the Licensee. All other WQIP payments made based on services rendered in periods on or after the Operations Transfer Date shall be the sole property of New Operator. The amount of the WQIP payment belonging to Licensee shall be prorated based on the actual methodology used by CDPH to calculate the WQIP payment, applied proportionately to the Medi-Cal days attributable to Licensee prior to the Transfer Date. All WQIP payments belonging to Licensee, along with an accounting of all WQIP payments received by New Operator, that are received by New Operator shall be remitted by New Operator to the Licensee promptly within five (5) business days' of receipt of any such payments, provided that, New Operator shall not be required to remit any such payments where there has been a final determination by CDPH that WQIP monies received by the Licensee under this provision are to be reimbursed, in whole or in part, to CDPH and/or its contracted Medi-Cal health plans as an overpayment. Licensee may reasonably request documentation of any WQIP payment allocations from New Operator, which documentation New Operator shall provide in a timely manner.

**13. Access to Records**

13.1 From and after the Operations Transfer Date, New Operator shall allow Licensee and its agents and representatives to have reasonable access to (upon reasonable prior notice and during normal business hours), and to make copies of, the books and records and supporting material of the Facility relating to the period prior to and including the Operations Transfer Date, to the extent reasonably necessary to enable Licensee to among other things investigate and defend malpractice, employee or other claims, to file or defend cost reports and tax returns, to complete/revise, as needed, any patient assessments which may be required for Licensee to seek reimbursement for services rendered prior to the Operations Transfer Date, to verify accounts receivable collections due Licensee and to file exceptions to the Medicare routine cost limits for the cost reporting periods prior to and including the Operations Transfer Date.

13.2 From and after the Operations Transfer Date, Licensee shall have the right, at Licensee's sole cost and expense, five (5) days after the delivery of a reasonable request therefore to New Operator to enter the Facility and remove originals or copies of any such records delivered to New Operator; *provided, however*, that if directed by Licensee in its request to New Operator, New Operator shall within such five (5) day period, forward such records to Licensee, at Licensee's sole cost and expense, to the address designated by Licensee; and provided, further, that if, for purposes of litigation involving a patient or employee to whom such record relates, an officer of or counsel for Licensee certifies that an original of such record must be produced in order to comply with Applicable Law or the order of a court of competent jurisdiction in connection with such litigation then the records so delivered or removed shall be an original. Licensee's request to New Operator to enter the Facility shall be made in writing and state the date upon which the entry to the Facility is required. Any record so removed shall promptly be returned to New Operator following its use, and nothing herein shall be interpreted to prohibit New Operator from retaining copies of any such documents. New Operator shall make and retain copies of any original records removed from the Facility and original records shall not be removed until copies are made by the New Operator. Should any Employee Records (as defined in

the Purchase Agreement) or Resident Records (as defined below) that are removed by the Licensee be lost, stolen or otherwise unavailable, the Licensee shall solely be responsible for and hold New Operator harmless from any claims, penalties, fines, damages, losses, liabilities, costs, judgments and expenses associated with the loss and/or unavailability of such original Employee Records and/or Resident Records.

13.3 New Operator agrees to maintain such books, records and other materials comprising records of the Facility's operations, including, but not limited to, patient records and records of patient funds, to the extent and for the time period required by Applicable Law, which relate to the period preceding the Operations Transfer Date and which have been delivered to New Operator by Licensee in conjunction herewith. If upon the expiration of any retention period under Applicable Law for such books and records, New Operator decides to dispose of or destroy such books and records, New Operator shall provide notice of its intent to Licensee and allow Licensee a reasonable opportunity to remove such books and records, at Licensee's sole cost and expense, from the Facility.

13.4 New Operator acknowledges and agrees that the books, records and other material described in this Section 13 are unique, that in the event of a breach by New Operator of its obligations under this Section 13, Licensee would suffer injury for which it would not be fully compensated with monetary damages and accordingly that in the event of a breach by New Operator of its obligations under this Section 13, Licensee shall be entitled to seek to enjoin a breach by New Operator of its obligations under this Section 13 and/or to specifically enforce the obligations of New Operator hereunder. New Operator further acknowledges that in the event of any inconsistency between this Article 13 and the Purchase Agreement, including the provisions related to "Excluded Assets" thereunder, the terms and conditions of the Purchase Agreement shall control.

13.5 Prior to the Operations Transfer Date, Licensee shall use commercially reasonable efforts to permit New Operator to copy and transfer of the Facility's current electronic resident medical records data (including MDS history) for use in New Operator's computer applications. In the event that a data copy cannot be provided prior to the Operations Transfer Date and until such data copy is available to New Operator, Licensee shall, to the extent permitted by its electronic medical records provider, (i) provide and grant New Operator with view-and-print access to Licensee's electronic medical records system, to enable New Operator to print and take physical delivery of such resident medical records, and (ii) provide and grant New Operator electronic access to and allow New Operator to copy, transfer and/or download (or provide copies of at New Operator's request) all electronic Resident Records, including, without limitation, by executing any data copy authorizations for the transfer of electronic data for all resident records within the Facility (with all optional items to be included in such authorization, including without limitation admin notes, trust module, custom user defined assessments (i.e. for existing assessments and charts), care plan with library, alerts, risk management (including incident and accident reports) and online documentation). Notwithstanding anything in this Agreement to the contrary, the right to inspect and obtain any records from Licensee or New Operator shall be subject to all provisions of law regarding confidentiality and privacy and all such records shall remain the property of Licensee prior to the Operations Transfer Date. New Operator shall reimburse Licensee for any reasonable out-of-pocket expenses incurred by Licensee in connection with its obligation under this section. Licensee and New Operator acknowledge and agree that the definition of "health care operations" set forth in 45 CFR 164.501, pursuant to HIPAA, permits the parties to use and disclose individually identifiable resident and employee health information in order to assure a smooth transition of facility operations. "Resident Records" means all books, data and records (including electronic versions thereof in whatever format stored, collected and

used) related to residents or patients of the Facility, whether or not proprietary, including financial and accounting records, customer lists, patient lists, patient charts and care plans, user defined assessments, family or emergency contact lists, referral source lists, incident tracking reports, and all records and reports (except for such records and reports where transfer is prohibited by Applicable Law) relating to all residents or patients at the Facility.

**14. Overhead and Shared Services.** New Operator acknowledges that the Facility currently benefits from the contracts on a national or regional basis which also benefit non-Facilities and receives ancillary corporate or shared services from Licensee and its Affiliates (collectively, "Overhead and Shared Services Arrangements"). New Operator further acknowledges that, as it relates to the operation of the Facility, all such benefits from the Overhead and Shared Services Arrangements shall cease, and any agreement by the Facility with Licensee or any of its Affiliates in respect to benefiting from the Overhead and Shared Services Arrangements shall terminate, as of the Operations Transfer Date for the Facility. No Overhead and Shared Services Arrangements shall be provided by Licensee or any of its Affiliates to the Facility after the Closing.

**15. Computer Software and Hardware.** Licensee shall transfer its accounts receivable data, patient care data and payroll data in paper or electronic form, as applicable, to New Operator on or before the Operations Transfer Date. Licensee agrees to use commercially reasonable efforts, at no out-of-pocket cost to Licensee, to cooperate with New Operator in transferring such information.

**16. Indemnification.** Any right to indemnification to which any party hereto may be entitled is subject to the terms, conditions, limits, survival periods, and procedures set forth in Article VIII of the Purchase Agreement, *mutatis mutandis*. Notwithstanding anything herein to the contrary, in no event shall Licensee's indemnification obligations hereunder, together with those its affiliates and guarantors, create duplicative indemnity obligations or the potential for double indemnity.

**17. Events of Default; Remedies**. In the event of a material breach or default of this Agreement prior to the Closing Date by either Licensee or New Operator under this Agreement, Licensee and New Operator shall have the rights and remedies set forth in Section 2.02 (Earnest Money) of the Purchase Agreement. This Agreement shall automatically terminate without any further action by any party hereto upon the termination of the Purchase Agreement. For the avoidance of doubt, upon the termination of this Agreement referenced under this Section 17 by New Operator, New Operator's sole and exclusive remedy shall be as set forth in Section 2.02(e) of the Purchase Agreement and apart from the foregoing neither Licensee nor New Operator shall have any further obligations hereunder and such termination shall act to forever release, waiver and discharge the parties from any liability, known or unknown, arising out of such breach.

**18. Further Assurances; Business Relationships.** Each of the parties hereto agrees to execute and deliver any and all further agreements, documents or instruments reasonably necessary to effectuate this Agreement and the transactions referred to herein or contemplated hereby or reasonably requested by the other party to perfect or evidence their rights hereunder. After the Operations Transfer Date, each Party will reasonably cooperate with the other Parties in its efforts to continue and maintain for the benefit of those business relationships of Licensee existing prior to the Operations Transfer Date and relating to the business to be operated by New Operator after the Closing, including relationships with lessors, employees, regulatory authorities, licensors, patients, suppliers and others. The foregoing notwithstanding, Licensee does not make any representation or warranty as to the prospects or outlook for such business relationships as carried on by New Operator after the Operations

Transfer Date.

**19. Assignment.** This Agreement and the rights and obligations hereunder shall not be assignable or transferable by any party hereto (including by operation of law in connection with a merger or consolidation) without the prior written consent of the other parties hereto, which consent shall not be unreasonably withheld, conditioned or delayed; provided, however, New Operator may assign its rights and/or delegate its duties hereunder to any wholly-owned subsidiary of New Operator. Any attempted assignment in violation of this Section 19 shall be void.

**20. Opening and Delivery of Mail.** From and after the Operations Transfer Date, to the extent that New Operator or any of its Affiliates receives any mail or packages addressed to Licensee or any of its Affiliates not relating to the Acquired Assets or the Assumed Liabilities, New Operator shall promptly deliver such mail or packages to Licensee. To the extent Licensee or its Affiliates receives any mail or packages addressed to Licensee or its Affiliates but relating to the Acquired Assets or the Assumed Liabilities relating to the Facility, Licensee shall promptly deliver such mail or packages to New Operator.

**21. Protected Health Information**. The parties acknowledge that in performing its obligations under this Agreement, New Operator will be a business associate of Licensee, as that term is defined in 45 CFR § 160.130. Accordingly, the parties adopt and incorporate by reference the provisions of the Business Associate Addendum attached to this Agreement as "**EXHIBIT A**"

**22. No Personal Liability.** No individual officer, director, employee, manager, agent, or representative shall have personal liability for any of the obligations hereunder or claims of any kind in connection herewith.

**23. Incorporation of Purchase Agreement Terms**. Sections 9.02 through 9.15 of the Purchase Agreement are hereby incorporated into this Agreement *mutatis mutandis*.

[Signatures on following page]

IN WITNESS WHEREOF, the parties hereby execute this Operations Transfer Agreement as of the day and year first set forth above.

"**LICENSEE**":

United Com-Serve,
a California nonprofit corporation

By: [redacted]
Name: John Beaman
Title: Assistant Secretary

IN WITNESS WHEREOF, the parties hereby execute this Operations Transfer Agreement as of the day and year first set forth above.

**"NEW OPERATOR":**

UPPERS MC LLC,
a California limited liability company

By: [redacted]
Name: Jack Sanofsky
Title: Manager

## EXHIBIT A

This BUSINESS ASSOCIATE AGREEMENT (this "**BAA**") is made by and between United Com-Serve ("**Covered Entity**" or "**CE**") and _____, a _____ ("**Business Associate**" or "**BA**"), and is effective as of the last date signed (the "**BAA Effective Date**").

### Recitals

**A.** BA provides certain services for or on behalf of CE ("Services"), pursuant to one or more agreements or arrangements (the "Underlying Agreement"), and, in the performance of the Services, BA creates, receives, maintains, or transmits Protected Health Information ("PHI").

**B.** CE and BA intend to protect the privacy and provide for the security of the PHI created, received, maintained, or transmitted by BA in compliance with the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 ("HIPAA"), the Health Information Technology for Economic and Clinical Health Act, Public Law 111-005 (the "HITECH Act"), and the implementation regulations promulgated thereunder by the U.S. Department of Health and Human Services (the "HIPAA Regulations") and other applicable laws.

**C.** The HIPAA Regulations require CE to enter into an agreement containing specific requirements with BA prior to the disclosure of PHI, as set forth in this BAA.In consideration of the mutual promises below and the exchange of information pursuant to this BAA, the parties agree as follows:

### Article 1
### Definitions

**1.1 General Definitions.** Unless otherwise provided in this BAA, all capitalized terms that are used in this BAA will have the same meaning as defined under HIPAA, the HITECH Act, and the HIPAA Regulations.

**1.2** "**Offshore**" means outside of the United States of America.

**1.3** "**Privacy Rule**" means the HIPAA Regulations that are codified at 45 C.F.R. Part 160 and 164, Subparts A and E.

**1.4** "**Protected Health Information**" or "**PHI**" has the same meaning as "protected health information" in 45 C.F.R. § 160.103, limited only to information provided by CE to BA or created or received by BA on CE's behalf.

**1.5** "**Security Rule**" means the HIPAA Regulations that are codified 45 C.F.R. Part 160 and Part 164, Subparts A and C.

### Article 2
### Obligations of BA

**2.1 Permitted Uses.** BA may not use PHI except for the purpose of performing the Services, or as otherwise explicitly permitted by this BAA or as Required By Law. Further, BA may not use PHI in any manner that would constitute a violation of the Privacy Rule or the HITECH Act if so used by CE.

However, BA may use PHI: **(a)** for the proper management and administration of BA; **(b)** to carry out the legal responsibilities of BA; and **(c)** for Data Aggregation purposes for the Health Care Operations of CE.

**2.2 Permitted Disclosures.** BA may not disclose PHI except for the purpose of performing the Services, or as otherwise explicitly permitted by this BAA or as Required By Law. BA may not disclose PHI in any manner that would constitute a violation of the Privacy Rule or the HITECH Act if so disclosed by CE. However, BA may disclose PHI: **(a)** for the proper management and administration of BA; **(b)** to carry out the legal responsibilities of BA; or **(c)** for Data Aggregation purposes for the Health Care Operations of CE. If BA discloses PHI to a third party for BA's proper management and administration or to carry out BA's legal responsibilities, the disclosure must be Required By Law, or prior to making any such disclosure, BA must obtain **(y)** reasonable written assurances from such third party that such PHI will be held confidentially and only used or further disclosed as Required By Law or for the purposes for which it was disclosed to such third party; and **(z)** a written agreement from such third party to immediately notify BA of any breach of its confidentiality obligations of which it becomes aware.

**2.3 Appropriate Safeguards.** BA must comply with all applicable requirements of the Security Rule to the same extent the Security Rule applies to CE. BA will implement appropriate administrative, physical, and technical safeguards as are necessary to prevent the improper use or disclosure of PHI other than as permitted by this BAA. Without limiting the foregoing, BA may not **(a)** transmit PHI over a network that is not protected by Encryption technology, such as the Internet (i.e., a virtual private network must be used), or **(b)** maintain PHI on a laptop or other portable electronic media, unless such PHI has been secured by Encryption technology. BA will not **(c)** store any decryption key on the same device as encrypted PHI, or **(d)** transmit any decryption key over an open network. Any Encryption technologies utilized in complying with this Section must at a minimum meet the Federal Information Processing Standard ("**FIPS**") 140-2 encryption standard and any of its successor security standards. BA represents and warrants that its workforce members who may have access to PHI have been appropriately trained on their obligations under the HIPAA Regulations.

**2.4 Mitigation.** BA agrees to mitigate, to the maximum extent practicable, any harmful effect that is known to BA of a use or disclosure of PHI in violation of this BAA including, but not limited to, removing a BA employee from working on or with CE information at the request of CE.

**2.5 Reporting of Improper Access, Use or Disclosure.** BA will notify CE in writing of any access to, use or disclosure of PHI not permitted by this BAA, including any Breach of Unsecured PHI and Security Incident, without unreasonable delay and no later than 5 days after discovery. Such notifications must include the following:

**(a)** A description of the impermissible access, use or disclosure of PHI, including identification of each BA employee who is reasonably believed to have impermissibly accessed, used or disclosed PHI;

**(b)** Identification of each Individual whose Unsecured PHI has been or is reasonably believed by BA to have been impermissibly accessed, used, or disclosed;

**(c)** The date the incident occurred and the date the incident was discovered;

**(d)** A description of the type(s) and amount of PHI involved in the incident, including copies of any PHI involved in the incident;

**(e)** A description of the investigation process to determine the cause and extent of the incident;

**(f)** A description of the actions BA is taking to mitigate and protect against further impermissible uses or disclosures and losses, including, but not limited to, proof of the actions described, copies of education and training materials, and revised policies and procedures;

**(g)** A description of the disciplinary action BA is taking against each BA employee who is reasonably believed to have impermissibly accessed, used, or disclosed PHI;

**(h)** A description of any steps Individuals should take to protect themselves from potential harm resulting from the impermissible use or disclosure of PHI; and

**(i)** Any other information related to the incident that is reasonably requested by CE.

BA shall promptly supplement the notification with additional information regarding the incident as it obtains such information, including without limitation, its assessment as to whether the incident constitutes a reportable breach under 45 C.F.R. § 164.402 or state law.

Notwithstanding the foregoing, BA and CE acknowledge the ongoing existence and occurrence of attempted but unsuccessful Security Incidents that are trivial in nature, such as pings and port scans, and CE acknowledges and agrees that no additional notification to CE of such unsuccessful Security Incidents is necessary. However, to the extent that BA becomes aware of an unusually high number of such unsuccessful Security Incidents due to the repeated acts of a single party, BA shall notify CE of these attempts and provide the name, if available, of said party.

BA will reimburse CE for **(a)** all reasonably incurred costs related to notifying Individuals of an impermissible access, use or disclosure of PHI by BA or its Subcontractors, and **(b)** all reasonably incurred expenses related to mitigating harm to the affected Individuals, such as credit monitoring services.

**2.6 BA's Agents and Subcontractors.** BA will ensure that any Subcontractors that create, receive, maintain, or transmit PHI on behalf of BA agree in writing to the same restrictions and conditions that apply to BA with respect to such PHI. BA will implement and maintain sanctions against Subcontractors that violate such restrictions and conditions and shall mitigate the effects of any such violation. BA will be legally responsible to CE for the actions and conduct of its Subcontractors involving PHI.

**2.7 Access to PHI.** BA will make PHI it maintains in Designated Record Sets available to CE for inspection and copying within 5 days of a request by CE in a manner that enables CE to fulfill its obligations under 45 C.F.R. § 164.524. If any Individual asks to inspect or access his or her PHI directly from BA, BA will notify CE in writing of the request within 5 days of the request. Any approval or denial of an Individual's request to access or inspect his or her PHI is responsibility of CE.

**2.8 Amendment of PHI.** Within 10 days of the receipt of a request from CE for an amendment to PHI that is maintained in a Designated Record Set by BA, BA will make the PHI available to CE for amendment in a manner that enables CE to comply with 45 C.F.R. § 164.526. If any Individual requests an amendment of PHI from BA, BA must notify CE in writing of the request within 5 days of the request. Any approval or denial of an amendment of PHI maintained by BA is the responsibility of CE.

**2.9 Accounting Rights.** BA will maintain a record of all disclosures of PHI that BA makes, if CE would be required to provide an accounting to an Individual of such Disclosures under 45 C.F.R. § 164.528. Within 10 days of notice by CE of a request for an accounting of Disclosures of PHI, BA will make available to CE all information related to Disclosures by BA and its Subcontractors necessary for CE to fulfill its obligations under 45 C.F.R. § 164.528. BA agrees to implement a process that allows for an

accounting to be collected and maintained by BA for at least 6 years. At a minimum the information collected and maintained will include: **(a)** the date of disclosure; **(b)** the name of the person who received the PHI and, if known, the address of the person; **(c)** a brief description of PHI disclosed; and **(d)** a brief statement of purpose of the disclosure that reasonably informs the Individual of the basis for the disclosure, or a copy of the Individual's authorization, or a copy of the written request for disclosure. In the event that the request for an accounting is delivered directly to BA, BA will, within 5 days of a request, forward it to CE in writing. It is CE's responsibility to prepare and deliver any such accounting requested, and BA will not provide an accounting directly to an Individual.

**2.10 Delegation of Obligations.** To the extent that BA caries out CE's obligations under the Privacy Rule, BA shall comply with the requirements of the Privacy Rule that apply to CE in the performance of such obligations.

**2.11 Access to Records.** BA will make its internal practices, books, and records relating to the use and disclosure of PHI available, upon request, to CE and the Secretary for purposes of determining CE and BA's compliance with the Privacy Rule and this BAA.

**2.12 Minimum Necessary.** BA will request, use, and disclose only the minimum amount of PHI necessary to accomplish the purpose of the request, use, or disclosure. BA understands and agrees that the definition of "minimum necessary" is in flux, and BA will keep itself informed of guidance issued by the Secretary with respect to what constitutes "minimum necessary."

**2.13 Data Ownership.** Unless otherwise addressed in the Underlying Agreement, BA acknowledges that BA has no ownership rights in the PHI.

## Article 3
## Term and Termination

**3.1 Material Breach.** CE may terminate this BAA and any Underlying Agreement upon written notice to BA if CE determines that BA or its Subcontractors or agents breached a material term of this BAA, despite any contrary term in the Underlying Agreement. CE may choose to provide BA with an opportunity to cure any breach of this BAA, and CE may terminate this BAA if BA fails to cure the breach within the period specified in the notice of the breach.

**3.2 Judicial or Administrative Proceedings.** CE may terminate this BAA and the Underlying Agreement, despite any contrary term in the Underlying Agreement effective immediately, if **(a)** BA is named as a defendant in a criminal proceeding for a violation of HIPAA, the HITECH Act, the HIPAA Regulations or other security or privacy laws, or **(b)** a finding or stipulating that BA has violated any standard or requirement of HIPAA, the HITECH Act, the HIPAA Regulations or other security or privacy laws is made in any administrative or civil proceeding in which CE has been joined.

**3.3 Effect of Termination.** Upon termination of this BAA for any reason, BA will, at the option of CE, return or destroy all PHI that BA still maintains in any form, and will not retain any copies of such PHI. If return or destruction is unfeasible as determined by CE, BA will provide CE with written notice of the circumstances that BA believes make the return or destruction of the PHI infeasible and continue to extend the protections of this BAA to such information and limit further use of such PHI to those purposes that make the return or destruction of such PHI infeasible. If CE elects destruction of the PHI, BA will certify in writing to CE that such PHI has been destroyed. BA will be responsible for returning

or destroying any PHI in the possession of its Subcontractors consistent with the requirements of this Section related to return and destruction of PHI.

## Article 4
## General Provisions

**4.1 Amendment to Comply with Law.** The parties acknowledge that state and federal laws relating to data security and privacy are rapidly evolving and that amendment of this BAA may be required to provide for procedures to ensure compliance with such developments. The parties specifically agree to take such action as is necessary to implement the standards and requirements of HIPAA, the HITECH Act, the Privacy Rule, the Security Rule and other applicable laws relating to the security or confidentiality of PHI. Upon the request of either party, the other party agrees to promptly enter into negotiations concerning the terms of an amendment to this BAA embodying written assurances consistent with the standards and requirements of HIPAA, the HITECH Act, the Privacy Rule, the Security Rule or other applicable laws. Despite any contrary term in the Underlying Agreement, CE may terminate the Underlying Agreement and this BAA upon 30 days' written notice in the event **(a)** BA does not promptly enter into negotiations to amend this BAA when requested by CE pursuant to this Section, or **(b)** BA does not enter into an amendment to this BAA providing assurances regarding the safeguarding of PHI that CE, in its sole discretion, deems sufficient to satisfy the standards and requirements of applicable laws.

**4.2 Assistance in Litigation or Administrative Proceedings.** BA shall make itself, and any Subcontractors, employees, or agents assisting BA in the performance of its obligations under this BAA available to CE, at no cost to CE, to testify as witnesses, or otherwise, in the event of litigation or administrative proceedings being commenced against CE, its directors, officers, or employees based upon a claimed violation of HIPAA, the HITECH Act, the Privacy Rule, the Security Rule, or other laws relating to security and privacy by BA, except where BA or its Subcontractor, employee, or agent is a named adverse party.

**4.3 Disclaimer.** CE makes no warranty or representation that compliance by BA with this BAA, HIPAA, the HITECH Act or the HIPAA Regulations will be adequate or satisfactory for BA's own purposes. BA is solely responsible for its decisions regarding the safeguarding of PHI.

**4.4 Indemnification.** BA will indemnify, defend, and hold CE and its employees, agents, officers, directors, members, subsidiaries, and affiliates harmless from and against any claim, cost, lawsuit, injury, loss, damages, or liability arising from **(a)** any breach by BA of its obligations under this BAA, or **(b)** any impermissible use or disclosure of PHI by BA or its Subcontractors, however caused. CE will indemnify, defend, and hold BA and its employees, agents, officers, directors, shareholders, members, subsidiaries, and affiliates harmless from and against any claim, cost, lawsuit, injury, loss, damages, or liability arising from a breach of this BAA by CE. The indemnification rights and obligations set forth in this Section are not subject to any limitation of liability provision contained in the Underlying Agreement.

**4.5 Insurance.** BA must carry cyber liability coverage with minimum limits of $1,000,000 per occurrence, $1,000,000 in the aggregate, including coverage for data reconstruction, financial damages resulting from the unauthorized disclosure of or general corruption or loss of personal data (including but not limited to PHI), identity theft monitoring services for Individuals whose PHI was compromised, costs of incident response, investigation and follow-up, coverage for actions of rogue employees and the costs of defending or responding to (including damages and fines) any investigations or informational requests from any regulatory agency or other governmental or quasi-governmental agency responsible for the control and

use of PHI. To the extent not already required in the Underlying Agreement and upon CE's request, BA shall provide CE with an annual certificate of insurance to demonstrate its compliance with this provision.

**4.6 Interpretation.** The provisions of this BAA prevail over any provisions in the Underlying Agreement that may conflict or appear inconsistent with any provision in this BAA, provided that any terms in the Underlying Agreement that may provide greater protections to the privacy and security of PHI than are set forth in this BAA govern. This BAA and the Underlying Agreement shall be interpreted as broadly as necessary to implement and comply with HIPAA, the HITECH Act, the Privacy Rule and the Security Rule. The parties agree that any ambiguity in this BAA will be resolved in favor of a meaning that complies and is consistent with HIPAA, the HITECH Act, the Privacy Rule and the Security Rule.

**4.7 No Third-Party Beneficiaries.** Nothing express or implied in this BAA is intended to confer, nor shall anything confer, upon any person other than CE, BA and their respective successors or assigns, any rights, remedies, obligations, or liabilities.

**4.8 Offshoring Prohibition.** BA shall not, and shall not allow others to: **(a)** transfer or disclose any PHI outside of the United States of America; **(b)** store, whether or not on a temporary or permanent basis, any PHI in a location located outside the United States of America; or **(c)** otherwise process or allow access, even remote access, to any PHI from a location located outside the United States of America without CE's prior written consent. To obtain CE's prior written consent related to offshore activities, BA must submit a request for permission in writing to CE's Office of General Counsel. The request must include details sufficient to identify the Offshore entity, the specific PHI involved in the Offshore request, and a clear description of the Offshore activity. CE reserves the right to request and, upon that request BA must provide, additional documentation and evidence of Offshore entity's compliance with the terms of this BAA. BA shall ensure that representatives of CE and of Medicare plans in which CE participates have the right to audit any Offshore entity receiving PHI; provided, however, that such audits will be limited to the use and disclosure of PHI by the Offshore entity and the administrative, physical, technical, and organizational privacy and security safeguards, and policies, procedures, and documentation addressing the privacy and security of PHI.

**4.9 Survival.** The rights and obligations under Sections 2.9, 3.3, 4.2, and 4.4 survive termination of this BAA.

*[signature page follows]*

The parties have duly executed this BAA as of the BAA Effective Date.

| **Covered Entity** | **Business Associate** |
| --- | --- |
| UNITED COM-SERVE | UPPERS MC LLC |
| By: _____ | By: _____ |
| Print Name: _____ | Print Name: _____ |
| Title: _____ | Title: _____ |
| Date: _____ | Date: _____ |

**EXHIBIT B**

**PROPOSED PURCHASE AGREEMENT**

**Uppers MC LLC**
2266 Lava Ridge Ct., Suite 105
Roseville, CA 95661

_____, 2025

The Gardens
840 Washington Avenue
Yuba City, CA 95899
Attn: _____

**Re: CHOW APPLICATION | PROPOSED PURCHASE AGREEMENT**
**FACILITY LICENSE NUMBER: _____**
**LICENSURE: MC**
**APPLICATION ID NUMBER: TBD**
**FACILITY: The Gardens**
**840 Washington Avenue**
**Yuba City, CA 95991**

Dear _____:

As you are aware, Uppers MC LLC, a California limited liability company ("**New Operator**") is filing a Change of Ownership Application (the "**CHOW**") for the above referenced Facility. In connection with the CHOW, New Operator and United Com-Serve, a California Nonprofit Corporation ("**Existing Licensee**") confirm that the transactions contemplated in connection with the CHOW, and the transfer of the management and operations of the above referenced Facility, will occur only after approval of New Operator's CHOW by the California Department of Social Services ("**DSS**").

Therefore, this letter shall serve to confirm that, notwithstanding the terms set forth in the underlying transaction documents, Existing Licensee and New Operator each acknowledge and agree that New Operator shall only be permitted to and take over management and operations of the Facility upon DSS's approval of New Operator's CHOW application, and only after DSS's issuance of a new memory care facility license to New Operator.

Please countersign this letter, below, to confirm this understanding.

[signature page follows]

Very truly yours,

**NEW OPERATOR:**

Uppers MC LLC,
a California limited liability company

By: _____
Name: Jack Sanofsky
Title: Manager

**ACKNOWLEDGED AND AGREED:**

**EXISTING LICENSEE:**

United Com-Serve
a California Nonprofit Corporation

By: _____
Name:
Title:

## EXHIBIT C

## ASSIGNMENT AND ASSUMPTION OF ADMISSIONS AGREEMENTS

This ASSIGNMENT AND ASSUMPTION OF ADMISSION AGREEMENT (this "Agreement") is dated as of the ____ day of _____, 202_ (the "Operations Transfer Date"), by and between United Com-Serve, a California nonprofit public benefit corporation ("Assignor") and Uppers MC LLC, a California limited liability company ("Assignee"), with reference to the following facts:

Concurrently herewith Assignee is undertaking operational and financial responsibility for the skilled nursing facility located at 1260 Williams Way, Yuba City, California 95991 (the "Facility") and in connection therewith, Assignor has agreed to assign, transfer and convey to Assignee to the extent assignable or transferable, all of Assignor's right, title and interest in and to the Assigned Admission Agreements (as that term is defined in Section 8 of that Operations Transfer Agreement of _____, 2025 between Assignor, as Licensee, and Assignee, as New Operator) (the "Operations Transfer Agreement").

**NOW, THEREFORE**, in consideration of the foregoing and TEN AND NO/100 DOLLARS ($10.00) and other good and valuable consideration in hand paid by Assignee to Assignor, the receipt and sufficiency of which are hereby acknowledged, Assignor does hereby assign, transfer and convey to Assignee, and Assignee hereby assumes any and all obligations and liabilities under, all of the Assigned Admission Agreements.

Assignor remains liable for all liabilities and obligations of Assignor relating to the Assigned Admission Agreements which accrued prior to the Operations Transfer Date and Assignor shall indemnify, defend, protect and hold Assignee harmless from and against all liabilities and obligations of Assignor relating to the Assigned Admission Agreements which accrued prior to the Operations Transfer Date, in each case as set forth in the Operations Transfer Agreement and subject to any protections and procedures set forth or incorporated therein.

Assignee assumes all liabilities and obligations of Assignor relating to the Assigned Admission Agreements which accrue on or after the Operations Transfer Date, and Assignee shall indemnify, defend, protect and hold Assignor harmless from and against all liabilities and obligations relating to the Assigned Admission Agreements which accrue on or after the Operations Transfer Date, in each case as set forth in the Operations Transfer Agreement.

This Agreement shall be governed by the laws of the State of California. This Agreement may be executed and delivered via facsimile and in one or more counterparts, and all such counterparts taken together shall constitute a single agreement. Executed copies of this Agreement may be delivered by telecopier, email, DocuSign or other electronic means and upon receipt will be deemed originals and binding upon the parties hereto, regardless of whether originals are delivered thereafter. If there exists any conflict between the terms of this Agreement and the Operations Transfer Agreement, the terms of the Operations Transfer Agreement shall control.

[SIGNATURES ON FOLLOWING PAGE]

**IN WITNESS WHEREOF**, the undersigned have executed this Assignment and Assumption Agreement as of the date first above written.

**ASSIGNOR:**

**UNITED COM-SERVE,**
a California nonprofit corporation

By: _____
Name:
Title:

**ASSIGNEE:**

**UPPERS MC LLC,**
a California limited liability company

By: _____
Name: Jack Sanofsky
Title: Manager

## Schedule 7.4

## Pending Medicaid Applicants

Not applicable.

# EXHIBIT 3

# FINAL FORM INTERIM MANAGEMENT AGREEMENT

**INTERIM MANAGEMENT AGREEMENT**

This **INTERIM MANAGEMENT AGREEMENT** ("**Agreement**") is entered into to be effective as of _____, 20__ (the "**Effective Date**"),[1] by and between _____, a _____ ("**New Operator**"), United Com-Serve, a California nonprofit public benefit corporation and Rideout Memorial Hospital, a California nonprofit public benefit corporation (collectively, "**Licensee**"), and Cypress Healthcare Group, LLC ("**OTA Guarantor**").

RECITALS:

WHEREAS, Licensee and New Operator entered into that certain Operations Transfer Agreement dated as of _____, 2025 ("**OTA**"), which provides among other terms, for the transition of the operations of that certain residential care facility for the elderly located at _____, commonly known as _____ (the "**Facility**") with a licensed capacity of _____ residents; and

WHEREAS, as of the Effective Date hereof, New Operator has not obtained its own License for the Facility, and in order to facilitate the New Operator's operation of the Facility as of the Effective Date hereof, New Operator and Licensee desire to enter into this Interim Management Agreement to provide for the orderly transition of the management of the Facility from Licensee to New Operator; and

WHEREAS, as part of such transaction with respect to the Facility, as of the Effective Date, Licensee and New Operator shall also enter into and deliver to each other, the Interim Sublease Agreement ("**Sublease**") and all other exhibits and documents attached to the OTA; and

WHEREAS, this Agreement, the Sublease, and the OTA referred to in the foregoing Recital are collectively referred to herein as the "**Transaction Documents**," all of which contemplate New Operator becoming the operator for the Facility as of the Effective Date (the "**Facility Transaction**"); and

WHEREAS, as part of the Facility Transaction, New Operator: (a) has obtained approval from the California Department of Social Services ("**DSS**") of New Operator's change of management application, becoming a co-licensee of the Facility (the "**CHOM**"); and (b) within 10 days of the Effective Date, New Operator shall file a complete change of ownership application for the issuance of a residential care facility for the elderly license (the "**License**") for the Facility in New Operator's sole name ("**CHOW**"), which may take some period of time following the Effective Date, and in connection therewith which it is necessary to obtain all appropriate and necessary licenses, permits, certifications and approvals from state and federal authorities to recognize New Operator as the licensed provider for the Facility; and

[1] Note to Draft: To be dated as of the Closing Date.

WHEREAS, in accordance with the Transaction Documents, and in order to permit the continuing operation of the Facility during period of time between the Effective Date and date on which the CHOW is approved by DSS (the "**CHOW Date**"), the parties now agree to execute this Agreement to provide for the ongoing operation of the Facility during the Interim Period (as defined below).

NOW, THEREFORE, in consideration of the promises and mutual obligations set forth herein and other good and valuable consideration, Licensee and New Operator hereby agree as follows:

1. Services During Interim Period/Past Management Practices. Throughout the Interim Period, New Operator shall provide management services (the "**Services**") at and for the Facility in accordance with New Operator's past practices at its other residential care facilities for the elderly, and in a manner consistent with business practices within the industry and within the community of the Facility in a manner consistent with and subject to the responsibilities of Licensee, as licensee and party to any third party payor agreement. By entering into this Agreement, Licensee does not delegate to New Operator any powers, duties or responsibilities which it is prohibited by law from delegating. Licensee hereby appoints New Operator as (i) its sole and exclusive agent for the purpose of occupying and operating the Facility, and (ii) its attorney-in-fact for all purposes with respect to Licensee's rights, duties and responsibilities under the licenses for the Facility, to the fullest extent permitted by law. Licensee hereby grants and assigns to New Operator all rights, privileges, powers and authority necessary or desirable for Manager to fulfill the purposes and intent of this Agreement and the OTA, with the right and obligation to act in Licensee's name and stead as necessary or desirable for the efficient or effective operation of the Facility. Licensee also retains such other authority as shall not have been expressly delegated to New Operator pursuant to this Agreement or the OTA. Subject to the foregoing, Manager shall provide the following services:

A. Regulatory Compliance. New Operator shall perform the Services in a manner conforming to performance standards of all accrediting or regulatory agencies or authorities with jurisdiction with respect to the Facility. The parties acknowledge, understand and agree that the Services shall be consistent with, and performed in accordance with the duties and responsibilities of New Operator to Licensee as set forth in the Transaction Documents. New Operator, with the assistance of Licensee if requested by New Operator, shall use its commercially reasonable efforts to assist Licensee to maintain all licenses, permits, qualifications and approvals from any applicable governmental or regulatory authority for the operation of the Facility, shall assist Licensee with respect to the operation of the Facility in full compliance with all applicable laws and regulations and shall comply with all such laws and regulations in performing its obligations under this Agreement.

B. Policies and Procedures During Interim Period. During the Interim Period, New Operator shall implement and follow the policies and procedures that have been in effect in the operations of the Facility and shall consult with Licensee prior to any material modification of the policies and procedures of the Facility during the Interim Period.

C. Personnel and Expenses. Subject to the provisions stated herein and during the Interim Period, New Operator shall provide or arrange for all management, administrative and clinical personnel for the Facility. All expenses described herein in the operation of the Facility shall be incurred in the name of or for the benefit of New Operator, unless Licensee is required by law to incur such expenses, in which case New Operator will indemnify and reimburse Licensee against such expenses. New Operator shall pay all such expenses as they become due. All insurance required under the New Lease (as defined in the OTA) shall be obtained and maintained by New Operator from and after the Operations Transfer Date and shall name Licensee as an additional insured. In no event shall Licensee be responsible for any costs, obligations, or liabilities of the Facility occurring or accruing on or after the Operations Transfer Date.

D. Administrator. During the Interim Period, New Operator shall be solely responsible for the hiring of an administrator for the Facility (the **"Administrator"**), provided that, such Administrator holds all licenses certifications required under applicable local, state, and federal laws and regulations, and the Administrator's employment is subject to oversight by New Operator, and that any changes in the terms of Administrator's employment shall be made in the sole discretion of New Operator. New Operator agrees to have the Administrator or a replacement for him or her that meets the standards set forth in this Section 4 without interruption during the Interim Period.

E. Equipment and Improvements: New Operator shall maintain the Facility's physical plant and equipment and coordinate improvements which are needed to maintain or upgrade the quality of the Facility and said equipment, to replace obsolete or run-down equipment or to correct any other survey deficiencies which may be cited during the Interim Period. New Operator shall make all necessary and approved repairs, replacements and maintenance and shall acquire all necessary equipment, including replacement equipment and, in the case of repairs and maintenance, shall be undertaken in a workmanlike and lien free manner.

F. Reports and Records: New Operator shall prepare and provide all necessary bookkeeping and accounting for the operation of the Facility.

G. Supplies and Equipment: New Operator shall purchase, in its own name, supplies and equipment (capital and non-capital) needed to operate the Facility. In purchasing said supplies and equipment, if possible, New Operator shall take advantage of any national or group purchasing agreements to which New Operator may be a party.

2. Relationship of Parties. In entering into and complying with this Agreement, New Operator is at all times performing as an independent contractor. Nothing in this Agreement shall constitute or be construed as a creation of a partnership or joint venture between New Operator and Licensee, or their successors or assigns.

3. Cooperation/Licenses. New Operator and Licensee shall reasonably cooperate in maintaining all licenses and permits required for management and operation of

the Facility, and Licensee shall cooperate with New Operator in an effort to maintain all licenses and permits as may be required.

4. Term of Agreement/Interim Period. The term of this Agreement shall commence as of the Effective Date (the "**Operations Transfer Date**"), and shall remain in full force and effect until the CHOW Date (the "**Interim Period**"). New Operator shall promptly inform Licensee in writing of its receipt of the approval of the CHOW. Upon the CHOW Date, this Agreement and the Sublease shall terminate automatically, New Operator shall safeguard and retain for the benefit of Licensee all books and records respecting the Facility as required by the OTA, and New Operator shall become the new operator of the Facility.

5. Indemnification. New Operator and OTA Guarantor shall jointly and severally indemnify, defend and protect Licensee, its affiliates and each of their respective officers, directors, employees, stockholders, members, managers, partners, agents, attorneys and representatives (collectively, the the "Licensee Indemnified Parties") against, and agrees to hold them harmless from, any loss, liability, claim, damage or expense (including reasonable legal fees and expenses) (collectively, "Losses"), for or on account of or arising from or in connection with or otherwise with respect to (i) this Agreement, (ii) the Sublease, (iii) the operations of the Facility after the Effective Time, (iv) claims submitted with respect to services rendered after the Effective Time, or (v) billing and collection services with respect to the Facility performed by New Operator, its affiliates or another third party after the Effective Time. Notwithstanding the foregoing, neither New Operator nor OTA Guarantor shall have any obligation to any Licensee Indemnified Party under this Section 5 to the extent that any Losses to the extent that the Losses are attributable to any matter for which such Licensee Indemnified Party has an obligation to indemnify New Operator pursuant to Section 16 of the OTA. The indemnification obligation under this paragraph shall survive the expiration of the Interim Period for the period of four (4) years.

6. Termination; Default.

A. Either party may terminate this Agreement upon an event of default of the other party hereto. Upon the occurrence of an event of default, the non-defaulting party shall have the right to institute any and all proceedings permitted by law or at equity including, without limitation, actions for specific performance and/or damages.

B. Each of the following shall constitute an event of default by New Operator: (i) Manager becomes subject to any bankruptcy or insolvency proceeding, or other proceeding seeking liquidation of Manager or its debts under any law relating to bankruptcy or insolvency, or the appointment of a receiver, trustee, custodian, or other similar official for Manager, and, in the case of any such proceeding instituted against Manager, such proceeding is not dismissed or stayed within 90 days; or if Manager makes a general assignment for the benefit of creditors or takes any corporate action to authorize any of the foregoing, (ii) Manager commits any act, or fails to take any act, that result in the suspension, termination, revocation or loss of any license required for the Facility to operate; provided, however, that the foregoing shall not be considered a default while administrative or judicial review or appeal rights are being pursued, or if a provisional license is issued to permit operations and

the license is reinstated after expiration of such provisional License, or (iii) Manager materially fails to perform any covenant, agreement or term of this Agreement for a period of thirty (30) days after written notice thereof by Licensee.

C. It shall be an event of default by Licensee if (i) Licensee becomes subject to any bankruptcy or insolvency proceeding, or other proceeding seeking liquidation of Licensee or its debts under any law relating to bankruptcy or insolvency, or the appointment of a receiver, trustee, custodian, or other similar official for Licensee, and, in the case of any such proceeding instituted against Licensee, such proceeding is not dismissed or stayed within 90 days; or if Licensee makes a general assignment for the benefit of creditors or takes any corporate action to authorize any of the foregoing, (ii) Licensee commits any act, or fails to take any act, that result in the suspension, termination, revocation or loss of any license required for the Facility to operate; provided, however, that the foregoing shall not be considered a default while administrative or judicial review or appeal rights are being pursued, or if a provisional license is issued to permit operations and the license is reinstated after expiration of such provisional License, or (iii) Licensee materially fails to perform any covenant, agreement or term of this Agreement for a period of thirty (30) days after written notice thereof by Licensee..

7. Billing; Management Fee. New Operator shall perform all billing functions on behalf of the Facility arising out of or related to the operations of the Facility following the Operations Transfer Date. During the Interim Period, New Operator shall be responsible for paying all operating expenses out of the Facility's revenue, and in consideration of the management services performed hereunder, New Operator shall receive and retain all revenue arising out of and relating to the operations of the Facility during the Interim Period.

10. Cooperation. Following the CHOW Date, the parties agree to cooperate for the transition of any licensure, certification and other approvals, including the effective date for the licensure and certification for the Facility under the Transaction Documents, as well as any refunding, repayment and rebilling associated with the services rendered during this term of this Agreement.

11. Notices. All notices and other communications under or in connection with this Agreement shall be in writing and shall be given in accordance with the provisions of Section 12.4 of the OTA.

12. Waiver. Any party's waiver of a breach of any term of this Agreement shall not constitute a waiver of any subsequent breach of the same or another term contained in this Agreement. The party's subsequent acceptance of performance by the other party shall not be construed as a waiver of a preceding breach of this Agreement other than failure to perform their particular duties so accepted.

13. Miscellaneous. This Agreement shall in all respects be governed by, and construed and enforced in accordance with, the laws of the State in which the Facility is located (without giving effect to such state's principles of conflicts of law). This Agreement may be executed in any number of counterparts, each of which shall be deemed an original and all of which, when taken together, shall constitute one and the same original. All

agreements and covenants contained herein are severable, and if any one of them is held to be invalid, then this Agreement shall be interpreted as if such invalid provisions were not contained herein. All signatures hereon delivered by facsimile or electronic mail shall be deemed originals for all purposes. This Agreement, together with other writings signed by the parties which are expressly stated to be supplemental hereto and together with any instruments to be executed and delivered pursuant to this Agreement, constitutes the entire agreement between the parties with respect to the operation and management of the Facility during the Interim Period, and supersedes all prior understandings and writings and may be changed only by a writing signed by both parties hereto. Licensee's and New Operator's obligations under this Agreement are not with recourse to any manager, officer, employee, member or agent of Licensee or New Operator, respectively. In any action to enforce the terms of this Agreement, any party shall have the right to collect an amount equal to all reasonable expenses, if any, including reasonable attorneys' fees incurred by it in enforcing the terms of this Lease, whether in suit or otherwise, from the unsuccessful party or parties hereto.

[signature page follows]

IN WITNESS WHEREOF, New Operator, OTA Guarantor and Licensee, by their duly authorized representatives, have caused this Agreement to be executed and effective as of the date first set forth above.

**NEW OPERATOR:**

_____,
a _____

By: _____
Name: _____
Title: _____

**OTA GUARANTOR:**

_____,
a _____

By: _____
Name: _____
Title: _____

**LICENSEE:**

_____,
a _____

By: _____
Name: _____
Title: _____

_____,
a _____

By: _____
Name: _____
Title: _____

# EXHIBIT 4

# FINAL FORM INTERIM SUBLEASE AGREEMENT

**INTERIM SUBLEASE AGREEMENT**

This **INTERIM SUBLEASE AGREEMENT** (this "Agreement") is effective as of the _____ day of _____, 2025 ("Effective Date") by and between United Com-Serve, a California nonprofit public benefit corporation and Rideout Memorial Hospital, a California nonprofit public benefit corporation (collectively, "Subtenant"), and [_____] ("Sublandlord").

**RECITALS**

A. Sublandlord leases certain real and personal property ("Premises") related to that certain facility commonly known as "_____" and located at _____ (the "Facility") under the terms of that certain Lease dated as of even date herewith (as the same may be amended or modified from time to time in accordance with the terms thereof, the "Lease") by and between Sublandlord, as "Tenant," and Yuba Campus PropCo, a California limited liability company ("Landlord"), as "Landlord". The Premises are more particularly described in the Lease.

B. Sublandlord has obtained approval from the California Department of Social Services ("DSS") of Sublandlord's change of management application, becoming a co-licensee of the Facility (the "CHOM") with respect to Subtenant's residential care facility the elderly license ("Current License"). Within 10 days of the Effective Date, Sublandlord shall file a complete change of ownership application ("CHOW") for the issuance of a residential care facility for the elderly license for the Facility in Sublandlord's sole name (the "New License"). Pending the issuance of the New License, Subtenant and Sublandlord wish to enter into arrangements whereby Subtenant will engage Sublandlord to manage the Facility for the sole purpose of providing for the continued operation of the Facility by Subtenant under the Current License.

C. Subtenant and Sublandlord are concurrently entering into an Interim Management Agreement dated as of the Effective Date (the "Interim Management Agreement," and together with this Agreement, the "Interim Agreements"), pursuant to which Subtenant has engaged Sublandlord to manage the Facility for the sole purpose of providing for the continued operation of such Facility by Subtenant under the Current License for such Facility.

D. Landlord has consented to the sublease represented by this Agreement.

NOW, THEREFORE, in consideration of the foregoing recitals and the mutual covenants of the parties set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree to the following.

1. Sublease. Sublandlord does hereby sublease to Subtenant and Subtenant does hereby sublease from Sublandlord the Premises. Subtenant hereby agrees to act as "subtenant" of the Premises during the term hereof for the limited purpose of allowing Subtenant to continue operating the Facility under the Current License pending issuance of the New License. Subtenant does not assume any obligations of Sublandlord under the Lease.

2. Term of Sublease; Diligence in Obtaining New License. The term of this Agreement shall commence on the Effective Date and shall expire automatically without the need for further action or the execution of any further documents by any of the parties hereto, upon the date on which

the New License for such Facility is issued or earlier termination of the Interim Management Agreement.

3. Rent. During the term hereof, Subtenant shall pay Sublandlord a $10.00 annual rental fee for the use of the Facility. Sublandlord shall be solely responsible for the condition of the Facility, including without limitation, all repairs (whether or not structural), and Sublandlord shall bear the risk of any condemnation or eminent domain proceeding and shall bear the entire risk of any fire or other casualty or damage to or destruction of the Facility.

4. Taxes and Insurance; Facility Expenses. Sublandlord shall be solely responsible for acquiring, maintaining and paying for any liability or other insurance required to be maintained under the Lease for the operation of the Facility and in the ordinary course of business and shall be solely responsible for any losses relating to the Facility which are not covered by such insurance. In connection with the foregoing, Sublandlord agrees that during the term of this Agreement, Subtenant shall be named as additional insured on the policies of liability insurance for the Facility. All real estate taxes, ad valorem taxes, school taxes, assessments and personal property taxes, intangible and use taxes and any other taxes relating to the ownership and/or operation of the Facility from and after the Effective Date shall be the responsibility of Sublandlord. Sublandlord shall be solely responsible for all rent and triple net charges under the Lease and all facility expenses, including without limitation, repairs, maintenance, and replacements as may be necessary at the Facility.

5. Subletting and Assignment. Subtenant may assign, transfer, mortgage or pledge this Agreement or sublease (which terms shall be deemed to include the granting of concessions and licenses and the like) all or any part of the Premises.

6. Relationship to Lease; Subordination. This Agreement and Subtenant's rights under this Agreement shall be subject and subordinate to the terms and conditions of the Lease. Notwithstanding the foregoing, in no event is Subtenant assuming any obligations under the Lease. Sublandlord represents that all approvals required of the Landlord, if any, of the Interim Agreements have been obtained.

7. Notices. All notices and other communications given or made pursuant to the notice provisions set out in the Operations Transfer Agreement, dated as of [ ], 2025, by and between Subtenant and Sublandlord.

8. Reserved.

9. General Provisions.

9.1 Each of the parties hereto agrees to execute and deliver any and all further agreements, documents or instruments necessary to effectuate this Agreement and the transactions referred to herein or contemplated hereby or reasonably requested by the other party to perfect or evidence their rights hereunder.

9.2 This Agreement, together with the other agreements referred to herein and executed in conjunction herewith, constitutes the entire understanding between the parties with respect to the express subject matter hereof, superseding all negotiations, prior discussions and preliminary agreements. This Agreement may not be modified or amended except in writing signed by the parties hereto. No waiver of any term, provision or condition of this Agreement in any one or

more instances, shall be deemed to be or be construed as a further or continuing waiver of any such term, provision or condition of this Agreement. No failure to act shall be construed as a waiver of any term, provision, condition or rights granted hereunder. In the event one or more non-material terms of this Agreement is invalid, illegal or unenforceable under applicable law, the balance of this Agreement shall be deemed valid, legal and enforceable.

9.3 Nothing contained herein shall be construed as forming a joint venture or partnership between the parties hereto with respect to the subject matter hereof.

9.4 The section headings contained herein are for convenience only and shall not be considered or referred to in resolving questions of interpretation.

9.5 This Agreement may be executed in one or more counterparts and all such counterparts taken together shall constitute a single original instrument.

9.6 This Agreement shall be governed in accordance with the laws of the State of California, without regard for conflicts of laws rules.

[THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the parties have executed this Agreement by their duly authorized officers as of the date first above written.

**SUBTENANT**:

_____,
a _____

By: _____
Name: _____
Title: _____

_____,
a _____

By: _____
Name: _____
Title: _____

**SUBLANDLORD**:

_____,
a _____

By: _____
Name: _____
Title: _____

## 11 Cal. Code Reg. Section 999.5(d)(1)(C)

*A statement of all of the reasons the board of directors of applicant believes that the proposed agreement or transaction is either necessary or desirable*

The United Board determined, following careful consideration, that transferring the ownership and operations of the Facilities would best serve the long-term interests of the Facilities' communities and residents by promoting continued stability, sustainability and access to essential healthcare services. To that end, the United Board initiated and conducted a competitive bid process designed to identify a buyer with the financial capacity, operational expertise and mission alignment necessary to ensure that the Facilities would remain open and continue to deliver high-quality, accessible, affordable and mission-driven healthcare services for the foreseeable future. Please see the information and supporting materials included in Section 999.5(d)(11)(A) and Section 999.5(d)(11)(B) of this Notice for further details on United's evaluation process.

With respect to its ultimate selection of Propco as the Real Estate Buyer and New Operators as the new operators of the Facilities, the United Board concluded that the proposed transaction would best position the Facilities to benefit from New Operators' demonstrated operational sophistication, extensive experience in the ownership and operation of skilled nursing facilities, and shared, mission-driven commitment to the communities served by the Facilities. Throughout the evaluation process, United applied a structured and disciplined vetting framework, assessing potential buyers against defined criteria and categories, including mission alignment, execution capability, and partnership approach.

In particular, the United Board determined that Propco and New Operators represented the most suitable and qualified Real Estate Buyer and operators based on the following considerations: (a) the bid offered a competitive purchase price that was consistent with the fair market value of the Facilities' assets; (b) the principals of New Operators' demonstrated substantial operational expertise, support for longevity and organizational sophistication in the skilled nursing and assisted living services sector and a desire to apply this expertise at the New Operators; (c) the principals of New Operators' established commitment to maintaining high standards of quality of care and a desire to replicate the same at New Operators; (d) the principals of New Operators' demonstrated dedication to serving Medicaid beneficiaries and other vulnerable populations and the desire to do the same through New Operators; and (e) the principals of New Operators' prior experience successfully acquiring and operating facilities with nonprofit and religious affiliations and desire to do the same at the Facilities.

The United Board's meeting minutes and related materials, which approve the proposed Transaction and the execution of the Purchase Agreement and Operations Transfer Agreements by United, will be submitted to the Attorney General under separate cover as confidential documents in accordance with 11 Cal. Code Reg. § 999.5(c)(3).

Title 11, California Code of Regulations, § 999.5(d)(2)

# FAIR MARKET VALUE

## 11 Cal. Code Reg. Section 999.5(d)(2)(A)

*The estimated market value of all cash, property, stock, notes, assumption or forgiveness of debt, and any other thing of value that the applicant would receive for each health facility or facility that provides similar healthcare coverage by the proposed agreement or transaction*

As set forth in the Purchase Agreement, the estimated fair market value of the Facilities, including the real property on which the facility is located, is $31,500,000.

## 11 Cal. Code Reg. Section 999.5(d)(2)(B)

*The estimated market value of each health facility, facility that provides similar healthcare or other asset to be sold or transferred by the applicant under the proposed agreement or transaction*

As set forth in the Purchase Agreement, the estimated fair market value of the Facilities, including the real property on which the Facilities are located, is $31,500,000. This value is within the range identified by Ziegler Investment Banking ("Ziegler") in its valuation report dated Fall 2024, which will be submitted to the Attorney General under separate cover as confidential documents in accordance with 11 Cal. Code Reg. § 999.5(c)(3).

Further, this was agreed upon by the parties as the final purchase price attributable to the Facilities in the context of the broader transaction, which took into consideration the additional bids received by United following its competitive bid process. The offers of total proposed purchase prices for the broader transaction were in a similar range to the total purchase price of $31,500,000 for the broader transaction, as set forth in the Purchase Agreement. See Section 999.5(d)(11)(B) of this Notice for additional information related to the bids received by United.

## 11 Cal. Code Reg. Section 999.5(d)(2)(C)

*A description of the methods used by the applicant to determine the market value of any assets involved in the proposed agreement or transaction. This description shall include a description of the efforts made by the applicant to sell or transfer each health facility or facility that provides similar healthcare that is the subject of the proposed agreement or transaction*

United engaged Ziegler to conduct an analysis for the sale of the Facilities, and to assist with the solicitation of bids from potential buyers. Working together, United and Ziegler prepared a set of materials presenting the facilities and requesting proposals for the purchase, which materials are attached to this Notice as **Exhibit 17** under Section 999.5(d)(11)(C).

United received seven initial competitive bids, and analyzed the offers, including the bidder's alignment with United's mission, the feasibility of each bidder in obtaining the necessary financing, and the anticipated timeline and confidence in completion of the transaction (including obtaining required regulatory approvals).

For a description of the deliberative and extensive process in which United engaged to sell the Facilities, and the reports, analyses and other documents that informed this deliberative process, please see the responses to Section 999.5(d)(l)(C) and Sections 999.5(d)(11)(A)-(E) of this Notice.

## 11 Cal. Code Reg. Section 999.5(d)(2)(D)

*Reports, analysis, Requests for Proposals and other documents that refer or relate to the valuation of any asset involved in the transaction*

The following documentation refers to or relates to the valuation of the assets involved in the Transaction:

- Preliminary Value Estimate prepared by Ziegler, dated Fall 2024, submitted to the Attorney General under separate cover as confidential documents in accordance with 11 Cal. Code Reg. § 999.5(c)(3).

For a description of the deliberative and extensive process in which United engaged in to transfer the assets and operations of the Facilities, and the reports, analyses, and other documents that informed this deliberative process, see the responses to Section 999.5(d)(l)(C), Section 999.5(d)(11)(A), and Section 999.5(d)(11)(B) of this Notice.

## 11 Cal. Code Reg. Section 999.5(d)(2)(E)

*For joint venture transactions, all asset contribution agreements and related valuations, all limited liability corporation or limited liability partnership operating agreements, management contracts, and put option agreements*

The proposed Transaction is not a joint venture.

Title 11, California Code of Regulations, § 999.5(d)(3)

# INUREMENT AND SELF-DEALING

## 11 Cal. Code Reg. Section 999.5(d)(3)(A)

*Copies of any documents or writings of any kind that relate or refer to any personal financial benefit that a proposed affiliation between applicant and the transferee would confer on any officer, director, employee, doctor, medical group or other entity affiliated with applicant or any family member of any such person as identified in Corporations Code Section 5227(b)(2)*

The Transaction does not confer any personal financial benefit on any of the persons or entities identified in California Corporations Code Section 5227(b)(2).

## 11 Cal. Code Reg. Section 999.5(d)(3)(B)

*The identity of each and every officer, trustee or director of applicant (or any family member of such persons as identified in Corporations Code section 5227(b)(2)) or any affiliate of applicant who or which has any personal financial interest in any company, firm, partnership, or business entity (other than salary and directors'/trustees' fees) currently doing business with applicant, any affiliate of applicant, or the transferee or any affiliate of the transferee*

None of the persons or entities identified in California Corporations Code Section 5227(b)(2) have any personal financial interest (other than salary and/or directors' fees) in any company, firm, partnership or business entity currently doing business with Adventist, Propco, New Operators or their respective affiliates.

## 11 Cal. Code Reg. Section 999.5(d)(3)(C)

*A statement describing how the board of directors of the nonprofit corporations involved in the transaction are complying with the provisions of Health and Safety Code sections 1260 and 1260.1*

In compliance with California Health and Safety Code Sections 1260 and 1260.1, no member of the United Board who participated in the negotiation of the terms and conditions of the Transaction has received or will receive, directly or indirectly, any salary, compensation, payment or other form of remuneration from Propco or New Operators following the closing of the proposed Transaction.

Title 11, California Code of Regulations, § 999.5(d)(4)

# CHARITABLE USE OF ASSETS

## 11 Cal. Code Reg. Section 999.5(d)(4)(A)

*The applicant's articles of incorporation and all amendments thereto and current bylaws, any charitable trust restrictions, and any other information necessary to define the charitable trust purpose of the applicant's assets*

Attached to this Section are the following:

- **Exhibit 5**, a copy of United's current Articles of Incorporation; and
- **Exhibit 6**, a copy of United's current Bylaws.

**EXHIBIT 5**

**UNITED'S ARTICLES OF INCORPORATION**

1277259

ENDORSED
FILED
IN THE OFFICE OF THE Secretary of State
of the State of California
JUN 4 1985
MARCH FONG EU, Secretary of State
Gloria J. Carroll
Deputy

# ARTICLES OF INCORPORATION

# OF

# UNITED COM-SERVE

## ARTICLE I

## NAME

The name of this corporation shall be United Com-Serve.

## ARTICLE II

## PURPOSES

A. This corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for charitable purposes. The purposes for which this corporation is organized are limited to supporting, acting for the benefit of, performing functions of, and carrying out the purposes of United Communities Medical Services, Fremont Medical Center and Rideout Memorial Hospital, all nonprofit public benefit corporations by assisting such corporations in the promotion of health through the operation of nonhospital-based health care delivery and related support functions.

B. The purposes of this corporation are exclusively charitable within the meaning of Seciton 501(c)(3) of the Internal Revenue Code of 1954, and this corporation shall not carry on any activities which are not permitted to be carried on by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, or by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code.

C. This corporation is not organized, nor shall it be operated for pecuniary gain or profit. This corporation shall not distribute any gains, profits or dividends to any members or other private persons in violation of Section 501(c)(3) of the Internal Revenue Code of 1954. The property, assets and profits of this corporation are irrevocably dedicated to the charitable purposes set forth in these Articles of Incorporation, and no part of the profits or net income of this corporation shall inure to the benefit of any director, trustee, officer, member or other private individual.

D. No substantial part of the activities of this corporation shall consist of the carrying on of propaganda or otherwise attempting to influence legislation, and this corporation shall not participate in or intervene in any political campaign on behalf of any candidate for public office.

E. This corporation shall have all the powers of a natural person, subject only to the limitations imposed by these Articles of Incorporation, the Bylaws and applicable law.

## ARTICLE III

## MEMBERSHIP

The corporation shall have such members as are set forth in the Bylaws, and all powers, rights and obligations of the membership shall be as set-out in the Bylaws.

## ARTICLE IV

## DISSOLUTION

Upon the winding up or dissolution of this corporation, those assets which remain after payment or other provision for payment of all debts and liabilities of this corporation shall be distributed and paid over to United Communities Medical Services, provided that such organization continues to be an organization dedicated to charitable purposes and exempt from federal income taxation under Internal Revenue Code Section 501(c)(3) or; if that organization cannot accept such property, to Fremont Medical Center or Rideout Memorial Hospital if those corporations continue to be organizations dedicated to charitable purpoes and exempt from federal income taxation under Internal Revenue Code Section 501(c)(3); and if those organizations cannot accept such property, then to a nonprofit fund, foundation, or corporation which is organized and operated exclusively for charitable purposes and which has established its tax-exempt status under Section 501(c)(3) of the Internal Revenue Code of 1954. Any distribution upon winding up or dissolution shall be in accordance with all federal, state and local laws applicable to such winding up or dissolution.

## ARTICLE V

## DIRECTORS

The powers of this corporation shall be exercised and its affairs conducted by a board of directors. The number of directors shall be fixed from time to time by the Bylaws.

## ARTICLE VI

## INITIAL AGENT

The name and address of this corporation's initial agent for service of process are:

J. P. Hanks, Jr.
c/o Fremont Medical Center
970 Plumas Street
Yuba City, California 95991

IN WITNESS WHEREOF, the undersigned, who is the incorporator of this corporation, has executed these Articles of Incorporation on May 30, 1985.

Daniel B. Higgins
Carpenter, Higgins & Simonds
111 Anza Boulevard, Suite 400
Burlingame, California 94010

**EXHIBIT 6**

**UNITED'S BYLAWS**

# BYLAWS
# OF
# United Com-Serve
# (the "Corporation")

## Article 1
## Principal Office and Purpose

**1.1 Office.** The principal office for the transaction of the business of the Corporation shall be fixed from time to time by the Corporation's board of directors (the "**Board**").

**1.2 Purpose.** The Corporation is a nonprofit public benefit corporation organized pursuant to the California Nonprofit Public Benefit Corporation Law (the "**Nonprofit Code**"). The specific purpose of the Corporation is to promote the wholeness of humanity physically, mentally, and spiritually by benefitting supporting and performing the functions described in the Corporation's articles of incorporation.

## Article 2
## Membership

**2.1 Members.** Rideout Memorial Hospital is the sole member of the Corporation within the meaning of Section 5056 of the California Corporations Code.

**2.2 Transfer of Membership.** No membership or right arising from membership may be assigned, transferred or encumbered in any manner whatsoever, either voluntarily or involuntarily. Any purported or attempted assignment, transfer or encumbrance of such membership shall be void and shall be grounds for termination of the membership.

**2.3 Exercise of Membership Rights.** Rideout Memorial Hospital shall exercise its membership rights through its board of directors, which may, by resolution, authorize one or more of its officers to exercise its vote on any matter to come before the membership of the Corporation.

**2.4 Action by the Member.** The vote, written assent or other action of Rideout Memorial Hospital shall be evidenced by, and the Corporation shall be entitled to rely upon, a certificate of the secretary of Rideout Memorial Hospital stating (a) the actions taken by The Rideout Memorial Hospital, (b) that such actions were taken in accordance with the articles of incorporation and bylaws of Rideout Memorial Hospital, and (c) the authorization of Rideout Memorial Hospital for such certification. Requests for action by Rideout Memorial Hospital may be made through the chair of Rideout Memorial Hospital board of directors or such other person as Rideout Memorial Hospital board of directors shall designate in writing.

**2.5 Place of Meetings.** Meetings (whether regular or special) of Rideout Memorial Hospital, as member of the Corporation, shall be held at the principal office of Rideout Memorial Hospital, or at such other place designated by the Corporation's Board, which location will be stated in the notice of the meeting.



[ADVENTISTHEALTH:INTERNAL]

**2.6 Regular Meeting.** The regular meeting of Rideout Memorial Hospital, as member of the Corporation, shall be held annually within one-hundred-twenty (120) days after the close of the fiscal year or at such time as the Board determines. The regular meeting shall be held for the purpose of transacting business as may come before the meeting.

**2.7 Special Meetings.** Special meetings of Rideout Memorial Hospital, as member of the Corporation, for any purpose or purposes, may be called upon request of the chair of the Board or by Rideout Memorial Hospital.

**2.8 Notice of Meeting.** Notice of a time and place for a regular or special meeting shall be delivered not less than 15 nor more than 60 days before the date of the meeting: (a) personally to Rideout Memorial Hospital; (b) via electronic transmission; or (c) sent by first-class, registered or certified mail to the address of Rideout Memorial Hospital, as it appears on the Corporation's records. Notices of special meetings shall state the general nature of the business to be transacted.

**2.9 Action by Written Ballot.** Any action may be taken without a meeting if a written or electronic ballot is distributed to Rideout Memorial Hospital, setting forth the proposed action, providing an opportunity for Rideout Memorial Hospital to specify approval or disapproval of any proposal, and providing a reasonable period of time within which to return the ballot to the Corporation. The written and/or electronic ballot shall be filed with the secretary of the Corporation and maintained in the corporate records. Except for the election of directors, any action that may be taken at a membership meeting may also be taken by written ballot without a meeting.

**2.10 Liabilities of Members.** There shall be no membership fees, dues or assessments. No person who is now or later becomes a member of the Corporation shall be personally liable to its creditors for any indebtedness or liability and any or all creditors of the Corporation shall look only to the assets of the Corporation for payment.

## Article 3
## Board of Directors

**3.1 Powers.** The Board shall control and generally manage the business of the Corporation and exercise all of the powers, rights and privileges permitted to be exercised by directors of nonprofit corporations under the Nonprofit Code, except as limited by the Corporation's articles of incorporation and these bylaws. All corporate powers of the Corporation shall be exercised by or under the authority of the Board.

**3.2 Number, Qualifications, and Selection.** Each individual who is a director of the board of Stone Point Health shall automatically be a director of the Corporation's Board, and shall serve as a director until such time as that person is no longer a director of Stone Point Health.

**3.3 Quorum.** A majority of the directors of the Board shall constitute a quorum for the transaction of business, provided that the majority of the quorum shall be comprised of Designated Directors (as defined in Section 3.3(a) of the bylaws of Stone Point Health, a California nonprofit corporation). Except as otherwise required by law, the articles of incorporation, or these bylaws, the directors present at a duly called or held Board meeting at which a quorum is present may continue to transact business until adjournment, even if enough directors have withdrawn to leave less than a quorum, if any action taken (other than adjournment) is approved by at least a



[ADVENTISTHEALTH:INTERNAL]

majority of the directors required to constitute a quorum. If less than a quorum is present at a regular meeting, any resulting actions shall be subject to the ratification of the Board at the next meeting in which a quorum is present.

**3.4 Term of Office.** The term of office of each director serving on the Board of the Corporation shall be the same as the term that the director serves on the Stone Point Health board.

**3.5 Vacancies.** If the director resigns or is removed from the Board, such position shall remain vacant until such time as a new or additional director is appointed to Stone Point Health board.

**3.6 Place of Meeting.** Meetings of the Board (regular or special) shall be held at the principal office of the Corporation or at any place within or without the State of California (the "**State**") that has been designated by the chair or president or by resolution of the Board. Any Board meeting may be held by conference telephone, video screen communication, or electronic transmission. Participation in a meeting under this Section shall constitute presence in person at the meeting if both the following apply: (a) each director participating in the meeting can communicate concurrently with all other directors; and (b) each director is provided the means of participating in all matters before the Board, including the capacity to propose, or to interpose an objection to, a specific action to be taken by the Corporation.

**3.7 Regular Meetings; Special Meetings.** A regular meeting of the Board shall be held at least once each year at such time as the Board may fix by resolution. Regular meetings of the Board shall consist of those meetings reflected on the Corporation's annual calendar. Special meetings of the Board for any purpose or purposes may be called at any time by the president or chair.

**3.8 Meeting Notices; Waiver.** Written notice of the time and place of meetings (regular or special) shall be delivered to each director or sent to each director by mail or by other form of written communication, or by electronic transmission by the Corporation (as defined in Section 9.3), charges prepaid, addressed to the director at that director's address as it is shown on the records of the Corporation. The notice shall be sent (a) for regular Board meetings, at least 15 days, but not more than 45 days, before the time of the holding of the meeting; and (b) for special meetings, at least four days before the time of the meeting, if notice is sent by mail, and at least 48 hours before the time of the meeting, if notice is delivered personally, telephonically, or by electronic transmission. The meeting of the Board, however called and noticed and wherever held, shall be as valid as though the meeting had been held after a proper call and notice if a quorum is present and if, either before or after the meeting, each of the directors not present signs a written waiver of notice or consent to hold the meeting or an approval of the minutes. All waivers, consents, or approvals shall be filed with the corporate records or made a part of the minutes of the meeting.

**3.9 Voting; Action without a Meeting.** Each director shall have one vote on each matter presented to the Board for action. No director may vote by proxy. Any action by the Board may be taken without a meeting if all directors, individually or collectively, consent in writing or by electronic transmission to the action. Such written consent shall be filed with the minutes of the proceedings of the Board.

**3.10 Resignation and Removal.** Except as provided in these bylaws and subject to the provisions of Section 5226 of the Nonprofit Code, any director may resign by giving written notice

to the chair or to the president. The resignation shall be effective when the notice is given unless it specifies a later time for the resignation to become effective. If the resignation is effective at a later time, a successor may be designated or elected to take office when the resignation becomes effective. No director may resign when the Corporation would be left without a director. A director may resign by giving notice of resignation to the chair of the Board and may be removed from office by Stone Point Health.

**3.11 Compensation and Expenses.** Directors, including directors who also serve as committee members, serve as volunteers to advance the Corporation's mission, and, therefore, the Board shall not compensate directors for their services. Directors may be reimbursed in such amounts as may be determined from time to time by the Board for expenses actually and reasonably incurred by such directors while acting at the direction of the Board and/or expenses incurred in attending local meetings of the Board or a committee..

**3.12 Conflicts of Interest.** Upon designation to the Board and annually, each director shall sign a conflict of interest form, certifying that the director has read, understood, and is in complete compliance with, and agrees to continue to comply with, the Board's conflict of interest policy.

## Article 4
## Committees

**4.1 Board Committees.** The Board may appoint standing or special Board committees, consisting exclusively of at least two or more directors, to serve at the pleasure of the Board, provided that no Board committee shall be formed without the membership of at least one Designated Director (as defined in Section 3.3(a) of the bylaws of Stone Point Health). The Board may delegate to such committees any of the powers and authority of the Board, except that the Board may not delegate the following powers:

**(a)** To take any final action on matters that, under the Nonprofit Code or these bylaws, also require approval of Rideout Memorial Hospital or the Board;

**(b)** To fill vacancies on the Board or in any committee;

**(c)** To amend or repeal these bylaws or adopt new bylaws;

**(d)** To amend or repeal any resolution of the Board that by its express terms is not so amendable or repealable; and

**(e)** To appoint committees of the Board or committee members.

**4.2 Advisory Committees.** The Board may establish one or more advisory committees, consisting of directors, nondirectors, or both. Except to the extent provided in Subsection 5212 of the Nonprofit Code, advisory committees may not exercise any authority of the Board, but shall be limited to making recommendations to the Board and to implementing Board decisions and policies.

**4.3 Committee Chairs.** The chair of a Board committee or an advisory committee must be a director of the Board. All chairs shall be appointed by the Board and shall serve until they no



[ADVENTISTHEALTH:INTERNAL]

longer are qualified to serve as chairs, until they are removed or resign as chairs, or until their committees are terminated.

**4.4 Meetings and Actions.** Meetings and actions of committees shall be governed by, held, and taken under the provisions of these bylaws concerning Board meetings, except that the time for general meetings and the calling of special meetings may be set either by Board resolution or, if none, by the committee chair or by resolution of the committee. No act of a committee shall be valid unless approved by the vote of a majority of its committee members with a quorum present. Committees shall keep regular minutes of proceedings and report the same to the Board, and the minutes will be filed with the Corporation's records.

**4.5 Removal.** The Board may remove at any time, with or without cause, a member or members of any committee.

## Article 5
## Officers

**5.1 Officers.** The officers of the Corporation shall be a chair of the Board, a president, a secretary, a chief financial officer (who may also be referred to as treasurer), and any other person designated as an officer by the Board. Any person may hold more than one office, except that neither the chair nor president may serve concurrently as the secretary or chief financial officer. Only directors of the Corporation may serve as chair of the Board. Other than the executive vice president (if any), in no event shall the title of vice president of the Corporation make a person an officer within the meaning of the Nonprofit Code or these bylaws unless designated by the Board.

**5.2 Election of Officers.** The chair of the Board shall be appointed by Stone Point Health. The chair of the Board shall appoint the president, secretary, and chief financial officer. Any executive vice presidents shall be appointed by the president. Any other officers shall be elected by and serve at the pleasure of the Board. Each officer shall hold that office until that officer resigns, or is removed, or is otherwise disqualified to serve, or until that officer's successor is appointed. The chair of the Board may only be removed from office by Stone Point Health. Stone Point Health may remove the chair without cause at any time. Upon removal for any reason of the chair, a successor shall be appointed by Stone Point Health. The president, secretary, and chief financial officer may only be removed from office by the chair of the Board. The chair may remove such officers without cause at any time. Upon removal for any reason, a successor shall be appointed by the chair.

**5.3 Chair of the Board.** The chair shall preside at the meetings of the Board. The chair shall call regular and special meetings of the Board in accordance with these bylaws.

**5.4 President.** The president may be the chief executive officer of the Corporation, if designated by the Board chair. Subject to the control of the Board, the president shall have general supervision of the business of the Corporation and shall have such other powers and duties as directed from time to time by the Board.

**5.5 Vice President.** Vice presidents, if any, shall have such powers and duties as the Board or the bylaws may provide. During the absence of the president, any vice president may act in the place and the stead of the president.



[ADVENTISTHEALTH:INTERNAL]

**5.6 Secretary.** The secretary shall keep, or cause to be kept, the records of the Corporation, including a record of the proceedings of the Corporation, and shall perform all of the duties usually incident to the office of secretary. The secretary shall have such other powers and duties as the Board or the bylaws may require.

**5.7 Chief Financial Officer.** The chief financial officer shall keep, or cause to be kept, correct books and accounts of the Corporation's properties and transactions. The chief financial officer shall perform all the duties pertaining to the office of chief financial officer and shall have such other powers and duties as the Board or these bylaws may require. During the unavailability or incapacity of the president and any executive vice president, the chief financial officer will act in the place and stead of the president.

**5.8 Assistant Secretaries.** The chief financial officer shall be an assistant secretary and there shall be such other assistant secretaries as may be designated by the Board, any one of whom shall perform the duties of the secretary in the absence of the secretary.

**5.9 Assistant Chief Financial Officers.** There shall be such assistant chief financial officers (who may also be referred to as assistant treasurers) as may be designated by the Board, any of whom shall perform the duties of the chief financial officer in the absence of the chief financial officer.

## Article 6
## Community Board

**6.1 Members of Community Board.** Each individual who is a member of the Community Board of Rideout Memorial Hospital (the "**RMH Community Board**") shall automatically be a member of a Corporation committee called the "**Community Board**" and shall serve as a member of the Corporation Community Board until such time as that person is no longer a member of the RMH Community Board.

**6.2 Delegated Powers to the Community Board.** Subject to the Board's ultimate oversight and authority to take action, the Board delegates the following responsibilities to the Community Board:

**(a)** Providing institutional planning to meet the health care needs of the community the Corporation serves;

**(b)** Providing market planning, including physician integration strategies;

**(c)** Determining that the Corporation and its employees conduct their activities so as to conform with the requirements and principles of all laws and regulations, including the Health Care Quality Improvement Act;

**(d)** Reviewing the Corporation's annual operating budget and long-term capital expenditures plan and advising the Corporation's president regarding them;

**(e)** Ensuring the availability of appropriate in-service education programs for Corporation employees;



[ADVENTISTHEALTH:INTERNAL]

**(f)** Providing communication among duly authorized representatives of the community body and the administration;

**(g)** Requiring the development of a quality assurance program that includes a mechanism for review of the quality of patient care services;

**(h)** Reviewing and advising the Corporation's president regarding the short-range and long-range plans and goals for the Corporation;

**(i)** Establishing and approving policies and procedures for those functions of the Corporation that have been delegated to the Community Board;

**(j)** Ensuring a safe environment within Corporation facilities for employees, staff, patients, and visitors;

**(k)** Organizing itself effectively so that it establishes and follows the policies and procedures necessary to discharge its responsibilities and adopts rules and regulations in accordance with legal requirements;

**(l)** Establishing and revising standards for the quality of service to be made available at the Corporation's facilities and Corporation policies implementing such standards;

**(m)** Maintaining liaison with the Board through the Corporation's president by sending to the chair of the Board notice of all meetings with an agenda and subsequent minutes of actions taken, and being available for and consulting with the Board;

**(n)** Evaluating the performance of the Community Board;

**(o)** Cooperating with the Corporation's president to ensure that the Corporation obtains and maintains accreditation by the applicable accrediting bodies and eligibility for participation in the Medicare, Medicaid, or other payment programs, as applicable;

**(p)** Monitoring the Corporation's performance through the regular review of reports from the Corporation's president on the overall activities of the Corporation;

**(q)** Reviewing and advising regarding Corporation services including service line development and disposition of health facilities operated by the Corporation;

**(r)** Reviewing and advising regarding Corporation philanthropic efforts; and

**(s)** Approving modifications or reductions in the types or levels of Corporation services.

**6.3 Officers.** Individuals serving as officers of the RMH Community Board shall be appointed as officers of the Corporation Community Board and shall serve in such position until such time as that person is no longer an officer of the RMH Community Board.

**6.4 Regular Meetings.** Regular meetings of the Community Board shall be held at least quarterly such time as is fixed by the Chair of the Community Board.



[ADVENTISTHEALTH:INTERNAL]

## Article 7
## Indemnification

**7.1 Advancement of Expenses.** To the fullest extent permitted by law and except as otherwise determined by the Board in a specific instance (and in the Board's sole and absolute discretion), expenses incurred by an agent (defined below) seeking indemnification under this Article of these bylaws in defending any proceeding covered by this Article shall be advanced by the Corporation before final disposition of the proceeding, on receipt by the Corporation of an undertaking by or on behalf of that person that the advance will be repaid unless it is ultimately found that the person is entitled to be indemnified by the Corporation for those expenses. The Board must approve any advance made to the president under this Section, prior to such advance being paid to the president. For purposes of this article, an "**agent**" shall have the meaning established in the Nonprofit Code applicable to the Corporation.

**7.2 Indemnification upon Successful Defense.** If an agent of the Corporation is successful on the merits in defense of any proceeding, claim, or other contested matter brought against the agent in connection with the agent's actions or omissions in relation to the Corporation, the Corporation shall indemnify the agent against that agent's actual and reasonable expenses incurred in the defense against such proceeding or claim.

**7.3 Indemnification upon Unsuccessful Defense.**

**(a)** Mandatory Indemnification. To the maximum extent permitted by law, the Corporation shall indemnify each of its present and former (1) directors, (2) officers, (3) persons who are or were regularly invited for six (6) consecutive months or more to attend and participate at Board meetings or Board committee meetings, and (4) persons identified in a duly approved Board resolution as qualifying for this mandatory indemnification (each of whom is an "**indemnitee**") against expenses (collectively, "**payments**") actually and reasonably incurred by such indemnitee in connection with defending that indemnitee against an action or proceeding. An employee of the Corporation may be an indemnitee if that employee meets one or more of the definitions of indemnitee set forth above. Notwithstanding the above, mandatory indemnification shall be given to a potential indemnitee only if all of the following apply:

1. The potential indemnitee was not a director, officer, or other person who was removed from one or more of their positions with the Corporation;

2. The action or proceeding against the indemnitee is based on or relates to an action or inaction taken by the indemnitee on behalf of the Corporation and within the scope of the indemnitee's role or relationship with the Corporation;

3. The Board (excluding vacancies and directors who have a conflict of interest) has made all findings required by the Nonprofit Code (the indemnitee shall not be eligible to receive this mandatory indemnification if such findings are not made by the Board); and

4. The potential indemnitee has not procured any illegal profit, remuneration, or advantage, as determined by the Board in its sole discretion.



[ADVENTISTHEALTH:INTERNAL]

If a person does not qualify for this mandatory indemnification, such person might still receive discretionary indemnification as outlined below.

**(b)** Discretionary Indemnification. To the maximum extent permitted by law, the Board may in its sole discretion, by a majority vote (excluding vacancies and directors with a conflict of interest), indemnify an agent (including former directors who were removed by the Board, employees, or agents identified by the Board as acting on behalf of the Corporation or Rideout Memorial Hospital and not entitled to mandatory indemnification) (each of which is a "**recipient**") against any or all of the expenses, judgments, fines, settlements, or other amounts actually and reasonably incurred by such recipient in connection with an action or proceeding against the recipient, subject to the following:

1. The action or proceeding against the recipient must be based on or relate to an action or inaction taken by the recipient on behalf of the Corporation and within the scope of the recipient's role or relationship with the Corporation;

2. The Board (excluding vacancies and directors who have a conflict of interest) must have made all findings required by the Nonprofit Code (the recipient shall not be eligible to receive this discretionary indemnification if such findings are not made); and

3. Indemnification is not available if the recipient is found to have procured illegal profit, remuneration, or advantage.

## Article 8
## Legal Instruments

**8.1 Execution of Legal Documents.** The chair, vice chair, president, treasurer, or secretary may execute, and the Board may authorize specific other persons or officers to execute, all contracts, transactions, or arrangements, and other documents related to such transactions or arrangements. These officers may sign individually. Any Board resolution authorizing other persons or officers to execute documents shall specify whether one person may sign the appropriate documents or whether two signatures are required under specified circumstances.

**8.2 Seal.** The Corporation may have a corporate seal, and the same shall have inscribed thereon the name of the Corporation, the date of its incorporation, and the word "California."

## Article 9
## General Provisions

**9.1 Auditor.** The books of the Corporation shall be reviewed annually by an auditor selected by the Board.

**9.2 Amendment of Bylaws.** The Board shall have the authority to amend or repeal these bylaws by the vote of a majority of the directors, provided that such action shall not be valid or enacted unless also approved by Rideout Memorial Hospital.



[ADVENTISTHEALTH:INTERNAL]

**9.3 Electronic Transmission.**

**(a)** "**Electronic transmission by the Corporation**" means a communication (1) delivered by (A) electronic mail when directed to the electronic mail address for that recipient on record with the Corporation; (B) posting on an electronic message board or network that the Corporation has designated for those communications, together with a separate notice to the recipient, which transmission shall be considered delivered upon the later of the posting or delivery of the separate notice thereof; or (C) other means of electronic communication; and (2) that creates a record that is capable of retention, retrieval, and review, and that may thereafter be rendered into clearly legible tangible form.

**(b)** "**Electronic transmission to the Corporation**" means a communication (1) delivered by (A) electronic mail when directed to the electronic mail address that the Corporation has provided to members or directors for communications; (B) posting on an electronic message board or network that the Corporation has designated for those communications, which transmission shall be considered delivered upon posting; or (C) other means of electronic communication; (2) as to which the Corporation has placed in effect reasonable measures to verify that the sender is the member or director purporting to send the transmission; and (3) that creates a record that is capable of retention, retrieval, and review, and that may thereafter be rendered into clearly legible tangible form.

**(c)** "**Electronic transmission**" means any combination of electronic transmission by or to the Corporation.



[ADVENTISTHEALTH:INTERNAL]

## Bylaws Certificate

I, Meredith Jobe, hereby certify that I am the Secretary of United Com-Serve a California nonprofit public benefit corporation (the **"Corporation"**), and that the foregoing bylaws are a true and correct copy of the bylaws of the Corporation as duly adopted on May 262020 to be effective June 1, 2020, by vote of the Rideout Memorial Hospital Board of Directors, acting as the sole member of the Corporation.

Dated: 7/14, 2020

United Com-Serve

By: _____

Meredith Jobe, Secretary

## 11 Cal. Code Reg. Section 999.5(d)(4)(B)

*Applicant's plan for use of the net proceeds after the close of the proposed transaction together with a statement explaining how the proposed plan is as consistent as possible with existing charitable purposes and complies with all applicable charitable trusts that govern use of applicant's assets. The plan must include any proposed amendments to the articles of incorporation or bylaws of the applicant or any entity related to the applicant that will control any of the proceeds from the proposed transfer*

The proceeds from the Transaction will be controlled by United, which is the owner and operator of the Facilities. United will utilize the proceeds to pay off any operating debts and liabilities (which will not be assumed by Propco or New Operators), including intercompany debts and liabilities incurred by United in connection with the ownership, management, and operations of the Facilities prior to the closing of the Transaction.

In the event that there are remaining proceeds after the payment of such debts, although specific plans have not been identified, United is committed to using the proceeds of the Transaction in accordance with its charitable purpose and organizational mission, including to support initiatives that enable United to modernize and invest in high-quality, affordable care in the Sutter County and Northern California region. No amendments to Stone Point's or United's Articles of Incorporation or Bylaws are contemplated.

Title 11, California Code of Regulations, § 999.5(d)(5)

# IMPACTS ON HEALTHCARE SERVICES

## 11 Cal. Code Reg. Section 999.5(d)(5)(A)

*A copy of the two most recent "community needs assessments" prepared by applicant for any health facility or facility that provides similar healthcare that is the subject of the agreement or transaction*

The Fountains is a licensed skilled nursing facility and the Courtyard and the Gardens are residential care facilities for the elderly; therefore, there are no Community Needs Assessments prepared by United for any of the facilities.

## 11 Cal. Code Reg. Section 999.5(d)(5)(B)

*A description of all charity care provided in the last five years by each health facility or facility that provides similar healthcare that is the subject of the agreement or transaction. This description shall include annual total charity care spending; inpatient, outpatient and emergency room charity care spending; a description of how the amount of charity care spending was calculated; annual charity care inpatient discharges, outpatient visits, and emergency visits; a description of the types of charity care services provided annually; and a description of the policies, procedures, and eligibility requirements for the provision of charity care*

As a general matter, United is committed to providing quality, compassionate care to all those it serves, regardless of coverage or ability to pay, and accordingly, the Facilities provide charity and other uncompensated care to patients at the facility who have exhausted other payors. However, because the Facilities are not acute care hospitals, United does not report charity and uncompensated care statistics, types of such care services, or related policies and procedures to any regulatory agency with respect to the operations of the Facilities. If the Facilities are unable to collect the revenue associated with the provision of services or the care provided, those services are considered uncollectible and written off as bad debt.

## 11 Cal. Code Reg. Section 999.5(d)(5)(C)

*A description of all services provided by each health facility or facility that provides similar healthcare that is the subject of the agreement or transaction in the past five years to Medi-Cal patients, county indigent patients, and any other class of patients. This description shall include but not be limited to the type and volume of services provided, the payors for the services provided, the demographic characteristics of and zip code data for the patients served by the health facility or facility that provides similar healthcare, and the costs and revenues for the services provided.*

The Fountains offers a full complement of post-acute skilled nursing, rehabilitation and related services, including to Medi-Cal patients, county indigent patients, and other types of patients. The Courtyard and the Gardens do not participate in Medi-Cal. Additional detail regarding services provided by the Fountains to Medi-Cal patients, county indigent patients and other types of patients in the past five years, including payor mix data, is attached to this Section 999.5(d)(5)(C) as follows:

- **Exhibit 7,** a copy of the Fountains' skilled nursing facility license issued by the CDPH.
- **Exhibit 8,** 2024 Annual Statistics Report for the Fountains dated December 31, 2024.
- **Exhibit 9,** Medicare Cost Report Data for fiscal years 2020-2024.
- **Exhibit 10,** Medi-Cal Cost Report Data for fiscal years 2020-2024.
- **Exhibit 11,** Five Year Census Data Report for fiscal years 2020-2024.

**EXHIBIT 7**

**FOUNTAINS' SKILLED NURSING FACILITY LICENSE ISSUED BY THE CDPH**

License: 230000176
Effective: 11/11/2025
Expires: 11/10/2026
Licensed Capacity: 145

# *State of California*
# *Department of Public Health*

In accordance with applicable provisions of the Health and Safety Code of California and its rules and regulations, the Department of Public Health hereby issues

## *this* **License** *to*

**United Com-Serve**

to operate and maintain the following **Skilled Nursing Facility**

**The Fountains**
**1260 Williams Way**
**Yuba City, CA 95991-2400**

**Bed Classifications/Services/Stations**
145 Skilled Nursing

**Other Approved Services**
Occupational Therapy
Physical Therapy
Social Services
Speech Therapy

This **LICENSE** is not transferable and is granted solely upon the following conditions, limitations and comments:
None

*Erica Pan, MD, MPH*
Director and State Public Health Officer

Joshua Williams
Joshua Williams, Staff Services Manager I

**Refer Complaints regarding these facilities to: The California Department of Public Health, Licensing and Certification, Chico District Office, 126 Mission Ranch Blvd, Chico, CA 95926, (530) 895-6711**

**POST IN A PROMINENT PLACE**

# EXHIBIT 8

# 2024 ANNUAL STATISTICS REPORT FOR THE FOUNTAINS
# DATED DECEMBER 31, 2024

| | | | 24-Jan | 24-Feb | 24-Mar | 24-Apr | 24-May | 24-Jun | 24-Jul | 24-Aug | 24-Sep | 24-Oct | 24-Nov | 24-Dec | FY2024 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Actual_ | Actual_ | Actual_ | Actual_ | Actual_ | Actual_ | Actual_ | Actual_ | Actual_ | Actual_ | Actual_ | Actual_ | Actual_ |
| AB1410 | E616-000000 | Patient Days IP SNF Medicare Traditional | 907 | 860 | 886 | 886 | 922 | 870 | 864 | 783 | 685 | 842 | 660 | 658 | 9,823.00 |
| AB1411 | E616-000000 | Patient Days IP SNF Medicare Managed Care | 66 | 100 | 61 | 50 | 35 | 93 | 92 | 38 | 31 | 42 | 113 | 53 | 774.00 |
| AB1412 | E616-000000 | Patient Days IP SNF Medicare Capitated | | | | | | | | | | | | | - |
| AB1420 | E616-000000 | Patient Days IP SNF Medicaid Traditional | 347 | 280 | 353 | 461 | 434 | 336 | 290 | 286 | 300 | 310 | 237 | 138 | 3,772.00 |
| AB1421 | E616-000000 | Patient Days IP SNF Medicaid Managed Care | 2,302 | 2,216 | 2,232 | 2,265 | 2,407 | 2,416 | 2,536 | 2,493 | 2,378 | 2,657 | 2,673 | 2,679 | 29,254.00 |
| AB1422 | E616-000000 | Patient Days IP SNF Medicaid Capitated | | | | | | | | | | | | | - |
| AB1450 | E616-000000 | Patient Days IP SNF Other Third Party Traditional | 129 | 182 | 282 | 213 | 234 | 208 | 260 | 214 | 210 | 154 | 83 | 76 | 2,245.00 |
| AB1451 | E616-000000 | Patient Days IP SNF Other Third Party Managed Care | | | | | | | | | | | | | - |
| AB1452 | E616-000000 | Patient Days IP SNF Other Third Party Capitated | | | | | | | | | | | | | - |
| AB1455 | E616-000000 | Patient Days IP SNF Other Third Party Employee Health | | | | | | | | | | | | | - |
| AB1480 | E616-000000 | Patient Days IP SNF Other Government Traditional | | | | | | | | | | | | | - |
| AB1481 | E616-000000 | Patient Days IP SNF Other Government Managed Care | | | | | | | | | | | | | - |
| AB1490 | E616-000000 | Patient Days IP SNF Uninsured Traditional | 256 | 145 | 197 | 170 | 168 | 152 | 188 | 240 | 204 | 197 | 128 | 113 | 2,158.00 |
| AA1410 | E616-000000 | Discharges IP SNF Medicare Traditional | 22 | 25 | 22 | 26 | 24 | 22 | 23 | 29 | 15 | 25 | 28 | 26 | 287.00 |
| AA1411 | E616-000000 | Discharges IP SNF Medicare Managed Care | 3 | 4 | - | - | 1 | 3 | 3 | 3 | 1 | 1 | 2 | 2 | 23.00 |
| AA1412 | E616-000000 | Discharges IP SNF Medicare Capitated | | | | | | | | | | | | | - |
| AA1420 | E616-000000 | Discharges IP SNF Medicaid Traditional | 1 | - | - | | 1 | 1 | 1 | 1 | 2 | - | 1 | 1 | 9.00 |
| AA1421 | E616-000000 | Discharges IP SNF Medicaid Managed Care | 3 | 8 | 2 | 2 | 3 | 1 | 8 | 4 | - | 3 | 2 | 4 | 40.00 |
| AA1422 | E616-000000 | Discharges IP SNF Medicaid Capitated | | | | | | | | | | | | | - |
| AA1450 | E616-000000 | Discharges IP SNF Other Third Party Traditional | 6 | 7 | 8 | 3 | 4 | 2 | 4 | 4 | 3 | 2 | 5 | 5 | 53.00 |
| AA1451 | E616-000000 | Discharges IP SNF Other Third Party Managed Care | | | | | | | | | | | | | - |
| AA1455 | E616-000000 | Discharges IP SNF Other Third Party Employee Health | | | | | | | | | | | | | - |
| AA1480 | E616-000000 | Discharges IP SNF Other Government Traditional | | | | | | | | | | | | | - |
| AA1490 | E616-000000 | Discharges IP SNF Uninsured Traditional | 3 | 3 | 2 | 3 | 3 | 3 | 4 | 6 | 5 | 3 | 8 | 3 | 46.00 |
| AF1410 | E616-000000 | Surgical Cases IP SNF Medicare Traditional | | | | | | | | | | | | | - |
| AF1411 | E616-000000 | Surgical Cases IP SNF Medicare Managed Care | | | | | | | | | | | | | - |
| AF1422 | E616-000000 | Surgical Cases IP SNF Medicaid Capitated | | | | | | | | | | | | | - |
| AF1450 | E616-000000 | Surgical Cases-IP_SNF_Other Third Party_Traditional | | | | | | | | | | | | | - |
| AF1451 | E616-000000 | Surgical Cases_IP_SNF_Other Third Party Managed Care | | | | | | | | | | | | | - |
| AK1450 | E616-000000 | ED Admits_IP SNF_Other Third Party Traditional | | | | | | | | | | | | | - |
| AK1410 | E616-000000 | ED Admits IP SNF Medicare Traditional | | | | | | | | | | | | | - |
| AK1422 | E616-000000 | ED Admits_IP SNF_Medicaid Capitated | | | | | | | | | | | | | - |
| AK1421 | E616-000000 | ED Admits_IP SNF_Medicaid Managed Care | | | | | | | | | | | | | - |
| AK1411 | E616-000000 | ED Admits IP SNF Medicare Managed Care | | | | | | | | | | | | | - |
| AK1451 | E616-000000 | ED Admits IP SNF Other Third Party Managed Care | | | | | | | | | | | | | - |
| BT1410 | E616-000000 | ED Visits IP SNF Medicare Traditional | - | - | - | - | - | - | - | - | - | - | - | - | - |
| BT1450 | E616-000000 | ED Visits_IP SNF_Other Third Party Traditional | - | - | - | - | - | - | - | - | - | - | - | - | - |
| BT1422 | E616-000000 | ED Visits_IP SNF_Medicaid Capitated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| BT1421 | E616-000000 | ED Visits_IP SNF_Medicaid Managed Care | - | - | - | - | - | - | - | - | - | - | - | - | - |
| BT1411 | E616-000000 | ED Visits IP SNF Medicare Managed Care | - | - | - | - | - | - | - | - | - | - | - | - | - |
| BT1451 | E616-000000 | ED Visits IP SNF Other Third Party Managed Care | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CI1410 | E616-000000 | Admissions IP SNF Medicare Traditional | | | | | | | | | | | | | - |
| CI1411 | E616-000000 | Admissions IP SNF Medicare Managed Care | | | | | | | | | | | | | - |
| CI1412 | E616-000000 | Admissions IP SNF Medicare Capitated | | | | | | | | | | | | | - |
| CI1420 | E616-000000 | Admissions IP SNF Medicaid Traditional | | | | | | | | | | | | | - |
| CI1421 | E616-000000 | Admissions IP SNF Medicaid Managed Care | | | | | | | | | | | | | - |
| CI1422 | E616-000000 | Admissions IP SNF Medicaid Capitated | | | | | | | | | | | | | - |
| CI1450 | E616-000000 | Admissions IP SNF Other Third Party Traditional | | | | | | | | | | | | | - |
| CI1451 | E616-000000 | Admissions IP SNF Other Third Party Managed Care | | | | | | | | | | | | | - |
| CI1455 | E616-000000 | Admissions IP SNF Other Third Party Employee Health | | | | | | | | | | | | | - |
| CI1480 | E616-000000 | Admissions IP SNF Other Government Traditional | | | | | | | | | | | | | - |
| CI1481 | E616-000000 | Admissions_IP SNF_Other Government Managed Care | | | | | | | | | | | | | - |
| CI1499 | E616-000000 | Admissions IP SNF Uninsured Non Revenue | | | | | | | | | | | | | - |
| CI1490 | E616-000000 | Admissions-IP SNF Uninsured Traditional | | | | | | | | | | | | | - |

ED Admits = ED Visits, Please provide just ED Admits.

[ADVENTISTHEALTH:INTERNAL]

# EXHIBIT 9

# MEDICARE COST REPORT DATA FOR FISCAL YEARS 2020-2024

This report is required by law (42 USC 1395g; 42 CFR 413.20(b)). Failure to report can result in all interim payments made since the beginning of the cost reporting period being deemed overpayments (42 USC 1395g).

FORM APPROVED
OMB NO. 0938-0463
Expires: 12/31/2021

| SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY | Provider CCN: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet S Parts I, II & III Date/Time Prepared: 11/23/2020 2:49 pm |
|---|---|---|---|

**PART I - COST REPORT STATUS**

Provider use only

1. [ X ] Electronically filed cost report — Date: 11/23/2020 Time: 2:49 pm
2. [ ] Manually submitted cost report
3. [ 0 ] 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 use only

4. [ 1 ] Cost Report Status
   (1) As Submitted
   (2) Settled without audit
   (3) Settled with audit
   (4) Reopened
   (5) Amended
5. Date Received:
6. Contractor No.
7. [ N ] First Cost Report for this Provider CCN
8. [ N ] Last Cost Report for this Provider CCN
9. NPR Date:
10. [ 0 ] If line 4, column 1 is "4": Enter number of times reopened
11. Contractor Vendor Code 4
12. [ F ] Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.

**PART II - CERTIFICATION**

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.

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF PROVIDER(S)

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 THE FOUNTAINS ( 555430 ) for the cost reporting period beginning 07/01/2019 and ending 06/30/2020 and 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.

[ X ] 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.

(Signed) ED GONZALEZ
Chief Financial Officer or Administrator of Provider(s)

FINANCE OFFICER
Title

(Dated when report is electronically signed.)
Date

| | Cost Center Description | Title V | Title XVIII Part A | Title XVIII Part B | Title XIX | |
|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | |
| | **PART III - SETTLEMENT SUMMARY** | | | | | |
| 1.00 | SKILLED NURSING FACILITY | 0 | 0 | 0 | 0 | 1.00 |
| 2.00 | NURSING FACILITY | 0 | | | 0 | 2.00 |
| 3.00 | ICF/IID | | | | 0 | 3.00 |
| 4.00 | SNF - BASED HHA I | 0 | 0 | 0 | | 4.00 |
| 5.00 | SNF - BASED RHC I | 0 | | 0 | | 5.00 |
| 6.00 | SNF - BASED FQHC I | 0 | | 0 | | 6.00 |
| 7.00 | SNF - BASED CMHC I | 0 | | 0 | | 7.00 |
| 7.10 | SNF - BASED CORF I | 0 | | 0 | | 7.10 |
| 100.00 | TOTAL | 0 | 0 | 0 | 0 | 100.00 |

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

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0050. The time required to complete and review the information collection is estimated 673 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 the 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.

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

Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet S-2 Part I | Date/Time Prepared: 11/23/2020 2:49 pm

| | 1.00 | 2.00 | 3.00 | |
|---|---|---|---|---|
| | **Skilled Nursing Facility and Skilled Nursing Facility Complex Address:** | | | |
| 1.00 | Street: 1260 WILLIAMS WAY | PO Box: | | 1.00 |
| 2.00 | City: YUBA CITY | State: CA | Zip Code: 95991 | 2.00 |
| 3.00 | County: SUTTER | CBSA Code: 49700 | Urban/Rural: U | 3.00 |
| 3.01 | | CBSA Code: | | 3.01 |

| | | Component Name | Provider CCN | Date Certified | Payment System (P, O, or N) | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | V | XVIII | XIX | |
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | 6.00 | |
| | **SNF and SNF-Based Component Identification:** | | | | | | | |
| 4.00 | SNF | THE FOUNTAINS | 555430 | 08/20/1990 | N | P | N | 4.00 |
| 5.00 | Nursing Facility | | | | | | | 5.00 |
| 6.00 | ICF/IID | | | | | | | 6.00 |
| 7.00 | SNF-Based HHA | | | | | | | 7.00 |
| 8.00 | SNF-Based RHC | | | | | | | 8.00 |
| 9.00 | SNF-Based FQHC | | | | | | | 9.00 |
| 10.00 | SNF-Based CMHC | | | | | | | 10.00 |
| 11.00 | SNF-Based OLTC | | | | | | | 11.00 |
| 12.00 | SNF-Based HOSPICE | | | | | | | 12.00 |
| 13.00 | SNF-Based CORF | | | | | | | 13.00 |

| | | From: | To: | |
|---|---|---|---|---|
| | | 1.00 | 2.00 | |
| 14.00 | Cost Reporting Period (mm/dd/yyyy) | 07/01/2019 | 06/30/2020 | 14.00 |
| 15.00 | Type of Control (See Instructions) | 2 | | 15.00 |

| | | Y/N | |
|---|---|---|---|
| | | 1.00 | |
| | **Type of Freestanding Skilled Nursing Facility** | | |
| 16.00 | Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5? | N | 16.00 |
| 17.00 | Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5? | N | 17.00 |
| 18.00 | Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1. | Y | 18.00 |
| | **Miscellaneous Cost Reporting Information** | | |
| 19.00 | If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no. | N | 19.00 |
| 19.01 | If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no. | N | 19.01 |
| | **Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.** | | |
| 20.00 | Straight Line | 1,145,055 | 20.00 |
| 21.00 | Declining Balance | 0 | 21.00 |
| 22.00 | Sum of the Year's Digits | 0 | 22.00 |
| 23.00 | Sum of line 20 through 22 | 1,145,055 | 23.00 |
| 24.00 | If depreciation is funded, enter the balance as of the end of the period. | 0 | 24.00 |
| 25.00 | Were there any disposal of capital assets during the cost reporting period? (Y/N) | N | 25.00 |
| 26.00 | Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N) | N | 26.00 |
| 27.00 | Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N) | N | 27.00 |
| 28.00 | Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N) | N | 28.00 |

| | | Part A | Part B | Other | |
|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | |
| | **If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption.** | | | | |
| 29.00 | Skilled Nursing Facility | N | N | | 29.00 |
| 30.00 | Nursing Facility | | | N | 30.00 |
| 31.00 | ICF/IID | | | | 31.00 |
| 32.00 | SNF-Based HHA | N | N | | 32.00 |
| 33.00 | SNF-Based RHC | | N | | 33.00 |
| 34.00 | SNF-Based FQHC | | N | | 34.00 |
| 35.00 | SNF-Based CMHC | | N | | 35.00 |
| 36.00 | SNF-Based OLTC | | | | 36.00 |

| | | Y/N | | |
|---|---|---|---|---|
| | | 1.00 | 2.00 | |
| 37.00 | Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N) | Y | | 37.00 |
| 38.00 | Are you legally-required to carry malpractice insurance? (Y/N) | N | | 38.00 |
| 39.00 | Is the malpractice a "claims-made" or "occurrence" policy? If the policy is "claims-made" enter 1. If the policy is "occurrence", enter 2. | 1 | | 39.00 |

| | | Premiums | Paid Losses | Self Insurance | |
|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | |
| 41.00 | List malpractice premiums and paid losses: | 67,500 | 0 | 0 | 41.00 |

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

Provider No.: 555430

Period: From 07/01/2019 To 06/30/2020

Worksheet S-2 Part I
Date/Time Prepared: 11/23/2020 2:49 pm

| | | Y/N | |
|---|---|---|---|
| | | 1.00 | |
| 42.00 | Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts. | N | 42.00 |
| 43.00 | Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10? | Y | 43.00 |
| 44.00 | If line 43 is yes, enter the home office chain number and enter the name and address of the home office on lines 45, 46 and 47. | 951121 | 44.00 |

| | 1.00 | 2.00 | 3.00 | |
|---|---|---|---|---|
| | If this facility is part of a chain organization, enter the name and address of the home office on the lines below. | | | |
| 45.00 | Name: ADVENTIST HEALTH | Contractor's Name: NORIDIAN | Contractor's Number: 01011 | 45.00 |
| 46.00 | Street: ONE ADVENTIST HEALTH WAY | PO Box: | | 46.00 |
| 47.00 | City: ROSEVILLE | State: CA | Zip Code: 95661 | 47.00 |

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

Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet S-2 Part II | Date/Time Prepared: 11/23/2020 2:49 pm

| | | | | | |
|---|---|---|---|---|---|
| | | | Y/N | Date | |
| | | | 1.00 | 2.00 | |
| | **General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy)** | | | | |
| | **Completed by All Skilled Nursing Facilites** | | | | |
| | **Provider Organization and Operation** | | | | |
| 1.00 | Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions) | | N | | 1.00 |
| | | Y/N | Date | V/I | |
| | | 1.00 | 2.00 | 3.00 | |
| 2.00 | Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary. | N | | | 2.00 |
| 3.00 | Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions) | Y | | | 3.00 |
| | | Y/N | Type | Date | |
| | | 1.00 | 2.00 | 3.00 | |
| | **Financial Data and Reports** | | | | |
| 4.00 | Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions. | N | | | 4.00 |
| 5.00 | Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation. | N | | | 5.00 |
| | | | Y/N | Legal Oper. | |
| | | | 1.00 | 2.00 | |
| | **Approved Educational Activities** | | | | |
| 6.00 | Column 1: Were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N) | | N | N | 6.00 |
| 7.00 | Were costs claimed for Allied Health Programs? (Y/N) see instructions. | | N | | 7.00 |
| 8.00 | Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions. | | N | | 8.00 |
| | | | | Y/N | |
| | | | | 1.00 | |
| | **Bad Debts** | | | | |
| 9.00 | Is the provider seeking reimbursement for bad debts? (Y/N) see instructions. | | | N | 9.00 |
| 10.00 | If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy. | | | N | 10.00 |
| 11.00 | If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions. | | | N | 11.00 |
| | **Bed Complement** | | | | |
| 12.00 | Have total beds available changed from prior cost reporting period? If "Y", see instructions. | | | N | 12.00 |
| | | | Part A | | Part B |
| | | Description | Y/N | Date | Y/N |
| | | 0 | 1.00 | 2.00 | 3.00 |
| | **PS&R Data** | | | | |
| 13.00 | Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.) | | Y | 11/16/2020 | Y | 13.00 |
| 14.00 | Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4. | | N | | N | 14.00 |
| 15.00 | If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions. | | N | | N | 15.00 |
| 16.00 | If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions. | | N | | N | 16.00 |
| 17.00 | If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments: | | N | | N | 17.00 |
| 18.00 | Was the cost report prepared only using the provider's records? If "Y" see Instructions. | | N | | N | 18.00 |

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE | Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet S-2 Part II Date/Time Prepared: 11/23/2020 2:49 pm

| | | 1.00 | 2.00 | |
|---|---|---|---|---|
| | **Cost Report Preparer Contact Information** | | | |
| 19.00 | Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively. | RAMZI | FADAYEL | 19.00 |
| 20.00 | Enter the employer/company name of the cost report preparer. | TOYON ASSOCIATES | | 20.00 |
| 21.00 | Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively. | 925-685-9312 | RAMZI.FADAYEL@TOYONASSOCIATES.COM | 21.00 |

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

Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet S-2 Part II | Date/Time Prepared: 11/23/2020 2:49 pm

| | | Part B Date 4.00 | | | |
|---|---|---|---|---|---|
| | **PS&R Data** | | | | |
| 13.00 | Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.) | 11/16/2020 | | | 13.00 |
| 14.00 | Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4. | | | | 14.00 |
| 15.00 | If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions. | | | | 15.00 |
| 16.00 | If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions. | | | | 16.00 |
| 17.00 | If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments: | | | | 17.00 |
| 18.00 | Was the cost report prepared only using the provider's records? If "Y" see Instructions. | | | | 18.00 |
| | | | 3.00 | | |
| | **Cost Report Preparer Contact Information** | | | | |
| 19.00 | Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively. | | SENIOR CONSULTANT | | 19.00 |
| 20.00 | Enter the employer/company name of the cost report preparer. | | | | 20.00 |
| 21.00 | Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively. | | | | 21.00 |

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

Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet S-3 Part I | Date/Time Prepared: 11/23/2020 2:49 pm

| | Component | Number of Beds | Bed Days Available | Inpatient Days/Visits: Title V | Inpatient Days/Visits: Title XVIII | Inpatient Days/Visits: Title XIX | |
|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| 1.00 | SKILLED NURSING FACILITY | 145 | 53,070 | 0 | 2,861 | 31,954 | 1.00 |
| 2.00 | NURSING FACILITY | 0 | 0 | 0 | | 0 | 2.00 |
| 3.00 | ICF/IID | 0 | 0 | | | 0 | 3.00 |
| 4.00 | HOME HEALTH AGENCY COST | | | 0 | 0 | 0 | 4.00 |
| 5.00 | Other Long Term Care | 0 | 0 | | | | 5.00 |
| 6.00 | SNF-Based CMHC | | | | | | 6.00 |
| 6.10 | SNF-Based CORF | | | | | | 6.10 |
| 7.00 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 7.00 |
| 8.00 | Total (Sum of lines 1-7) | 145 | 53,070 | 0 | 2,861 | 31,954 | 8.00 |

| | Component | Inpatient Days/Visits: Other | Inpatient Days/Visits: Total | Discharges: Title V | Discharges: Title XVIII | Discharges: Title XIX | |
|---|---|---|---|---|---|---|---|
| | | 6.00 | 7.00 | 8.00 | 9.00 | 10.00 | |
| 1.00 | SKILLED NURSING FACILITY | 11,304 | 46,119 | 0 | 311 | 72 | 1.00 |
| 2.00 | NURSING FACILITY | 0 | 0 | 0 | | 0 | 2.00 |
| 3.00 | ICF/IID | 0 | 0 | | | 0 | 3.00 |
| 4.00 | HOME HEALTH AGENCY COST | 0 | 0 | | | | 4.00 |
| 5.00 | Other Long Term Care | 0 | 0 | | | | 5.00 |
| 6.00 | SNF-Based CMHC | | | | | | 6.00 |
| 6.10 | SNF-Based CORF | | | | | | 6.10 |
| 7.00 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 7.00 |
| 8.00 | Total (Sum of lines 1-7) | 11,304 | 46,119 | 0 | 311 | 72 | 8.00 |

| | Component | Discharges: Other | Discharges: Total | Average Length of Stay: Title V | Average Length of Stay: Title XVIII | Average Length of Stay: Title XIX | |
|---|---|---|---|---|---|---|---|
| | | 11.00 | 12.00 | 13.00 | 14.00 | 15.00 | |
| 1.00 | SKILLED NURSING FACILITY | 185 | 568 | 0.00 | 9.20 | 443.81 | 1.00 |
| 2.00 | NURSING FACILITY | 0 | 0 | 0.00 | | 0.00 | 2.00 |
| 3.00 | ICF/IID | 0 | 0 | | | 0.00 | 3.00 |
| 4.00 | HOME HEALTH AGENCY COST | | | | | | 4.00 |
| 5.00 | Other Long Term Care | 0 | 0 | | | | 5.00 |
| 6.00 | SNF-Based CMHC | | | | | | 6.00 |
| 6.10 | SNF-Based CORF | | | | | | 6.10 |
| 7.00 | HOSPICE | 0 | 0 | 0.00 | 0.00 | 0.00 | 7.00 |
| 8.00 | Total (Sum of lines 1-7) | 185 | 568 | 0.00 | 9.20 | 443.81 | 8.00 |

| | Component | Average Length of Stay: Total | Admissions: Title V | Admissions: Title XVIII | Admissions: Title XIX | Admissions: Other | |
|---|---|---|---|---|---|---|---|
| | | 16.00 | 17.00 | 18.00 | 19.00 | 20.00 | |
| 1.00 | SKILLED NURSING FACILITY | 81.20 | 0 | 368 | 69 | 116 | 1.00 |
| 2.00 | NURSING FACILITY | 0.00 | 0 | | 0 | 0 | 2.00 |
| 3.00 | ICF/IID | 0.00 | | | 0 | 0 | 3.00 |
| 4.00 | HOME HEALTH AGENCY COST | | | | | | 4.00 |
| 5.00 | Other Long Term Care | 0.00 | | | | 0 | 5.00 |
| 6.00 | SNF-Based CMHC | | | | | | 6.00 |
| 6.10 | SNF-Based CORF | | | | | | 6.10 |
| 7.00 | HOSPICE | 0.00 | 0 | 0 | 0 | 0 | 7.00 |
| 8.00 | Total (Sum of lines 1-7) | 81.20 | 0 | 368 | 69 | 116 | 8.00 |

| | Component | Admissions: Total | Full Time Equivalent: Employees on Payroll | Full Time Equivalent: Nonpaid Workers | | |
|---|---|---|---|---|---|---|
| | | 21.00 | 22.00 | 23.00 | | |
| 1.00 | SKILLED NURSING FACILITY | 553 | 168.95 | 0.00 | | 1.00 |
| 2.00 | NURSING FACILITY | 0 | 0.00 | 0.00 | | 2.00 |
| 3.00 | ICF/IID | 0 | 0.00 | 0.00 | | 3.00 |
| 4.00 | HOME HEALTH AGENCY COST | | 0.00 | 0.00 | | 4.00 |
| 5.00 | Other Long Term Care | 0 | 0.00 | 0.00 | | 5.00 |
| 6.00 | SNF-Based CMHC | | 0.00 | 0.00 | | 6.00 |
| 6.10 | SNF-Based CORF | | 0.00 | 0.00 | | 6.10 |
| 7.00 | HOSPICE | 0 | 0.00 | 0.00 | | 7.00 |
| 8.00 | Total (Sum of lines 1-7) | 553 | 168.95 | 0.00 | | 8.00 |

SNF WAGE INDEX INFORMATION | Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet S-3 Part II Date/Time Prepared: 11/23/2020 2:49 pm

| | | Amount Reported | Reclass. of Salaries from Worksheet A-6 | Adjusted Salaries (col. 1 ± col. 2) | Paid Hours Related to Salary in col. 3 | Average Hourly Wage (col. 3 ÷ col. 4) | |
|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| | **PART II - DIRECT SALARIES** | | | | | | |
| | **SALARIES** | | | | | | |
| 1.00 | Total salaries (See Instructions) | 8,943,086 | 0 | 8,943,086 | 351,408.00 | 25.45 | 1.00 |
| 2.00 | Physician salaries-Part A | 0 | 0 | 0 | 0.00 | 0.00 | 2.00 |
| 3.00 | Physician salaries-Part B | 0 | 0 | 0 | 0.00 | 0.00 | 3.00 |
| 4.00 | Home office personnel | 0 | 0 | 0 | 0.00 | 0.00 | 4.00 |
| 5.00 | Sum of lines 2 through 4 | 0 | 0 | 0 | 0.00 | 0.00 | 5.00 |
| 6.00 | Revised wages (line 1 minus line 5) | 8,943,086 | 0 | 8,943,086 | 351,408.00 | 25.45 | 6.00 |
| 7.00 | Other Long Term Care | 0 | 0 | 0 | 0.00 | 0.00 | 7.00 |
| 8.00 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0.00 | 0.00 | 8.00 |
| 9.00 | CMHC | 0 | 0 | 0 | 0.00 | 0.00 | 9.00 |
| 9.10 | CORF | | | | | | 9.10 |
| 10.00 | HOSPICE | 0 | 0 | 0 | 0.00 | 0.00 | 10.00 |
| 11.00 | Other excluded areas | 0 | 0 | 0 | 0.00 | 0.00 | 11.00 |
| 12.00 | Subtotal Excluded salary (Sum of lines 7 through 11) | 0 | 0 | 0 | 0.00 | 0.00 | 12.00 |
| 13.00 | Total Adjusted Salaries (line 6 minus line 12) | 8,943,086 | 0 | 8,943,086 | 351,408.00 | 25.45 | 13.00 |
| | **OTHER WAGES & RELATED COSTS** | | | | | | |
| 14.00 | Contract Labor: Patient Related & Mgmt | 36,940 | 0 | 36,940 | 462.00 | 79.96 | 14.00 |
| 15.00 | Contract Labor: Physician services-Part A | 0 | 0 | 0 | 0.00 | 0.00 | 15.00 |
| 16.00 | Home office salaries & wage related costs | 216,145 | 0 | 216,145 | 3,001.00 | 72.02 | 16.00 |
| | **WAGE-RELATED COSTS** | | | | | | |
| 17.00 | Wage-related costs core (See Part IV) | 3,214,948 | 0 | 3,214,948 | | | 17.00 |
| 18.00 | Wage-related costs other (See Part IV) | 0 | 0 | 0 | | | 18.00 |
| 19.00 | Wage related costs (excluded units) | 0 | 0 | 0 | | | 19.00 |
| 20.00 | Physician Part A - WRC | 0 | 0 | 0 | | | 20.00 |
| 21.00 | Physician Part B - WRC | 0 | 0 | 0 | | | 21.00 |
| 22.00 | Total Adjusted Wage Related cost (see instructions) | 3,214,948 | 0 | 3,214,948 | | | 22.00 |

SNF WAGE INDEX INFORMATION | Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet S-3 Part III Date/Time Prepared: 11/23/2020 2:49 pm

| | | Amount Reported | Reclass. of Salaries from Worksheet A-6 | Adjusted Salaries (col. 1 ± col. 2) | Paid Hours Related to Salary in col. 3 | Average Hourly Wage (col. 3 ÷ col. 4) | |
|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| | PART III - OVERHEAD COST - DIRECT SALARIES | | | | | | |
| 1.00 | Employee Benefits | 87,912 | 0 | 87,912 | 3,768.00 | 23.33 | 1.00 |
| 2.00 | Administrative & General | 357,786 | 0 | 357,786 | 10,588.00 | 33.79 | 2.00 |
| 3.00 | Plant Operation, Maintenance & Repairs | 54,324 | 0 | 54,324 | 2,053.00 | 26.46 | 3.00 |
| 4.00 | Laundry & Linen Service | 0 | 0 | 0 | 0.00 | 0.00 | 4.00 |
| 5.00 | Housekeeping | 382,067 | 0 | 382,067 | 19,698.00 | 19.40 | 5.00 |
| 6.00 | Dietary | 517,280 | 0 | 517,280 | 26,892.00 | 19.24 | 6.00 |
| 7.00 | Nursing Administration | 271,438 | 0 | 271,438 | 4,236.00 | 64.08 | 7.00 |
| 8.00 | Central Services and Supply | 0 | 0 | 0 | 0.00 | 0.00 | 8.00 |
| 9.00 | Pharmacy | 0 | 0 | 0 | 0.00 | 0.00 | 9.00 |
| 10.00 | Medical Records & Medical Records Library | 370,781 | 0 | 370,781 | 16,517.00 | 22.45 | 10.00 |
| 11.00 | Social Service | 80,041 | 0 | 80,041 | 3,055.00 | 26.20 | 11.00 |
| 12.00 | Nursing and Allied Health Ed. Act. | | | | | | 12.00 |
| 13.00 | Other General Service | 0 | 0 | 0 | 0.00 | 0.00 | 13.00 |
| 14.00 | Total (sum lines 1 thru 13) | 2,121,629 | 0 | 2,121,629 | 86,807.00 | 24.44 | 14.00 |

SNF WAGE RELATED COSTS | Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet S-3 Part IV | Date/Time Prepared: 11/23/2020 2:49 pm

| | | Amount Reported 1.00 | |
|---|---|---|---|
| | **PART IV - WAGE RELATED COSTS** | | |
| | **Part A - Core List** | | |
| | **RETIREMENT COST** | | |
| 1.00 | 401K Employer Contributions | 0 | 1.00 |
| 2.00 | Tax Sheltered Annuity (TSA) Employer Contribution | 0 | 2.00 |
| 3.00 | Qualified and Non-Qualified Pension Plan Cost | 237,697 | 3.00 |
| 4.00 | Prior Year Pension Service Cost | 0 | 4.00 |
| | **PLAN ADMINISTRATIVE COSTS (Paid to External Organization)** | | |
| 5.00 | 401K/TSA Plan Administration fees | 0 | 5.00 |
| 6.00 | Legal/Accounting/Management Fees-Pension Plan | 0 | 6.00 |
| 7.00 | Employee Managed Care Program Administration Fees | 0 | 7.00 |
| | **HEALTH AND INSURANCE COST** | | |
| 8.00 | Health Insurance (Purchased or Self Funded) | 2,800,109 | 8.00 |
| 9.00 | Prescription Drug Plan | 0 | 9.00 |
| 10.00 | Dental, Hearing and Vision Plan | 0 | 10.00 |
| 11.00 | Life Insurance (If employee is owner or beneficiary) | -7,437 | 11.00 |
| 12.00 | Accident Insurance (If employee is owner or beneficiary) | 0 | 12.00 |
| 13.00 | Disability Insurance (If employee is owner or beneficiary) | 0 | 13.00 |
| 14.00 | Long-Term Care Insurance (If employee is owner or beneficiary) | 0 | 14.00 |
| 15.00 | Workers' Compensation Insurance | 81,501 | 15.00 |
| 16.00 | Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. Non cumulative portion) | 0 | 16.00 |
| | **TAXES** | | |
| 17.00 | FICA-Employers Portion Only | -2,089 | 17.00 |
| 18.00 | Medicare Taxes - Employers Portion Only | 0 | 18.00 |
| 19.00 | Unemployment Insurance | 105,167 | 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 (Sum of lines 1 - 23) | 3,214,948 | 24.00 |
| | | Amount Reported 1.00 | |
| | **Part B - Other than Core Related Cost** | | |
| 25.00 | OTHER WAGE RELATED COSTS (SPECIFY) | 0 | 25.00 |

SNF REPORTING OF DIRECT CARE EXPENDITURES | Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet S-3 Part V | Date/Time Prepared: 11/23/2020 2:49 pm

| | Occupational Category | Amount Reported | Fringe Benefits | Adjusted Salaries (col. 1 + col. 2) | Paid Hours Related to Salary in col. 3 | Average Hourly Wage (col. 3 ÷ col. 4) | |
|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| | **Direct Salaries** | | | | | | |
| | **Nursing Occupations** | | | | | | |
| 1.00 | Registered Nurses (RNs) | 1,204,961 | 433,171 | 1,638,132 | 18,850.00 | 86.90 | 1.00 |
| 2.00 | Licensed Practical Nurses (LPNs) | 1,740,320 | 625,627 | 2,365,947 | 49,999.00 | 47.32 | 2.00 |
| 3.00 | Certified Nursing Assistant/Nursing Assistants/Aides | 2,827,547 | 1,016,474 | 3,844,021 | 148,481.00 | 25.89 | 3.00 |
| 4.00 | Total Nursing (sum of lines 1 through 3) | 5,772,828 | 2,075,272 | 7,848,100 | 217,330.00 | 36.11 | 4.00 |
| 5.00 | Physical Therapists | 0 | 0 | 0 | 0.00 | 0.00 | 5.00 |
| 6.00 | Physical Therapy Assistants | 0 | 0 | 0 | 0.00 | 0.00 | 6.00 |
| 7.00 | Physical Therapy Aides | 0 | 0 | 0 | 0.00 | 0.00 | 7.00 |
| 8.00 | Occupational Therapists | 0 | 0 | 0 | 0.00 | 0.00 | 8.00 |
| 9.00 | Occupational Therapy Assistants | 0 | 0 | 0 | 0.00 | 0.00 | 9.00 |
| 10.00 | Occupational Therapy Aides | 0 | 0 | 0 | 0.00 | 0.00 | 10.00 |
| 11.00 | Speech Therapists | 0 | 0 | 0 | 0.00 | 0.00 | 11.00 |
| 12.00 | Respiratory Therapists | 0 | 0 | 0 | 0.00 | 0.00 | 12.00 |
| 13.00 | Other Medical Staff | 218,966 | 78,716 | 297,682 | 11,120.00 | 26.77 | 13.00 |
| | **Contract Labor** | | | | | | |
| | **Nursing Occupations** | | | | | | |
| 14.00 | Registered Nurses (RNs) | 0 | | 0 | 0.00 | 0.00 | 14.00 |
| 15.00 | Licensed Practical Nurses (LPNs) | 0 | | 0 | 0.00 | 0.00 | 15.00 |
| 16.00 | Certified Nursing Assistant/Nursing Assistants/Aides | 0 | | 0 | 0.00 | 0.00 | 16.00 |
| 17.00 | Total Nursing (sum of lines 14 through 16) | 0 | | 0 | 0.00 | 0.00 | 17.00 |
| 18.00 | Physical Therapists | 0 | | 0 | 0.00 | 0.00 | 18.00 |
| 19.00 | Physical Therapy Assistants | 0 | | 0 | 0.00 | 0.00 | 19.00 |
| 20.00 | Physical Therapy Aides | 0 | | 0 | 0.00 | 0.00 | 20.00 |
| 21.00 | Occupational Therapists | 0 | | 0 | 0.00 | 0.00 | 21.00 |
| 22.00 | Occupational Therapy Assistants | 0 | | 0 | 0.00 | 0.00 | 22.00 |
| 23.00 | Occupational Therapy Aides | 0 | | 0 | 0.00 | 0.00 | 23.00 |
| 24.00 | Speech Therapists | 0 | | 0 | 0.00 | 0.00 | 24.00 |
| 25.00 | Respiratory Therapists | 0 | | 0 | 0.00 | 0.00 | 25.00 |
| 26.00 | Other Medical Staff | 0 | | 0 | 0.00 | 0.00 | 26.00 |

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA | Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet S-7 | Date/Time Prepared: 11/23/2020 2:49 pm

| | | Group | Days | |
|---|---|---|---|---|
| | | 1.00 | 2.00 | |
| 1.00 | | RUX | 0 | 1.00 |
| 2.00 | | RUL | 30 | 2.00 |
| 3.00 | | RVX | 0 | 3.00 |
| 4.00 | | RVL | 0 | 4.00 |
| 5.00 | | RHX | 0 | 5.00 |
| 6.00 | | RHL | 0 | 6.00 |
| 7.00 | | RMX | 0 | 7.00 |
| 8.00 | | RML | 0 | 8.00 |
| 9.00 | | RLX | 0 | 9.00 |
| 10.00 | | RUC | 109 | 10.00 |
| 11.00 | | RUB | 976 | 11.00 |
| 12.00 | | RUA | 1,090 | 12.00 |
| 13.00 | | RVC | 36 | 13.00 |
| 14.00 | | RVB | 238 | 14.00 |
| 15.00 | | RVA | 279 | 15.00 |
| 16.00 | | RHC | 0 | 16.00 |
| 17.00 | | RHB | 22 | 17.00 |
| 18.00 | | RHA | 14 | 18.00 |
| 19.00 | | RMC | 0 | 19.00 |
| 20.00 | | RMB | 14 | 20.00 |
| 21.00 | | RMA | 2 | 21.00 |
| 22.00 | | RLB | 0 | 22.00 |
| 23.00 | | RLA | 0 | 23.00 |
| 24.00 | | ES3 | 0 | 24.00 |
| 25.00 | | ES2 | 0 | 25.00 |
| 26.00 | | ES1 | 0 | 26.00 |
| 27.00 | | HE2 | 0 | 27.00 |
| 28.00 | | HE1 | 0 | 28.00 |
| 29.00 | | HD2 | 0 | 29.00 |
| 30.00 | | HD1 | 0 | 30.00 |
| 31.00 | | HC2 | 0 | 31.00 |
| 32.00 | | HC1 | 2 | 32.00 |
| 33.00 | | HB2 | 0 | 33.00 |
| 34.00 | | HB1 | 0 | 34.00 |
| 35.00 | | LE2 | 0 | 35.00 |
| 36.00 | | LE1 | 2 | 36.00 |
| 37.00 | | LD2 | 0 | 37.00 |
| 38.00 | | LD1 | 5 | 38.00 |
| 39.00 | | LC2 | 0 | 39.00 |
| 40.00 | | LC1 | 0 | 40.00 |
| 41.00 | | LB2 | 0 | 41.00 |
| 42.00 | | LB1 | 6 | 42.00 |
| 43.00 | | CE2 | 0 | 43.00 |
| 44.00 | | CE1 | 0 | 44.00 |
| 45.00 | | CD2 | 0 | 45.00 |
| 46.00 | | CD1 | 4 | 46.00 |
| 47.00 | | CC2 | 0 | 47.00 |
| 48.00 | | CC1 | 9 | 48.00 |
| 49.00 | | CB2 | 0 | 49.00 |
| 50.00 | | CB1 | 7 | 50.00 |
| 51.00 | | CA2 | 0 | 51.00 |
| 52.00 | | CA1 | 1 | 52.00 |
| 53.00 | | SE3 | | 53.00 |
| 54.00 | | SE2 | | 54.00 |
| 55.00 | | SE1 | | 55.00 |
| 56.00 | | SSC | | 56.00 |
| 57.00 | | SSB | | 57.00 |
| 58.00 | | SSA | | 58.00 |
| 59.00 | | IB2 | | 59.00 |
| 60.00 | | IB1 | | 60.00 |
| 61.00 | | IA2 | | 61.00 |
| 62.00 | | IA1 | | 62.00 |
| 63.00 | | BB2 | 0 | 63.00 |
| 64.00 | | BB1 | 0 | 64.00 |
| 65.00 | | BA2 | 0 | 65.00 |
| 66.00 | | BA1 | 0 | 66.00 |
| 67.00 | | PE2 | 0 | 67.00 |
| 68.00 | | PE1 | 0 | 68.00 |
| 69.00 | | PD2 | 0 | 69.00 |
| 70.00 | | PD1 | 0 | 70.00 |
| 71.00 | | PC2 | 0 | 71.00 |
| 72.00 | | PC1 | 6 | 72.00 |
| 73.00 | | PB2 | 0 | 73.00 |
| 74.00 | | PB1 | 9 | 74.00 |
| 75.00 | | PA2 | 0 | 75.00 |

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA | Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet S-7 | Date/Time Prepared: 11/23/2020 2:49 pm

| | | Group | Days | |
|---|---|---|---|---|
| | | 1.00 | 2.00 | |
| 76.00 | | PA1 | 0 | 76.00 |
| 99.00 | | AAA | 0 | 99.00 |
| 100.00 | TOTAL | | 2,861 | 100.00 |

| | | Expenses | Percentage | Y/N | |
|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | |
| | **A notice published in the Federal Register Volume 68, No. 149 August 4, 2003 provided for an increase in the RUG payments beginning 10/01/2003. Congress expected this increase to be used for direct patient care and related expenses. For lines 101 through 106: Enter in column 1 the amount of the expense for each category. Enter in column 2 the percentage of total expenses for each category to total SNF revenue from Worksheet G-2, Part I, line 1, column 3. Indicate in column 3 "Y" for yes or "N" for no if the spending reflects increases associated with direct patient care and related expenses for each category. (If column 2 is zero, enter N/A in column 3) (See instructions)** | | | | |
| 101.00 | Staffing | 6,089,534 | 41.46 | Y | 101.00 |
| 102.00 | Recruitment | 0 | 0.00 | | 102.00 |
| 103.00 | Retention of employees | 0 | 0.00 | | 103.00 |
| 104.00 | Training | 0 | 0.00 | | 104.00 |
| 105.00 | OTHER (SPECIFY) | 0 | 0.00 | | 105.00 |
| 106.00 | Total SNF revenue (Worksheet G-2, Part I, line 1, column 3) | | 14,686,121 | | 106.00 |

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES | Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet A | Date/Time Prepared: 11/23/2020 2:49 pm

| | | Cost Center Description | Salaries | Other | Total (col. 1 + col. 2) | Reclassifications Increase/Decrease (Fr Wkst A-6) | Reclassified Trial Balance (col. 3 +- col. 4) | |
|---|---|---|---|---|---|---|---|---|
| | | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | 507,312 | 507,312 | 836,114 | 1,343,426 | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | 71,312 | 71,312 | 0 | 71,312 | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | 87,912 | -152,003 | -64,091 | 0 | -64,091 | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | 357,786 | 2,058,488 | 2,416,274 | -758,826 | 1,657,448 | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 54,324 | 403,949 | 458,273 | 0 | 458,273 | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 0 | 888 | 888 | 0 | 888 | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 382,067 | 304,802 | 686,869 | 0 | 686,869 | 7.00 |
| 8.00 | 00800 | DIETARY | 517,280 | 928,611 | 1,445,891 | 0 | 1,445,891 | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 271,438 | 90,125 | 361,563 | 0 | 361,563 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 0 | 90,159 | 90,159 | 0 | 90,159 | 10.00 |
| 11.00 | 01100 | PHARMACY | 0 | 57,922 | 57,922 | 0 | 57,922 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 370,781 | 301,315 | 672,096 | 0 | 672,096 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 80,041 | 21,353 | 101,394 | 0 | 101,394 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 6,089,534 | 3,857,986 | 9,947,520 | 0 | 9,947,520 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 9,162 | 9,162 | 0 | 9,162 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 41,067 | 41,067 | 0 | 41,067 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 565,699 | 565,699 | 0 | 565,699 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 583,651 | 583,651 | 0 | 583,651 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 542,927 | 542,927 | 0 | 542,927 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 37,552 | 37,552 | 0 | 37,552 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 336,820 | 336,820 | 0 | 336,820 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 731,923 | 503,034 | 1,234,957 | 0 | 1,234,957 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | 77,288 | 77,288 | -77,288 | 0 | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | 415,703 | 415,703 | 0 | 415,703 | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | 0 | 0 | 0 | 0 | 0 | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 8,943,086 | 11,655,122 | 20,598,208 | 0 | 20,598,208 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 0 | 0 | 0 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 0 | 0 | 0 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 100.00 | | TOTAL | 8,943,086 | 11,655,122 | 20,598,208 | 0 | 20,598,208 | 100.00 |

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES | Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet A | Date/Time Prepared: 11/23/2020 2:49 pm

| | | Cost Center Description | Adjustments to Expenses (Fr Wkst A-8) | Net Expenses For Allocation (col. 5 +- col. 6) | | |
|---|---|---|---|---|---|---|
| | | | 6.00 | 7.00 | | |
| | | **GENERAL SERVICE COST CENTERS** | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | -760,714 | 582,712 | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | 0 | 71,312 | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | -40,794 | -104,885 | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | 83,618 | 1,741,066 | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 0 | 458,273 | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 0 | 888 | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 0 | 686,869 | | 7.00 |
| 8.00 | 00800 | DIETARY | -10,359 | 1,435,532 | | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 0 | 361,563 | | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 0 | 90,159 | | 10.00 |
| 11.00 | 01100 | PHARMACY | 0 | 57,922 | | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | -338 | 671,758 | | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 0 | 101,394 | | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 0 | 9,947,520 | | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 9,162 | | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 41,067 | | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 565,699 | | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 583,651 | | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 542,927 | | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 37,552 | | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 336,820 | | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0 | 1,234,957 | | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | | 61.00 |
| 62.00 | 06200 | FQHC | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | 0 | 0 | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | -415,703 | 0 | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | 0 | 0 | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | -1,144,290 | 19,453,918 | | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 0 | | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 0 | | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | | 95.00 |
| 100.00 | | TOTAL | -1,144,290 | 19,453,918 | | 100.00 |

RECLASSIFICATIONS | Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet A-6 | Date/Time Prepared: 11/23/2020 2:49 pm

| | | Increases | | | | |
|---|---|---|---|---|---|---|
| | | Cost Center | Line # | Salary | Non Salary | |
| | | 2.00 | 3.00 | 4.00 | 5.00 | |
| | (1) A - CAPITAL INSURANCE | | | | | |
| 1.00 | | CAP REL COSTS - BLDGS & FIXTURES | 1.00 | 0 | 171 | 1.00 |
| | (1) B - MALPRACTICE INSURANCE | | | | | |
| 2.00 | | ADMINISTRATIVE & GENERAL | 4.00 | 0 | 77,288 | 2.00 |
| | (1) E - PROPERTY TAX | | | | | |
| 3.00 | | CAP REL COSTS - BLDGS & FIXTURES | 1.00 | 0 | 835,943 | 3.00 |
| | TOTALS | | | | | |
| 100.00 | | Total Reclassifications (Sum of columns 4 and 5 must equal sum of columns 8 and 9) | | 0 | 913,402 | 100.00 |

(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.
(2) Transfer to Worksheet A, col. 5, line as appropriate.

RECLASSIFICATIONS | Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet A-6 | Date/Time Prepared: 11/23/2020 2:49 pm

| | | Decreases | | | | |
|---|---|---|---|---|---|---|
| | | Cost Center | Line # | Salary | Non Salary | |
| | | 6.00 | 7.00 | 8.00 | 9.00 | |
| | (1) A - CAPITAL INSURANCE | | | | | |
| 1.00 | | ADMINISTRATIVE & GENERAL | 4.00 | 0 | 171 | 1.00 |
| | (1) B - MALPRACTICE INSURANCE | | | | | |
| 2.00 | | MALPRACTICE PREMIUMS & PAID LOSSES | 80.00 | 0 | 77,288 | 2.00 |
| | (1) E - PROPERTY TAX | | | | | |
| 3.00 | | ADMINISTRATIVE & GENERAL | 4.00 | 0 | 835,943 | 3.00 |
| | TOTALS | | | | | |
| 100.00 | | | | 0 | 913,402 | 100.00 |

(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.
(2) Transfer to Worksheet A, col. 5, line as appropriate.

RECONCILIATION OF CAPITAL COSTS CENTERS | Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet A-7 | Date/Time Prepared: 11/23/2020 2:49 pm

| | Description | Beginning Balances | Acquisitions: Purchases | Acquisitions: Donation | Acquisitions: Total | Disposals and Retirements | |
|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| | **ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES** | | | | | | |
| 1.00 | Land | 1,111,122 | 1,111,122 | 0 | 1,111,122 | 0 | 1.00 |
| 2.00 | Land Improvements | 1,432,465 | 1,432,465 | 0 | 1,432,465 | 0 | 2.00 |
| 3.00 | Buildings and Fixtures | 29,325,025 | 29,393,926 | 0 | 29,393,926 | 0 | 3.00 |
| 4.00 | Building Improvements | 0 | 0 | 0 | 0 | 0 | 4.00 |
| 5.00 | Fixed Equipment | 497,043 | 482,091 | 0 | 482,091 | 0 | 5.00 |
| 6.00 | Movable Equipment | 2,618,932 | 2,501,924 | 0 | 2,501,924 | 0 | 6.00 |
| 7.00 | Subtotal (sum of lines 1-6) | 34,984,587 | 34,921,528 | 0 | 34,921,528 | 0 | 7.00 |
| 8.00 | Reconciling Items | 0 | 0 | 0 | 0 | 0 | 8.00 |
| 9.00 | Total (line 7 minus line 8) | 34,984,587 | 34,921,528 | 0 | 34,921,528 | 0 | 9.00 |

| | Description | Ending Balance | Fully Depreciated Assets | |
|---|---|---|---|---|
| | | 6.00 | 7.00 | |
| | **ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES** | | | |
| 1.00 | Land | 2,222,244 | 0 | 1.00 |
| 2.00 | Land Improvements | 2,864,930 | 0 | 2.00 |
| 3.00 | Buildings and Fixtures | 58,718,951 | 0 | 3.00 |
| 4.00 | Building Improvements | 0 | 0 | 4.00 |
| 5.00 | Fixed Equipment | 979,134 | 0 | 5.00 |
| 6.00 | Movable Equipment | 5,120,856 | 0 | 6.00 |
| 7.00 | Subtotal (sum of lines 1-6) | 69,906,115 | 0 | 7.00 |
| 8.00 | Reconciling Items | 0 | 0 | 8.00 |
| 9.00 | Total (line 7 minus line 8) | 69,906,115 | 0 | 9.00 |

ADJUSTMENTS TO EXPENSES | Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet A-8 | Date/Time Prepared: 11/23/2020 2:49 pm

| | Description (1) | (2) Basis For Adjustment | Amount | Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted: Cost Center | Line No. | |
|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | |
| 1.00 | Investment income on restricted funds (chapter 2) | A | -415,703 | INTEREST EXPENSE | 81.00 | 1.00 |
| 2.00 | Trade, quantity, and time discounts (chapter 8) | | 0 | | 0.00 | 2.00 |
| 3.00 | Refunds and rebates of expenses (chapter 8) | | 0 | | 0.00 | 3.00 |
| 4.00 | Rental of provider space by suppliers (chapter 8) | | 0 | | 0.00 | 4.00 |
| 5.00 | Telephone services (pay stations excluded) (chapter 21) | | 0 | | 0.00 | 5.00 |
| 6.00 | Television and radio service (chapter 21) | | 0 | | 0.00 | 6.00 |
| 7.00 | Parking lot (chapter 21) | | 0 | | 0.00 | 7.00 |
| 8.00 | Remuneration applicable to provider-based physician adjustment | A-8-2 | 0 | | | 8.00 |
| 9.00 | Home office cost (chapter 21) | | 0 | | 0.00 | 9.00 |
| 10.00 | Sale of scrap, waste, etc. (chapter 23) | | 0 | | 0.00 | 10.00 |
| 11.00 | Nonallowable costs related to certain Capital expenditures (chapter 24) | | 0 | | 0.00 | 11.00 |
| 12.00 | Adjustment resulting from transactions with related organizations (chapter 10) | A-8-1 | 40,041 | | | 12.00 |
| 13.00 | Laundry and linen service | | 0 | | 0.00 | 13.00 |
| 14.00 | Revenue - Employee meals | | 0 | | 0.00 | 14.00 |
| 15.00 | Cost of meals - Guests | B | -10,359 | DIETARY | 8.00 | 15.00 |
| 16.00 | Sale of medical supplies to other than patients | | 0 | | 0.00 | 16.00 |
| 17.00 | Sale of drugs to other than patients | | 0 | | 0.00 | 17.00 |
| 18.00 | Sale of medical records and abstracts | B | -338 | MEDICAL RECORDS & LIBRARY | 12.00 | 18.00 |
| 19.00 | Vending machines | | 0 | DIETARY | 8.00 | 19.00 |
| 20.00 | Income from imposition of interest, finance or penalty charges (chapter 21) | | 0 | | 0.00 | 20.00 |
| 21.00 | Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments | | 0 | | 0.00 | 21.00 |
| 22.00 | Utilization review--physicians' compensation (chapter 21) | | 0 | UTILIZATION REVIEW - SNF | 82.00 | 22.00 |
| 23.00 | Depreciation--buildings and fixtures | | 0 | CAP REL COSTS - BLDGS & FIXTURES | 1.00 | 23.00 |
| 24.00 | Depreciation--movable equipment | | 0 | CAP REL COSTS - MOVEABLE EQUIPMENT | 2.00 | 24.00 |
| 25.00 | | | 0 | | 0.00 | 25.00 |
| 25.01 | | | 0 | | 0.00 | 25.01 |
| 25.02 | | | 0 | | 0.00 | 25.02 |
| 25.03 | | | 0 | | 0.00 | 25.03 |
| 25.04 | PROPERTY TAXES | A | -30,663 | CAP REL COSTS - BLDGS & FIXTURES | 1.00 | 25.04 |
| 25.05 | OTHER OPERATING | B | 2,783 | ADMINISTRATIVE & GENERAL | 4.00 | 25.05 |
| 25.06 | | | 0 | | 0.00 | 25.06 |
| 25.07 | QUALITY ASSURANCE FEES | A | -730,051 | CAP REL COSTS - BLDGS & FIXTURES | 1.00 | 25.07 |
| 25.08 | | | 0 | | 0.00 | 25.08 |
| 100.00 | Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100) | | -1,144,290 | | | 100.00 |

(1) Description - all chapter references in this column pertain to CMS Pub. 15-1.
(2) Basis for adjustment (see instructions).
A. Costs - if cost, including applicable overhead, can be determined.
B. Amount Received - if cost cannot be determined.

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS | Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet A-8-1 Parts I-II | Date/Time Prepared: 11/23/2020 2:49 pm

| | | Line No. | Cost Center | Expense Items | |
|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | |
| | **PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:** | | | | |
| 1.00 | | 4.00 | ADMINISTRATIVE & GENERAL | A&G HOME OFFICE COST | 1.00 |
| 2.00 | | 3.00 | EMPLOYEE BENEFITS | EMPLOYEE BENEFITS | 2.00 |
| 3.00 | | 0.00 | | | 3.00 |
| 4.00 | | 0.00 | | | 4.00 |
| 5.00 | | 0.00 | | | 5.00 |
| 6.00 | | 0.00 | | | 6.00 |
| 7.00 | | 0.00 | | | 7.00 |
| 8.00 | | 0.00 | | | 8.00 |
| 9.00 | | 0.00 | | | 9.00 |
| 10.00 | TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12. | | | | 10.00 |

| | | Amount Allowable In Cost | Amount Included in Wkst. A, col. 5 | Adjustments (col. 4 minus col. 5) | | |
|---|---|---|---|---|---|---|
| | | 4.00 | 5.00 | 6.00 | | |
| | **PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:** | | | | | |
| 1.00 | | 280,833 | 199,998 | 80,835 | | 1.00 |
| 2.00 | | 36,023 | 76,817 | -40,794 | | 2.00 |
| 3.00 | | 0 | 0 | 0 | | 3.00 |
| 4.00 | | 0 | 0 | 0 | | 4.00 |
| 5.00 | | 0 | 0 | 0 | | 5.00 |
| 6.00 | | 0 | 0 | 0 | | 6.00 |
| 7.00 | | 0 | 0 | 0 | | 7.00 |
| 8.00 | | 0 | 0 | 0 | | 8.00 |
| 9.00 | | 0 | 0 | 0 | | 9.00 |
| 10.00 | TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12. | 316,856 | 276,815 | 40,041 | | 10.00 |

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS | Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet A-8-1 Parts I-II | Date/Time Prepared: 11/23/2020 2:49 pm

| | Symbol (1) | Name | Percentage of Ownership | |
|---|---|---|---|---|
| | 1.00 | 2.00 | 3.00 | |

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

The Secretary, by virtue of the authority granted under section 1814(b)(1) of the Social Security Act, requires that you furnish the information requested under Part B 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 request information, the cost report is considered incomplete and not acceptable for purposes of claiming reimbursement under title XVIII.

| | | | | | | |
|---|---|---|---|---|---|---|
| 1.00 | | B | FREMONT-RIDEOUT HEALTH | 0.00 | | 1.00 |
| 2.00 | | | | 0.00 | | 2.00 |
| 3.00 | | | | 0.00 | | 3.00 |
| 4.00 | | | | 0.00 | | 4.00 |
| 5.00 | | | | 0.00 | | 5.00 |
| 6.00 | | | | 0.00 | | 6.00 |
| 7.00 | | | | 0.00 | | 7.00 |
| 8.00 | | | | 0.00 | | 8.00 |
| 9.00 | | | | 0.00 | | 9.00 |
| 10.00 | | | | 0.00 | | 10.00 |
| 100.00 | G. Other (financial or non-financial) specify: | | | 0.00 | | 100.00 |

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

A. Individual has financial interest (stockholder, partner, etc.) in both related organization and in provider.
B. Corporation, partnership, or other organization has financial interest in provider.
C. Provider has financial interest in corporation, partnership, or other organization.
D. Director, officer, administrator, or key person of provider or 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.

| | Related Organization(s) and/or Home Office | | | | | |
|---|---|---|---|---|---|---|
| | Name | Percentage of Ownership | Type of Business | | | |
| | 4.00 | 5.00 | 6.00 | | | |

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

The Secretary, by virtue of the authority granted under section 1814(b)(1) of the Social Security Act, requires that you furnish the information requested under Part B 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 request information, the cost report is considered incomplete and not acceptable for purposes of claiming reimbursement under title XVIII.

| | | | | | | |
|---|---|---|---|---|---|---|
| 1.00 | | FREMONT-RIDEOUT HEALTH | 0.00 | HEALTH CARE | | 1.00 |
| 2.00 | | | 0.00 | | | 2.00 |
| 3.00 | | | 0.00 | | | 3.00 |
| 4.00 | | | 0.00 | | | 4.00 |
| 5.00 | | | 0.00 | | | 5.00 |
| 6.00 | | | 0.00 | | | 6.00 |
| 7.00 | | | 0.00 | | | 7.00 |
| 8.00 | | | 0.00 | | | 8.00 |
| 9.00 | | | 0.00 | | | 9.00 |
| 10.00 | | | 0.00 | | | 10.00 |
| 100.00 | G. Other (financial or non-financial) specify: | | 0.00 | | | 100.00 |

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

A. Individual has financial interest (stockholder, partner, etc.) in both related organization and in provider.
B. Corporation, partnership, or other organization has financial interest in provider.
C. Provider has financial interest in corporation, partnership, or other organization.
D. Director, officer, administrator, or key person of provider or 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.

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet B Part I Date/Time Prepared: 11/23/2020 2:49 pm

| | | Cost Center Description | Net Expenses for Cost Allocation (from Wkst A col. 7) | CAPITAL RELATED COSTS: BLDGS & FIXTURES | CAPITAL RELATED COSTS: MOVEABLE EQUIPMENT | EMPLOYEE BENEFITS | Subtotal | |
|---|---|---|---|---|---|---|---|---|
| | | | 0 | 1.00 | 2.00 | 3.00 | 3A | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | 582,712 | 582,712 | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | 71,312 | | 71,312 | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | -104,885 | 0 | 0 | -104,885 | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | 1,741,066 | 21,918 | 12,115 | 0 | 1,775,099 | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 458,273 | 138,873 | 6,104 | 0 | 603,250 | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 888 | 16,322 | 1,426 | 0 | 18,636 | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 686,869 | 2,867 | 2,202 | 0 | 691,938 | 7.00 |
| 8.00 | 00800 | DIETARY | 1,435,532 | 33,311 | 6,335 | 0 | 1,475,178 | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 361,563 | 8,695 | 26 | 0 | 370,284 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 90,159 | 5,543 | 12,696 | 0 | 108,398 | 10.00 |
| 11.00 | 01100 | PHARMACY | 57,922 | 3,269 | 0 | 0 | 61,191 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 671,758 | 5,469 | 11,157 | 0 | 688,384 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 101,394 | 9,267 | 131 | 0 | 110,792 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 9,947,520 | 299,698 | 18,798 | 0 | 10,266,016 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 9,162 | 0 | 0 | 0 | 9,162 | 40.00 |
| 41.00 | 04100 | LABORATORY | 41,067 | 0 | 0 | 0 | 41,067 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 565,699 | 11,467 | 322 | 0 | 577,488 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 583,651 | 11,827 | 0 | 0 | 595,478 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 542,927 | 11,002 | 0 | 0 | 553,929 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 37,552 | 0 | 0 | 0 | 37,552 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 336,820 | 0 | 0 | 0 | 336,820 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 1,234,957 | 0 | 0 | 0 | 1,234,957 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 19,453,918 | 579,528 | 71,312 | 0 | 19,555,619 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 1,798 | 0 | 0 | 1,798 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 1,386 | 0 | 0 | 1,386 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | 0 | 0 | 0 | 0 | 0 | 98.00 |
| 99.00 | | Negative Cost Centers | 0 | 0 | 0 | -104,885 | -104,885 | 99.00 |
| 100.00 | | TOTAL | 19,453,918 | 582,712 | 71,312 | -104,885 | 19,453,918 | 100.00 |

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet B Part I Date/Time Prepared: 11/23/2020 2:49 pm

| | | Cost Center Description | ADMINISTRATIVE & GENERAL | PLANT OPERATION, MAINT. & REPAIRS | LAUNDRY & LINEN SERVICE | HOUSEKEEPING | DIETARY | |
|---|---|---|---|---|---|---|---|---|
| | | | 4.00 | 5.00 | 6.00 | 7.00 | 8.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | 1,775,099 | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 60,214 | 663,464 | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 1,860 | 25,667 | 46,163 | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 69,066 | 4,508 | 0 | 765,512 | | 7.00 |
| 8.00 | 00800 | DIETARY | 147,246 | 52,382 | 0 | 63,318 | 1,738,124 | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 36,960 | 13,673 | 0 | 16,528 | 0 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 10,820 | 8,716 | 0 | 10,536 | 0 | 10.00 |
| 11.00 | 01100 | PHARMACY | 6,108 | 5,140 | 0 | 6,213 | 0 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 68,712 | 8,600 | 0 | 10,396 | 0 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 11,059 | 14,572 | 0 | 17,614 | 0 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 1,024,715 | 471,270 | 46,163 | 569,666 | 1,736,488 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 915 | 0 | 0 | 0 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 4,099 | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 57,643 | 18,032 | 0 | 21,797 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 59,438 | 18,597 | 0 | 22,480 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 55,291 | 17,300 | 0 | 20,912 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 3,748 | 0 | 0 | 0 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 33,620 | 0 | 0 | 0 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 123,268 | 0 | 0 | 0 | 0 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 1,774,782 | 658,457 | 46,163 | 759,460 | 1,736,488 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 179 | 2,828 | 0 | 3,418 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 138 | 2,179 | 0 | 2,634 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 1,636 | 95.00 |
| 98.00 | | Cross Foot Adjustments | 0 | 0 | 0 | 0 | 0 | 98.00 |
| 99.00 | | Negative Cost Centers | 0 | 0 | 0 | 0 | 0 | 99.00 |
| 100.00 | | TOTAL | 1,775,099 | 663,464 | 46,163 | 765,512 | 1,738,124 | 100.00 |

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet B Part I Date/Time Prepared: 11/23/2020 2:49 pm

| | | Cost Center Description | NURSING ADMINISTRATION | CENTRAL SERVICES & SUPPLY | PHARMACY | MEDICAL RECORDS & LIBRARY | SOCIAL SERVICE | |
|---|---|---|---|---|---|---|---|---|
| | | | 9.00 | 10.00 | 11.00 | 12.00 | 13.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | | | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | | | | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | | | | | | 7.00 |
| 8.00 | 00800 | DIETARY | | | | | | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 437,445 | | | | | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 0 | 138,470 | | | | 10.00 |
| 11.00 | 01100 | PHARMACY | 0 | 0 | 78,652 | | | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 0 | 0 | 0 | 776,092 | | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 0 | 0 | 0 | 0 | 154,037 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 437,445 | 82,149 | 25,092 | 775,840 | 154,037 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 0 | 0 | 0 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 0 | 0 | 128 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 0 | 0 | 79 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 0 | 0 | 45 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 56,320 | 0 | 0 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 0 | 53,560 | 0 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0 | 1 | 0 | 0 | 0 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 437,445 | 138,470 | 78,652 | 776,092 | 154,037 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 0 | 0 | 0 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 0 | 0 | 0 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | 0 | 0 | | | | 98.00 |
| 99.00 | | Negative Cost Centers | 0 | 0 | 0 | 0 | 0 | 99.00 |
| 100.00 | | TOTAL | 437,445 | 138,470 | 78,652 | 776,092 | 154,037 | 100.00 |

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet B Part I | Date/Time Prepared: 11/23/2020 2:49 pm

| | | Cost Center Description | INTERNS & RESIDENTS (APPRVD PROG) | Subtotal | Post Stepdown Adjustments | Total | | |
|---|---|---|---|---|---|---|---|---|
| | | | 14.00 | 16.00 | 17.00 | 18.00 | | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | | | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | | | | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | | | | | | 7.00 |
| 8.00 | 00800 | DIETARY | | | | | | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | | | | | | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | | | | | | 10.00 |
| 11.00 | 01100 | PHARMACY | | | | | | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | | | | | | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | | | | | | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | | | | | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 0 | 15,588,881 | 0 | 15,588,881 | | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 10,077 | 0 | 10,077 | | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 45,166 | 0 | 45,166 | | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 675,088 | 0 | 675,088 | | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 696,072 | 0 | 696,072 | | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 647,477 | 0 | 647,477 | | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 97,620 | 0 | 97,620 | | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 424,000 | 0 | 424,000 | | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0 | 1,358,226 | 0 | 1,358,226 | | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 0 | 19,542,607 | 0 | 19,542,607 | | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 8,223 | 0 | 8,223 | | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 6,337 | 0 | 6,337 | | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 1,636 | 0 | 1,636 | | 95.00 |
| 98.00 | | Cross Foot Adjustments | 0 | 0 | 0 | 0 | | 98.00 |
| 99.00 | | Negative Cost Centers | 0 | -104,885 | 0 | -104,885 | | 99.00 |
| 100.00 | | TOTAL | 0 | 19,453,918 | 0 | 19,453,918 | | 100.00 |

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet B Part II Date/Time Prepared: 11/23/2020 2:49 pm

| | | Cost Center Description | Directly Assigned New Capital Related Costs | CAPITAL RELATED COSTS BLDGS & FIXTURES | CAPITAL RELATED COSTS MOVEABLE EQUIPMENT | Subtotal | EMPLOYEE BENEFITS | |
|---|---|---|---|---|---|---|---|---|
| | | | 0 | 1.00 | 2.00 | 2A | 3.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | 0 | 0 | 0 | 0 | 0 | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | 371 | 21,918 | 12,115 | 34,404 | 0 | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 0 | 138,873 | 6,104 | 144,977 | 0 | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 0 | 16,322 | 1,426 | 17,748 | 0 | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 0 | 2,867 | 2,202 | 5,069 | 0 | 7.00 |
| 8.00 | 00800 | DIETARY | 0 | 33,311 | 6,335 | 39,646 | 0 | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 0 | 8,695 | 26 | 8,721 | 0 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 87,264 | 5,543 | 12,696 | 105,503 | 0 | 10.00 |
| 11.00 | 01100 | PHARMACY | 0 | 3,269 | 0 | 3,269 | 0 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 1,540 | 5,469 | 11,157 | 18,166 | 0 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 220 | 9,267 | 131 | 9,618 | 0 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 8,535 | 299,698 | 18,798 | 327,031 | 0 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 0 | 0 | 0 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 723 | 11,467 | 322 | 12,512 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 11,827 | 0 | 11,827 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 11,002 | 0 | 11,002 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0 | 0 | 0 | 0 | 0 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 98,653 | 579,528 | 71,312 | 749,493 | 0 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 1,798 | 0 | 1,798 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 1,386 | 0 | 1,386 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | | | | 0 | | 98.00 |
| 99.00 | | Negative Cost Centers | | 0 | 0 | 0 | 0 | 99.00 |
| 100.00 | | TOTAL | 98,653 | 582,712 | 71,312 | 752,677 | 0 | 100.00 |

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet B Part II | Date/Time Prepared: 11/23/2020 2:49 pm

| | | Cost Center Description | ADMINISTRATIVE & GENERAL | PLANT OPERATION, MAINT. & REPAIRS | LAUNDRY & LINEN SERVICE | HOUSEKEEPING | DIETARY | |
|---|---|---|---|---|---|---|---|---|
| | | | 4.00 | 5.00 | 6.00 | 7.00 | 8.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | 34,404 | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 1,167 | 146,144 | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 36 | 5,654 | 23,438 | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 1,339 | 993 | 0 | 7,401 | | 7.00 |
| 8.00 | 00800 | DIETARY | 2,854 | 11,538 | 0 | 612 | 54,650 | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 716 | 3,012 | 0 | 160 | 0 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 210 | 1,920 | 0 | 102 | 0 | 10.00 |
| 11.00 | 01100 | PHARMACY | 118 | 1,132 | 0 | 60 | 0 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 1,332 | 1,894 | 0 | 101 | 0 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 214 | 3,210 | 0 | 170 | 0 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 19,859 | 103,808 | 23,438 | 5,508 | 54,599 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 18 | 0 | 0 | 0 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 79 | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 1,117 | 3,972 | 0 | 211 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 1,152 | 4,097 | 0 | 217 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 1,072 | 3,811 | 0 | 202 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 73 | 0 | 0 | 0 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 652 | 0 | 0 | 0 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 2,390 | 0 | 0 | 0 | 0 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 34,398 | 145,041 | 23,438 | 7,343 | 54,599 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 3 | 623 | 0 | 33 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 3 | 480 | 0 | 25 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 51 | 95.00 |
| 98.00 | | Cross Foot Adjustments | | | 0 | 0 | 0 | 98.00 |
| 99.00 | | Negative Cost Centers | 0 | 0 | 0 | 0 | 0 | 99.00 |
| 100.00 | | TOTAL | 34,404 | 146,144 | 23,438 | 7,401 | 54,650 | 100.00 |

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet B Part II | Date/Time Prepared: 11/23/2020 2:49 pm

| | | Cost Center Description | NURSING ADMINISTRATION | CENTRAL SERVICES & SUPPLY | PHARMACY | MEDICAL RECORDS & LIBRARY | SOCIAL SERVICE | |
|---|---|---|---|---|---|---|---|---|
| | | | 9.00 | 10.00 | 11.00 | 12.00 | 13.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | | | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | | | | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | | | | | | 7.00 |
| 8.00 | 00800 | DIETARY | | | | | | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 12,609 | | | | | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 0 | 107,735 | | | | 10.00 |
| 11.00 | 01100 | PHARMACY | 0 | 0 | 4,579 | | | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 0 | 0 | 0 | 21,493 | | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 0 | 0 | 0 | 0 | 13,212 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 12,609 | 63,915 | 1,461 | 21,486 | 13,212 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 0 | 0 | 0 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 0 | 0 | 4 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 0 | 0 | 2 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 0 | 0 | 1 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 43,819 | 0 | 0 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 0 | 3,118 | 0 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0 | 1 | 0 | 0 | 0 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 12,609 | 107,735 | 4,579 | 21,493 | 13,212 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 0 | 0 | 0 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 0 | 0 | 0 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | 0 | 0 | 0 | | | 98.00 |
| 99.00 | | Negative Cost Centers | 0 | 0 | 0 | 0 | 0 | 99.00 |
| 100.00 | | TOTAL | 12,609 | 107,735 | 4,579 | 21,493 | 13,212 | 100.00 |

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet B Part II | Date/Time Prepared: 11/23/2020 2:49 pm

| | | Cost Center Description | INTERNS & RESIDENTS (APPRVD PROG) | Subtotal | Post Step-Down Adjustments | Total | | |
|---|---|---|---|---|---|---|---|---|
| | | | 14.00 | 16.00 | 17.00 | 18.00 | | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | | | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | | | | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | | | | | | 7.00 |
| 8.00 | 00800 | DIETARY | | | | | | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | | | | | | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | | | | | | 10.00 |
| 11.00 | 01100 | PHARMACY | | | | | | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | | | | | | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | | | | | | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | | | | | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 0 | 646,926 | 0 | 646,926 | | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 18 | 0 | 18 | | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 79 | 0 | 79 | | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 17,816 | 0 | 17,816 | | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 17,295 | 0 | 17,295 | | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 16,088 | 0 | 16,088 | | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 43,892 | 0 | 43,892 | | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 3,770 | 0 | 3,770 | | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0 | 2,391 | 0 | 2,391 | | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 0 | 748,275 | 0 | 748,275 | | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 2,457 | 0 | 2,457 | | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 1,894 | 0 | 1,894 | | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 51 | 0 | 51 | | 95.00 |
| 98.00 | | Cross Foot Adjustments | 0 | 0 | 0 | 0 | | 98.00 |
| 99.00 | | Negative Cost Centers | 0 | 0 | 0 | 0 | | 99.00 |
| 100.00 | | TOTAL | 0 | 752,677 | 0 | 752,677 | | 100.00 |

| | | Cost Center Description | CAPITAL RELATED COSTS | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | BLDGS & FIXTURES (SQUARE FEET) | MOVEABLE EQUIPMENT (EQUIP COST) | EMPLOYEE BENEFITS (GROSS SALARIES) | Reconciliation | ADMINISTRATIVE & GENERAL (ACCUM. COST) | |
| | | | 1.00 | 2.00 | 3.00 | 4A | 4.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | 55,085 | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | 64,768 | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | 0 | 0 | 8,855,174 | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | 2,072 | 11,003 | 357,786 | -1,775,099 | 17,783,704 | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 13,128 | 5,544 | 54,324 | 0 | 603,250 | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 1,543 | 1,295 | 0 | 0 | 18,636 | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 271 | 2,000 | 382,067 | 0 | 691,938 | 7.00 |
| 8.00 | 00800 | DIETARY | 3,149 | 5,754 | 517,280 | 0 | 1,475,178 | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 822 | 24 | 271,438 | 0 | 370,284 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 524 | 11,531 | 0 | 0 | 108,398 | 10.00 |
| 11.00 | 01100 | PHARMACY | 309 | 0 | 0 | 0 | 61,191 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 517 | 10,133 | 370,781 | 0 | 688,384 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 876 | 119 | 80,041 | 0 | 110,792 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 28,331 | 17,073 | 6,089,534 | 0 | 10,266,016 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 0 | 0 | 0 | 9,162 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 0 | 41,067 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 1,084 | 292 | 0 | 0 | 577,488 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 1,118 | 0 | 0 | 0 | 595,478 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 1,040 | 0 | 0 | 0 | 553,929 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 37,552 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 336,820 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0 | 0 | 731,923 | 0 | 1,234,957 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 54,784 | 64,768 | 8,855,174 | -1,775,099 | 17,780,520 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 170 | 0 | 0 | 0 | 1,798 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 131 | 0 | 0 | 0 | 1,386 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | | | | | | 98.00 |
| 99.00 | | Negative Cost Centers | | | | | | 99.00 |
| 102.00 | | Cost to be allocated (per Wkst. B, Part I) | 582,712 | 71,312 | -104,885 | | 1,775,099 | 102.00 |
| 103.00 | | Unit cost multiplier (Wkst. B, Part I) | 10.578415 | 1.101038 | 0.000000 | | 0.099816 | 103.00 |
| 104.00 | | Cost to be allocated (per Wkst. B, Part II) | | | 0 | | 34,404 | 104.00 |
| 105.00 | | Unit cost multiplier (Wkst. B, Part II) | | | 0.000000 | | 0.001935 | 105.00 |

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet B-1 | Date/Time Prepared: 11/23/2020 2:49 pm

| | | Cost Center Description | PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET) | LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY) | HOUSEKEEPING (SQUARE FEET) | DIETARY (MEALS SERVED) | NURSING ADMINISTRATION (DIRECT NRSING HRS) | |
|---|---|---|---|---|---|---|---|---|
| | | | 5.00 | 6.00 | 7.00 | 8.00 | 9.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 39,885 | | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 1,543 | 311,586 | | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 271 | 0 | 38,071 | | | 7.00 |
| 8.00 | 00800 | DIETARY | 3,149 | 0 | 3,149 | 143,448 | | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 822 | 0 | 822 | 0 | 187,729 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 524 | 0 | 524 | 0 | 0 | 10.00 |
| 11.00 | 01100 | PHARMACY | 309 | 0 | 309 | 0 | 0 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 517 | 0 | 517 | 0 | 0 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 876 | 0 | 876 | 0 | 0 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 28,331 | 311,586 | 28,331 | 143,313 | 187,729 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 0 | 0 | 0 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 1,084 | 0 | 1,084 | 0 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 1,118 | 0 | 1,118 | 0 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 1,040 | 0 | 1,040 | 0 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0 | 0 | 0 | 0 | 0 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 39,584 | 311,586 | 37,770 | 143,313 | 187,729 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 170 | 0 | 170 | 0 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 131 | 0 | 131 | 0 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 135 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | | | | | | 98.00 |
| 99.00 | | Negative Cost Centers | | | | | | 99.00 |
| 102.00 | | Cost to be allocated (per Wkst. B, Part I) | 663,464 | 46,163 | 765,512 | 1,738,124 | 437,445 | 102.00 |
| 103.00 | | Unit cost multiplier (Wkst. B, Part I) | 16.634424 | 0.148155 | 20.107483 | 12.116753 | 2.330194 | 103.00 |
| 104.00 | | Cost to be allocated (per Wkst. B, Part II) | 146,144 | 23,438 | 7,401 | 54,650 | 12,609 | 104.00 |
| 105.00 | | Unit cost multiplier (Wkst. B, Part II) | 3.664134 | 0.075222 | 0.194400 | 0.380974 | 0.067166 | 105.00 |

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet B-1 | Date/Time Prepared: 11/23/2020 2:49 pm

| | | Cost Center Description | CENTRAL SERVICES & SUPPLY (COSTED REQUIS.) | PHARMACY (COSTED REQUIS.) | MEDICAL RECORDS & LIBRARY (GROSS CHARGES) | SOCIAL SERVICE (TIME SPENT) | INTERNS & RESIDENTS (APPRVD PROG) (ASSIGNED TIME) | |
|---|---|---|---|---|---|---|---|---|
| | | | 10.00 | 11.00 | 12.00 | 13.00 | 14.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | | | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | | | | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | | | | | | 7.00 |
| 8.00 | 00800 | DIETARY | | | | | | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | | | | | | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 92,326 | | | | | 10.00 |
| 11.00 | 01100 | PHARMACY | 0 | 478,590 | | | | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 0 | 0 | 2,567,157 | | | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 0 | 0 | 0 | 196 | | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 54,773 | 152,684 | 2,566,326 | 196 | 0 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 0 | 0 | 0 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 0 | 423 | 0 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 0 | 260 | 0 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 0 | 148 | 0 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 37,552 | 0 | 0 | 0 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 325,906 | 0 | 0 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 1 | 0 | 0 | 0 | 0 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 92,326 | 478,590 | 2,567,157 | 196 | 0 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 0 | 0 | 0 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 0 | 0 | 0 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | | | | | | 98.00 |
| 99.00 | | Negative Cost Centers | | | | | | 99.00 |
| 102.00 | | Cost to be allocated (per Wkst. B, Part I) | 138,470 | 78,652 | 776,092 | 154,037 | 0 | 102.00 |
| 103.00 | | Unit cost multiplier (Wkst. B, Part I) | 1.499794 | 0.164341 | 0.302316 | 785.903061 | 0.000000 | 103.00 |
| 104.00 | | Cost to be allocated (per Wkst. B, Part II) | 107,735 | 4,579 | 21,493 | 13,212 | 0 | 104.00 |
| 105.00 | | Unit cost multiplier (Wkst. B, Part II) | 1.166898 | 0.009568 | 0.008372 | 67.408163 | 0.000000 | 105.00 |

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS | Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet C | Date/Time Prepared: 11/23/2020 2:49 pm

| | | Cost Center Description | Total (from Wkst. B, Pt I, col. 18) | Total Charges | Ratio (col. 1 divided by col. 2) | |
|---|---|---|---|---|---|---|
| | | | 1.00 | 2.00 | 3.00 | |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | |
| 40.00 | 04000 | RADIOLOGY | 10,077 | 78,343 | 0.128627 | 40.00 |
| 41.00 | 04100 | LABORATORY | 45,166 | 257,702 | 0.175264 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0.000000 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0.000000 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 675,088 | 1,084,860 | 0.622281 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 696,072 | 1,106,513 | 0.629068 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 647,477 | 350,730 | 1.846084 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0.000000 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 97,620 | 65,438 | 1.491794 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 424,000 | 787,900 | 0.538139 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0.000000 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0.000000 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 1,358,226 | 2,361,066 | 0.575260 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0.000000 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | | | | 61.00 |
| 62.00 | 06200 | FQHC | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0.000000 | 63.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0.000000 | 71.00 |
| 100.00 | | Total | 3,953,726 | 6,092,552 | | 100.00 |

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet D Part I | Date/Time Prepared: 11/23/2020 2:49 pm

Title XVIII (1) | Skilled Nursing Facility | PPS

| | | Cost Center Description | Ratio of Cost to Charges (Fr. Wkst. C Column 3) | Health Care Program Charges Part A | Health Care Program Charges Part B | Health Care Program Cost Part A (col. 1 x col. 2) | Health Care Program Cost Part B (col. 1 x col. 3) | |
|---|---|---|---|---|---|---|---|---|
| | | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| | | PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST | | | | | | |
| | | ANCILLARY SERVICE COST CENTERS | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0.128627 | 63,224 | 0 | 8,132 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0.175264 | 257,702 | 0 | 45,166 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0.000000 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0.000000 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0.622281 | 863,198 | 0 | 537,152 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0.629068 | 930,525 | 0 | 585,364 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 1.846084 | 233,551 | 0 | 431,155 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0.000000 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 1.491794 | 65,438 | 0 | 97,620 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0.538139 | 787,900 | 0 | 424,000 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0.000000 | 0 | | 0 | | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0.000000 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0.575260 | 0 | 0 | 0 | 0 | 52.00 |
| | | OUTPATIENT SERVICE COST CENTERS | | | | | | |
| 60.00 | 06000 | CLINIC | 0.000000 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | | | | | | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0.000000 | 0 | 0 | 0 | 0 | 63.00 |
| 71.00 | 07100 | AMBULANCE (2) | 0.000000 | | 0 | | 0 | 71.00 |
| 100.00 | | Total (Sum of lines 40 - 71) | | 3,201,538 | 0 | 2,128,589 | 0 | 100.00 |

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

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

| APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS | Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet D Parts II-III Date/Time Prepared: 11/23/2020 2:49 pm |
|---|---|---|---|
| | Title XVIII | Skilled Nursing Facility | PPS |

| | | Cost Center Description | | |
|---|---|---|---|---|
| | | | 1.00 | |
| | | **PART II - APPORTIONMENT OF VACCINE COST** | | |
| 1.00 | | Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49) | 0.538139 | 1.00 |
| 2.00 | | Program vaccine charges (From your records, or the PS&R) | 0 | 2.00 |
| 3.00 | | Program costs (Line 1 x line 2) (Title XVIII, PPS providers, transfer this amount to Worksheet E, Part I, line 18) | 0 | 3.00 |

| | | Cost Center Description | Total Cost (From Wkst. B, Part I, Col. 18 | Nursing & Allied Health (From Wkst. B, Part I, Col. 14) | Ratio of Nursing & Allied Health Costs to Total Costs - Part A (Col. 2 / Col. 1) | Program Part A Cost (From Wkst. D Part I, Col. 4) | Part A Nursing & Allied Health Costs for Pass Through (Col. 3 x Col. 4) | |
|---|---|---|---|---|---|---|---|---|
| | | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| | | **PART III - CALCULATION OF PASS THROUGH COSTS FOR NURSING & ALLIED HEALTH** | | | | | | |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 10,077 | 0 | 0.000000 | 8,132 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 45,166 | 0 | 0.000000 | 45,166 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0.000000 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0.000000 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 675,088 | 0 | 0.000000 | 537,152 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 696,072 | 0 | 0.000000 | 585,364 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 647,477 | 0 | 0.000000 | 431,155 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0.000000 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 97,620 | 0 | 0.000000 | 97,620 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 424,000 | 0 | 0.000000 | 424,000 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0.000000 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0.000000 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 1,358,226 | 0 | 0.000000 | 0 | 0 | 52.00 |
| 100.00 | | Total (Sum of lines 40 - 52) | 3,953,726 | 0 | | 2,128,589 | 0 | 100.00 |

| COMPUTATION OF INPATIENT ROUTINE COSTS | Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet D-1 Parts I-II Date/Time Prepared: 11/23/2020 2:49 pm |
|---|---|---|---|
| | Title XVIII | Skilled Nursing Facility | PPS |

| | | 1.00 | |
|---|---|---|---|
| | **PART I CALCULATION OF INPATIENT ROUTINE COSTS** | | |
| | **INPATIENT DAYS** | | |
| 1.00 | Inpatient days including private room days | 46,119 | 1.00 |
| 2.00 | Private room days | 0 | 2.00 |
| 3.00 | Inpatient days including private room days applicable to the Program | 2,861 | 3.00 |
| 4.00 | Medically necessary private room days applicable to the Program | 0 | 4.00 |
| 5.00 | Total general inpatient routine service cost | 15,588,881 | 5.00 |
| | **PRIVATE ROOM DIFFERENTIAL ADJUSTMENT** | | |
| 6.00 | General inpatient routine service charges | 2,941,900 | 6.00 |
| 7.00 | General inpatient routine service cost/charge ratio (Line 5 divided by line 6) | 5.298916 | 7.00 |
| 8.00 | Enter private room charges from your records | 0 | 8.00 |
| 9.00 | Average private room per diem charge (Private room charges line 8 divided by private room days, line 2) | 0.00 | 9.00 |
| 10.00 | Enter semi-private room charges from your records | 0 | 10.00 |
| 11.00 | Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days) | 0.00 | 11.00 |
| 12.00 | Average per diem private room charge differential (Line 9 minus line 11) | 0.00 | 12.00 |
| 13.00 | Average per diem private room cost differential (Line 7 times line 12) | 0.00 | 13.00 |
| 14.00 | Private room cost differential adjustment (Line 2 times line 13) | 0 | 14.00 |
| 15.00 | General inpatient routine service cost net of private room cost differential (Line 5 minus line 14) | 15,588,881 | 15.00 |
| | **PROGRAM INPATIENT ROUTINE SERVICE COSTS** | | |
| 16.00 | Adjusted general inpatient service cost per diem (Line 15 divided by line 1) | 338.01 | 16.00 |
| 17.00 | Program routine service cost (Line 3 times line 16) | 967,047 | 17.00 |
| 18.00 | Medically necessary private room cost applicable to program (line 4 times line 13) | 0 | 18.00 |
| 19.00 | Total program general inpatient routine service cost (Line 17 plus line 18) | 967,047 | 19.00 |
| 20.00 | Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID) | 646,926 | 20.00 |
| 21.00 | Per diem capital related costs (Line 20 divided by line 1) | 14.03 | 21.00 |
| 22.00 | Program capital related cost (Line 3 times line 21) | 40,140 | 22.00 |
| 23.00 | Inpatient routine service cost (Line 19 minus line 22) | 926,907 | 23.00 |
| 24.00 | Aggregate charges to beneficiaries for excess costs (From provider records) | 0 | 24.00 |
| 25.00 | Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24) | 926,907 | 25.00 |
| 26.00 | Enter the per diem limitation (1) | | 26.00 |
| 27.00 | Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1) | | 27.00 |
| 28.00 | Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to Worksheet E, Part II, line 4) (See instructions) | | 28.00 |

(1) Lines 26 and 27 are not applicable for title XVIII, but may be used for title V and or title XIX

| | | 1.00 | |
|---|---|---|---|
| | **PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH** | | |
| 1.00 | Total SNF inpatient days | 46,119 | 1.00 |
| 2.00 | Program inpatient days (see instructions) | 2,861 | 2.00 |
| 3.00 | Total nursing & allied health costs. (see instructions)(Do not complete for titles V or XIX) | 0 | 3.00 |
| 4.00 | Nursing & allied health ratio. (line 2 divided by line 1) | 0.062035 | 4.00 |
| 5.00 | Program nursing & allied health costs for pass-through. (line 3 times line 4) | 0 | 5.00 |

| CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII | Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet E Part I Date/Time Prepared: 11/23/2020 2:49 pm |
|---|---|---|---|
| | Title XVIII | Skilled Nursing Facility | PPS |

| | | 1.00 | |
|---|---|---|---|
| | **PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT** | | |
| 1.00 | Inpatient PPS amount (See Instructions) | 6,482,660 | 1.00 |
| 2.00 | Nursing and Allied Health Education Activities (pass through payments) | 0 | 2.00 |
| 3.00 | Subtotal ( Sum of lines 1 and 2) | 6,482,660 | 3.00 |
| 4.00 | Primary payor amounts | 0 | 4.00 |
| 5.00 | Coinsurance | 738,782 | 5.00 |
| 6.00 | Allowable bad debts (From your records) | 0 | 6.00 |
| 7.00 | Allowable Bad debts for dual eligible beneficiaries (See instructions) | 0 | 7.00 |
| 8.00 | Adjusted reimbursable bad debts. (See instructions) | 0 | 8.00 |
| 9.00 | Recovery of bad debts - for statistical records only | 0 | 9.00 |
| 10.00 | Utilization review | 0 | 10.00 |
| 11.00 | Subtotal (See instructions) | 5,743,878 | 11.00 |
| 12.00 | Interim payments (See instructions) | 5,641,649 | 12.00 |
| 13.00 | Tentative adjustment | 0 | 13.00 |
| 14.00 | OTHER adjustment (See instructions) | 0 | 14.00 |
| 14.50 | Demonstration payment adjustment amount before sequestration | 0 | 14.50 |
| 14.55 | Demonstration payment adjustment amount after sequestration | 0 | 14.55 |
| 14.75 | Sequestration for non-claims based amounts (see instructions) | 0 | 14.75 |
| 14.99 | Sequestration amount (see instructions) | 102,229 | 14.99 |
| 15.00 | Balance due provider/program (see Instructions) | 0 | 15.00 |
| 16.00 | Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2) | 0 | 16.00 |
| | **PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES - TITLE XVIII ONLY** | | |
| 17.00 | Ancillary services Part B | 0 | 17.00 |
| 18.00 | Vaccine cost (From Wkst D, Part II, line 3) | 0 | 18.00 |
| 19.00 | Total reasonable costs (Sum of lines 17 and 18) | 0 | 19.00 |
| 20.00 | Medicare Part B ancillary charges (See instructions) | 0 | 20.00 |
| 21.00 | Cost of covered services (Lesser of line 19 or line 20) | 0 | 21.00 |
| 22.00 | Primary payor amounts | 0 | 22.00 |
| 23.00 | Coinsurance and deductibles | 0 | 23.00 |
| 24.00 | Allowable bad debts (From your records) | 0 | 24.00 |
| 24.01 | Allowable Bad debts for dual eligible beneficiaries (see instructions) | 0 | 24.01 |
| 24.02 | Adjusted reimbursable bad debts (see instructions) | 0 | 24.02 |
| 25.00 | Subtotal (Sum of lines 21 and 24, minus lines 22 and 23) | 0 | 25.00 |
| 26.00 | Interim payments (See instructions) | 0 | 26.00 |
| 27.00 | Tentative adjustment | 0 | 27.00 |
| 28.00 | Other Adjustments (See instructions) Specify | 0 | 28.00 |
| 28.50 | Demonstration payment adjustment amount before sequestration | 0 | 28.50 |
| 28.55 | Demonstration payment adjustment amount after sequestration | 0 | 28.55 |
| 28.99 | Sequestration amount (see instructions) | 0 | 28.99 |
| 29.00 | Balance due provider/program (see instructions) | 0 | 29.00 |
| 30.00 | Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2 | 0 | 30.00 |

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

| Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet E-1 |
|---|---|---|
| | | Date/Time Prepared: 11/23/2020 2:49 pm |
| Title XVIII | Skilled Nursing Facility | PPS |

| | | Inpatient Part A | | Part B | | |
|---|---|---|---|---|---|---|
| | | mm/dd/yyyy | Amount | mm/dd/yyyy | Amount | |
| | | 1.00 | 2.00 | 3.00 | 4.00 | |
| 1.00 | Total interim payments paid to provider | | 5,641,649 | | 0 | 1.00 |
| 2.00 | Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero | | 0 | | 0 | 2.00 |
| 3.00 | List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1) | | | | | 3.00 |
| | **Program to Provider** | | | | | |
| 3.01 | ADJUSTMENTS TO PROVIDER | | 0 | | 0 | 3.01 |
| 3.02 | | | 0 | | 0 | 3.02 |
| 3.03 | | | 0 | | 0 | 3.03 |
| 3.04 | | | 0 | | 0 | 3.04 |
| 3.05 | | | 0 | | 0 | 3.05 |
| | **Provider to Program** | | | | | |
| 3.50 | ADJUSTMENTS TO PROGRAM | | 0 | | 0 | 3.50 |
| 3.51 | | | 0 | | 0 | 3.51 |
| 3.52 | | | 0 | | 0 | 3.52 |
| 3.53 | | | 0 | | 0 | 3.53 |
| 3.54 | | | 0 | | 0 | 3.54 |
| 3.99 | Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98) | | 0 | | 0 | 3.99 |
| 4.00 | Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B) | | 5,641,649 | | 0 | 4.00 |
| | **TO BE COMPLETED BY CONTRACTOR** | | | | | |
| 5.00 | List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1) | | | | | 5.00 |
| | **Program to Provider** | | | | | |
| 5.01 | TENTATIVE TO PROVIDER | | 0 | | 0 | 5.01 |
| 5.02 | | | 0 | | 0 | 5.02 |
| 5.03 | | | 0 | | 0 | 5.03 |
| | **Provider to Program** | | | | | |
| 5.50 | TENTATIVE TO PROGRAM | | 0 | | 0 | 5.50 |
| 5.51 | | | 0 | | 0 | 5.51 |
| 5.52 | | | 0 | | 0 | 5.52 |
| 5.99 | Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98) | | 0 | | 0 | 5.99 |
| 6.00 | Determined net settlement amount (balance due) based on the cost report. (1) | | | | | 6.00 |
| 6.01 | PROGRAM TO PROVIDER | | 0 | | 0 | 6.01 |
| 6.02 | PROVIDER TO PROGRAM | | 0 | | 0 | 6.02 |
| 7.00 | Total Medicare program liability (see instructions) | | 5,641,649 | | 0 | 7.00 |

| | | Contractor Name | Contractor Number | |
|---|---|---|---|---|
| | | 1.00 | 2.00 | |
| 8.00 | Name of Contractor | | | 8.00 |

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

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

Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet G | Date/Time Prepared: 11/23/2020 2:49 pm

| | | General Fund | Specific Purpose Fund | Endowment Fund | Plant Fund | |
|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | |
| | **Assets** | | | | | |
| | **CURRENT ASSETS** | | | | | |
| 1.00 | Cash on hand and in banks | 130,214,020 | 0 | 0 | 0 | 1.00 |
| 2.00 | Temporary investments | 0 | 0 | 0 | 0 | 2.00 |
| 3.00 | Notes receivable | 0 | 0 | 0 | 0 | 3.00 |
| 4.00 | Accounts receivable | 3,995,548 | 0 | 0 | 0 | 4.00 |
| 5.00 | Other receivables | 107,534 | 0 | 0 | 0 | 5.00 |
| 6.00 | Less: allowances for uncollectible notes and accounts receivable | -1,586,037 | 0 | 0 | 0 | 6.00 |
| 7.00 | Inventory | 77,657 | 0 | 0 | 0 | 7.00 |
| 8.00 | Prepaid expenses | 211,711 | 0 | 0 | 0 | 8.00 |
| 9.00 | Other current assets | 87,320 | 0 | 0 | 0 | 9.00 |
| 10.00 | Due from other funds | 203,147 | 0 | 0 | 0 | 10.00 |
| 11.00 | TOTAL CURRENT ASSETS (Sum of lines 1 - 10) | 133,310,900 | 0 | 0 | 0 | 11.00 |
| | **FIXED ASSETS** | | | | | |
| 12.00 | Land | 2,222,244 | 0 | 0 | 0 | 12.00 |
| 13.00 | Land improvements | 2,864,930 | 0 | 0 | 0 | 13.00 |
| 14.00 | Less: Accumulated depreciation | 0 | 0 | 0 | 0 | 14.00 |
| 15.00 | Buildings | 58,718,950 | 0 | 0 | 0 | 15.00 |
| 16.00 | Less Accumulated depreciation | 0 | 0 | 0 | 0 | 16.00 |
| 17.00 | Leasehold improvements | 0 | 0 | 0 | 0 | 17.00 |
| 18.00 | Less: Accumulated Amortization | 0 | 0 | 0 | 0 | 18.00 |
| 19.00 | Fixed equipment | 979,134 | 0 | 0 | 0 | 19.00 |
| 20.00 | Less: Accumulated depreciation | 0 | 0 | 0 | 0 | 20.00 |
| 21.00 | Automobiles and trucks | 0 | 0 | 0 | 0 | 21.00 |
| 22.00 | Less: Accumulated depreciation | 0 | 0 | 0 | 0 | 22.00 |
| 23.00 | Major movable equipment | 5,120,856 | 0 | 0 | 0 | 23.00 |
| 24.00 | Less: Accumulated depreciation | -41,823,542 | 0 | 0 | 0 | 24.00 |
| 25.00 | Minor equipment - Depreciable | 0 | 0 | 0 | 0 | 25.00 |
| 26.00 | Minor equipment nondepreciable | 0 | 0 | 0 | 0 | 26.00 |
| 27.00 | Other fixed assets | 0 | 0 | 0 | 0 | 27.00 |
| 28.00 | TOTAL FIXED ASSETS (Sum of lines 12 - 27) | 28,082,572 | 0 | 0 | 0 | 28.00 |
| | **OTHER ASSETS** | | | | | |
| 29.00 | Investments | 0 | 0 | 0 | 0 | 29.00 |
| 30.00 | Deposits on leases | 0 | 0 | 0 | 0 | 30.00 |
| 31.00 | Due from owners/officers | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | Other assets | 218,516 | 0 | 0 | 0 | 32.00 |
| 33.00 | TOTAL OTHER ASSETS (Sum of lines 29 - 32) | 218,516 | 0 | 0 | 0 | 33.00 |
| 34.00 | TOTAL ASSETS (Sum of lines 11, 28, and 33) | 161,611,988 | 0 | 0 | 0 | 34.00 |
| | **Liabilities and Fund Balances** | | | | | |
| | **CURRENT LIABILITIES** | | | | | |
| 35.00 | Accounts payable | 830,942 | 0 | 0 | 0 | 35.00 |
| 36.00 | Salaries, wages, and fees payable | 1,863,602 | 0 | 0 | 0 | 36.00 |
| 37.00 | Payroll taxes payable | 338,349 | 0 | 0 | 0 | 37.00 |
| 38.00 | Notes & loans payable (Short term) | 0 | 0 | 0 | 0 | 38.00 |
| 39.00 | Deferred income | 146,513 | 0 | 0 | 0 | 39.00 |
| 40.00 | Accelerated payments | 0 | | | | 40.00 |
| 41.00 | Due to other funds | 3,955,858 | 0 | 0 | 0 | 41.00 |
| 42.00 | Other current liabilities | -21,085 | 0 | 0 | 0 | 42.00 |
| 43.00 | TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42) | 7,114,179 | 0 | 0 | 0 | 43.00 |
| | **LONG TERM LIABILITIES** | | | | | |
| 44.00 | Mortgage payable | 0 | 0 | 0 | 0 | 44.00 |
| 45.00 | Notes payable | 0 | 0 | 0 | 0 | 45.00 |
| 46.00 | Unsecured loans | 0 | 0 | 0 | 0 | 46.00 |
| 47.00 | Loans from owners: | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | Other long term liabilities | 41,388,230 | 0 | 0 | 0 | 48.00 |
| 49.00 | OTHER (SPECIFY) | 0 | 0 | 0 | 0 | 49.00 |
| 50.00 | TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49 | 41,388,230 | 0 | 0 | 0 | 50.00 |
| 51.00 | TOTAL LIABILITIES (Sum of lines 43 and 50) | 48,502,409 | 0 | 0 | 0 | 51.00 |
| | **CAPITAL ACCOUNTS** | | | | | |
| 52.00 | General fund balance | 113,109,579 | | | | 52.00 |
| 53.00 | Specific purpose fund | | 0 | | | 53.00 |
| 54.00 | Donor created - endowment fund balance - restricted | | | 0 | | 54.00 |
| 55.00 | Donor created - endowment fund balance - unrestricted | | | 0 | | 55.00 |
| 56.00 | Governing body created - endowment fund balance | | | 0 | | 56.00 |
| 57.00 | Plant fund balance - invested in plant | | | | 0 | 57.00 |
| 58.00 | Plant fund balance - reserve for plant improvement, replacement, and expansion | | | | 0 | 58.00 |
| 59.00 | TOTAL FUND BALANCES (Sum of lines 52 thru 58) | 113,109,579 | 0 | 0 | 0 | 59.00 |
| 60.00 | TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59) | 161,611,988 | 0 | 0 | 0 | 60.00 |

STATEMENT OF CHANGES IN FUND BALANCES | Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet G-1 | Date/Time Prepared: 11/23/2020 2:49 pm

| | | General Fund | | Special Purpose Fund | | Endowment Fund | |
|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| 1.00 | Fund balances at beginning of period | | 57,557,360 | | 0 | | 1.00 |
| 2.00 | Net income (loss) (from Wkst. G-3, line 31) | | 983,321 | | | | 2.00 |
| 3.00 | Total (sum of line 1 and line 2) | | 58,540,681 | | 0 | | 3.00 |
| 4.00 | Additions (credit adjustments) | | | | | | 4.00 |
| 5.00 | INTERCOMPANY TRANSFERS | 54,568,898 | | 0 | | 0 | 5.00 |
| 6.00 | | 0 | | 0 | | 0 | 6.00 |
| 7.00 | | 0 | | 0 | | 0 | 7.00 |
| 8.00 | | 0 | | 0 | | 0 | 8.00 |
| 9.00 | | 0 | | 0 | | 0 | 9.00 |
| 10.00 | Total additions (sum of line 5 - 9) | | 54,568,898 | | 0 | | 10.00 |
| 11.00 | Subtotal (line 3 plus line 10) | | 113,109,579 | | 0 | | 11.00 |
| 12.00 | Deductions (debit adjustments) | | | | | | 12.00 |
| 13.00 | | 0 | | 0 | | 0 | 13.00 |
| 14.00 | | 0 | | 0 | | 0 | 14.00 |
| 15.00 | | 0 | | 0 | | 0 | 15.00 |
| 16.00 | | 0 | | 0 | | 0 | 16.00 |
| 17.00 | | 0 | | 0 | | 0 | 17.00 |
| 18.00 | Total deductions (sum of lines 13 - 17) | | 0 | | 0 | | 18.00 |
| 19.00 | Fund balance at end of period per balance sheet (Line 11 - line 18) | | 113,109,579 | | 0 | | 19.00 |

| | | Endowment Fund | Plant Fund | | | |
|---|---|---|---|---|---|---|
| | | 6.00 | 7.00 | 8.00 | | |
| 1.00 | Fund balances at beginning of period | 0 | | 0 | | 1.00 |
| 2.00 | Net income (loss) (from Wkst. G-3, line 31) | | | | | 2.00 |
| 3.00 | Total (sum of line 1 and line 2) | 0 | | 0 | | 3.00 |
| 4.00 | Additions (credit adjustments) | | | | | 4.00 |
| 5.00 | INTERCOMPANY TRANSFERS | | 0 | | | 5.00 |
| 6.00 | | | 0 | | | 6.00 |
| 7.00 | | | 0 | | | 7.00 |
| 8.00 | | | 0 | | | 8.00 |
| 9.00 | | | 0 | | | 9.00 |
| 10.00 | Total additions (sum of line 5 - 9) | 0 | | 0 | | 10.00 |
| 11.00 | Subtotal (line 3 plus line 10) | 0 | | 0 | | 11.00 |
| 12.00 | Deductions (debit adjustments) | | | | | 12.00 |
| 13.00 | | | 0 | | | 13.00 |
| 14.00 | | | 0 | | | 14.00 |
| 15.00 | | | 0 | | | 15.00 |
| 16.00 | | | 0 | | | 16.00 |
| 17.00 | | | 0 | | | 17.00 |
| 18.00 | Total deductions (sum of lines 13 - 17) | 0 | | 0 | | 18.00 |
| 19.00 | Fund balance at end of period per balance sheet (Line 11 - line 18) | 0 | | 0 | | 19.00 |

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES | Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet G-2 Parts I-II | Date/Time Prepared: 11/23/2020 2:49 pm

| | Cost Center Description | Inpatient | Outpatient | Total | |
|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | |
| | **PART I - PATIENT REVENUES** | | | | |
| | **General Inpatient Routine Care Services** | | | | |
| 1.00 | SKILLED NURSING FACILITY | 14,686,121 | | 14,686,121 | 1.00 |
| 2.00 | NURSING FACILITY | 0 | | 0 | 2.00 |
| 3.00 | ICF/IID | 0 | | 0 | 3.00 |
| 4.00 | OTHER LONG TERM CARE | 0 | | 0 | 4.00 |
| 5.00 | Total general inpatient care services (Sum of lines 1 - 4) | 14,686,121 | | 14,686,121 | 5.00 |
| | **All Other Care Services** | | | | |
| 6.00 | ANCILLARY SERVICES | 6,092,552 | 0 | 6,092,552 | 6.00 |
| 7.00 | CLINIC | | 0 | 0 | 7.00 |
| 8.00 | HOME HEALTH AGENCY COST | | 0 | 0 | 8.00 |
| 9.00 | AMBULANCE | | 0 | 0 | 9.00 |
| 10.00 | RURAL HEALTH CLINIC | | 0 | 0 | 10.00 |
| 10.10 | FQHC | | 0 | 0 | 10.10 |
| 11.00 | CMHC | | 0 | 0 | 11.00 |
| 11.10 | CORF | | 0 | 0 | 11.10 |
| 12.00 | HOSPICE | 0 | 0 | 0 | 12.00 |
| 13.00 | OTHER (SPECIFY) | 0 | 0 | 0 | 13.00 |
| 14.00 | Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1) | 20,778,673 | 0 | 20,778,673 | 14.00 |

| | Cost Center Description | 1.00 | 2.00 | |
|---|---|---|---|---|
| | **PART II - OPERATING EXPENSES** | | | |
| 1.00 | Operating Expenses (Per Worksheet A, Col. 3, Line 100) | | 20,598,208 | 1.00 |
| 2.00 | Add (Specify) | 0 | | 2.00 |
| 3.00 | | 0 | | 3.00 |
| 4.00 | | 0 | | 4.00 |
| 5.00 | | 0 | | 5.00 |
| 6.00 | | 0 | | 6.00 |
| 7.00 | | 0 | | 7.00 |
| 8.00 | Total Additions (Sum of lines 2 - 7) | | 0 | 8.00 |
| 9.00 | Deduct (Specify) | 0 | | 9.00 |
| 10.00 | | 0 | | 10.00 |
| 11.00 | | 0 | | 11.00 |
| 12.00 | | 0 | | 12.00 |
| 13.00 | | 0 | | 13.00 |
| 14.00 | Total Deductions (Sum of lines 9 - 13) | | 0 | 14.00 |
| 15.00 | Total Operating Expenses (Sum of lines 1 and 8, minus line 14) | | 20,598,208 | 15.00 |

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES | Provider No.: 555430 | Period: From 07/01/2019 To 06/30/2020 | Worksheet G-3 | Date/Time Prepared: 11/23/2020 2:49 pm

| | | 1.00 | |
|---|---|---|---|
| 1.00 | Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14) | 20,778,673 | 1.00 |
| 2.00 | Less: contractual allowances and discounts on patients accounts | 1,640,103 | 2.00 |
| 3.00 | Net patient revenues (Line 1 minus line 2) | 19,138,570 | 3.00 |
| 4.00 | Less: total operating expenses (From Worksheet G-2, Part II, line 15) | 20,598,208 | 4.00 |
| 5.00 | Net income from service to patients (Line 3 minus 4) | -1,459,638 | 5.00 |
| | Other income: | | |
| 6.00 | Contributions, donations, bequests, etc | 0 | 6.00 |
| 7.00 | Income from investments | 0 | 7.00 |
| 8.00 | Revenues from communications ( Telephone and Internet service) | 0 | 8.00 |
| 9.00 | Revenue from television and radio service | 0 | 9.00 |
| 10.00 | Purchase discounts | 0 | 10.00 |
| 11.00 | Rebates and refunds of expenses | 0 | 11.00 |
| 12.00 | Parking lot receipts | 0 | 12.00 |
| 13.00 | Revenue from laundry and linen service | 0 | 13.00 |
| 14.00 | Revenue from meals sold to employees and guests | 0 | 14.00 |
| 15.00 | Revenue from rental of living quarters | 0 | 15.00 |
| 16.00 | Revenue from sale of medical and surgical supplies to other than patients | 0 | 16.00 |
| 17.00 | Revenue from sale of drugs to other than patients | 0 | 17.00 |
| 18.00 | Revenue from sale of medical records and abstracts | 0 | 18.00 |
| 19.00 | Tuition (fees, sale of textbooks, uniforms, etc.) | 0 | 19.00 |
| 20.00 | Revenue from gifts, flower, coffee shops, canteen | 0 | 20.00 |
| 21.00 | Rental of vending machines | 0 | 21.00 |
| 22.00 | Rental of skilled nursing space | 0 | 22.00 |
| 23.00 | Governmental appropriations | 0 | 23.00 |
| 24.00 | NON-OPERATING REVENUE | 2,442,959 | 24.00 |
| 24.50 | COVID-19 PHE Funding | 0 | 24.50 |
| 25.00 | Total other income (Sum of lines 6 - 24) | 2,442,959 | 25.00 |
| 26.00 | Total (Line 5 plus line 25) | 983,321 | 26.00 |
| 27.00 | Other expenses (specify) | 0 | 27.00 |
| 28.00 | | 0 | 28.00 |
| 29.00 | | 0 | 29.00 |
| 30.00 | Total other expenses (Sum of lines 27 - 29) | 0 | 30.00 |
| 31.00 | Net income (or loss) for the period (Line 26 minus line 30) | 983,321 | 31.00 |

This report is required by law (42 USC 1395g; 42 CFR 413.20(b)). Failure to report can result in all interim payments made since the beginning of the cost reporting period being deemed overpayments (42 USC 1395g).

FORM APPROVED
OMB NO. 0938-0463
Expires: 12/31/2021

| SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY | Provider CCN: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet S Parts I, II & III Date/Time Prepared: 5/26/2021 5:40 pm |
|---|---|---|---|

**PART I - COST REPORT STATUS**

Provider use only

1. [ X ] Electronically filed cost report — Date: 5/26/2021 Time: 5:40 pm
2. [ ] Manually submitted cost report
3. [ 0 ] 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 use only

4. [ 1 ] Cost Report Status
(1) As Submitted
(2) Settled without audit
(3) Settled with audit
(4) Reopened
(5) Amended

5. Date Received:
6. Contractor No.
7. [ N ] First Cost Report for this Provider CCN
8. [ N ] Last Cost Report for this Provider CCN
9. NPR Date:
10. [ 0 ] If line 4, column 1 is "4": Enter number of times reopened
11. Contractor Vendor Code 4
12. [ F ] Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.

**PART II - CERTIFICATION**

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.

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF PROVIDER(S)

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 THE FOUNTAINS ( 555430 ) for the cost reporting period beginning 07/01/2020 and ending 12/31/2020 and 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.

[ X ] 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.

(Signed) ED GONZALEZ
Chief Financial Officer or Administrator of Provider(s)

FINANCE OFFICER
Title

(Dated when report is electronically signed.)
Date

| | Cost Center Description | Title V | Title XVIII Part A | Title XVIII Part B | Title XIX | |
|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | |
| | **PART III - SETTLEMENT SUMMARY** | | | | | |
| 1.00 | SKILLED NURSING FACILITY | 0 | 0 | 0 | 0 | 1.00 |
| 2.00 | NURSING FACILITY | 0 | | | 0 | 2.00 |
| 3.00 | ICF/IID | | | | 0 | 3.00 |
| 4.00 | SNF - BASED HHA I | 0 | 0 | 0 | | 4.00 |
| 5.00 | SNF - BASED RHC I | 0 | | 0 | | 5.00 |
| 6.00 | SNF - BASED FQHC I | 0 | | 0 | | 6.00 |
| 7.00 | SNF - BASED CMHC I | 0 | | 0 | | 7.00 |
| 7.10 | SNF - BASED CORF I | 0 | | 0 | | 7.10 |
| 100.00 | TOTAL | 0 | 0 | 0 | 0 | 100.00 |

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

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0050. The time required to complete and review the information collection is estimated 673 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 the 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.

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

Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet S-2 Part I | Date/Time Prepared: 5/26/2021 5:40 pm

| | 1.00 | 2.00 | 3.00 | |
|---|---|---|---|---|
| | **Skilled Nursing Facility and Skilled Nursing Facility Complex Address:** | | | |
| 1.00 | Street: 1260 WILLIAMS WAY | PO Box: | | 1.00 |
| 2.00 | City: YUBA CITY | State: CA | Zip Code:95991 | 2.00 |
| 3.00 | County: SUTTER | CBSA Code: 49700 | Urban/Rural: U | 3.00 |
| 3.01 | | CBSA Code: | | 3.01 |

| | | Component Name | Provider CCN | Date Certified | Payment System (P, O, or N) V | XVIII | XIX | |
|---|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | 6.00 | |
| | **SNF and SNF-Based Component Identification:** | | | | | | | |
| 4.00 | SNF | THE FOUNTAINS | 555430 | 08/20/1990 | N | P | N | 4.00 |
| 5.00 | Nursing Facility | | | | | | | 5.00 |
| 6.00 | ICF/IID | | | | | | | 6.00 |
| 7.00 | SNF-Based HHA | | | | | | | 7.00 |
| 8.00 | SNF-Based RHC | | | | | | | 8.00 |
| 9.00 | SNF-Based FQHC | | | | | | | 9.00 |
| 10.00 | SNF-Based CMHC | | | | | | | 10.00 |
| 11.00 | SNF-Based OLTC | | | | | | | 11.00 |
| 12.00 | SNF-Based HOSPICE | | | | | | | 12.00 |
| 13.00 | SNF-Based CORF | | | | | | | 13.00 |

| | | From: | To: | |
|---|---|---|---|---|
| | | 1.00 | 2.00 | |
| 14.00 | Cost Reporting Period (mm/dd/yyyy) | 07/01/2020 | 12/31/2020 | 14.00 |
| 15.00 | Type of Control (See Instructions) | 2 | | 15.00 |

| | | Y/N | |
|---|---|---|---|
| | | 1.00 | |
| | **Type of Freestanding Skilled Nursing Facility** | | |
| 16.00 | Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5? | N | 16.00 |
| 17.00 | Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5? | N | 17.00 |
| 18.00 | Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1. | Y | 18.00 |
| | **Miscellaneous Cost Reporting Information** | | |
| 19.00 | If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no. | N | 19.00 |
| 19.01 | If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no. | N | 19.01 |
| | **Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.** | | |
| 20.00 | Straight Line | 292,461 | 20.00 |
| 21.00 | Declining Balance | 0 | 21.00 |
| 22.00 | Sum of the Year's Digits | 0 | 22.00 |
| 23.00 | Sum of line 20 through 22 | 292,461 | 23.00 |
| 24.00 | If depreciation is funded, enter the balance as of the end of the period. | 0 | 24.00 |
| 25.00 | Were there any disposal of capital assets during the cost reporting period? (Y/N) | N | 25.00 |
| 26.00 | Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N) | N | 26.00 |
| 27.00 | Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N) | N | 27.00 |
| 28.00 | Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N) | N | 28.00 |

| | | Part A | Part B | Other | |
|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | |
| | **If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption.** | | | | |
| 29.00 | Skilled Nursing Facility | N | N | | 29.00 |
| 30.00 | Nursing Facility | | | N | 30.00 |
| 31.00 | ICF/IID | | | | 31.00 |
| 32.00 | SNF-Based HHA | N | N | | 32.00 |
| 33.00 | SNF-Based RHC | | N | | 33.00 |
| 34.00 | SNF-Based FQHC | | N | | 34.00 |
| 35.00 | SNF-Based CMHC | | N | | 35.00 |
| 36.00 | SNF-Based OLTC | | | | 36.00 |

| | | Y/N | | |
|---|---|---|---|---|
| | | 1.00 | 2.00 | |
| 37.00 | Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N) | Y | | 37.00 |
| 38.00 | Are you legally-required to carry malpractice insurance? (Y/N) | N | | 38.00 |
| 39.00 | Is the malpractice a "claims-made" or "occurrence" policy? If the policy is "claims-made" enter 1. If the policy is "occurrence", enter 2. | 1 | | 39.00 |

| | | Premiums | Paid Losses | Self Insurance | |
|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | |
| 41.00 | List malpractice premiums and paid losses: | 67,500 | 0 | 0 | 41.00 |

| SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX INDENTIFICATION DATA | Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet S-2 Part I Date/Time Prepared: 5/26/2021 5:40 pm |
|---|---|---|---|

| | | Y/N | |
|---|---|---|---|
| | | 1.00 | |
| 42.00 | Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts. | N | 42.00 |
| 43.00 | Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10? | Y | 43.00 |
| 44.00 | If line 43 is yes, enter the home office chain number and enter the name and address of the home office on lines 45, 46 and 47. | 951121 | 44.00 |

| | 1.00 | 2.00 | 3.00 | |
|---|---|---|---|---|
| | **If this facility is part of a chain organization, enter the name and address of the home office on the lines below.** | | | |
| 45.00 | Name: ADVENTIST HEALTH | Contractor's Name: NORIDIAN | Contractor's Number: 01011 | 45.00 |
| 46.00 | Street: ONE ADVENTIST HEALTH WAY | PO Box: | | 46.00 |
| 47.00 | City: ROSEVILLE | State: CA | Zip Code: 95661 | 47.00 |

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE | Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet S-2 Part II | Date/Time Prepared: 5/26/2021 5:40 pm

| | | Y/N | Date | |
|---|---|---|---|---|
| | | 1.00 | 2.00 | |
| | General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy) | | | |
| | Completed by All Skilled Nursing Facilites | | | |
| | Provider Organization and Operation | | | |
| 1.00 | Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions) | N | | 1.00 |

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

| | | Y/N | Type | Date | |
|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | |
| | Financial Data and Reports | | | | |
| 4.00 | Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions. | N | | | 4.00 |
| 5.00 | Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation. | N | | | 5.00 |

| | | Y/N | Legal Oper. | |
|---|---|---|---|---|
| | | 1.00 | 2.00 | |
| | Approved Educational Activities | | | |
| 6.00 | Column 1: Were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N) | N | N | 6.00 |
| 7.00 | Were costs claimed for Allied Health Programs? (Y/N) see instructions. | N | | 7.00 |
| 8.00 | Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions. | N | | 8.00 |

| | | Y/N | |
|---|---|---|---|
| | | 1.00 | |
| | Bad Debts | | |
| 9.00 | Is the provider seeking reimbursement for bad debts? (Y/N) see instructions. | N | 9.00 |
| 10.00 | If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy. | N | 10.00 |
| 11.00 | If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions. | N | 11.00 |
| | Bed Complement | | |
| 12.00 | Have total beds available changed from prior cost reporting period? If "Y", see instructions. | N | 12.00 |

| | | | Part A | | Part B | |
|---|---|---|---|---|---|---|
| | | Description | Y/N | Date | Y/N | |
| | | 0 | 1.00 | 2.00 | 3.00 | |
| | PS&R Data | | | | | |
| 13.00 | Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.) | | Y | 03/12/2021 | Y | 13.00 |
| 14.00 | Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4. | | N | | N | 14.00 |
| 15.00 | If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions. | | N | | N | 15.00 |
| 16.00 | If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions. | | N | | N | 16.00 |
| 17.00 | If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments: | | N | | N | 17.00 |
| 18.00 | Was the cost report prepared only using the provider's records? If "Y" see Instructions. | | N | | N | 18.00 |

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

Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet S-2 Part II | Date/Time Prepared: 5/26/2021 5:40 pm

| | | 1.00 | 2.00 | |
|---|---|---|---|---|
| | **Cost Report Preparer Contact Information** | | | |
| 19.00 | Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively. | ROBERT | FLORES | 19.00 |
| 20.00 | Enter the employer/company name of the cost report preparer. | ADVENTIST HEALTH | | 20.00 |
| 21.00 | Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively. | 916-406-0981 | FLORESRA@AH.ORG | 21.00 |

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

Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet S-2 Part II | Date/Time Prepared: 5/26/2021 5:40 pm

| | | Part B Date 4.00 | | | |
|---|---|---|---|---|---|
| | **PS&R Data** | | | | |
| 13.00 | Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.) | 03/12/2021 | | | 13.00 |
| 14.00 | Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4. | | | | 14.00 |
| 15.00 | If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions. | | | | 15.00 |
| 16.00 | If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions. | | | | 16.00 |
| 17.00 | If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments: | | | | 17.00 |
| 18.00 | Was the cost report prepared only using the provider's records? If "Y" see Instructions. | | | | 18.00 |
| | | | 3.00 | | |
| | **Cost Report Preparer Contact Information** | | | | |
| 19.00 | Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively. | | SYSTEM DIRECTOR, REIMBURSEMENT | | 19.00 |
| 20.00 | Enter the employer/company name of the cost report preparer. | | | | 20.00 |
| 21.00 | Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively. | | | | 21.00 |

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

Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet S-3 Part I | Date/Time Prepared: 5/26/2021 5:40 pm

| | Component | Number of Beds | Bed Days Available | Inpatient Days/Visits Title V | Title XVIII | Title XIX | |
|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| 1.00 | SKILLED NURSING FACILITY | 145 | 26,680 | 0 | 4,484 | 13,538 | 1.00 |
| 2.00 | NURSING FACILITY | 0 | 0 | 0 | | 0 | 2.00 |
| 3.00 | ICF/IID | 0 | 0 | | | 0 | 3.00 |
| 4.00 | HOME HEALTH AGENCY COST | | | 0 | 0 | 0 | 4.00 |
| 5.00 | Other Long Term Care | 0 | 0 | | | | 5.00 |
| 6.00 | SNF-Based CMHC | | | | | | 6.00 |
| 6.10 | SNF-Based CORF | | | | | | 6.10 |
| 7.00 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 7.00 |
| 8.00 | Total (Sum of lines 1-7) | 145 | 26,680 | 0 | 4,484 | 13,538 | 8.00 |

| | Component | Inpatient Days/Visits Other | Total | Discharges Title V | Title XVIII | Title XIX | |
|---|---|---|---|---|---|---|---|
| | | 6.00 | 7.00 | 8.00 | 9.00 | 10.00 | |
| 1.00 | SKILLED NURSING FACILITY | 2,063 | 20,085 | 0 | 102 | 83 | 1.00 |
| 2.00 | NURSING FACILITY | 0 | 0 | 0 | | 0 | 2.00 |
| 3.00 | ICF/IID | 0 | 0 | | | 0 | 3.00 |
| 4.00 | HOME HEALTH AGENCY COST | 0 | 0 | | | | 4.00 |
| 5.00 | Other Long Term Care | 0 | 0 | | | | 5.00 |
| 6.00 | SNF-Based CMHC | | | | | | 6.00 |
| 6.10 | SNF-Based CORF | | | | | | 6.10 |
| 7.00 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 7.00 |
| 8.00 | Total (Sum of lines 1-7) | 2,063 | 20,085 | 0 | 102 | 83 | 8.00 |

| | Component | Discharges Other | Total | Average Length of Stay Title V | Title XVIII | Title XIX | |
|---|---|---|---|---|---|---|---|
| | | 11.00 | 12.00 | 13.00 | 14.00 | 15.00 | |
| 1.00 | SKILLED NURSING FACILITY | 77 | 262 | 0.00 | 43.96 | 163.11 | 1.00 |
| 2.00 | NURSING FACILITY | 0 | 0 | 0.00 | | 0.00 | 2.00 |
| 3.00 | ICF/IID | 0 | 0 | | | 0.00 | 3.00 |
| 4.00 | HOME HEALTH AGENCY COST | | | | | | 4.00 |
| 5.00 | Other Long Term Care | 0 | 0 | | | | 5.00 |
| 6.00 | SNF-Based CMHC | | | | | | 6.00 |
| 6.10 | SNF-Based CORF | | | | | | 6.10 |
| 7.00 | HOSPICE | 0 | 0 | 0.00 | 0.00 | 0.00 | 7.00 |
| 8.00 | Total (Sum of lines 1-7) | 77 | 262 | 0.00 | 43.96 | 163.11 | 8.00 |

| | Component | Average Length of Stay Total | Admissions Title V | Title XVIII | Title XIX | Other | |
|---|---|---|---|---|---|---|---|
| | | 16.00 | 17.00 | 18.00 | 19.00 | 20.00 | |
| 1.00 | SKILLED NURSING FACILITY | 76.66 | 0 | 160 | 38 | 35 | 1.00 |
| 2.00 | NURSING FACILITY | 0.00 | 0 | | 0 | 0 | 2.00 |
| 3.00 | ICF/IID | 0.00 | | | 0 | 0 | 3.00 |
| 4.00 | HOME HEALTH AGENCY COST | | | | | | 4.00 |
| 5.00 | Other Long Term Care | 0.00 | | | | 0 | 5.00 |
| 6.00 | SNF-Based CMHC | | | | | | 6.00 |
| 6.10 | SNF-Based CORF | | | | | | 6.10 |
| 7.00 | HOSPICE | 0.00 | 0 | 0 | 0 | 0 | 7.00 |
| 8.00 | Total (Sum of lines 1-7) | 76.66 | 0 | 160 | 38 | 35 | 8.00 |

| | Component | Admissions Total | Full Time Equivalent Employees on Payroll | Nonpaid Workers | | |
|---|---|---|---|---|---|---|
| | | 21.00 | 22.00 | 23.00 | | |
| 1.00 | SKILLED NURSING FACILITY | 233 | 71.00 | 0.00 | | 1.00 |
| 2.00 | NURSING FACILITY | 0 | 0.00 | 0.00 | | 2.00 |
| 3.00 | ICF/IID | 0 | 0.00 | 0.00 | | 3.00 |
| 4.00 | HOME HEALTH AGENCY COST | | 0.00 | 0.00 | | 4.00 |
| 5.00 | Other Long Term Care | 0 | 0.00 | 0.00 | | 5.00 |
| 6.00 | SNF-Based CMHC | | 0.00 | 0.00 | | 6.00 |
| 6.10 | SNF-Based CORF | | 0.00 | 0.00 | | 6.10 |
| 7.00 | HOSPICE | 0 | 0.00 | 0.00 | | 7.00 |
| 8.00 | Total (Sum of lines 1-7) | 233 | 71.00 | 0.00 | | 8.00 |

SNF WAGE INDEX INFORMATION | Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet S-3 Part II | Date/Time Prepared: 5/26/2021 5:40 pm

| | | Amount Reported | Reclass. of Salaries from Worksheet A-6 | Adjusted Salaries (col. 1 ± col. 2) | Paid Hours Related to Salary in col. 3 | Average Hourly Wage (col. 3 ÷ col. 4) | |
|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| | **PART II - DIRECT SALARIES** | | | | | | |
| | **SALARIES** | | | | | | |
| 1.00 | Total salaries (See Instructions) | 3,866,463 | 0 | 3,866,463 | 147,682.00 | 26.18 | 1.00 |
| 2.00 | Physician salaries-Part A | 0 | 0 | 0 | 0.00 | 0.00 | 2.00 |
| 3.00 | Physician salaries-Part B | 0 | 0 | 0 | 0.00 | 0.00 | 3.00 |
| 4.00 | Home office personnel | 0 | 0 | 0 | 0.00 | 0.00 | 4.00 |
| 5.00 | Sum of lines 2 through 4 | 0 | 0 | 0 | 0.00 | 0.00 | 5.00 |
| 6.00 | Revised wages (line 1 minus line 5) | 3,866,463 | 0 | 3,866,463 | 147,682.00 | 26.18 | 6.00 |
| 7.00 | Other Long Term Care | 0 | 0 | 0 | 0.00 | 0.00 | 7.00 |
| 8.00 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0.00 | 0.00 | 8.00 |
| 9.00 | CMHC | 0 | 0 | 0 | 0.00 | 0.00 | 9.00 |
| 9.10 | CORF | | | | | | 9.10 |
| 10.00 | HOSPICE | 0 | 0 | 0 | 0.00 | 0.00 | 10.00 |
| 11.00 | Other excluded areas | 0 | 0 | 0 | 0.00 | 0.00 | 11.00 |
| 12.00 | Subtotal Excluded salary (Sum of lines 7 through 11) | 0 | 0 | 0 | 0.00 | 0.00 | 12.00 |
| 13.00 | Total Adjusted Salaries (line 6 minus line 12) | 3,866,463 | 0 | 3,866,463 | 147,682.00 | 26.18 | 13.00 |
| | **OTHER WAGES & RELATED COSTS** | | | | | | |
| 14.00 | Contract Labor: Patient Related & Mgmt | 36,940 | 0 | 36,940 | 462.00 | 79.96 | 14.00 |
| 15.00 | Contract Labor: Physician services-Part A | 0 | 0 | 0 | 0.00 | 0.00 | 15.00 |
| 16.00 | Home office salaries & wage related costs | 108,072 | 0 | 108,072 | 1,500.00 | 72.05 | 16.00 |
| | **WAGE-RELATED COSTS** | | | | | | |
| 17.00 | Wage-related costs core (See Part IV) | 526,397 | 0 | 526,397 | | | 17.00 |
| 18.00 | Wage-related costs other (See Part IV) | 0 | 0 | 0 | | | 18.00 |
| 19.00 | Wage related costs (excluded units) | 0 | 0 | 0 | | | 19.00 |
| 20.00 | Physician Part A - WRC | 0 | 0 | 0 | | | 20.00 |
| 21.00 | Physician Part B - WRC | 0 | 0 | 0 | | | 21.00 |
| 22.00 | Total Adjusted Wage Related cost (see instructions) | 526,397 | 0 | 526,397 | | | 22.00 |

SNF WAGE INDEX INFORMATION

Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet S-3 Part III Date/Time Prepared: 5/26/2021 5:40 pm

| | | Amount Reported | Reclass. of Salaries from Worksheet A-6 | Adjusted Salaries (col. 1 ± col. 2) | Paid Hours Related to Salary in col. 3 | Average Hourly Wage (col. 3 ÷ col. 4) | |
|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| | PART III - OVERHEAD COST - DIRECT SALARIES | | | | | | |
| 1.00 | Employee Benefits | 35,083 | 0 | 35,083 | 461.00 | 76.10 | 1.00 |
| 2.00 | Administrative & General | 86,283 | 0 | 86,283 | 2,458.00 | 35.10 | 2.00 |
| 3.00 | Plant Operation, Maintenance & Repairs | 25,113 | 0 | 25,113 | 861.00 | 29.17 | 3.00 |
| 4.00 | Laundry & Linen Service | 0 | 0 | 0 | 0.00 | 0.00 | 4.00 |
| 5.00 | Housekeeping | 32,450 | 0 | 32,450 | 1,092.00 | 29.72 | 5.00 |
| 6.00 | Dietary | 239,805 | 0 | 239,805 | 12,378.00 | 19.37 | 6.00 |
| 7.00 | Nursing Administration | 144,857 | 0 | 144,857 | 2,224.00 | 65.13 | 7.00 |
| 8.00 | Central Services and Supply | 0 | 0 | 0 | 0.00 | 0.00 | 8.00 |
| 9.00 | Pharmacy | 0 | 0 | 0 | 0.00 | 0.00 | 9.00 |
| 10.00 | Medical Records & Medical Records Library | 162,777 | 0 | 162,777 | 6,826.00 | 23.85 | 10.00 |
| 11.00 | Social Service | 38,681 | 0 | 38,681 | 1,012.00 | 38.22 | 11.00 |
| 12.00 | Nursing and Allied Health Ed. Act. | | | | | | 12.00 |
| 13.00 | Other General Service | 0 | 0 | 0 | 0.00 | 0.00 | 13.00 |
| 14.00 | Total (sum lines 1 thru 13) | 765,049 | 0 | 765,049 | 27,312.00 | 28.01 | 14.00 |

SNF WAGE RELATED COSTS | Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet S-3 Part IV Date/Time Prepared: 5/26/2021 5:40 pm

| | | Amount Reported | |
|---|---|---|---|
| | | 1.00 | |
| | **PART IV - WAGE RELATED COSTS** | | |
| | **Part A - Core List** | | |
| | **RETIREMENT COST** | | |
| 1.00 | 401K Employer Contributions | 0 | 1.00 |
| 2.00 | Tax Sheltered Annuity (TSA) Employer Contribution | 0 | 2.00 |
| 3.00 | Qualified and Non-Qualified Pension Plan Cost | 155,944 | 3.00 |
| 4.00 | Prior Year Pension Service Cost | 0 | 4.00 |
| | **PLAN ADMINISTRATIVE COSTS (Paid to External Organization)** | | |
| 5.00 | 401K/TSA Plan Administration fees | 0 | 5.00 |
| 6.00 | Legal/Accounting/Management Fees-Pension Plan | 0 | 6.00 |
| 7.00 | Employee Managed Care Program Administration Fees | 0 | 7.00 |
| | **HEALTH AND INSURANCE COST** | | |
| 8.00 | Health Insurance (Purchased or Self Funded) | 41,109 | 8.00 |
| 9.00 | Prescription Drug Plan | 0 | 9.00 |
| 10.00 | Dental, Hearing and Vision Plan | 0 | 10.00 |
| 11.00 | Life Insurance (If employee is owner or beneficiary) | 1,857 | 11.00 |
| 12.00 | Accident Insurance (If employee is owner or beneficiary) | 0 | 12.00 |
| 13.00 | Disability Insurance (If employee is owner or beneficiary) | 5,005 | 13.00 |
| 14.00 | Long-Term Care Insurance (If employee is owner or beneficiary) | 0 | 14.00 |
| 15.00 | Workers' Compensation Insurance | 103,421 | 15.00 |
| 16.00 | Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. Non cumulative portion) | 0 | 16.00 |
| | **TAXES** | | |
| 17.00 | FICA-Employers Portion Only | 281,220 | 17.00 |
| 18.00 | Medicare Taxes - Employers Portion Only | 0 | 18.00 |
| 19.00 | Unemployment Insurance | -62,159 | 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 (Sum of lines 1 - 23) | 526,397 | 24.00 |
| | | Amount Reported | |
| | | 1.00 | |
| | **Part B - Other than Core Related Cost** | | |
| 25.00 | OTHER WAGE RELATED COSTS (SPECIFY) | 0 | 25.00 |

SNF REPORTING OF DIRECT CARE EXPENDITURES | Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet S-3 Part V | Date/Time Prepared: 5/26/2021 5:40 pm

| | Occupational Category | Amount Reported | Fringe Benefits | Adjusted Salaries (col. 1 + col. 2) | Paid Hours Related to Salary in col. 3 | Average Hourly Wage (col. 3 ÷ col. 4) | |
|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| | **Direct Salaries** | | | | | | |
| | **Nursing Occupations** | | | | | | |
| 1.00 | Registered Nurses (RNs) | 558,014 | 75,971 | 633,985 | 8,811.00 | 71.95 | 1.00 |
| 2.00 | Licensed Practical Nurses (LPNs) | 828,583 | 112,807 | 941,390 | 23,999.00 | 39.23 | 2.00 |
| 3.00 | Certified Nursing Assistant/Nursing Assistants/Aides | 1,424,872 | 193,988 | 1,618,860 | 73,911.00 | 21.90 | 3.00 |
| 4.00 | Total Nursing (sum of lines 1 through 3) | 2,811,469 | 382,766 | 3,194,235 | 106,721.00 | 29.93 | 4.00 |
| 5.00 | Physical Therapists | 0 | 0 | 0 | 0.00 | 0.00 | 5.00 |
| 6.00 | Physical Therapy Assistants | 0 | 0 | 0 | 0.00 | 0.00 | 6.00 |
| 7.00 | Physical Therapy Aides | 0 | 0 | 0 | 0.00 | 0.00 | 7.00 |
| 8.00 | Occupational Therapists | 0 | 0 | 0 | 0.00 | 0.00 | 8.00 |
| 9.00 | Occupational Therapy Assistants | 0 | 0 | 0 | 0.00 | 0.00 | 9.00 |
| 10.00 | Occupational Therapy Aides | 0 | 0 | 0 | 0.00 | 0.00 | 10.00 |
| 11.00 | Speech Therapists | 0 | 0 | 0 | 0.00 | 0.00 | 11.00 |
| 12.00 | Respiratory Therapists | 0 | 0 | 0 | 0.00 | 0.00 | 12.00 |
| 13.00 | Other Medical Staff | 150,179 | 20,446 | 170,625 | 7,560.00 | 22.57 | 13.00 |
| | **Contract Labor** | | | | | | |
| | **Nursing Occupations** | | | | | | |
| 14.00 | Registered Nurses (RNs) | 0 | | 0 | 0.00 | 0.00 | 14.00 |
| 15.00 | Licensed Practical Nurses (LPNs) | 0 | | 0 | 0.00 | 0.00 | 15.00 |
| 16.00 | Certified Nursing Assistant/Nursing Assistants/Aides | 0 | | 0 | 0.00 | 0.00 | 16.00 |
| 17.00 | Total Nursing (sum of lines 14 through 16) | 0 | | 0 | 0.00 | 0.00 | 17.00 |
| 18.00 | Physical Therapists | 0 | | 0 | 0.00 | 0.00 | 18.00 |
| 19.00 | Physical Therapy Assistants | 0 | | 0 | 0.00 | 0.00 | 19.00 |
| 20.00 | Physical Therapy Aides | 0 | | 0 | 0.00 | 0.00 | 20.00 |
| 21.00 | Occupational Therapists | 0 | | 0 | 0.00 | 0.00 | 21.00 |
| 22.00 | Occupational Therapy Assistants | 0 | | 0 | 0.00 | 0.00 | 22.00 |
| 23.00 | Occupational Therapy Aides | 0 | | 0 | 0.00 | 0.00 | 23.00 |
| 24.00 | Speech Therapists | 0 | | 0 | 0.00 | 0.00 | 24.00 |
| 25.00 | Respiratory Therapists | 0 | | 0 | 0.00 | 0.00 | 25.00 |
| 26.00 | Other Medical Staff | 0 | | 0 | 0.00 | 0.00 | 26.00 |

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA | Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet S-7 | Date/Time Prepared: 5/26/2021 5:40 pm

| | | Group | Days | |
|---|---|---|---|---|
| | | 1.00 | 2.00 | |
| 1.00 | | RUX | | 1.00 |
| 2.00 | | RUL | | 2.00 |
| 3.00 | | RVX | | 3.00 |
| 4.00 | | RVL | | 4.00 |
| 5.00 | | RHX | | 5.00 |
| 6.00 | | RHL | | 6.00 |
| 7.00 | | RMX | | 7.00 |
| 8.00 | | RML | | 8.00 |
| 9.00 | | RLX | | 9.00 |
| 10.00 | | RUC | | 10.00 |
| 11.00 | | RUB | | 11.00 |
| 12.00 | | RUA | | 12.00 |
| 13.00 | | RVC | | 13.00 |
| 14.00 | | RVB | | 14.00 |
| 15.00 | | RVA | | 15.00 |
| 16.00 | | RHC | | 16.00 |
| 17.00 | | RHB | | 17.00 |
| 18.00 | | RHA | | 18.00 |
| 19.00 | | RMC | | 19.00 |
| 20.00 | | RMB | | 20.00 |
| 21.00 | | RMA | | 21.00 |
| 22.00 | | RLB | | 22.00 |
| 23.00 | | RLA | | 23.00 |
| 24.00 | | ES3 | | 24.00 |
| 25.00 | | ES2 | | 25.00 |
| 26.00 | | ES1 | | 26.00 |
| 27.00 | | HE2 | | 27.00 |
| 28.00 | | HE1 | | 28.00 |
| 29.00 | | HD2 | | 29.00 |
| 30.00 | | HD1 | | 30.00 |
| 31.00 | | HC2 | | 31.00 |
| 32.00 | | HC1 | | 32.00 |
| 33.00 | | HB2 | | 33.00 |
| 34.00 | | HB1 | | 34.00 |
| 35.00 | | LE2 | | 35.00 |
| 36.00 | | LE1 | | 36.00 |
| 37.00 | | LD2 | | 37.00 |
| 38.00 | | LD1 | | 38.00 |
| 39.00 | | LC2 | | 39.00 |
| 40.00 | | LC1 | | 40.00 |
| 41.00 | | LB2 | | 41.00 |
| 42.00 | | LB1 | | 42.00 |
| 43.00 | | CE2 | | 43.00 |
| 44.00 | | CE1 | | 44.00 |
| 45.00 | | CD2 | | 45.00 |
| 46.00 | | CD1 | | 46.00 |
| 47.00 | | CC2 | | 47.00 |
| 48.00 | | CC1 | | 48.00 |
| 49.00 | | CB2 | | 49.00 |
| 50.00 | | CB1 | | 50.00 |
| 51.00 | | CA2 | | 51.00 |
| 52.00 | | CA1 | | 52.00 |
| 53.00 | | SE3 | | 53.00 |
| 54.00 | | SE2 | | 54.00 |
| 55.00 | | SE1 | | 55.00 |
| 56.00 | | SSC | | 56.00 |
| 57.00 | | SSB | | 57.00 |
| 58.00 | | SSA | | 58.00 |
| 59.00 | | IB2 | | 59.00 |
| 60.00 | | IB1 | | 60.00 |
| 61.00 | | IA2 | | 61.00 |
| 62.00 | | IA1 | | 62.00 |
| 63.00 | | BB2 | | 63.00 |
| 64.00 | | BB1 | | 64.00 |
| 65.00 | | BA2 | | 65.00 |
| 66.00 | | BA1 | | 66.00 |
| 67.00 | | PE2 | | 67.00 |
| 68.00 | | PE1 | | 68.00 |
| 69.00 | | PD2 | | 69.00 |
| 70.00 | | PD1 | | 70.00 |
| 71.00 | | PC2 | | 71.00 |
| 72.00 | | PC1 | | 72.00 |
| 73.00 | | PB2 | | 73.00 |
| 74.00 | | PB1 | | 74.00 |
| 75.00 | | PA2 | | 75.00 |

| PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA | Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet S-7 Date/Time Prepared: 5/26/2021 5:40 pm |
|---|---|---|---|

| | | Group | Days | |
|---|---|---|---|---|
| | | 1.00 | 2.00 | |
| 76.00 | | PA1 | | 76.00 |
| 99.00 | | AAA | | 99.00 |
| 100.00 | TOTAL | | | 100.00 |

| | | Expenses | Percentage | Y/N | |
|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | |
| | **A notice published in the Federal Register Volume 68, No. 149 August 4, 2003 provided for an increase in the RUG payments beginning 10/01/2003. Congress expected this increase to be used for direct patient care and related expenses. For lines 101 through 106: Enter in column 1 the amount of the expense for each category. Enter in column 2 the percentage of total expenses for each category to total SNF revenue from Worksheet G-2, Part I, line 1, column 3. Indicate in column 3 "Y" for yes or "N" for no if the spending reflects increases associated with direct patient care and related expenses for each category. (If column 2 is zero, enter N/A in column 3) (See instructions)** | | | | |
| 101.00 | Staffing | | | | 101.00 |
| 102.00 | Recruitment | | | | 102.00 |
| 103.00 | Retention of employees | | | | 103.00 |
| 104.00 | Training | | | | 104.00 |
| 105.00 | OTHER (SPECIFY) | | | | 105.00 |
| 106.00 | Total SNF revenue (Worksheet G-2, Part I, line 1, column 3) | | | | 106.00 |

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES | Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet A | Date/Time Prepared: 5/26/2021 5:40 pm

| | | Cost Center Description | Salaries | Other | Total (col. 1 + col. 2) | Reclassifications Increase/Decrease (Fr Wkst A-6) | Reclassified Trial Balance (col. 3 +- col. 4) | |
|---|---|---|---|---|---|---|---|---|
| | | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | 253,519 | 253,519 | 420,112 | 673,631 | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | 38,942 | 38,942 | 0 | 38,942 | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | 35,083 | -35,083 | 0 | 0 | 0 | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | 86,283 | 1,413,111 | 1,499,394 | -420,112 | 1,079,282 | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 25,113 | 309,678 | 334,791 | 0 | 334,791 | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 0 | 5,836 | 5,836 | 0 | 5,836 | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 32,450 | 1,188,157 | 1,220,607 | 0 | 1,220,607 | 7.00 |
| 8.00 | 00800 | DIETARY | 239,805 | 287,759 | 527,564 | 0 | 527,564 | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 144,857 | 11,654 | 156,511 | 0 | 156,511 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 0 | 144,620 | 144,620 | 0 | 144,620 | 10.00 |
| 11.00 | 01100 | PHARMACY | 0 | 6,664 | 6,664 | 0 | 6,664 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 162,777 | 21,680 | 184,457 | 0 | 184,457 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 38,681 | 1,568 | 40,249 | 0 | 40,249 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 2,748,798 | 565,207 | 3,314,005 | 0 | 3,314,005 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 4,422 | 4,422 | 0 | 4,422 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 255,578 | 255,578 | 0 | 255,578 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 344,765 | 344,765 | 0 | 344,765 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 293,151 | 293,151 | 0 | 293,151 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 66,456 | 66,456 | 0 | 66,456 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 320,545 | 320,545 | 0 | 320,545 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 208,618 | 208,618 | 0 | 208,618 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 352,616 | 48,293 | 400,909 | 0 | 400,909 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | 0 | 0 | 0 | 0 | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | 218,273 | 218,273 | 0 | 218,273 | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | 0 | 0 | 0 | 0 | 0 | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 3,866,463 | 5,973,413 | 9,839,876 | 0 | 9,839,876 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 0 | 0 | 0 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 0 | 0 | 0 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 100.00 | | TOTAL | 3,866,463 | 5,973,413 | 9,839,876 | 0 | 9,839,876 | 100.00 |

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES | Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet A | Date/Time Prepared: 5/26/2021 5:40 pm

| | | Cost Center Description | Adjustments to Expenses (Fr Wkst A-8) | Net Expenses For Allocation (col. 5 +- col. 6) | | |
|---|---|---|---|---|---|---|
| | | | 6.00 | 7.00 | | |
| | | **GENERAL SERVICE COST CENTERS** | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | -380,358 | 293,273 | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | 0 | 38,942 | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | 0 | 0 | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | 10,509 | 1,089,791 | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | -5,190 | 329,601 | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 0 | 5,836 | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | -1,072,191 | 148,416 | | 7.00 |
| 8.00 | 00800 | DIETARY | -13,926 | 513,638 | | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | -787 | 155,724 | | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 0 | 144,620 | | 10.00 |
| 11.00 | 01100 | PHARMACY | 0 | 6,664 | | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | -5,751 | 178,706 | | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 1,915 | 42,164 | | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | -51,411 | 3,262,594 | | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 4,422 | | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 255,578 | | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 344,765 | | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 293,151 | | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 66,456 | | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 320,545 | | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 208,618 | | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | -10,474 | 390,435 | | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | | 61.00 |
| 62.00 | 06200 | FQHC | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | 0 | 0 | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | -218,273 | 0 | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | 0 | 0 | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | -1,745,937 | 8,093,939 | | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 0 | | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 0 | | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | | 95.00 |
| 100.00 | | TOTAL | -1,745,937 | 8,093,939 | | 100.00 |

RECLASSIFICATIONS | Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet A-6 | Date/Time Prepared: 5/26/2021 5:40 pm

| | | Increases | | | | |
|---|---|---|---|---|---|---|
| | | Cost Center | Line # | Salary | Non Salary | |
| | | 2.00 | 3.00 | 4.00 | 5.00 | |
| | (1) A - CAPITAL INSURANCE | | | | | |
| 1.00 | | CAP REL COSTS - BLDGS & FIXTURES | 1.00 | 0 | 200 | 1.00 |
| | (1) E - PROPERTY TAX | | | | | |
| 2.00 | | CAP REL COSTS - BLDGS & FIXTURES | 1.00 | 0 | 419,912 | 2.00 |
| | TOTALS | | | | | |
| 100.00 | | Total Reclassifications (Sum of columns 4 and 5 must equal sum of columns 8 and 9) | | 0 | 420,112 | 100.00 |

(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.
(2) Transfer to Worksheet A, col. 5, line as appropriate.

RECLASSIFICATIONS | Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet A-6 | Date/Time Prepared: 5/26/2021 5:40 pm

| | | Decreases | | | | |
|---|---|---|---|---|---|---|
| | | Cost Center | Line # | Salary | Non Salary | |
| | | 6.00 | 7.00 | 8.00 | 9.00 | |
| | (1) A - CAPITAL INSURANCE | | | | | |
| 1.00 | | ADMINISTRATIVE & GENERAL | 4.00 | 0 | 200 | 1.00 |
| | (1) E - PROPERTY TAX | | | | | |
| 2.00 | | ADMINISTRATIVE & GENERAL | 4.00 | 0 | 419,912 | 2.00 |
| | TOTALS | | | | | |
| 100.00 | | | | 0 | 420,112 | 100.00 |

(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.
(2) Transfer to Worksheet A, col. 5, line as appropriate.

RECONCILIATION OF CAPITAL COSTS CENTERS | Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet A-7 | Date/Time Prepared: 5/26/2021 5:40 pm

| | Description | Beginning Balances | Acquisitions: Purchases | Acquisitions: Donation | Acquisitions: Total | Disposals and Retirements | |
|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| | **ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES** | | | | | | |
| 1.00 | Land | 2,222,244 | 0 | 0 | 0 | 0 | 1.00 |
| 2.00 | Land Improvements | 2,864,930 | 0 | 0 | 0 | 0 | 2.00 |
| 3.00 | Buildings and Fixtures | 58,718,951 | 0 | 0 | 0 | 0 | 3.00 |
| 4.00 | Building Improvements | 0 | 0 | 0 | 0 | 0 | 4.00 |
| 5.00 | Fixed Equipment | 979,134 | 0 | 0 | 0 | 0 | 5.00 |
| 6.00 | Movable Equipment | 5,120,856 | 0 | 0 | 0 | 0 | 6.00 |
| 7.00 | Subtotal (sum of lines 1-6) | 69,906,115 | 0 | 0 | 0 | 0 | 7.00 |
| 8.00 | Reconciling Items | 0 | 0 | 0 | 0 | 0 | 8.00 |
| 9.00 | Total (line 7 minus line 8) | 69,906,115 | 0 | 0 | 0 | 0 | 9.00 |

| | Description | Ending Balance | Fully Depreciated Assets | |
|---|---|---|---|---|
| | | 6.00 | 7.00 | |
| | **ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES** | | | |
| 1.00 | Land | 2,222,244 | 0 | 1.00 |
| 2.00 | Land Improvements | 2,864,930 | 0 | 2.00 |
| 3.00 | Buildings and Fixtures | 58,718,951 | 0 | 3.00 |
| 4.00 | Building Improvements | 0 | 0 | 4.00 |
| 5.00 | Fixed Equipment | 979,134 | 0 | 5.00 |
| 6.00 | Movable Equipment | 5,120,856 | 0 | 6.00 |
| 7.00 | Subtotal (sum of lines 1-6) | 69,906,115 | 0 | 7.00 |
| 8.00 | Reconciling Items | 0 | 0 | 8.00 |
| 9.00 | Total (line 7 minus line 8) | 69,906,115 | 0 | 9.00 |

ADJUSTMENTS TO EXPENSES | Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet A-8 | Date/Time Prepared: 5/26/2021 5:40 pm

| | Description (1) | (2) Basis For Adjustment | Amount | Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted: Cost Center | Line No. | |
|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | |
| 1.00 | Investment income on restricted funds (chapter 2) | A | -218,273 | INTEREST EXPENSE | 81.00 | 1.00 |
| 2.00 | Trade, quantity, and time discounts (chapter 8) | | 0 | | 0.00 | 2.00 |
| 3.00 | Refunds and rebates of expenses (chapter 8) | | 0 | | 0.00 | 3.00 |
| 4.00 | Rental of provider space by suppliers (chapter 8) | | 0 | | 0.00 | 4.00 |
| 5.00 | Telephone services (pay stations excluded) (chapter 21) | | 0 | | 0.00 | 5.00 |
| 6.00 | Television and radio service (chapter 21) | | 0 | | 0.00 | 6.00 |
| 7.00 | Parking lot (chapter 21) | | 0 | | 0.00 | 7.00 |
| 8.00 | Remuneration applicable to provider-based physician adjustment | A-8-2 | 0 | | | 8.00 |
| 9.00 | Home office cost (chapter 21) | | 0 | | 0.00 | 9.00 |
| 10.00 | Sale of scrap, waste, etc. (chapter 23) | | 0 | | 0.00 | 10.00 |
| 11.00 | Nonallowable costs related to certain Capital expenditures (chapter 24) | | 0 | | 0.00 | 11.00 |
| 12.00 | Adjustment resulting from transactions with related organizations (chapter 10) | A-8-1 | 103,420 | | | 12.00 |
| 13.00 | Laundry and linen service | | 0 | | 0.00 | 13.00 |
| 14.00 | Revenue - Employee meals | | 0 | | 0.00 | 14.00 |
| 15.00 | Cost of meals - Guests | B | -5,186 | DIETARY | 8.00 | 15.00 |
| 16.00 | Sale of medical supplies to other than patients | | 0 | | 0.00 | 16.00 |
| 17.00 | Sale of drugs to other than patients | | 0 | | 0.00 | 17.00 |
| 18.00 | Sale of medical records and abstracts | B | -298 | MEDICAL RECORDS & LIBRARY | 12.00 | 18.00 |
| 19.00 | Vending machines | | 0 | DIETARY | 8.00 | 19.00 |
| 20.00 | Income from imposition of interest, finance or penalty charges (chapter 21) | | 0 | | 0.00 | 20.00 |
| 21.00 | Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments | | 0 | | 0.00 | 21.00 |
| 22.00 | Utilization review--physicians' compensation (chapter 21) | | 0 | UTILIZATION REVIEW - SNF | 82.00 | 22.00 |
| 23.00 | Depreciation--buildings and fixtures | | 0 | CAP REL COSTS - BLDGS & FIXTURES | 1.00 | 23.00 |
| 24.00 | Depreciation--movable equipment | | 0 | CAP REL COSTS - MOVEABLE EQUIPMENT | 2.00 | 24.00 |
| 25.00 | | | 0 | | 0.00 | 25.00 |
| 25.01 | | | 0 | | 0.00 | 25.01 |
| 25.02 | | | 0 | | 0.00 | 25.02 |
| 25.03 | | | 0 | | 0.00 | 25.03 |
| 25.04 | PROPERTY TAXES | A | -15,332 | CAP REL COSTS - BLDGS & FIXTURES | 1.00 | 25.04 |
| 25.05 | OTHER OPERATING | B | -1,245,242 | ADMINISTRATIVE & GENERAL | 4.00 | 25.05 |
| 25.06 | | | 0 | | 0.00 | 25.06 |
| 25.07 | QUALITY ASSURANCE FEES | A | -365,026 | CAP REL COSTS - BLDGS & FIXTURES | 1.00 | 25.07 |
| 25.08 | | | 0 | | 0.00 | 25.08 |
| 100.00 | Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100) | | -1,745,937 | | | 100.00 |

(1) Description - all chapter references in this column pertain to CMS Pub. 15-1.
(2) Basis for adjustment (see instructions).
A. Costs - if cost, including applicable overhead, can be determined.
B. Amount Received - if cost cannot be determined.

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS | Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet A-8-1 Parts I-II | Date/Time Prepared: 5/26/2021 5:40 pm

| | | Line No. | Cost Center | Expense Items | |
|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | |
| | **PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:** | | | | |
| 1.00 | | 30.00 | SKILLED NURSING FACILITY | AH HEALTH PLAN (COMBINED MEDICAL_DEN | 1.00 |
| 2.00 | | 30.00 | SKILLED NURSING FACILITY | AH HEALTH PLAN (COMBINED MEDICAL_DEN | 2.00 |
| 3.00 | | 52.00 | OTHER ANCILLARY SERVICES | AH HEALTH PLAN (COMBINED MEDICAL_DEN | 3.00 |
| 4.00 | | 9.00 | NURSING ADMINISTRATION | AH HEALTH PLAN (COMBINED MEDICAL_DEN | 4.00 |
| 5.00 | | 9.00 | NURSING ADMINISTRATION | AH HEALTH PLAN (COMBINED MEDICAL_DEN | 5.00 |
| 6.00 | | 8.00 | DIETARY | AH HEALTH PLAN (COMBINED MEDICAL_DEN | 6.00 |
| 7.00 | | 7.00 | HOUSEKEEPING | AH HEALTH PLAN (COMBINED MEDICAL_DEN | 7.00 |
| 8.00 | | 5.00 | PLANT OPERATION, MAINT. & REPAIRS | AH HEALTH PLAN (COMBINED MEDICAL_DEN | 8.00 |
| 9.00 | | 13.00 | SOCIAL SERVICE | AH HEALTH PLAN (COMBINED MEDICAL_DEN | 9.00 |
| 9.01 | | 4.00 | ADMINISTRATIVE & GENERAL | AH HEALTH PLAN (COMBINED MEDICAL_DEN | 9.01 |
| 9.02 | | 12.00 | MEDICAL RECORDS & LIBRARY | AH HEALTH PLAN (COMBINED MEDICAL_DEN | 9.02 |
| 9.03 | | 12.00 | MEDICAL RECORDS & LIBRARY | AH HEALTH PLAN (COMBINED MEDICAL_DEN | 9.03 |
| 9.04 | | 4.00 | ADMINISTRATIVE & GENERAL | AH HEALTH PLAN (COMBINED MEDICAL_DEN | 9.04 |
| 9.05 | | 3.00 | EMPLOYEE BENEFITS | AH HEALTH PLAN (COMBINED MEDICAL_DEN | 9.05 |
| 9.06 | | 3.00 | EMPLOYEE BENEFITS | AH HEALTH PLAN (COMBINED MEDICAL_DEN | 9.06 |
| 9.07 | | 4.00 | ADMINISTRATIVE & GENERAL | OTHER PURCHASED SERVICES - INTERCOMP | 9.07 |
| 9.08 | | 7.00 | HOUSEKEEPING | OTHER PURCHASED SERVICES - JLL | 9.08 |
| 9.09 | | 5.00 | PLANT OPERATION, MAINT. & REPAIRS | OTHER PURCHASED SERVICES - JLL | 9.09 |
| 9.10 | | 5.00 | PLANT OPERATION, MAINT. & REPAIRS | OTHER PURCHASED SERVICES - JLL | 9.10 |
| 9.11 | | 30.00 | SKILLED NURSING FACILITY | OTHER EXPENSES | 9.11 |
| 9.12 | | 7.00 | HOUSEKEEPING | OTHER EXPENSES | 9.12 |
| 9.13 | | 4.00 | ADMINISTRATIVE & GENERAL | OTHER EXPENSES | 9.13 |
| 9.14 | | 0.00 | | | 9.14 |
| 9.15 | | 0.00 | | | 9.15 |
| 9.16 | | 0.00 | | | 9.16 |
| 9.17 | | 0.00 | | | 9.17 |
| 9.18 | | 0.00 | | | 9.18 |
| 9.19 | | 0.00 | | | 9.19 |
| 9.20 | | 0.00 | | | 9.20 |
| 9.21 | | 0.00 | | | 9.21 |
| 9.22 | | 0.00 | | | 9.22 |
| 10.00 | TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12. | | | | 10.00 |

| | | Amount Allowable In Cost | Amount Included in Wkst. A, col. 5 | Adjustments (col. 4 minus col. 5) | | |
|---|---|---|---|---|---|---|
| | | 4.00 | 5.00 | 6.00 | | |
| | **PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:** | | | | | |
| 1.00 | | 0 | 49,043 | -49,043 | | 1.00 |
| 2.00 | | 0 | 2,142 | -2,142 | | 2.00 |
| 3.00 | | 0 | 10,474 | -10,474 | | 3.00 |
| 4.00 | | 0 | 316 | -316 | | 4.00 |
| 5.00 | | 0 | 471 | -471 | | 5.00 |
| 6.00 | | 0 | 8,740 | -8,740 | | 6.00 |
| 7.00 | | 0 | 316 | -316 | | 7.00 |
| 8.00 | | 0 | 540 | -540 | | 8.00 |
| 9.00 | | 0 | -1,915 | 1,915 | | 9.00 |
| 9.01 | | 0 | 865 | -865 | | 9.01 |
| 9.02 | | 0 | 4,531 | -4,531 | | 9.02 |
| 9.03 | | 0 | 922 | -922 | | 9.03 |
| 9.04 | | 0 | 1,915 | -1,915 | | 9.04 |
| 9.05 | | 0 | 88,547 | -88,547 | | 9.05 |

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

Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet A-8-1 Parts I-II | Date/Time Prepared: 5/26/2021 5:40 pm

| | | Amount Allowable In Cost | Amount Included in Wkst. A, col. 5 | Adjustments (col. 4 minus col. 5) | | |
|---|---|---|---|---|---|---|
| | | 4.00 | 5.00 | 6.00 | | |
| 9.06 | | 0 | -88,547 | 88,547 | | 9.06 |
| 9.07 | | 2,172,297 | 913,748 | 1,258,549 | | 9.07 |
| 9.08 | | 0 | 1,071,858 | -1,071,858 | | 9.08 |
| 9.09 | | 0 | 3,000 | -3,000 | | 9.09 |
| 9.10 | | 0 | 1,650 | -1,650 | | 9.10 |
| 9.11 | | 0 | 226 | -226 | | 9.11 |
| 9.12 | | 0 | 17 | -17 | | 9.12 |
| 9.13 | | 0 | 18 | -18 | | 9.13 |
| 9.14 | | 0 | 0 | 0 | | 9.14 |
| 9.15 | | 0 | 0 | 0 | | 9.15 |
| 9.16 | | 0 | 0 | 0 | | 9.16 |
| 9.17 | | 0 | 0 | 0 | | 9.17 |
| 9.18 | | 0 | 0 | 0 | | 9.18 |
| 9.19 | | 0 | 0 | 0 | | 9.19 |
| 9.20 | | 0 | 0 | 0 | | 9.20 |
| 9.21 | | 0 | 0 | 0 | | 9.21 |
| 9.22 | | 0 | 0 | 0 | | 9.22 |
| 10.00 | TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12. | 2,172,297 | 2,068,877 | 103,420 | | 10.00 |

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS | Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet A-8-1 Parts I-II | Date/Time Prepared: 5/26/2021 5:40 pm

| | | Symbol (1) | Name | Percentage of Ownership | |
|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | |
| | PART II. INTERRELATIONSHIP TO RELATED ORGANIZATION(S) AND/OR HOME OFFICE: | | | | |
| 1.00 | | B | FREMONT-RIDEOUT HEALTH | 0.00 | 1.00 |
| 2.00 | | | | 0.00 | 2.00 |
| 3.00 | | | | 0.00 | 3.00 |
| 4.00 | | | | 0.00 | 4.00 |
| 5.00 | | | | 0.00 | 5.00 |
| 6.00 | | | | 0.00 | 6.00 |
| 7.00 | | | | 0.00 | 7.00 |
| 8.00 | | | | 0.00 | 8.00 |
| 9.00 | | | | 0.00 | 9.00 |
| 10.00 | | | | 0.00 | 10.00 |
| 100.00 | G. Other (financial or non-financial) specify: | | | 0.00 | 100.00 |

The Secretary, by virtue of the authority granted under section 1814(b)(1) of the Social Security Act, requires that you furnish the information requested under Part B 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 request information, the cost report is considered incomplete and not acceptable for purposes of claiming reimbursement under title XVIII.

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

A. Individual has financial interest (stockholder, partner, etc.) in both related organization and in provider.
B. Corporation, partnership, or other organization has financial interest in provider.
C. Provider has financial interest in corporation, partnership, or other organization.
D. Director, officer, administrator, or key person of provider or 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.

| | | Related Organization(s) and/or Home Office | | | |
|---|---|---|---|---|---|
| | | Name | Percentage of Ownership | Type of Business | |
| | | 4.00 | 5.00 | 6.00 | |
| | PART II. INTERRELATIONSHIP TO RELATED ORGANIZATION(S) AND/OR HOME OFFICE: | | | | |
| 1.00 | | FREMONT-RIDEOUT HEALTH | 0.00 | HEALTH CARE | 1.00 |
| 2.00 | | | 0.00 | | 2.00 |
| 3.00 | | | 0.00 | | 3.00 |
| 4.00 | | | 0.00 | | 4.00 |
| 5.00 | | | 0.00 | | 5.00 |
| 6.00 | | | 0.00 | | 6.00 |
| 7.00 | | | 0.00 | | 7.00 |
| 8.00 | | | 0.00 | | 8.00 |
| 9.00 | | | 0.00 | | 9.00 |
| 10.00 | | | 0.00 | | 10.00 |
| 100.00 | G. Other (financial or non-financial) specify: | | 0.00 | | 100.00 |

The Secretary, by virtue of the authority granted under section 1814(b)(1) of the Social Security Act, requires that you furnish the information requested under Part B 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 request information, the cost report is considered incomplete and not acceptable for purposes of claiming reimbursement under title XVIII.

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

A. Individual has financial interest (stockholder, partner, etc.) in both related organization and in provider.
B. Corporation, partnership, or other organization has financial interest in provider.
C. Provider has financial interest in corporation, partnership, or other organization.
D. Director, officer, administrator, or key person of provider or 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.

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet B Part I Date/Time Prepared: 5/26/2021 5:40 pm

| | | Cost Center Description | Net Expenses for Cost Allocation (from Wkst A col. 7) | CAPITAL RELATED COSTS BLDGS & FIXTURES | CAPITAL RELATED COSTS MOVEABLE EQUIPMENT | EMPLOYEE BENEFITS | Subtotal | |
|---|---|---|---|---|---|---|---|---|
| | | | 0 | 1.00 | 2.00 | 3.00 | 3A | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | 293,273 | 293,273 | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | 38,942 | | 38,942 | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | 0 | 0 | 0 | 0 | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | 1,089,791 | 11,031 | 6,615 | 0 | 1,107,437 | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 329,601 | 69,894 | 3,333 | 0 | 402,828 | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 5,836 | 8,215 | 778 | 0 | 14,829 | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 148,416 | 1,443 | 1,203 | 0 | 151,062 | 7.00 |
| 8.00 | 00800 | DIETARY | 513,638 | 16,765 | 3,459 | 0 | 533,862 | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 155,724 | 4,376 | 14 | 0 | 160,114 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 144,620 | 2,790 | 6,933 | 0 | 154,343 | 10.00 |
| 11.00 | 01100 | PHARMACY | 6,664 | 1,645 | 0 | 0 | 8,309 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 178,706 | 2,753 | 6,093 | 0 | 187,552 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 42,164 | 4,664 | 72 | 0 | 46,900 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 3,262,594 | 150,835 | 10,266 | 0 | 3,423,695 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 4,422 | 0 | 0 | 0 | 4,422 | 40.00 |
| 41.00 | 04100 | LABORATORY | 255,578 | 0 | 0 | 0 | 255,578 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 344,765 | 8,449 | 176 | 0 | 353,390 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 293,151 | 7,182 | 0 | 0 | 300,333 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 66,456 | 1,629 | 0 | 0 | 68,085 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 320,545 | 0 | 0 | 0 | 320,545 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 208,618 | 0 | 0 | 0 | 208,618 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 390,435 | 0 | 0 | 0 | 390,435 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 8,093,939 | 291,671 | 38,942 | 0 | 8,092,337 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 905 | 0 | 0 | 905 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 697 | 0 | 0 | 697 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | 0 | 0 | 0 | 0 | 0 | 98.00 |
| 99.00 | | Negative Cost Centers | 0 | 0 | 0 | 0 | 0 | 99.00 |
| 100.00 | | TOTAL | 8,093,939 | 293,273 | 38,942 | 0 | 8,093,939 | 100.00 |

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet B Part I | Date/Time Prepared: 5/26/2021 5:40 pm

| | | Cost Center Description | ADMINISTRATIVE & GENERAL | PLANT OPERATION, MAINT. & REPAIRS | LAUNDRY & LINEN SERVICE | HOUSEKEEPING | DIETARY | |
|---|---|---|---|---|---|---|---|---|
| | | | 4.00 | 5.00 | 6.00 | 7.00 | 8.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | 1,107,437 | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 63,853 | 466,681 | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 2,351 | 18,054 | 35,234 | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 23,945 | 3,171 | 0 | 178,178 | | 7.00 |
| 8.00 | 00800 | DIETARY | 84,623 | 36,845 | 0 | 14,738 | 670,068 | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 25,380 | 9,618 | 0 | 3,847 | 0 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 24,465 | 6,131 | 0 | 2,452 | 0 | 10.00 |
| 11.00 | 01100 | PHARMACY | 1,317 | 3,616 | 0 | 1,446 | 0 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 29,729 | 6,049 | 0 | 2,420 | 0 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 7,434 | 10,250 | 0 | 4,100 | 0 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 542,694 | 331,492 | 35,234 | 132,593 | 670,068 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 701 | 0 | 0 | 0 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 40,512 | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 56,016 | 18,569 | 0 | 7,427 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 47,606 | 15,784 | 0 | 6,314 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 10,792 | 3,580 | 0 | 1,432 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 50,810 | 0 | 0 | 0 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 33,068 | 0 | 0 | 0 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 61,888 | 0 | 0 | 0 | 0 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 1,107,184 | 463,159 | 35,234 | 176,769 | 670,068 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 143 | 1,989 | 0 | 796 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 110 | 1,533 | 0 | 613 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | 0 | 0 | 0 | 0 | 0 | 98.00 |
| 99.00 | | Negative Cost Centers | 0 | 0 | 0 | 0 | 0 | 99.00 |
| 100.00 | | TOTAL | 1,107,437 | 466,681 | 35,234 | 178,178 | 670,068 | 100.00 |

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet B Part I Date/Time Prepared: 5/26/2021 5:40 pm

| | | Cost Center Description | NURSING ADMINISTRATION | CENTRAL SERVICES & SUPPLY | PHARMACY | MEDICAL RECORDS & LIBRARY | SOCIAL SERVICE | |
|---|---|---|---|---|---|---|---|---|
| | | | 9.00 | 10.00 | 11.00 | 12.00 | 13.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | | | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | | | | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | | | | | | 7.00 |
| 8.00 | 00800 | DIETARY | | | | | | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 198,959 | | | | | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 0 | 187,391 | | | | 10.00 |
| 11.00 | 01100 | PHARMACY | 0 | 0 | 14,688 | | | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 0 | 53 | 0 | 225,803 | | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 0 | 0 | 0 | 0 | 68,684 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 198,959 | 0 | 0 | 168,260 | 68,684 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 0 | 0 | 798 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 3,263 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 0 | 0 | 11,592 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 0 | 0 | 11,601 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 0 | 0 | 2,563 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 187,338 | 0 | 0 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 0 | 14,688 | 86 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0 | 0 | 0 | 27,640 | 0 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 198,959 | 187,391 | 14,688 | 225,803 | 68,684 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 0 | 0 | 0 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 0 | 0 | 0 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | 0 | 0 | | | | 98.00 |
| 99.00 | | Negative Cost Centers | 0 | 0 | 0 | 0 | 0 | 99.00 |
| 100.00 | | TOTAL | 198,959 | 187,391 | 14,688 | 225,803 | 68,684 | 100.00 |

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet B Part I Date/Time Prepared: 5/26/2021 5:40 pm

| | | Cost Center Description | INTERNS & RESIDENTS (APPRVD PROG) | Subtotal | Post Stepdown Adjustments | Total | | |
|---|---|---|---|---|---|---|---|---|
| | | | 14.00 | 16.00 | 17.00 | 18.00 | | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | | | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | | | | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | | | | | | 7.00 |
| 8.00 | 00800 | DIETARY | | | | | | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | | | | | | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | | | | | | 10.00 |
| 11.00 | 01100 | PHARMACY | | | | | | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | | | | | | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | | | | | | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | | | | | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 0 | 5,571,679 | 0 | 5,571,679 | | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 5,921 | 0 | 5,921 | | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 299,353 | 0 | 299,353 | | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 446,994 | 0 | 446,994 | | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 381,638 | 0 | 381,638 | | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 86,452 | 0 | 86,452 | | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 558,693 | 0 | 558,693 | | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 256,460 | 0 | 256,460 | | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0 | 479,963 | 0 | 479,963 | | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 0 | 8,087,153 | 0 | 8,087,153 | | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 3,833 | 0 | 3,833 | | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 2,953 | 0 | 2,953 | | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | | 95.00 |
| 98.00 | | Cross Foot Adjustments | 0 | 0 | 0 | 0 | | 98.00 |
| 99.00 | | Negative Cost Centers | 0 | 0 | 0 | 0 | | 99.00 |
| 100.00 | | TOTAL | 0 | 8,093,939 | 0 | 8,093,939 | | 100.00 |

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet B Part II Date/Time Prepared: 5/26/2021 5:40 pm

| | | Cost Center Description | Directly Assigned New Capital Related Costs | CAPITAL RELATED COSTS BLDGS & FIXTURES | CAPITAL RELATED COSTS MOVEABLE EQUIPMENT | Subtotal | EMPLOYEE BENEFITS | |
|---|---|---|---|---|---|---|---|---|
| | | | 0 | 1.00 | 2.00 | 2A | 3.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | 0 | 0 | 0 | 0 | 0 | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | 1,573 | 11,031 | 6,615 | 19,219 | 0 | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 0 | 69,894 | 3,333 | 73,227 | 0 | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 0 | 8,215 | 778 | 8,993 | 0 | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 0 | 1,443 | 1,203 | 2,646 | 0 | 7.00 |
| 8.00 | 00800 | DIETARY | 0 | 16,765 | 3,459 | 20,224 | 0 | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 0 | 4,376 | 14 | 4,390 | 0 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 50,573 | 2,790 | 6,933 | 60,296 | 0 | 10.00 |
| 11.00 | 01100 | PHARMACY | 0 | 1,645 | 0 | 1,645 | 0 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 1,966 | 2,753 | 6,093 | 10,812 | 0 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 0 | 4,664 | 72 | 4,736 | 0 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 47,212 | 150,835 | 10,266 | 208,313 | 0 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 0 | 0 | 0 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 1,371 | 8,449 | 176 | 9,996 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 7,182 | 0 | 7,182 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 1,629 | 0 | 1,629 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0 | 0 | 0 | 0 | 0 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 102,695 | 291,671 | 38,942 | 433,308 | 0 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 905 | 0 | 905 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 697 | 0 | 697 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | | | | 0 | | 98.00 |
| 99.00 | | Negative Cost Centers | | 0 | 0 | 0 | 0 | 99.00 |
| 100.00 | | TOTAL | 102,695 | 293,273 | 38,942 | 434,910 | 0 | 100.00 |

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet B Part II | Date/Time Prepared: 5/26/2021 5:40 pm

| | | Cost Center Description | ADMINISTRATIVE & GENERAL | PLANT OPERATION, MAINT. & REPAIRS | LAUNDRY & LINEN SERVICE | HOUSEKEEPING | DIETARY | |
|---|---|---|---|---|---|---|---|---|
| | | | 4.00 | 5.00 | 6.00 | 7.00 | 8.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | 19,219 | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 1,108 | 74,335 | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 41 | 2,876 | 11,910 | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 416 | 505 | 0 | 3,567 | | 7.00 |
| 8.00 | 00800 | DIETARY | 1,469 | 5,869 | 0 | 295 | 27,857 | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 440 | 1,532 | 0 | 77 | 0 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 425 | 977 | 0 | 49 | 0 | 10.00 |
| 11.00 | 01100 | PHARMACY | 23 | 576 | 0 | 29 | 0 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 516 | 964 | 0 | 48 | 0 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 129 | 1,633 | 0 | 82 | 0 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 9,418 | 52,800 | 11,910 | 2,655 | 27,857 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 12 | 0 | 0 | 0 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 703 | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 972 | 2,958 | 0 | 149 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 826 | 2,514 | 0 | 126 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 187 | 570 | 0 | 29 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 882 | 0 | 0 | 0 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 574 | 0 | 0 | 0 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 1,074 | 0 | 0 | 0 | 0 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 19,215 | 73,774 | 11,910 | 3,539 | 27,857 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 2 | 317 | 0 | 16 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 2 | 244 | 0 | 12 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | | | 0 | 0 | 0 | 98.00 |
| 99.00 | | Negative Cost Centers | 0 | 0 | 0 | 0 | 0 | 99.00 |
| 100.00 | | TOTAL | 19,219 | 74,335 | 11,910 | 3,567 | 27,857 | 100.00 |

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet B Part II | Date/Time Prepared: 5/26/2021 5:40 pm

| | | Cost Center Description | NURSING ADMINISTRATION | CENTRAL SERVICES & SUPPLY | PHARMACY | MEDICAL RECORDS & LIBRARY | SOCIAL SERVICE | |
|---|---|---|---|---|---|---|---|---|
| | | | 9.00 | 10.00 | 11.00 | 12.00 | 13.00 | |
| | | GENERAL SERVICE COST CENTERS | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | | | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | | | | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | | | | | | 7.00 |
| 8.00 | 00800 | DIETARY | | | | | | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 6,439 | | | | | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 0 | 61,747 | | | | 10.00 |
| 11.00 | 01100 | PHARMACY | 0 | 0 | 2,273 | | | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 0 | 18 | 0 | 12,358 | | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 0 | 0 | 0 | 0 | 6,580 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | INPATIENT ROUTINE SERVICE COST CENTERS | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 6,439 | 0 | 0 | 9,208 | 6,580 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | ANCILLARY SERVICE COST CENTERS | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 0 | 0 | 44 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 179 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 0 | 0 | 634 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 0 | 0 | 635 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 0 | 0 | 140 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 61,729 | 0 | 0 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 0 | 2,273 | 5 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0 | 0 | 0 | 1,513 | 0 | 52.00 |
| | | OUTPATIENT SERVICE COST CENTERS | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | OTHER REIMBURSABLE COST CENTERS | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | SPECIAL PURPOSE COST CENTERS | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 6,439 | 61,747 | 2,273 | 12,358 | 6,580 | 89.00 |
| | | NONREIMBURSABLE COST CENTERS | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 0 | 0 | 0 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 0 | 0 | 0 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | 0 | 0 | 0 | | | 98.00 |
| 99.00 | | Negative Cost Centers | 0 | 0 | 0 | 0 | 0 | 99.00 |
| 100.00 | | TOTAL | 6,439 | 61,747 | 2,273 | 12,358 | 6,580 | 100.00 |

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet B Part II Date/Time Prepared: 5/26/2021 5:40 pm

| | | Cost Center Description | INTERNS & RESIDENTS (APPRVD PROG) | Subtotal | Post Step-Down Adjustments | Total | | |
|---|---|---|---|---|---|---|---|---|
| | | | 14.00 | 16.00 | 17.00 | 18.00 | | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | | | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | | | | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | | | | | | 7.00 |
| 8.00 | 00800 | DIETARY | | | | | | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | | | | | | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | | | | | | 10.00 |
| 11.00 | 01100 | PHARMACY | | | | | | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | | | | | | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | | | | | | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | | | | | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 0 | 335,180 | 0 | 335,180 | | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 56 | 0 | 56 | | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 882 | 0 | 882 | | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 14,709 | 0 | 14,709 | | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 11,283 | 0 | 11,283 | | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 2,555 | 0 | 2,555 | | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 62,611 | 0 | 62,611 | | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 2,852 | 0 | 2,852 | | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0 | 2,587 | 0 | 2,587 | | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 0 | 432,715 | 0 | 432,715 | | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 1,240 | 0 | 1,240 | | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 955 | 0 | 955 | | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | | 95.00 |
| 98.00 | | Cross Foot Adjustments | 0 | 0 | 0 | 0 | | 98.00 |
| 99.00 | | Negative Cost Centers | 0 | 0 | 0 | 0 | | 99.00 |
| 100.00 | | TOTAL | 0 | 434,910 | 0 | 434,910 | | 100.00 |

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet B-1 | Date/Time Prepared: 5/26/2021 5:40 pm

| | | Cost Center Description | CAPITAL RELATED COSTS: BLDGS & FIXTURES (SQUARE FEET) | CAPITAL RELATED COSTS: MOVEABLE EQUIPMENT (EQUIP COST) | EMPLOYEE BENEFITS (GROSS SALARIES) | Reconciliation | ADMINISTRATIVE & GENERAL (ACCUM. COST) | |
|---|---|---|---|---|---|---|---|---|
| | | | 1.00 | 2.00 | 3.00 | 4A | 4.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | 55,085 | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | 29,875 | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | 0 | 0 | 3,831,380 | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | 2,072 | 5,075 | 86,283 | -1,107,437 | 6,986,502 | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 13,128 | 2,557 | 25,113 | 0 | 402,828 | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 1,543 | 597 | 0 | 0 | 14,829 | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 271 | 923 | 32,450 | 0 | 151,062 | 7.00 |
| 8.00 | 00800 | DIETARY | 3,149 | 2,654 | 239,805 | 0 | 533,862 | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 822 | 11 | 144,857 | 0 | 160,114 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 524 | 5,319 | 0 | 0 | 154,343 | 10.00 |
| 11.00 | 01100 | PHARMACY | 309 | 0 | 0 | 0 | 8,309 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 517 | 4,674 | 162,777 | 0 | 187,552 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 876 | 55 | 38,681 | 0 | 46,900 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 28,331 | 7,875 | 2,748,798 | 0 | 3,423,695 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 0 | 0 | 0 | 4,422 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 0 | 255,578 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 1,587 | 135 | 0 | 0 | 353,390 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 1,349 | 0 | 0 | 0 | 300,333 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 306 | 0 | 0 | 0 | 68,085 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 320,545 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 208,618 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0 | 0 | 352,616 | 0 | 390,435 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 54,784 | 29,875 | 3,831,380 | -1,107,437 | 6,984,900 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 170 | 0 | 0 | 0 | 905 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 131 | 0 | 0 | 0 | 697 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | | | | | | 98.00 |
| 99.00 | | Negative Cost Centers | | | | | | 99.00 |
| 102.00 | | Cost to be allocated (per Wkst. B, Part I) | 293,273 | 38,942 | 0 | | 1,107,437 | 102.00 |
| 103.00 | | Unit cost multiplier (Wkst. B, Part I) | 5.324008 | 1.303498 | 0.000000 | | 0.158511 | 103.00 |
| 104.00 | | Cost to be allocated (per Wkst. B, Part II) | | | 0 | | 19,219 | 104.00 |
| 105.00 | | Unit cost multiplier (Wkst. B, Part II) | | | 0.000000 | | 0.002751 | 105.00 |

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet B-1 | Date/Time Prepared: 5/26/2021 5:40 pm

| | | Cost Center Description | PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET) | LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY) | HOUSEKEEPING (SQUARE FEET) | DIETARY (MEALS SERVED) | NURSING ADMINISTRATION (DIRECT NRSING HRS) | |
|---|---|---|---|---|---|---|---|---|
| | | | 5.00 | 6.00 | 7.00 | 8.00 | 9.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 39,885 | | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 1,543 | 311,586 | | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 271 | 0 | 38,071 | | | 7.00 |
| 8.00 | 00800 | DIETARY | 3,149 | 0 | 3,149 | 60,255 | | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 822 | 0 | 822 | 0 | 88,649 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 524 | 0 | 524 | 0 | 0 | 10.00 |
| 11.00 | 01100 | PHARMACY | 309 | 0 | 309 | 0 | 0 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 517 | 0 | 517 | 0 | 0 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 876 | 0 | 876 | 0 | 0 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 28,331 | 311,586 | 28,331 | 60,255 | 88,649 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 0 | 0 | 0 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 1,587 | 0 | 1,587 | 0 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 1,349 | 0 | 1,349 | 0 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 306 | 0 | 306 | 0 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0 | 0 | 0 | 0 | 0 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 39,584 | 311,586 | 37,770 | 60,255 | 88,649 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 170 | 0 | 170 | 0 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 131 | 0 | 131 | 0 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | | | | | | 98.00 |
| 99.00 | | Negative Cost Centers | | | | | | 99.00 |
| 102.00 | | Cost to be allocated (per Wkst. B, Part I) | 466,681 | 35,234 | 178,178 | 670,068 | 198,959 | 102.00 |
| 103.00 | | Unit cost multiplier (Wkst. B, Part I) | 11.700664 | 0.113080 | 4.680150 | 11.120538 | 2.244346 | 103.00 |
| 104.00 | | Cost to be allocated (per Wkst. B, Part II) | 74,335 | 11,910 | 3,567 | 27,857 | 6,439 | 104.00 |
| 105.00 | | Unit cost multiplier (Wkst. B, Part II) | 1.863733 | 0.038224 | 0.093693 | 0.462318 | 0.072635 | 105.00 |

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet B-1 | Date/Time Prepared: 5/26/2021 5:40 pm

| | | Cost Center Description | CENTRAL SERVICES & SUPPLY (COSTED REQUIS.) | PHARMACY (COSTED REQUIS.) | MEDICAL RECORDS & LIBRARY (GROSS CHARGES) | SOCIAL SERVICE (TIME SPENT) | INTERNS & RESIDENTS (APPRVD PROG) (ASSIGNED TIME) | |
|---|---|---|---|---|---|---|---|---|
| | | | 10.00 | 11.00 | 12.00 | 13.00 | 14.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | | | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | | | | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | | | | | | 7.00 |
| 8.00 | 00800 | DIETARY | | | | | | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | | | | | | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 320,636 | | | | | 10.00 |
| 11.00 | 01100 | PHARMACY | 0 | 207,130 | | | | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 91 | 0 | 8,777,047 | | | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 0 | 0 | 0 | 105 | | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 0 | 0 | 6,540,362 | 105 | 0 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 0 | 31,018 | 0 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 126,838 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 0 | 450,572 | 0 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 0 | 450,934 | 0 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 0 | 99,624 | 0 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 320,545 | 0 | 0 | 0 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 207,130 | 3,342 | 0 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0 | 0 | 1,074,357 | 0 | 0 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 320,636 | 207,130 | 8,777,047 | 105 | 0 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 0 | 0 | 0 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 0 | 0 | 0 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | | | | | | 98.00 |
| 99.00 | | Negative Cost Centers | | | | | | 99.00 |
| 102.00 | | Cost to be allocated (per Wkst. B, Part I) | 187,391 | 14,688 | 225,803 | 68,684 | 0 | 102.00 |
| 103.00 | | Unit cost multiplier (Wkst. B, Part I) | 0.584435 | 0.070912 | 0.025727 | 654.133333 | 0.000000 | 103.00 |
| 104.00 | | Cost to be allocated (per Wkst. B, Part II) | 61,747 | 2,273 | 12,358 | 6,580 | 0 | 104.00 |
| 105.00 | | Unit cost multiplier (Wkst. B, Part II) | 0.192577 | 0.010974 | 0.001408 | 62.666667 | 0.000000 | 105.00 |

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS | Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet C | Date/Time Prepared: 5/26/2021 5:40 pm

| | | Cost Center Description | Total (from Wkst. B, Pt I, col. 18) | Total Charges | Ratio (col. 1 divided by col. 2 | |
|---|---|---|---|---|---|---|
| | | | 1.00 | 2.00 | 3.00 | |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | |
| 40.00 | 04000 | RADIOLOGY | 5,921 | 31,337 | 0.188946 | 40.00 |
| 41.00 | 04100 | LABORATORY | 299,353 | 126,838 | 2.360121 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0.000000 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0.000000 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 446,994 | 450,572 | 0.992059 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 381,638 | 450,934 | 0.846328 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 86,452 | 99,624 | 0.867783 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0.000000 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 558,693 | 14,428 | 38.722831 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 256,460 | 308,654 | 0.830898 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0.000000 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0.000000 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 479,963 | 1,074,357 | 0.446744 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0.000000 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | | | | 61.00 |
| 62.00 | 06200 | FQHC | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0.000000 | 63.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0.000000 | 71.00 |
| 100.00 | | Total | 2,515,474 | 2,556,744 | | 100.00 |

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet D Part I Date/Time Prepared: 5/26/2021 5:40 pm

Title XVIII (1) | Skilled Nursing Facility | PPS

| | | Cost Center Description | Ratio of Cost to Charges (Fr. Wkst. C Column 3) | Health Care Program Charges Part A | Health Care Program Charges Part B | Health Care Program Cost Part A (col. 1 x col. 2) | Health Care Program Cost Part B (col. 1 x col. 3) | |
|---|---|---|---|---|---|---|---|---|
| | | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| | | PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST | | | | | | |
| | | ANCILLARY SERVICE COST CENTERS | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0.188946 | 31,337 | 0 | 5,921 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 2.360121 | 124,883 | 0 | 294,739 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0.000000 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0.000000 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0.992059 | 302,229 | 0 | 299,829 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0.846328 | 334,255 | 0 | 282,889 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0.867783 | 62,014 | 0 | 53,815 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0.000000 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 38.722831 | 14,428 | 0 | 558,693 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0.830898 | 308,654 | 0 | 256,460 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0.000000 | 0 | | 0 | | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0.000000 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0.446744 | 0 | 0 | 0 | 0 | 52.00 |
| | | OUTPATIENT SERVICE COST CENTERS | | | | | | |
| 60.00 | 06000 | CLINIC | 0.000000 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | | | | | | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0.000000 | 0 | 0 | 0 | 0 | 63.00 |
| 71.00 | 07100 | AMBULANCE (2) | 0.000000 | | 0 | | 0 | 71.00 |
| 100.00 | | Total (Sum of lines 40 - 71) | | 1,177,800 | 0 | 1,752,346 | 0 | 100.00 |

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

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

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

| Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet D Parts II-III Date/Time Prepared: 5/26/2021 5:40 pm |
|---|---|---|
| Title XVIII | Skilled Nursing Facility | PPS |

| | | Cost Center Description | 1.00 | |
|---|---|---|---|---|
| | | **PART II - APPORTIONMENT OF VACCINE COST** | | |
| 1.00 | | Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49) | 0.830898 | 1.00 |
| 2.00 | | Program vaccine charges (From your records, or the PS&R) | 0 | 2.00 |
| 3.00 | | Program costs (Line 1 x line 2) (Title XVIII, PPS providers, transfer this amount to Worksheet E, Part I, line 18) | 0 | 3.00 |

| | | Cost Center Description | Total Cost (From Wkst. B, Part I, Col. 18 | Nursing & Allied Health (From Wkst. B, Part I, Col. 14) | Ratio of Nursing & Allied Health Costs to Total Costs - Part A (Col. 2 / Col. 1) | Program Part A Cost (From Wkst. D Part I, Col. 4) | Part A Nursing & Allied Health Costs for Pass Through (Col. 3 x Col. 4) | |
|---|---|---|---|---|---|---|---|---|
| | | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| | | **PART III - CALCULATION OF PASS THROUGH COSTS FOR NURSING & ALLIED HEALTH** | | | | | | |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 5,921 | 0 | 0.000000 | 5,921 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 299,353 | 0 | 0.000000 | 294,739 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0.000000 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0.000000 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 446,994 | 0 | 0.000000 | 299,829 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 381,638 | 0 | 0.000000 | 282,889 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 86,452 | 0 | 0.000000 | 53,815 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0.000000 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 558,693 | 0 | 0.000000 | 558,693 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 256,460 | 0 | 0.000000 | 256,460 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0.000000 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0.000000 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 479,963 | 0 | 0.000000 | 0 | 0 | 52.00 |
| 100.00 | | Total (Sum of lines 40 - 52) | 2,515,474 | 0 | | 1,752,346 | 0 | 100.00 |

| COMPUTATION OF INPATIENT ROUTINE COSTS | Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet D-1 Parts I-II Date/Time Prepared: 5/26/2021 5:40 pm |
|---|---|---|---|
| | Title XVIII | Skilled Nursing Facility | PPS |

| | | 1.00 | |
|---|---|---|---|
| | **PART I CALCULATION OF INPATIENT ROUTINE COSTS** | | |
| | **INPATIENT DAYS** | | |
| 1.00 | Inpatient days including private room days | 20,085 | 1.00 |
| 2.00 | Private room days | 0 | 2.00 |
| 3.00 | Inpatient days including private room days applicable to the Program | 4,484 | 3.00 |
| 4.00 | Medically necessary private room days applicable to the Program | 0 | 4.00 |
| 5.00 | Total general inpatient routine service cost | 5,571,679 | 5.00 |
| | **PRIVATE ROOM DIFFERENTIAL ADJUSTMENT** | | |
| 6.00 | General inpatient routine service charges | 1,390,040 | 6.00 |
| 7.00 | General inpatient routine service cost/charge ratio (Line 5 divided by line 6) | 4.008287 | 7.00 |
| 8.00 | Enter private room charges from your records | 0 | 8.00 |
| 9.00 | Average private room per diem charge (Private room charges line 8 divided by private room days, line 2) | 0.00 | 9.00 |
| 10.00 | Enter semi-private room charges from your records | 0 | 10.00 |
| 11.00 | Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days) | 0.00 | 11.00 |
| 12.00 | Average per diem private room charge differential (Line 9 minus line 11) | 0.00 | 12.00 |
| 13.00 | Average per diem private room cost differential (Line 7 times line 12) | 0.00 | 13.00 |
| 14.00 | Private room cost differential adjustment (Line 2 times line 13) | 0 | 14.00 |
| 15.00 | General inpatient routine service cost net of private room cost differential (Line 5 minus line 14) | 5,571,679 | 15.00 |
| | **PROGRAM INPATIENT ROUTINE SERVICE COSTS** | | |
| 16.00 | Adjusted general inpatient service cost per diem (Line 15 divided by line 1) | 277.40 | 16.00 |
| 17.00 | Program routine service cost (Line 3 times line 16) | 1,243,862 | 17.00 |
| 18.00 | Medically necessary private room cost applicable to program (line 4 times line 13) | 0 | 18.00 |
| 19.00 | Total program general inpatient routine service cost (Line 17 plus line 18) | 1,243,862 | 19.00 |
| 20.00 | Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID) | 335,180 | 20.00 |
| 21.00 | Per diem capital related costs (Line 20 divided by line 1) | 16.69 | 21.00 |
| 22.00 | Program capital related cost (Line 3 times line 21) | 74,838 | 22.00 |
| 23.00 | Inpatient routine service cost (Line 19 minus line 22) | 1,169,024 | 23.00 |
| 24.00 | Aggregate charges to beneficiaries for excess costs (From provider records) | 0 | 24.00 |
| 25.00 | Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24) | 1,169,024 | 25.00 |
| 26.00 | Enter the per diem limitation (1) | | 26.00 |
| 27.00 | Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1) | | 27.00 |
| 28.00 | Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to Worksheet E, Part II, line 4) (See instructions) | | 28.00 |

(1) Lines 26 and 27 are not applicable for title XVIII, but may be used for title V and or title XIX

| | | 1.00 | |
|---|---|---|---|
| | **PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH** | | |
| 1.00 | Total SNF inpatient days | 20,085 | 1.00 |
| 2.00 | Program inpatient days (see instructions) | 4,484 | 2.00 |
| 3.00 | Total nursing & allied health costs. (see instructions)(Do not complete for titles V or XIX) | 0 | 3.00 |
| 4.00 | Nursing & allied health ratio. (line 2 divided by line 1) | 0.223251 | 4.00 |
| 5.00 | Program nursing & allied health costs for pass-through. (line 3 times line 4) | 0 | 5.00 |

| CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII | Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet E Part I Date/Time Prepared: 5/26/2021 5:40 pm |
|---|---|---|---|
| | Title XVIII | Skilled Nursing Facility | PPS |

| | | 1.00 | |
|---|---|---|---|
| | **PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT** | | |
| 1.00 | Inpatient PPS amount (See Instructions) | 3,123,676 | 1.00 |
| 2.00 | Nursing and Allied Health Education Activities (pass through payments) | 0 | 2.00 |
| 3.00 | Subtotal ( Sum of lines 1 and 2) | 3,123,676 | 3.00 |
| 4.00 | Primary payor amounts | 0 | 4.00 |
| 5.00 | Coinsurance | 390,192 | 5.00 |
| 6.00 | Allowable bad debts (From your records) | 0 | 6.00 |
| 7.00 | Allowable Bad debts for dual eligible beneficiaries (See instructions) | 0 | 7.00 |
| 8.00 | Adjusted reimbursable bad debts. (See instructions) | 0 | 8.00 |
| 9.00 | Recovery of bad debts - for statistical records only | 0 | 9.00 |
| 10.00 | Utilization review | 0 | 10.00 |
| 11.00 | Subtotal (See instructions) | 2,733,484 | 11.00 |
| 12.00 | Interim payments (See instructions) | 2,733,484 | 12.00 |
| 13.00 | Tentative adjustment | 0 | 13.00 |
| 14.00 | OTHER adjustment (See instructions) | 0 | 14.00 |
| 14.50 | Demonstration payment adjustment amount before sequestration | 0 | 14.50 |
| 14.55 | Demonstration payment adjustment amount after sequestration | 0 | 14.55 |
| 14.75 | Sequestration for non-claims based amounts (see instructions) | 0 | 14.75 |
| 14.99 | Sequestration amount (see instructions) | 0 | 14.99 |
| 15.00 | Balance due provider/program (see Instructions) | 0 | 15.00 |
| 16.00 | Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2) | 0 | 16.00 |
| | **PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES - TITLE XVIII ONLY** | | |
| 17.00 | Ancillary services Part B | 0 | 17.00 |
| 18.00 | Vaccine cost (From Wkst D, Part II, line 3) | 0 | 18.00 |
| 19.00 | Total reasonable costs (Sum of lines 17 and 18) | 0 | 19.00 |
| 20.00 | Medicare Part B ancillary charges (See instructions) | 0 | 20.00 |
| 21.00 | Cost of covered services (Lesser of line 19 or line 20) | 0 | 21.00 |
| 22.00 | Primary payor amounts | 0 | 22.00 |
| 23.00 | Coinsurance and deductibles | 0 | 23.00 |
| 24.00 | Allowable bad debts (From your records) | 0 | 24.00 |
| 24.01 | Allowable Bad debts for dual eligible beneficiaries (see instructions) | 0 | 24.01 |
| 24.02 | Adjusted reimbursable bad debts (see instructions) | 0 | 24.02 |
| 25.00 | Subtotal (Sum of lines 21 and 24, minus lines 22 and 23) | 0 | 25.00 |
| 26.00 | Interim payments (See instructions) | 0 | 26.00 |
| 27.00 | Tentative adjustment | 0 | 27.00 |
| 28.00 | Other Adjustments (See instructions) Specify | 0 | 28.00 |
| 28.50 | Demonstration payment adjustment amount before sequestration | 0 | 28.50 |
| 28.55 | Demonstration payment adjustment amount after sequestration | 0 | 28.55 |
| 28.99 | Sequestration amount (see instructions) | 0 | 28.99 |
| 29.00 | Balance due provider/program (see instructions) | 0 | 29.00 |
| 30.00 | Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2 | 0 | 30.00 |

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet E-1 | Date/Time Prepared: 5/26/2021 5:40 pm

Title XVIII | Skilled Nursing Facility | PPS

| | | Inpatient Part A | | Part B | | |
|---|---|---|---|---|---|---|
| | | mm/dd/yyyy | Amount | mm/dd/yyyy | Amount | |
| | | 1.00 | 2.00 | 3.00 | 4.00 | |
| 1.00 | Total interim payments paid to provider | | 2,733,484 | | 0 | 1.00 |
| 2.00 | Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero | | 0 | | 0 | 2.00 |
| 3.00 | List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1) | | | | | 3.00 |
| | **Program to Provider** | | | | | |
| 3.01 | ADJUSTMENTS TO PROVIDER | | 0 | | 0 | 3.01 |
| 3.02 | | | 0 | | 0 | 3.02 |
| 3.03 | | | 0 | | 0 | 3.03 |
| 3.04 | | | 0 | | 0 | 3.04 |
| 3.05 | | | 0 | | 0 | 3.05 |
| | **Provider to Program** | | | | | |
| 3.50 | ADJUSTMENTS TO PROGRAM | | 0 | | 0 | 3.50 |
| 3.51 | | | 0 | | 0 | 3.51 |
| 3.52 | | | 0 | | 0 | 3.52 |
| 3.53 | | | 0 | | 0 | 3.53 |
| 3.54 | | | 0 | | 0 | 3.54 |
| 3.99 | Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98) | | 0 | | 0 | 3.99 |
| 4.00 | Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B) | | 2,733,484 | | 0 | 4.00 |
| | **TO BE COMPLETED BY CONTRACTOR** | | | | | |
| 5.00 | List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1) | | | | | 5.00 |
| | **Program to Provider** | | | | | |
| 5.01 | TENTATIVE TO PROVIDER | | 0 | | 0 | 5.01 |
| 5.02 | | | 0 | | 0 | 5.02 |
| 5.03 | | | 0 | | 0 | 5.03 |
| | **Provider to Program** | | | | | |
| 5.50 | TENTATIVE TO PROGRAM | | 0 | | 0 | 5.50 |
| 5.51 | | | 0 | | 0 | 5.51 |
| 5.52 | | | 0 | | 0 | 5.52 |
| 5.99 | Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98) | | 0 | | 0 | 5.99 |
| 6.00 | Determined net settlement amount (balance due) based on the cost report. (1) | | | | | 6.00 |
| 6.01 | PROGRAM TO PROVIDER | | 0 | | 0 | 6.01 |
| 6.02 | PROVIDER TO PROGRAM | | 0 | | 0 | 6.02 |
| 7.00 | Total Medicare program liability (see instructions) | | 2,733,484 | | 0 | 7.00 |

| | | Contractor Name | Contractor Number | |
|---|---|---|---|---|
| | | 1.00 | 2.00 | |
| 8.00 | Name of Contractor | | | 8.00 |

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

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

Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet G | Date/Time Prepared: 5/26/2021 5:40 pm

| | | General Fund | Specific Purpose Fund | Endowment Fund | Plant Fund | |
|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | |
| | **Assets** | | | | | |
| | **CURRENT ASSETS** | | | | | |
| 1.00 | Cash on hand and in banks | 1,431,910 | 0 | 0 | 0 | 1.00 |
| 2.00 | Temporary investments | 0 | 0 | 0 | 0 | 2.00 |
| 3.00 | Notes receivable | 0 | 0 | 0 | 0 | 3.00 |
| 4.00 | Accounts receivable | -153,340 | 0 | 0 | 0 | 4.00 |
| 5.00 | Other receivables | 893,858 | 0 | 0 | 0 | 5.00 |
| 6.00 | Less: allowances for uncollectible notes and accounts receivable | 0 | 0 | 0 | 0 | 6.00 |
| 7.00 | Inventory | 4,439 | 0 | 0 | 0 | 7.00 |
| 8.00 | Prepaid expenses | 52,327 | 0 | 0 | 0 | 8.00 |
| 9.00 | Other current assets | 0 | 0 | 0 | 0 | 9.00 |
| 10.00 | Due from other funds | 86,082 | 0 | 0 | 0 | 10.00 |
| 11.00 | TOTAL CURRENT ASSETS (Sum of lines 1 - 10) | 2,315,276 | 0 | 0 | 0 | 11.00 |
| | **FIXED ASSETS** | | | | | |
| 12.00 | Land | 0 | 0 | 0 | 0 | 12.00 |
| 13.00 | Land improvements | 0 | 0 | 0 | 0 | 13.00 |
| 14.00 | Less: Accumulated depreciation | 0 | 0 | 0 | 0 | 14.00 |
| 15.00 | Buildings | 0 | 0 | 0 | 0 | 15.00 |
| 16.00 | Less Accumulated depreciation | 0 | 0 | 0 | 0 | 16.00 |
| 17.00 | Leasehold improvements | 0 | 0 | 0 | 0 | 17.00 |
| 18.00 | Less: Accumulated Amortization | 0 | 0 | 0 | 0 | 18.00 |
| 19.00 | Fixed equipment | 0 | 0 | 0 | 0 | 19.00 |
| 20.00 | Less: Accumulated depreciation | 0 | 0 | 0 | 0 | 20.00 |
| 21.00 | Automobiles and trucks | 0 | 0 | 0 | 0 | 21.00 |
| 22.00 | Less: Accumulated depreciation | 0 | 0 | 0 | 0 | 22.00 |
| 23.00 | Major movable equipment | 28,846 | 0 | 0 | 0 | 23.00 |
| 24.00 | Less: Accumulated depreciation | -564,432 | 0 | 0 | 0 | 24.00 |
| 25.00 | Minor equipment - Depreciable | 0 | 0 | 0 | 0 | 25.00 |
| 26.00 | Minor equipment nondepreciable | 0 | 0 | 0 | 0 | 26.00 |
| 27.00 | Other fixed assets | 0 | 0 | 0 | 0 | 27.00 |
| 28.00 | TOTAL FIXED ASSETS (Sum of lines 12 - 27) | -535,586 | 0 | 0 | 0 | 28.00 |
| | **OTHER ASSETS** | | | | | |
| 29.00 | Investments | 0 | 0 | 0 | 0 | 29.00 |
| 30.00 | Deposits on leases | 0 | 0 | 0 | 0 | 30.00 |
| 31.00 | Due from owners/officers | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | Other assets | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | TOTAL OTHER ASSETS (Sum of lines 29 - 32) | 0 | 0 | 0 | 0 | 33.00 |
| 34.00 | TOTAL ASSETS (Sum of lines 11, 28, and 33) | 1,779,690 | 0 | 0 | 0 | 34.00 |
| | **Liabilities and Fund Balances** | | | | | |
| | **CURRENT LIABILITIES** | | | | | |
| 35.00 | Accounts payable | 60,351 | 0 | 0 | 0 | 35.00 |
| 36.00 | Salaries, wages, and fees payable | -280,821 | 0 | 0 | 0 | 36.00 |
| 37.00 | Payroll taxes payable | 104,537 | 0 | 0 | 0 | 37.00 |
| 38.00 | Notes & loans payable (Short term) | 0 | 0 | 0 | 0 | 38.00 |
| 39.00 | Deferred income | -73,071 | 0 | 0 | 0 | 39.00 |
| 40.00 | Accelerated payments | 0 | | | | 40.00 |
| 41.00 | Due to other funds | 1,014,507 | 0 | 0 | 0 | 41.00 |
| 42.00 | Other current liabilities | 70,500 | 0 | 0 | 0 | 42.00 |
| 43.00 | TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42) | 896,003 | 0 | 0 | 0 | 43.00 |
| | **LONG TERM LIABILITIES** | | | | | |
| 44.00 | Mortgage payable | 0 | 0 | 0 | 0 | 44.00 |
| 45.00 | Notes payable | 0 | 0 | 0 | 0 | 45.00 |
| 46.00 | Unsecured loans | 0 | 0 | 0 | 0 | 46.00 |
| 47.00 | Loans from owners: | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | Other long term liabilities | 0 | 0 | 0 | 0 | 48.00 |
| 49.00 | OTHER (SPECIFY) | 0 | 0 | 0 | 0 | 49.00 |
| 50.00 | TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | TOTAL LIABILITIES (Sum of lines 43 and 50) | 896,003 | 0 | 0 | 0 | 51.00 |
| | **CAPITAL ACCOUNTS** | | | | | |
| 52.00 | General fund balance | 883,687 | | | | 52.00 |
| 53.00 | Specific purpose fund | | 0 | | | 53.00 |
| 54.00 | Donor created - endowment fund balance - restricted | | | 0 | | 54.00 |
| 55.00 | Donor created - endowment fund balance - unrestricted | | | 0 | | 55.00 |
| 56.00 | Governing body created - endowment fund balance | | | 0 | | 56.00 |
| 57.00 | Plant fund balance - invested in plant | | | | 0 | 57.00 |
| 58.00 | Plant fund balance - reserve for plant improvement, replacement, and expansion | | | | 0 | 58.00 |
| 59.00 | TOTAL FUND BALANCES (Sum of lines 52 thru 58) | 883,687 | 0 | 0 | 0 | 59.00 |
| 60.00 | TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59) | 1,779,690 | 0 | 0 | 0 | 60.00 |

STATEMENT OF CHANGES IN FUND BALANCES | Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet G-1 | Date/Time Prepared: 5/26/2021 5:40 pm

| | | General Fund | | Special Purpose Fund | | Endowment Fund | |
|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| 1.00 | Fund balances at beginning of period | | 113,109,579 | | 0 | | 1.00 |
| 2.00 | Net income (loss) (from Wkst. G-3, line 31) | | 2,249,905 | | | | 2.00 |
| 3.00 | Total (sum of line 1 and line 2) | | 115,359,484 | | 0 | | 3.00 |
| 4.00 | Additions (credit adjustments) | | | | | | 4.00 |
| 5.00 | | 0 | | 0 | | 0 | 5.00 |
| 6.00 | | 0 | | 0 | | 0 | 6.00 |
| 7.00 | | 0 | | 0 | | 0 | 7.00 |
| 8.00 | | 0 | | 0 | | 0 | 8.00 |
| 9.00 | | 0 | | 0 | | 0 | 9.00 |
| 10.00 | Total additions (sum of line 5 - 9) | | 0 | | 0 | | 10.00 |
| 11.00 | Subtotal (line 3 plus line 10) | | 115,359,484 | | 0 | | 11.00 |
| 12.00 | Deductions (debit adjustments) | | | | | | 12.00 |
| 13.00 | INTERCOMPANY TRANSFER | 114,475,797 | | 0 | | 0 | 13.00 |
| 14.00 | | 0 | | 0 | | 0 | 14.00 |
| 15.00 | | 0 | | 0 | | 0 | 15.00 |
| 16.00 | | 0 | | 0 | | 0 | 16.00 |
| 17.00 | | 0 | | 0 | | 0 | 17.00 |
| 18.00 | Total deductions (sum of lines 13 - 17) | | 114,475,797 | | 0 | | 18.00 |
| 19.00 | Fund balance at end of period per balance sheet (Line 11 - line 18) | | 883,687 | | 0 | | 19.00 |

| | | Endowment Fund | Plant Fund | | |
|---|---|---|---|---|---|
| | | 6.00 | 7.00 | 8.00 | |
| 1.00 | Fund balances at beginning of period | 0 | | 0 | 1.00 |
| 2.00 | Net income (loss) (from Wkst. G-3, line 31) | | | | 2.00 |
| 3.00 | Total (sum of line 1 and line 2) | 0 | | 0 | 3.00 |
| 4.00 | Additions (credit adjustments) | | | | 4.00 |
| 5.00 | | | 0 | | 5.00 |
| 6.00 | | | 0 | | 6.00 |
| 7.00 | | | 0 | | 7.00 |
| 8.00 | | | 0 | | 8.00 |
| 9.00 | | | 0 | | 9.00 |
| 10.00 | Total additions (sum of line 5 - 9) | 0 | | 0 | 10.00 |
| 11.00 | Subtotal (line 3 plus line 10) | 0 | | 0 | 11.00 |
| 12.00 | Deductions (debit adjustments) | | | | 12.00 |
| 13.00 | INTERCOMPANY TRANSFER | | 0 | | 13.00 |
| 14.00 | | | 0 | | 14.00 |
| 15.00 | | | 0 | | 15.00 |
| 16.00 | | | 0 | | 16.00 |
| 17.00 | | | 0 | | 17.00 |
| 18.00 | Total deductions (sum of lines 13 - 17) | 0 | | 0 | 18.00 |
| 19.00 | Fund balance at end of period per balance sheet (Line 11 - line 18) | 0 | | 0 | 19.00 |

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES | Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet G-2 Parts I-II Date/Time Prepared: 5/26/2021 5:40 pm

| | Cost Center Description | Inpatient | Outpatient | Total | |
|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | |
| | **PART I - PATIENT REVENUES** | | | | |
| | **General Inpatient Routine Care Services** | | | | |
| 1.00 | SKILLED NURSING FACILITY | 6,220,303 | | 6,220,303 | 1.00 |
| 2.00 | NURSING FACILITY | 0 | | 0 | 2.00 |
| 3.00 | ICF/IID | 0 | | 0 | 3.00 |
| 4.00 | OTHER LONG TERM CARE | 0 | | 0 | 4.00 |
| 5.00 | Total general inpatient care services (Sum of lines 1 - 4) | 6,220,303 | | 6,220,303 | 5.00 |
| | **All Other Care Services** | | | | |
| 6.00 | ANCILLARY SERVICES | 2,556,744 | 0 | 2,556,744 | 6.00 |
| 7.00 | CLINIC | | 0 | 0 | 7.00 |
| 8.00 | HOME HEALTH AGENCY COST | | 0 | 0 | 8.00 |
| 9.00 | AMBULANCE | | 0 | 0 | 9.00 |
| 10.00 | RURAL HEALTH CLINIC | | 0 | 0 | 10.00 |
| 10.10 | FQHC | | 0 | 0 | 10.10 |
| 11.00 | CMHC | | 0 | 0 | 11.00 |
| 11.10 | CORF | | 0 | 0 | 11.10 |
| 12.00 | HOSPICE | 0 | 0 | 0 | 12.00 |
| 13.00 | OTHER (SPECIFY) | 0 | 0 | 0 | 13.00 |
| 14.00 | Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1) | 8,777,047 | 0 | 8,777,047 | 14.00 |

| | Cost Center Description | Outpatient | Total | |
|---|---|---|---|---|
| | | 1.00 | 2.00 | |
| | **PART II - OPERATING EXPENSES** | | | |
| 1.00 | Operating Expenses (Per Worksheet A, Col. 3, Line 100) | | 9,839,876 | 1.00 |
| 2.00 | Add (Specify) | 0 | | 2.00 |
| 3.00 | | 0 | | 3.00 |
| 4.00 | | 0 | | 4.00 |
| 5.00 | | 0 | | 5.00 |
| 6.00 | | 0 | | 6.00 |
| 7.00 | | 0 | | 7.00 |
| 8.00 | Total Additions (Sum of lines 2 - 7) | | 0 | 8.00 |
| 9.00 | Deduct (Specify) | 0 | | 9.00 |
| 10.00 | | 0 | | 10.00 |
| 11.00 | | 0 | | 11.00 |
| 12.00 | | 0 | | 12.00 |
| 13.00 | | 0 | | 13.00 |
| 14.00 | Total Deductions (Sum of lines 9 - 13) | | 0 | 14.00 |
| 15.00 | Total Operating Expenses (Sum of lines 1 and 8, minus line 14) | | 9,839,876 | 15.00 |

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES | Provider No.: 555430 | Period: From 07/01/2020 To 12/31/2020 | Worksheet G-3 | Date/Time Prepared: 5/26/2021 5:40 pm

| | | 1.00 | |
|---|---|---|---|
| 1.00 | Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14) | 8,777,047 | 1.00 |
| 2.00 | Less: contractual allowances and discounts on patients accounts | -871,836 | 2.00 |
| 3.00 | Net patient revenues (Line 1 minus line 2) | 9,648,883 | 3.00 |
| 4.00 | Less: total operating expenses (From Worksheet G-2, Part II, line 15) | 9,839,876 | 4.00 |
| 5.00 | Net income from service to patients (Line 3 minus 4) | -190,993 | 5.00 |
| | **Other income:** | | |
| 6.00 | Contributions, donations, bequests, etc | 0 | 6.00 |
| 7.00 | Income from investments | 0 | 7.00 |
| 8.00 | Revenues from communications ( Telephone and Internet service) | 0 | 8.00 |
| 9.00 | Revenue from television and radio service | 0 | 9.00 |
| 10.00 | Purchase discounts | 0 | 10.00 |
| 11.00 | Rebates and refunds of expenses | 0 | 11.00 |
| 12.00 | Parking lot receipts | 0 | 12.00 |
| 13.00 | Revenue from laundry and linen service | 0 | 13.00 |
| 14.00 | Revenue from meals sold to employees and guests | 0 | 14.00 |
| 15.00 | Revenue from rental of living quarters | 0 | 15.00 |
| 16.00 | Revenue from sale of medical and surgical supplies to other than patients | 0 | 16.00 |
| 17.00 | Revenue from sale of drugs to other than patients | 0 | 17.00 |
| 18.00 | Revenue from sale of medical records and abstracts | 0 | 18.00 |
| 19.00 | Tuition (fees, sale of textbooks, uniforms, etc.) | 0 | 19.00 |
| 20.00 | Revenue from gifts, flower, coffee shops, canteen | 0 | 20.00 |
| 21.00 | Rental of vending machines | 0 | 21.00 |
| 22.00 | Rental of skilled nursing space | 0 | 22.00 |
| 23.00 | Governmental appropriations | 0 | 23.00 |
| 24.00 | NON-OPERATING REVENUE | 2,440,898 | 24.00 |
| 24.50 | COVID-19 PHE Funding | 0 | 24.50 |
| 25.00 | Total other income (Sum of lines 6 - 24) | 2,440,898 | 25.00 |
| 26.00 | Total (Line 5 plus line 25) | 2,249,905 | 26.00 |
| 27.00 | Other expenses (specify) | 0 | 27.00 |
| 28.00 | | 0 | 28.00 |
| 29.00 | | 0 | 29.00 |
| 30.00 | Total other expenses (Sum of lines 27 - 29) | 0 | 30.00 |
| 31.00 | Net income (or loss) for the period (Line 26 minus line 30) | 2,249,905 | 31.00 |

This report is required by law (42 USC 1395g; 42 CFR 413.20(b)). Failure to report can result in all interim payments made since the beginning of the cost reporting period being deemed overpayments (42 USC 1395g).

FORM APPROVED
OMB NO. 0938-0463
Expires: 12/31/2021

| SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY | Provider CCN: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet S Parts I, II & III Date/Time Prepared: 5/25/2022 5:38 pm |
|---|---|---|---|

**PART I - COST REPORT STATUS**

Provider use only

1. [ X ] Electronically prepared cost report — Date: 5/25/2022 Time: 5:38 pm
2. [ ] Manually prepared cost report
3. [ 0 ] 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 use only

4. [ 1 ] Cost Report Status
   (1) As Submitted
   (2) Settled without audit
   (3) Settled with audit
   (4) Reopened
   (5) Amended
5. Date Received: _____
6. Contractor No. _____
7. [ N ] First Cost Report for this Provider CCN
8. [ N ] Last Cost Report for this Provider CCN
9. NPR Date: _____
10. [ 0 ] If line 4, column 1 is "4": Enter number of times reopened
11. Contractor Vendor Code 4
12. [ F ] Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.

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

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED IN THIS REPORT WERE PROVIDED 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 THE FOUNTAINS ( 555430 ) for the cost reporting period beginning 01/01/2021 and ending 12/31/2021 and 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 | Ed Gonzales | | Y | I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature. | 1 |
| 2 | Signatory Printed Name | Ed Gonzales | | | 2 |
| 3 | Signatory Title | FINANCE OFFICER | | | 3 |
| 4 | Date | (Dated when report is electronica | | | 4 |

| | Cost Center Description | Title V | Title XVIII Part A | Title XVIII Part B | Title XIX | |
|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | |
| | **PART III - SETTLEMENT SUMMARY** | | | | | |
| 1.00 | SKILLED NURSING FACILITY | 0 | 0 | 0 | 0 | 1.00 |
| 2.00 | NURSING FACILITY | 0 | | | 0 | 2.00 |
| 3.00 | ICF/IID | | | | 0 | 3.00 |
| 4.00 | SNF - BASED HHA I | 0 | 0 | 0 | | 4.00 |
| 5.00 | SNF - BASED RHC I | 0 | | 0 | | 5.00 |
| 6.00 | SNF - BASED FQHC I | 0 | | 0 | | 6.00 |
| 7.00 | SNF - BASED CMHC I | 0 | | 0 | | 7.00 |
| 7.10 | SNF - BASED CORF I | 0 | | 0 | | 7.10 |
| 100.00 | TOTAL | 0 | 0 | 0 | 0 | 100.00 |

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

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0463. The time required to complete and review the information collection is estimated 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 the 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.

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX INDENTIFICATION DATA | Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet S-2 Part I | Date/Time Prepared: 5/25/2022 5:38 pm

| | 1.00 | 2.00 | 3.00 | |
|---|---|---|---|---|
| | **Skilled Nursing Facility and Skilled Nursing Facility Complex Address:** | | | |
| 1.00 | Street: 1260 WILLIAMS WAY | PO Box: | | 1.00 |
| 2.00 | City: YUBA CITY | State: CA | Zip Code: 95991 | 2.00 |
| 3.00 | County: SUTTER | CBSA Code: 49700 | Urban/Rural: U | 3.00 |
| 3.01 | | CBSA Code: | | 3.01 |

| | | Component Name | Provider CCN | Date Certified | Payment System (P, O, or N) | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | V | XVIII | XIX | |
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | 6.00 | |
| | **SNF and SNF-Based Component Identification:** | | | | | | | |
| 4.00 | SNF | THE FOUNTAINS | 555430 | 08/20/1990 | N | P | N | 4.00 |
| 5.00 | Nursing Facility | | | | | | | 5.00 |
| 6.00 | ICF/IID | | | | | | | 6.00 |
| 7.00 | SNF-Based HHA | | | | | | | 7.00 |
| 8.00 | SNF-Based RHC | | | | | | | 8.00 |
| 9.00 | SNF-Based FQHC | | | | | | | 9.00 |
| 10.00 | SNF-Based CMHC | | | | | | | 10.00 |
| 11.00 | SNF-Based OLTC | | | | | | | 11.00 |
| 12.00 | SNF-Based HOSPICE | | | | | | | 12.00 |
| 13.00 | SNF-Based CORF | | | | | | | 13.00 |

| | | From: | To: | |
|---|---|---|---|---|
| | | 1.00 | 2.00 | |
| 14.00 | Cost Reporting Period (mm/dd/yyyy) | 01/01/2021 | 12/31/2021 | 14.00 |
| 15.00 | Type of Control (See Instructions) | 2 | | 15.00 |

| | | Y/N | |
|---|---|---|---|
| | | 1.00 | |
| | **Type of Freestanding Skilled Nursing Facility** | | |
| 16.00 | Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5? | N | 16.00 |
| 17.00 | Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5? | N | 17.00 |
| 18.00 | Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1. | Y | 18.00 |
| | **Miscellaneous Cost Reporting Information** | | |
| 19.00 | If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no. | N | 19.00 |
| 19.01 | If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no. | N | 19.01 |
| | **Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.** | | |
| 20.00 | Straight Line | 539,941 | 20.00 |
| 21.00 | Declining Balance | 0 | 21.00 |
| 22.00 | Sum of the Year's Digits | 0 | 22.00 |
| 23.00 | Sum of line 20 through 22 | 539,941 | 23.00 |
| 24.00 | If depreciation is funded, enter the balance as of the end of the period. | 0 | 24.00 |
| 25.00 | Were there any disposal of capital assets during the cost reporting period? (Y/N) | N | 25.00 |
| 26.00 | Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N) | N | 26.00 |
| 27.00 | Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N) | N | 27.00 |
| 28.00 | Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N) | N | 28.00 |

| | | Part A | Part B | Other | |
|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | |
| | **If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption.** | | | | |
| 29.00 | Skilled Nursing Facility | N | N | | 29.00 |
| 30.00 | Nursing Facility | | | N | 30.00 |
| 31.00 | ICF/IID | | | | 31.00 |
| 32.00 | SNF-Based HHA | N | N | | 32.00 |
| 33.00 | SNF-Based RHC | | N | | 33.00 |
| 34.00 | SNF-Based FQHC | | N | | 34.00 |
| 35.00 | SNF-Based CMHC | | N | | 35.00 |
| 36.00 | SNF-Based OLTC | | | | 36.00 |

| | | Y/N | | |
|---|---|---|---|---|
| | | 1.00 | 2.00 | |
| 37.00 | Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N) | Y | | 37.00 |
| 38.00 | Are you legally-required to carry malpractice insurance? (Y/N) | N | | 38.00 |
| 39.00 | Is the malpractice a "claims-made" or "occurrence" policy? If the policy is "claims-made" enter 1. If the policy is "occurrence", enter 2. | 1 | | 39.00 |

| | | Premiums | Paid Losses | Self Insurance | |
|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | |
| 41.00 | List malpractice premiums and paid losses: | 0 | 0 | 0 | 41.00 |

| SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX INDENTIFICATION DATA | Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet S-2 Part I Date/Time Prepared: 5/25/2022 5:38 pm |
|---|---|---|---|

| | | Y/N | |
|---|---|---|---|
| | | 1.00 | |
| 42.00 | Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts. | N | 42.00 |
| 43.00 | Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10? | Y | 43.00 |
| 44.00 | If line 43 is yes, enter the home office chain number and enter the name and address of the home office on lines 45, 46 and 47. | 951121 | 44.00 |

| | 1.00 | 2.00 | 3.00 | |
|---|---|---|---|---|
| | If this facility is part of a chain organization, enter the name and address of the home office on the lines below. | | | |
| 45.00 | Name: ADVENTIST HEALTH | Contractor's Name: NORIDIAN | Contractor's Number: 01011 | 45.00 |
| 46.00 | Street: ONE ADVENTIST HEALTH WAY | PO Box: | | 46.00 |
| 47.00 | City: ROSEVILLE | State: CA | Zip Code: 95661 | 47.00 |

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

Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet S-2 Part II | Date/Time Prepared: 5/25/2022 5:38 pm

| | | Y/N | Date | |
|---|---|---|---|---|
| | | 1.00 | 2.00 | |
| | **General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy)** | | | |
| | **Completed by All Skilled Nursing Facilites** | | | |
| | **Provider Organization and Operation** | | | |
| 1.00 | Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions) | N | | 1.00 |

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

| | | Y/N | Type | Date | |
|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | |
| | **Financial Data and Reports** | | | | |
| 4.00 | Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions. | N | | | 4.00 |
| 5.00 | Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation. | N | | | 5.00 |

| | | Y/N | Legal Oper. | |
|---|---|---|---|---|
| | | 1.00 | 2.00 | |
| | **Approved Educational Activities** | | | |
| 6.00 | Column 1: Were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N) | N | N | 6.00 |
| 7.00 | Were costs claimed for Allied Health Programs? (Y/N) see instructions. | N | | 7.00 |
| 8.00 | Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions. | N | | 8.00 |

| | | Y/N | |
|---|---|---|---|
| | | 1.00 | |
| | **Bad Debts** | | |
| 9.00 | Is the provider seeking reimbursement for bad debts? (Y/N) see instructions. | N | 9.00 |
| 10.00 | If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy. | N | 10.00 |
| 11.00 | If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions. | N | 11.00 |
| | **Bed Complement** | | |
| 12.00 | Have total beds available changed from prior cost reporting period? If "Y", see instructions. | N | 12.00 |

| | | | Part A | | Part B | |
|---|---|---|---|---|---|---|
| | | Description | Y/N | Date | Y/N | |
| | | 0 | 1.00 | 2.00 | 3.00 | |
| | **PS&R Data** | | | | | |
| 13.00 | Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.) | | Y | 04/22/2022 | Y | 13.00 |
| 14.00 | Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4. | | N | | N | 14.00 |
| 15.00 | If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions. | | N | | N | 15.00 |
| 16.00 | If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions. | | N | | N | 16.00 |
| 17.00 | If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments: | | N | | N | 17.00 |
| 18.00 | Was the cost report prepared only using the provider's records? If "Y" see Instructions. | | N | | N | 18.00 |

| SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE | Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet S-2 Part II Date/Time Prepared: 5/25/2022 5:38 pm |
|---|---|---|---|

| | | 1.00 | 2.00 | |
|---|---|---|---|---|
| | **Cost Report Preparer Contact Information** | | | |
| 19.00 | Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively. | MATTHEW | GOSS | 19.00 |
| 20.00 | Enter the employer/company name of the cost report preparer. | STRATEGIC REIMBURSEMENT GROUP | | 20.00 |
| 21.00 | Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively. | 630 530-7100 | MATTHEW.GOSS@SRGROUPLLC.COM | 21.00 |

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

Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet S-2 Part II | Date/Time Prepared: 5/25/2022 5:38 pm

| | | Part B Date 4.00 | | | |
|---|---|---|---|---|---|
| | **PS&R Data** | | | | |
| 13.00 | Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.) | 04/22/2022 | | | 13.00 |
| 14.00 | Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4. | | | | 14.00 |
| 15.00 | If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions. | | | | 15.00 |
| 16.00 | If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions. | | | | 16.00 |
| 17.00 | If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments: | | | | 17.00 |
| 18.00 | Was the cost report prepared only using the provider's records? If "Y" see Instructions. | | | | 18.00 |
| | | | 3.00 | | |
| | **Cost Report Preparer Contact Information** | | | | |
| 19.00 | Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively. | | SENIOR MANAGER | | 19.00 |
| 20.00 | Enter the employer/company name of the cost report preparer. | | | | 20.00 |
| 21.00 | Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively. | | | | 21.00 |

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

Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet S-3 Part I | Date/Time Prepared: 5/25/2022 5:38 pm

| | Component | Number of Beds | Bed Days Available | Inpatient Days/Visits Title V | Title XVIII | Title XIX | |
|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| 1.00 | SKILLED NURSING FACILITY | 145 | 52,925 | 0 | 13,816 | 27,319 | 1.00 |
| 2.00 | NURSING FACILITY | 0 | 0 | 0 | | 0 | 2.00 |
| 3.00 | ICF/IID | 0 | 0 | | | 0 | 3.00 |
| 4.00 | HOME HEALTH AGENCY COST | | | 0 | 0 | 0 | 4.00 |
| 5.00 | Other Long Term Care | 0 | 0 | | | | 5.00 |
| 6.00 | SNF-Based CMHC | | | | | | 6.00 |
| 6.10 | SNF-Based CORF | | | | | | 6.10 |
| 7.00 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 7.00 |
| 8.00 | Total (Sum of lines 1-7) | 145 | 52,925 | 0 | 13,816 | 27,319 | 8.00 |

| | Component | Inpatient Days/Visits Other | Total | Discharges Title V | Title XVIII | Title XIX | |
|---|---|---|---|---|---|---|---|
| | | 6.00 | 7.00 | 8.00 | 9.00 | 10.00 | |
| 1.00 | SKILLED NURSING FACILITY | 7,149 | 48,284 | 0 | 399 | 123 | 1.00 |
| 2.00 | NURSING FACILITY | 0 | 0 | 0 | | 0 | 2.00 |
| 3.00 | ICF/IID | 0 | 0 | | | 0 | 3.00 |
| 4.00 | HOME HEALTH AGENCY COST | 0 | 0 | | | | 4.00 |
| 5.00 | Other Long Term Care | 0 | 0 | | | | 5.00 |
| 6.00 | SNF-Based CMHC | | | | | | 6.00 |
| 6.10 | SNF-Based CORF | | | | | | 6.10 |
| 7.00 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 7.00 |
| 8.00 | Total (Sum of lines 1-7) | 7,149 | 48,284 | 0 | 399 | 123 | 8.00 |

| | Component | Discharges Other | Total | Average Length of Stay Title V | Title XVIII | Title XIX | |
|---|---|---|---|---|---|---|---|
| | | 11.00 | 12.00 | 13.00 | 14.00 | 15.00 | |
| 1.00 | SKILLED NURSING FACILITY | 258 | 780 | 0.00 | 34.63 | 222.11 | 1.00 |
| 2.00 | NURSING FACILITY | 0 | 0 | 0.00 | | 0.00 | 2.00 |
| 3.00 | ICF/IID | 0 | 0 | | | 0.00 | 3.00 |
| 4.00 | HOME HEALTH AGENCY COST | | | | | | 4.00 |
| 5.00 | Other Long Term Care | 0 | 0 | | | | 5.00 |
| 6.00 | SNF-Based CMHC | | | | | | 6.00 |
| 6.10 | SNF-Based CORF | | | | | | 6.10 |
| 7.00 | HOSPICE | 0 | 0 | 0.00 | 0.00 | 0.00 | 7.00 |
| 8.00 | Total (Sum of lines 1-7) | 258 | 780 | 0.00 | 34.63 | 222.11 | 8.00 |

| | Component | Average Length of Stay Total | Admissions Title V | Title XVIII | Title XIX | Other | |
|---|---|---|---|---|---|---|---|
| | | 16.00 | 17.00 | 18.00 | 19.00 | 20.00 | |
| 1.00 | SKILLED NURSING FACILITY | 61.90 | 0 | 536 | 126 | 163 | 1.00 |
| 2.00 | NURSING FACILITY | 0.00 | 0 | | 0 | 0 | 2.00 |
| 3.00 | ICF/IID | 0.00 | | | 0 | 0 | 3.00 |
| 4.00 | HOME HEALTH AGENCY COST | | | | | | 4.00 |
| 5.00 | Other Long Term Care | 0.00 | | | | 0 | 5.00 |
| 6.00 | SNF-Based CMHC | | | | | | 6.00 |
| 6.10 | SNF-Based CORF | | | | | | 6.10 |
| 7.00 | HOSPICE | 0.00 | 0 | 0 | 0 | 0 | 7.00 |
| 8.00 | Total (Sum of lines 1-7) | 61.90 | 0 | 536 | 126 | 163 | 8.00 |

| | Component | Admissions Total | Full Time Equivalent Employees on Payroll | Nonpaid Workers | | | |
|---|---|---|---|---|---|---|---|
| | | 21.00 | 22.00 | 23.00 | | | |
| 1.00 | SKILLED NURSING FACILITY | 825 | 145.90 | 0.00 | | | 1.00 |
| 2.00 | NURSING FACILITY | 0 | 0.00 | 0.00 | | | 2.00 |
| 3.00 | ICF/IID | 0 | 0.00 | 0.00 | | | 3.00 |
| 4.00 | HOME HEALTH AGENCY COST | | 0.00 | 0.00 | | | 4.00 |
| 5.00 | Other Long Term Care | 0 | 0.00 | 0.00 | | | 5.00 |
| 6.00 | SNF-Based CMHC | | 0.00 | 0.00 | | | 6.00 |
| 6.10 | SNF-Based CORF | | 0.00 | 0.00 | | | 6.10 |
| 7.00 | HOSPICE | 0 | 0.00 | 0.00 | | | 7.00 |
| 8.00 | Total (Sum of lines 1-7) | 825 | 145.90 | 0.00 | | | 8.00 |

SNF WAGE INDEX INFORMATION | Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet S-3 Part II Date/Time Prepared: 5/25/2022 5:38 pm

| | | Amount Reported | Reclass. of Salaries from Worksheet A-6 | Adjusted Salaries (col. 1 ± col. 2) | Paid Hours Related to Salary in col. 3 | Average Hourly Wage (col. 3 ÷ col. 4) | |
|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| | **PART II - DIRECT SALARIES** | | | | | | |
| | **SALARIES** | | | | | | |
| 1.00 | Total salaries (See Instructions) | 9,621,564 | 0 | 9,621,564 | 303,468.54 | 31.71 | 1.00 |
| 2.00 | Physician salaries-Part A | 0 | 0 | 0 | 0.00 | 0.00 | 2.00 |
| 3.00 | Physician salaries-Part B | 0 | 0 | 0 | 0.00 | 0.00 | 3.00 |
| 4.00 | Home office personnel | 0 | 0 | 0 | 0.00 | 0.00 | 4.00 |
| 5.00 | Sum of lines 2 through 4 | 0 | 0 | 0 | 0.00 | 0.00 | 5.00 |
| 6.00 | Revised wages (line 1 minus line 5) | 9,621,564 | 0 | 9,621,564 | 303,468.54 | 31.71 | 6.00 |
| 7.00 | Other Long Term Care | 0 | 0 | 0 | 0.00 | 0.00 | 7.00 |
| 8.00 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0.00 | 0.00 | 8.00 |
| 9.00 | CMHC | 0 | 0 | 0 | 0.00 | 0.00 | 9.00 |
| 9.10 | CORF | | | | | | 9.10 |
| 10.00 | HOSPICE | 0 | 0 | 0 | 0.00 | 0.00 | 10.00 |
| 11.00 | Other excluded areas | 0 | 0 | 0 | 0.00 | 0.00 | 11.00 |
| 12.00 | Subtotal Excluded salary (Sum of lines 7 through 11) | 0 | 0 | 0 | 0.00 | 0.00 | 12.00 |
| 13.00 | Total Adjusted Salaries (line 6 minus line 12) | 9,621,564 | 0 | 9,621,564 | 303,468.54 | 31.71 | 13.00 |
| | **OTHER WAGES & RELATED COSTS** | | | | | | |
| 14.00 | Contract Labor: Patient Related & Mgmt | 5,382 | 0 | 5,382 | 167.90 | 32.05 | 14.00 |
| 15.00 | Contract Labor: Physician services-Part A | 0 | 0 | 0 | 0.00 | 0.00 | 15.00 |
| 16.00 | Home office salaries & wage related costs | 108,072 | 0 | 108,072 | 1,500.00 | 72.05 | 16.00 |
| | **WAGE-RELATED COSTS** | | | | | | |
| 17.00 | Wage-related costs core (See Part IV) | 3,186,989 | 0 | 3,186,989 | | | 17.00 |
| 18.00 | Wage-related costs other (See Part IV) | 0 | 0 | 0 | | | 18.00 |
| 19.00 | Wage related costs (excluded units) | 0 | 0 | 0 | | | 19.00 |
| 20.00 | Physician Part A - WRC | 0 | 0 | 0 | | | 20.00 |
| 21.00 | Physician Part B - WRC | 0 | 0 | 0 | | | 21.00 |
| 22.00 | Total Adjusted Wage Related cost (see instructions) | 3,186,989 | 0 | 3,186,989 | | | 22.00 |

SNF WAGE INDEX INFORMATION | Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet S-3 Part III Date/Time Prepared: 5/25/2022 5:38 pm

| | | Amount Reported | Reclass. of Salaries from Worksheet A-6 | Adjusted Salaries (col. 1 ± col. 2) | Paid Hours Related to Salary in col. 3 | Average Hourly Wage (col. 3 ÷ col. 4) | |
|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| | **PART III - OVERHEAD COST - DIRECT SALARIES** | | | | | | |
| 1.00 | Employee Benefits | 0 | 0 | 0 | 0.00 | 0.00 | 1.00 |
| 2.00 | Administrative & General | 543,106 | 0 | 543,106 | 13,159.25 | 41.27 | 2.00 |
| 3.00 | Plant Operation, Maintenance & Repairs | 58,807 | 0 | 58,807 | 1,946.65 | 30.21 | 3.00 |
| 4.00 | Laundry & Linen Service | 0 | 0 | 0 | 0.00 | 0.00 | 4.00 |
| 5.00 | Housekeeping | 15,970 | 0 | 15,970 | 552.00 | 28.93 | 5.00 |
| 6.00 | Dietary | 205,382 | 0 | 205,382 | 9,805.44 | 20.95 | 6.00 |
| 7.00 | Nursing Administration | 266,003 | 0 | 266,003 | 4,152.00 | 64.07 | 7.00 |
| 8.00 | Central Services and Supply | 0 | 0 | 0 | 0.00 | 0.00 | 8.00 |
| 9.00 | Pharmacy | 24 | 0 | 24 | 0.76 | 31.58 | 9.00 |
| 10.00 | Medical Records & Medical Records Library | 379,972 | 0 | 379,972 | 14,351.44 | 26.48 | 10.00 |
| 11.00 | Social Service | 78,838 | 0 | 78,838 | 2,041.84 | 38.61 | 11.00 |
| 12.00 | Nursing and Allied Health Ed. Act. | | | | | | 12.00 |
| 13.00 | Other General Service | 0 | 0 | 0 | 0.00 | 0.00 | 13.00 |
| 14.00 | Total (sum lines 1 thru 13) | 1,548,102 | 0 | 1,548,102 | 46,009.38 | 33.65 | 14.00 |

SNF WAGE RELATED COSTS | Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet S-3 Part IV Date/Time Prepared: 5/25/2022 5:38 pm

| | | Amount Reported | |
|---|---|---|---|
| | | 1.00 | |
| | **PART IV - WAGE RELATED COSTS** | | |
| | **Part A - Core List** | | |
| | **RETIREMENT COST** | | |
| 1.00 | 401K Employer Contributions | 0 | 1.00 |
| 2.00 | Tax Sheltered Annuity (TSA) Employer Contribution | 0 | 2.00 |
| 3.00 | Qualified and Non-Qualified Pension Plan Cost | 423,057 | 3.00 |
| 4.00 | Prior Year Pension Service Cost | 0 | 4.00 |
| | **PLAN ADMINISTRATIVE COSTS (Paid to External Organization)** | | |
| 5.00 | 401K/TSA Plan Administration fees | 0 | 5.00 |
| 6.00 | Legal/Accounting/Management Fees-Pension Plan | 0 | 6.00 |
| 7.00 | Employee Managed Care Program Administration Fees | 0 | 7.00 |
| | **HEALTH AND INSURANCE COST** | | |
| 8.00 | Health Insurance (Purchased or Self Funded) | 2,036,715 | 8.00 |
| 9.00 | Prescription Drug Plan | 0 | 9.00 |
| 10.00 | Dental, Hearing and Vision Plan | 0 | 10.00 |
| 11.00 | Life Insurance (If employee is owner or beneficiary) | 3,612 | 11.00 |
| 12.00 | Accident Insurance (If employee is owner or beneficiary) | 0 | 12.00 |
| 13.00 | Disability Insurance (If employee is owner or beneficiary) | 20,815 | 13.00 |
| 14.00 | Long-Term Care Insurance (If employee is owner or beneficiary) | 0 | 14.00 |
| 15.00 | Workers' Compensation Insurance | 0 | 15.00 |
| 16.00 | Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. Non cumulative portion) | 0 | 16.00 |
| | **TAXES** | | |
| 17.00 | FICA-Employers Portion Only | 682,236 | 17.00 |
| 18.00 | Medicare Taxes - Employers Portion Only | 0 | 18.00 |
| 19.00 | Unemployment Insurance | 20,554 | 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 (Sum of lines 1 - 23) | 3,186,989 | 24.00 |
| | | Amount Reported | |
| | | 1.00 | |
| | **Part B - Other than Core Related Cost** | | |
| 25.00 | OTHER WAGE RELATED COSTS (SPECIFY) | 0 | 25.00 |

SNF REPORTING OF DIRECT CARE EXPENDITURES | Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet S-3 Part V Date/Time Prepared: 5/25/2022 5:38 pm

| | Occupational Category | Amount Reported | Fringe Benefits | Adjusted Salaries (col. 1 + col. 2) | Paid Hours Related to Salary in col. 3 | Average Hourly Wage (col. 3 ÷ col. 4) | |
|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| | **Direct Salaries** | | | | | | |
| | **Nursing Occupations** | | | | | | |
| 1.00 | Registered Nurses (RNs) | 1,211,797 | 588,086 | 1,799,883 | 17,026.00 | 105.71 | 1.00 |
| 2.00 | Licensed Practical Nurses (LPNs) | 1,775,439 | 984,867 | 2,760,306 | 47,508.00 | 58.10 | 2.00 |
| 3.00 | Certified Nursing Assistant/Nursing Assistants/Aides | 3,683,100 | 2,483,651 | 6,166,751 | 153,662.00 | 40.13 | 3.00 |
| 4.00 | Total Nursing (sum of lines 1 through 3) | 6,670,336 | 4,056,604 | 10,726,940 | 218,196.00 | 49.16 | 4.00 |
| 5.00 | Physical Therapists | 0 | 0 | 0 | 0.00 | 0.00 | 5.00 |
| 6.00 | Physical Therapy Assistants | 0 | 0 | 0 | 0.00 | 0.00 | 6.00 |
| 7.00 | Physical Therapy Aides | 0 | 0 | 0 | 0.00 | 0.00 | 7.00 |
| 8.00 | Occupational Therapists | 0 | 0 | 0 | 0.00 | 0.00 | 8.00 |
| 9.00 | Occupational Therapy Assistants | 0 | 0 | 0 | 0.00 | 0.00 | 9.00 |
| 10.00 | Occupational Therapy Aides | 0 | 0 | 0 | 0.00 | 0.00 | 10.00 |
| 11.00 | Speech Therapists | 0 | 0 | 0 | 0.00 | 0.00 | 11.00 |
| 12.00 | Respiratory Therapists | 0 | 0 | 0 | 0.00 | 0.00 | 12.00 |
| 13.00 | Other Medical Staff | 413,921 | 235,100 | 649,021 | 19,259.00 | 33.70 | 13.00 |
| | **Contract Labor** | | | | | | |
| | **Nursing Occupations** | | | | | | |
| 14.00 | Registered Nurses (RNs) | 0 | | 0 | 0.00 | 0.00 | 14.00 |
| 15.00 | Licensed Practical Nurses (LPNs) | 0 | | 0 | 0.00 | 0.00 | 15.00 |
| 16.00 | Certified Nursing Assistant/Nursing Assistants/Aides | 0 | | 0 | 0.00 | 0.00 | 16.00 |
| 17.00 | Total Nursing (sum of lines 14 through 16) | 0 | | 0 | 0.00 | 0.00 | 17.00 |
| 18.00 | Physical Therapists | 0 | | 0 | 0.00 | 0.00 | 18.00 |
| 19.00 | Physical Therapy Assistants | 0 | | 0 | 0.00 | 0.00 | 19.00 |
| 20.00 | Physical Therapy Aides | 0 | | 0 | 0.00 | 0.00 | 20.00 |
| 21.00 | Occupational Therapists | 0 | | 0 | 0.00 | 0.00 | 21.00 |
| 22.00 | Occupational Therapy Assistants | 0 | | 0 | 0.00 | 0.00 | 22.00 |
| 23.00 | Occupational Therapy Aides | 0 | | 0 | 0.00 | 0.00 | 23.00 |
| 24.00 | Speech Therapists | 0 | | 0 | 0.00 | 0.00 | 24.00 |
| 25.00 | Respiratory Therapists | 0 | | 0 | 0.00 | 0.00 | 25.00 |
| 26.00 | Other Medical Staff | 0 | | 0 | 0.00 | 0.00 | 26.00 |

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA | Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet S-7 | Date/Time Prepared: 5/25/2022 5:38 pm

| | | Group | Days | |
|---|---|---|---|---|
| | | 1.00 | 2.00 | |
| 1.00 | | RUX | | 1.00 |
| 2.00 | | RUL | | 2.00 |
| 3.00 | | RVX | | 3.00 |
| 4.00 | | RVL | | 4.00 |
| 5.00 | | RHX | | 5.00 |
| 6.00 | | RHL | | 6.00 |
| 7.00 | | RMX | | 7.00 |
| 8.00 | | RML | | 8.00 |
| 9.00 | | RLX | | 9.00 |
| 10.00 | | RUC | | 10.00 |
| 11.00 | | RUB | | 11.00 |
| 12.00 | | RUA | | 12.00 |
| 13.00 | | RVC | | 13.00 |
| 14.00 | | RVB | | 14.00 |
| 15.00 | | RVA | | 15.00 |
| 16.00 | | RHC | | 16.00 |
| 17.00 | | RHB | | 17.00 |
| 18.00 | | RHA | | 18.00 |
| 19.00 | | RMC | | 19.00 |
| 20.00 | | RMB | | 20.00 |
| 21.00 | | RMA | | 21.00 |
| 22.00 | | RLB | | 22.00 |
| 23.00 | | RLA | | 23.00 |
| 24.00 | | ES3 | | 24.00 |
| 25.00 | | ES2 | | 25.00 |
| 26.00 | | ES1 | | 26.00 |
| 27.00 | | HE2 | | 27.00 |
| 28.00 | | HE1 | | 28.00 |
| 29.00 | | HD2 | | 29.00 |
| 30.00 | | HD1 | | 30.00 |
| 31.00 | | HC2 | | 31.00 |
| 32.00 | | HC1 | | 32.00 |
| 33.00 | | HB2 | | 33.00 |
| 34.00 | | HB1 | | 34.00 |
| 35.00 | | LE2 | | 35.00 |
| 36.00 | | LE1 | | 36.00 |
| 37.00 | | LD2 | | 37.00 |
| 38.00 | | LD1 | | 38.00 |
| 39.00 | | LC2 | | 39.00 |
| 40.00 | | LC1 | | 40.00 |
| 41.00 | | LB2 | | 41.00 |
| 42.00 | | LB1 | | 42.00 |
| 43.00 | | CE2 | | 43.00 |
| 44.00 | | CE1 | | 44.00 |
| 45.00 | | CD2 | | 45.00 |
| 46.00 | | CD1 | | 46.00 |
| 47.00 | | CC2 | | 47.00 |
| 48.00 | | CC1 | | 48.00 |
| 49.00 | | CB2 | | 49.00 |
| 50.00 | | CB1 | | 50.00 |
| 51.00 | | CA2 | | 51.00 |
| 52.00 | | CA1 | | 52.00 |
| 53.00 | | SE3 | | 53.00 |
| 54.00 | | SE2 | | 54.00 |
| 55.00 | | SE1 | | 55.00 |
| 56.00 | | SSC | | 56.00 |
| 57.00 | | SSB | | 57.00 |
| 58.00 | | SSA | | 58.00 |
| 59.00 | | IB2 | | 59.00 |
| 60.00 | | IB1 | | 60.00 |
| 61.00 | | IA2 | | 61.00 |
| 62.00 | | IA1 | | 62.00 |
| 63.00 | | BB2 | | 63.00 |
| 64.00 | | BB1 | | 64.00 |
| 65.00 | | BA2 | | 65.00 |
| 66.00 | | BA1 | | 66.00 |
| 67.00 | | PE2 | | 67.00 |
| 68.00 | | PE1 | | 68.00 |
| 69.00 | | PD2 | | 69.00 |
| 70.00 | | PD1 | | 70.00 |
| 71.00 | | PC2 | | 71.00 |
| 72.00 | | PC1 | | 72.00 |
| 73.00 | | PB2 | | 73.00 |
| 74.00 | | PB1 | | 74.00 |
| 75.00 | | PA2 | | 75.00 |

| PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA | Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet S-7 Date/Time Prepared: 5/25/2022 5:38 pm |
|---|---|---|---|

| | | | Group | Days | |
|---|---|---|---|---|---|
| | | | 1.00 | 2.00 | |
| 76.00 | | | PA1 | | 76.00 |
| 99.00 | | | AAA | | 99.00 |
| 100.00 | TOTAL | | | | 100.00 |
| | | Expenses | Percentage | Y/N | |
| | | 1.00 | 2.00 | 3.00 | |
| | **A notice published in the Federal Register Volume 68, No. 149 August 4, 2003 provided for an increase in the RUG payments beginning 10/01/2003. Congress expected this increase to be used for direct patient care and related expenses. For lines 101 through 106: Enter in column 1 the amount of the expense for each category. Enter in column 2 the percentage of total expenses for each category to total SNF revenue from Worksheet G-2, Part I, line 1, column 3. Indicate in column 3 "Y" for yes or "N" for no if the spending reflects increases associated with direct patient care and related expenses for each category. (If column 2 is zero, enter N/A in column 3) (See instructions)** | | | | |
| 101.00 | Staffing | | | | 101.00 |
| 102.00 | Recruitment | | | | 102.00 |
| 103.00 | Retention of employees | | | | 103.00 |
| 104.00 | Training | | | | 104.00 |
| 105.00 | OTHER (SPECIFY) | | | | 105.00 |
| 106.00 | Total SNF revenue (Worksheet G-2, Part I, line 1, column 3) | | | | 106.00 |

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES | Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet A | Date/Time Prepared: 5/25/2022 5:38 pm

| | | Cost Center Description | Salaries | Other | Total (col. 1 + col. 2) | Reclassifications Increase/Decrease (Fr Wkst A-6) | Reclassified Trial Balance (col. 3 +- col. 4) | |
|---|---|---|---|---|---|---|---|---|
| | | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | 0 | 0 | 1,300,017 | 1,300,017 | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | 539,941 | 539,941 | -468,994 | 70,947 | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | 0 | -178,663 | -178,663 | 0 | -178,663 | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | 543,106 | 3,999,515 | 4,542,621 | -821,616 | 3,721,005 | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 58,807 | 662,222 | 721,029 | 0 | 721,029 | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 0 | 963 | 963 | 0 | 963 | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 15,970 | 1,232,054 | 1,248,024 | 0 | 1,248,024 | 7.00 |
| 8.00 | 00800 | DIETARY | 205,382 | 1,065,328 | 1,270,710 | 0 | 1,270,710 | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 266,003 | 58,863 | 324,866 | 0 | 324,866 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 0 | 429,174 | 429,174 | -352,885 | 76,289 | 10.00 |
| 11.00 | 01100 | PHARMACY | 24 | 571,882 | 571,906 | -522,016 | 49,890 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 379,972 | 178,383 | 558,355 | 0 | 558,355 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 78,838 | 25,208 | 104,046 | 0 | 104,046 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 6,736,934 | 2,853,938 | 9,590,872 | -190,478 | 9,400,394 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 13,869 | 13,869 | 0 | 13,869 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 839,015 | 839,015 | -819 | 838,196 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 858,753 | 858,753 | 0 | 858,753 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 250,569 | 250,569 | 0 | 250,569 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 129,762 | 129,762 | 499,076 | 628,838 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 68,621 | 68,621 | 601,099 | 669,720 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 1,336,056 | 648,493 | 1,984,549 | -43,384 | 1,941,165 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 472 | 1,640 | 2,112 | 0 | 2,112 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | 0 | 0 | 0 | 0 | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | 414,875 | 414,875 | 0 | 414,875 | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | 0 | 0 | 0 | 0 | 0 | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 9,621,564 | 14,664,405 | 24,285,969 | 0 | 24,285,969 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 0 | 0 | 0 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 0 | 0 | 0 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 100.00 | | TOTAL | 9,621,564 | 14,664,405 | 24,285,969 | 0 | 24,285,969 | 100.00 |

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES | Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet A | Date/Time Prepared: 5/25/2022 5:38 pm

| | | Cost Center Description | Adjustments to Expenses (Fr Wkst A-8) | Net Expenses For Allocation (col. 5 +- col. 6) | | |
|---|---|---|---|---|---|---|
| | | | 6.00 | 7.00 | | |
| | | **GENERAL SERVICE COST CENTERS** | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | -703,359 | 596,658 | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | 0 | 70,947 | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | 0 | -178,663 | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | -156 | 3,720,849 | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 0 | 721,029 | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 0 | 963 | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 0 | 1,248,024 | | 7.00 |
| 8.00 | 00800 | DIETARY | -7,216 | 1,263,494 | | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 0 | 324,866 | | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 0 | 76,289 | | 10.00 |
| 11.00 | 01100 | PHARMACY | 0 | 49,890 | | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | -88 | 558,267 | | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 0 | 104,046 | | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | -9,182 | 9,391,212 | | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 13,869 | | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 838,196 | | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 858,753 | | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 250,569 | | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 628,838 | | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 669,720 | | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | -185,652 | 1,755,513 | | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | | 61.00 |
| 62.00 | 06200 | FQHC | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 2,112 | | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | 0 | 0 | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | -414,875 | 0 | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | 0 | 0 | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | -1,320,528 | 22,965,441 | | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 0 | | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 0 | | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | | 95.00 |
| 100.00 | | TOTAL | -1,320,528 | 22,965,441 | | 100.00 |

RECLASSIFICATIONS | Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet A-6 | Date/Time Prepared: 5/25/2022 5:38 pm

| | | | Increases | | | |
|---|---|---|---|---|---|---|
| | | Cost Center | Line # | Salary | Non Salary | |
| | | 2.00 | 3.00 | 4.00 | 5.00 | |
| | (1) A - CAPITAL INSURANCE | | | | | |
| 1.00 | | CAP REL COSTS - BLDGS & FIXTURES | 1.00 | 0 | 200 | 1.00 |
| | (1) C - COST OF GOODS SOLD | | | | | |
| 2.00 | | MEDICAL SUPPLIES CHARGED TO PATIENTS | 48.00 | 0 | 499,076 | 2.00 |
| 3.00 | | | 0.00 | 0 | 0 | 3.00 |
| 4.00 | | | 0.00 | 0 | 0 | 4.00 |
| 5.00 | | | 0.00 | 0 | 0 | 5.00 |
| 6.00 | | | 0.00 | 0 | 0 | 6.00 |
| | (1) D - PHARMACY | | | | | |
| 7.00 | | DRUGS CHARGED TO PATIENTS | 49.00 | 0 | 661,173 | 7.00 |
| 8.00 | | | 0.00 | 0 | 0 | 8.00 |
| | (1) E - PROPERTY TAX | | | | | |
| 9.00 | | CAP REL COSTS - BLDGS & FIXTURES | 1.00 | 0 | 821,416 | 9.00 |
| | (1) F - DEPRECIATION | | | | | |
| 10.00 | | CAP REL COSTS - BLDGS & FIXTURES | 1.00 | 0 | 478,401 | 10.00 |
| 11.00 | | CAP REL COSTS - MOVEABLE EQUIPMENT | 2.00 | 0 | 9,407 | 11.00 |
| | TOTALS | | | | | |
| 100.00 | | Total Reclassifications (Sum of columns 4 and 5 must equal sum of columns 8 and 9) | | 0 | 2,469,673 | 100.00 |

(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.
(2) Transfer to Worksheet A, col. 5, line as appropriate.

RECLASSIFICATIONS | Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet A-6 | Date/Time Prepared: 5/25/2022 5:38 pm

| | | Decreases | | | | |
|---|---|---|---|---|---|---|
| | | Cost Center | Line # | Salary | Non Salary | |
| | | 6.00 | 7.00 | 8.00 | 9.00 | |
| | **(1) A - CAPITAL INSURANCE** | | | | | |
| 1.00 | | ADMINISTRATIVE & GENERAL | 4.00 | 0 | 200 | 1.00 |
| | **(1) C - COST OF GOODS SOLD** | | | | | |
| 2.00 | | CENTRAL SERVICES & SUPPLY | 10.00 | 0 | 352,885 | 2.00 |
| 3.00 | | SKILLED NURSING FACILITY | 30.00 | 0 | 41,914 | 3.00 |
| 4.00 | | PHYSICAL THERAPY | 44.00 | 0 | 819 | 4.00 |
| 5.00 | | DRUGS CHARGED TO PATIENTS | 49.00 | 0 | 60,074 | 5.00 |
| 6.00 | | OTHER ANCILLARY SERVICES | 52.00 | 0 | 43,384 | 6.00 |
| | **(1) D - PHARMACY** | | | | | |
| 7.00 | | PHARMACY | 11.00 | 0 | 522,016 | 7.00 |
| 8.00 | | SKILLED NURSING FACILITY | 30.00 | 0 | 139,157 | 8.00 |
| | **(1) E - PROPERTY TAX** | | | | | |
| 9.00 | | ADMINISTRATIVE & GENERAL | 4.00 | 0 | 821,416 | 9.00 |
| | **(1) F - DEPRECIATION** | | | | | |
| 10.00 | | CAP REL COSTS - MOVEABLE EQUIPMENT | 2.00 | 0 | 478,401 | 10.00 |
| 11.00 | | SKILLED NURSING FACILITY | 30.00 | 0 | 9,407 | 11.00 |
| | **TOTALS** | | | | | |
| 100.00 | | | | 0 | 2,469,673 | 100.00 |

(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.
(2) Transfer to Worksheet A, col. 5, line as appropriate.

RECONCILIATION OF CAPITAL COSTS CENTERS | Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet A-7 | Date/Time Prepared: 5/25/2022 5:38 pm

| | Description | Beginning Balances | Acquisitions | | | Disposals and Retirements | |
|---|---|---|---|---|---|---|---|
| | | | Purchases | Donation | Total | | |
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| | **ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES** | | | | | | |
| 1.00 | Land | 2,222,244 | 0 | 0 | 0 | 1,111,122 | 1.00 |
| 2.00 | Land Improvements | 2,864,930 | 0 | 0 | 0 | 1,432,465 | 2.00 |
| 3.00 | Buildings and Fixtures | 58,718,951 | 0 | 0 | 0 | 29,359,476 | 3.00 |
| 4.00 | Building Improvements | 0 | 0 | 0 | 0 | 0 | 4.00 |
| 5.00 | Fixed Equipment | 979,134 | 0 | 0 | 0 | 421,368 | 5.00 |
| 6.00 | Movable Equipment | 5,120,856 | 0 | 0 | 0 | 2,655,567 | 6.00 |
| 7.00 | Subtotal (sum of lines 1-6) | 69,906,115 | 0 | 0 | 0 | 34,979,998 | 7.00 |
| 8.00 | Reconciling Items | 0 | 0 | 0 | 0 | 0 | 8.00 |
| 9.00 | Total (line 7 minus line 8) | 69,906,115 | 0 | 0 | 0 | 34,979,998 | 9.00 |

| | Description | Ending Balance | Fully Depreciated Assets | |
|---|---|---|---|---|
| | | 6.00 | 7.00 | |
| | **ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES** | | | |
| 1.00 | Land | 1,111,122 | 0 | 1.00 |
| 2.00 | Land Improvements | 1,432,465 | 0 | 2.00 |
| 3.00 | Buildings and Fixtures | 29,359,475 | 0 | 3.00 |
| 4.00 | Building Improvements | 0 | 0 | 4.00 |
| 5.00 | Fixed Equipment | 557,766 | 0 | 5.00 |
| 6.00 | Movable Equipment | 2,465,289 | 0 | 6.00 |
| 7.00 | Subtotal (sum of lines 1-6) | 34,926,117 | 0 | 7.00 |
| 8.00 | Reconciling Items | 0 | 0 | 8.00 |
| 9.00 | Total (line 7 minus line 8) | 34,926,117 | 0 | 9.00 |

ADJUSTMENTS TO EXPENSES | Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet A-8 | Date/Time Prepared: 5/25/2022 5:38 pm

| | Description (1) | (2) Basis For Adjustment | Amount | Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted: Cost Center | Line No. | |
|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | |
| 1.00 | Investment income on restricted funds (chapter 2) | A | -414,875 | INTEREST EXPENSE | 81.00 | 1.00 |
| 2.00 | Trade, quantity, and time discounts (chapter 8) | | 0 | | 0.00 | 2.00 |
| 3.00 | Refunds and rebates of expenses (chapter 8) | | 0 | | 0.00 | 3.00 |
| 4.00 | Rental of provider space by suppliers (chapter 8) | | 0 | | 0.00 | 4.00 |
| 5.00 | Telephone services (pay stations excluded) (chapter 21) | | 0 | | 0.00 | 5.00 |
| 6.00 | Television and radio service (chapter 21) | | 0 | | 0.00 | 6.00 |
| 7.00 | Parking lot (chapter 21) | | 0 | | 0.00 | 7.00 |
| 8.00 | Remuneration applicable to provider-based physician adjustment | A-8-2 | 0 | | | 8.00 |
| 9.00 | Home office cost (chapter 21) | | 0 | | 0.00 | 9.00 |
| 10.00 | Sale of scrap, waste, etc. (chapter 23) | | 0 | | 0.00 | 10.00 |
| 11.00 | Nonallowable costs related to certain Capital expenditures (chapter 24) | | 0 | | 0.00 | 11.00 |
| 12.00 | Adjustment resulting from transactions with related organizations (chapter 10) | A-8-1 | 0 | | | 12.00 |
| 13.00 | Laundry and linen service | | 0 | | 0.00 | 13.00 |
| 14.00 | Revenue - Employee meals | | 0 | | 0.00 | 14.00 |
| 15.00 | Cost of meals - Guests | B | -7,216 | DIETARY | 8.00 | 15.00 |
| 16.00 | Sale of medical supplies to other than patients | | 0 | | 0.00 | 16.00 |
| 17.00 | Sale of drugs to other than patients | | 0 | | 0.00 | 17.00 |
| 18.00 | Sale of medical records and abstracts | B | 0 | MEDICAL RECORDS & LIBRARY | 12.00 | 18.00 |
| 19.00 | Vending machines | | 0 | DIETARY | 8.00 | 19.00 |
| 20.00 | Income from imposition of interest, finance or penalty charges (chapter 21) | B | -88 | MEDICAL RECORDS & LIBRARY | 12.00 | 20.00 |
| 21.00 | Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments | | 0 | | 0.00 | 21.00 |
| 22.00 | Utilization review--physicians' compensation (chapter 21) | | 0 | UTILIZATION REVIEW - SNF | 82.00 | 22.00 |
| 23.00 | Depreciation--buildings and fixtures | | 0 | CAP REL COSTS - BLDGS & FIXTURES | 1.00 | 23.00 |
| 24.00 | Depreciation--movable equipment | | 0 | CAP REL COSTS - MOVEABLE EQUIPMENT | 2.00 | 24.00 |
| 25.00 | OTHER OPERATING | B | -9,182 | SKILLED NURSING FACILITY | 30.00 | 25.00 |
| 25.01 | OTHER OPERATING | B | -185,652 | OTHER ANCILLARY SERVICES | 52.00 | 25.01 |
| 25.02 | OTHER OPERATING | B | -156 | ADMINISTRATIVE & GENERAL | 4.00 | 25.02 |
| 25.03 | | | 0 | | 0.00 | 25.03 |
| 25.04 | PROPERTY TAXES | A | -29,926 | CAP REL COSTS - BLDGS & FIXTURES | 1.00 | 25.04 |
| 25.05 | | | 0 | | 0.00 | 25.05 |
| 25.06 | | | 0 | | 0.00 | 25.06 |
| 25.07 | QUALITY ASSURANCE FEES | A | -673,433 | CAP REL COSTS - BLDGS & FIXTURES | 1.00 | 25.07 |
| 25.08 | | | 0 | | 0.00 | 25.08 |
| 100.00 | Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100) | | -1,320,528 | | | 100.00 |

(1) Description - all chapter references in this column pertain to CMS Pub. 15-1.
(2) Basis for adjustment (see instructions).
A. Costs - if cost, including applicable overhead, can be determined.
B. Amount Received - if cost cannot be determined.

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

Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet A-8-1 Parts I-II | Date/Time Prepared: 5/25/2022 5:38 pm

| | | Line No. | Cost Center | Expense Items | |
|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | |
| | **PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:** | | | | |
| 1.00 | | 3.00 | EMPLOYEE BENEFITS | HOME OFFICE EXPENSE | 1.00 |
| 2.00 | | 4.00 | ADMINISTRATIVE & GENERAL | HOME OFFICE EXPENSE | 2.00 |
| 3.00 | | 5.00 | PLANT OPERATION, MAINT. & REPAIRS | HOME OFFICE EXPENSE | 3.00 |
| 4.00 | | 7.00 | HOUSEKEEPING | HOME OFFICE EXPENSE | 4.00 |
| 5.00 | | 8.00 | DIETARY | HOME OFFICE EXPENSE | 5.00 |
| 6.00 | | 9.00 | NURSING ADMINISTRATION | HOME OFFICE EXPENSE | 6.00 |
| 7.00 | | 11.00 | PHARMACY | HOME OFFICE EXPENSE | 7.00 |
| 8.00 | | 12.00 | MEDICAL RECORDS & LIBRARY | HOME OFFICE EXPENSE | 8.00 |
| 9.00 | | 13.00 | SOCIAL SERVICE | HOME OFFICE EXPENSE | 9.00 |
| 9.01 | | 30.00 | SKILLED NURSING FACILITY | HOME OFFICE EXPENSE | 9.01 |
| 9.02 | | 52.00 | OTHER ANCILLARY SERVICES | HOME OFFICE EXPENSE | 9.02 |
| 9.03 | | 71.00 | AMBULANCE | HOME OFFICE EXPENSE | 9.03 |
| 10.00 | TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12. | | | | 10.00 |

| | | Amount Allowable In Cost | Amount Included in Wkst. A, col. 5 | Adjustments (col. 4 minus col. 5) | | |
|---|---|---|---|---|---|---|
| | | 4.00 | 5.00 | 6.00 | | |
| | **PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:** | | | | | |
| 1.00 | | -180,915 | -180,915 | 0 | | 1.00 |
| 2.00 | | 2,985,347 | 2,985,347 | 0 | | 2.00 |
| 3.00 | | 20,200 | 20,200 | 0 | | 3.00 |
| 4.00 | | 1,019,062 | 1,019,062 | 0 | | 4.00 |
| 5.00 | | 95,010 | 95,010 | 0 | | 5.00 |
| 6.00 | | 27,987 | 27,987 | 0 | | 6.00 |
| 7.00 | | 1 | 1 | 0 | | 7.00 |
| 8.00 | | 93,268 | 93,268 | 0 | | 8.00 |
| 9.00 | | 13,442 | 13,442 | 0 | | 9.00 |
| 9.01 | | 1,410,854 | 1,410,854 | 0 | | 9.01 |
| 9.02 | | 413,066 | 413,066 | 0 | | 9.02 |
| 9.03 | | 106 | 106 | 0 | | 9.03 |
| 10.00 | TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12. | 5,897,428 | 5,897,428 | 0 | | 10.00 |

| STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS | Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet A-8-1 Parts I-II Date/Time Prepared: 5/25/2022 5:38 pm |
|---|---|---|---|

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

The Secretary, by virtue of the authority granted under section 1814(b)(1) of the Social Security Act, requires that you furnish the information requested under Part B 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 request information, the cost report is considered incomplete and not acceptable for purposes of claiming reimbursement under title XVIII.

| | | Symbol (1) | Name | Percentage of Ownership | |
|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | |
| 1.00 | | B | FREMONT-RIDEOUT HEALTH | 0.00 | 1.00 |
| 2.00 | | | | 0.00 | 2.00 |
| 3.00 | | | | 0.00 | 3.00 |
| 4.00 | | | | 0.00 | 4.00 |
| 5.00 | | | | 0.00 | 5.00 |
| 6.00 | | | | 0.00 | 6.00 |
| 7.00 | | | | 0.00 | 7.00 |
| 8.00 | | | | 0.00 | 8.00 |
| 9.00 | | | | 0.00 | 9.00 |
| 10.00 | | | | 0.00 | 10.00 |
| 100.00 | G. Other (financial or non-financial) specify: | | | 0.00 | 100.00 |

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

A. Individual has financial interest (stockholder, partner, etc.) in both related organization and in provider.
B. Corporation, partnership, or other organization has financial interest in provider.
C. Provider has financial interest in corporation, partnership, or other organization.
D. Director, officer, administrator, or key person of provider or 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.

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

The Secretary, by virtue of the authority granted under section 1814(b)(1) of the Social Security Act, requires that you furnish the information requested under Part B 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 request information, the cost report is considered incomplete and not acceptable for purposes of claiming reimbursement under title XVIII.

| | | Related Organization(s) and/or Home Office | | | |
|---|---|---|---|---|---|
| | | Name | Percentage of Ownership | Type of Business | |
| | | 4.00 | 5.00 | 6.00 | |
| 1.00 | | FREMONT-RIDEOUT HEALTH | 0.00 | HEALTH CARE | 1.00 |
| 2.00 | | | 0.00 | | 2.00 |
| 3.00 | | | 0.00 | | 3.00 |
| 4.00 | | | 0.00 | | 4.00 |
| 5.00 | | | 0.00 | | 5.00 |
| 6.00 | | | 0.00 | | 6.00 |
| 7.00 | | | 0.00 | | 7.00 |
| 8.00 | | | 0.00 | | 8.00 |
| 9.00 | | | 0.00 | | 9.00 |
| 10.00 | | | 0.00 | | 10.00 |
| 100.00 | G. Other (financial or non-financial) specify: | | 0.00 | | 100.00 |

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

A. Individual has financial interest (stockholder, partner, etc.) in both related organization and in provider.
B. Corporation, partnership, or other organization has financial interest in provider.
C. Provider has financial interest in corporation, partnership, or other organization.
D. Director, officer, administrator, or key person of provider or 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.

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet B Part I Date/Time Prepared: 5/25/2022 5:38 pm

| | | Cost Center Description | Net Expenses for Cost Allocation (from Wkst A col. 7) | CAPITAL RELATED COSTS BLDGS & FIXTURES | CAPITAL RELATED COSTS MOVEABLE EQUIPMENT | EMPLOYEE BENEFITS | Subtotal | |
|---|---|---|---|---|---|---|---|---|
| | | | 0 | 1.00 | 2.00 | 3.00 | 3A | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | 596,658 | 596,658 | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | 70,947 | | 70,947 | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | -178,663 | 0 | 0 | -178,663 | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | 3,720,849 | 22,443 | 12,052 | 0 | 3,755,344 | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 721,029 | 142,197 | 6,072 | 0 | 869,298 | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 963 | 16,713 | 1,419 | 0 | 19,095 | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 1,248,024 | 2,935 | 2,191 | 0 | 1,253,150 | 7.00 |
| 8.00 | 00800 | DIETARY | 1,263,494 | 34,109 | 6,303 | 0 | 1,303,906 | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 324,866 | 8,904 | 27 | 0 | 333,797 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 76,289 | 5,676 | 12,632 | 0 | 94,597 | 10.00 |
| 11.00 | 01100 | PHARMACY | 49,890 | 3,347 | 0 | 0 | 53,237 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 558,267 | 5,600 | 11,100 | 0 | 574,967 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 104,046 | 9,488 | 130 | 0 | 113,664 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 9,391,212 | 306,870 | 18,702 | 0 | 9,716,784 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 13,869 | 0 | 0 | 0 | 13,869 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 838,196 | 17,190 | 319 | 0 | 855,705 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 858,753 | 14,612 | 0 | 0 | 873,365 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 250,569 | 3,314 | 0 | 0 | 253,883 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 628,838 | 0 | 0 | 0 | 628,838 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 669,720 | 0 | 0 | 0 | 669,720 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 1,755,513 | 0 | 0 | 0 | 1,755,513 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 2,112 | 0 | 0 | 0 | 2,112 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 22,965,441 | 593,398 | 70,947 | 0 | 23,140,844 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 1,841 | 0 | 0 | 1,841 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 1,419 | 0 | 0 | 1,419 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | 0 | 0 | 0 | 0 | 0 | 98.00 |
| 99.00 | | Negative Cost Centers | 0 | 0 | 0 | -178,663 | -178,663 | 99.00 |
| 100.00 | | TOTAL | 22,965,441 | 596,658 | 70,947 | -178,663 | 22,965,441 | 100.00 |

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet B Part I Date/Time Prepared: 5/25/2022 5:38 pm

| | | Cost Center Description | ADMINISTRATIVE & GENERAL | PLANT OPERATION, MAINT. & REPAIRS | LAUNDRY & LINEN SERVICE | HOUSEKEEPING | DIETARY | |
|---|---|---|---|---|---|---|---|---|
| | | | 4.00 | 5.00 | 6.00 | 7.00 | 8.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | 3,755,344 | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 168,372 | 1,037,670 | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 3,698 | 40,144 | 62,937 | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 242,719 | 7,050 | 0 | 1,502,919 | | 7.00 |
| 8.00 | 00800 | DIETARY | 252,550 | 81,926 | 0 | 124,312 | 1,762,694 | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 64,652 | 21,386 | 0 | 32,450 | 0 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 18,322 | 13,633 | 0 | 20,686 | 0 | 10.00 |
| 11.00 | 01100 | PHARMACY | 10,311 | 8,039 | 0 | 12,198 | 0 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 111,364 | 13,451 | 0 | 20,409 | 0 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 22,015 | 22,790 | 0 | 34,582 | 0 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 1,882,008 | 737,075 | 62,937 | 1,118,416 | 1,762,658 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 2,686 | 0 | 0 | 0 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 165,739 | 41,288 | 0 | 62,650 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 169,159 | 35,096 | 0 | 53,254 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 49,174 | 7,961 | 0 | 12,080 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 121,798 | 0 | 0 | 0 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 129,716 | 0 | 0 | 0 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 340,020 | 0 | 0 | 0 | 0 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 409 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 3,754,712 | 1,029,839 | 62,937 | 1,491,037 | 1,762,658 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 357 | 4,423 | 0 | 6,711 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 275 | 3,408 | 0 | 5,171 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 36 | 95.00 |
| 98.00 | | Cross Foot Adjustments | 0 | 0 | 0 | 0 | 0 | 98.00 |
| 99.00 | | Negative Cost Centers | 0 | 0 | 0 | 0 | 0 | 99.00 |
| 100.00 | | TOTAL | 3,755,344 | 1,037,670 | 62,937 | 1,502,919 | 1,762,694 | 100.00 |

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet B Part I Date/Time Prepared: 5/25/2022 5:38 pm

| | | Cost Center Description | NURSING ADMINISTRATION | CENTRAL SERVICES & SUPPLY | PHARMACY | MEDICAL RECORDS & LIBRARY | SOCIAL SERVICE | |
|---|---|---|---|---|---|---|---|---|
| | | | 9.00 | 10.00 | 11.00 | 12.00 | 13.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | | | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | | | | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | | | | | | 7.00 |
| 8.00 | 00800 | DIETARY | | | | | | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 452,285 | | | | | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 0 | 147,238 | | | | 10.00 |
| 11.00 | 01100 | PHARMACY | 0 | 0 | 83,785 | | | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 0 | 144 | 0 | 720,335 | | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 0 | 0 | 0 | 0 | 193,051 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 381,793 | 0 | 0 | 487,482 | 193,051 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 0 | 0 | 1,895 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 12,380 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 0 | 0 | 33,638 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 0 | 0 | 35,717 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 0 | 0 | 9,727 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 147,094 | 0 | 2,126 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 0 | 83,785 | 33,206 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 70,483 | 0 | 0 | 104,164 | 0 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 9 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 452,285 | 147,238 | 83,785 | 720,335 | 193,051 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 0 | 0 | 0 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 0 | 0 | 0 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | 0 | 0 | | | | 98.00 |
| 99.00 | | Negative Cost Centers | 0 | 0 | 0 | 0 | 0 | 99.00 |
| 100.00 | | TOTAL | 452,285 | 147,238 | 83,785 | 720,335 | 193,051 | 100.00 |

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet B Part I | Date/Time Prepared: 5/25/2022 5:38 pm

| | | Cost Center Description | INTERNS & RESIDENTS (APPRVD PROG) | Subtotal | Post Stepdown Adjustments | Total | | |
|---|---|---|---|---|---|---|---|---|
| | | | 14.00 | 16.00 | 17.00 | 18.00 | | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | | | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | | | | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | | | | | | 7.00 |
| 8.00 | 00800 | DIETARY | | | | | | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | | | | | | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | | | | | | 10.00 |
| 11.00 | 01100 | PHARMACY | | | | | | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | | | | | | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | | | | | | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | | | | | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 0 | 16,342,204 | 0 | 16,342,204 | | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 18,450 | 0 | 18,450 | | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 12,380 | 0 | 12,380 | | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 1,159,020 | 0 | 1,159,020 | | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 1,166,591 | 0 | 1,166,591 | | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 332,825 | 0 | 332,825 | | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 899,856 | 0 | 899,856 | | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 916,427 | 0 | 916,427 | | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0 | 2,270,180 | 0 | 2,270,180 | | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 2,530 | 0 | 2,530 | | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 0 | 23,120,463 | 0 | 23,120,463 | | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 13,332 | 0 | 13,332 | | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 10,273 | 0 | 10,273 | | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 36 | 0 | 36 | | 95.00 |
| 98.00 | | Cross Foot Adjustments | 0 | 0 | 0 | 0 | | 98.00 |
| 99.00 | | Negative Cost Centers | 0 | -178,663 | 0 | -178,663 | | 99.00 |
| 100.00 | | TOTAL | 0 | 22,965,441 | 0 | 22,965,441 | | 100.00 |

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet B Part II Date/Time Prepared: 5/25/2022 5:38 pm

| | | Cost Center Description | Directly Assigned New Capital Related Costs | CAPITAL RELATED COSTS BLDGS & FIXTURES | CAPITAL RELATED COSTS MOVEABLE EQUIPMENT | Subtotal | EMPLOYEE BENEFITS | |
|---|---|---|---|---|---|---|---|---|
| | | | 0 | 1.00 | 2.00 | 2A | 3.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | 0 | 0 | 0 | 0 | 0 | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | 22,786 | 22,443 | 12,052 | 57,281 | 0 | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 0 | 142,197 | 6,072 | 148,269 | 0 | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 0 | 16,713 | 1,419 | 18,132 | 0 | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 0 | 2,935 | 2,191 | 5,126 | 0 | 7.00 |
| 8.00 | 00800 | DIETARY | 0 | 34,109 | 6,303 | 40,412 | 0 | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 0 | 8,904 | 27 | 8,931 | 0 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 15,280 | 5,676 | 12,632 | 33,588 | 0 | 10.00 |
| 11.00 | 01100 | PHARMACY | 0 | 3,347 | 0 | 3,347 | 0 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 1,997 | 5,600 | 11,100 | 18,697 | 0 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 0 | 9,488 | 130 | 9,618 | 0 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 32,463 | 306,870 | 18,702 | 358,035 | 0 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 0 | 0 | 0 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 5,459 | 17,190 | 319 | 22,968 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 14,612 | 0 | 14,612 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 3,314 | 0 | 3,314 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0 | 0 | 0 | 0 | 0 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 77,985 | 593,398 | 70,947 | 742,330 | 0 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 1,841 | 0 | 1,841 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 1,419 | 0 | 1,419 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | | | | 0 | | 98.00 |
| 99.00 | | Negative Cost Centers | | 0 | 0 | 0 | 0 | 99.00 |
| 100.00 | | TOTAL | 77,985 | 596,658 | 70,947 | 745,590 | 0 | 100.00 |

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet B Part II | Date/Time Prepared: 5/25/2022 5:38 pm

| | | Cost Center Description | ADMINISTRATIVE & GENERAL | PLANT OPERATION, MAINT. & REPAIRS | LAUNDRY & LINEN SERVICE | HOUSEKEEPING | DIETARY | |
|---|---|---|---|---|---|---|---|---|
| | | | 4.00 | 5.00 | 6.00 | 7.00 | 8.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | 57,281 | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 2,568 | 150,837 | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 56 | 5,835 | 24,023 | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 3,702 | 1,025 | 0 | 9,853 | | 7.00 |
| 8.00 | 00800 | DIETARY | 3,852 | 11,909 | 0 | 815 | 56,988 | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 986 | 3,109 | 0 | 213 | 0 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 279 | 1,982 | 0 | 136 | 0 | 10.00 |
| 11.00 | 01100 | PHARMACY | 157 | 1,169 | 0 | 80 | 0 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 1,698 | 1,955 | 0 | 134 | 0 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 336 | 3,313 | 0 | 227 | 0 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 28,711 | 107,141 | 24,023 | 7,331 | 56,987 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 41 | 0 | 0 | 0 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 2,528 | 6,002 | 0 | 411 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 2,580 | 5,102 | 0 | 349 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 750 | 1,157 | 0 | 79 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 1,858 | 0 | 0 | 0 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 1,978 | 0 | 0 | 0 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 5,186 | 0 | 0 | 0 | 0 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 6 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 57,272 | 149,699 | 24,023 | 9,775 | 56,987 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 5 | 643 | 0 | 44 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 4 | 495 | 0 | 34 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 1 | 95.00 |
| 98.00 | | Cross Foot Adjustments | | | 0 | 0 | 0 | 98.00 |
| 99.00 | | Negative Cost Centers | 0 | 0 | 0 | 0 | 0 | 99.00 |
| 100.00 | | TOTAL | 57,281 | 150,837 | 24,023 | 9,853 | 56,988 | 100.00 |

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet B Part II Date/Time Prepared: 5/25/2022 5:38 pm

| | | Cost Center Description | NURSING ADMINISTRATION | CENTRAL SERVICES & SUPPLY | PHARMACY | MEDICAL RECORDS & LIBRARY | SOCIAL SERVICE | |
|---|---|---|---|---|---|---|---|---|
| | | | 9.00 | 10.00 | 11.00 | 12.00 | 13.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | | | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | | | | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | | | | | | 7.00 |
| 8.00 | 00800 | DIETARY | | | | | | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 13,239 | | | | | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 0 | 35,985 | | | | 10.00 |
| 11.00 | 01100 | PHARMACY | 0 | 0 | 4,753 | | | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 0 | 35 | 0 | 22,519 | | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 0 | 0 | 0 | 0 | 13,494 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 11,176 | 0 | 0 | 15,242 | 13,494 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 0 | 0 | 59 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 387 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 0 | 0 | 1,051 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 0 | 0 | 1,116 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 0 | 0 | 304 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 35,950 | 0 | 66 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 0 | 4,753 | 1,038 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 2,063 | 0 | 0 | 3,256 | 0 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 13,239 | 35,985 | 4,753 | 22,519 | 13,494 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 0 | 0 | 0 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 0 | 0 | 0 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | 0 | 0 | 0 | | | 98.00 |
| 99.00 | | Negative Cost Centers | 0 | 0 | 0 | 0 | 0 | 99.00 |
| 100.00 | | TOTAL | 13,239 | 35,985 | 4,753 | 22,519 | 13,494 | 100.00 |

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet B Part II Date/Time Prepared: 5/25/2022 5:38 pm

| | | Cost Center Description | INTERNS & RESIDENTS (APPRVD PROG) | Subtotal | Post Step-Down Adjustments | Total | | |
|---|---|---|---|---|---|---|---|---|
| | | | 14.00 | 16.00 | 17.00 | 18.00 | | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | | | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | | | | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | | | | | | 7.00 |
| 8.00 | 00800 | DIETARY | | | | | | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | | | | | | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | | | | | | 10.00 |
| 11.00 | 01100 | PHARMACY | | | | | | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | | | | | | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | | | | | | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | | | | | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 0 | 622,140 | 0 | 622,140 | | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 100 | 0 | 100 | | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 387 | 0 | 387 | | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 32,960 | 0 | 32,960 | | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 23,759 | 0 | 23,759 | | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 5,604 | 0 | 5,604 | | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 37,874 | 0 | 37,874 | | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 7,769 | 0 | 7,769 | | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0 | 10,505 | 0 | 10,505 | | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 6 | 0 | 6 | | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 0 | 741,104 | 0 | 741,104 | | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 2,533 | 0 | 2,533 | | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 1,952 | 0 | 1,952 | | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 1 | 0 | 1 | | 95.00 |
| 98.00 | | Cross Foot Adjustments | 0 | 0 | 0 | 0 | | 98.00 |
| 99.00 | | Negative Cost Centers | 0 | 0 | 0 | 0 | | 99.00 |
| 100.00 | | TOTAL | 0 | 745,590 | 0 | 745,590 | | 100.00 |

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet B-1 | Date/Time Prepared: 5/25/2022 5:38 pm

| | | Cost Center Description | CAPITAL RELATED COSTS | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | BLDGS & FIXTURES (SQUARE FEET) | MOVEABLE EQUIPMENT (EQUIP COST) | EMPLOYEE BENEFITS (GROSS SALARIES) | Reconciliation | ADMINISTRATIVE & GENERAL (ACCUM. COST) | |
| | | | 1.00 | 2.00 | 3.00 | 4A | 4.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | 55,085 | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | 52,885 | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | 0 | 0 | 9,621,564 | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | 2,072 | 8,984 | 543,106 | -3,755,344 | 19,388,760 | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 13,128 | 4,526 | 58,807 | 0 | 869,298 | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 1,543 | 1,058 | 0 | 0 | 19,095 | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 271 | 1,633 | 15,970 | 0 | 1,253,150 | 7.00 |
| 8.00 | 00800 | DIETARY | 3,149 | 4,698 | 205,382 | 0 | 1,303,906 | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 822 | 20 | 266,003 | 0 | 333,797 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 524 | 9,416 | 0 | 0 | 94,597 | 10.00 |
| 11.00 | 01100 | PHARMACY | 309 | 0 | 24 | 0 | 53,237 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 517 | 8,274 | 379,972 | 0 | 574,967 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 876 | 97 | 78,838 | 0 | 113,664 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 28,331 | 13,941 | 6,736,934 | 0 | 9,716,784 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 0 | 0 | 0 | 13,869 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 1,587 | 238 | 0 | 0 | 855,705 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 1,349 | 0 | 0 | 0 | 873,365 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 306 | 0 | 0 | 0 | 253,883 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 628,838 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 669,720 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0 | 0 | 1,336,056 | 0 | 1,755,513 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 472 | 0 | 2,112 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 54,784 | 52,885 | 9,621,564 | -3,755,344 | 19,385,500 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 170 | 0 | 0 | 0 | 1,841 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 131 | 0 | 0 | 0 | 1,419 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | | | | | | 98.00 |
| 99.00 | | Negative Cost Centers | | | | | | 99.00 |
| 102.00 | | Cost to be allocated (per Wkst. B, Part I) | 596,658 | 70,947 | -178,663 | | 3,755,344 | 102.00 |
| 103.00 | | Unit cost multiplier (Wkst. B, Part I) | 10.831588 | 1.341534 | 0.000000 | | 0.193687 | 103.00 |
| 104.00 | | Cost to be allocated (per Wkst. B, Part II) | | | 0 | | 57,281 | 104.00 |
| 105.00 | | Unit cost multiplier (Wkst. B, Part II) | | | 0.000000 | | 0.002954 | 105.00 |

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet B-1 | Date/Time Prepared: 5/25/2022 5:38 pm

| | | Cost Center Description | PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET) | LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY) | HOUSEKEEPING (SQUARE FEET) | DIETARY (MEALS SERVED) | NURSING ADMINISTRATION (DIRECT NRSING HRS) | |
|---|---|---|---|---|---|---|---|---|
| | | | 5.00 | 6.00 | 7.00 | 8.00 | 9.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 39,885 | | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 1,543 | 311,586 | | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 271 | 0 | 38,071 | | | 7.00 |
| 8.00 | 00800 | DIETARY | 3,149 | 0 | 3,149 | 145,002 | | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 822 | 0 | 822 | 0 | 199,074 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 524 | 0 | 524 | 0 | 0 | 10.00 |
| 11.00 | 01100 | PHARMACY | 309 | 0 | 309 | 0 | 0 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 517 | 0 | 517 | 0 | 0 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 876 | 0 | 876 | 0 | 0 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 28,331 | 311,586 | 28,331 | 144,999 | 168,047 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 0 | 0 | 0 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 1,587 | 0 | 1,587 | 0 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 1,349 | 0 | 1,349 | 0 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 306 | 0 | 306 | 0 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0 | 0 | 0 | 0 | 31,023 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | 4 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 39,584 | 311,586 | 37,770 | 144,999 | 199,074 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 170 | 0 | 170 | 0 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 131 | 0 | 131 | 0 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 3 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | | | | | | 98.00 |
| 99.00 | | Negative Cost Centers | | | | | | 99.00 |
| 102.00 | | Cost to be allocated (per Wkst. B, Part I) | 1,037,670 | 62,937 | 1,502,919 | 1,762,694 | 452,285 | 102.00 |
| 103.00 | | Unit cost multiplier (Wkst. B, Part I) | 26.016548 | 0.201989 | 39.476741 | 12.156343 | 2.271944 | 103.00 |
| 104.00 | | Cost to be allocated (per Wkst. B, Part II) | 150,837 | 24,023 | 9,853 | 56,988 | 13,239 | 104.00 |
| 105.00 | | Unit cost multiplier (Wkst. B, Part II) | 3.781798 | 0.077099 | 0.258806 | 0.393015 | 0.066503 | 105.00 |

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet B-1 | Date/Time Prepared: 5/25/2022 5:38 pm

| | | Cost Center Description | CENTRAL SERVICES & SUPPLY (COSTED REQUIS.) | PHARMACY (COSTED REQUIS.) | MEDICAL RECORDS & LIBRARY (GROSS CHARGES) | SOCIAL SERVICE (TIME SPENT) | INTERNS & RESIDENTS (APPRVD PROG) (ASSIGNED TIME) | |
|---|---|---|---|---|---|---|---|---|
| | | | 10.00 | 11.00 | 12.00 | 13.00 | 14.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | | | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | | | | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | | | | | | 7.00 |
| 8.00 | 00800 | DIETARY | | | | | | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | | | | | | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 499,804 | | | | | 10.00 |
| 11.00 | 01100 | PHARMACY | 0 | 661,172 | | | | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 488 | 0 | 25,499,753 | | | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 0 | 0 | 0 | 105 | | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 0 | 0 | 17,256,871 | 105 | 0 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 0 | 67,078 | 0 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 438,257 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 0 | 1,190,759 | 0 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 0 | 1,264,349 | 0 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 0 | 344,337 | 0 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 499,316 | 0 | 75,269 | 0 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 661,172 | 1,175,474 | 0 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0 | 0 | 3,687,359 | 0 | 0 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 499,804 | 661,172 | 25,499,753 | 105 | 0 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 0 | 0 | 0 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 0 | 0 | 0 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | | | | | | 98.00 |
| 99.00 | | Negative Cost Centers | | | | | | 99.00 |
| 102.00 | | Cost to be allocated (per Wkst. B, Part I) | 147,238 | 83,785 | 720,335 | 193,051 | 0 | 102.00 |
| 103.00 | | Unit cost multiplier (Wkst. B, Part I) | 0.294591 | 0.126722 | 0.028249 | 1,838.580952 | 0.000000 | 103.00 |
| 104.00 | | Cost to be allocated (per Wkst. B, Part II) | 35,985 | 4,753 | 22,519 | 13,494 | 0 | 104.00 |
| 105.00 | | Unit cost multiplier (Wkst. B, Part II) | 0.071998 | 0.007189 | 0.000883 | 128.514286 | 0.000000 | 105.00 |

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS | Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet C | Date/Time Prepared: 5/25/2022 5:38 pm

| | | Cost Center Description | Total (from Wkst. B, Pt I, col. 18) | Total Charges | Ratio (col. 1 divided by col. 2 | |
|---|---|---|---|---|---|---|
| | | | 1.00 | 2.00 | 3.00 | |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | |
| 40.00 | 04000 | RADIOLOGY | 18,450 | 67,078 | 0.275053 | 40.00 |
| 41.00 | 04100 | LABORATORY | 12,380 | 438,257 | 0.028248 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0.000000 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0.000000 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 1,159,020 | 1,190,759 | 0.973346 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 1,166,591 | 1,264,349 | 0.922681 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 332,825 | 344,337 | 0.966568 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0.000000 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 899,856 | 75,269 | 11.955201 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 916,427 | 1,175,474 | 0.779623 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0.000000 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0.000000 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 2,270,180 | 3,687,359 | 0.615666 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0.000000 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | | | | 61.00 |
| 62.00 | 06200 | FQHC | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0.000000 | 63.00 |
| 71.00 | 07100 | AMBULANCE | 2,530 | 0 | 0.000000 | 71.00 |
| 100.00 | | Total | 6,778,259 | 8,242,882 | | 100.00 |

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS | Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet D Part I Date/Time Prepared: 5/25/2022 5:38 pm

Title XVIII (1) | Skilled Nursing Facility | PPS

| | | Cost Center Description | Ratio of Cost to Charges (Fr. Wkst. C Column 3) | Health Care Program Charges Part A | Health Care Program Charges Part B | Health Care Program Cost Part A (col. 1 x col. 2) | Health Care Program Cost Part B (col. 1 x col. 3) | |
|---|---|---|---|---|---|---|---|---|
| | | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| | | **PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST** | | | | | | |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0.275053 | 66,259 | 0 | 18,225 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0.028248 | 422,896 | 0 | 11,946 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0.000000 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0.000000 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0.973346 | 937,504 | 0 | 912,516 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0.922681 | 984,070 | 0 | 907,983 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0.966568 | 228,545 | 0 | 220,904 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0.000000 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 11.955201 | 75,269 | 0 | 899,856 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0.779623 | 1,175,474 | 0 | 916,427 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0.000000 | 0 | | 0 | | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0.000000 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0.615666 | 0 | 0 | 0 | 0 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0.000000 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | | | | | | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0.000000 | 0 | 0 | 0 | 0 | 63.00 |
| 71.00 | 07100 | AMBULANCE (2) | 0.000000 | | 0 | | 0 | 71.00 |
| 100.00 | | Total (Sum of lines 40 - 71) | | 3,890,017 | 0 | 3,887,857 | 0 | 100.00 |

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

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

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS | Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet D Parts II-III Date/Time Prepared: 5/25/2022 5:38 pm

Title XVIII | Skilled Nursing Facility | PPS

| | | Cost Center Description | 1.00 | |
|---|---|---|---|---|
| | **PART II - APPORTIONMENT OF VACCINE COST** | | | |
| 1.00 | | Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49) | 0.779623 | 1.00 |
| 2.00 | | Program vaccine charges (From your records, or the PS&R) | 0 | 2.00 |
| 3.00 | | Program costs (Line 1 x line 2) (Title XVIII, PPS providers, transfer this amount to Worksheet E, Part I, line 18) | 0 | 3.00 |

| | | Cost Center Description | Total Cost (From Wkst. B, Part I, Col. 18 | Nursing & Allied Health (From Wkst. B, Part I, Col. 14) | Ratio of Nursing & Allied Health Costs to Total Costs - Part A (Col. 2 / Col. 1) | Program Part A Cost (From Wkst. D Part I, Col. 4) | Part A Nursing & Allied Health Costs for Pass Through (Col. 3 x Col. 4) | |
|---|---|---|---|---|---|---|---|---|
| | | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| | **PART III - CALCULATION OF PASS THROUGH COSTS FOR NURSING & ALLIED HEALTH** | | | | | | | |
| | **ANCILLARY SERVICE COST CENTERS** | | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 18,450 | 0 | 0.000000 | 18,225 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 12,380 | 0 | 0.000000 | 11,946 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0.000000 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0.000000 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 1,159,020 | 0 | 0.000000 | 912,516 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 1,166,591 | 0 | 0.000000 | 907,983 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 332,825 | 0 | 0.000000 | 220,904 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0.000000 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 899,856 | 0 | 0.000000 | 899,856 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 916,427 | 0 | 0.000000 | 916,427 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0.000000 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0.000000 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 2,270,180 | 0 | 0.000000 | 0 | 0 | 52.00 |
| 100.00 | | Total (Sum of lines 40 - 52) | 6,775,729 | 0 | | 3,887,857 | 0 | 100.00 |

| COMPUTATION OF INPATIENT ROUTINE COSTS | Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet D-1 Parts I-II Date/Time Prepared: 5/25/2022 5:38 pm |
|---|---|---|---|
| | Title XVIII | Skilled Nursing Facility | PPS |

| | | 1.00 | |
|---|---|---|---|
| | **PART I CALCULATION OF INPATIENT ROUTINE COSTS** | | |
| | **INPATIENT DAYS** | | |
| 1.00 | Inpatient days including private room days | 48,284 | 1.00 |
| 2.00 | Private room days | 0 | 2.00 |
| 3.00 | Inpatient days including private room days applicable to the Program | 13,816 | 3.00 |
| 4.00 | Medically necessary private room days applicable to the Program | 0 | 4.00 |
| 5.00 | Total general inpatient routine service cost | 16,342,204 | 5.00 |
| | **PRIVATE ROOM DIFFERENTIAL ADJUSTMENT** | | |
| 6.00 | General inpatient routine service charges | 4,521,030 | 6.00 |
| 7.00 | General inpatient routine service cost/charge ratio (Line 5 divided by line 6) | 3.614708 | 7.00 |
| 8.00 | Enter private room charges from your records | 0 | 8.00 |
| 9.00 | Average private room per diem charge (Private room charges line 8 divided by private room days, line 2) | 0.00 | 9.00 |
| 10.00 | Enter semi-private room charges from your records | 0 | 10.00 |
| 11.00 | Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days) | 0.00 | 11.00 |
| 12.00 | Average per diem private room charge differential (Line 9 minus line 11) | 0.00 | 12.00 |
| 13.00 | Average per diem private room cost differential (Line 7 times line 12) | 0.00 | 13.00 |
| 14.00 | Private room cost differential adjustment (Line 2 times line 13) | 0 | 14.00 |
| 15.00 | General inpatient routine service cost net of private room cost differential (Line 5 minus line 14) | 16,342,204 | 15.00 |
| | **PROGRAM INPATIENT ROUTINE SERVICE COSTS** | | |
| 16.00 | Adjusted general inpatient service cost per diem (Line 15 divided by line 1) | 338.46 | 16.00 |
| 17.00 | Program routine service cost (Line 3 times line 16) | 4,676,163 | 17.00 |
| 18.00 | Medically necessary private room cost applicable to program (line 4 times line 13) | 0 | 18.00 |
| 19.00 | Total program general inpatient routine service cost (Line 17 plus line 18) | 4,676,163 | 19.00 |
| 20.00 | Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID) | 622,140 | 20.00 |
| 21.00 | Per diem capital related costs (Line 20 divided by line 1) | 12.89 | 21.00 |
| 22.00 | Program capital related cost (Line 3 times line 21) | 178,088 | 22.00 |
| 23.00 | Inpatient routine service cost (Line 19 minus line 22) | 4,498,075 | 23.00 |
| 24.00 | Aggregate charges to beneficiaries for excess costs (From provider records) | 0 | 24.00 |
| 25.00 | Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24) | 4,498,075 | 25.00 |
| 26.00 | Enter the per diem limitation (1) | | 26.00 |
| 27.00 | Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1) | | 27.00 |
| 28.00 | Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to Worksheet E, Part II, line 4) (See instructions) | | 28.00 |

(1) Lines 26 and 27 are not applicable for title XVIII, but may be used for title V and or title XIX

| | | 1.00 | |
|---|---|---|---|
| | **PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH** | | |
| 1.00 | Total SNF inpatient days | 48,284 | 1.00 |
| 2.00 | Program inpatient days (see instructions) | 13,816 | 2.00 |
| 3.00 | Total nursing & allied health costs. (see instructions)(Do not complete for titles V or XIX) | 0 | 3.00 |
| 4.00 | Nursing & allied health ratio. (line 2 divided by line 1) | 0.286140 | 4.00 |
| 5.00 | Program nursing & allied health costs for pass-through. (line 3 times line 4) | 0 | 5.00 |

| CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII | Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet E Part I Date/Time Prepared: 5/25/2022 5:38 pm |
|---|---|---|---|
| | Title XVIII | Skilled Nursing Facility | PPS |

| | | 1.00 | |
|---|---|---|---|
| | **PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT** | | |
| 1.00 | Inpatient PPS amount (See Instructions) | 10,283,296 | 1.00 |
| 2.00 | Nursing and Allied Health Education Activities (pass through payments) | 0 | 2.00 |
| 3.00 | Subtotal ( Sum of lines 1 and 2) | 10,283,296 | 3.00 |
| 4.00 | Primary payor amounts | 0 | 4.00 |
| 5.00 | Coinsurance | 1,210,573 | 5.00 |
| 6.00 | Allowable bad debts (From your records) | 0 | 6.00 |
| 7.00 | Allowable Bad debts for dual eligible beneficiaries (See instructions) | 0 | 7.00 |
| 8.00 | Adjusted reimbursable bad debts. (See instructions) | 0 | 8.00 |
| 9.00 | Recovery of bad debts - for statistical records only | 0 | 9.00 |
| 10.00 | Utilization review | 0 | 10.00 |
| 11.00 | Subtotal (See instructions) | 9,072,723 | 11.00 |
| 12.00 | Interim payments (See instructions) | 9,072,723 | 12.00 |
| 13.00 | Tentative adjustment | 0 | 13.00 |
| 14.00 | OTHER adjustment (See instructions) | 0 | 14.00 |
| 14.50 | Demonstration payment adjustment amount before sequestration | 0 | 14.50 |
| 14.55 | Demonstration payment adjustment amount after sequestration | 0 | 14.55 |
| 14.75 | Sequestration for non-claims based amounts (see instructions) | 0 | 14.75 |
| 14.99 | Sequestration amount (see instructions) | 0 | 14.99 |
| 15.00 | Balance due provider/program (see Instructions) | 0 | 15.00 |
| 16.00 | Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2) | 0 | 16.00 |
| | **PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES - TITLE XVIII ONLY** | | |
| 17.00 | Ancillary services Part B | 0 | 17.00 |
| 18.00 | Vaccine cost (From Wkst D, Part II, line 3) | 0 | 18.00 |
| 19.00 | Total reasonable costs (Sum of lines 17 and 18) | 0 | 19.00 |
| 20.00 | Medicare Part B ancillary charges (See instructions) | 0 | 20.00 |
| 21.00 | Cost of covered services (Lesser of line 19 or line 20) | 0 | 21.00 |
| 22.00 | Primary payor amounts | 0 | 22.00 |
| 23.00 | Coinsurance and deductibles | 0 | 23.00 |
| 24.00 | Allowable bad debts (From your records) | 0 | 24.00 |
| 24.01 | Allowable Bad debts for dual eligible beneficiaries (see instructions) | 0 | 24.01 |
| 24.02 | Adjusted reimbursable bad debts (see instructions) | 0 | 24.02 |
| 25.00 | Subtotal (Sum of lines 21 and 24, minus lines 22 and 23) | 0 | 25.00 |
| 26.00 | Interim payments (See instructions) | 0 | 26.00 |
| 27.00 | Tentative adjustment | 0 | 27.00 |
| 28.00 | Other Adjustments (See instructions) Specify | 0 | 28.00 |
| 28.50 | Demonstration payment adjustment amount before sequestration | 0 | 28.50 |
| 28.55 | Demonstration payment adjustment amount after sequestration | 0 | 28.55 |
| 28.99 | Sequestration amount (see instructions) | 0 | 28.99 |
| 29.00 | Balance due provider/program (see instructions) | 0 | 29.00 |
| 30.00 | Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2 | 0 | 30.00 |

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

| Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet E-1 Date/Time Prepared: 5/25/2022 5:38 pm |
|---|---|---|
| Title XVIII | Skilled Nursing Facility | PPS |

| | | Inpatient Part A | | Part B | | |
|---|---|---|---|---|---|---|
| | | mm/dd/yyyy | Amount | mm/dd/yyyy | Amount | |
| | | 1.00 | 2.00 | 3.00 | 4.00 | |
| 1.00 | Total interim payments paid to provider | | 9,072,723 | | 0 | 1.00 |
| 2.00 | Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero | | 0 | | 0 | 2.00 |
| 3.00 | List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1) | | | | | 3.00 |
| | **Program to Provider** | | | | | |
| 3.01 | ADJUSTMENTS TO PROVIDER | | 0 | | 0 | 3.01 |
| 3.02 | | | 0 | | 0 | 3.02 |
| 3.03 | | | 0 | | 0 | 3.03 |
| 3.04 | | | 0 | | 0 | 3.04 |
| 3.05 | | | 0 | | 0 | 3.05 |
| | **Provider to Program** | | | | | |
| 3.50 | ADJUSTMENTS TO PROGRAM | | 0 | | 0 | 3.50 |
| 3.51 | | | 0 | | 0 | 3.51 |
| 3.52 | | | 0 | | 0 | 3.52 |
| 3.53 | | | 0 | | 0 | 3.53 |
| 3.54 | | | 0 | | 0 | 3.54 |
| 3.99 | Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98) | | 0 | | 0 | 3.99 |
| 4.00 | Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B) | | 9,072,723 | | 0 | 4.00 |
| | **TO BE COMPLETED BY CONTRACTOR** | | | | | |
| 5.00 | List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1) | | | | | 5.00 |
| | **Program to Provider** | | | | | |
| 5.01 | TENTATIVE TO PROVIDER | | 0 | | 0 | 5.01 |
| 5.02 | | | 0 | | 0 | 5.02 |
| 5.03 | | | 0 | | 0 | 5.03 |
| | **Provider to Program** | | | | | |
| 5.50 | TENTATIVE TO PROGRAM | | 0 | | 0 | 5.50 |
| 5.51 | | | 0 | | 0 | 5.51 |
| 5.52 | | | 0 | | 0 | 5.52 |
| 5.99 | Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98) | | 0 | | 0 | 5.99 |
| 6.00 | Determined net settlement amount (balance due) based on the cost report. (1) | | | | | 6.00 |
| 6.01 | PROGRAM TO PROVIDER | | 0 | | 0 | 6.01 |
| 6.02 | PROVIDER TO PROGRAM | | 0 | | 0 | 6.02 |
| 7.00 | Total Medicare program liability (see instructions) | | 9,072,723 | | 0 | 7.00 |

| | | Contractor Name | Contractor Number | |
|---|---|---|---|---|
| | | 1.00 | 2.00 | |
| 8.00 | Name of Contractor | | | 8.00 |

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

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

Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet G | Date/Time Prepared: 5/25/2022 5:38 pm

| | | General Fund | Specific Purpose Fund | Endowment Fund | Plant Fund | |
|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | |
| | **Assets** | | | | | |
| | **CURRENT ASSETS** | | | | | |
| 1.00 | Cash on hand and in banks | 66,811,204 | 0 | 0 | 0 | 1.00 |
| 2.00 | Temporary investments | 0 | 0 | 0 | 0 | 2.00 |
| 3.00 | Notes receivable | 0 | 0 | 0 | 0 | 3.00 |
| 4.00 | Accounts receivable | 3,533,997 | 0 | 0 | 0 | 4.00 |
| 5.00 | Other receivables | 53,662 | 0 | 0 | 0 | 5.00 |
| 6.00 | Less: allowances for uncollectible notes and accounts receivable | -618,334 | 0 | 0 | 0 | 6.00 |
| 7.00 | Inventory | 48,323 | 0 | 0 | 0 | 7.00 |
| 8.00 | Prepaid expenses | 168,576 | 0 | 0 | 0 | 8.00 |
| 9.00 | Other current assets | 0 | 0 | 0 | 0 | 9.00 |
| 10.00 | Due from other funds | 0 | 0 | 0 | 0 | 10.00 |
| 11.00 | TOTAL CURRENT ASSETS (Sum of lines 1 - 10) | 69,997,428 | 0 | 0 | 0 | 11.00 |
| | **FIXED ASSETS** | | | | | |
| 12.00 | Land | 2,543,587 | 0 | 0 | 0 | 12.00 |
| 13.00 | Land improvements | 0 | 0 | 0 | 0 | 13.00 |
| 14.00 | Less: Accumulated depreciation | 0 | 0 | 0 | 0 | 14.00 |
| 15.00 | Buildings | 29,359,475 | 0 | 0 | 0 | 15.00 |
| 16.00 | Less Accumulated depreciation | 0 | 0 | 0 | 0 | 16.00 |
| 17.00 | Leasehold improvements | 0 | 0 | 0 | 0 | 17.00 |
| 18.00 | Less: Accumulated Amortization | 0 | 0 | 0 | 0 | 18.00 |
| 19.00 | Fixed equipment | 557,766 | 0 | 0 | 0 | 19.00 |
| 20.00 | Less: Accumulated depreciation | 0 | 0 | 0 | 0 | 20.00 |
| 21.00 | Automobiles and trucks | 0 | 0 | 0 | 0 | 21.00 |
| 22.00 | Less: Accumulated depreciation | 0 | 0 | 0 | 0 | 22.00 |
| 23.00 | Major movable equipment | 2,465,289 | 0 | 0 | 0 | 23.00 |
| 24.00 | Less: Accumulated depreciation | -22,951,168 | 0 | 0 | 0 | 24.00 |
| 25.00 | Minor equipment - Depreciable | 0 | 0 | 0 | 0 | 25.00 |
| 26.00 | Minor equipment nondepreciable | 0 | 0 | 0 | 0 | 26.00 |
| 27.00 | Other fixed assets | 0 | 0 | 0 | 0 | 27.00 |
| 28.00 | TOTAL FIXED ASSETS (Sum of lines 12 - 27) | 11,974,949 | 0 | 0 | 0 | 28.00 |
| | **OTHER ASSETS** | | | | | |
| 29.00 | Investments | 0 | 0 | 0 | 0 | 29.00 |
| 30.00 | Deposits on leases | 0 | 0 | 0 | 0 | 30.00 |
| 31.00 | Due from owners/officers | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | Other assets | 109,258 | 0 | 0 | 0 | 32.00 |
| 33.00 | TOTAL OTHER ASSETS (Sum of lines 29 - 32) | 109,258 | 0 | 0 | 0 | 33.00 |
| 34.00 | TOTAL ASSETS (Sum of lines 11, 28, and 33) | 82,081,635 | 0 | 0 | 0 | 34.00 |
| | **Liabilities and Fund Balances** | | | | | |
| | **CURRENT LIABILITIES** | | | | | |
| 35.00 | Accounts payable | 427,805 | 0 | 0 | 0 | 35.00 |
| 36.00 | Salaries, wages, and fees payable | 960,523 | 0 | 0 | 0 | 36.00 |
| 37.00 | Payroll taxes payable | 317,124 | 0 | 0 | 0 | 37.00 |
| 38.00 | Notes & loans payable (Short term) | 0 | 0 | 0 | 0 | 38.00 |
| 39.00 | Deferred income | 7,941 | 0 | 0 | 0 | 39.00 |
| 40.00 | Accelerated payments | 0 | | | | 40.00 |
| 41.00 | Due to other funds | 1,840,860 | 0 | 0 | 0 | 41.00 |
| 42.00 | Other current liabilities | 129,889 | 0 | 0 | 0 | 42.00 |
| 43.00 | TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42) | 3,684,142 | 0 | 0 | 0 | 43.00 |
| | **LONG TERM LIABILITIES** | | | | | |
| 44.00 | Mortgage payable | 0 | 0 | 0 | 0 | 44.00 |
| 45.00 | Notes payable | 20,430,000 | 0 | 0 | 0 | 45.00 |
| 46.00 | Unsecured loans | 0 | 0 | 0 | 0 | 46.00 |
| 47.00 | Loans from owners: | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | Other long term liabilities | 264,115 | 0 | 0 | 0 | 48.00 |
| 49.00 | OTHER (SPECIFY) | 0 | 0 | 0 | 0 | 49.00 |
| 50.00 | TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49 | 20,694,115 | 0 | 0 | 0 | 50.00 |
| 51.00 | TOTAL LIABILITIES (Sum of lines 43 and 50) | 24,378,257 | 0 | 0 | 0 | 51.00 |
| | **CAPITAL ACCOUNTS** | | | | | |
| 52.00 | General fund balance | 57,703,378 | | | | 52.00 |
| 53.00 | Specific purpose fund | | 0 | | | 53.00 |
| 54.00 | Donor created - endowment fund balance - restricted | | | 0 | | 54.00 |
| 55.00 | Donor created - endowment fund balance - unrestricted | | | 0 | | 55.00 |
| 56.00 | Governing body created - endowment fund balance | | | 0 | | 56.00 |
| 57.00 | Plant fund balance - invested in plant | | | | 0 | 57.00 |
| 58.00 | Plant fund balance - reserve for plant improvement, replacement, and expansion | | | | 0 | 58.00 |
| 59.00 | TOTAL FUND BALANCES (Sum of lines 52 thru 58) | 57,703,378 | 0 | 0 | 0 | 59.00 |
| 60.00 | TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59) | 82,081,635 | 0 | 0 | 0 | 60.00 |

STATEMENT OF CHANGES IN FUND BALANCES | Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet G-1 | Date/Time Prepared: 5/25/2022 5:38 pm

| | | General Fund | | Special Purpose Fund | | Endowment Fund | |
|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| 1.00 | Fund balances at beginning of period | | 883,687 | | 0 | | 1.00 |
| 2.00 | Net income (loss) (from Wkst. G-3, line 31) | | 1,788,758 | | | | 2.00 |
| 3.00 | Total (sum of line 1 and line 2) | | 2,672,445 | | 0 | | 3.00 |
| 4.00 | Additions (credit adjustments) | | | | | | 4.00 |
| 5.00 | CASH MANAGEMENT | 55,030,933 | | 0 | | 0 | 5.00 |
| 6.00 | | 0 | | 0 | | 0 | 6.00 |
| 7.00 | | 0 | | 0 | | 0 | 7.00 |
| 8.00 | | 0 | | 0 | | 0 | 8.00 |
| 9.00 | | 0 | | 0 | | 0 | 9.00 |
| 10.00 | Total additions (sum of line 5 - 9) | | 55,030,933 | | 0 | | 10.00 |
| 11.00 | Subtotal (line 3 plus line 10) | | 57,703,378 | | 0 | | 11.00 |
| 12.00 | Deductions (debit adjustments) | | | | | | 12.00 |
| 13.00 | | 0 | | 0 | | 0 | 13.00 |
| 14.00 | | 0 | | 0 | | 0 | 14.00 |
| 15.00 | | 0 | | 0 | | 0 | 15.00 |
| 16.00 | | 0 | | 0 | | 0 | 16.00 |
| 17.00 | | 0 | | 0 | | 0 | 17.00 |
| 18.00 | Total deductions (sum of lines 13 - 17) | | 0 | | 0 | | 18.00 |
| 19.00 | Fund balance at end of period per balance sheet (Line 11 - line 18) | | 57,703,378 | | 0 | | 19.00 |

| | | Endowment Fund | Plant Fund | | | |
|---|---|---|---|---|---|---|
| | | 6.00 | 7.00 | 8.00 | | |
| 1.00 | Fund balances at beginning of period | 0 | | 0 | | 1.00 |
| 2.00 | Net income (loss) (from Wkst. G-3, line 31) | | | | | 2.00 |
| 3.00 | Total (sum of line 1 and line 2) | 0 | | 0 | | 3.00 |
| 4.00 | Additions (credit adjustments) | | | | | 4.00 |
| 5.00 | CASH MANAGEMENT | | 0 | | | 5.00 |
| 6.00 | | | 0 | | | 6.00 |
| 7.00 | | | 0 | | | 7.00 |
| 8.00 | | | 0 | | | 8.00 |
| 9.00 | | | 0 | | | 9.00 |
| 10.00 | Total additions (sum of line 5 - 9) | 0 | | 0 | | 10.00 |
| 11.00 | Subtotal (line 3 plus line 10) | 0 | | 0 | | 11.00 |
| 12.00 | Deductions (debit adjustments) | | | | | 12.00 |
| 13.00 | | | 0 | | | 13.00 |
| 14.00 | | | 0 | | | 14.00 |
| 15.00 | | | 0 | | | 15.00 |
| 16.00 | | | 0 | | | 16.00 |
| 17.00 | | | 0 | | | 17.00 |
| 18.00 | Total deductions (sum of lines 13 - 17) | 0 | | 0 | | 18.00 |
| 19.00 | Fund balance at end of period per balance sheet (Line 11 - line 18) | 0 | | 0 | | 19.00 |

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES | Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet G-2 Parts I-II | Date/Time Prepared: 5/25/2022 5:38 pm

| | Cost Center Description | Inpatient | Outpatient | Total | |
|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | |
| | **PART I - PATIENT REVENUES** | | | | |
| | **General Inpatient Routine Care Services** | | | | |
| 1.00 | SKILLED NURSING FACILITY | 17,256,871 | | 17,256,871 | 1.00 |
| 2.00 | NURSING FACILITY | 0 | | 0 | 2.00 |
| 3.00 | ICF/IID | 0 | | 0 | 3.00 |
| 4.00 | OTHER LONG TERM CARE | 0 | | 0 | 4.00 |
| 5.00 | Total general inpatient care services (Sum of lines 1 - 4) | 17,256,871 | | 17,256,871 | 5.00 |
| | **All Other Care Services** | | | | |
| 6.00 | ANCILLARY SERVICES | 7,562,742 | 0 | 7,562,742 | 6.00 |
| 7.00 | CLINIC | | 0 | 0 | 7.00 |
| 8.00 | HOME HEALTH AGENCY COST | | 0 | 0 | 8.00 |
| 9.00 | AMBULANCE | | 0 | 0 | 9.00 |
| 10.00 | RURAL HEALTH CLINIC | | 0 | 0 | 10.00 |
| 10.10 | FQHC | | 0 | 0 | 10.10 |
| 11.00 | CMHC | | 0 | 0 | 11.00 |
| 11.10 | CORF | | 0 | 0 | 11.10 |
| 12.00 | HOSPICE | 0 | 0 | 0 | 12.00 |
| 13.00 | OTHER (SPECIFY) | 0 | 0 | 0 | 13.00 |
| 14.00 | Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1) | 24,819,613 | 0 | 24,819,613 | 14.00 |

| | Cost Center Description | 1.00 | 2.00 | |
|---|---|---|---|---|
| | **PART II - OPERATING EXPENSES** | | | |
| 1.00 | Operating Expenses (Per Worksheet A, Col. 3, Line 100) | | 24,285,969 | 1.00 |
| 2.00 | Add (Specify) | 0 | | 2.00 |
| 3.00 | | 0 | | 3.00 |
| 4.00 | | 0 | | 4.00 |
| 5.00 | | 0 | | 5.00 |
| 6.00 | | 0 | | 6.00 |
| 7.00 | | 0 | | 7.00 |
| 8.00 | Total Additions (Sum of lines 2 - 7) | | 0 | 8.00 |
| 9.00 | Deduct (Specify) | 0 | | 9.00 |
| 10.00 | | 0 | | 10.00 |
| 11.00 | | 0 | | 11.00 |
| 12.00 | | 0 | | 12.00 |
| 13.00 | | 0 | | 13.00 |
| 14.00 | Total Deductions (Sum of lines 9 - 13) | | 0 | 14.00 |
| 15.00 | Total Operating Expenses (Sum of lines 1 and 8, minus line 14) | | 24,285,969 | 15.00 |

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES | Provider No.: 555430 | Period: From 01/01/2021 To 12/31/2021 | Worksheet G-3 | Date/Time Prepared: 5/25/2022 5:38 pm

| | | 1.00 | |
|---|---|---|---|
| 1.00 | Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14) | 24,819,613 | 1.00 |
| 2.00 | Less: contractual allowances and discounts on patients accounts | 1,545,723 | 2.00 |
| 3.00 | Net patient revenues (Line 1 minus line 2) | 23,273,890 | 3.00 |
| 4.00 | Less: total operating expenses (From Worksheet G-2, Part II, line 15) | 24,285,969 | 4.00 |
| 5.00 | Net income from service to patients (Line 3 minus 4) | -1,012,079 | 5.00 |
| | Other income: | | |
| 6.00 | Contributions, donations, bequests, etc | 0 | 6.00 |
| 7.00 | Income from investments | 0 | 7.00 |
| 8.00 | Revenues from communications ( Telephone and Internet service) | 0 | 8.00 |
| 9.00 | Revenue from television and radio service | 0 | 9.00 |
| 10.00 | Purchase discounts | 0 | 10.00 |
| 11.00 | Rebates and refunds of expenses | 0 | 11.00 |
| 12.00 | Parking lot receipts | 0 | 12.00 |
| 13.00 | Revenue from laundry and linen service | 0 | 13.00 |
| 14.00 | Revenue from meals sold to employees and guests | 0 | 14.00 |
| 15.00 | Revenue from rental of living quarters | 0 | 15.00 |
| 16.00 | Revenue from sale of medical and surgical supplies to other than patients | 0 | 16.00 |
| 17.00 | Revenue from sale of drugs to other than patients | 0 | 17.00 |
| 18.00 | Revenue from sale of medical records and abstracts | 0 | 18.00 |
| 19.00 | Tuition (fees, sale of textbooks, uniforms, etc.) | 0 | 19.00 |
| 20.00 | Revenue from gifts, flower, coffee shops, canteen | 0 | 20.00 |
| 21.00 | Rental of vending machines | 0 | 21.00 |
| 22.00 | Rental of skilled nursing space | 0 | 22.00 |
| 23.00 | Governmental appropriations | 0 | 23.00 |
| 24.00 | NON-OPERATING REVENUE | 2,800,837 | 24.00 |
| 24.50 | COVID-19 PHE Funding | 0 | 24.50 |
| 25.00 | Total other income (Sum of lines 6 - 24) | 2,800,837 | 25.00 |
| 26.00 | Total (Line 5 plus line 25) | 1,788,758 | 26.00 |
| 27.00 | Other expenses (specify) | 0 | 27.00 |
| 28.00 | | 0 | 28.00 |
| 29.00 | | 0 | 29.00 |
| 30.00 | Total other expenses (Sum of lines 27 - 29) | 0 | 30.00 |
| 31.00 | Net income (or loss) for the period (Line 26 minus line 30) | 1,788,758 | 31.00 |

This report is required by law (42 USC 1395g; 42 CFR 413.20(b)). Failure to report can result in all interim payments made since the beginning of the cost reporting period being deemed overpayments (42 USC 1395g).

FORM APPROVED
OMB NO. 0938-0463
Expires: 12/31/2021

| SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY | Provider CCN: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet S Parts I, II & III Date/Time Prepared: 5/22/2023 8:02 pm |
|---|---|---|---|

**PART I - COST REPORT STATUS**

Provider use only

1. [ X ] Electronically prepared cost report — Date: 5/22/2023 Time: 8:02 pm
2. [ ] Manually prepared cost report
3. [ 0 ] 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 use only

4. [ 1 ] Cost Report Status
(1) As Submitted
(2) Settled without audit
(3) Settled with audit
(4) Reopened
(5) Amended

5. Date Received: _____

6. Contractor No. _____
7. [ N ] First Cost Report for this Provider CCN
8. [ N ] Last Cost Report for this Provider CCN
9. NPR Date: _____
10. [ 0 ] If line 4, column 1 is "4": Enter number of times reopened
11. Contractor Vendor Code 4
12. [ F ] Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.

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

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED IN THIS REPORT WERE PROVIDED 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 THE FOUNTAINS ( 555430 ) for the cost reporting period beginning 01/01/2022 and ending 12/31/2022 and 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 | Heidar Thordarson | | Y | I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature. | 1 |
| 2 | Signatory Printed Name | Heidar Thordarson | | | 2 |
| 3 | Signatory Title | FINANCE OFFICER | | | 3 |
| 4 | Date | (Dated when report is electronica | | | 4 |

| | Cost Center Description | Title V | Title XVIII Part A | Title XVIII Part B | Title XIX | |
|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | |
| | **PART III - SETTLEMENT SUMMARY** | | | | | |
| 1.00 | SKILLED NURSING FACILITY | 0 | 0 | 0 | 0 | 1.00 |
| 2.00 | NURSING FACILITY | 0 | | | 0 | 2.00 |
| 3.00 | ICF/IID | | | | 0 | 3.00 |
| 4.00 | SNF - BASED HHA I | 0 | 0 | 0 | | 4.00 |
| 5.00 | SNF - BASED RHC I | 0 | | 0 | | 5.00 |
| 6.00 | SNF - BASED FQHC I | 0 | | 0 | | 6.00 |
| 7.00 | SNF - BASED CMHC I | 0 | | 0 | | 7.00 |
| 7.10 | SNF - BASED CORF I | 0 | | 0 | | 7.10 |
| 100.00 | TOTAL | 0 | 0 | 0 | 0 | 100.00 |

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

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0463. The time required to complete and review the information collection is estimated 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 the 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.

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

Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet S-2 Part I | Date/Time Prepared: 5/22/2023 8:02 pm

| | 1.00 | 2.00 | 3.00 | |
|---|---|---|---|---|
| | **Skilled Nursing Facility and Skilled Nursing Facility Complex Address:** | | | |
| 1.00 | Street: 1260 WILLIAMS WAY | PO Box: | | 1.00 |
| 2.00 | City: YUBA CITY | State: CA | Zip Code: 95991 | 2.00 |
| 3.00 | County: SUTTER | CBSA Code: 49700 | Urban/Rural: U | 3.00 |
| 3.01 | | CBSA Code: | | 3.01 |

| | | Component Name | Provider CCN | Date Certified | Payment System (P, O, or N) | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | V | XVIII | XIX | |
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | 6.00 | |
| | **SNF and SNF-Based Component Identification:** | | | | | | | |
| 4.00 | SNF | THE FOUNTAINS | 555430 | 08/20/1990 | N | P | N | 4.00 |
| 5.00 | Nursing Facility | | | | | | | 5.00 |
| 6.00 | ICF/IID | | | | | | | 6.00 |
| 7.00 | SNF-Based HHA | | | | | | | 7.00 |
| 8.00 | SNF-Based RHC | | | | | | | 8.00 |
| 9.00 | SNF-Based FQHC | | | | | | | 9.00 |
| 10.00 | SNF-Based CMHC | | | | | | | 10.00 |
| 11.00 | SNF-Based OLTC | | | | | | | 11.00 |
| 12.00 | SNF-Based HOSPICE | | | | | | | 12.00 |
| 13.00 | SNF-Based CORF | | | | | | | 13.00 |

| | | From: | To: | |
|---|---|---|---|---|
| | | 1.00 | 2.00 | |
| 14.00 | Cost Reporting Period (mm/dd/yyyy) | 01/01/2022 | 12/31/2022 | 14.00 |
| 15.00 | Type of Control (See Instructions) | 2 | | 15.00 |

| | | Y/N | |
|---|---|---|---|
| | | 1.00 | |
| | **Type of Freestanding Skilled Nursing Facility** | | |
| 16.00 | Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5? | N | 16.00 |
| 17.00 | Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5? | N | 17.00 |
| 18.00 | Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1. | Y | 18.00 |
| | **Miscellaneous Cost Reporting Information** | | |
| 19.00 | If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no. | N | 19.00 |
| 19.01 | If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no. | N | 19.01 |
| | **Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.** | | |
| 20.00 | Straight Line | 482,495 | 20.00 |
| 21.00 | Declining Balance | 0 | 21.00 |
| 22.00 | Sum of the Year's Digits | 0 | 22.00 |
| 23.00 | Sum of line 20 through 22 | 482,495 | 23.00 |
| 24.00 | If depreciation is funded, enter the balance as of the end of the period. | 0 | 24.00 |
| 25.00 | Were there any disposal of capital assets during the cost reporting period? (Y/N) | N | 25.00 |
| 26.00 | Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N) | N | 26.00 |
| 27.00 | Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N) | N | 27.00 |
| 28.00 | Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N) | N | 28.00 |

| | | Part A | Part B | Other | |
|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | |
| | **If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption.** | | | | |
| 29.00 | Skilled Nursing Facility | N | N | | 29.00 |
| 30.00 | Nursing Facility | | | N | 30.00 |
| 31.00 | ICF/IID | | | | 31.00 |
| 32.00 | SNF-Based HHA | N | N | | 32.00 |
| 33.00 | SNF-Based RHC | | | | 33.00 |
| 34.00 | SNF-Based FQHC | | N | | 34.00 |
| 35.00 | SNF-Based CMHC | | N | | 35.00 |
| 36.00 | SNF-Based OLTC | | | | 36.00 |

| | | Y/N | | |
|---|---|---|---|---|
| | | 1.00 | 2.00 | |
| 37.00 | Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N) | Y | | 37.00 |
| 38.00 | Are you legally-required to carry malpractice insurance? (Y/N) | N | | 38.00 |
| 39.00 | Is the malpractice a "claims-made" or "occurrence" policy? If the policy is "claims-made" enter 1. If the policy is "occurrence", enter 2. | 1 | | 39.00 |

| | | Premiums | Paid Losses | Self Insurance | |
|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | |
| 41.00 | List malpractice premiums and paid losses: | 0 | 0 | 0 | 41.00 |

| SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX INDENTIFICATION DATA | Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet S-2 Part I Date/Time Prepared: 5/22/2023 8:02 pm |
|---|---|---|---|

| | | Y/N | |
|---|---|---|---|
| | | 1.00 | |
| 42.00 | Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts. | N | 42.00 |
| 43.00 | Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10? | Y | 43.00 |
| 44.00 | If line 43 is yes, enter the home office chain number and enter the name and address of the home office on lines 45, 46 and 47. | 951121 | 44.00 |

| | 1.00 | 2.00 | 3.00 | |
|---|---|---|---|---|
| | **If this facility is part of a chain organization, enter the name and address of the home office on the lines below.** | | | |
| 45.00 | Name: ADVENTIST HEALTH | Contractor's Name: NORIDIAN | Contractor's Number: 01011 | 45.00 |
| 46.00 | Street: ONE ADVENTIST HEALTH WAY | PO Box: | | 46.00 |
| 47.00 | City: ROSEVILLE | State: CA | Zip Code: 95661 | 47.00 |

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

Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet S-2 Part II | Date/Time Prepared: 5/22/2023 8:02 pm

| | | Y/N | Date | |
|---|---|---|---|---|
| | | 1.00 | 2.00 | |
| | **General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy)** | | | |
| | **Completed by All Skilled Nursing Facilites** | | | |
| | **Provider Organization and Operation** | | | |
| 1.00 | Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions) | N | | 1.00 |

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

| | | Y/N | Type | Date | |
|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | |
| | **Financial Data and Reports** | | | | |
| 4.00 | Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions. | N | | | 4.00 |
| 5.00 | Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation. | N | | | 5.00 |

| | | Y/N | Legal Oper. | |
|---|---|---|---|---|
| | | 1.00 | 2.00 | |
| | **Approved Educational Activities** | | | |
| 6.00 | Column 1: Were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N) | N | N | 6.00 |
| 7.00 | Were costs claimed for Allied Health Programs? (Y/N) see instructions. | N | | 7.00 |
| 8.00 | Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions. | N | | 8.00 |

| | | Y/N | |
|---|---|---|---|
| | | 1.00 | |
| | **Bad Debts** | | |
| 9.00 | Is the provider seeking reimbursement for bad debts? (Y/N) see instructions. | N | 9.00 |
| 10.00 | If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy. | N | 10.00 |
| 11.00 | If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions. | N | 11.00 |
| | **Bed Complement** | | |
| 12.00 | Have total beds available changed from prior cost reporting period? If "Y", see instructions. | N | 12.00 |

| | | | Part A | | Part B | |
|---|---|---|---|---|---|---|
| | | Description | Y/N | Date | Y/N | |
| | | 0 | 1.00 | 2.00 | 3.00 | |
| | **PS&R Data** | | | | | |
| 13.00 | Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.) | | Y | 04/22/2022 | Y | 13.00 |
| 14.00 | Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4. | | N | | N | 14.00 |
| 15.00 | If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions. | | N | | N | 15.00 |
| 16.00 | If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions. | | N | | N | 16.00 |
| 17.00 | If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments: | | N | | N | 17.00 |
| 18.00 | Was the cost report prepared only using the provider's records? If "Y" see Instructions. | | N | | N | 18.00 |

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

Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet S-2 Part II | Date/Time Prepared: 5/22/2023 8:02 pm

| | | 1.00 | 2.00 | |
|---|---|---|---|---|
| | **Cost Report Preparer Contact Information** | | | |
| 19.00 | Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively. | MATTHEW | GOSS | 19.00 |
| 20.00 | Enter the employer/company name of the cost report preparer. | STRATEGIC REIMBURSEMENT GROUP | | 20.00 |
| 21.00 | Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively. | 630 530-7100 | MATTHEW.GOSS@SRGROUPLLC.COM | 21.00 |

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

Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet S-2 Part II Date/Time Prepared: 5/22/2023 8:02 pm

| | | Part B Date 4.00 | | | |
|---|---|---|---|---|---|
| | **PS&R Data** | | | | |
| 13.00 | Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.) | 04/22/2022 | | | 13.00 |
| 14.00 | Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4. | | | | 14.00 |
| 15.00 | If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions. | | | | 15.00 |
| 16.00 | If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions. | | | | 16.00 |
| 17.00 | If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments: | | | | 17.00 |
| 18.00 | Was the cost report prepared only using the provider's records? If "Y" see Instructions. | | | | 18.00 |
| | | | 3.00 | | |
| | **Cost Report Preparer Contact Information** | | | | |
| 19.00 | Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively. | | CONSULTANT | | 19.00 |
| 20.00 | Enter the employer/company name of the cost report preparer. | | | | 20.00 |
| 21.00 | Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively. | | | | 21.00 |

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

Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet S-3 Part I | Date/Time Prepared: 5/22/2023 8:02 pm

| | Component | Number of Beds | Bed Days Available | Inpatient Days/Visits Title V | Inpatient Days/Visits Title XVIII | Inpatient Days/Visits Title XIX | |
|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| 1.00 | SKILLED NURSING FACILITY | 145 | 52,925 | 0 | 11,358 | 30,868 | 1.00 |
| 2.00 | NURSING FACILITY | 0 | 0 | 0 | | 0 | 2.00 |
| 3.00 | ICF/IID | 0 | 0 | | | 0 | 3.00 |
| 4.00 | HOME HEALTH AGENCY COST | | | 0 | 0 | 0 | 4.00 |
| 5.00 | Other Long Term Care | 0 | 0 | | | | 5.00 |
| 6.00 | SNF-Based CMHC | | | | | | 6.00 |
| 6.10 | SNF-Based CORF | | | | | | 6.10 |
| 7.00 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 7.00 |
| 8.00 | Total (Sum of lines 1-7) | 145 | 52,925 | 0 | 11,358 | 30,868 | 8.00 |

| | Component | Inpatient Days/Visits Other | Inpatient Days/Visits Total | Discharges Title V | Discharges Title XVIII | Discharges Title XIX | |
|---|---|---|---|---|---|---|---|
| | | 6.00 | 7.00 | 8.00 | 9.00 | 10.00 | |
| 1.00 | SKILLED NURSING FACILITY | 8,718 | 50,944 | 0 | 345 | 60 | 1.00 |
| 2.00 | NURSING FACILITY | 0 | 0 | 0 | | 0 | 2.00 |
| 3.00 | ICF/IID | 0 | 0 | | | 0 | 3.00 |
| 4.00 | HOME HEALTH AGENCY COST | 0 | 0 | | | | 4.00 |
| 5.00 | Other Long Term Care | 0 | 0 | | | | 5.00 |
| 6.00 | SNF-Based CMHC | | | | | | 6.00 |
| 6.10 | SNF-Based CORF | | | | | | 6.10 |
| 7.00 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 7.00 |
| 8.00 | Total (Sum of lines 1-7) | 8,718 | 50,944 | 0 | 345 | 60 | 8.00 |

| | Component | Discharges Other | Discharges Total | Average Length of Stay Title V | Average Length of Stay Title XVIII | Average Length of Stay Title XIX | |
|---|---|---|---|---|---|---|---|
| | | 11.00 | 12.00 | 13.00 | 14.00 | 15.00 | |
| 1.00 | SKILLED NURSING FACILITY | 43 | 448 | 0.00 | 32.92 | 514.47 | 1.00 |
| 2.00 | NURSING FACILITY | 0 | 0 | 0.00 | | 0.00 | 2.00 |
| 3.00 | ICF/IID | 0 | 0 | | | 0.00 | 3.00 |
| 4.00 | HOME HEALTH AGENCY COST | | | | | | 4.00 |
| 5.00 | Other Long Term Care | 0 | 0 | | | | 5.00 |
| 6.00 | SNF-Based CMHC | | | | | | 6.00 |
| 6.10 | SNF-Based CORF | | | | | | 6.10 |
| 7.00 | HOSPICE | 0 | 0 | 0.00 | 0.00 | 0.00 | 7.00 |
| 8.00 | Total (Sum of lines 1-7) | 43 | 448 | 0.00 | 32.92 | 514.47 | 8.00 |

| | Component | Average Length of Stay Total | Admissions Title V | Admissions Title XVIII | Admissions Title XIX | Admissions Other | |
|---|---|---|---|---|---|---|---|
| | | 16.00 | 17.00 | 18.00 | 19.00 | 20.00 | |
| 1.00 | SKILLED NURSING FACILITY | 113.71 | 0 | 332 | 10 | 60 | 1.00 |
| 2.00 | NURSING FACILITY | 0.00 | 0 | | 0 | 0 | 2.00 |
| 3.00 | ICF/IID | 0.00 | | | 0 | 0 | 3.00 |
| 4.00 | HOME HEALTH AGENCY COST | | | | | | 4.00 |
| 5.00 | Other Long Term Care | 0.00 | | | | 0 | 5.00 |
| 6.00 | SNF-Based CMHC | | | | | | 6.00 |
| 6.10 | SNF-Based CORF | | | | | | 6.10 |
| 7.00 | HOSPICE | 0.00 | 0 | 0 | 0 | 0 | 7.00 |
| 8.00 | Total (Sum of lines 1-7) | 113.71 | 0 | 332 | 10 | 60 | 8.00 |

| | Component | Admissions Total | Full Time Equivalent Employees on Payroll | Full Time Equivalent Nonpaid Workers | | |
|---|---|---|---|---|---|---|
| | | 21.00 | 22.00 | 23.00 | | |
| 1.00 | SKILLED NURSING FACILITY | 402 | 146.70 | 0.00 | | 1.00 |
| 2.00 | NURSING FACILITY | 0 | 0.00 | 0.00 | | 2.00 |
| 3.00 | ICF/IID | 0 | 0.00 | 0.00 | | 3.00 |
| 4.00 | HOME HEALTH AGENCY COST | | 0.00 | 0.00 | | 4.00 |
| 5.00 | Other Long Term Care | 0 | 0.00 | 0.00 | | 5.00 |
| 6.00 | SNF-Based CMHC | | 0.00 | 0.00 | | 6.00 |
| 6.10 | SNF-Based CORF | | 0.00 | 0.00 | | 6.10 |
| 7.00 | HOSPICE | 0 | 0.00 | 0.00 | | 7.00 |
| 8.00 | Total (Sum of lines 1-7) | 402 | 146.70 | 0.00 | | 8.00 |

SNF WAGE INDEX INFORMATION | Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet S-3 Part II Date/Time Prepared: 5/22/2023 8:02 pm

| | | Amount Reported | Reclass. of Salaries from Worksheet A-6 | Adjusted Salaries (col. 1 ± col. 2) | Paid Hours Related to Salary in col. 3 | Average Hourly Wage (col. 3 ÷ col. 4) | |
|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| | **PART II - DIRECT SALARIES** | | | | | | |
| | **SALARIES** | | | | | | |
| 1.00 | Total salaries (See Instructions) | 10,371,095 | 0 | 10,371,095 | 305,131.92 | 33.99 | 1.00 |
| 2.00 | Physician salaries-Part A | 0 | 0 | 0 | 0.00 | 0.00 | 2.00 |
| 3.00 | Physician salaries-Part B | 0 | 0 | 0 | 0.00 | 0.00 | 3.00 |
| 4.00 | Home office personnel | 0 | 0 | 0 | 0.00 | 0.00 | 4.00 |
| 5.00 | Sum of lines 2 through 4 | 0 | 0 | 0 | 0.00 | 0.00 | 5.00 |
| 6.00 | Revised wages (line 1 minus line 5) | 10,371,095 | 0 | 10,371,095 | 305,131.92 | 33.99 | 6.00 |
| 7.00 | Other Long Term Care | 0 | 0 | 0 | 0.00 | 0.00 | 7.00 |
| 8.00 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0.00 | 0.00 | 8.00 |
| 9.00 | CMHC | 0 | 0 | 0 | 0.00 | 0.00 | 9.00 |
| 9.10 | CORF | | | | | | 9.10 |
| 10.00 | HOSPICE | 0 | 0 | 0 | 0.00 | 0.00 | 10.00 |
| 11.00 | Other excluded areas | 0 | 0 | 0 | 0.00 | 0.00 | 11.00 |
| 12.00 | Subtotal Excluded salary (Sum of lines 7 through 11) | 0 | 0 | 0 | 0.00 | 0.00 | 12.00 |
| 13.00 | Total Adjusted Salaries (line 6 minus line 12) | 10,371,095 | 0 | 10,371,095 | 305,131.92 | 33.99 | 13.00 |
| | **OTHER WAGES & RELATED COSTS** | | | | | | |
| 14.00 | Contract Labor: Patient Related & Mgmt | 0 | 0 | 0 | 0.00 | 0.00 | 14.00 |
| 15.00 | Contract Labor: Physician services-Part A | 0 | 0 | 0 | 0.00 | 0.00 | 15.00 |
| 16.00 | Home office salaries & wage related costs | 108,072 | 0 | 108,072 | 1,500.00 | 72.05 | 16.00 |
| | **WAGE-RELATED COSTS** | | | | | | |
| 17.00 | Wage-related costs core (See Part IV) | 3,805,616 | 0 | 3,805,616 | | | 17.00 |
| 18.00 | Wage-related costs other (See Part IV) | 0 | 0 | 0 | | | 18.00 |
| 19.00 | Wage related costs (excluded units) | 0 | 0 | 0 | | | 19.00 |
| 20.00 | Physician Part A - WRC | 0 | 0 | 0 | | | 20.00 |
| 21.00 | Physician Part B - WRC | 0 | 0 | 0 | | | 21.00 |
| 22.00 | Total Adjusted Wage Related cost (see instructions) | 3,805,616 | 0 | 3,805,616 | | | 22.00 |

SNF WAGE INDEX INFORMATION | Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet S-3 Part III Date/Time Prepared: 5/22/2023 8:02 pm

| | | Amount Reported | Reclass. of Salaries from Worksheet A-6 | Adjusted Salaries (col. 1 ± col. 2) | Paid Hours Related to Salary in col. 3 | Average Hourly Wage (col. 3 ÷ col. 4) | |
|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| | **PART III - OVERHEAD COST - DIRECT SALARIES** | | | | | | |
| 1.00 | Employee Benefits | 10,000 | 0 | 10,000 | 3,281.93 | 3.05 | 1.00 |
| 2.00 | Administrative & General | 545,459 | 0 | 545,459 | 13,539.77 | 40.29 | 2.00 |
| 3.00 | Plant Operation, Maintenance & Repairs | 58,269 | 0 | 58,269 | 1,980.15 | 29.43 | 3.00 |
| 4.00 | Laundry & Linen Service | 0 | 0 | 0 | 0.00 | 0.00 | 4.00 |
| 5.00 | Housekeeping | 0 | 0 | 0 | 0.00 | 0.00 | 5.00 |
| 6.00 | Dietary | 0 | 0 | 0 | 0.00 | 0.00 | 6.00 |
| 7.00 | Nursing Administration | 294,939 | 0 | 294,939 | 4,128.00 | 71.45 | 7.00 |
| 8.00 | Central Services and Supply | 0 | 0 | 0 | 0.00 | 0.00 | 8.00 |
| 9.00 | Pharmacy | 0 | 0 | 0 | 0.00 | 0.00 | 9.00 |
| 10.00 | Medical Records & Medical Records Library | 422,049 | 0 | 422,049 | 15,054.46 | 28.03 | 10.00 |
| 11.00 | Social Service | 47,326 | 0 | 47,326 | 1,280.00 | 36.97 | 11.00 |
| 12.00 | Nursing and Allied Health Ed. Act. | | | | | | 12.00 |
| 13.00 | Other General Service | 0 | 0 | 0 | 0.00 | 0.00 | 13.00 |
| 14.00 | Total (sum lines 1 thru 13) | 1,378,042 | 0 | 1,378,042 | 39,264.31 | 35.10 | 14.00 |

SNF WAGE RELATED COSTS | Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet S-3 Part IV Date/Time Prepared: 5/22/2023 8:02 pm

| | | Amount Reported | |
|---|---|---|---|
| | | 1.00 | |
| | **PART IV - WAGE RELATED COSTS** | | |
| | **Part A - Core List** | | |
| | **RETIREMENT COST** | | |
| 1.00 | 401K Employer Contributions | 0 | 1.00 |
| 2.00 | Tax Sheltered Annuity (TSA) Employer Contribution | 0 | 2.00 |
| 3.00 | Qualified and Non-Qualified Pension Plan Cost | 414,223 | 3.00 |
| 4.00 | Prior Year Pension Service Cost | 0 | 4.00 |
| | **PLAN ADMINISTRATIVE COSTS (Paid to External Organization)** | | |
| 5.00 | 401K/TSA Plan Administration fees | 0 | 5.00 |
| 6.00 | Legal/Accounting/Management Fees-Pension Plan | 0 | 6.00 |
| 7.00 | Employee Managed Care Program Administration Fees | 0 | 7.00 |
| | **HEALTH AND INSURANCE COST** | | |
| 8.00 | Health Insurance (Purchased or Self Funded) | 2,250,558 | 8.00 |
| 9.00 | Prescription Drug Plan | 0 | 9.00 |
| 10.00 | Dental, Hearing and Vision Plan | 0 | 10.00 |
| 11.00 | Life Insurance (If employee is owner or beneficiary) | 2,543 | 11.00 |
| 12.00 | Accident Insurance (If employee is owner or beneficiary) | 0 | 12.00 |
| 13.00 | Disability Insurance (If employee is owner or beneficiary) | 20,472 | 13.00 |
| 14.00 | Long-Term Care Insurance (If employee is owner or beneficiary) | 0 | 14.00 |
| 15.00 | Workers' Compensation Insurance | 248,818 | 15.00 |
| 16.00 | Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. Non cumulative portion) | 0 | 16.00 |
| | **TAXES** | | |
| 17.00 | FICA-Employers Portion Only | 791,403 | 17.00 |
| 18.00 | Medicare Taxes - Employers Portion Only | 0 | 18.00 |
| 19.00 | Unemployment Insurance | 77,600 | 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 (Sum of lines 1 - 23) | 3,805,617 | 24.00 |
| | | Amount Reported | |
| | | 1.00 | |
| | **Part B - Other than Core Related Cost** | | |
| 25.00 | OTHER WAGE RELATED COSTS (SPECIFY) | 0 | 25.00 |

SNF REPORTING OF DIRECT CARE EXPENDITURES | Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet S-3 Part V | Date/Time Prepared: 5/22/2023 8:02 pm

| | Occupational Category | Amount Reported | Fringe Benefits | Adjusted Salaries (col. 1 + col. 2) | Paid Hours Related to Salary in col. 3 | Average Hourly Wage (col. 3 ÷ col. 4) | |
|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| | **Direct Salaries** | | | | | | |
| | **Nursing Occupations** | | | | | | |
| 1.00 | Registered Nurses (RNs) | 1,829,233 | 671,227 | 2,500,460 | 25,148.00 | 99.43 | 1.00 |
| 2.00 | Licensed Practical Nurses (LPNs) | 1,610,734 | 591,050 | 2,201,784 | 39,321.00 | 56.00 | 2.00 |
| 3.00 | Certified Nursing Assistant/Nursing Assistants/Aides | 4,030,212 | 1,478,864 | 5,509,076 | 146,200.00 | 37.68 | 3.00 |
| 4.00 | Total Nursing (sum of lines 1 through 3) | 7,470,179 | 2,741,141 | 10,211,320 | 210,669.00 | 48.47 | 4.00 |
| 5.00 | Physical Therapists | 0 | 0 | 0 | 0.00 | 0.00 | 5.00 |
| 6.00 | Physical Therapy Assistants | 0 | 0 | 0 | 0.00 | 0.00 | 6.00 |
| 7.00 | Physical Therapy Aides | 0 | 0 | 0 | 0.00 | 0.00 | 7.00 |
| 8.00 | Occupational Therapists | 0 | 0 | 0 | 0.00 | 0.00 | 8.00 |
| 9.00 | Occupational Therapy Assistants | 0 | 0 | 0 | 0.00 | 0.00 | 9.00 |
| 10.00 | Occupational Therapy Aides | 0 | 0 | 0 | 0.00 | 0.00 | 10.00 |
| 11.00 | Speech Therapists | 0 | 0 | 0 | 0.00 | 0.00 | 11.00 |
| 12.00 | Respiratory Therapists | 0 | 0 | 0 | 0.00 | 0.00 | 12.00 |
| 13.00 | Other Medical Staff | 458,659 | 168,302 | 626,961 | 19,316.00 | 32.46 | 13.00 |
| | **Contract Labor** | | | | | | |
| | **Nursing Occupations** | | | | | | |
| 14.00 | Registered Nurses (RNs) | 0 | | 0 | 0.00 | 0.00 | 14.00 |
| 15.00 | Licensed Practical Nurses (LPNs) | 0 | | 0 | 0.00 | 0.00 | 15.00 |
| 16.00 | Certified Nursing Assistant/Nursing Assistants/Aides | 0 | | 0 | 0.00 | 0.00 | 16.00 |
| 17.00 | Total Nursing (sum of lines 14 through 16) | 0 | | 0 | 0.00 | 0.00 | 17.00 |
| 18.00 | Physical Therapists | 0 | | 0 | 0.00 | 0.00 | 18.00 |
| 19.00 | Physical Therapy Assistants | 0 | | 0 | 0.00 | 0.00 | 19.00 |
| 20.00 | Physical Therapy Aides | 0 | | 0 | 0.00 | 0.00 | 20.00 |
| 21.00 | Occupational Therapists | 0 | | 0 | 0.00 | 0.00 | 21.00 |
| 22.00 | Occupational Therapy Assistants | 0 | | 0 | 0.00 | 0.00 | 22.00 |
| 23.00 | Occupational Therapy Aides | 0 | | 0 | 0.00 | 0.00 | 23.00 |
| 24.00 | Speech Therapists | 0 | | 0 | 0.00 | 0.00 | 24.00 |
| 25.00 | Respiratory Therapists | 0 | | 0 | 0.00 | 0.00 | 25.00 |
| 26.00 | Other Medical Staff | 0 | | 0 | 0.00 | 0.00 | 26.00 |

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA | Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet S-7 | Date/Time Prepared: 5/22/2023 8:02 pm

| | | Group | Days | |
|---|---|---|---|---|
| | | 1.00 | 2.00 | |
| 1.00 | | RUX | | 1.00 |
| 2.00 | | RUL | | 2.00 |
| 3.00 | | RVX | | 3.00 |
| 4.00 | | RVL | | 4.00 |
| 5.00 | | RHX | | 5.00 |
| 6.00 | | RHL | | 6.00 |
| 7.00 | | RMX | | 7.00 |
| 8.00 | | RML | | 8.00 |
| 9.00 | | RLX | | 9.00 |
| 10.00 | | RUC | | 10.00 |
| 11.00 | | RUB | | 11.00 |
| 12.00 | | RUA | | 12.00 |
| 13.00 | | RVC | | 13.00 |
| 14.00 | | RVB | | 14.00 |
| 15.00 | | RVA | | 15.00 |
| 16.00 | | RHC | | 16.00 |
| 17.00 | | RHB | | 17.00 |
| 18.00 | | RHA | | 18.00 |
| 19.00 | | RMC | | 19.00 |
| 20.00 | | RMB | | 20.00 |
| 21.00 | | RMA | | 21.00 |
| 22.00 | | RLB | | 22.00 |
| 23.00 | | RLA | | 23.00 |
| 24.00 | | ES3 | | 24.00 |
| 25.00 | | ES2 | | 25.00 |
| 26.00 | | ES1 | | 26.00 |
| 27.00 | | HE2 | | 27.00 |
| 28.00 | | HE1 | | 28.00 |
| 29.00 | | HD2 | | 29.00 |
| 30.00 | | HD1 | | 30.00 |
| 31.00 | | HC2 | | 31.00 |
| 32.00 | | HC1 | | 32.00 |
| 33.00 | | HB2 | | 33.00 |
| 34.00 | | HB1 | | 34.00 |
| 35.00 | | LE2 | | 35.00 |
| 36.00 | | LE1 | | 36.00 |
| 37.00 | | LD2 | | 37.00 |
| 38.00 | | LD1 | | 38.00 |
| 39.00 | | LC2 | | 39.00 |
| 40.00 | | LC1 | | 40.00 |
| 41.00 | | LB2 | | 41.00 |
| 42.00 | | LB1 | | 42.00 |
| 43.00 | | CE2 | | 43.00 |
| 44.00 | | CE1 | | 44.00 |
| 45.00 | | CD2 | | 45.00 |
| 46.00 | | CD1 | | 46.00 |
| 47.00 | | CC2 | | 47.00 |
| 48.00 | | CC1 | | 48.00 |
| 49.00 | | CB2 | | 49.00 |
| 50.00 | | CB1 | | 50.00 |
| 51.00 | | CA2 | | 51.00 |
| 52.00 | | CA1 | | 52.00 |
| 53.00 | | SE3 | | 53.00 |
| 54.00 | | SE2 | | 54.00 |
| 55.00 | | SE1 | | 55.00 |
| 56.00 | | SSC | | 56.00 |
| 57.00 | | SSB | | 57.00 |
| 58.00 | | SSA | | 58.00 |
| 59.00 | | IB2 | | 59.00 |
| 60.00 | | IB1 | | 60.00 |
| 61.00 | | IA2 | | 61.00 |
| 62.00 | | IA1 | | 62.00 |
| 63.00 | | BB2 | | 63.00 |
| 64.00 | | BB1 | | 64.00 |
| 65.00 | | BA2 | | 65.00 |
| 66.00 | | BA1 | | 66.00 |
| 67.00 | | PE2 | | 67.00 |
| 68.00 | | PE1 | | 68.00 |
| 69.00 | | PD2 | | 69.00 |
| 70.00 | | PD1 | | 70.00 |
| 71.00 | | PC2 | | 71.00 |
| 72.00 | | PC1 | | 72.00 |
| 73.00 | | PB2 | | 73.00 |
| 74.00 | | PB1 | | 74.00 |
| 75.00 | | PA2 | | 75.00 |

| PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA | Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet S-7 Date/Time Prepared: 5/22/2023 8:02 pm |
|---|---|---|---|

| | | Group | Days | |
|---|---|---|---|---|
| | | 1.00 | 2.00 | |
| 76.00 | | PA1 | | 76.00 |
| 99.00 | | AAA | | 99.00 |
| 100.00 | TOTAL | | | 100.00 |

| | | Expenses | Percentage | Y/N | |
|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | |
| | A notice published in the Federal Register Volume 68, No. 149 August 4, 2003 provided for an increase in the RUG payments beginning 10/01/2003. Congress expected this increase to be used for direct patient care and related expenses. For lines 101 through 106: Enter in column 1 the amount of the expense for each category. Enter in column 2 the percentage of total expenses for each category to total SNF revenue from Worksheet G-2, Part I, line 1, column 3. Indicate in column 3 "Y" for yes or "N" for no if the spending reflects increases associated with direct patient care and related expenses for each category. (If column 2 is zero, enter N/A in column 3) (See instructions) | | | | |
| 101.00 | Staffing | | | | 101.00 |
| 102.00 | Recruitment | | | | 102.00 |
| 103.00 | Retention of employees | | | | 103.00 |
| 104.00 | Training | | | | 104.00 |
| 105.00 | OTHER (SPECIFY) | | | | 105.00 |
| 106.00 | Total SNF revenue (Worksheet G-2, Part I, line 1, column 3) | | | | 106.00 |

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES | Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet A | Date/Time Prepared: 5/22/2023 8:02 pm

| | | Cost Center Description | Salaries | Other | Total (col. 1 + col. 2) | Reclassifications Increase/Decrease (Fr Wkst A-6) | Reclassified Trial Balance (col. 3 +- col. 4) | |
|---|---|---|---|---|---|---|---|---|
| | | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | 0 | 0 | 1,867,059 | 1,867,059 | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | 482,495 | 482,495 | -433,066 | 49,429 | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | 10,000 | -147,242 | -137,242 | 0 | -137,242 | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | 545,459 | 4,398,824 | 4,944,283 | -981,711 | 3,962,572 | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 58,269 | 872,978 | 931,247 | -316 | 930,931 | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 0 | 7,028 | 7,028 | 0 | 7,028 | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 0 | 796,538 | 796,538 | 0 | 796,538 | 7.00 |
| 8.00 | 00800 | DIETARY | 0 | 1,654,722 | 1,654,722 | 0 | 1,654,722 | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 294,939 | 233,100 | 528,039 | 0 | 528,039 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 0 | 366,111 | 366,111 | -296,275 | 69,836 | 10.00 |
| 11.00 | 01100 | PHARMACY | 0 | 394,016 | 394,016 | -338,323 | 55,693 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 422,049 | 229,705 | 651,754 | 0 | 651,754 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 47,326 | 25,235 | 72,561 | 0 | 72,561 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 7,639,303 | 3,975,227 | 11,614,530 | -154,419 | 11,460,111 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 11,650 | 11,650 | 0 | 11,650 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 556,938 | 556,938 | -1,731 | 555,207 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 649,580 | 649,580 | 0 | 649,580 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 115,147 | 115,147 | 0 | 115,147 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 70,855 | 70,855 | 411,394 | 482,249 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 41,257 | 41,257 | 409,862 | 451,119 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 1,353,750 | 851,642 | 2,205,392 | -39,915 | 2,165,477 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 12,329 | 12,329 | 0 | 12,329 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | 0 | 0 | 0 | 0 | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | 442,559 | 442,559 | -442,559 | 0 | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | 0 | 0 | 0 | 0 | 0 | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 10,371,095 | 16,040,694 | 26,411,789 | 0 | 26,411,789 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 0 | 0 | 0 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 0 | 0 | 0 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 100.00 | | TOTAL | 10,371,095 | 16,040,694 | 26,411,789 | 0 | 26,411,789 | 100.00 |

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES | Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet A | Date/Time Prepared: 5/22/2023 8:02 pm

| | | Cost Center Description | Adjustments to Expenses (Fr Wkst A-8) | Net Expenses For Allocation (col. 5 +- col. 6) | | |
|---|---|---|---|---|---|---|
| | | | 6.00 | 7.00 | | |
| | | **GENERAL SERVICE COST CENTERS** | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | -877,412 | 989,647 | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | 0 | 49,429 | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | 1,532,032 | 1,394,790 | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | -751,144 | 3,211,428 | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 206,920 | 1,137,851 | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 0 | 7,028 | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 0 | 796,538 | | 7.00 |
| 8.00 | 00800 | DIETARY | 31 | 1,654,753 | | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 138,929 | 666,968 | | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 0 | 69,836 | | 10.00 |
| 11.00 | 01100 | PHARMACY | 31,437 | 87,130 | | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | -93,365 | 558,389 | | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | -11,075 | 61,486 | | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | -1,886,273 | 9,573,838 | | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 11,650 | | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 555,207 | | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 649,580 | | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 115,147 | | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 482,249 | | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 451,119 | | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | -622,868 | 1,542,609 | | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | | 61.00 |
| 62.00 | 06200 | FQHC | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 12,329 | | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | 0 | 0 | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | 0 | 0 | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | 0 | 0 | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | -2,332,788 | 24,079,001 | | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 0 | | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 0 | | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | | 95.00 |
| 100.00 | | TOTAL | -2,332,788 | 24,079,001 | | 100.00 |

RECLASSIFICATIONS | Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet A-6 | Date/Time Prepared: 5/22/2023 8:02 pm

| | | Increases | | | | |
|---|---|---|---|---|---|---|
| | | Cost Center | Line # | Salary | Non Salary | |
| | | 2.00 | 3.00 | 4.00 | 5.00 | |
| | (1) A - CAPITAL INSURANCE | | | | | |
| 1.00 | | CAP REL COSTS - BLDGS & FIXTURES | 1.00 | 0 | 526 | 1.00 |
| | (1) C - COST OF GOODS SOLD | | | | | |
| 2.00 | | MEDICAL SUPPLIES CHARGED TO PATIENTS | 48.00 | 0 | 411,394 | 2.00 |
| 3.00 | | | 0.00 | 0 | 0 | 3.00 |
| 4.00 | | | 0.00 | 0 | 0 | 4.00 |
| 5.00 | | | 0.00 | 0 | 0 | 5.00 |
| 6.00 | | | 0.00 | 0 | 0 | 6.00 |
| | (1) D - PHARMACY | | | | | |
| 7.00 | | DRUGS CHARGED TO PATIENTS | 49.00 | 0 | 445,618 | 7.00 |
| 8.00 | | | 0.00 | 0 | 0 | 8.00 |
| | (1) E - PROPERTY TAX | | | | | |
| 9.00 | | CAP REL COSTS - BLDGS & FIXTURES | 1.00 | 0 | 978,630 | 9.00 |
| | (1) F - DEPRECIATION | | | | | |
| 10.00 | | CAP REL COSTS - BLDGS & FIXTURES | 1.00 | 0 | 469,556 | 10.00 |
| 11.00 | | CAP REL COSTS - MOVEABLE EQUIPMENT | 2.00 | 0 | 11,962 | 11.00 |
| 12.00 | | | 0.00 | 0 | 0 | 12.00 |
| 13.00 | | | 0.00 | 0 | 0 | 13.00 |
| | (1) G - INTEREST EXPENSE | | | | | |
| 14.00 | | CAP REL COSTS - BLDGS & FIXTURES | 1.00 | 0 | 418,347 | 14.00 |
| 15.00 | | CAP REL COSTS - MOVEABLE EQUIPMENT | 2.00 | 0 | 24,212 | 15.00 |
| | TOTALS | | | | | |
| 100.00 | | Total Reclassifications (Sum of columns 4 and 5 must equal sum of columns 8 and 9) | | 0 | 2,760,245 | 100.00 |

(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.
(2) Transfer to Worksheet A, col. 5, line as appropriate.

RECLASSIFICATIONS | Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet A-6 | Date/Time Prepared: 5/22/2023 8:02 pm

| | | Decreases | | | | |
|---|---|---|---|---|---|---|
| | | Cost Center | Line # | Salary | Non Salary | |
| | | 6.00 | 7.00 | 8.00 | 9.00 | |
| | (1) A - CAPITAL INSURANCE | | | | | |
| 1.00 | | ADMINISTRATIVE & GENERAL | 4.00 | 0 | 526 | 1.00 |
| | (1) C - COST OF GOODS SOLD | | | | | |
| 2.00 | | CENTRAL SERVICES & SUPPLY | 10.00 | 0 | 296,275 | 2.00 |
| 3.00 | | SKILLED NURSING FACILITY | 30.00 | 0 | 37,717 | 3.00 |
| 4.00 | | PHYSICAL THERAPY | 44.00 | 0 | 1,731 | 4.00 |
| 5.00 | | DRUGS CHARGED TO PATIENTS | 49.00 | 0 | 35,756 | 5.00 |
| 6.00 | | OTHER ANCILLARY SERVICES | 52.00 | 0 | 39,915 | 6.00 |
| | (1) D - PHARMACY | | | | | |
| 7.00 | | PHARMACY | 11.00 | 0 | 338,323 | 7.00 |
| 8.00 | | SKILLED NURSING FACILITY | 30.00 | 0 | 107,295 | 8.00 |
| | (1) E - PROPERTY TAX | | | | | |
| 9.00 | | ADMINISTRATIVE & GENERAL | 4.00 | 0 | 978,630 | 9.00 |
| | (1) F - DEPRECIATION | | | | | |
| 10.00 | | CAP REL COSTS - MOVEABLE EQUIPMENT | 2.00 | 0 | 469,240 | 10.00 |
| 11.00 | | ADMINISTRATIVE & GENERAL | 4.00 | 0 | 2,555 | 11.00 |
| 12.00 | | PLANT OPERATION, MAINT. & REPAIRS | 5.00 | 0 | 316 | 12.00 |
| 13.00 | | SKILLED NURSING FACILITY | 30.00 | 0 | 9,407 | 13.00 |
| | (1) G - INTEREST EXPENSE | | | | | |
| 14.00 | | INTEREST EXPENSE | 81.00 | 0 | 442,559 | 14.00 |
| 15.00 | | | 0.00 | 0 | 0 | 15.00 |
| | TOTALS | | | | | |
| 100.00 | | | | 0 | 2,760,245 | 100.00 |

(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.
(2) Transfer to Worksheet A, col. 5, line as appropriate.

RECONCILIATION OF CAPITAL COSTS CENTERS | Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet A-7 | Date/Time Prepared: 5/22/2023 8:02 pm

| | Description | Beginning Balances | Acquisitions | | | Disposals and Retirements | |
|---|---|---|---|---|---|---|---|
| | | | Purchases | Donation | Total | | |
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| | **ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES** | | | | | | |
| 1.00 | Land | 1,111,122 | 0 | 0 | 0 | 0 | 1.00 |
| 2.00 | Land Improvements | 1,432,465 | 0 | 0 | 0 | 0 | 2.00 |
| 3.00 | Buildings and Fixtures | 29,359,475 | 0 | 0 | 0 | 0 | 3.00 |
| 4.00 | Building Improvements | 0 | 0 | 0 | 0 | 0 | 4.00 |
| 5.00 | Fixed Equipment | 557,766 | 0 | 0 | 0 | 5,400 | 5.00 |
| 6.00 | Movable Equipment | 2,465,289 | 0 | 0 | 0 | 741,152 | 6.00 |
| 7.00 | Subtotal (sum of lines 1-6) | 34,926,117 | 0 | 0 | 0 | 746,552 | 7.00 |
| 8.00 | Reconciling Items | 0 | 0 | 0 | 0 | 0 | 8.00 |
| 9.00 | Total (line 7 minus line 8) | 34,926,117 | 0 | 0 | 0 | 746,552 | 9.00 |

| | Description | Ending Balance | Fully Depreciated Assets | |
|---|---|---|---|---|
| | | 6.00 | 7.00 | |
| | **ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES** | | | |
| 1.00 | Land | 1,111,122 | 0 | 1.00 |
| 2.00 | Land Improvements | 1,432,465 | 0 | 2.00 |
| 3.00 | Buildings and Fixtures | 29,359,475 | 0 | 3.00 |
| 4.00 | Building Improvements | 0 | 0 | 4.00 |
| 5.00 | Fixed Equipment | 552,366 | 0 | 5.00 |
| 6.00 | Movable Equipment | 1,724,137 | 0 | 6.00 |
| 7.00 | Subtotal (sum of lines 1-6) | 34,179,565 | 0 | 7.00 |
| 8.00 | Reconciling Items | 0 | 0 | 8.00 |
| 9.00 | Total (line 7 minus line 8) | 34,179,565 | 0 | 9.00 |

ADJUSTMENTS TO EXPENSES | Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet A-8 | Date/Time Prepared: 5/22/2023 8:02 pm

| | Description (1) | (2) Basis For Adjustment | Amount | Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted: Cost Center | Line No. | |
|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | |
| 1.00 | Investment income on restricted funds (chapter 2) | A | 0 | INTEREST EXPENSE | 81.00 | 1.00 |
| 2.00 | Trade, quantity, and time discounts (chapter 8) | | 0 | | 0.00 | 2.00 |
| 3.00 | Refunds and rebates of expenses (chapter 8) | | 0 | | 0.00 | 3.00 |
| 4.00 | Rental of provider space by suppliers (chapter 8) | | 0 | | 0.00 | 4.00 |
| 5.00 | Telephone services (pay stations excluded) (chapter 21) | | 0 | | 0.00 | 5.00 |
| 6.00 | Television and radio service (chapter 21) | | 0 | | 0.00 | 6.00 |
| 7.00 | Parking lot (chapter 21) | | 0 | | 0.00 | 7.00 |
| 8.00 | Remuneration applicable to provider-based physician adjustment | A-8-2 | 0 | | | 8.00 |
| 9.00 | Home office cost (chapter 21) | | 0 | | 0.00 | 9.00 |
| 10.00 | Sale of scrap, waste, etc. (chapter 23) | | 0 | | 0.00 | 10.00 |
| 11.00 | Nonallowable costs related to certain Capital expenditures (chapter 24) | | 0 | | 0.00 | 11.00 |
| 12.00 | Adjustment resulting from transactions with related organizations (chapter 10) | A-8-1 | -1,239,518 | | | 12.00 |
| 13.00 | Laundry and linen service | | 0 | | 0.00 | 13.00 |
| 14.00 | Revenue - Employee meals | | 0 | | 0.00 | 14.00 |
| 15.00 | Cost of meals - Guests | B | 31 | DIETARY | 8.00 | 15.00 |
| 16.00 | Sale of medical supplies to other than patients | | 0 | | 0.00 | 16.00 |
| 17.00 | Sale of drugs to other than patients | | 0 | | 0.00 | 17.00 |
| 18.00 | Sale of medical records and abstracts | B | 0 | MEDICAL RECORDS & LIBRARY | 12.00 | 18.00 |
| 19.00 | Vending machines | | 0 | DIETARY | 8.00 | 19.00 |
| 20.00 | Income from imposition of interest, finance or penalty charges (chapter 21) | B | -942 | MEDICAL RECORDS & LIBRARY | 12.00 | 20.00 |
| 21.00 | Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments | | 0 | | 0.00 | 21.00 |
| 22.00 | Utilization review--physicians' compensation (chapter 21) | | 0 | UTILIZATION REVIEW - SNF | 82.00 | 22.00 |
| 23.00 | Depreciation--buildings and fixtures | | 0 | CAP REL COSTS - BLDGS & FIXTURES | 1.00 | 23.00 |
| 24.00 | Depreciation--movable equipment | | 0 | CAP REL COSTS - MOVEABLE EQUIPMENT | 2.00 | 24.00 |
| 25.00 | OTHER OPERATING | B | -66,626 | SKILLED NURSING FACILITY | 30.00 | 25.00 |
| 25.01 | OTHER OPERATING | B | -148,321 | OTHER ANCILLARY SERVICES | 52.00 | 25.01 |
| 25.02 | | | 0 | | 0.00 | 25.02 |
| 25.03 | | | 0 | | 0.00 | 25.03 |
| 25.04 | PROPERTY TAXES | A | -18,371 | CAP REL COSTS - BLDGS & FIXTURES | 1.00 | 25.04 |
| 25.05 | | | 0 | | 0.00 | 25.05 |
| 25.06 | | | 0 | | 0.00 | 25.06 |
| 25.07 | QUALITY ASSURANCE FEES | A | -859,041 | CAP REL COSTS - BLDGS & FIXTURES | 1.00 | 25.07 |
| 25.08 | | | 0 | | 0.00 | 25.08 |
| 100.00 | Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100) | | -2,332,788 | | | 100.00 |

(1) Description - all chapter references in this column pertain to CMS Pub. 15-1.
(2) Basis for adjustment (see instructions).
A. Costs - if cost, including applicable overhead, can be determined.
B. Amount Received - if cost cannot be determined.

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS | Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet A-8-1 Parts I-II | Date/Time Prepared: 5/22/2023 8:02 pm

| | | Line No. | Cost Center | Expense Items | |
|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | |
| | **PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:** | | | | |
| 1.00 | | 3.00 | EMPLOYEE BENEFITS | HOME OFFICE EXPENSE | 1.00 |
| 2.00 | | 4.00 | ADMINISTRATIVE & GENERAL | HOME OFFICE EXPENSE | 2.00 |
| 3.00 | | 5.00 | PLANT OPERATION, MAINT. & REPAIRS | HOME OFFICE EXPENSE | 3.00 |
| 4.00 | | 0.00 | | HOME OFFICE EXPENSE | 4.00 |
| 5.00 | | 0.00 | | HOME OFFICE EXPENSE | 5.00 |
| 6.00 | | 9.00 | NURSING ADMINISTRATION | HOME OFFICE EXPENSE | 6.00 |
| 7.00 | | 11.00 | PHARMACY | HOME OFFICE EXPENSE | 7.00 |
| 8.00 | | 12.00 | MEDICAL RECORDS & LIBRARY | HOME OFFICE EXPENSE | 8.00 |
| 9.00 | | 13.00 | SOCIAL SERVICE | HOME OFFICE EXPENSE | 9.00 |
| 9.01 | | 30.00 | SKILLED NURSING FACILITY | HOME OFFICE EXPENSE | 9.01 |
| 9.02 | | 52.00 | OTHER ANCILLARY SERVICES | HOME OFFICE EXPENSE | 9.02 |
| 9.03 | | 0.00 | | HOME OFFICE EXPENSE | 9.03 |
| 10.00 | TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12. | | | | 10.00 |

| | | Amount Allowable In Cost | Amount Included in Wkst. A, col. 5 | Adjustments (col. 4 minus col. 5) | | |
|---|---|---|---|---|---|---|
| | | 4.00 | 5.00 | 6.00 | | |
| | **PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:** | | | | | |
| 1.00 | | 1,324,434 | -207,598 | 1,532,032 | | 1.00 |
| 2.00 | | 2,116,545 | 2,867,689 | -751,144 | | 2.00 |
| 3.00 | | 223,629 | 16,709 | 206,920 | | 3.00 |
| 4.00 | | 0 | 0 | 0 | | 4.00 |
| 5.00 | | 0 | 0 | 0 | | 5.00 |
| 6.00 | | 173,192 | 34,263 | 138,929 | | 6.00 |
| 7.00 | | 31,437 | 0 | 31,437 | | 7.00 |
| 8.00 | | 35,353 | 127,776 | -92,423 | | 8.00 |
| 9.00 | | 0 | 11,075 | -11,075 | | 9.00 |
| 9.01 | | 0 | 1,819,647 | -1,819,647 | | 9.01 |
| 9.02 | | 0 | 474,547 | -474,547 | | 9.02 |
| 9.03 | | 0 | 0 | 0 | | 9.03 |
| 10.00 | TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12. | 3,904,590 | 5,144,108 | -1,239,518 | | 10.00 |

| STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS | Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet A-8-1 Parts I-II Date/Time Prepared: 5/22/2023 8:02 pm |
|---|---|---|---|

| | | Symbol (1) | Name | Percentage of Ownership | |
|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | |
| | **PART II. INTERRELATIONSHIP TO RELATED ORGANIZATION(S) AND/OR HOME OFFICE:** | | | | |

The Secretary, by virtue of the authority granted under section 1814(b)(1) of the Social Security Act, requires that you furnish the information requested under Part B 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 request information, the cost report is considered incomplete and not acceptable for purposes of claiming reimbursement under title XVIII.

| | | | | | | |
|---|---|---|---|---|---|---|
| 1.00 | | B | FREMONT-RIDEOUT HEALTH | 0.00 | | 1.00 |
| 2.00 | | | | 0.00 | | 2.00 |
| 3.00 | | | | 0.00 | | 3.00 |
| 4.00 | | | | 0.00 | | 4.00 |
| 5.00 | | | | 0.00 | | 5.00 |
| 6.00 | | | | 0.00 | | 6.00 |
| 7.00 | | | | 0.00 | | 7.00 |
| 8.00 | | | | 0.00 | | 8.00 |
| 9.00 | | | | 0.00 | | 9.00 |
| 10.00 | | | | 0.00 | | 10.00 |
| 100.00 | G. Other (financial or non-financial) specify: | | | 0.00 | | 100.00 |

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

A. Individual has financial interest (stockholder, partner, etc.) in both related organization and in provider.
B. Corporation, partnership, or other organization has financial interest in provider.
C. Provider has financial interest in corporation, partnership, or other organization.
D. Director, officer, administrator, or key person of provider or 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.

| | | Related Organization(s) and/or Home Office | | | |
|---|---|---|---|---|---|
| | | Name | Percentage of Ownership | Type of Business | |
| | | 4.00 | 5.00 | 6.00 | |
| | **PART II. INTERRELATIONSHIP TO RELATED ORGANIZATION(S) AND/OR HOME OFFICE:** | | | | |

The Secretary, by virtue of the authority granted under section 1814(b)(1) of the Social Security Act, requires that you furnish the information requested under Part B 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 request information, the cost report is considered incomplete and not acceptable for purposes of claiming reimbursement under title XVIII.

| | | | | | | |
|---|---|---|---|---|---|---|
| 1.00 | | FREMONT-RIDEOUT HEALTH | 0.00 | HEALTH CARE | | 1.00 |
| 2.00 | | | 0.00 | | | 2.00 |
| 3.00 | | | 0.00 | | | 3.00 |
| 4.00 | | | 0.00 | | | 4.00 |
| 5.00 | | | 0.00 | | | 5.00 |
| 6.00 | | | 0.00 | | | 6.00 |
| 7.00 | | | 0.00 | | | 7.00 |
| 8.00 | | | 0.00 | | | 8.00 |
| 9.00 | | | 0.00 | | | 9.00 |
| 10.00 | | | 0.00 | | | 10.00 |
| 100.00 | G. Other (financial or non-financial) specify: | | 0.00 | | | 100.00 |

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

A. Individual has financial interest (stockholder, partner, etc.) in both related organization and in provider.
B. Corporation, partnership, or other organization has financial interest in provider.
C. Provider has financial interest in corporation, partnership, or other organization.
D. Director, officer, administrator, or key person of provider or 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.

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet B Part I | Date/Time Prepared: 5/22/2023 8:02 pm

| | | Cost Center Description | Net Expenses for Cost Allocation (from Wkst A col. 7) | CAPITAL RELATED COSTS: BLDGS & FIXTURES | CAPITAL RELATED COSTS: MOVEABLE EQUIPMENT | EMPLOYEE BENEFITS | Subtotal | |
|---|---|---|---|---|---|---|---|---|
| | | | 0 | 1.00 | 2.00 | 3.00 | 3A | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | 989,647 | 989,647 | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | 49,429 | | 49,429 | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | 1,394,790 | 0 | 0 | 1,394,790 | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | 3,211,428 | 37,226 | 8,395 | 73,429 | 3,330,478 | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 1,137,851 | 235,860 | 4,230 | 7,844 | 1,385,785 | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 7,028 | 27,722 | 987 | 0 | 35,737 | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 796,538 | 4,869 | 1,527 | 0 | 802,934 | 7.00 |
| 8.00 | 00800 | DIETARY | 1,654,753 | 56,575 | 4,392 | 0 | 1,715,720 | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 666,968 | 14,768 | 19 | 39,704 | 721,459 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 69,836 | 9,414 | 8,800 | 0 | 88,050 | 10.00 |
| 11.00 | 01100 | PHARMACY | 87,130 | 5,552 | 0 | 0 | 92,682 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 558,389 | 9,288 | 7,732 | 56,815 | 632,224 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 61,486 | 15,738 | 93 | 6,371 | 83,688 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 9,573,838 | 508,999 | 13,030 | 1,028,388 | 11,124,255 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 11,650 | 0 | 0 | 0 | 11,650 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 555,207 | 24,542 | 224 | 0 | 579,973 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 649,580 | 28,620 | 0 | 0 | 678,200 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 115,147 | 5,066 | 0 | 0 | 120,213 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 482,249 | 0 | 0 | 0 | 482,249 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 451,119 | 0 | 0 | 0 | 451,119 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 1,542,609 | 0 | 0 | 182,239 | 1,724,848 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 12,329 | 0 | 0 | 0 | 12,329 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 24,079,001 | 984,239 | 49,429 | 1,394,790 | 24,073,593 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 3,054 | 0 | 0 | 3,054 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 2,354 | 0 | 0 | 2,354 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | 0 | 0 | 0 | 0 | 0 | 98.00 |
| 99.00 | | Negative Cost Centers | 0 | 0 | 0 | 0 | 0 | 99.00 |
| 100.00 | | TOTAL | 24,079,001 | 989,647 | 49,429 | 1,394,790 | 24,079,001 | 100.00 |

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet B Part I Date/Time Prepared: 5/22/2023 8:02 pm

| | | Cost Center Description | ADMINISTRATIVE & GENERAL | PLANT OPERATION, MAINT. & REPAIRS | LAUNDRY & LINEN SERVICE | HOUSEKEEPING | DIETARY | |
|---|---|---|---|---|---|---|---|---|
| | | | 4.00 | 5.00 | 6.00 | 7.00 | 8.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | 3,330,478 | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 222,441 | 1,608,226 | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 5,736 | 62,218 | 103,691 | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 128,884 | 10,927 | 0 | 942,745 | | 7.00 |
| 8.00 | 00800 | DIETARY | 275,401 | 126,976 | 0 | 77,980 | 2,196,077 | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 115,806 | 33,145 | 0 | 20,356 | 0 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 14,133 | 21,129 | 0 | 12,976 | 0 | 10.00 |
| 11.00 | 01100 | PHARMACY | 14,877 | 12,460 | 0 | 7,652 | 0 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 101,482 | 20,847 | 0 | 12,803 | 0 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 13,433 | 35,323 | 0 | 21,693 | 0 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 1,785,628 | 1,142,378 | 103,691 | 701,573 | 1,073,934 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 1,870 | 0 | 0 | 0 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 93,095 | 55,081 | 0 | 33,827 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 108,862 | 64,234 | 0 | 39,448 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 19,296 | 11,371 | 0 | 6,983 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 77,409 | 0 | 0 | 0 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 72,412 | 0 | 0 | 0 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 276,866 | 0 | 0 | 0 | 0 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 1,979 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 3,329,610 | 1,596,089 | 103,691 | 935,291 | 1,073,934 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 490 | 6,855 | 0 | 4,210 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 378 | 5,282 | 0 | 3,244 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 1,122,143 | 95.00 |
| 98.00 | | Cross Foot Adjustments | 0 | 0 | 0 | 0 | 0 | 98.00 |
| 99.00 | | Negative Cost Centers | 0 | 0 | 0 | 0 | 0 | 99.00 |
| 100.00 | | TOTAL | 3,330,478 | 1,608,226 | 103,691 | 942,745 | 2,196,077 | 100.00 |

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet B Part I Date/Time Prepared: 5/22/2023 8:02 pm

| | | Cost Center Description | NURSING ADMINISTRATION | CENTRAL SERVICES & SUPPLY | PHARMACY | MEDICAL RECORDS & LIBRARY | SOCIAL SERVICE | |
|---|---|---|---|---|---|---|---|---|
| | | | 9.00 | 10.00 | 11.00 | 12.00 | 13.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | | | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | | | | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | | | | | | 7.00 |
| 8.00 | 00800 | DIETARY | | | | | | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 890,766 | | | | | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 0 | 136,288 | | | | 10.00 |
| 11.00 | 01100 | PHARMACY | 0 | 0 | 127,671 | | | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 0 | 2,848 | 0 | 770,204 | | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 0 | 55 | 0 | 0 | 154,192 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 752,452 | 0 | 0 | 562,485 | 154,192 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 0 | 0 | 574 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 3,760 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 0 | 0 | 29,187 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 0 | 0 | 28,376 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 0 | 0 | 6,376 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 133,385 | 0 | 1,222 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 0 | 127,671 | 32,243 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 138,314 | 0 | 0 | 105,981 | 0 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 890,766 | 136,288 | 127,671 | 770,204 | 154,192 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 0 | 0 | 0 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 0 | 0 | 0 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | 0 | 0 | | | | 98.00 |
| 99.00 | | Negative Cost Centers | 0 | 0 | 0 | 0 | 0 | 99.00 |
| 100.00 | | TOTAL | 890,766 | 136,288 | 127,671 | 770,204 | 154,192 | 100.00 |

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet B Part I Date/Time Prepared: 5/22/2023 8:02 pm

| | | Cost Center Description | INTERNS & RESIDENTS (APPRVD PROG) | Subtotal | Post Stepdown Adjustments | Total | | |
|---|---|---|---|---|---|---|---|---|
| | | | 14.00 | 16.00 | 17.00 | 18.00 | | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | | | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | | | | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | | | | | | 7.00 |
| 8.00 | 00800 | DIETARY | | | | | | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | | | | | | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | | | | | | 10.00 |
| 11.00 | 01100 | PHARMACY | | | | | | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | | | | | | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | | | | | | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | | | | | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 0 | 17,400,588 | 0 | 17,400,588 | | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 14,094 | 0 | 14,094 | | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 3,760 | 0 | 3,760 | | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 791,163 | 0 | 791,163 | | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 919,120 | 0 | 919,120 | | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 164,239 | 0 | 164,239 | | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 694,265 | 0 | 694,265 | | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 683,445 | 0 | 683,445 | | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0 | 2,246,009 | 0 | 2,246,009 | | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 14,308 | 0 | 14,308 | | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 0 | 22,930,991 | 0 | 22,930,991 | | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 14,609 | 0 | 14,609 | | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 11,258 | 0 | 11,258 | | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 1,122,143 | 0 | 1,122,143 | | 95.00 |
| 98.00 | | Cross Foot Adjustments | 0 | 0 | 0 | 0 | | 98.00 |
| 99.00 | | Negative Cost Centers | 0 | 0 | 0 | 0 | | 99.00 |
| 100.00 | | TOTAL | 0 | 24,079,001 | 0 | 24,079,001 | | 100.00 |

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet B Part II | Date/Time Prepared: 5/22/2023 8:02 pm

| | | Cost Center Description | Directly Assigned New Capital Related Costs | CAPITAL RELATED COSTS BLDGS & FIXTURES | CAPITAL RELATED COSTS MOVEABLE EQUIPMENT | Subtotal | EMPLOYEE BENEFITS | |
|---|---|---|---|---|---|---|---|---|
| | | | 0 | 1.00 | 2.00 | 2A | 3.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | 0 | 0 | 0 | 0 | 0 | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | 26,899 | 37,226 | 8,395 | 72,520 | 0 | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 0 | 235,860 | 4,230 | 240,090 | 0 | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 0 | 27,722 | 987 | 28,709 | 0 | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 0 | 4,869 | 1,527 | 6,396 | 0 | 7.00 |
| 8.00 | 00800 | DIETARY | 0 | 56,575 | 4,392 | 60,967 | 0 | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 450 | 14,768 | 19 | 15,237 | 0 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 1,018 | 9,414 | 8,800 | 19,232 | 0 | 10.00 |
| 11.00 | 01100 | PHARMACY | 0 | 5,552 | 0 | 5,552 | 0 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 2,861 | 9,288 | 7,732 | 19,881 | 0 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 0 | 15,738 | 93 | 15,831 | 0 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 12,733 | 508,999 | 13,030 | 534,762 | 0 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 0 | 0 | 0 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 12,697 | 24,542 | 224 | 37,463 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 28,620 | 0 | 28,620 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 5,066 | 0 | 5,066 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0 | 0 | 0 | 0 | 0 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 56,658 | 984,239 | 49,429 | 1,090,326 | 0 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 3,054 | 0 | 3,054 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 2,354 | 0 | 2,354 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | | | | 0 | | 98.00 |
| 99.00 | | Negative Cost Centers | | 0 | 0 | 0 | 0 | 99.00 |
| 100.00 | | TOTAL | 56,658 | 989,647 | 49,429 | 1,095,734 | 0 | 100.00 |

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet B Part II Date/Time Prepared: 5/22/2023 8:02 pm

| | | Cost Center Description | ADMINISTRATIVE & GENERAL | PLANT OPERATION, MAINT. & REPAIRS | LAUNDRY & LINEN SERVICE | HOUSEKEEPING | DIETARY | |
|---|---|---|---|---|---|---|---|---|
| | | | 4.00 | 5.00 | 6.00 | 7.00 | 8.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | 72,520 | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 4,843 | 244,933 | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 125 | 9,476 | 38,310 | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 2,806 | 1,664 | 0 | 10,866 | | 7.00 |
| 8.00 | 00800 | DIETARY | 5,996 | 19,338 | 0 | 899 | 87,200 | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 2,521 | 5,048 | 0 | 235 | 0 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 308 | 3,218 | 0 | 150 | 0 | 10.00 |
| 11.00 | 01100 | PHARMACY | 324 | 1,898 | 0 | 88 | 0 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 2,210 | 3,175 | 0 | 148 | 0 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 292 | 5,380 | 0 | 250 | 0 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 38,885 | 173,984 | 38,310 | 8,085 | 42,643 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 41 | 0 | 0 | 0 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 2,027 | 8,389 | 0 | 390 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 2,370 | 9,783 | 0 | 455 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 420 | 1,732 | 0 | 80 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 1,685 | 0 | 0 | 0 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 1,577 | 0 | 0 | 0 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 6,028 | 0 | 0 | 0 | 0 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 43 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 72,501 | 243,085 | 38,310 | 10,780 | 42,643 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 11 | 1,044 | 0 | 49 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 8 | 804 | 0 | 37 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 44,557 | 95.00 |
| 98.00 | | Cross Foot Adjustments | | | 0 | 0 | 0 | 98.00 |
| 99.00 | | Negative Cost Centers | 0 | 0 | 0 | 0 | 0 | 99.00 |
| 100.00 | | TOTAL | 72,520 | 244,933 | 38,310 | 10,866 | 87,200 | 100.00 |

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet B Part II Date/Time Prepared: 5/22/2023 8:02 pm

| | | Cost Center Description | NURSING ADMINISTRATION | CENTRAL SERVICES & SUPPLY | PHARMACY | MEDICAL RECORDS & LIBRARY | SOCIAL SERVICE | |
|---|---|---|---|---|---|---|---|---|
| | | | 9.00 | 10.00 | 11.00 | 12.00 | 13.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | | | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | | | | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | | | | | | 7.00 |
| 8.00 | 00800 | DIETARY | | | | | | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 23,041 | | | | | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 0 | 22,908 | | | | 10.00 |
| 11.00 | 01100 | PHARMACY | 0 | 0 | 7,862 | | | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 0 | 479 | 0 | 25,893 | | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 0 | 9 | 0 | 0 | 21,762 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 19,463 | 0 | 0 | 18,910 | 21,762 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 0 | 0 | 19 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 126 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 0 | 0 | 981 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 0 | 0 | 954 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 0 | 0 | 214 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 22,420 | 0 | 41 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 0 | 7,862 | 1,084 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 3,578 | 0 | 0 | 3,564 | 0 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 23,041 | 22,908 | 7,862 | 25,893 | 21,762 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 0 | 0 | 0 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 0 | 0 | 0 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | 0 | 0 | 0 | | | 98.00 |
| 99.00 | | Negative Cost Centers | 0 | 0 | 0 | 0 | 0 | 99.00 |
| 100.00 | | TOTAL | 23,041 | 22,908 | 7,862 | 25,893 | 21,762 | 100.00 |

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet B Part II | Date/Time Prepared: 5/22/2023 8:02 pm

| | | Cost Center Description | INTERNS & RESIDENTS (APPRVD PROG) | Subtotal | Post Step-Down Adjustments | Total | | |
|---|---|---|---|---|---|---|---|---|
| | | | 14.00 | 16.00 | 17.00 | 18.00 | | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | | | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | | | | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | | | | | | 7.00 |
| 8.00 | 00800 | DIETARY | | | | | | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | | | | | | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | | | | | | 10.00 |
| 11.00 | 01100 | PHARMACY | | | | | | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | | | | | | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | | | | | | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | | | | | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 0 | 896,804 | 0 | 896,804 | | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 60 | 0 | 60 | | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 126 | 0 | 126 | | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 49,250 | 0 | 49,250 | | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 42,182 | 0 | 42,182 | | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 7,512 | 0 | 7,512 | | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 24,146 | 0 | 24,146 | | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 10,523 | 0 | 10,523 | | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0 | 13,170 | 0 | 13,170 | | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 43 | 0 | 43 | | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 0 | 1,043,816 | 0 | 1,043,816 | | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 4,158 | 0 | 4,158 | | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 3,203 | 0 | 3,203 | | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 44,557 | 0 | 44,557 | | 95.00 |
| 98.00 | | Cross Foot Adjustments | 0 | 0 | 0 | 0 | | 98.00 |
| 99.00 | | Negative Cost Centers | 0 | 0 | 0 | 0 | | 99.00 |
| 100.00 | | TOTAL | 0 | 1,095,734 | 0 | 1,095,734 | | 100.00 |

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet B-1 | Date/Time Prepared: 5/22/2023 8:02 pm

| | | Cost Center Description | CAPITAL RELATED COSTS | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | BLDGS & FIXTURES (SQUARE FEET) | MOVEABLE EQUIPMENT (EQUIP COST) | EMPLOYEE BENEFITS (GROSS SALARIES) | Reconciliation | ADMINISTRATIVE & GENERAL (ACCUM. COST) | |
| | | | 1.00 | 2.00 | 3.00 | 4A | 4.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | 55,084 | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | 12,818 | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | 0 | 0 | 10,361,095 | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | 2,072 | 2,177 | 545,459 | -3,330,478 | 20,748,523 | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 13,128 | 1,097 | 58,269 | 0 | 1,385,785 | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 1,543 | 256 | 0 | 0 | 35,737 | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 271 | 396 | 0 | 0 | 802,934 | 7.00 |
| 8.00 | 00800 | DIETARY | 3,149 | 1,139 | 0 | 0 | 1,715,720 | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 822 | 5 | 294,939 | 0 | 721,459 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 524 | 2,282 | 0 | 0 | 88,050 | 10.00 |
| 11.00 | 01100 | PHARMACY | 309 | 0 | 0 | 0 | 92,682 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 517 | 2,005 | 422,049 | 0 | 632,224 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 876 | 24 | 47,326 | 0 | 83,688 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 28,331 | 3,379 | 7,639,303 | 0 | 11,124,255 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 0 | 0 | 0 | 11,650 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 1,366 | 58 | 0 | 0 | 579,973 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 1,593 | 0 | 0 | 0 | 678,200 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 282 | 0 | 0 | 0 | 120,213 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 482,249 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 451,119 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0 | 0 | 1,353,750 | 0 | 1,724,848 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | 12,329 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 54,783 | 12,818 | 10,361,095 | -3,330,478 | 20,743,115 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 170 | 0 | 0 | 0 | 3,054 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 131 | 0 | 0 | 0 | 2,354 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | | | | | | 98.00 |
| 99.00 | | Negative Cost Centers | | | | | | 99.00 |
| 102.00 | | Cost to be allocated (per Wkst. B, Part I) | 989,647 | 49,429 | 1,394,790 | | 3,330,478 | 102.00 |
| 103.00 | | Unit cost multiplier (Wkst. B, Part I) | 17.966143 | 3.856218 | 0.134618 | | 0.160516 | 103.00 |
| 104.00 | | Cost to be allocated (per Wkst. B, Part II) | | | 0 | | 72,520 | 104.00 |
| 105.00 | | Unit cost multiplier (Wkst. B, Part II) | | | 0.000000 | | 0.003495 | 105.00 |

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet B-1 | Date/Time Prepared: 5/22/2023 8:02 pm

| | | Cost Center Description | PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET) | LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY) | HOUSEKEEPING (SQUARE FEET) | DIETARY (MEALS SERVED) | NURSING ADMINISTRATION (DIRECT NRSING HRS) | |
|---|---|---|---|---|---|---|---|---|
| | | | 5.00 | 6.00 | 7.00 | 8.00 | 9.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 39,884 | | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 1,543 | 311,586 | | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 271 | 0 | 38,070 | | | 7.00 |
| 8.00 | 00800 | DIETARY | 3,149 | 0 | 3,149 | 373,166 | | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 822 | 0 | 822 | 0 | 188,079 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 524 | 0 | 524 | 0 | 0 | 10.00 |
| 11.00 | 01100 | PHARMACY | 309 | 0 | 309 | 0 | 0 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 517 | 0 | 517 | 0 | 0 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 876 | 0 | 876 | 0 | 0 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 28,331 | 311,586 | 28,331 | 182,487 | 158,875 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 0 | 0 | 0 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 1,366 | 0 | 1,366 | 0 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 1,593 | 0 | 1,593 | 0 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 282 | 0 | 282 | 0 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0 | 0 | 0 | 0 | 29,204 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 39,583 | 311,586 | 37,769 | 182,487 | 188,079 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 170 | 0 | 170 | 0 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 131 | 0 | 131 | 0 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 190,679 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | | | | | | 98.00 |
| 99.00 | | Negative Cost Centers | | | | | | 99.00 |
| 102.00 | | Cost to be allocated (per Wkst. B, Part I) | 1,608,226 | 103,691 | 942,745 | 2,196,077 | 890,766 | 102.00 |
| 103.00 | | Unit cost multiplier (Wkst. B, Part I) | 40.322585 | 0.332785 | 24.763462 | 5.884987 | 4.736127 | 103.00 |
| 104.00 | | Cost to be allocated (per Wkst. B, Part II) | 244,933 | 38,310 | 10,866 | 87,200 | 23,041 | 104.00 |
| 105.00 | | Unit cost multiplier (Wkst. B, Part II) | 6.141134 | 0.122952 | 0.285422 | 0.233676 | 0.122507 | 105.00 |

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet B-1 | Date/Time Prepared: 5/22/2023 8:02 pm

| | | Cost Center Description | CENTRAL SERVICES & SUPPLY (COSTED REQUIS.) | PHARMACY (COSTED REQUIS.) | MEDICAL RECORDS & LIBRARY (GROSS CHARGES) | SOCIAL SERVICE (TIME SPENT) | INTERNS & RESIDENTS (APPRVD PROG) (ASSIGNED TIME) | |
|---|---|---|---|---|---|---|---|---|
| | | | 10.00 | 11.00 | 12.00 | 13.00 | 14.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | | | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | | | | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | | | | | | 7.00 |
| 8.00 | 00800 | DIETARY | | | | | | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | | | | | | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 420,526 | | | | | 10.00 |
| 11.00 | 01100 | PHARMACY | 0 | 451,119 | | | | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 8,787 | 0 | 26,160,078 | | | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 169 | 0 | 0 | 105 | | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 0 | 0 | 19,104,907 | 105 | 0 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 0 | 19,499 | 0 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 127,697 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 0 | 991,343 | 0 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 0 | 963,791 | 0 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 0 | 216,558 | 0 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 411,570 | 0 | 41,500 | 0 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 451,119 | 1,095,131 | 0 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0 | 0 | 3,599,652 | 0 | 0 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 420,526 | 451,119 | 26,160,078 | 105 | 0 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 0 | 0 | 0 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 0 | 0 | 0 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | | | | | | 98.00 |
| 99.00 | | Negative Cost Centers | | | | | | 99.00 |
| 102.00 | | Cost to be allocated (per Wkst. B, Part I) | 136,288 | 127,671 | 770,204 | 154,192 | 0 | 102.00 |
| 103.00 | | Unit cost multiplier (Wkst. B, Part I) | 0.324089 | 0.283010 | 0.029442 | 1,468.495238 | 0.000000 | 103.00 |
| 104.00 | | Cost to be allocated (per Wkst. B, Part II) | 22,908 | 7,862 | 25,893 | 21,762 | 0 | 104.00 |
| 105.00 | | Unit cost multiplier (Wkst. B, Part II) | 0.054475 | 0.017428 | 0.000990 | 207.257143 | 0.000000 | 105.00 |

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS | Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet C | Date/Time Prepared: 5/22/2023 8:02 pm

| | | Cost Center Description | Total (from Wkst. B, Pt I, col. 18) | Total Charges | Ratio (col. 1 divided by col. 2 | |
|---|---|---|---|---|---|---|
| | | | 1.00 | 2.00 | 3.00 | |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | |
| 40.00 | 04000 | RADIOLOGY | 14,094 | 19,499 | 0.722806 | 40.00 |
| 41.00 | 04100 | LABORATORY | 3,760 | 127,697 | 0.029445 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0.000000 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0.000000 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 791,163 | 991,343 | 0.798072 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 919,120 | 963,791 | 0.953651 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 164,239 | 216,558 | 0.758407 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0.000000 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 694,265 | 41,500 | 16.729277 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 683,445 | 1,095,131 | 0.624076 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0.000000 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0.000000 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 2,246,009 | 3,599,652 | 0.623952 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0.000000 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | | | | 61.00 |
| 62.00 | 06200 | FQHC | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0.000000 | 63.00 |
| 71.00 | 07100 | AMBULANCE | 14,308 | 0 | 0.000000 | 71.00 |
| 100.00 | | Total | 5,530,403 | 7,055,171 | | 100.00 |

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS | Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet D Part I Date/Time Prepared: 5/22/2023 8:02 pm

Title XVIII (1) | Skilled Nursing Facility | PPS

| | | | Ratio of Cost to Charges (Fr. Wkst. C Column 3) | Health Care Program Charges | | Health Care Program Cost | | |
|---|---|---|---|---|---|---|---|---|
| | | | | Part A | Part B | Part A (col. 1 x col. 2) | Part B (col. 1 x col. 3) | |
| | | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| | **PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST** | | | | | | | |
| | **ANCILLARY SERVICE COST CENTERS** | | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0.722806 | 19,499 | 0 | 14,094 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0.029445 | 126,044 | 0 | 3,711 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0.000000 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0.000000 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0.798072 | 797,049 | 0 | 636,102 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0.953651 | 795,464 | 0 | 758,595 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0.758407 | 162,722 | 0 | 123,410 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0.000000 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 16.729277 | 41,500 | 0 | 694,265 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0.624076 | 941,498 | 0 | 587,566 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0.000000 | 0 | | 0 | | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0.000000 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0.623952 | 0 | 0 | 0 | 0 | 52.00 |
| | **OUTPATIENT SERVICE COST CENTERS** | | | | | | | |
| 60.00 | 06000 | CLINIC | 0.000000 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | | | | | | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0.000000 | 0 | 0 | 0 | 0 | 63.00 |
| 71.00 | 07100 | AMBULANCE (2) | 0.000000 | | 0 | | 0 | 71.00 |
| 100.00 | | Total (Sum of lines 40 - 71) | | 2,883,776 | 0 | 2,817,743 | 0 | 100.00 |

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

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

| APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS | Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet D Parts II-III Date/Time Prepared: 5/22/2023 8:02 pm |
|---|---|---|---|
| | Title XVIII | Skilled Nursing Facility | PPS |

| | | Cost Center Description | | |
|---|---|---|---|---|
| | | | 1.00 | |
| | | **PART II - APPORTIONMENT OF VACCINE COST** | | |
| 1.00 | | Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49) | 0.624076 | 1.00 |
| 2.00 | | Program vaccine charges (From your records, or the PS&R) | 0 | 2.00 |
| 3.00 | | Program costs (Line 1 x line 2) (Title XVIII, PPS providers, transfer this amount to Worksheet E, Part I, line 18) | 0 | 3.00 |

| | | Cost Center Description | Total Cost (From Wkst. B, Part I, Col. 18 | Nursing & Allied Health (From Wkst. B, Part I, Col. 14) | Ratio of Nursing & Allied Health Costs to Total Costs - Part A (Col. 2 / Col. 1) | Program Part A Cost (From Wkst. D Part I, Col. 4) | Part A Nursing & Allied Health Costs for Pass Through (Col. 3 x Col. 4) | |
|---|---|---|---|---|---|---|---|---|
| | | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| | | **PART III - CALCULATION OF PASS THROUGH COSTS FOR NURSING & ALLIED HEALTH ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 14,094 | 0 | 0.000000 | 14,094 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 3,760 | 0 | 0.000000 | 3,711 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0.000000 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0.000000 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 791,163 | 0 | 0.000000 | 636,102 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 919,120 | 0 | 0.000000 | 758,595 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 164,239 | 0 | 0.000000 | 123,410 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0.000000 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 694,265 | 0 | 0.000000 | 694,265 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 683,445 | 0 | 0.000000 | 587,566 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0.000000 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0.000000 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 2,246,009 | 0 | 0.000000 | 0 | 0 | 52.00 |
| 100.00 | | Total (Sum of lines 40 - 52) | 5,516,095 | 0 | | 2,817,743 | 0 | 100.00 |

| COMPUTATION OF INPATIENT ROUTINE COSTS | Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet D-1 Parts I-II Date/Time Prepared: 5/22/2023 8:02 pm |
|---|---|---|---|
| | Title XVIII | Skilled Nursing Facility | PPS |

| | | 1.00 | |
|---|---|---|---|
| | **PART I CALCULATION OF INPATIENT ROUTINE COSTS** | | |
| | **INPATIENT DAYS** | | |
| 1.00 | Inpatient days including private room days | 50,944 | 1.00 |
| 2.00 | Private room days | 0 | 2.00 |
| 3.00 | Inpatient days including private room days applicable to the Program | 11,358 | 3.00 |
| 4.00 | Medically necessary private room days applicable to the Program | 0 | 4.00 |
| 5.00 | Total general inpatient routine service cost | 17,400,588 | 5.00 |
| | **PRIVATE ROOM DIFFERENTIAL ADJUSTMENT** | | |
| 6.00 | General inpatient routine service charges | 4,319,420 | 6.00 |
| 7.00 | General inpatient routine service cost/charge ratio (Line 5 divided by line 6) | 4.028455 | 7.00 |
| 8.00 | Enter private room charges from your records | 0 | 8.00 |
| 9.00 | Average private room per diem charge (Private room charges line 8 divided by private room days, line 2) | 0.00 | 9.00 |
| 10.00 | Enter semi-private room charges from your records | 0 | 10.00 |
| 11.00 | Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days) | 0.00 | 11.00 |
| 12.00 | Average per diem private room charge differential (Line 9 minus line 11) | 0.00 | 12.00 |
| 13.00 | Average per diem private room cost differential (Line 7 times line 12) | 0.00 | 13.00 |
| 14.00 | Private room cost differential adjustment (Line 2 times line 13) | 0 | 14.00 |
| 15.00 | General inpatient routine service cost net of private room cost differential (Line 5 minus line 14) | 17,400,588 | 15.00 |
| | **PROGRAM INPATIENT ROUTINE SERVICE COSTS** | | |
| 16.00 | Adjusted general inpatient service cost per diem (Line 15 divided by line 1) | 341.56 | 16.00 |
| 17.00 | Program routine service cost (Line 3 times line 16) | 3,879,438 | 17.00 |
| 18.00 | Medically necessary private room cost applicable to program (line 4 times line 13) | 0 | 18.00 |
| 19.00 | Total program general inpatient routine service cost (Line 17 plus line 18) | 3,879,438 | 19.00 |
| 20.00 | Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID) | 896,804 | 20.00 |
| 21.00 | Per diem capital related costs (Line 20 divided by line 1) | 17.60 | 21.00 |
| 22.00 | Program capital related cost (Line 3 times line 21) | 199,901 | 22.00 |
| 23.00 | Inpatient routine service cost (Line 19 minus line 22) | 3,679,537 | 23.00 |
| 24.00 | Aggregate charges to beneficiaries for excess costs (From provider records) | 0 | 24.00 |
| 25.00 | Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24) | 3,679,537 | 25.00 |
| 26.00 | Enter the per diem limitation (1) | | 26.00 |
| 27.00 | Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1) | | 27.00 |
| 28.00 | Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to Worksheet E, Part II, line 4) (See instructions) | | 28.00 |

(1) Lines 26 and 27 are not applicable for title XVIII, but may be used for title V and or title XIX

| | | 1.00 | |
|---|---|---|---|
| | **PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH** | | |
| 1.00 | Total SNF inpatient days | 50,944 | 1.00 |
| 2.00 | Program inpatient days (see instructions) | 11,358 | 2.00 |
| 3.00 | Total nursing & allied health costs. (see instructions)(Do not complete for titles V or XIX) | 0 | 3.00 |
| 4.00 | Nursing & allied health ratio. (line 2 divided by line 1) | 0.222951 | 4.00 |
| 5.00 | Program nursing & allied health costs for pass-through. (line 3 times line 4) | 0 | 5.00 |

| COMPUTATION OF INPATIENT ROUTINE COSTS | Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet D-1 Parts I-II Date/Time Prepared: 5/22/2023 8:02 pm |
|---|---|---|---|
| | Title XIX | Skilled Nursing Facility | |

| | | 1.00 | |
|---|---|---|---|
| | **PART I CALCULATION OF INPATIENT ROUTINE COSTS** | | |
| | **INPATIENT DAYS** | | |
| 1.00 | Inpatient days including private room days | 50,944 | 1.00 |
| 2.00 | Private room days | 0 | 2.00 |
| 3.00 | Inpatient days including private room days applicable to the Program | 30,868 | 3.00 |
| 4.00 | Medically necessary private room days applicable to the Program | 0 | 4.00 |
| 5.00 | Total general inpatient routine service cost | 17,400,588 | 5.00 |
| | **PRIVATE ROOM DIFFERENTIAL ADJUSTMENT** | | |
| 6.00 | General inpatient routine service charges | 0 | 6.00 |
| 7.00 | General inpatient routine service cost/charge ratio (Line 5 divided by line 6) | 0.000000 | 7.00 |
| 8.00 | Enter private room charges from your records | 0 | 8.00 |
| 9.00 | Average private room per diem charge (Private room charges line 8 divided by private room days, line 2) | 0.00 | 9.00 |
| 10.00 | Enter semi-private room charges from your records | 0 | 10.00 |
| 11.00 | Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days) | 0.00 | 11.00 |
| 12.00 | Average per diem private room charge differential (Line 9 minus line 11) | 0.00 | 12.00 |
| 13.00 | Average per diem private room cost differential (Line 7 times line 12) | 0.00 | 13.00 |
| 14.00 | Private room cost differential adjustment (Line 2 times line 13) | 0 | 14.00 |
| 15.00 | General inpatient routine service cost net of private room cost differential (Line 5 minus line 14) | 17,400,588 | 15.00 |
| | **PROGRAM INPATIENT ROUTINE SERVICE COSTS** | | |
| 16.00 | Adjusted general inpatient service cost per diem (Line 15 divided by line 1) | 341.56 | 16.00 |
| 17.00 | Program routine service cost (Line 3 times line 16) | 10,543,274 | 17.00 |
| 18.00 | Medically necessary private room cost applicable to program (line 4 times line 13) | 0 | 18.00 |
| 19.00 | Total program general inpatient routine service cost (Line 17 plus line 18) | 10,543,274 | 19.00 |
| 20.00 | Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID) | 896,804 | 20.00 |
| 21.00 | Per diem capital related costs (Line 20 divided by line 1) | 17.60 | 21.00 |
| 22.00 | Program capital related cost (Line 3 times line 21) | 543,277 | 22.00 |
| 23.00 | Inpatient routine service cost (Line 19 minus line 22) | 9,999,997 | 23.00 |
| 24.00 | Aggregate charges to beneficiaries for excess costs (From provider records) | 0 | 24.00 |
| 25.00 | Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24) | 9,999,997 | 25.00 |
| 26.00 | Enter the per diem limitation (1) | 0.00 | 26.00 |
| 27.00 | Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1) | 0 | 27.00 |
| 28.00 | Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to Worksheet E, Part II, line 4) (See instructions) | 10,543,274 | 28.00 |

(1) Lines 26 and 27 are not applicable for title XVIII, but may be used for title V and or title XIX

| | | 1.00 | |
|---|---|---|---|
| | **PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH** | | |
| 1.00 | Total SNF inpatient days | 50,944 | 1.00 |
| 2.00 | Program inpatient days (see instructions) | 30,868 | 2.00 |
| 3.00 | Total nursing & allied health costs. (see instructions)(Do not complete for titles V or XIX) | 0 | 3.00 |
| 4.00 | Nursing & allied health ratio. (line 2 divided by line 1) | 0.605920 | 4.00 |
| 5.00 | Program nursing & allied health costs for pass-through. (line 3 times line 4) | 0 | 5.00 |

| CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII | Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet E Part I Date/Time Prepared: 5/22/2023 8:02 pm |
|---|---|---|---|
| | Title XVIII | Skilled Nursing Facility | PPS |

| | | 1.00 | |
|---|---|---|---|
| | **PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT** | | |
| 1.00 | Inpatient PPS amount (See Instructions) | 8,599,099 | 1.00 |
| 2.00 | Nursing and Allied Health Education Activities (pass through payments) | 0 | 2.00 |
| 3.00 | Subtotal ( Sum of lines 1 and 2) | 8,599,099 | 3.00 |
| 4.00 | Primary payor amounts | 0 | 4.00 |
| 5.00 | Coinsurance | 940,129 | 5.00 |
| 6.00 | Allowable bad debts (From your records) | 0 | 6.00 |
| 7.00 | Allowable Bad debts for dual eligible beneficiaries (See instructions) | 0 | 7.00 |
| 8.00 | Adjusted reimbursable bad debts. (See instructions) | 0 | 8.00 |
| 9.00 | Recovery of bad debts - for statistical records only | 0 | 9.00 |
| 10.00 | Utilization review | 0 | 10.00 |
| 11.00 | Subtotal (See instructions) | 7,658,970 | 11.00 |
| 12.00 | Interim payments (See instructions) | 7,565,142 | 12.00 |
| 13.00 | Tentative adjustment | 0 | 13.00 |
| 14.00 | OTHER adjustment (See instructions) | 0 | 14.00 |
| 14.50 | Demonstration payment adjustment amount before sequestration | 0 | 14.50 |
| 14.55 | Demonstration payment adjustment amount after sequestration | 0 | 14.55 |
| 14.75 | Sequestration for non-claims based amounts (see instructions) | 0 | 14.75 |
| 14.99 | Sequestration amount (see instructions) | 93,828 | 14.99 |
| 15.00 | Balance due provider/program (see Instructions) | 0 | 15.00 |
| 16.00 | Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2) | 0 | 16.00 |
| | **PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES - TITLE XVIII ONLY** | | |
| 17.00 | Ancillary services Part B | 0 | 17.00 |
| 18.00 | Vaccine cost (From Wkst D, Part II, line 3) | 0 | 18.00 |
| 19.00 | Total reasonable costs (Sum of lines 17 and 18) | 0 | 19.00 |
| 20.00 | Medicare Part B ancillary charges (See instructions) | 0 | 20.00 |
| 21.00 | Cost of covered services (Lesser of line 19 or line 20) | 0 | 21.00 |
| 22.00 | Primary payor amounts | 0 | 22.00 |
| 23.00 | Coinsurance and deductibles | 0 | 23.00 |
| 24.00 | Allowable bad debts (From your records) | 0 | 24.00 |
| 24.01 | Allowable Bad debts for dual eligible beneficiaries (see instructions) | 0 | 24.01 |
| 24.02 | Adjusted reimbursable bad debts (see instructions) | 0 | 24.02 |
| 25.00 | Subtotal (Sum of lines 21 and 24, minus lines 22 and 23) | 0 | 25.00 |
| 26.00 | Interim payments (See instructions) | 0 | 26.00 |
| 27.00 | Tentative adjustment | 0 | 27.00 |
| 28.00 | Other Adjustments (See instructions) Specify | 0 | 28.00 |
| 28.50 | Demonstration payment adjustment amount before sequestration | 0 | 28.50 |
| 28.55 | Demonstration payment adjustment amount after sequestration | 0 | 28.55 |
| 28.99 | Sequestration amount (see instructions) | 0 | 28.99 |
| 29.00 | Balance due provider/program (see instructions) | 0 | 29.00 |
| 30.00 | Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2 | 0 | 30.00 |

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet E-1 | Date/Time Prepared: 5/22/2023 8:02 pm

Title XVIII | Skilled Nursing Facility | PPS

| | | Inpatient Part A | | Part B | | |
|---|---|---|---|---|---|---|
| | | mm/dd/yyyy | Amount | mm/dd/yyyy | Amount | |
| | | 1.00 | 2.00 | 3.00 | 4.00 | |
| 1.00 | Total interim payments paid to provider | | 7,565,142 | | 0 | 1.00 |
| 2.00 | Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero | | 0 | | 0 | 2.00 |
| 3.00 | List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1) | | | | | 3.00 |
| | **Program to Provider** | | | | | |
| 3.01 | ADJUSTMENTS TO PROVIDER | | 0 | | 0 | 3.01 |
| 3.02 | | | 0 | | 0 | 3.02 |
| 3.03 | | | 0 | | 0 | 3.03 |
| 3.04 | | | 0 | | 0 | 3.04 |
| 3.05 | | | 0 | | 0 | 3.05 |
| | **Provider to Program** | | | | | |
| 3.50 | ADJUSTMENTS TO PROGRAM | | 0 | | 0 | 3.50 |
| 3.51 | | | 0 | | 0 | 3.51 |
| 3.52 | | | 0 | | 0 | 3.52 |
| 3.53 | | | 0 | | 0 | 3.53 |
| 3.54 | | | 0 | | 0 | 3.54 |
| 3.99 | Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98) | | 0 | | 0 | 3.99 |
| 4.00 | Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B) | | 7,565,142 | | 0 | 4.00 |
| | **TO BE COMPLETED BY CONTRACTOR** | | | | | |
| 5.00 | List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1) | | | | | 5.00 |
| | **Program to Provider** | | | | | |
| 5.01 | TENTATIVE TO PROVIDER | | 0 | | 0 | 5.01 |
| 5.02 | | | 0 | | 0 | 5.02 |
| 5.03 | | | 0 | | 0 | 5.03 |
| | **Provider to Program** | | | | | |
| 5.50 | TENTATIVE TO PROGRAM | | 0 | | 0 | 5.50 |
| 5.51 | | | 0 | | 0 | 5.51 |
| 5.52 | | | 0 | | 0 | 5.52 |
| 5.99 | Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98) | | 0 | | 0 | 5.99 |
| 6.00 | Determined net settlement amount (balance due) based on the cost report. (1) | | | | | 6.00 |
| 6.01 | PROGRAM TO PROVIDER | | 0 | | 0 | 6.01 |
| 6.02 | PROVIDER TO PROGRAM | | 0 | | 0 | 6.02 |
| 7.00 | Total Medicare program liability (see instructions) | | 7,565,142 | | 0 | 7.00 |

| | | Contractor Name | Contractor Number | |
|---|---|---|---|---|
| | | 1.00 | 2.00 | |
| 8.00 | Name of Contractor | | | 8.00 |

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

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

Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet G | Date/Time Prepared: 5/22/2023 8:02 pm

| | | General Fund | Specific Purpose Fund | Endowment Fund | Plant Fund | |
|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | |
| | **Assets** | | | | | |
| | **CURRENT ASSETS** | | | | | |
| 1.00 | Cash on hand and in banks | 61,762,662 | 0 | 0 | 0 | 1.00 |
| 2.00 | Temporary investments | 0 | 0 | 0 | 0 | 2.00 |
| 3.00 | Notes receivable | 0 | 0 | 0 | 0 | 3.00 |
| 4.00 | Accounts receivable | 3,822,434 | 0 | 0 | 0 | 4.00 |
| 5.00 | Other receivables | 66,567 | 0 | 0 | 0 | 5.00 |
| 6.00 | Less: allowances for uncollectible notes and accounts receivable | -660,313 | 0 | 0 | 0 | 6.00 |
| 7.00 | Inventory | 21,728 | 0 | 0 | 0 | 7.00 |
| 8.00 | Prepaid expenses | 171,864 | 0 | 0 | 0 | 8.00 |
| 9.00 | Other current assets | 0 | 0 | 0 | 0 | 9.00 |
| 10.00 | Due from other funds | 291,934 | 0 | 0 | 0 | 10.00 |
| 11.00 | TOTAL CURRENT ASSETS (Sum of lines 1 - 10) | 65,476,876 | 0 | 0 | 0 | 11.00 |
| | **FIXED ASSETS** | | | | | |
| 12.00 | Land | 1,111,122 | 0 | 0 | 0 | 12.00 |
| 13.00 | Land improvements | 1,432,465 | 0 | 0 | 0 | 13.00 |
| 14.00 | Less: Accumulated depreciation | 0 | 0 | 0 | 0 | 14.00 |
| 15.00 | Buildings | 29,359,475 | 0 | 0 | 0 | 15.00 |
| 16.00 | Less Accumulated depreciation | 0 | 0 | 0 | 0 | 16.00 |
| 17.00 | Leasehold improvements | 0 | 0 | 0 | 0 | 17.00 |
| 18.00 | Less: Accumulated Amortization | 0 | 0 | 0 | 0 | 18.00 |
| 19.00 | Fixed equipment | 552,366 | 0 | 0 | 0 | 19.00 |
| 20.00 | Less: Accumulated depreciation | 0 | 0 | 0 | 0 | 20.00 |
| 21.00 | Automobiles and trucks | 0 | 0 | 0 | 0 | 21.00 |
| 22.00 | Less: Accumulated depreciation | 0 | 0 | 0 | 0 | 22.00 |
| 23.00 | Major movable equipment | 1,724,137 | 0 | 0 | 0 | 23.00 |
| 24.00 | Less: Accumulated depreciation | -23,237,800 | 0 | 0 | 0 | 24.00 |
| 25.00 | Minor equipment - Depreciable | 0 | 0 | 0 | 0 | 25.00 |
| 26.00 | Minor equipment nondepreciable | 0 | 0 | 0 | 0 | 26.00 |
| 27.00 | Other fixed assets | 0 | 0 | 0 | 0 | 27.00 |
| 28.00 | TOTAL FIXED ASSETS (Sum of lines 12 - 27) | 10,941,765 | 0 | 0 | 0 | 28.00 |
| | **OTHER ASSETS** | | | | | |
| 29.00 | Investments | 0 | 0 | 0 | 0 | 29.00 |
| 30.00 | Deposits on leases | 0 | 0 | 0 | 0 | 30.00 |
| 31.00 | Due from owners/officers | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | Other assets | 109,258 | 0 | 0 | 0 | 32.00 |
| 33.00 | TOTAL OTHER ASSETS (Sum of lines 29 - 32) | 109,258 | 0 | 0 | 0 | 33.00 |
| 34.00 | TOTAL ASSETS (Sum of lines 11, 28, and 33) | 76,527,899 | 0 | 0 | 0 | 34.00 |
| | **Liabilities and Fund Balances** | | | | | |
| | **CURRENT LIABILITIES** | | | | | |
| 35.00 | Accounts payable | 1,082,697 | 0 | 0 | 0 | 35.00 |
| 36.00 | Salaries, wages, and fees payable | 807,836 | 0 | 0 | 0 | 36.00 |
| 37.00 | Payroll taxes payable | 314,854 | 0 | 0 | 0 | 37.00 |
| 38.00 | Notes & loans payable (Short term) | 0 | 0 | 0 | 0 | 38.00 |
| 39.00 | Deferred income | 2,290 | 0 | 0 | 0 | 39.00 |
| 40.00 | Accelerated payments | 0 | | | | 40.00 |
| 41.00 | Due to other funds | 2,043,855 | 0 | 0 | 0 | 41.00 |
| 42.00 | Other current liabilities | 130,614 | 0 | 0 | 0 | 42.00 |
| 43.00 | TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42) | 4,382,146 | 0 | 0 | 0 | 43.00 |
| | **LONG TERM LIABILITIES** | | | | | |
| 44.00 | Mortgage payable | 0 | 0 | 0 | 0 | 44.00 |
| 45.00 | Notes payable | 20,430,000 | 0 | 0 | 0 | 45.00 |
| 46.00 | Unsecured loans | 0 | 0 | 0 | 0 | 46.00 |
| 47.00 | Loans from owners: | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | Other long term liabilities | 264,115 | 0 | 0 | 0 | 48.00 |
| 49.00 | OTHER (SPECIFY) | 0 | 0 | 0 | 0 | 49.00 |
| 50.00 | TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49 | 20,694,115 | 0 | 0 | 0 | 50.00 |
| 51.00 | TOTAL LIABILITIES (Sum of lines 43 and 50) | 25,076,261 | 0 | 0 | 0 | 51.00 |
| | **CAPITAL ACCOUNTS** | | | | | |
| 52.00 | General fund balance | 51,451,638 | | | | 52.00 |
| 53.00 | Specific purpose fund | | 0 | | | 53.00 |
| 54.00 | Donor created - endowment fund balance - restricted | | | 0 | | 54.00 |
| 55.00 | Donor created - endowment fund balance - unrestricted | | | 0 | | 55.00 |
| 56.00 | Governing body created - endowment fund balance | | | 0 | | 56.00 |
| 57.00 | Plant fund balance - invested in plant | | | | 0 | 57.00 |
| 58.00 | Plant fund balance - reserve for plant improvement, replacement, and expansion | | | | 0 | 58.00 |
| 59.00 | TOTAL FUND BALANCES (Sum of lines 52 thru 58) | 51,451,638 | 0 | 0 | 0 | 59.00 |
| 60.00 | TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59) | 76,527,899 | 0 | 0 | 0 | 60.00 |

STATEMENT OF CHANGES IN FUND BALANCES | Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet G-1 | Date/Time Prepared: 5/22/2023 8:02 pm

| | | General Fund | | Special Purpose Fund | | Endowment Fund | |
|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| 1.00 | Fund balances at beginning of period | | 57,703,378 | | 0 | | 1.00 |
| 2.00 | Net income (loss) (from Wkst. G-3, line 31) | | -2,218,881 | | | | 2.00 |
| 3.00 | Total (sum of line 1 and line 2) | | 55,484,497 | | 0 | | 3.00 |
| 4.00 | Additions (credit adjustments) | | | | | | 4.00 |
| 5.00 | | 0 | | 0 | | 0 | 5.00 |
| 6.00 | | 0 | | 0 | | 0 | 6.00 |
| 7.00 | | 0 | | 0 | | 0 | 7.00 |
| 8.00 | | 0 | | 0 | | 0 | 8.00 |
| 9.00 | | 0 | | 0 | | 0 | 9.00 |
| 10.00 | Total additions (sum of line 5 - 9) | | 0 | | 0 | | 10.00 |
| 11.00 | Subtotal (line 3 plus line 10) | | 55,484,497 | | 0 | | 11.00 |
| 12.00 | Deductions (debit adjustments) | | | | | | 12.00 |
| 13.00 | CASH MANAGEMENT | 4,032,859 | | 0 | | 0 | 13.00 |
| 14.00 | | 0 | | 0 | | 0 | 14.00 |
| 15.00 | | 0 | | 0 | | 0 | 15.00 |
| 16.00 | | 0 | | 0 | | 0 | 16.00 |
| 17.00 | | 0 | | 0 | | 0 | 17.00 |
| 18.00 | Total deductions (sum of lines 13 - 17) | | 4,032,859 | | 0 | | 18.00 |
| 19.00 | Fund balance at end of period per balance sheet (Line 11 - line 18) | | 51,451,638 | | 0 | | 19.00 |

| | | Endowment Fund | Plant Fund | | |
|---|---|---|---|---|---|
| | | 6.00 | 7.00 | 8.00 | |
| 1.00 | Fund balances at beginning of period | 0 | | 0 | 1.00 |
| 2.00 | Net income (loss) (from Wkst. G-3, line 31) | | | | 2.00 |
| 3.00 | Total (sum of line 1 and line 2) | 0 | | 0 | 3.00 |
| 4.00 | Additions (credit adjustments) | | | | 4.00 |
| 5.00 | | | 0 | | 5.00 |
| 6.00 | | | 0 | | 6.00 |
| 7.00 | | | 0 | | 7.00 |
| 8.00 | | | 0 | | 8.00 |
| 9.00 | | | 0 | | 9.00 |
| 10.00 | Total additions (sum of line 5 - 9) | 0 | | 0 | 10.00 |
| 11.00 | Subtotal (line 3 plus line 10) | 0 | | 0 | 11.00 |
| 12.00 | Deductions (debit adjustments) | | | | 12.00 |
| 13.00 | CASH MANAGEMENT | | 0 | | 13.00 |
| 14.00 | | | 0 | | 14.00 |
| 15.00 | | | 0 | | 15.00 |
| 16.00 | | | 0 | | 16.00 |
| 17.00 | | | 0 | | 17.00 |
| 18.00 | Total deductions (sum of lines 13 - 17) | 0 | | 0 | 18.00 |
| 19.00 | Fund balance at end of period per balance sheet (Line 11 - line 18) | 0 | | 0 | 19.00 |

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES | Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet G-2 Parts I-II | Date/Time Prepared: 5/22/2023 8:02 pm

| | Cost Center Description | Inpatient | Outpatient | Total | |
|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | |
| | **PART I - PATIENT REVENUES** | | | | |
| | General Inpatient Routine Care Services | | | | |
| 1.00 | SKILLED NURSING FACILITY | 19,104,907 | | 19,104,907 | 1.00 |
| 2.00 | NURSING FACILITY | 0 | | 0 | 2.00 |
| 3.00 | ICF/IID | 0 | | 0 | 3.00 |
| 4.00 | OTHER LONG TERM CARE | 0 | | 0 | 4.00 |
| 5.00 | Total general inpatient care services (Sum of lines 1 - 4) | 19,104,907 | | 19,104,907 | 5.00 |
| | All Other Care Services | | | | |
| 6.00 | ANCILLARY SERVICES | 4,562,890 | 2,450,171 | 7,013,061 | 6.00 |
| 7.00 | CLINIC | | 0 | 0 | 7.00 |
| 8.00 | HOME HEALTH AGENCY COST | | 0 | 0 | 8.00 |
| 9.00 | AMBULANCE | | 0 | 0 | 9.00 |
| 10.00 | RURAL HEALTH CLINIC | | 0 | 0 | 10.00 |
| 10.10 | FQHC | | 0 | 0 | 10.10 |
| 11.00 | CMHC | | 0 | 0 | 11.00 |
| 11.10 | CORF | | 0 | 0 | 11.10 |
| 12.00 | HOSPICE | 0 | 0 | 0 | 12.00 |
| 13.00 | OTHER (SPECIFY) | 0 | 0 | 0 | 13.00 |
| 14.00 | Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1) | 23,667,797 | 2,450,171 | 26,117,968 | 14.00 |

| | Cost Center Description | | 1.00 | 2.00 | |
|---|---|---|---|---|---|
| | **PART II - OPERATING EXPENSES** | | | | |
| 1.00 | Operating Expenses (Per Worksheet A, Col. 3, Line 100) | | | 26,411,789 | 1.00 |
| 2.00 | Add (Specify) | | 0 | | 2.00 |
| 3.00 | | | 0 | | 3.00 |
| 4.00 | | | 0 | | 4.00 |
| 5.00 | | | 0 | | 5.00 |
| 6.00 | | | 0 | | 6.00 |
| 7.00 | | | 0 | | 7.00 |
| 8.00 | Total Additions (Sum of lines 2 - 7) | | | 0 | 8.00 |
| 9.00 | Deduct (Specify) | | 0 | | 9.00 |
| 10.00 | | | 0 | | 10.00 |
| 11.00 | | | 0 | | 11.00 |
| 12.00 | | | 0 | | 12.00 |
| 13.00 | | | 0 | | 13.00 |
| 14.00 | Total Deductions (Sum of lines 9 - 13) | | | 0 | 14.00 |
| 15.00 | Total Operating Expenses (Sum of lines 1 and 8, minus line 14) | | | 26,411,789 | 15.00 |

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES | Provider No.: 555430 | Period: From 01/01/2022 To 12/31/2022 | Worksheet G-3 | Date/Time Prepared: 5/22/2023 8:02 pm

| | | 1.00 | |
|---|---|---|---|
| 1.00 | Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14) | 26,117,968 | 1.00 |
| 2.00 | Less: contractual allowances and discounts on patients accounts | 857,331 | 2.00 |
| 3.00 | Net patient revenues (Line 1 minus line 2) | 25,260,637 | 3.00 |
| 4.00 | Less: total operating expenses (From Worksheet G-2, Part II, line 15) | 26,411,789 | 4.00 |
| 5.00 | Net income from service to patients (Line 3 minus 4) | -1,151,152 | 5.00 |
| | Other income: | | |
| 6.00 | Contributions, donations, bequests, etc | 0 | 6.00 |
| 7.00 | Income from investments | -1,296,365 | 7.00 |
| 8.00 | Revenues from communications ( Telephone and Internet service) | 0 | 8.00 |
| 9.00 | Revenue from television and radio service | 0 | 9.00 |
| 10.00 | Purchase discounts | 0 | 10.00 |
| 11.00 | Rebates and refunds of expenses | 0 | 11.00 |
| 12.00 | Parking lot receipts | 0 | 12.00 |
| 13.00 | Revenue from laundry and linen service | 0 | 13.00 |
| 14.00 | Revenue from meals sold to employees and guests | 0 | 14.00 |
| 15.00 | Revenue from rental of living quarters | 0 | 15.00 |
| 16.00 | Revenue from sale of medical and surgical supplies to other than patients | 0 | 16.00 |
| 17.00 | Revenue from sale of drugs to other than patients | 0 | 17.00 |
| 18.00 | Revenue from sale of medical records and abstracts | 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 | Other miscellaneous revenue (specify) | 228,636 | 24.00 |
| 24.50 | COVID-19 PHE Funding | 0 | 24.50 |
| 25.00 | Total other income (Sum of lines 6 - 24) | -1,067,729 | 25.00 |
| 26.00 | Total (Line 5 plus line 25) | -2,218,881 | 26.00 |
| 27.00 | Other expenses (specify) | 0 | 27.00 |
| 28.00 | | 0 | 28.00 |
| 29.00 | | 0 | 29.00 |
| 30.00 | Total other expenses (Sum of lines 27 - 29) | 0 | 30.00 |
| 31.00 | Net income (or loss) for the period (Line 26 minus line 30) | -2,218,881 | 31.00 |

This report is required by law (42 USC 1395g; 42 CFR 413.20(b)). Failure to report can result in all interim payments made since the beginning of the cost reporting period being deemed overpayments (42 USC 1395g).

FORM APPROVED
OMB NO. 0938-0463
Expires: 12/31/2021

| SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY | Provider CCN: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S Parts I, II & III Date/Time Prepared: 5/29/2024 7:02 am |
|---|---|---|---|

**PART I - COST REPORT STATUS**

Provider use only

1. [ X ] Electronically prepared cost report — Date: 5/29/2024 Time: 7:02 am
2. [ ] Manually prepared cost report
3. [ 0 ] 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 use only

4. [ 1 ] Cost Report Status
   (1) As Submitted
   (2) Settled without audit
   (3) Settled with audit
   (4) Reopened
   (5) Amended
5. Date Received: _____
6. Contractor No. _____
7. [ N ] First Cost Report for this Provider CCN
8. [ N ] Last Cost Report for this Provider CCN
9. NPR Date: _____
10. [ 0 ] If line 4, column 1 is "4": Enter number of times reopened
11. Contractor Vendor Code 4
12. [ F ] Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.

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

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED IN THIS REPORT WERE PROVIDED 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 THE FOUNTAINS ( 555430 ) for the cost reporting period beginning 01/01/2023 and ending 12/31/2023 and 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 | Heidar Thordarson | | Y | I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature. | 1 |
| 2 | Signatory Printed Name | Heidar Thordarson | | | 2 |
| 3 | Signatory Title | FINANCIAL OFFICER | | | 3 |
| 4 | Date | (Dated when report is electronica | | | 4 |

| | Cost Center Description | Title V | Title XVIII Part A | Title XVIII Part B | Title XIX | |
|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | |
| | **PART III - SETTLEMENT SUMMARY** | | | | | |
| 1.00 | SKILLED NURSING FACILITY | 0 | 0 | 0 | 0 | 1.00 |
| 2.00 | NURSING FACILITY | 0 | | | 0 | 2.00 |
| 3.00 | ICF/IID | | | | 0 | 3.00 |
| 4.00 | SNF - BASED HHA I | 0 | 0 | 0 | | 4.00 |
| 5.00 | SNF - BASED RHC I | 0 | | 0 | | 5.00 |
| 6.00 | SNF - BASED FQHC I | 0 | | 0 | | 6.00 |
| 7.00 | SNF - BASED CMHC I | 0 | | 0 | | 7.00 |
| 7.10 | SNF - BASED CORF I | 0 | | 0 | | 7.10 |
| 100.00 | TOTAL | 0 | 0 | 0 | 0 | 100.00 |

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

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0463. The time required to complete and review the information collection is estimated 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 the 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.

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX INDENTIFICATION DATA | Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-2 Part I | Date/Time Prepared: 5/29/2024 7:02 am

| | 1.00 | 2.00 | 3.00 | |
|---|---|---|---|---|
| | **Skilled Nursing Facility and Skilled Nursing Facility Complex Address:** | | | |
| 1.00 | Street: 1260 WILLIAMS WAY | PO Box: | | 1.00 |
| 2.00 | City: YUBA CITY | State: CA | Zip Code: 95991 | 2.00 |
| 3.00 | County: SUTTER | CBSA Code: 49700 | Urban/Rural: U | 3.00 |
| 3.01 | | CBSA Code: | | 3.01 |

| | | Component Name | Provider CCN | Date Certified | Payment System (P, O, or N) V | XVIII | XIX | |
|---|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | 6.00 | |
| | **SNF and SNF-Based Component Identification:** | | | | | | | |
| 4.00 | SNF | THE FOUNTAINS | 555430 | 08/20/1990 | N | P | N | 4.00 |
| 5.00 | Nursing Facility | | | | | | | 5.00 |
| 6.00 | ICF/IID | | | | | | | 6.00 |
| 7.00 | SNF-Based HHA | | | | | | | 7.00 |
| 8.00 | SNF-Based RHC | | | | | | | 8.00 |
| 9.00 | SNF-Based FQHC | | | | | | | 9.00 |
| 10.00 | SNF-Based CMHC | | | | | | | 10.00 |
| 11.00 | SNF-Based OLTC | | | | | | | 11.00 |
| 12.00 | SNF-Based HOSPICE | | | | | | | 12.00 |
| 13.00 | SNF-Based CORF | | | | | | | 13.00 |

| | | From: | To: | |
|---|---|---|---|---|
| | | 1.00 | 2.00 | |
| 14.00 | Cost Reporting Period (mm/dd/yyyy) | 01/01/2023 | 12/31/2023 | 14.00 |
| 15.00 | Type of Control (See Instructions) | 2 | | 15.00 |

| | | Y/N | |
|---|---|---|---|
| | | 1.00 | |
| | **Type of Freestanding Skilled Nursing Facility** | | |
| 16.00 | Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5? | N | 16.00 |
| 17.00 | Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5? | N | 17.00 |
| 18.00 | Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1. | Y | 18.00 |
| | **Miscellaneous Cost Reporting Information** | | |
| 19.00 | If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no. | N | 19.00 |
| 19.01 | If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no. | N | 19.01 |
| | **Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.** | | |
| 20.00 | Straight Line | 444,097 | 20.00 |
| 21.00 | Declining Balance | 0 | 21.00 |
| 22.00 | Sum of the Year's Digits | 0 | 22.00 |
| 23.00 | Sum of line 20 through 22 | 444,097 | 23.00 |
| 24.00 | If depreciation is funded, enter the balance as of the end of the period. | 0 | 24.00 |
| 25.00 | Were there any disposal of capital assets during the cost reporting period? (Y/N) | N | 25.00 |
| 26.00 | Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N) | N | 26.00 |
| 27.00 | Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N) | N | 27.00 |
| 28.00 | Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N) | N | 28.00 |

| | | Part A | Part B | Other | |
|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | |
| | **If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption.** | | | | |
| 29.00 | Skilled Nursing Facility | N | N | | 29.00 |
| 30.00 | Nursing Facility | | | N | 30.00 |
| 31.00 | ICF/IID | | | | 31.00 |
| 32.00 | SNF-Based HHA | N | N | | 32.00 |
| 33.00 | SNF-Based RHC | | | | 33.00 |
| 34.00 | SNF-Based FQHC | | N | | 34.00 |
| 35.00 | SNF-Based CMHC | | N | | 35.00 |
| 36.00 | SNF-Based OLTC | | | | 36.00 |

| | | Y/N | | |
|---|---|---|---|---|
| | | 1.00 | 2.00 | |
| 37.00 | Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N) | Y | | 37.00 |
| 38.00 | Are you legally-required to carry malpractice insurance? (Y/N) | N | | 38.00 |
| 39.00 | Is the malpractice a "claims-made" or "occurrence" policy? If the policy is "claims-made" enter 1. If the policy is "occurrence", enter 2. | 1 | | 39.00 |

| | | Premiums | Paid Losses | Self Insurance | |
|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | |
| 41.00 | List malpractice premiums and paid losses: | 0 | 0 | 0 | 41.00 |

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

Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-2 Part I Date/Time Prepared: 5/29/2024 7:02 am

| | | Y/N | |
|---|---|---|---|
| | | 1.00 | |
| 42.00 | Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts. | N | 42.00 |
| 43.00 | Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10? | Y | 43.00 |
| 44.00 | If line 43 is yes, enter the home office chain number and enter the name and address of the home office on lines 45, 46 and 47. | 951121 | 44.00 |

| | 1.00 | 2.00 | 3.00 | |
|---|---|---|---|---|
| | **If this facility is part of a chain organization, enter the name and address of the home office on the lines below.** | | | |
| 45.00 | Name: ADVENTIST HEALTH | Contractor's Name: NORIDIAN | Contractor's Number: 01011 | 45.00 |
| 46.00 | Street: ONE ADVENTIST HEALTH WAY | PO Box: | | 46.00 |
| 47.00 | City: ROSEVILLE | State: CA | Zip Code: 95661 | 47.00 |

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE | Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-2 Part II | Date/Time Prepared: 5/29/2024 7:02 am

| | | Y/N | Date | |
|---|---|---|---|---|
| | | 1.00 | 2.00 | |
| | General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy) | | | |
| | Completed by All Skilled Nursing Facilites | | | |
| | Provider Organization and Operation | | | |
| 1.00 | Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions) | N | | 1.00 |

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

| | | Y/N | Type | Date | |
|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | |
| | Financial Data and Reports | | | | |
| 4.00 | Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions. | N | | | 4.00 |
| 5.00 | Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation. | N | | | 5.00 |

| | | Y/N | Legal Oper. | |
|---|---|---|---|---|
| | | 1.00 | 2.00 | |
| | Approved Educational Activities | | | |
| 6.00 | Column 1: Were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N) | N | N | 6.00 |
| 7.00 | Were costs claimed for Allied Health Programs? (Y/N) see instructions. | N | | 7.00 |
| 8.00 | Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions. | N | | 8.00 |

| | | Y/N | |
|---|---|---|---|
| | | 1.00 | |
| | Bad Debts | | |
| 9.00 | Is the provider seeking reimbursement for bad debts? (Y/N) see instructions. | N | 9.00 |
| 10.00 | If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy. | N | 10.00 |
| 11.00 | If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions. | N | 11.00 |
| | Bed Complement | | |
| 12.00 | Have total beds available changed from prior cost reporting period? If "Y", see instructions. | N | 12.00 |

| | | | Part A | | Part B | |
|---|---|---|---|---|---|---|
| | | Description | Y/N | Date | Y/N | |
| | | 0 | 1.00 | 2.00 | 3.00 | |
| | PS&R Data | | | | | |
| 13.00 | Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.) | | Y | 04/12/2024 | Y | 13.00 |
| 14.00 | Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4. | | N | | N | 14.00 |
| 15.00 | If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions. | | N | | N | 15.00 |
| 16.00 | If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions. | | N | | N | 16.00 |
| 17.00 | If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments: | | N | | N | 17.00 |
| 18.00 | Was the cost report prepared only using the provider's records? If "Y" see Instructions. | | N | | N | 18.00 |

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

Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-2 Part II | Date/Time Prepared: 5/29/2024 7:02 am

| | | 1.00 | 2.00 | |
|---|---|---|---|---|
| | **Cost Report Preparer Contact Information** | | | |
| 19.00 | Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively. | STRATEGIC | XXXXXX | 19.00 |
| 20.00 | Enter the employer/company name of the cost report preparer. | ADVENTIST HEALTH | | 20.00 |
| 21.00 | Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively. | XXXXXXXXXX | AHREIMBURSEMENT@AH.ORG | 21.00 |

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

Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-2 Part II | Date/Time Prepared: 5/29/2024 7:02 am

| | | Part B Date 4.00 | | | |
|---|---|---|---|---|---|
| | **PS&R Data** | | | | |
| 13.00 | Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.) | 04/12/2024 | | | 13.00 |
| 14.00 | Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4. | | | | 14.00 |
| 15.00 | If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions. | | | | 15.00 |
| 16.00 | If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions. | | | | 16.00 |
| 17.00 | If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments: | | | | 17.00 |
| 18.00 | Was the cost report prepared only using the provider's records? If "Y" see Instructions. | | | | 18.00 |
| | | | 3.00 | | |
| | **Cost Report Preparer Contact Information** | | | | |
| 19.00 | Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively. | | XXXXXX | | 19.00 |
| 20.00 | Enter the employer/company name of the cost report preparer. | | | | 20.00 |
| 21.00 | Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively. | | | | 21.00 |

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

Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-3 Part I | Date/Time Prepared: 5/29/2024 7:02 am

| | Component | Number of Beds | Bed Days Available | Inpatient Days/Visits | | | |
|---|---|---|---|---|---|---|---|
| | | | | Title V | Title XVIII | Title XIX | |
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| 1.00 | SKILLED NURSING FACILITY | 145 | 52,925 | 0 | 10,732 | 32,443 | 1.00 |
| 2.00 | NURSING FACILITY | 0 | 0 | 0 | | 0 | 2.00 |
| 3.00 | ICF/IID | 0 | 0 | | | 0 | 3.00 |
| 4.00 | HOME HEALTH AGENCY COST | | | 0 | 0 | 0 | 4.00 |
| 5.00 | Other Long Term Care | 0 | 0 | | | | 5.00 |
| 6.00 | SNF-Based CMHC | | | | | | 6.00 |
| 6.10 | SNF-Based CORF | | | | | | 6.10 |
| 7.00 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 7.00 |
| 8.00 | Total (Sum of lines 1-7) | 145 | 52,925 | 0 | 10,732 | 32,443 | 8.00 |

| | Component | Inpatient Days/Visits | | Discharges | | | |
|---|---|---|---|---|---|---|---|
| | | Other | Total | Title V | Title XVIII | Title XIX | |
| | | 6.00 | 7.00 | 8.00 | 9.00 | 10.00 | |
| 1.00 | SKILLED NURSING FACILITY | 4,960 | 48,135 | 0 | 320 | 69 | 1.00 |
| 2.00 | NURSING FACILITY | 0 | 0 | 0 | | 0 | 2.00 |
| 3.00 | ICF/IID | 0 | 0 | | | 0 | 3.00 |
| 4.00 | HOME HEALTH AGENCY COST | 0 | 0 | | | | 4.00 |
| 5.00 | Other Long Term Care | 0 | 0 | | | | 5.00 |
| 6.00 | SNF-Based CMHC | | | | | | 6.00 |
| 6.10 | SNF-Based CORF | | | | | | 6.10 |
| 7.00 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 7.00 |
| 8.00 | Total (Sum of lines 1-7) | 4,960 | 48,135 | 0 | 320 | 69 | 8.00 |

| | Component | Discharges | | Average Length of Stay | | | |
|---|---|---|---|---|---|---|---|
| | | Other | Total | Title V | Title XVIII | Title XIX | |
| | | 11.00 | 12.00 | 13.00 | 14.00 | 15.00 | |
| 1.00 | SKILLED NURSING FACILITY | 75 | 464 | 0.00 | 33.54 | 470.19 | 1.00 |
| 2.00 | NURSING FACILITY | 0 | 0 | 0.00 | | 0.00 | 2.00 |
| 3.00 | ICF/IID | 0 | 0 | | | 0.00 | 3.00 |
| 4.00 | HOME HEALTH AGENCY COST | | | | | | 4.00 |
| 5.00 | Other Long Term Care | 0 | 0 | | | | 5.00 |
| 6.00 | SNF-Based CMHC | | | | | | 6.00 |
| 6.10 | SNF-Based CORF | | | | | | 6.10 |
| 7.00 | HOSPICE | 0 | 0 | 0.00 | 0.00 | 0.00 | 7.00 |
| 8.00 | Total (Sum of lines 1-7) | 75 | 464 | 0.00 | 33.54 | 470.19 | 8.00 |

| | Component | Average Length of Stay | Admissions | | | | |
|---|---|---|---|---|---|---|---|
| | | Total | Title V | Title XVIII | Title XIX | Other | |
| | | 16.00 | 17.00 | 18.00 | 19.00 | 20.00 | |
| 1.00 | SKILLED NURSING FACILITY | 103.74 | 0 | 314 | 15 | 71 | 1.00 |
| 2.00 | NURSING FACILITY | 0.00 | 0 | | 0 | 0 | 2.00 |
| 3.00 | ICF/IID | 0.00 | | | 0 | 0 | 3.00 |
| 4.00 | HOME HEALTH AGENCY COST | | | | | | 4.00 |
| 5.00 | Other Long Term Care | 0.00 | | | | 0 | 5.00 |
| 6.00 | SNF-Based CMHC | | | | | | 6.00 |
| 6.10 | SNF-Based CORF | | | | | | 6.10 |
| 7.00 | HOSPICE | 0.00 | 0 | 0 | 0 | 0 | 7.00 |
| 8.00 | Total (Sum of lines 1-7) | 103.74 | 0 | 314 | 15 | 71 | 8.00 |

| | Component | Admissions | Full Time Equivalent | | | |
|---|---|---|---|---|---|---|
| | | Total | Employees on Payroll | Nonpaid Workers | | |
| | | 21.00 | 22.00 | 23.00 | | |
| 1.00 | SKILLED NURSING FACILITY | 400 | 152.35 | 0.00 | | 1.00 |
| 2.00 | NURSING FACILITY | 0 | 0.00 | 0.00 | | 2.00 |
| 3.00 | ICF/IID | 0 | 0.00 | 0.00 | | 3.00 |
| 4.00 | HOME HEALTH AGENCY COST | | 0.00 | 0.00 | | 4.00 |
| 5.00 | Other Long Term Care | 0 | 0.00 | 0.00 | | 5.00 |
| 6.00 | SNF-Based CMHC | | 0.00 | 0.00 | | 6.00 |
| 6.10 | SNF-Based CORF | | 0.00 | 0.00 | | 6.10 |
| 7.00 | HOSPICE | 0 | 0.00 | 0.00 | | 7.00 |
| 8.00 | Total (Sum of lines 1-7) | 400 | 152.35 | 0.00 | | 8.00 |

SNF WAGE INDEX INFORMATION | Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-3 Part II Date/Time Prepared: 5/29/2024 7:02 am

| | | Amount Reported | Reclass. of Salaries from Worksheet A-6 | Adjusted Salaries (col. 1 ± col. 2) | Paid Hours Related to Salary in col. 3 | Average Hourly Wage (col. 3 ÷ col. 4) | |
|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| | **PART II - DIRECT SALARIES** | | | | | | |
| | **SALARIES** | | | | | | |
| 1.00 | Total salaries (See Instructions) | 10,733,086 | 0 | 10,733,086 | 316,893.00 | 33.87 | 1.00 |
| 2.00 | Physician salaries-Part A | 0 | 0 | 0 | 0.00 | 0.00 | 2.00 |
| 3.00 | Physician salaries-Part B | 0 | 0 | 0 | 0.00 | 0.00 | 3.00 |
| 4.00 | Home office personnel | 0 | 0 | 0 | 0.00 | 0.00 | 4.00 |
| 5.00 | Sum of lines 2 through 4 | 0 | 0 | 0 | 0.00 | 0.00 | 5.00 |
| 6.00 | Revised wages (line 1 minus line 5) | 10,733,086 | 0 | 10,733,086 | 316,893.00 | 33.87 | 6.00 |
| 7.00 | Other Long Term Care | 0 | 0 | 0 | 0.00 | 0.00 | 7.00 |
| 8.00 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0.00 | 0.00 | 8.00 |
| 9.00 | CMHC | 0 | 0 | 0 | 0.00 | 0.00 | 9.00 |
| 9.10 | CORF | | | | | | 9.10 |
| 10.00 | HOSPICE | 0 | 0 | 0 | 0.00 | 0.00 | 10.00 |
| 11.00 | Other excluded areas | 0 | 0 | 0 | 0.00 | 0.00 | 11.00 |
| 12.00 | Subtotal Excluded salary (Sum of lines 7 through 11) | 0 | 0 | 0 | 0.00 | 0.00 | 12.00 |
| 13.00 | Total Adjusted Salaries (line 6 minus line 12) | 10,733,086 | 0 | 10,733,086 | 316,893.00 | 33.87 | 13.00 |
| | **OTHER WAGES & RELATED COSTS** | | | | | | |
| 14.00 | Contract Labor: Patient Related & Mgmt | 0 | 0 | 0 | 0.00 | 0.00 | 14.00 |
| 15.00 | Contract Labor: Physician services-Part A | 0 | 0 | 0 | 0.00 | 0.00 | 15.00 |
| 16.00 | Home office salaries & wage related costs | 108,072 | 0 | 108,072 | 1,500.00 | 72.05 | 16.00 |
| | **WAGE-RELATED COSTS** | | | | | | |
| 17.00 | Wage-related costs core (See Part IV) | 4,048,069 | 0 | 4,048,069 | | | 17.00 |
| 18.00 | Wage-related costs other (See Part IV) | 0 | 0 | 0 | | | 18.00 |
| 19.00 | Wage related costs (excluded units) | 0 | 0 | 0 | | | 19.00 |
| 20.00 | Physician Part A - WRC | 0 | 0 | 0 | | | 20.00 |
| 21.00 | Physician Part B - WRC | 0 | 0 | 0 | | | 21.00 |
| 22.00 | Total Adjusted Wage Related cost (see instructions) | 4,048,069 | 0 | 4,048,069 | | | 22.00 |

SNF WAGE INDEX INFORMATION | Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-3 Part III Date/Time Prepared: 5/29/2024 7:02 am

| | | Amount Reported | Reclass. of Salaries from Worksheet A-6 | Adjusted Salaries (col. 1 ± col. 2) | Paid Hours Related to Salary in col. 3 | Average Hourly Wage (col. 3 ÷ col. 4) | |
|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| | PART III - OVERHEAD COST - DIRECT SALARIES | | | | | | |
| 1.00 | Employee Benefits | 16,054 | 0 | 16,054 | 3,757.00 | 4.27 | 1.00 |
| 2.00 | Administrative & General | 702,514 | 0 | 702,514 | 18,944.00 | 37.08 | 2.00 |
| 3.00 | Plant Operation, Maintenance & Repairs | 62,726 | 0 | 62,726 | 2,030.00 | 30.90 | 3.00 |
| 4.00 | Laundry & Linen Service | 0 | 0 | 0 | 0.00 | 0.00 | 4.00 |
| 5.00 | Housekeeping | 0 | 0 | 0 | 0.00 | 0.00 | 5.00 |
| 6.00 | Dietary | 0 | 0 | 0 | 0.00 | 0.00 | 6.00 |
| 7.00 | Nursing Administration | 303,939 | 0 | 303,939 | 4,245.00 | 71.60 | 7.00 |
| 8.00 | Central Services and Supply | 0 | 0 | 0 | 0.00 | 0.00 | 8.00 |
| 9.00 | Pharmacy | 0 | 0 | 0 | 0.00 | 0.00 | 9.00 |
| 10.00 | Medical Records & Medical Records Library | 467,516 | 0 | 467,516 | 15,308.00 | 30.54 | 10.00 |
| 11.00 | Social Service | 0 | 0 | 0 | 0.00 | 0.00 | 11.00 |
| 12.00 | Nursing and Allied Health Ed. Act. | | | | | | 12.00 |
| 13.00 | Other General Service | 0 | 0 | 0 | 0.00 | 0.00 | 13.00 |
| 14.00 | Total (sum lines 1 thru 13) | 1,552,749 | 0 | 1,552,749 | 44,284.00 | 35.06 | 14.00 |

SNF WAGE RELATED COSTS | Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-3 Part IV Date/Time Prepared: 5/29/2024 7:02 am

| | | Amount Reported | |
|---|---|---|---|
| | | 1.00 | |
| | **PART IV - WAGE RELATED COSTS** | | |
| | **Part A - Core List** | | |
| | **RETIREMENT COST** | | |
| 1.00 | 401K Employer Contributions | 0 | 1.00 |
| 2.00 | Tax Sheltered Annuity (TSA) Employer Contribution | 0 | 2.00 |
| 3.00 | Qualified and Non-Qualified Pension Plan Cost | 435,761 | 3.00 |
| 4.00 | Prior Year Pension Service Cost | 0 | 4.00 |
| | **PLAN ADMINISTRATIVE COSTS (Paid to External Organization)** | | |
| 5.00 | 401K/TSA Plan Administration fees | 0 | 5.00 |
| 6.00 | Legal/Accounting/Management Fees-Pension Plan | 0 | 6.00 |
| 7.00 | Employee Managed Care Program Administration Fees | 0 | 7.00 |
| | **HEALTH AND INSURANCE COST** | | |
| 8.00 | Health Insurance (Purchased or Self Funded) | 2,502,090 | 8.00 |
| 9.00 | Prescription Drug Plan | 0 | 9.00 |
| 10.00 | Dental, Hearing and Vision Plan | 0 | 10.00 |
| 11.00 | Life Insurance (If employee is owner or beneficiary) | 800 | 11.00 |
| 12.00 | Accident Insurance (If employee is owner or beneficiary) | 0 | 12.00 |
| 13.00 | Disability Insurance (If employee is owner or beneficiary) | 20,766 | 13.00 |
| 14.00 | Long-Term Care Insurance (If employee is owner or beneficiary) | 0 | 14.00 |
| 15.00 | Workers' Compensation Insurance | 255,243 | 15.00 |
| 16.00 | Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. Non cumulative portion) | 0 | 16.00 |
| | **TAXES** | | |
| 17.00 | FICA-Employers Portion Only | 823,694 | 17.00 |
| 18.00 | Medicare Taxes - Employers Portion Only | 0 | 18.00 |
| 19.00 | Unemployment Insurance | 9,715 | 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 (Sum of lines 1 - 23) | 4,048,069 | 24.00 |

| | | Amount Reported | |
|---|---|---|---|
| | | 1.00 | |
| | **Part B - Other than Core Related Cost** | | |
| 25.00 | OTHER WAGE RELATED COSTS (SPECIFY) | 0 | 25.00 |

SNF REPORTING OF DIRECT CARE EXPENDITURES | Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-3 Part V Date/Time Prepared: 5/29/2024 7:02 am

| | Occupational Category | Amount Reported | Fringe Benefits | Adjusted Salaries (col. 1 + col. 2) | Paid Hours Related to Salary in col. 3 | Average Hourly Wage (col. 3 ÷ col. 4) | |
|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| | **Direct Salaries** | | | | | | |
| | **Nursing Occupations** | | | | | | |
| 1.00 | Registered Nurses (RNs) | 2,250,681 | 848,862 | 3,099,543 | 31,108.00 | 99.64 | 1.00 |
| 2.00 | Licensed Practical Nurses (LPNs) | 1,481,871 | 558,900 | 2,040,771 | 35,752.00 | 57.08 | 2.00 |
| 3.00 | Certified Nursing Assistant/Nursing Assistants/Aides | 4,276,337 | 1,612,855 | 5,889,192 | 152,659.00 | 38.58 | 3.00 |
| 4.00 | Total Nursing (sum of lines 1 through 3) | 8,008,889 | 3,020,617 | 11,029,506 | 219,519.00 | 50.24 | 4.00 |
| 5.00 | Physical Therapists | 0 | 0 | 0 | 0.00 | 0.00 | 5.00 |
| 6.00 | Physical Therapy Assistants | 0 | 0 | 0 | 0.00 | 0.00 | 6.00 |
| 7.00 | Physical Therapy Aides | 0 | 0 | 0 | 0.00 | 0.00 | 7.00 |
| 8.00 | Occupational Therapists | 0 | 0 | 0 | 0.00 | 0.00 | 8.00 |
| 9.00 | Occupational Therapy Assistants | 0 | 0 | 0 | 0.00 | 0.00 | 9.00 |
| 10.00 | Occupational Therapy Aides | 0 | 0 | 0 | 0.00 | 0.00 | 10.00 |
| 11.00 | Speech Therapists | 0 | 0 | 0 | 0.00 | 0.00 | 11.00 |
| 12.00 | Respiratory Therapists | 0 | 0 | 0 | 0.00 | 0.00 | 12.00 |
| 13.00 | Other Medical Staff | 547,344 | 206,435 | 753,779 | 22,124.00 | 34.07 | 13.00 |
| | **Contract Labor** | | | | | | |
| | **Nursing Occupations** | | | | | | |
| 14.00 | Registered Nurses (RNs) | 0 | | 0 | 0.00 | 0.00 | 14.00 |
| 15.00 | Licensed Practical Nurses (LPNs) | 0 | | 0 | 0.00 | 0.00 | 15.00 |
| 16.00 | Certified Nursing Assistant/Nursing Assistants/Aides | 0 | | 0 | 0.00 | 0.00 | 16.00 |
| 17.00 | Total Nursing (sum of lines 14 through 16) | 0 | | 0 | 0.00 | 0.00 | 17.00 |
| 18.00 | Physical Therapists | 0 | | 0 | 0.00 | 0.00 | 18.00 |
| 19.00 | Physical Therapy Assistants | 0 | | 0 | 0.00 | 0.00 | 19.00 |
| 20.00 | Physical Therapy Aides | 0 | | 0 | 0.00 | 0.00 | 20.00 |
| 21.00 | Occupational Therapists | 0 | | 0 | 0.00 | 0.00 | 21.00 |
| 22.00 | Occupational Therapy Assistants | 0 | | 0 | 0.00 | 0.00 | 22.00 |
| 23.00 | Occupational Therapy Aides | 0 | | 0 | 0.00 | 0.00 | 23.00 |
| 24.00 | Speech Therapists | 0 | | 0 | 0.00 | 0.00 | 24.00 |
| 25.00 | Respiratory Therapists | 0 | | 0 | 0.00 | 0.00 | 25.00 |
| 26.00 | Other Medical Staff | 0 | | 0 | 0.00 | 0.00 | 26.00 |

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA | Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-7 | Date/Time Prepared: 5/29/2024 7:02 am

| | | Group | Days | |
|---|---|---|---|---|
| | | 1.00 | 2.00 | |
| 1.00 | | RUX | | 1.00 |
| 2.00 | | RUL | | 2.00 |
| 3.00 | | RVX | | 3.00 |
| 4.00 | | RVL | | 4.00 |
| 5.00 | | RHX | | 5.00 |
| 6.00 | | RHL | | 6.00 |
| 7.00 | | RMX | | 7.00 |
| 8.00 | | RML | | 8.00 |
| 9.00 | | RLX | | 9.00 |
| 10.00 | | RUC | | 10.00 |
| 11.00 | | RUB | | 11.00 |
| 12.00 | | RUA | | 12.00 |
| 13.00 | | RVC | | 13.00 |
| 14.00 | | RVB | | 14.00 |
| 15.00 | | RVA | | 15.00 |
| 16.00 | | RHC | | 16.00 |
| 17.00 | | RHB | | 17.00 |
| 18.00 | | RHA | | 18.00 |
| 19.00 | | RMC | | 19.00 |
| 20.00 | | RMB | | 20.00 |
| 21.00 | | RMA | | 21.00 |
| 22.00 | | RLB | | 22.00 |
| 23.00 | | RLA | | 23.00 |
| 24.00 | | ES3 | | 24.00 |
| 25.00 | | ES2 | | 25.00 |
| 26.00 | | ES1 | | 26.00 |
| 27.00 | | HE2 | | 27.00 |
| 28.00 | | HE1 | | 28.00 |
| 29.00 | | HD2 | | 29.00 |
| 30.00 | | HD1 | | 30.00 |
| 31.00 | | HC2 | | 31.00 |
| 32.00 | | HC1 | | 32.00 |
| 33.00 | | HB2 | | 33.00 |
| 34.00 | | HB1 | | 34.00 |
| 35.00 | | LE2 | | 35.00 |
| 36.00 | | LE1 | | 36.00 |
| 37.00 | | LD2 | | 37.00 |
| 38.00 | | LD1 | | 38.00 |
| 39.00 | | LC2 | | 39.00 |
| 40.00 | | LC1 | | 40.00 |
| 41.00 | | LB2 | | 41.00 |
| 42.00 | | LB1 | | 42.00 |
| 43.00 | | CE2 | | 43.00 |
| 44.00 | | CE1 | | 44.00 |
| 45.00 | | CD2 | | 45.00 |
| 46.00 | | CD1 | | 46.00 |
| 47.00 | | CC2 | | 47.00 |
| 48.00 | | CC1 | | 48.00 |
| 49.00 | | CB2 | | 49.00 |
| 50.00 | | CB1 | | 50.00 |
| 51.00 | | CA2 | | 51.00 |
| 52.00 | | CA1 | | 52.00 |
| 53.00 | | SE3 | | 53.00 |
| 54.00 | | SE2 | | 54.00 |
| 55.00 | | SE1 | | 55.00 |
| 56.00 | | SSC | | 56.00 |
| 57.00 | | SSB | | 57.00 |
| 58.00 | | SSA | | 58.00 |
| 59.00 | | IB2 | | 59.00 |
| 60.00 | | IB1 | | 60.00 |
| 61.00 | | IA2 | | 61.00 |
| 62.00 | | IA1 | | 62.00 |
| 63.00 | | BB2 | | 63.00 |
| 64.00 | | BB1 | | 64.00 |
| 65.00 | | BA2 | | 65.00 |
| 66.00 | | BA1 | | 66.00 |
| 67.00 | | PE2 | | 67.00 |
| 68.00 | | PE1 | | 68.00 |
| 69.00 | | PD2 | | 69.00 |
| 70.00 | | PD1 | | 70.00 |
| 71.00 | | PC2 | | 71.00 |
| 72.00 | | PC1 | | 72.00 |
| 73.00 | | PB2 | | 73.00 |
| 74.00 | | PB1 | | 74.00 |
| 75.00 | | PA2 | | 75.00 |

| PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA | Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-7 Date/Time Prepared: 5/29/2024 7:02 am |
|---|---|---|---|

| | | Group | Days | |
|---|---|---|---|---|
| | | 1.00 | 2.00 | |
| 76.00 | | PA1 | | 76.00 |
| 99.00 | | AAA | | 99.00 |
| 100.00 | TOTAL | | | 100.00 |

| | | Expenses | Percentage | Y/N | |
|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | |
| | **A notice published in the Federal Register Volume 68, No. 149 August 4, 2003 provided for an increase in the RUG payments beginning 10/01/2003. Congress expected this increase to be used for direct patient care and related expenses. For lines 101 through 106: Enter in column 1 the amount of the expense for each category. Enter in column 2 the percentage of total expenses for each category to total SNF revenue from Worksheet G-2, Part I, line 1, column 3. Indicate in column 3 "Y" for yes or "N" for no if the spending reflects increases associated with direct patient care and related expenses for each category. (If column 2 is zero, enter N/A in column 3) (See instructions)** | | | | |
| 101.00 | Staffing | | | | 101.00 |
| 102.00 | Recruitment | | | | 102.00 |
| 103.00 | Retention of employees | | | | 103.00 |
| 104.00 | Training | | | | 104.00 |
| 105.00 | OTHER (SPECIFY) | | | | 105.00 |
| 106.00 | Total SNF revenue (Worksheet G-2, Part I, line 1, column 3) | | | | 106.00 |

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES | Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet A | Date/Time Prepared: 5/29/2024 7:02 am

| | | Cost Center Description | Salaries | Other | Total (col. 1 + col. 2) | Reclassifications Increase/Decrease (Fr Wkst A-6) | Reclassified Trial Balance (col. 3 +- col. 4) | |
|---|---|---|---|---|---|---|---|---|
| | | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | 0 | 0 | 1,983,792 | 1,983,792 | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | 460,404 | 460,404 | -411,655 | 48,749 | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | 16,054 | 21,971 | 38,025 | 0 | 38,025 | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | 702,514 | 4,456,175 | 5,158,689 | -1,017,735 | 4,140,954 | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 62,726 | 546,508 | 609,234 | -440 | 608,794 | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 0 | 88,207 | 88,207 | 0 | 88,207 | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 0 | 708,062 | 708,062 | 0 | 708,062 | 7.00 |
| 8.00 | 00800 | DIETARY | 0 | 1,828,924 | 1,828,924 | 0 | 1,828,924 | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 303,939 | 32,879 | 336,818 | 0 | 336,818 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 0 | 247,759 | 247,759 | -200,848 | 46,911 | 10.00 |
| 11.00 | 01100 | PHARMACY | 0 | 391,729 | 391,729 | -343,161 | 48,568 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 467,516 | 243,742 | 711,258 | 0 | 711,258 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 0 | 709 | 709 | 0 | 709 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 7,678,772 | 3,700,279 | 11,379,051 | -134,247 | 11,244,804 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 20,193 | 20,193 | 0 | 20,193 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 740,595 | 740,595 | 0 | 740,595 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 611,439 | 611,439 | 0 | 611,439 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 186,326 | 186,326 | 0 | 186,326 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 180,585 | 180,585 | 296,642 | 477,227 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 10,051 | 10,051 | 434,860 | 444,911 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 1,501,565 | 864,084 | 2,365,649 | -61,579 | 2,304,070 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 3,871 | 3,871 | -1,074 | 2,797 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | 0 | 0 | 0 | 0 | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | 544,555 | 544,555 | -544,555 | 0 | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | 0 | 0 | 0 | 0 | 0 | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 10,733,086 | 15,889,047 | 26,622,133 | 0 | 26,622,133 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 0 | 0 | 0 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 0 | 0 | 0 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 100.00 | | TOTAL | 10,733,086 | 15,889,047 | 26,622,133 | 0 | 26,622,133 | 100.00 |

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES | Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet A | Date/Time Prepared: 5/29/2024 7:02 am

| | | Cost Center Description | Adjustments to Expenses (Fr Wkst A-8) | Net Expenses For Allocation (col. 5 +- col. 6) | | |
|---|---|---|---|---|---|---|
| | | | 6.00 | 7.00 | | |
| | | **GENERAL SERVICE COST CENTERS** | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | -24,600 | 1,959,192 | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | 0 | 48,749 | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | 1,421,803 | 1,459,828 | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | -2,339,633 | 1,801,321 | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 1,613 | 610,407 | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 0 | 88,207 | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 0 | 708,062 | | 7.00 |
| 8.00 | 00800 | DIETARY | -5 | 1,828,919 | | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 102,039 | 438,857 | | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 0 | 46,911 | | 10.00 |
| 11.00 | 01100 | PHARMACY | 35,582 | 84,150 | | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | -106,366 | 604,892 | | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 0 | 709 | | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | -1,765,234 | 9,479,570 | | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 20,193 | | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 740,595 | | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 611,439 | | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 186,326 | | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 477,227 | | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 444,911 | | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | -200,220 | 2,103,850 | | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | | 61.00 |
| 62.00 | 06200 | FQHC | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 2,797 | | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | 0 | 0 | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | 0 | 0 | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | 0 | 0 | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | -2,875,021 | 23,747,112 | | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 0 | | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 0 | | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | | 95.00 |
| 100.00 | | TOTAL | -2,875,021 | 23,747,112 | | 100.00 |

RECLASSIFICATIONS | Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet A-6 | Date/Time Prepared: 5/29/2024 7:02 am

| | | Increases | | | | |
|---|---|---|---|---|---|---|
| | | Cost Center | Line # | Salary | Non Salary | |
| | | 2.00 | 3.00 | 4.00 | 5.00 | |
| | (1) A - CAPITAL INSURANCE | | | | | |
| 1.00 | | CAP REL COSTS - BLDGS & FIXTURES | 1.00 | 0 | 300 | 1.00 |
| | (1) C - COST OF GOODS SOLD | | | | | |
| 2.00 | | MEDICAL SUPPLIES CHARGED TO PATIENTS | 48.00 | 0 | 296,642 | 2.00 |
| 3.00 | | | 0.00 | 0 | 0 | 3.00 |
| 4.00 | | | 0.00 | 0 | 0 | 4.00 |
| 5.00 | | | 0.00 | 0 | 0 | 5.00 |
| 6.00 | | | 0.00 | 0 | 0 | 6.00 |
| | (1) D - PHARMACY | | | | | |
| 7.00 | | DRUGS CHARGED TO PATIENTS | 49.00 | 0 | 444,911 | 7.00 |
| 8.00 | | | 0.00 | 0 | 0 | 8.00 |
| | (1) E - PROPERTY TAX | | | | | |
| 9.00 | | CAP REL COSTS - BLDGS & FIXTURES | 1.00 | 0 | 1,017,435 | 9.00 |
| | (1) F - DEPRECIATION | | | | | |
| 10.00 | | CAP REL COSTS - BLDGS & FIXTURES | 1.00 | 0 | 451,294 | 10.00 |
| 11.00 | | CAP REL COSTS - MOVEABLE EQUIPMENT | 2.00 | 0 | 18,957 | 11.00 |
| 12.00 | | | 0.00 | 0 | 0 | 12.00 |
| | (1) G - INTEREST EXPENSE | | | | | |
| 13.00 | | CAP REL COSTS - BLDGS & FIXTURES | 1.00 | 0 | 514,763 | 13.00 |
| 14.00 | | CAP REL COSTS - MOVEABLE EQUIPMENT | 2.00 | 0 | 29,792 | 14.00 |
| | TOTALS | | | | | |
| 100.00 | | Total Reclassifications (Sum of columns 4 and 5 must equal sum of columns 8 and 9) | | 0 | 2,774,094 | 100.00 |

(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.
(2) Transfer to Worksheet A, col. 5, line as appropriate.

RECLASSIFICATIONS | Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet A-6 | Date/Time Prepared: 5/29/2024 7:02 am

| | | Decreases | | | | |
|---|---|---|---|---|---|---|
| | | Cost Center | Line # | Salary | Non Salary | |
| | | 6.00 | 7.00 | 8.00 | 9.00 | |
| | (1) A - CAPITAL INSURANCE | | | | | |
| 1.00 | | ADMINISTRATIVE & GENERAL | 4.00 | 0 | 300 | 1.00 |
| | (1) C - COST OF GOODS SOLD | | | | | |
| 2.00 | | CENTRAL SERVICES & SUPPLY | 10.00 | 0 | 200,848 | 2.00 |
| 3.00 | | SKILLED NURSING FACILITY | 30.00 | 0 | 23,090 | 3.00 |
| 4.00 | | DRUGS CHARGED TO PATIENTS | 49.00 | 0 | 10,051 | 4.00 |
| 5.00 | | OTHER ANCILLARY SERVICES | 52.00 | 0 | 61,579 | 5.00 |
| 6.00 | | AMBULANCE | 71.00 | 0 | 1,074 | 6.00 |
| | (1) D - PHARMACY | | | | | |
| 7.00 | | PHARMACY | 11.00 | 0 | 343,161 | 7.00 |
| 8.00 | | SKILLED NURSING FACILITY | 30.00 | 0 | 101,750 | 8.00 |
| | (1) E - PROPERTY TAX | | | | | |
| 9.00 | | ADMINISTRATIVE & GENERAL | 4.00 | 0 | 1,017,435 | 9.00 |
| | (1) F - DEPRECIATION | | | | | |
| 10.00 | | CAP REL COSTS - MOVEABLE EQUIPMENT | 2.00 | 0 | 460,404 | 10.00 |
| 11.00 | | PLANT OPERATION, MAINT. & REPAIRS | 5.00 | 0 | 440 | 11.00 |
| 12.00 | | SKILLED NURSING FACILITY | 30.00 | 0 | 9,407 | 12.00 |
| | (1) G - INTEREST EXPENSE | | | | | |
| 13.00 | | INTEREST EXPENSE | 81.00 | 0 | 544,555 | 13.00 |
| 14.00 | | | 0.00 | 0 | 0 | 14.00 |
| | TOTALS | | | | | |
| 100.00 | | | | 0 | 2,774,094 | 100.00 |

(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.
(2) Transfer to Worksheet A, col. 5, line as appropriate.

RECONCILIATION OF CAPITAL COSTS CENTERS | Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet A-7 | Date/Time Prepared: 5/29/2024 7:02 am

| | Description | Beginning Balances | Acquisitions: Purchases | Acquisitions: Donation | Acquisitions: Total | Disposals and Retirements | |
|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| | **ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES** | | | | | | |
| 1.00 | Land | 1,111,122 | 0 | 0 | 0 | 0 | 1.00 |
| 2.00 | Land Improvements | 1,432,465 | 0 | 0 | 0 | 0 | 2.00 |
| 3.00 | Buildings and Fixtures | 29,359,475 | 0 | 0 | 0 | 0 | 3.00 |
| 4.00 | Building Improvements | 0 | 0 | 0 | 0 | 0 | 4.00 |
| 5.00 | Fixed Equipment | 552,366 | 0 | 0 | 0 | 0 | 5.00 |
| 6.00 | Movable Equipment | 1,724,137 | 0 | 0 | 0 | 0 | 6.00 |
| 7.00 | Subtotal (sum of lines 1-6) | 34,179,565 | 0 | 0 | 0 | 0 | 7.00 |
| 8.00 | Reconciling Items | 0 | 0 | 0 | 0 | 0 | 8.00 |
| 9.00 | Total (line 7 minus line 8) | 34,179,565 | 0 | 0 | 0 | 0 | 9.00 |

| | Description | Ending Balance | Fully Depreciated Assets | |
|---|---|---|---|---|
| | | 6.00 | 7.00 | |
| | **ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES** | | | |
| 1.00 | Land | 1,111,122 | 0 | 1.00 |
| 2.00 | Land Improvements | 1,432,465 | 0 | 2.00 |
| 3.00 | Buildings and Fixtures | 29,359,475 | 0 | 3.00 |
| 4.00 | Building Improvements | 0 | 0 | 4.00 |
| 5.00 | Fixed Equipment | 552,366 | 0 | 5.00 |
| 6.00 | Movable Equipment | 1,724,137 | 0 | 6.00 |
| 7.00 | Subtotal (sum of lines 1-6) | 34,179,565 | 0 | 7.00 |
| 8.00 | Reconciling Items | 0 | 0 | 8.00 |
| 9.00 | Total (line 7 minus line 8) | 34,179,565 | 0 | 9.00 |

ADJUSTMENTS TO EXPENSES | Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet A-8 | Date/Time Prepared: 5/29/2024 7:02 am

| | Description (1) | (2) Basis For Adjustment | Amount | Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted: Cost Center | Line No. | |
|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | |
| 1.00 | Investment income on restricted funds (chapter 2) | A | 0 | INTEREST EXPENSE | 81.00 | 1.00 |
| 2.00 | Trade, quantity, and time discounts (chapter 8) | | 0 | | 0.00 | 2.00 |
| 3.00 | Refunds and rebates of expenses (chapter 8) | | 0 | | 0.00 | 3.00 |
| 4.00 | Rental of provider space by suppliers (chapter 8) | | 0 | | 0.00 | 4.00 |
| 5.00 | Telephone services (pay stations excluded) (chapter 21) | | 0 | | 0.00 | 5.00 |
| 6.00 | Television and radio service (chapter 21) | | 0 | | 0.00 | 6.00 |
| 7.00 | Parking lot (chapter 21) | | 0 | | 0.00 | 7.00 |
| 8.00 | Remuneration applicable to provider-based physician adjustment | A-8-2 | 0 | | | 8.00 |
| 9.00 | Home office cost (chapter 21) | | 0 | | 0.00 | 9.00 |
| 10.00 | Sale of scrap, waste, etc. (chapter 23) | | 0 | | 0.00 | 10.00 |
| 11.00 | Nonallowable costs related to certain Capital expenditures (chapter 24) | | 0 | | 0.00 | 11.00 |
| 12.00 | Adjustment resulting from transactions with related organizations (chapter 10) | A-8-1 | -1,520,260 | | | 12.00 |
| 13.00 | Laundry and linen service | | 0 | | 0.00 | 13.00 |
| 14.00 | Revenue - Employee meals | | 0 | | 0.00 | 14.00 |
| 15.00 | Cost of meals - Guests | B | -5 | DIETARY | 8.00 | 15.00 |
| 16.00 | Sale of medical supplies to other than patients | | 0 | | 0.00 | 16.00 |
| 17.00 | Sale of drugs to other than patients | | 0 | | 0.00 | 17.00 |
| 18.00 | Sale of medical records and abstracts | B | 0 | MEDICAL RECORDS & LIBRARY | 12.00 | 18.00 |
| 19.00 | Vending machines | | 0 | DIETARY | 8.00 | 19.00 |
| 20.00 | Income from imposition of interest, finance or penalty charges (chapter 21) | B | 0 | MEDICAL RECORDS & LIBRARY | 12.00 | 20.00 |
| 21.00 | Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments | | 0 | | 0.00 | 21.00 |
| 22.00 | Utilization review--physicians' compensation (chapter 21) | | 0 | UTILIZATION REVIEW - SNF | 82.00 | 22.00 |
| 23.00 | Depreciation--buildings and fixtures | | 0 | CAP REL COSTS - BLDGS & FIXTURES | 1.00 | 23.00 |
| 24.00 | Depreciation--movable equipment | | 0 | CAP REL COSTS - MOVEABLE EQUIPMENT | 2.00 | 24.00 |
| 25.00 | OTHER OPERATING | B | -16,883 | SKILLED NURSING FACILITY | 30.00 | 25.00 |
| 25.01 | OTHER OPERATING | B | -200,220 | OTHER ANCILLARY SERVICES | 52.00 | 25.01 |
| 25.02 | | | 0 | | 0.00 | 25.02 |
| 25.03 | | | 0 | | 0.00 | 25.03 |
| 25.04 | PROPERTY TAXES | A | -24,600 | CAP REL COSTS - BLDGS & FIXTURES | 1.00 | 25.04 |
| 25.05 | | | 0 | | 0.00 | 25.05 |
| 25.06 | | | 0 | | 0.00 | 25.06 |
| 25.07 | QUALITY ASSURANCE FEES | A | -1,113,053 | ADMINISTRATIVE & GENERAL | 4.00 | 25.07 |
| 25.08 | | | 0 | | 0.00 | 25.08 |
| 100.00 | Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100) | | -2,875,021 | | | 100.00 |

(1) Description - all chapter references in this column pertain to CMS Pub. 15-1.
(2) Basis for adjustment (see instructions).
A. Costs - if cost, including applicable overhead, can be determined.
B. Amount Received - if cost cannot be determined.

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

Provider No.: 555430

Period: From 01/01/2023 To 12/31/2023

Worksheet A-8-1 Parts I-II

Date/Time Prepared: 5/29/2024 7:02 am

| | | Line No. | Cost Center | Expense Items | |
|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | |
| | **PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:** | | | | |
| 1.00 | | 3.00 | EMPLOYEE BENEFITS | HOME OFFICE EXPENSE | 1.00 |
| 2.00 | | 4.00 | ADMINISTRATIVE & GENERAL | HOME OFFICE EXPENSE | 2.00 |
| 3.00 | | 5.00 | PLANT OPERATION, MAINT. & REPAIRS | HOME OFFICE EXPENSE | 3.00 |
| 4.00 | | 9.00 | NURSING ADMINISTRATION | HOME OFFICE EXPENSE | 4.00 |
| 5.00 | | 11.00 | PHARMACY | HOME OFFICE EXPENSE | 5.00 |
| 6.00 | | 12.00 | MEDICAL RECORDS & LIBRARY | HOME OFFICE EXPENSE | 6.00 |
| 7.00 | | 81.00 | INTEREST EXPENSE | HOME OFFICE EXPENSE | 7.00 |
| 8.00 | | 30.00 | SKILLED NURSING FACILITY | HOME OFFICE EXPENSE | 8.00 |
| 9.00 | | 0.00 | | HOME OFFICE EXPENSE | 9.00 |
| 10.00 | TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12. | | | | 10.00 |

| | | Amount Allowable In Cost | Amount Included in Wkst. A, col. 5 | Adjustments (col. 4 minus col. 5) | | |
|---|---|---|---|---|---|---|
| | | 4.00 | 5.00 | 6.00 | | |
| | **PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:** | | | | | |
| 1.00 | | 1,505,212 | 83,409 | 1,421,803 | | 1.00 |
| 2.00 | | 1,656,525 | 2,883,105 | -1,226,580 | | 2.00 |
| 3.00 | | 18,556 | 16,943 | 1,613 | | 3.00 |
| 4.00 | | 136,979 | 34,940 | 102,039 | | 4.00 |
| 5.00 | | 35,582 | 0 | 35,582 | | 5.00 |
| 6.00 | | 21,863 | 128,229 | -106,366 | | 6.00 |
| 7.00 | | 102,954 | 102,954 | 0 | | 7.00 |
| 8.00 | | 0 | 1,748,351 | -1,748,351 | | 8.00 |
| 9.00 | | 0 | 0 | 0 | | 9.00 |
| 10.00 | TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12. | 3,477,671 | 4,997,931 | -1,520,260 | | 10.00 |

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS | Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet A-8-1 Parts I-II | Date/Time Prepared: 5/29/2024 7:02 am

| | Symbol (1) | Name | Percentage of Ownership | |
|---|---|---|---|---|
| | 1.00 | 2.00 | 3.00 | |

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

The Secretary, by virtue of the authority granted under section 1814(b)(1) of the Social Security Act, requires that you furnish the information requested under Part B 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 request information, the cost report is considered incomplete and not acceptable for purposes of claiming reimbursement under title XVIII.

| | | | | | |
|---|---|---|---|---|---|
| 1.00 | | B | FREMONT-RIDEOUT HEALTH | 0.00 | 1.00 |
| 2.00 | | | | 0.00 | 2.00 |
| 3.00 | | | | 0.00 | 3.00 |
| 4.00 | | | | 0.00 | 4.00 |
| 5.00 | | | | 0.00 | 5.00 |
| 6.00 | | | | 0.00 | 6.00 |
| 7.00 | | | | 0.00 | 7.00 |
| 8.00 | | | | 0.00 | 8.00 |
| 9.00 | | | | 0.00 | 9.00 |
| 10.00 | | | | 0.00 | 10.00 |
| 100.00 | G. Other (financial or non-financial) specify: | | | 0.00 | 100.00 |

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

A. Individual has financial interest (stockholder, partner, etc.) in both related organization and in provider.
B. Corporation, partnership, or other organization has financial interest in provider.
C. Provider has financial interest in corporation, partnership, or other organization.
D. Director, officer, administrator, or key person of provider or 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.

| | Related Organization(s) and/or Home Office | | | |
|---|---|---|---|---|
| | Name | Percentage of Ownership | Type of Business | |
| | 4.00 | 5.00 | 6.00 | |

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

The Secretary, by virtue of the authority granted under section 1814(b)(1) of the Social Security Act, requires that you furnish the information requested under Part B 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 request information, the cost report is considered incomplete and not acceptable for purposes of claiming reimbursement under title XVIII.

| | | | | | |
|---|---|---|---|---|---|
| 1.00 | | FREMONT-RIDEOUT HEALTH | 0.00 | HEALTH CARE | 1.00 |
| 2.00 | | | 0.00 | | 2.00 |
| 3.00 | | | 0.00 | | 3.00 |
| 4.00 | | | 0.00 | | 4.00 |
| 5.00 | | | 0.00 | | 5.00 |
| 6.00 | | | 0.00 | | 6.00 |
| 7.00 | | | 0.00 | | 7.00 |
| 8.00 | | | 0.00 | | 8.00 |
| 9.00 | | | 0.00 | | 9.00 |
| 10.00 | | | 0.00 | | 10.00 |
| 100.00 | G. Other (financial or non-financial) specify: | | 0.00 | | 100.00 |

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

A. Individual has financial interest (stockholder, partner, etc.) in both related organization and in provider.
B. Corporation, partnership, or other organization has financial interest in provider.
C. Provider has financial interest in corporation, partnership, or other organization.
D. Director, officer, administrator, or key person of provider or 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.

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B Part I Date/Time Prepared: 5/29/2024 7:02 am

| | | Cost Center Description | Net Expenses for Cost Allocation (from Wkst A col. 7) | CAPITAL RELATED COSTS BLDGS & FIXTURES | CAPITAL RELATED COSTS MOVEABLE EQUIPMENT | EMPLOYEE BENEFITS | Subtotal | |
|---|---|---|---|---|---|---|---|---|
| | | | 0 | 1.00 | 2.00 | 3.00 | 3A | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | 1,959,192 | 1,959,192 | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | 48,749 | | 48,749 | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | 1,459,828 | 0 | 0 | 1,459,828 | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | 1,801,321 | 73,696 | 8,281 | 95,694 | 1,978,992 | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 610,407 | 466,928 | 4,173 | 8,544 | 1,090,052 | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 88,207 | 54,880 | 974 | 0 | 144,061 | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 708,062 | 9,639 | 1,503 | 0 | 719,204 | 7.00 |
| 8.00 | 00800 | DIETARY | 1,828,919 | 112,002 | 4,333 | 0 | 1,945,254 | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 438,857 | 29,236 | 16 | 41,401 | 509,510 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 46,911 | 18,637 | 8,682 | 0 | 74,230 | 10.00 |
| 11.00 | 01100 | PHARMACY | 84,150 | 10,990 | 0 | 0 | 95,140 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 604,892 | 18,388 | 7,628 | 63,683 | 694,591 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 709 | 31,157 | 91 | 0 | 31,957 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 9,479,570 | 1,007,660 | 12,849 | 1,045,969 | 11,546,048 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 20,193 | 0 | 0 | 0 | 20,193 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 740,595 | 48,585 | 219 | 0 | 789,399 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 611,439 | 56,659 | 0 | 0 | 668,098 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 186,326 | 10,030 | 0 | 0 | 196,356 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 477,227 | 0 | 0 | 0 | 477,227 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 444,911 | 0 | 0 | 0 | 444,911 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 2,103,850 | 0 | 0 | 204,537 | 2,308,387 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 2,797 | 0 | 0 | 0 | 2,797 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 23,747,112 | 1,948,487 | 48,749 | 1,459,828 | 23,736,407 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 6,046 | 0 | 0 | 6,046 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 4,659 | 0 | 0 | 4,659 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | 0 | 0 | 0 | 0 | 0 | 98.00 |
| 99.00 | | Negative Cost Centers | 0 | 0 | 0 | 0 | 0 | 99.00 |
| 100.00 | | TOTAL | 23,747,112 | 1,959,192 | 48,749 | 1,459,828 | 23,747,112 | 100.00 |

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B Part I Date/Time Prepared: 5/29/2024 7:02 am

| | | Cost Center Description | ADMINISTRATIVE & GENERAL | PLANT OPERATION, MAINT. & REPAIRS | LAUNDRY & LINEN SERVICE | HOUSEKEEPING | DIETARY | |
|---|---|---|---|---|---|---|---|---|
| | | | 4.00 | 5.00 | 6.00 | 7.00 | 8.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | 1,978,992 | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 99,099 | 1,189,151 | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 13,097 | 46,005 | 203,163 | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 65,384 | 8,080 | 0 | 792,668 | | 7.00 |
| 8.00 | 00800 | DIETARY | 176,847 | 93,888 | 0 | 65,566 | 2,281,555 | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 46,321 | 24,508 | 0 | 17,115 | 0 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 6,748 | 15,623 | 0 | 10,910 | 0 | 10.00 |
| 11.00 | 01100 | PHARMACY | 8,649 | 9,213 | 0 | 6,434 | 0 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 63,147 | 15,414 | 0 | 10,765 | 0 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 2,905 | 26,118 | 0 | 18,239 | 0 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 1,049,682 | 844,695 | 203,163 | 589,889 | 1,224,485 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 1,836 | 0 | 0 | 0 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 71,766 | 40,728 | 0 | 28,442 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 60,738 | 47,496 | 0 | 33,168 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 17,851 | 8,408 | 0 | 5,872 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 43,386 | 0 | 0 | 0 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 40,448 | 0 | 0 | 0 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 209,860 | 0 | 0 | 0 | 0 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 254 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 1,978,018 | 1,180,176 | 203,163 | 786,400 | 1,224,485 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 550 | 5,069 | 0 | 3,540 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 424 | 3,906 | 0 | 2,728 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 1,057,070 | 95.00 |
| 98.00 | | Cross Foot Adjustments | 0 | 0 | 0 | 0 | 0 | 98.00 |
| 99.00 | | Negative Cost Centers | 0 | 0 | 0 | 0 | 0 | 99.00 |
| 100.00 | | TOTAL | 1,978,992 | 1,189,151 | 203,163 | 792,668 | 2,281,555 | 100.00 |

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B Part I Date/Time Prepared: 5/29/2024 7:02 am

| | | Cost Center Description | NURSING ADMINISTRATION | CENTRAL SERVICES & SUPPLY | PHARMACY | MEDICAL RECORDS & LIBRARY | SOCIAL SERVICE | |
|---|---|---|---|---|---|---|---|---|
| | | | 9.00 | 10.00 | 11.00 | 12.00 | 13.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | | | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | | | | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | | | | | | 7.00 |
| 8.00 | 00800 | DIETARY | | | | | | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 597,454 | | | | | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 0 | 107,511 | | | | 10.00 |
| 11.00 | 01100 | PHARMACY | 0 | 0 | 119,436 | | | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 0 | 14,191 | 0 | 798,108 | | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 0 | 0 | 0 | 0 | 79,219 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 502,903 | 11,322 | 0 | 568,255 | 79,219 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 0 | 0 | 641 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 4,170 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 700 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 0 | 0 | 30,006 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 0 | 0 | 25,029 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 0 | 0 | 8,638 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 51,276 | 0 | 1,071 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 0 | 119,436 | 32,642 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 94,551 | 30,195 | 0 | 126,956 | 0 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 527 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 597,454 | 107,511 | 119,436 | 798,108 | 79,219 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 0 | 0 | 0 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 0 | 0 | 0 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | 0 | 0 | | | | 98.00 |
| 99.00 | | Negative Cost Centers | 0 | 0 | 0 | 0 | 0 | 99.00 |
| 100.00 | | TOTAL | 597,454 | 107,511 | 119,436 | 798,108 | 79,219 | 100.00 |

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B Part I | Date/Time Prepared: 5/29/2024 7:02 am

| | | Cost Center Description | INTERNS & RESIDENTS (APPRVD PROG) | Subtotal | Post Stepdown Adjustments | Total | | |
|---|---|---|---|---|---|---|---|---|
| | | | 14.00 | 16.00 | 17.00 | 18.00 | | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | | | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | | | | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | | | | | | 7.00 |
| 8.00 | 00800 | DIETARY | | | | | | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | | | | | | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | | | | | | 10.00 |
| 11.00 | 01100 | PHARMACY | | | | | | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | | | | | | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | | | | | | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | | | | | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 0 | 16,619,661 | 0 | 16,619,661 | | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 22,670 | 0 | 22,670 | | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 4,170 | 0 | 4,170 | | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 700 | 0 | 700 | | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 960,341 | 0 | 960,341 | | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 834,529 | 0 | 834,529 | | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 237,125 | 0 | 237,125 | | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 572,960 | 0 | 572,960 | | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 637,437 | 0 | 637,437 | | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0 | 2,769,949 | 0 | 2,769,949 | | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 3,578 | 0 | 3,578 | | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 0 | 22,663,120 | 0 | 22,663,120 | | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 15,205 | 0 | 15,205 | | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 11,717 | 0 | 11,717 | | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 1,057,070 | 0 | 1,057,070 | | 95.00 |
| 98.00 | | Cross Foot Adjustments | 0 | 0 | 0 | 0 | | 98.00 |
| 99.00 | | Negative Cost Centers | 0 | 0 | 0 | 0 | | 99.00 |
| 100.00 | | TOTAL | 0 | 23,747,112 | 0 | 23,747,112 | | 100.00 |

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B Part II Date/Time Prepared: 5/29/2024 7:02 am

| | | Cost Center Description | Directly Assigned New Capital Related Costs | CAPITAL RELATED COSTS BLDGS & FIXTURES | CAPITAL RELATED COSTS MOVEABLE EQUIPMENT | Subtotal | EMPLOYEE BENEFITS | |
|---|---|---|---|---|---|---|---|---|
| | | | 0 | 1.00 | 2.00 | 2A | 3.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | 0 | 0 | 0 | 0 | 0 | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | 31,816 | 73,696 | 8,281 | 113,793 | 0 | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 0 | 466,928 | 4,173 | 471,101 | 0 | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 0 | 54,880 | 974 | 55,854 | 0 | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 0 | 9,639 | 1,503 | 11,142 | 0 | 7.00 |
| 8.00 | 00800 | DIETARY | 0 | 112,002 | 4,333 | 116,335 | 0 | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 744 | 29,236 | 16 | 29,996 | 0 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 16,216 | 18,637 | 8,682 | 43,535 | 0 | 10.00 |
| 11.00 | 01100 | PHARMACY | 0 | 10,990 | 0 | 10,990 | 0 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 2,640 | 18,388 | 7,628 | 28,656 | 0 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 0 | 31,157 | 91 | 31,248 | 0 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 7,956 | 1,007,660 | 12,849 | 1,028,465 | 0 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 0 | 0 | 0 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 12,526 | 48,585 | 219 | 61,330 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 56,659 | 0 | 56,659 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 10,030 | 0 | 10,030 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0 | 0 | 0 | 0 | 0 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 71,898 | 1,948,487 | 48,749 | 2,069,134 | 0 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 6,046 | 0 | 6,046 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 4,659 | 0 | 4,659 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | | | | 0 | | 98.00 |
| 99.00 | | Negative Cost Centers | | 0 | 0 | 0 | 0 | 99.00 |
| 100.00 | | TOTAL | 71,898 | 1,959,192 | 48,749 | 2,079,839 | 0 | 100.00 |

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B Part II | Date/Time Prepared: 5/29/2024 7:02 am

| | | Cost Center Description | ADMINISTRATIVE & GENERAL | PLANT OPERATION, MAINT. & REPAIRS | LAUNDRY & LINEN SERVICE | HOUSEKEEPING | DIETARY | |
|---|---|---|---|---|---|---|---|---|
| | | | 4.00 | 5.00 | 6.00 | 7.00 | 8.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | 113,793 | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 5,699 | 476,800 | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 753 | 18,446 | 75,053 | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 3,760 | 3,240 | 0 | 18,142 | | 7.00 |
| 8.00 | 00800 | DIETARY | 10,170 | 37,645 | 0 | 1,501 | 165,651 | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 2,664 | 9,827 | 0 | 392 | 0 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 388 | 6,264 | 0 | 250 | 0 | 10.00 |
| 11.00 | 01100 | PHARMACY | 497 | 3,694 | 0 | 147 | 0 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 3,631 | 6,181 | 0 | 246 | 0 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 167 | 10,472 | 0 | 417 | 0 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 60,351 | 338,688 | 75,053 | 13,502 | 88,903 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 106 | 0 | 0 | 0 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 4,127 | 16,330 | 0 | 651 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 3,493 | 19,044 | 0 | 759 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 1,027 | 3,371 | 0 | 134 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 2,495 | 0 | 0 | 0 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 2,326 | 0 | 0 | 0 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 12,068 | 0 | 0 | 0 | 0 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 15 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 113,737 | 473,202 | 75,053 | 17,999 | 88,903 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 32 | 2,032 | 0 | 81 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 24 | 1,566 | 0 | 62 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 76,748 | 95.00 |
| 98.00 | | Cross Foot Adjustments | | | 0 | 0 | 0 | 98.00 |
| 99.00 | | Negative Cost Centers | 0 | 0 | 0 | 0 | 0 | 99.00 |
| 100.00 | | TOTAL | 113,793 | 476,800 | 75,053 | 18,142 | 165,651 | 100.00 |

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B Part II Date/Time Prepared: 5/29/2024 7:02 am

| | | Cost Center Description | NURSING ADMINISTRATION | CENTRAL SERVICES & SUPPLY | PHARMACY | MEDICAL RECORDS & LIBRARY | SOCIAL SERVICE | |
|---|---|---|---|---|---|---|---|---|
| | | | 9.00 | 10.00 | 11.00 | 12.00 | 13.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | | | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | | | | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | | | | | | 7.00 |
| 8.00 | 00800 | DIETARY | | | | | | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 42,879 | | | | | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 0 | 50,437 | | | | 10.00 |
| 11.00 | 01100 | PHARMACY | 0 | 0 | 15,328 | | | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 0 | 6,658 | 0 | 45,372 | | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 0 | 0 | 0 | 0 | 42,304 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 36,093 | 5,312 | 0 | 32,307 | 42,304 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 0 | 0 | 36 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 237 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 40 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 0 | 0 | 1,706 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 0 | 0 | 1,423 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 0 | 0 | 491 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 24,055 | 0 | 61 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 0 | 15,328 | 1,855 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 6,786 | 14,165 | 0 | 7,216 | 0 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 247 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 42,879 | 50,437 | 15,328 | 45,372 | 42,304 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 0 | 0 | 0 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 0 | 0 | 0 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | 0 | 0 | 0 | | | 98.00 |
| 99.00 | | Negative Cost Centers | 0 | 0 | 0 | 0 | 0 | 99.00 |
| 100.00 | | TOTAL | 42,879 | 50,437 | 15,328 | 45,372 | 42,304 | 100.00 |

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B Part II | Date/Time Prepared: 5/29/2024 7:02 am

| | | Cost Center Description | INTERNS & RESIDENTS (APPRVD PROG) | Subtotal | Post Step-Down Adjustments | Total | | |
|---|---|---|---|---|---|---|---|---|
| | | | 14.00 | 16.00 | 17.00 | 18.00 | | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | | | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | | | | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | | | | | | 7.00 |
| 8.00 | 00800 | DIETARY | | | | | | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | | | | | | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | | | | | | 10.00 |
| 11.00 | 01100 | PHARMACY | | | | | | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | | | | | | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | | | | | | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | | | | | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 0 | 1,720,978 | 0 | 1,720,978 | | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 142 | 0 | 142 | | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 237 | 0 | 237 | | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 40 | 0 | 40 | | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 84,144 | 0 | 84,144 | | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 81,378 | 0 | 81,378 | | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 15,053 | 0 | 15,053 | | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 26,611 | 0 | 26,611 | | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 19,509 | 0 | 19,509 | | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0 | 40,235 | 0 | 40,235 | | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 262 | 0 | 262 | | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 0 | 1,988,589 | 0 | 1,988,589 | | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 8,191 | 0 | 8,191 | | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 6,311 | 0 | 6,311 | | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 76,748 | 0 | 76,748 | | 95.00 |
| 98.00 | | Cross Foot Adjustments | 0 | 0 | 0 | 0 | | 98.00 |
| 99.00 | | Negative Cost Centers | 0 | 0 | 0 | 0 | | 99.00 |
| 100.00 | | TOTAL | 0 | 2,079,839 | 0 | 2,079,839 | | 100.00 |

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B-1 | Date/Time Prepared: 5/29/2024 7:02 am

| | | Cost Center Description | CAPITAL RELATED COSTS | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | BLDGS & FIXTURES (SQUARE FEET) | MOVEABLE EQUIPMENT (EQUIP COST) | EMPLOYEE BENEFITS (GROSS SALARIES) | Reconciliation | ADMINISTRATIVE & GENERAL (ACCUM. COST) | |
| | | | 1.00 | 2.00 | 3.00 | 4A | 4.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | 55,084 | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | 9,113 | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | 0 | 0 | 10,717,032 | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | 2,072 | 1,548 | 702,514 | -1,978,992 | 21,768,120 | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 13,128 | 780 | 62,726 | 0 | 1,090,052 | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 1,543 | 182 | 0 | 0 | 144,061 | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 271 | 281 | 0 | 0 | 719,204 | 7.00 |
| 8.00 | 00800 | DIETARY | 3,149 | 810 | 0 | 0 | 1,945,254 | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 822 | 3 | 303,939 | 0 | 509,510 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 524 | 1,623 | 0 | 0 | 74,230 | 10.00 |
| 11.00 | 01100 | PHARMACY | 309 | 0 | 0 | 0 | 95,140 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 517 | 1,426 | 467,516 | 0 | 694,591 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 876 | 17 | 0 | 0 | 31,957 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 28,331 | 2,402 | 7,678,772 | 0 | 11,546,048 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 0 | 0 | 0 | 20,193 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 1,366 | 41 | 0 | 0 | 789,399 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 1,593 | 0 | 0 | 0 | 668,098 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 282 | 0 | 0 | 0 | 196,356 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 477,227 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 444,911 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0 | 0 | 1,501,565 | 0 | 2,308,387 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | 2,797 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 54,783 | 9,113 | 10,717,032 | -1,978,992 | 21,757,415 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 170 | 0 | 0 | 0 | 6,046 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 131 | 0 | 0 | 0 | 4,659 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | | | | | | 98.00 |
| 99.00 | | Negative Cost Centers | | | | | | 99.00 |
| 102.00 | | Cost to be allocated (per Wkst. B, Part I) | 1,959,192 | 48,749 | 1,459,828 | | 1,978,992 | 102.00 |
| 103.00 | | Unit cost multiplier (Wkst. B, Part I) | 35.567352 | 5.349391 | 0.136216 | | 0.090912 | 103.00 |
| 104.00 | | Cost to be allocated (per Wkst. B, Part II) | | | 0 | | 113,793 | 104.00 |
| 105.00 | | Unit cost multiplier (Wkst. B, Part II) | | | 0.000000 | | 0.005228 | 105.00 |

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B-1 | Date/Time Prepared: 5/29/2024 7:02 am

| | | Cost Center Description | PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET) | LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY) | HOUSEKEEPING (SQUARE FEET) | DIETARY (MEALS SERVED) | NURSING ADMINISTRATION (DIRECT NRSING HRS) | |
|---|---|---|---|---|---|---|---|---|
| | | | 5.00 | 6.00 | 7.00 | 8.00 | 9.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 39,884 | | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 1,543 | 311,586 | | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 271 | 0 | 38,070 | | | 7.00 |
| 8.00 | 00800 | DIETARY | 3,149 | 0 | 3,149 | 411,557 | | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 822 | 0 | 822 | 0 | 193,275 | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 524 | 0 | 524 | 0 | 0 | 10.00 |
| 11.00 | 01100 | PHARMACY | 309 | 0 | 309 | 0 | 0 | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 517 | 0 | 517 | 0 | 0 | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 876 | 0 | 876 | 0 | 0 | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 28,331 | 311,586 | 28,331 | 220,878 | 162,688 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 0 | 0 | 0 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 1,366 | 0 | 1,366 | 0 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 1,593 | 0 | 1,593 | 0 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 282 | 0 | 282 | 0 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0 | 0 | 0 | 0 | 30,587 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0 | | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 39,583 | 311,586 | 37,769 | 220,878 | 193,275 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 170 | 0 | 170 | 0 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 131 | 0 | 131 | 0 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 190,679 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | | | | | | 98.00 |
| 99.00 | | Negative Cost Centers | | | | | | 99.00 |
| 102.00 | | Cost to be allocated (per Wkst. B, Part I) | 1,189,151 | 203,163 | 792,668 | 2,281,555 | 597,454 | 102.00 |
| 103.00 | | Unit cost multiplier (Wkst. B, Part I) | 29.815239 | 0.652029 | 20.821329 | 5.543716 | 3.091212 | 103.00 |
| 104.00 | | Cost to be allocated (per Wkst. B, Part II) | 476,800 | 75,053 | 18,142 | 165,651 | 42,879 | 104.00 |
| 105.00 | | Unit cost multiplier (Wkst. B, Part II) | 11.954669 | 0.240874 | 0.476543 | 0.402498 | 0.221855 | 105.00 |

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B-1 | Date/Time Prepared: 5/29/2024 7:02 am

| | | Cost Center Description | CENTRAL SERVICES & SUPPLY (COSTED REQUIS.) | PHARMACY (COSTED REQUIS.) | MEDICAL RECORDS & LIBRARY (GROSS CHARGES) | SOCIAL SERVICE (TIME SPENT) | INTERNS & RESIDENTS (APPRVD PROG) (ASSIGNED TIME) | |
|---|---|---|---|---|---|---|---|---|
| | | | 10.00 | 11.00 | 12.00 | 13.00 | 14.00 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | | | | | | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | | | | | | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | | | | | | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | | | | | | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | | | | | | 7.00 |
| 8.00 | 00800 | DIETARY | | | | | | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | | | | | | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 219,258 | | | | | 10.00 |
| 11.00 | 01100 | PHARMACY | 0 | 459,927 | | | | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 28,942 | 0 | 25,834,806 | | | 12.00 |
| 13.00 | 01300 | SOCIAL SERVICE | 0 | 0 | 0 | 105 | | 13.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 14.00 |
| | | **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 23,090 | 0 | 18,394,469 | 105 | 0 | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 33.00 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 0 | 20,746 | 0 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | 134,981 | 0 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | 22,673 | 0 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 0 | 971,304 | 0 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 0 | 810,196 | 0 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 0 | 279,614 | 0 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 104,573 | 0 | 34,658 | 0 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 459,927 | 1,056,628 | 0 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 61,579 | 0 | 4,109,537 | 0 | 0 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 63.00 |
| | | **OTHER REIMBURSABLE COST CENTERS** | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | 07100 | AMBULANCE | 1,074 | 0 | 0 | 0 | 0 | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 74.00 |
| | | **SPECIAL PURPOSE COST CENTERS** | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | | | | | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | | | | | | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 219,258 | 459,927 | 25,834,806 | 105 | 0 | 89.00 |
| | | **NONREIMBURSABLE COST CENTERS** | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 0 | 0 | 0 | 0 | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 0 | 0 | 0 | 0 | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 98.00 | | Cross Foot Adjustments | | | | | | 98.00 |
| 99.00 | | Negative Cost Centers | | | | | | 99.00 |
| 102.00 | | Cost to be allocated (per Wkst. B, Part I) | 107,511 | 119,436 | 798,108 | 79,219 | 0 | 102.00 |
| 103.00 | | Unit cost multiplier (Wkst. B, Part I) | 0.490340 | 0.259685 | 0.030893 | 754.466667 | 0.000000 | 103.00 |
| 104.00 | | Cost to be allocated (per Wkst. B, Part II) | 50,437 | 15,328 | 45,372 | 42,304 | 0 | 104.00 |
| 105.00 | | Unit cost multiplier (Wkst. B, Part II) | 0.230035 | 0.033327 | 0.001756 | 402.895238 | 0.000000 | 105.00 |

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS | Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet C | Date/Time Prepared: 5/29/2024 7:02 am

| | | Cost Center Description | Total (from Wkst. B, Pt I, col. 18) | Total Charges | Ratio (col. 1 divided by col. 2 | |
|---|---|---|---|---|---|---|
| | | | 1.00 | 2.00 | 3.00 | |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | |
| 40.00 | 04000 | RADIOLOGY | 22,670 | 20,746 | 1.092741 | 40.00 |
| 41.00 | 04100 | LABORATORY | 4,170 | 134,981 | 0.030893 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 700 | 22,673 | 0.030874 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0.000000 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 960,341 | 971,304 | 0.988713 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 834,529 | 810,196 | 1.030033 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 237,125 | 279,614 | 0.848044 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0.000000 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 572,960 | 34,658 | 16.531825 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 637,437 | 1,056,628 | 0.603275 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0.000000 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0.000000 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 2,769,949 | 4,109,537 | 0.674029 | 52.00 |
| | | **OUTPATIENT SERVICE COST CENTERS** | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | 0.000000 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | | | | 61.00 |
| 62.00 | 06200 | FQHC | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0.000000 | 63.00 |
| 71.00 | 07100 | AMBULANCE | 3,578 | 0 | 0.000000 | 71.00 |
| 100.00 | | Total | 6,043,459 | 7,440,337 | | 100.00 |

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS | Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet D Part I Date/Time Prepared: 5/29/2024 7:02 am

Title XVIII (1) | Skilled Nursing Facility | PPS

| | | | Ratio of Cost to Charges (Fr. Wkst. C Column 3) | Health Care Program Charges | | Health Care Program Cost | | |
|---|---|---|---|---|---|---|---|---|
| | | | | Part A | Part B | Part A (col. 1 x col. 2) | Part B (col. 1 x col. 3) | |
| | | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| | PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST | | | | | | | |
| | ANCILLARY SERVICE COST CENTERS | | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 1.092741 | 20,451 | 0 | 22,348 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 0.030893 | 131,164 | 0 | 4,052 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0.030874 | 22,673 | 0 | 700 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0.000000 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0.988713 | 739,629 | 0 | 731,281 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 1.030033 | 669,937 | 0 | 690,057 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0.848044 | 216,042 | 0 | 183,213 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0.000000 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 16.531825 | 34,658 | 0 | 572,960 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0.603275 | 896,520 | 0 | 540,848 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0.000000 | 0 | | 0 | | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0.000000 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0.674029 | 0 | 0 | 0 | 0 | 52.00 |
| | OUTPATIENT SERVICE COST CENTERS | | | | | | | |
| 60.00 | 06000 | CLINIC | 0.000000 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | | | | | | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0.000000 | 0 | 0 | 0 | 0 | 63.00 |
| 71.00 | 07100 | AMBULANCE (2) | 0.000000 | | 0 | | 0 | 71.00 |
| 100.00 | | Total (Sum of lines 40 - 71) | | 2,731,074 | 0 | 2,745,459 | 0 | 100.00 |

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

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

| APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS | Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet D Parts II-III Date/Time Prepared: 5/29/2024 7:02 am |
|---|---|---|---|
| | Title XVIII | Skilled Nursing Facility | PPS |

| | | Cost Center Description | 1.00 | |
|---|---|---|---|---|
| | | **PART II - APPORTIONMENT OF VACCINE COST** | | |
| 1.00 | | Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49) | 0.603275 | 1.00 |
| 2.00 | | Program vaccine charges (From your records, or the PS&R) | 0 | 2.00 |
| 3.00 | | Program costs (Line 1 x line 2) (Title XVIII, PPS providers, transfer this amount to Worksheet E, Part I, line 18) | 0 | 3.00 |

| | | Cost Center Description | Total Cost (From Wkst. B, Part I, Col. 18 | Nursing & Allied Health (From Wkst. B, Part I, Col. 14) | Ratio of Nursing & Allied Health Costs to Total Costs - Part A (Col. 2 / Col. 1) | Program Part A Cost (From Wkst. D Part I, Col. 4) | Part A Nursing & Allied Health Costs for Pass Through (Col. 3 x Col. 4) | |
|---|---|---|---|---|---|---|---|---|
| | | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| | | **PART III - CALCULATION OF PASS THROUGH COSTS FOR NURSING & ALLIED HEALTH** | | | | | | |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 22,670 | 0 | 0.000000 | 22,348 | 0 | 40.00 |
| 41.00 | 04100 | LABORATORY | 4,170 | 0 | 0.000000 | 4,052 | 0 | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 700 | 0 | 0.000000 | 700 | 0 | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0.000000 | 0 | 0 | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 960,341 | 0 | 0.000000 | 731,281 | 0 | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 834,529 | 0 | 0.000000 | 690,057 | 0 | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 237,125 | 0 | 0.000000 | 183,213 | 0 | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | 0.000000 | 0 | 0 | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 572,960 | 0 | 0.000000 | 572,960 | 0 | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 637,437 | 0 | 0.000000 | 540,848 | 0 | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0.000000 | 0 | 0 | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | 0.000000 | 0 | 0 | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 2,769,949 | 0 | 0.000000 | 0 | 0 | 52.00 |
| 100.00 | | Total (Sum of lines 40 - 52) | 6,039,881 | 0 | | 2,745,459 | 0 | 100.00 |

| COMPUTATION OF INPATIENT ROUTINE COSTS | Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet D-1 Parts I-II Date/Time Prepared: 5/29/2024 7:02 am |
|---|---|---|---|
| | Title XVIII | Skilled Nursing Facility | PPS |

| | | 1.00 | |
|---|---|---|---|
| | **PART I CALCULATION OF INPATIENT ROUTINE COSTS** | | |
| | **INPATIENT DAYS** | | |
| 1.00 | Inpatient days including private room days | 48,135 | 1.00 |
| 2.00 | Private room days | 0 | 2.00 |
| 3.00 | Inpatient days including private room days applicable to the Program | 10,732 | 3.00 |
| 4.00 | Medically necessary private room days applicable to the Program | 0 | 4.00 |
| 5.00 | Total general inpatient routine service cost | 16,619,661 | 5.00 |
| | **PRIVATE ROOM DIFFERENTIAL ADJUSTMENT** | | |
| 6.00 | General inpatient routine service charges | 4,077,780 | 6.00 |
| 7.00 | General inpatient routine service cost/charge ratio (Line 5 divided by line 6) | 4.075664 | 7.00 |
| 8.00 | Enter private room charges from your records | 0 | 8.00 |
| 9.00 | Average private room per diem charge (Private room charges line 8 divided by private room days, line 2) | 0.00 | 9.00 |
| 10.00 | Enter semi-private room charges from your records | 0 | 10.00 |
| 11.00 | Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days) | 0.00 | 11.00 |
| 12.00 | Average per diem private room charge differential (Line 9 minus line 11) | 0.00 | 12.00 |
| 13.00 | Average per diem private room cost differential (Line 7 times line 12) | 0.00 | 13.00 |
| 14.00 | Private room cost differential adjustment (Line 2 times line 13) | 0 | 14.00 |
| 15.00 | General inpatient routine service cost net of private room cost differential (Line 5 minus line 14) | 16,619,661 | 15.00 |
| | **PROGRAM INPATIENT ROUTINE SERVICE COSTS** | | |
| 16.00 | Adjusted general inpatient service cost per diem (Line 15 divided by line 1) | 345.27 | 16.00 |
| 17.00 | Program routine service cost (Line 3 times line 16) | 3,705,438 | 17.00 |
| 18.00 | Medically necessary private room cost applicable to program (line 4 times line 13) | 0 | 18.00 |
| 19.00 | Total program general inpatient routine service cost (Line 17 plus line 18) | 3,705,438 | 19.00 |
| 20.00 | Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID) | 1,720,978 | 20.00 |
| 21.00 | Per diem capital related costs (Line 20 divided by line 1) | 35.75 | 21.00 |
| 22.00 | Program capital related cost (Line 3 times line 21) | 383,669 | 22.00 |
| 23.00 | Inpatient routine service cost (Line 19 minus line 22) | 3,321,769 | 23.00 |
| 24.00 | Aggregate charges to beneficiaries for excess costs (From provider records) | 0 | 24.00 |
| 25.00 | Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24) | 3,321,769 | 25.00 |
| 26.00 | Enter the per diem limitation (1) | | 26.00 |
| 27.00 | Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1) | | 27.00 |
| 28.00 | Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to Worksheet E, Part II, line 4) (See instructions) | | 28.00 |

(1) Lines 26 and 27 are not applicable for title XVIII, but may be used for title V and or title XIX

| | | 1.00 | |
|---|---|---|---|
| | **PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH** | | |
| 1.00 | Total SNF inpatient days | 48,135 | 1.00 |
| 2.00 | Program inpatient days (see instructions) | 10,732 | 2.00 |
| 3.00 | Total nursing & allied health costs. (see instructions)(Do not complete for titles V or XIX) | 0 | 3.00 |
| 4.00 | Nursing & allied health ratio. (line 2 divided by line 1) | 0.222956 | 4.00 |
| 5.00 | Program nursing & allied health costs for pass-through. (line 3 times line 4) | 0 | 5.00 |

| COMPUTATION OF INPATIENT ROUTINE COSTS | Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet D-1 Parts I-II Date/Time Prepared: 5/29/2024 7:02 am |
|---|---|---|---|
| | Title XIX | Skilled Nursing Facility | |

| | | 1.00 | |
|---|---|---|---|
| | **PART I CALCULATION OF INPATIENT ROUTINE COSTS** | | |
| | **INPATIENT DAYS** | | |
| 1.00 | Inpatient days including private room days | 48,135 | 1.00 |
| 2.00 | Private room days | 0 | 2.00 |
| 3.00 | Inpatient days including private room days applicable to the Program | 32,443 | 3.00 |
| 4.00 | Medically necessary private room days applicable to the Program | 0 | 4.00 |
| 5.00 | Total general inpatient routine service cost | 16,619,661 | 5.00 |
| | **PRIVATE ROOM DIFFERENTIAL ADJUSTMENT** | | |
| 6.00 | General inpatient routine service charges | 12,723,704 | 6.00 |
| 7.00 | General inpatient routine service cost/charge ratio (Line 5 divided by line 6) | 1.306197 | 7.00 |
| 8.00 | Enter private room charges from your records | 0 | 8.00 |
| 9.00 | Average private room per diem charge (Private room charges line 8 divided by private room days, line 2) | 0.00 | 9.00 |
| 10.00 | Enter semi-private room charges from your records | 0 | 10.00 |
| 11.00 | Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days) | 0.00 | 11.00 |
| 12.00 | Average per diem private room charge differential (Line 9 minus line 11) | 0.00 | 12.00 |
| 13.00 | Average per diem private room cost differential (Line 7 times line 12) | 0.00 | 13.00 |
| 14.00 | Private room cost differential adjustment (Line 2 times line 13) | 0 | 14.00 |
| 15.00 | General inpatient routine service cost net of private room cost differential (Line 5 minus line 14) | 16,619,661 | 15.00 |
| | **PROGRAM INPATIENT ROUTINE SERVICE COSTS** | | |
| 16.00 | Adjusted general inpatient service cost per diem (Line 15 divided by line 1) | 345.27 | 16.00 |
| 17.00 | Program routine service cost (Line 3 times line 16) | 11,201,595 | 17.00 |
| 18.00 | Medically necessary private room cost applicable to program (line 4 times line 13) | 0 | 18.00 |
| 19.00 | Total program general inpatient routine service cost (Line 17 plus line 18) | 11,201,595 | 19.00 |
| 20.00 | Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID) | 1,720,978 | 20.00 |
| 21.00 | Per diem capital related costs (Line 20 divided by line 1) | 35.75 | 21.00 |
| 22.00 | Program capital related cost (Line 3 times line 21) | 1,159,837 | 22.00 |
| 23.00 | Inpatient routine service cost (Line 19 minus line 22) | 10,041,758 | 23.00 |
| 24.00 | Aggregate charges to beneficiaries for excess costs (From provider records) | 0 | 24.00 |
| 25.00 | Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24) | 10,041,758 | 25.00 |
| 26.00 | Enter the per diem limitation (1) | 0.00 | 26.00 |
| 27.00 | Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1) | 0 | 27.00 |
| 28.00 | Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to Worksheet E, Part II, line 4) (See instructions) | 11,201,595 | 28.00 |

(1) Lines 26 and 27 are not applicable for title XVIII, but may be used for title V and or title XIX

| | | 1.00 | |
|---|---|---|---|
| | **PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH** | | |
| 1.00 | Total SNF inpatient days | 48,135 | 1.00 |
| 2.00 | Program inpatient days (see instructions) | 32,443 | 2.00 |
| 3.00 | Total nursing & allied health costs. (see instructions)(Do not complete for titles V or XIX) | 0 | 3.00 |
| 4.00 | Nursing & allied health ratio. (line 2 divided by line 1) | 0.674000 | 4.00 |
| 5.00 | Program nursing & allied health costs for pass-through. (line 3 times line 4) | 0 | 5.00 |

| CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII | Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet E Part I Date/Time Prepared: 5/29/2024 7:02 am |
|---|---|---|---|
| | Title XVIII | Skilled Nursing Facility | PPS |

| | | 1.00 | |
|---|---|---|---|
| | **PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT** | | |
| 1.00 | Inpatient PPS amount (See Instructions) | 9,195,836 | 1.00 |
| 2.00 | Nursing and Allied Health Education Activities (pass through payments) | 0 | 2.00 |
| 3.00 | Subtotal ( Sum of lines 1 and 2) | 9,195,836 | 3.00 |
| 4.00 | Primary payor amounts | 0 | 4.00 |
| 5.00 | Coinsurance | 1,080,400 | 5.00 |
| 6.00 | Allowable bad debts (From your records) | 0 | 6.00 |
| 7.00 | Allowable Bad debts for dual eligible beneficiaries (See instructions) | 0 | 7.00 |
| 8.00 | Adjusted reimbursable bad debts. (See instructions) | 0 | 8.00 |
| 9.00 | Recovery of bad debts - for statistical records only | 0 | 9.00 |
| 10.00 | Utilization review | 0 | 10.00 |
| 11.00 | Subtotal (See instructions) | 8,115,436 | 11.00 |
| 12.00 | Interim payments (See instructions) | 7,953,127 | 12.00 |
| 13.00 | Tentative adjustment | 0 | 13.00 |
| 14.00 | OTHER adjustment (See instructions) | 0 | 14.00 |
| 14.50 | Demonstration payment adjustment amount before sequestration | 0 | 14.50 |
| 14.55 | Demonstration payment adjustment amount after sequestration | 0 | 14.55 |
| 14.75 | Sequestration for non-claims based amounts (see instructions) | 0 | 14.75 |
| 14.99 | Sequestration amount (see instructions) | 162,309 | 14.99 |
| 15.00 | Balance due provider/program (see Instructions) | 0 | 15.00 |
| 16.00 | Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2) | 0 | 16.00 |
| | **PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES - TITLE XVIII ONLY** | | |
| 17.00 | Ancillary services Part B | 0 | 17.00 |
| 18.00 | Vaccine cost (From Wkst D, Part II, line 3) | 0 | 18.00 |
| 19.00 | Total reasonable costs (Sum of lines 17 and 18) | 0 | 19.00 |
| 20.00 | Medicare Part B ancillary charges (See instructions) | 0 | 20.00 |
| 21.00 | Cost of covered services (Lesser of line 19 or line 20) | 0 | 21.00 |
| 22.00 | Primary payor amounts | 0 | 22.00 |
| 23.00 | Coinsurance and deductibles | 0 | 23.00 |
| 24.00 | Allowable bad debts (From your records) | 0 | 24.00 |
| 24.01 | Allowable Bad debts for dual eligible beneficiaries (see instructions) | 0 | 24.01 |
| 24.02 | Adjusted reimbursable bad debts (see instructions) | 0 | 24.02 |
| 25.00 | Subtotal (Sum of lines 21 and 24, minus lines 22 and 23) | 0 | 25.00 |
| 26.00 | Interim payments (See instructions) | 0 | 26.00 |
| 27.00 | Tentative adjustment | 0 | 27.00 |
| 28.00 | Other Adjustments (See instructions) Specify | 0 | 28.00 |
| 28.50 | Demonstration payment adjustment amount before sequestration | 0 | 28.50 |
| 28.55 | Demonstration payment adjustment amount after sequestration | 0 | 28.55 |
| 28.99 | Sequestration amount (see instructions) | 0 | 28.99 |
| 29.00 | Balance due provider/program (see instructions) | 0 | 29.00 |
| 30.00 | Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2 | 0 | 30.00 |

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet E-1 | Date/Time Prepared: 5/29/2024 7:02 am

Title XVIII | Skilled Nursing Facility | PPS

| | | Inpatient Part A | | Part B | | |
|---|---|---|---|---|---|---|
| | | mm/dd/yyyy | Amount | mm/dd/yyyy | Amount | |
| | | 1.00 | 2.00 | 3.00 | 4.00 | |
| 1.00 | Total interim payments paid to provider | | 7,953,127 | | 0 | 1.00 |
| 2.00 | Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero | | 0 | | 0 | 2.00 |
| 3.00 | List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1) | | | | | 3.00 |
| | **Program to Provider** | | | | | |
| 3.01 | ADJUSTMENTS TO PROVIDER | | 0 | | 0 | 3.01 |
| 3.02 | | | 0 | | 0 | 3.02 |
| 3.03 | | | 0 | | 0 | 3.03 |
| 3.04 | | | 0 | | 0 | 3.04 |
| 3.05 | | | 0 | | 0 | 3.05 |
| | **Provider to Program** | | | | | |
| 3.50 | ADJUSTMENTS TO PROGRAM | | 0 | | 0 | 3.50 |
| 3.51 | | | 0 | | 0 | 3.51 |
| 3.52 | | | 0 | | 0 | 3.52 |
| 3.53 | | | 0 | | 0 | 3.53 |
| 3.54 | | | 0 | | 0 | 3.54 |
| 3.99 | Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98) | | 0 | | 0 | 3.99 |
| 4.00 | Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B) | | 7,953,127 | | 0 | 4.00 |
| | **TO BE COMPLETED BY CONTRACTOR** | | | | | |
| 5.00 | List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1) | | | | | 5.00 |
| | **Program to Provider** | | | | | |
| 5.01 | TENTATIVE TO PROVIDER | | 0 | | 0 | 5.01 |
| 5.02 | | | 0 | | 0 | 5.02 |
| 5.03 | | | 0 | | 0 | 5.03 |
| | **Provider to Program** | | | | | |
| 5.50 | TENTATIVE TO PROGRAM | | 0 | | 0 | 5.50 |
| 5.51 | | | 0 | | 0 | 5.51 |
| 5.52 | | | 0 | | 0 | 5.52 |
| 5.99 | Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98) | | 0 | | 0 | 5.99 |
| 6.00 | Determined net settlement amount (balance due) based on the cost report. (1) | | | | | 6.00 |
| 6.01 | PROGRAM TO PROVIDER | | 0 | | 0 | 6.01 |
| 6.02 | PROVIDER TO PROGRAM | | 0 | | 0 | 6.02 |
| 7.00 | Total Medicare program liability (see instructions) | | 7,953,127 | | 0 | 7.00 |

| | | Contractor Name | Contractor Number | |
|---|---|---|---|---|
| | | 1.00 | 2.00 | |
| 8.00 | Name of Contractor | | | 8.00 |

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

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

Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet G | Date/Time Prepared: 5/29/2024 7:02 am

| | | General Fund | Specific Purpose Fund | Endowment Fund | Plant Fund | |
|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | |
| | **Assets** | | | | | |
| | **CURRENT ASSETS** | | | | | |
| 1.00 | Cash on hand and in banks | 62,523,234 | 0 | 0 | 0 | 1.00 |
| 2.00 | Temporary investments | 0 | 0 | 0 | 0 | 2.00 |
| 3.00 | Notes receivable | 0 | 0 | 0 | 0 | 3.00 |
| 4.00 | Accounts receivable | 3,564,241 | 0 | 0 | 0 | 4.00 |
| 5.00 | Other receivables | 164,014 | 0 | 0 | 0 | 5.00 |
| 6.00 | Less: allowances for uncollectible notes and accounts receivable | -502,206 | 0 | 0 | 0 | 6.00 |
| 7.00 | Inventory | 0 | 0 | 0 | 0 | 7.00 |
| 8.00 | Prepaid expenses | 184,685 | 0 | 0 | 0 | 8.00 |
| 9.00 | Other current assets | 0 | 0 | 0 | 0 | 9.00 |
| 10.00 | Due from other funds | 294,437 | 0 | 0 | 0 | 10.00 |
| 11.00 | TOTAL CURRENT ASSETS (Sum of lines 1 - 10) | 66,228,405 | 0 | 0 | 0 | 11.00 |
| | **FIXED ASSETS** | | | | | |
| 12.00 | Land | 1,111,122 | 0 | 0 | 0 | 12.00 |
| 13.00 | Land improvements | 1,432,465 | 0 | 0 | 0 | 13.00 |
| 14.00 | Less: Accumulated depreciation | 0 | 0 | 0 | 0 | 14.00 |
| 15.00 | Buildings | 29,359,475 | 0 | 0 | 0 | 15.00 |
| 16.00 | Less Accumulated depreciation | 0 | 0 | 0 | 0 | 16.00 |
| 17.00 | Leasehold improvements | 0 | 0 | 0 | 0 | 17.00 |
| 18.00 | Less: Accumulated Amortization | 0 | 0 | 0 | 0 | 18.00 |
| 19.00 | Fixed equipment | 552,366 | 0 | 0 | 0 | 19.00 |
| 20.00 | Less: Accumulated depreciation | 0 | 0 | 0 | 0 | 20.00 |
| 21.00 | Automobiles and trucks | 0 | 0 | 0 | 0 | 21.00 |
| 22.00 | Less: Accumulated depreciation | 0 | 0 | 0 | 0 | 22.00 |
| 23.00 | Major movable equipment | 1,724,137 | 0 | 0 | 0 | 23.00 |
| 24.00 | Less: Accumulated depreciation | -24,203,864 | 0 | 0 | 0 | 24.00 |
| 25.00 | Minor equipment - Depreciable | 0 | 0 | 0 | 0 | 25.00 |
| 26.00 | Minor equipment nondepreciable | 0 | 0 | 0 | 0 | 26.00 |
| 27.00 | Other fixed assets | 0 | 0 | 0 | 0 | 27.00 |
| 28.00 | TOTAL FIXED ASSETS (Sum of lines 12 - 27) | 9,975,701 | 0 | 0 | 0 | 28.00 |
| | **OTHER ASSETS** | | | | | |
| 29.00 | Investments | 0 | 0 | 0 | 0 | 29.00 |
| 30.00 | Deposits on leases | 0 | 0 | 0 | 0 | 30.00 |
| 31.00 | Due from owners/officers | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | Other assets | 109,259 | 0 | 0 | 0 | 32.00 |
| 33.00 | TOTAL OTHER ASSETS (Sum of lines 29 - 32) | 109,259 | 0 | 0 | 0 | 33.00 |
| 34.00 | TOTAL ASSETS (Sum of lines 11, 28, and 33) | 76,313,365 | 0 | 0 | 0 | 34.00 |
| | **Liabilities and Fund Balances** | | | | | |
| | **CURRENT LIABILITIES** | | | | | |
| 35.00 | Accounts payable | 998,069 | 0 | 0 | 0 | 35.00 |
| 36.00 | Salaries, wages, and fees payable | 800,477 | 0 | 0 | 0 | 36.00 |
| 37.00 | Payroll taxes payable | 300,077 | 0 | 0 | 0 | 37.00 |
| 38.00 | Notes & loans payable (Short term) | 0 | 0 | 0 | 0 | 38.00 |
| 39.00 | Deferred income | 3,300 | 0 | 0 | 0 | 39.00 |
| 40.00 | Accelerated payments | 0 | | | | 40.00 |
| 41.00 | Due to other funds | 1,911,339 | 0 | 0 | 0 | 41.00 |
| 42.00 | Other current liabilities | 142,469 | 0 | 0 | 0 | 42.00 |
| 43.00 | TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42) | 4,155,731 | 0 | 0 | 0 | 43.00 |
| | **LONG TERM LIABILITIES** | | | | | |
| 44.00 | Mortgage payable | 0 | 0 | 0 | 0 | 44.00 |
| 45.00 | Notes payable | 20,430,000 | 0 | 0 | 0 | 45.00 |
| 46.00 | Unsecured loans | 0 | 0 | 0 | 0 | 46.00 |
| 47.00 | Loans from owners: | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | Other long term liabilities | 264,115 | 0 | 0 | 0 | 48.00 |
| 49.00 | OTHER (SPECIFY) | 0 | 0 | 0 | 0 | 49.00 |
| 50.00 | TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49 | 20,694,115 | 0 | 0 | 0 | 50.00 |
| 51.00 | TOTAL LIABILITIES (Sum of lines 43 and 50) | 24,849,846 | 0 | 0 | 0 | 51.00 |
| | **CAPITAL ACCOUNTS** | | | | | |
| 52.00 | General fund balance | 51,463,519 | | | | 52.00 |
| 53.00 | Specific purpose fund | | 0 | | | 53.00 |
| 54.00 | Donor created - endowment fund balance - restricted | | | 0 | | 54.00 |
| 55.00 | Donor created - endowment fund balance - unrestricted | | | 0 | | 55.00 |
| 56.00 | Governing body created - endowment fund balance | | | 0 | | 56.00 |
| 57.00 | Plant fund balance - invested in plant | | | | 0 | 57.00 |
| 58.00 | Plant fund balance - reserve for plant improvement, replacement, and expansion | | | | 0 | 58.00 |
| 59.00 | TOTAL FUND BALANCES (Sum of lines 52 thru 58) | 51,463,519 | 0 | 0 | 0 | 59.00 |
| 60.00 | TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59) | 76,313,365 | 0 | 0 | 0 | 60.00 |

STATEMENT OF CHANGES IN FUND BALANCES | Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet G-1 | Date/Time Prepared: 5/29/2024 7:02 am

| | | General Fund | | Special Purpose Fund | | Endowment Fund | |
|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| 1.00 | Fund balances at beginning of period | | 51,451,638 | | 0 | | 1.00 |
| 2.00 | Net income (loss) (from Wkst. G-3, line 31) | | 4,341,514 | | | | 2.00 |
| 3.00 | Total (sum of line 1 and line 2) | | 55,793,152 | | 0 | | 3.00 |
| 4.00 | Additions (credit adjustments) | | | | | | 4.00 |
| 5.00 | | 0 | | 0 | | 0 | 5.00 |
| 6.00 | | 0 | | 0 | | 0 | 6.00 |
| 7.00 | | 0 | | 0 | | 0 | 7.00 |
| 8.00 | | 0 | | 0 | | 0 | 8.00 |
| 9.00 | | 0 | | 0 | | 0 | 9.00 |
| 10.00 | Total additions (sum of line 5 - 9) | | 0 | | 0 | | 10.00 |
| 11.00 | Subtotal (line 3 plus line 10) | | 55,793,152 | | 0 | | 11.00 |
| 12.00 | Deductions (debit adjustments) | | | | | | 12.00 |
| 13.00 | CASH MANAGEMENT | 4,329,633 | | 0 | | 0 | 13.00 |
| 14.00 | | 0 | | 0 | | 0 | 14.00 |
| 15.00 | | 0 | | 0 | | 0 | 15.00 |
| 16.00 | | 0 | | 0 | | 0 | 16.00 |
| 17.00 | | 0 | | 0 | | 0 | 17.00 |
| 18.00 | Total deductions (sum of lines 13 - 17) | | 4,329,633 | | 0 | | 18.00 |
| 19.00 | Fund balance at end of period per balance sheet (Line 11 - line 18) | | 51,463,519 | | 0 | | 19.00 |

| | | Endowment Fund | Plant Fund | | |
|---|---|---|---|---|---|
| | | 6.00 | 7.00 | 8.00 | |
| 1.00 | Fund balances at beginning of period | 0 | | 0 | 1.00 |
| 2.00 | Net income (loss) (from Wkst. G-3, line 31) | | | | 2.00 |
| 3.00 | Total (sum of line 1 and line 2) | 0 | | 0 | 3.00 |
| 4.00 | Additions (credit adjustments) | | | | 4.00 |
| 5.00 | | | 0 | | 5.00 |
| 6.00 | | | 0 | | 6.00 |
| 7.00 | | | 0 | | 7.00 |
| 8.00 | | | 0 | | 8.00 |
| 9.00 | | | 0 | | 9.00 |
| 10.00 | Total additions (sum of line 5 - 9) | 0 | | 0 | 10.00 |
| 11.00 | Subtotal (line 3 plus line 10) | 0 | | 0 | 11.00 |
| 12.00 | Deductions (debit adjustments) | | | | 12.00 |
| 13.00 | CASH MANAGEMENT | | 0 | | 13.00 |
| 14.00 | | | 0 | | 14.00 |
| 15.00 | | | 0 | | 15.00 |
| 16.00 | | | 0 | | 16.00 |
| 17.00 | | | 0 | | 17.00 |
| 18.00 | Total deductions (sum of lines 13 - 17) | 0 | | 0 | 18.00 |
| 19.00 | Fund balance at end of period per balance sheet (Line 11 - line 18) | 0 | | 0 | 19.00 |

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES | Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet G-2 Parts I-II | Date/Time Prepared: 5/29/2024 7:02 am

| | Cost Center Description | Inpatient | Outpatient | Total | |
|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | |
| | **PART I - PATIENT REVENUES** | | | | |
| | General Inpatient Routine Care Services | | | | |
| 1.00 | SKILLED NURSING FACILITY | 18,394,469 | | 18,394,469 | 1.00 |
| 2.00 | NURSING FACILITY | 0 | | 0 | 2.00 |
| 3.00 | ICF/IID | 0 | | 0 | 3.00 |
| 4.00 | OTHER LONG TERM CARE | 0 | | 0 | 4.00 |
| 5.00 | Total general inpatient care services (Sum of lines 1 - 4) | 18,394,469 | | 18,394,469 | 5.00 |
| | All Other Care Services | | | | |
| 6.00 | ANCILLARY SERVICES | 4,790,359 | 2,649,978 | 7,440,337 | 6.00 |
| 7.00 | CLINIC | | 0 | 0 | 7.00 |
| 8.00 | HOME HEALTH AGENCY COST | | 0 | 0 | 8.00 |
| 9.00 | AMBULANCE | | 0 | 0 | 9.00 |
| 10.00 | RURAL HEALTH CLINIC | | 0 | 0 | 10.00 |
| 10.10 | FQHC | | 0 | 0 | 10.10 |
| 11.00 | CMHC | | 0 | 0 | 11.00 |
| 11.10 | CORF | | 0 | 0 | 11.10 |
| 12.00 | HOSPICE | 0 | 0 | 0 | 12.00 |
| 13.00 | OTHER (SPECIFY) | 0 | 0 | 0 | 13.00 |
| 14.00 | Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1) | 23,184,828 | 2,649,978 | 25,834,806 | 14.00 |

| | Cost Center Description | 1.00 | 2.00 | |
|---|---|---|---|---|
| | **PART II - OPERATING EXPENSES** | | | |
| 1.00 | Operating Expenses (Per Worksheet A, Col. 3, Line 100) | | 26,622,133 | 1.00 |
| 2.00 | Add (Specify) | 0 | | 2.00 |
| 3.00 | | 0 | | 3.00 |
| 4.00 | | 0 | | 4.00 |
| 5.00 | | 0 | | 5.00 |
| 6.00 | | 0 | | 6.00 |
| 7.00 | | 0 | | 7.00 |
| 8.00 | Total Additions (Sum of lines 2 - 7) | | 0 | 8.00 |
| 9.00 | Deduct (Specify) | 0 | | 9.00 |
| 10.00 | | 0 | | 10.00 |
| 11.00 | | 0 | | 11.00 |
| 12.00 | | 0 | | 12.00 |
| 13.00 | | 0 | | 13.00 |
| 14.00 | Total Deductions (Sum of lines 9 - 13) | | 0 | 14.00 |
| 15.00 | Total Operating Expenses (Sum of lines 1 and 8, minus line 14) | | 26,622,133 | 15.00 |

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES | Provider No.: 555430 | Period: From 01/01/2023 To 12/31/2023 | Worksheet G-3 | Date/Time Prepared: 5/29/2024 7:02 am

| | | 1.00 | |
|---|---|---|---|
| 1.00 | Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14) | 25,834,806 | 1.00 |
| 2.00 | Less: contractual allowances and discounts on patients accounts | 586,416 | 2.00 |
| 3.00 | Net patient revenues (Line 1 minus line 2) | 25,248,390 | 3.00 |
| 4.00 | Less: total operating expenses (From Worksheet G-2, Part II, line 15) | 26,622,133 | 4.00 |
| 5.00 | Net income from service to patients (Line 3 minus 4) | -1,373,743 | 5.00 |
| | **Other income:** | | |
| 6.00 | Contributions, donations, bequests, etc | 0 | 6.00 |
| 7.00 | Income from investments | 5,478,568 | 7.00 |
| 8.00 | Revenues from communications ( Telephone and Internet service) | 0 | 8.00 |
| 9.00 | Revenue from television and radio service | 0 | 9.00 |
| 10.00 | Purchase discounts | 0 | 10.00 |
| 11.00 | Rebates and refunds of expenses | 0 | 11.00 |
| 12.00 | Parking lot receipts | 0 | 12.00 |
| 13.00 | Revenue from laundry and linen service | 0 | 13.00 |
| 14.00 | Revenue from meals sold to employees and guests | 0 | 14.00 |
| 15.00 | Revenue from rental of living quarters | 0 | 15.00 |
| 16.00 | Revenue from sale of medical and surgical supplies to other than patients | 0 | 16.00 |
| 17.00 | Revenue from sale of drugs to other than patients | 0 | 17.00 |
| 18.00 | Revenue from sale of medical records and abstracts | 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 | ASSISTED LIVING RENTAL | 2,040 | 24.00 |
| 24.01 | FOOD SERVICES | 14,620 | 24.01 |
| 24.02 | MISC - OTHER OPERATING REVENUE | 214,810 | 24.02 |
| 24.03 | MISC - OTHER NON-OPERATING REV/EXP | 5,219 | 24.03 |
| 24.50 | COVID-19 PHE Funding | 0 | 24.50 |
| 25.00 | Total other income (Sum of lines 6 - 24) | 5,715,257 | 25.00 |
| 26.00 | Total (Line 5 plus line 25) | 4,341,514 | 26.00 |
| 27.00 | Other expenses (specify) | 0 | 27.00 |
| 28.00 | | 0 | 28.00 |
| 29.00 | | 0 | 29.00 |
| 30.00 | Total other expenses (Sum of lines 27 - 29) | 0 | 30.00 |
| 31.00 | Net income (or loss) for the period (Line 26 minus line 30) | 4,341,514 | 31.00 |

This report is required by law (42 USC 1395g; 42 CFR 413.20(b)). Failure to report can result in all interim payments made since the beginning of the cost reporting period being deemed overpayments (42 USC 1395g).

FORM APPROVED
OMB NO. 0938-0463
EXPIRES: 12/31/2021

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

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

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

## PART I - COST REPORT STATUS

Provider use only

1. [ X ] Electronically prepared cost report — Date: — Time:
2. [ ] Manually prepared cost report
3. [ 0 ] 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 use only:

4. [ 1 ] Cost Report Status
   (1) As Submitted
   (2) Settled without audit
   (3) Settled with audit
   (4) Reopened
   (5) Amended
5. Date Received:

6. Contractor No.:
7. [ ] First Cost Report for this Provider CCN
8. [ ] Last Cost Report for this Provider CCN
9. NPR Date:
10. If line 4, column 1 is "4": Enter number of times reopened 0
11. Contractor Vendor Code: 4
12. [ F ] Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.

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

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

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by THE FOUNTAINS, 555430 {Provider Name(s) and CCN(s)} for the cost reporting period beginning 01/01/2024 and ending 12/31/2024 and that to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

| | SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR | | CHECKBOX | ELECTRONIC SIGNATURE STATEMENT | |
|---|---|---|---|---|---|
| | 1 | | 2 | | |
| 1 | *Greg Jackson* | | Y | I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature. | 1 |
| 2 | Signatory Printed Name | GREG JACKSON | | | 2 |
| 3 | Signatory Title | FO | | | 3 |
| 4 | Signature Date | (Dated when report is electronically signed.) | | | 4 |

## PART III - SETTLEMENT SUMMARY

| | Cost Center Description | | Title XVIII | | | |
|---|---|---|---|---|---|---|
| | | Title V | Part A | Part B | Title XIX | |
| | | 1.00 | 2.00 | 3.00 | 4.00 | |
| 1.00 | SKILLED NURSING FACILITY | 0 | 16,021 | 0 | 0 | 1.00 |
| 2.00 | NURSING FACILITY | 0 | | | 0 | 2.00 |
| 3.00 | ICF/IID | | | | 0 | 3.00 |
| 4.00 | SNF - BASED HHA I | 0 | 0 | 0 | | 4.00 |
| 5.00 | SNF - BASED RHC I | 0 | | 0 | | 5.00 |
| 6.00 | SNF - BASED FQHC I | 0 | | 0 | | 6.00 |
| 7.00 | SNF - BASED CMHC I | 0 | | 0 | | 7.00 |
| 7.10 | SNF - BASED CORF I | 0 | | 0 | | 7.10 |
| 100.00 | TOTAL | **0** | **16,021** | **0** | **0** | 100.00 |

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

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

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

# SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX INDENTIFICATION DATA

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

**Skilled Nursing Facility and Skilled Nursing Facility Complex Address:**

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1.00 | Street: | 1260 WILLIAMS WAY | P.O. Box: | | | | | 1.00 |
| 2.00 | City: | YUBA CITY | State: | CA | ZIP Code: | 95991 | | 2.00 |
| 3.00 | County: | SUTTER | CBSA Code: | 49700 | Urban / Rural: | U | | 3.00 |
| 3.01 | CBSA on/after October 1 of the Cost Reporting Period (if applicable) | | | | | | | 3.01 |

**SNF and SNF-Based Component Identification:**

| | Component | Component Name | Provider CCN | Date Certified | Payment System (P, O, or N) V | XVIII | XIX | |
|---|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | 6.00 | |
| 4.00 | SNF | THE FOUNTAINS | 555430 | 08/20/1990 | N | P | N | 4.00 |
| 5.00 | Nursing Facility | | | | | | | 5.00 |
| 6.00 | ICF/IID | | | | | | | 6.00 |
| 7.00 | SNF-Based HHA | | | | | | | 7.00 |
| 8.00 | SNF-Based RHC | | | | | | | 8.00 |
| 9.00 | SNF-Based FQHC | | | | | | | 9.00 |
| 10.00 | SNF-Based CMHC | | | | | | | 10.00 |
| 11.00 | SNF-Based OLTC | | | | | | | 11.00 |
| 12.00 | SNF-Based HOSPICE | | | | | | | 12.00 |
| 13.00 | SNF-Based CORF | | | | | | | 13.00 |

| | | From: | To: | |
|---|---|---|---|---|
| | | 1.00 | 2.00 | |
| 14.00 | Cost Reporting Period (mm/dd/yyyy) | 01/01/2024 | 12/31/2024 | 14.00 |
| 15.00 | Type of Control (See Instructions) | 2 - Voluntary Nonprofit, Other | | 15.00 |

| | | Y/N | |
|---|---|---|---|
| | | 1.00 | |
| **Type of Freestanding Skilled Nursing Facility** | | | |
| 16.00 | Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5? | N | 16.00 |
| 17.00 | Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5? | N | 17.00 |
| 18.00 | Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1. | Y | 18.00 |
| **Miscellaneous Cost Reporting Information** | | | |
| 19.00 | If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no. | N | 19.00 |
| 19.01 | If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no. | N | 19.01 |
| **Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.** | | | |
| 20.00 | Straight Line | 457,879 | 20.00 |
| 21.00 | Declining Balance | 0 | 21.00 |
| 22.00 | Sum of the Year's Digits | 0 | 22.00 |
| 23.00 | Sum of line 20 through 22 | 457,879 | 23.00 |
| 24.00 | If depreciation is funded, enter the balance as of the end of the period. | 0 | 24.00 |
| 25.00 | Were there any disposal of capital assets during the cost reporting period? (Y/N) | N | 25.00 |
| 26.00 | Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N) | N | 26.00 |
| 27.00 | Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N) | N | 27.00 |
| 28.00 | Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N) | N | 28.00 |

| | | Part A | Part B | Other | |
|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | |
| **If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption.** | | | | | |
| 29.00 | Skilled Nursing Facility | N | N | | 29.00 |
| 30.00 | Nursing Facility | | | N | 30.00 |
| 31.00 | ICF/IID | | | | 31.00 |
| 32.00 | SNF-Based HHA | N | N | | 32.00 |
| 33.00 | SNF-Based RHC | | | | 33.00 |
| 34.00 | SNF-Based FQHC | | | | 34.00 |
| 35.00 | SNF-Based CMHC | | N | | 35.00 |
| 36.00 | SNF-Based OLTC | | | | 36.00 |

| | | Y/N | | |
|---|---|---|---|---|
| | | 1.00 | 2.00 | |
| 37.00 | Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N) | Y | | 37.00 |
| 38.00 | Are you legally-required to carry malpractice insurance? (Y/N) | N | | 38.00 |

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

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

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

| | | | | | |
|---|---|---|---|---|---|
| | | | Y/N | | |
| | | | 1.00 | 2.00 | |
| 39.00 | Is the malpractice a "claims-made" or "occurrence" policy? If the policy is "claims-made" enter 1. If the policy is "occurrence", enter 2. | | 1 | | 39.00 |
| | | Premiums | Paid Losses | Self Insurance | |
| | | 1.00 | 2.00 | 3.00 | |
| 41.00 | List malpractice premiums and paid losses: | 0 | 0 | 0 | 41.00 |
| | | | | Y/N | |
| | | | | 1.00 | |
| 42.00 | Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts. | | | N | 42.00 |
| 43.00 | Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10? | | | Y | 43.00 |
| | | | | Provider CCN | |
| | | | | 1.00 | |
| 44.00 | If line 43 is yes, enter the home office chain number and enter the name and address of the home office on lines 45, 46 and 47. | | | 951121 | 44.00 |

**If this facility is part of a chain organization, enter the name and address of the home office on the lines below.**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 45.00 | Name: | ADVENTIST HEALTH | Contractor Name: | NORIDIAN | Contractor Number: | 01011 | 45.00 |
| 46.00 | Street: | ONE ADVENTIST HEALTH WAY | P.O. Box: | | | | 46.00 |
| 47.00 | City: | ROSEVILLE | State: | CA | ZIP Code: | 95661 | 47.00 |

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

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

**Worksheet S-2**
**Part II**
PPS

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

**Completed by All Skilled Nursing Facilites**

**Provider Organization and Operation**

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

**Financial Data and Reports**

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

**Approved Educational Activities**

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

**Bad Debts**

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

**Bed Complement**

| | | | |
|---|---|---|---|
| 12.00 | Have total beds available changed from prior cost reporting period? If "Y", see instructions. | N | 12.00 |

| | | | Part A | | Part B | | |
|---|---|---|---|---|---|---|---|
| | | Description | Y/N | Date | Y/N | Date | |
| | | 0 | 1.00 | 2.00 | 3.00 | 4.00 | |
| **PS&R Data** | | | | | | | |
| 13.00 | Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.) | | Y | 04/01/2025 | Y | 04/01/2025 | 13.00 |
| 14.00 | Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4. | | N | | N | | 14.00 |
| 15.00 | If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions. | | N | | N | | 15.00 |
| 16.00 | If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions. | | N | | N | | 16.00 |
| 17.00 | If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments: | | N | | N | | 17.00 |
| 18.00 | Was the cost report prepared only using the provider's records? If "Y" see Instructions. | | N | | N | | 18.00 |

| | | 1.00 | 2.00 | 3.00 | |
|---|---|---|---|---|---|
| **Cost Report Preparer Contact Information** | | | | | |
| 19.00 | Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively. | DEREK | PLAUCHE | CONSULTANT | 19.00 |
| 20.00 | Enter the employer/company name of the cost report preparer. | STRATEGIC REIMBURSEMENT GROUP | | | 20.00 |
| 21.00 | Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively. | 630 530-7100 | DEREK.PLAUCHE@SRGROUPLLC.COM | | 21.00 |

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

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

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

| | | | | Inpatient Days/Visits | | | | | Discharges | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Component | Number of Beds | Bed Days Available | Title V | Title XVIII | Title XIX | Other | Total | Title V | Title XVIII | Title XIX | Other | Total | |
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | 6.00 | 7.00 | 8.00 | 9.00 | 10.00 | 11.00 | 12.00 | |
| 1.00 | SKILLED NURSING FACILITY | 145 | 53,070 | 0 | 9,853 | 33,026 | 4,403 | **47,282** | 0 | 301 | 49 | 99 | **449** | 1.00 |
| 2.00 | NURSING FACILITY | 0 | 0 | 0 | | 0 | 0 | **0** | 0 | | 0 | 0 | **0** | 2.00 |
| 3.00 | ICF/IID | 0 | 0 | | | 0 | 0 | **0** | | | 0 | 0 | **0** | 3.00 |
| 4.00 | HOME HEALTH AGENCY COST | | | 0 | 0 | 0 | 0 | **0** | | | | | | 4.00 |
| 5.00 | Other Long Term Care | 0 | 0 | | | | 0 | **0** | | | | 0 | **0** | 5.00 |
| 6.00 | SNF-Based CMHC | | | | | | | | | | | | | 6.00 |
| 6.10 | SNF-Based CORF | | | | | | | | | | | | | 6.10 |
| 7.00 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 0 | **0** | 7.00 |
| 8.00 | Total (Sum of lines 1-7) | **145** | **53,070** | **0** | **9,853** | **33,026** | **4,403** | **47,282** | **0** | **301** | **49** | **99** | **449** | 8.00 |

| | | Average Length of Stay | | | | Admissions | | | | | Full Time Equivalent | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Component | Title V | Title XVIII | Title XIX | Total | Title V | Title XVIII | Title XIX | Other | Total | Employees on Payroll | Nonpaid Workers | | |
| | | 13.00 | 14.00 | 15.00 | 16.00 | 17.00 | 18.00 | 19.00 | 20.00 | 21.00 | 22.00 | 23.00 | | |
| 1.00 | SKILLED NURSING FACILITY | 0.00 | 32.73 | 674.00 | **105.31** | 0 | 312 | 12 | 90 | **414** | 153.32 | 0.00 | | 1.00 |
| 2.00 | NURSING FACILITY | 0.00 | | 0.00 | **0.00** | 0 | | 0 | 0 | **0** | 0.00 | 0.00 | | 2.00 |
| 3.00 | ICF/IID | | | 0.00 | **0.00** | | | 0 | 0 | **0** | 0.00 | 0.00 | | 3.00 |
| 4.00 | HOME HEALTH AGENCY COST | | | | | | | | | | 0.00 | 0.00 | | 4.00 |
| 5.00 | Other Long Term Care | | | | **0.00** | | | | 0 | **0** | 0.00 | 0.00 | | 5.00 |
| 6.00 | SNF-Based CMHC | | | | | | | | | | 0.00 | 0.00 | | 6.00 |
| 6.10 | SNF-Based CORF | | | | | | | | | | 0.00 | 0.00 | | 6.10 |
| 7.00 | HOSPICE | 0.00 | 0.00 | 0.00 | **0.00** | 0 | 0 | 0 | 0 | **0** | 0.00 | 0.00 | | 7.00 |
| 8.00 | Total (Sum of lines 1-7) | **0.00** | **32.73** | **674.00** | **105.31** | **0** | **312** | **12** | **90** | **414** | **153.32** | **0.00** | | 8.00 |

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

SNF WAGE INDEX INFORMATION

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

**PART II - DIRECT SALARIES**

| | | Amount Reported | Reclass. of Salaries from Worksheet A-6 | Adjusted Salaries (col. 1 ± col. 2) | Paid Hours Related to Salary in col. 3 | Average Hourly Wage (col. 3 ÷ col. 4) | |
|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| **SALARIES** | | | | | | | |
| 1.00 | Total salaries (See Instructions) | 9,830,479 | 0 | **9,830,479** | 318,908.02 | 30.83 | 1.00 |
| 2.00 | Physician salaries-Part A | 0 | 0 | **0** | 0.00 | 0.00 | 2.00 |
| 3.00 | Physician salaries-Part B | 0 | 0 | **0** | 0.00 | 0.00 | 3.00 |
| 4.00 | Home office personnel | 0 | 0 | **0** | 0.00 | 0.00 | 4.00 |
| 5.00 | Sum of lines 2 through 4 | **0** | **0** | **0** | **0.00** | 0.00 | 5.00 |
| 6.00 | Revised wages (line 1 minus line 5) | 9,830,479 | 0 | **9,830,479** | 318,908.02 | 30.83 | 6.00 |
| 7.00 | Other Long Term Care | 0 | 0 | **0** | 0.00 | 0.00 | 7.00 |
| 8.00 | HOME HEALTH AGENCY COST | 0 | 0 | **0** | 0.00 | 0.00 | 8.00 |
| 9.00 | CMHC | 0 | 0 | **0** | 0.00 | 0.00 | 9.00 |
| 9.10 | CORF | | | | | | 9.10 |
| 10.00 | HOSPICE | 0 | 0 | **0** | 0.00 | 0.00 | 10.00 |
| 11.00 | Other excluded areas | 0 | 0 | **0** | 0.00 | 0.00 | 11.00 |
| 12.00 | Subtotal Excluded salary (Sum of lines 7 through 11) | **0** | **0** | **0** | **0.00** | 0.00 | 12.00 |
| 13.00 | Total Adjusted Salaries (line 6 minus line 12) | **9,830,479** | **0** | **9,830,479** | **318,908.02** | 30.83 | 13.00 |
| **OTHER WAGES & RELATED COSTS** | | | | | | | |
| 14.00 | Contract Labor: Patient Related & Mgmt | 0 | 0 | **0** | 0.00 | 0.00 | 14.00 |
| 15.00 | Contract Labor: Physician services-Part A | 0 | 0 | **0** | 0.00 | 0.00 | 15.00 |
| 16.00 | Home office salaries & wage related costs | 108,072 | 0 | **108,072** | 1,500.00 | 72.05 | 16.00 |
| **WAGE-RELATED COSTS** | | | | | | | |
| 17.00 | Wage-related costs core (See Part IV) | 4,228,199 | 0 | **4,228,199** | | | 17.00 |
| 18.00 | Wage-related costs other (See Part IV) | 0 | 0 | **0** | | | 18.00 |
| 19.00 | Wage related costs (excluded units) | 0 | 0 | **0** | | | 19.00 |
| 20.00 | Physician Part A - WRC | 0 | 0 | **0** | | | 20.00 |
| 21.00 | Physician Part B - WRC | 0 | 0 | **0** | | | 21.00 |
| 22.00 | Total Adjusted Wage Related cost (see instructions) | **4,228,199** | **0** | **4,228,199** | | | 22.00 |

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

SNF WAGE INDEX INFORMATION

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

**PART III - OVERHEAD COST - DIRECT SALARIES**

| | | Amount Reported | Reclass. of Salaries from Worksheet A-6 | Adjusted Salaries (col. 1 ± col. 2) | Paid Hours Related to Salary in col. 3 | Average Hourly Wage (col. 3 ÷ col. 4) | |
|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| 1.00 | Employee Benefits | 9,166 | 0 | **9,166** | 2,008.00 | 4.56 | 1.00 |
| 2.00 | Administrative & General | 775,847 | 0 | **775,847** | 8,281.00 | 93.69 | 2.00 |
| 3.00 | Plant Operation, Maintenance & Repairs | 62,008 | 0 | **62,008** | 844.00 | 73.47 | 3.00 |
| 4.00 | Laundry & Linen Service | 0 | 0 | **0** | 0.00 | 0.00 | 4.00 |
| 5.00 | Housekeeping | 0 | 0 | **0** | 0.00 | 0.00 | 5.00 |
| 6.00 | Dietary | 0 | 0 | **0** | 0.00 | 0.00 | 6.00 |
| 7.00 | Nursing Administration | 385,764 | 0 | **385,764** | 1,245.00 | 309.85 | 7.00 |
| 8.00 | Central Services and Supply | 0 | 0 | **0** | 0.00 | 0.00 | 8.00 |
| 9.00 | Pharmacy | 0 | 0 | **0** | 0.00 | 0.00 | 9.00 |
| 10.00 | Medical Records & Medical Records Library | 502,448 | 0 | **502,448** | 6,822.00 | 73.65 | 10.00 |
| 11.00 | Social Service | 0 | 0 | **0** | 0.00 | 0.00 | 11.00 |
| 12.00 | Nursing and Allied Health Ed. Act | | | | | | 12.00 |
| 13.00 | Other General Service | 0 | 0 | **0** | 0.00 | 0.00 | 13.00 |
| 14.00 | Total (sum lines 1 thru 13) | **1,735,233** | **0** | **1,735,233** | **19,200.00** | 90.38 | 14.00 |

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

SNF WAGE RELATED COSTS

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

**PART IV - WAGE RELATED COSTS**

| | | Amount Reported | |
|---|---|---|---|
| | | 1.00 | |
| **Part A - Core List** | | | |
| **RETIREMENT COST** | | | |
| 1.00 | 401K Employer Contributions | 0 | 1.00 |
| 2.00 | Tax Sheltered Annuity (TSA) Employer Contribution | 0 | 2.00 |
| 3.00 | Qualified and Non-Qualified Pension Plan Cost | 536,284 | 3.00 |
| 4.00 | Prior Year Pension Service Cost | 0 | 4.00 |
| **PLAN ADMINISTRATIVE COSTS (Paid to External Organization)** | | | |
| 5.00 | 401K/TSA Plan Administration fees | 0 | 5.00 |
| 6.00 | Legal/Accounting/Management Fees-Pension Plan | 0 | 6.00 |
| 7.00 | Employee Managed Care Program Administration Fees | 0 | 7.00 |
| **HEALTH AND INSURANCE COST** | | | |
| 8.00 | Health Insurance (Purchased or Self Funded) | 2,363,388 | 8.00 |
| 9.00 | Prescription Drug Plan | 0 | 9.00 |
| 10.00 | Dental, Hearing and Vision Plan | 0 | 10.00 |
| 11.00 | Life Insurance (If employee is owner or beneficiary) | 846 | 11.00 |
| 12.00 | Accident Insurance (If employee is owner or beneficiary) | 0 | 12.00 |
| 13.00 | Disability Insurance (If employee is owner or beneficiary) | 24,720 | 13.00 |
| 14.00 | Long-Term Care Insurance (If employee is owner or beneficiary) | 0 | 14.00 |
| 15.00 | Workers' Compensation Insurance | 310,640 | 15.00 |
| 16.00 | Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. Non cumulative portion) | 0 | 16.00 |
| **TAXES** | | | |
| 17.00 | FICA-Employers Portion Only | 899,263 | 17.00 |
| 18.00 | Medicare Taxes - Employers Portion Only | 0 | 18.00 |
| 19.00 | Unemployment Insurance | 93,058 | 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 (Sum of lines 1 - 23) | **4,228,199** | 24.00 |
| | | Amount Reported | |
| | | 1.00 | |
| **Part B - Other than Core Related Cost** | | | |
| 25.00 | OTHER WAGE RELATED COSTS (SPECIFY) | 0 | 25.00 |

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

SNF REPORTING OF DIRECT CARE EXPENDITURES

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

| | OCCUPATIONAL CATEGORY | Amount Reported | Fringe Benefits | Adjusted Salaries (col. 1 + col. 2) | Paid Hours Related to Salary in col. 3 | Average Hourly Wage (col. 3 ÷ col. 4) | |
|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| **Direct Salaries** | | | | | | | |
| **Nursing Occupations** | | | | | | | |
| 1.00 | Registered Nurses (RNs) | 2,248,573 | 967,136 | **3,215,709** | 29,672.00 | 108.38 | 1.00 |
| 2.00 | Licensed Practical Nurses (LPNs) | 1,314,877 | 565,543 | **1,880,420** | 30,910.00 | 60.84 | 2.00 |
| 3.00 | Certified Nursing Assistant/Nursing Assistants/Aides | 3,499,941 | 1,505,364 | **5,005,305** | 120,345.00 | 41.59 | 3.00 |
| 4.00 | Total Nursing (sum of lines 1 through 3) | **7,063,391** | **3,038,043** | **10,101,434** | **180,927.00** | 55.83 | 4.00 |
| 5.00 | Physical Therapists | 0 | 0 | **0** | 0.00 | 0.00 | 5.00 |
| 6.00 | Physical Therapy Assistants | 0 | 0 | **0** | 0.00 | 0.00 | 6.00 |
| 7.00 | Physical Therapy Aides | 0 | 0 | **0** | 0.00 | 0.00 | 7.00 |
| 8.00 | Occupational Therapists | 0 | 0 | **0** | 0.00 | 0.00 | 8.00 |
| 9.00 | Occupational Therapy Assistants | 0 | 0 | **0** | 0.00 | 0.00 | 9.00 |
| 10.00 | Occupational Therapy Aides | 0 | 0 | **0** | 0.00 | 0.00 | 10.00 |
| 11.00 | Speech Therapists | 0 | 0 | **0** | 0.00 | 0.00 | 11.00 |
| 12.00 | Respiratory Therapists | 0 | 0 | **0** | 0.00 | 0.00 | **12.00** |
| 13.00 | Other Medical Staff | 0 | 0 | **0** | 0.00 | 0.00 | 13.00 |
| **Contract Labor** | | | | | | | |
| **Nursing Occupations** | | | | | | | |
| 14.00 | Registered Nurses (RNs) | 0 | | **0** | 0.00 | 0.00 | 14.00 |
| 15.00 | Licensed Practical Nurses (LPNs) | 0 | | **0** | 0.00 | 0.00 | 15.00 |
| 16.00 | Certified Nursing Assistant/Nursing Assistants/Aides | 0 | | **0** | 0.00 | 0.00 | 16.00 |
| 17.00 | Total Nursing (sum of lines 14 through 16) | **0** | | **0** | **0.00** | 0.00 | 17.00 |
| 18.00 | Physical Therapists | 0 | | **0** | 0.00 | 0.00 | 18.00 |
| 19.00 | Physical Therapy Assistants | 0 | | **0** | 0.00 | 0.00 | 19.00 |
| 20.00 | Physical Therapy Aides | 0 | | **0** | 0.00 | 0.00 | 20.00 |
| 21.00 | Occupational Therapists | 0 | | **0** | 0.00 | 0.00 | 21.00 |
| 22.00 | Occupational Therapy Assistants | 0 | | **0** | 0.00 | 0.00 | 22.00 |
| 23.00 | Occupational Therapy Aides | 0 | | **0** | 0.00 | 0.00 | 23.00 |
| 24.00 | Speech Therapists | 0 | | **0** | 0.00 | 0.00 | **24.00** |
| 25.00 | Respiratory Therapists | 0 | | **0** | 0.00 | 0.00 | 25.00 |
| 26.00 | Other Medical Staff | 0 | | **0** | 0.00 | 0.00 | 26.00 |

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

**Worksheet S-7**

PPS

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

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

**Worksheet S-7**

PPS

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

| | | Expenses | Percentage | Y/N | |
|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | |

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

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

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

**Worksheet A**

PPS

| | | Cost Center Description | Salaries | Other | Total (col. 1 + col. 2) | Reclassifications Increase/Decrease (Fr Wkst A-6) | Reclassified Trial Balance (col. 3 +- col. 4) | Adjustments to Expenses (Fr Wkst A-8) | Net Expenses For Allocation (col. 5 +- col. 6) | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | 6.00 | 7.00 | |
| **GENERAL SERVICE COST CENTERS** | | | | | | | | | | |
| 1.00 | 00100 | CAP REL COSTS - BLDGS & FIXTURES | | 0 | **0** | 2,088,923 | 2,088,923 | -15,000 | **2,073,923** | 1.00 |
| 2.00 | 00200 | CAP REL COSTS - MOVEABLE EQUIPMENT | | 460,063 | **460,063** | -407,173 | 52,890 | 0 | **52,890** | 2.00 |
| 3.00 | 00300 | EMPLOYEE BENEFITS | 9,166 | 80,150 | **89,316** | 0 | 89,316 | -526,626 | **-437,310** | 3.00 |
| 4.00 | 00400 | ADMINISTRATIVE & GENERAL | 775,847 | 4,543,026 | **5,318,873** | -1,048,965 | 4,269,908 | 778,544 | **5,048,452** | 4.00 |
| 5.00 | 00500 | PLANT OPERATION, MAINT. & REPAIRS | 62,008 | 513,493 | **575,501** | -9,408 | 566,093 | 19,408 | **585,501** | 5.00 |
| 6.00 | 00600 | LAUNDRY & LINEN SERVICE | 0 | 135,086 | **135,086** | 0 | 135,086 | 0 | **135,086** | 6.00 |
| 7.00 | 00700 | HOUSEKEEPING | 0 | 557,441 | **557,441** | 0 | 557,441 | 0 | **557,441** | 7.00 |
| 8.00 | 00800 | DIETARY | 0 | 2,020,895 | **2,020,895** | 0 | 2,020,895 | -447 | **2,020,448** | 8.00 |
| 9.00 | 00900 | NURSING ADMINISTRATION | 385,764 | 187,947 | **573,711** | 0 | 573,711 | 145,677 | **719,388** | 9.00 |
| 10.00 | 01000 | CENTRAL SERVICES & SUPPLY | 0 | 336,137 | **336,137** | -316,269 | 19,868 | 0 | **19,868** | 10.00 |
| 11.00 | 01100 | PHARMACY | 0 | 295,373 | **295,373** | -247,891 | 47,482 | 0 | **47,482** | 11.00 |
| 12.00 | 01200 | MEDICAL RECORDS & LIBRARY | 502,448 | 184,041 | **686,489** | -12,792 | 673,697 | 23,592 | **697,289** | 12.00 |
| 14.00 | 01400 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | **0** | 0 | 0 | 0 | **0** | 14.00 |
| **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | | | | | |
| 30.00 | 03000 | SKILLED NURSING FACILITY | 8,095,246 | 3,333,399 | **11,428,645** | -86,611 | 11,342,034 | 225,264 | **11,567,298** | 30.00 |
| 31.00 | 03100 | NURSING FACILITY | 0 | 0 | **0** | 0 | 0 | 0 | **0** | 31.00 |
| 32.00 | 03200 | ICF/IID | 0 | 0 | **0** | 0 | 0 | 0 | **0** | 32.00 |
| 33.00 | 03300 | OTHER LONG TERM CARE | 0 | 0 | **0** | 0 | 0 | 0 | **0** | 33.00 |
| **ANCILLARY SERVICE COST CENTERS** | | | | | | | | | | |
| 40.00 | 04000 | RADIOLOGY | 0 | 10,139 | **10,139** | 0 | 10,139 | 0 | **10,139** | 40.00 |
| 41.00 | 04100 | LABORATORY | 0 | 0 | **0** | 0 | 0 | 0 | **0** | 41.00 |
| 42.00 | 04200 | INTRAVENOUS THERAPY | 0 | 0 | **0** | 0 | 0 | 0 | **0** | 42.00 |
| 43.00 | 04300 | OXYGEN (INHALATION) THERAPY | 0 | 0 | **0** | 0 | 0 | 0 | **0** | 43.00 |
| 44.00 | 04400 | PHYSICAL THERAPY | 0 | 795,842 | **795,842** | 0 | 795,842 | 0 | **795,842** | 44.00 |
| 45.00 | 04500 | OCCUPATIONAL THERAPY | 0 | 503,361 | **503,361** | 0 | 503,361 | 0 | **503,361** | 45.00 |
| 46.00 | 04600 | SPEECH PATHOLOGY | 0 | 212,717 | **212,717** | 0 | 212,717 | 0 | **212,717** | 46.00 |
| 47.00 | 04700 | ELECTROCARDIOLOGY | 0 | 0 | **0** | 0 | 0 | 0 | **0** | 47.00 |
| 48.00 | 04800 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 122,411 | **122,411** | 371,959 | 494,370 | 0 | **494,370** | 48.00 |
| 49.00 | 04900 | DRUGS CHARGED TO PATIENTS | 0 | 124,120 | **124,120** | 291,604 | 415,724 | 0 | **415,724** | 49.00 |
| 50.00 | 05000 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | **0** | 0 | 0 | 0 | **0** | 50.00 |
| 51.00 | 05100 | SUPPORT SURFACES | 0 | 0 | **0** | 0 | 0 | 0 | **0** | 51.00 |
| 52.00 | 05200 | OTHER ANCILLARY SERVICES | 0 | 0 | **0** | 0 | 0 | 0 | **0** | 52.00 |
| **OUTPATIENT SERVICE COST CENTERS** | | | | | | | | | | |
| 60.00 | 06000 | CLINIC | 0 | 0 | **0** | 0 | 0 | 0 | **0** | 60.00 |
| 61.00 | 06100 | RURAL HEALTH CLINIC | 0 | 0 | **0** | 0 | 0 | 0 | **0** | 61.00 |
| 62.00 | 06200 | FQHC | | | | | | | | 62.00 |
| 63.00 | 06300 | OTHER OUTPATIENT SERVICES | 0 | 0 | **0** | 0 | 0 | 0 | **0** | 63.00 |
| **OTHER REIMBURSABLE COST CENTERS** | | | | | | | | | | |
| 70.00 | 07000 | HOME HEALTH AGENCY COST | 0 | 0 | **0** | 0 | 0 | 0 | **0** | 70.00 |
| 71.00 | 07100 | AMBULANCE | 0 | 12,688 | **12,688** | 0 | 12,688 | 0 | **12,688** | 71.00 |
| 72.00 | 07200 | CORF | 0 | 0 | **0** | 0 | 0 | 0 | **0** | 72.00 |
| 73.00 | 07300 | CMHC | 0 | 0 | **0** | 0 | 0 | 0 | **0** | 73.00 |
| 74.00 | 07400 | OTHER REIMBURSABLE COST | 0 | 0 | **0** | 0 | 0 | 0 | **0** | 74.00 |
| **SPECIAL PURPOSE COST CENTERS** | | | | | | | | | | |
| 80.00 | 08000 | MALPRACTICE PREMIUMS & PAID LOSSES | | 0 | **0** | 0 | 0 | 0 | **0** | 80.00 |
| 81.00 | 08100 | INTEREST EXPENSE | | 623,377 | **623,377** | -623,377 | 0 | 0 | **0** | 81.00 |
| 82.00 | 08200 | UTILIZATION REVIEW - SNF | 0 | 0 | **0** | 0 | 0 | 0 | **0** | 82.00 |
| 83.00 | 08300 | HOSPICE | 0 | 0 | **0** | 0 | 0 | 0 | **0** | 83.00 |
| 84.00 | 08400 | OTHER SPECIAL PURPOSE COST | 0 | 0 | **0** | 0 | 0 | 0 | **0** | 84.00 |
| 89.00 | | SUBTOTALS (sum of lines 1-84) | 9,830,479 | 15,051,706 | **24,882,185** | 0 | 24,882,185 | 650,412 | **25,532,597** | 89.00 |
| **NONREIMBURSABLE COST CENTERS** | | | | | | | | | | |
| 90.00 | 09000 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 0 | **0** | 0 | 0 | 0 | **0** | 90.00 |
| 91.00 | 09100 | BARBER & BEAUTY SHOP | 0 | 0 | **0** | 0 | 0 | 0 | **0** | 91.00 |
| 92.00 | 09200 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | **0** | 0 | 0 | 0 | **0** | 92.00 |
| 93.00 | 09300 | NONPAID WORKERS | 0 | 0 | **0** | 0 | 0 | 0 | **0** | 93.00 |
| 94.00 | 09400 | PATIENTS' LAUNDRY | 0 | 0 | **0** | 0 | 0 | 0 | **0** | 94.00 |
| 95.00 | 09500 | OTHER NONREIMBURSABLE COST | 0 | 0 | **0** | 0 | 0 | 0 | **0** | 95.00 |

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

**Worksheet A**

| | | | | | | | | | | PPS |
|---|---|---|---|---|---|---|---|---|---|---|
| 100.00 | | **TOTAL** | **9,830,479** | **15,051,706** | **24,882,185** | **0** | **24,882,185** | **650,412** | **25,532,597** | 100.00 |

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

RECLASSIFICATIONS

**Worksheet A-6**

PPS

| | Increases | | | | Decreases | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Cost Center | Line # | Salary | Non Salary | Cost Center | Line # | Salary | Non Salary | |
| | 2.00 | 3.00 | 4.00 | 5.00 | 6.00 | 7.00 | 8.00 | 9.00 | |
| **A - CAPITAL INSURANCE** | | | | | | | | | |
| 1.00 | CAP REL COSTS - BLDGS & FIXTURES | 1.00 | 0 | 300 | ADMINISTRATIVE & GENERAL | 4.00 | 0 | 300 | 1.00 |
| **C - COST OF GOODS SOLD** | | | | | | | | | |
| 1.00 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 48.00 | 0 | 371,959 | CENTRAL SERVICES & SUPPLY | 10.00 | 0 | 316,269 | 1.00 |
| 2.00 | | 0.00 | 0 | 0 | MEDICAL RECORDS & LIBRARY | 12.00 | 0 | 12,792 | 2.00 |
| 3.00 | | 0.00 | 0 | 0 | SKILLED NURSING FACILITY | 30.00 | 0 | 42,898 | 3.00 |
| **D - PHARMACY** | | | | | | | | | |
| 1.00 | DRUGS CHARGED TO PATIENTS | 49.00 | 0 | 415,724 | PHARMACY | 11.00 | 0 | 247,891 | 1.00 |
| 2.00 | | 0.00 | 0 | 0 | SKILLED NURSING FACILITY | 30.00 | 0 | 43,713 | 2.00 |
| 3.00 | | 0.00 | 0 | 0 | DRUGS CHARGED TO PATIENTS | 49.00 | 0 | 124,120 | 3.00 |
| **E - PROPERTY TAX** | | | | | | | | | |
| 1.00 | CAP REL COSTS - BLDGS & FIXTURES | 1.00 | 0 | 1,048,665 | ADMINISTRATIVE & GENERAL | 4.00 | 0 | 1,048,665 | 1.00 |
| **F - DEPRECIATION** | | | | | | | | | |
| 1.00 | CAP REL COSTS - BLDGS & FIXTURES | 1.00 | 0 | 450,685 | CAP REL COSTS - MOVEABLE EQUIPMENT | 2.00 | 0 | 460,063 | 1.00 |
| 2.00 | CAP REL COSTS - MOVEABLE EQUIPMENT | 2.00 | 0 | 18,786 | PLANT OPERATION, MAINT. & REPAIRS | 5.00 | 0 | 9,408 | 2.00 |
| **G - INTEREST EXPENSE** | | | | | | | | | |
| 1.00 | CAP REL COSTS - BLDGS & FIXTURES | 1.00 | 0 | 589,273 | INTEREST EXPENSE | 81.00 | 0 | 623,377 | 1.00 |
| 2.00 | CAP REL COSTS - MOVEABLE EQUIPMENT | 2.00 | 0 | 34,104 | | 0.00 | 0 | 0 | 2.00 |
| 100.00 | **TOTAL RECLASSIFICATIONS (Sum of columns 4 and 5 must equal sum of columns 8 and 9 (2)** | | **0** | **2,929,496** | | | **0** | **2,929,496** | 100.00 |

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

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

RECONCILIATION OF CAPITAL COSTS CENTERS

**Worksheet A-7**

PPS

| | | | Acquisitions | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | Beginning Balances | Purchases | Donation | Total | Disposals and Retirements | Ending Balance | Fully Depreciated Assets | |
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | 6.00 | 7.00 | |
| **ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES** | | | | | | | | | |
| 1.00 | Land | 1,111,122 | 0 | 0 | **0** | 0 | 1,111,122 | 0 | 1.00 |
| 2.00 | Land Improvements | 1,432,465 | 0 | 0 | **0** | 0 | 1,432,465 | 0 | 2.00 |
| 3.00 | Buildings and Fixtures | 29,359,475 | 0 | 0 | **0** | 0 | 29,359,475 | 0 | 3.00 |
| 4.00 | Building Improvements | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 4.00 |
| 5.00 | Fixed Equipment | 552,366 | 0 | 0 | **0** | 0 | 552,366 | 0 | 5.00 |
| 6.00 | Movable Equipment | 1,724,137 | 0 | 0 | **0** | 0 | 1,724,137 | 0 | 6.00 |
| 7.00 | Subtotal (sum of lines 1-6) | **34,179,565** | **0** | **0** | **0** | **0** | **34,179,565** | **0** | 7.00 |
| 8.00 | Reconciling Items | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 8.00 |
| 9.00 | Total (line 7 minus line 8) | **34,179,565** | **0** | **0** | **0** | **0** | **34,179,565** | **0** | 9.00 |

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

ADJUSTMENTS TO EXPENSES

**Worksheet A-8**

PPS

| | | | | Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted | | |
|---|---|---|---|---|---|---|
| | Description (1) | (2) Basis For Adjustment | Amount | Cost Center | Line No. | |
| | | 1.00 | 2.00 | 3.00 | 4.00 | |
| 1.00 | Investment income on restricted funds (chapter 2) | A | 0 | INTEREST EXPENSE | 81.00 | 1.00 |
| 2.00 | Trade, quantity, and time discounts (chapter 8) | | 0 | | 0.00 | 2.00 |
| 3.00 | Refunds and rebates of expenses (chapter 8) | | 0 | | 0.00 | 3.00 |
| 4.00 | Rental of provider space by suppliers (chapter 8) | | 0 | | 0.00 | 4.00 |
| 5.00 | Telephone services (pay stations excluded) (chapter 21) | | 0 | | 0.00 | 5.00 |
| 6.00 | Television and radio service (chapter 21) | | 0 | | 0.00 | 6.00 |
| 7.00 | Parking lot (chapter 21) | | 0 | | 0.00 | 7.00 |
| 8.00 | Remuneration applicable to provider-based physician adjustment | A-8-2 | 0 | | | 8.00 |
| 9.00 | Home office cost (chapter 21) | | 0 | | 0.00 | 9.00 |
| 10.00 | Sale of scrap, waste, etc. (chapter 23) | | 0 | | 0.00 | 10.00 |
| 11.00 | Nonallowable costs related to certain Capital expenditures (chapter 24) | | 0 | | 0.00 | 11.00 |
| 12.00 | Adjustment resulting from transactions with related organizations (chapter 10) | A-8-1 | 1,646,133 | | | 12.00 |
| 13.00 | Laundry and linen service | | 0 | | 0.00 | 13.00 |
| 14.00 | Revenue - Employee meals | | 0 | | 0.00 | 14.00 |
| 15.00 | Cost of meals - Guests | B | -558 | DIETARY | 8.00 | 15.00 |
| 16.00 | Sale of medical supplies to other than patients | | 0 | | 0.00 | 16.00 |
| 17.00 | Sale of drugs to other than patients | | 0 | | 0.00 | 17.00 |
| 18.00 | Sale of medical records and abstracts | B | 0 | MEDICAL RECORDS & LIBRARY | 12.00 | 18.00 |
| 19.00 | Vending machines | | 0 | DIETARY | 8.00 | 19.00 |
| 20.00 | Income from imposition of interest, finance or penalty charges (chapter 21) | B | 0 | MEDICAL RECORDS & LIBRARY | 12.00 | 20.00 |
| 21.00 | Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments | | 0 | | 0.00 | 21.00 |
| 22.00 | Utilization review--physicians' compensation (chapter 21) | | 0 | UTILIZATION REVIEW - SNF | 82.00 | 22.00 |
| 23.00 | Depreciation--buildings and fixtures | | 0 | CAP REL COSTS - BLDGS & FIXTURES | 1.00 | 23.00 |
| 24.00 | Depreciation--movable equipment | | 0 | CAP REL COSTS - MOVEABLE EQUIPMENT | 2.00 | 24.00 |
| 25.00 | OTHER OPERATING | B | -27,803 | SKILLED NURSING FACILITY | 30.00 | 25.00 |
| 25.01 | PROPERTY TAXES | A | -15,000 | CAP REL COSTS - BLDGS & FIXTURES | 1.00 | 25.01 |
| 25.02 | QUALITY ASSURANCE FEES | A | -952,360 | ADMINISTRATIVE & GENERAL | 4.00 | 25.02 |
| 100.00 | Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100) | | **650,412** | | | 100.00 |

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

(2) Basis for adjustment (see instructions).

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

B. Amount Received - if cost cannot be determined.

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

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

**Worksheet A-8-1**
**Parts I & II**
PPS

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

| | Line No. | Cost Center | Expense Items | Amount Allowable In Cost | Amount Included in Wkst. A, col. 5 | Adjustments (col. 4 minus col. 5) | |
|---|---|---|---|---|---|---|---|
| | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | 6.00 | |
| 1.00 | 3.00 | EMPLOYEE BENEFITS | HOME OFFICE EXPENSE | 2,405,312 | 2,931,938 | **-526,626** | 1.00 |
| 2.00 | 4.00 | ADMINISTRATIVE & GENERAL | HOME OFFICE EXPENSE | 1,798,468 | 67,564 | **1,730,904** | 2.00 |
| 3.00 | 5.00 | PLANT OPERATION, MAINT. & REPAIRS | HOME OFFICE EXPENSE | 16,311 | -3,097 | **19,408** | 3.00 |
| 4.00 | 8.00 | DIETARY | HOME OFFICE EXPENSE | 0 | -111 | **111** | 4.00 |
| 5.00 | 9.00 | NURSING ADMINISTRATION | HOME OFFICE EXPENSE | 139,432 | -6,245 | **145,677** | 5.00 |
| 6.00 | 12.00 | MEDICAL RECORDS & LIBRARY | HOME OFFICE EXPENSE | 0 | -23,592 | **23,592** | 6.00 |
| 7.00 | 30.00 | SKILLED NURSING FACILITY | HOME OFFICE EXPENSE | 0 | -253,067 | **253,067** | 7.00 |
| 8.00 | 0.00 | | HOME OFFICE EXPENSE | 0 | 0 | **0** | 8.00 |
| 9.00 | 0.00 | | HOME OFFICE EXPENSE | 0 | 0 | **0** | 9.00 |
| 10.00 | **TOTALS (sum of lines 1-9). Transfer column 6, line 10 to Worksheet A-8, column 3, line 12.** | | | **4,359,523** | **2,713,390** | **1,646,133** | 10.00 |

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

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

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

| | | | | Related Organization(s) and/or Home Office | | | |
|---|---|---|---|---|---|---|---|
| | Symbol (1) | Name | Percentage of Ownership | Name | Percentage of Ownership | Type of Business | |
| | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | 6.00 | |
| 1.00 | B | FREMONT-RIDEOUT HEALTH | 0.00 | FREMONT-RIDEOUT HEALTH | 0.00 | HEALTH CARE | 1.00 |
| 2.00 | | | 0.00 | | 0.00 | | 2.00 |
| 3.00 | | | 0.00 | | 0.00 | | 3.00 |
| 4.00 | | | 0.00 | | 0.00 | | 4.00 |
| 5.00 | | | 0.00 | | 0.00 | | 5.00 |
| 6.00 | | | 0.00 | | 0.00 | | 6.00 |
| 7.00 | | | 0.00 | | 0.00 | | 7.00 |
| 8.00 | | | 0.00 | | 0.00 | | 8.00 |
| 9.00 | | | 0.00 | | 0.00 | | 9.00 |
| 10.00 | | | 0.00 | | 0.00 | | 10.00 |

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

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

| | | |
|---|---|---|
| G. Other (financial or non-financial) specify: | | |

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

COST ALLOCATION - GENERAL SERVICE COSTS

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

| | Cost Center Description | Net Expenses for Cost Allocation (from Wkst A col. 7) | BLDGS & FIXTURES | MOVEABLE EQUIPMENT | EMPLOYEE BENEFITS | Subtotal | ADMINISTRATIVE & GENERAL | PLANT OPERATION, MAINT. & REPAIRS | LAUNDRY & LINEN SERVICE | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | 0 | 1.00 | 2.00 | 3.00 | 3A | 4.00 | 5.00 | 6.00 | |
| **GENERAL SERVICE COST CENTERS** | | | | | | | | | | |
| 1.00 | CAP REL COSTS - BLDGS & FIXTURES | 2,073,923 | 2,073,923 | | | | | | | 1.00 |
| 2.00 | CAP REL COSTS - MOVEABLE EQUIPMENT | 52,890 | | 52,890 | | | | | | 2.00 |
| 3.00 | EMPLOYEE BENEFITS | -437,310 | 0 | 0 | -437,310 | | | | | 3.00 |
| 4.00 | ADMINISTRATIVE & GENERAL | 5,048,452 | 79,272 | 9,001 | 0 | **5,136,725** | 5,136,725 | | | 4.00 |
| 5.00 | PLANT OPERATION, MAINT. & REPAIRS | 585,501 | 502,259 | 4,533 | 0 | **1,092,293** | 269,321 | 1,361,614 | | 5.00 |
| 6.00 | LAUNDRY & LINEN SERVICE | 135,086 | 59,033 | 1,061 | 0 | **195,180** | 48,125 | 53,860 | 297,165 | 6.00 |
| 7.00 | HOUSEKEEPING | 557,441 | 10,368 | 1,635 | 0 | **569,444** | 140,405 | 9,460 | 0 | 7.00 |
| 8.00 | DIETARY | 2,020,448 | 120,476 | 4,705 | 0 | **2,145,629** | 529,037 | 109,919 | 0 | 8.00 |
| 9.00 | NURSING ADMINISTRATION | 719,388 | 31,449 | 18 | 0 | **750,855** | 185,135 | 28,693 | 0 | 9.00 |
| 10.00 | CENTRAL SERVICES & SUPPLY | 19,868 | 20,048 | 9,433 | 0 | **49,349** | 12,168 | 18,291 | 0 | 10.00 |
| 11.00 | PHARMACY | 47,482 | 11,822 | 0 | 0 | **59,304** | 14,622 | 10,786 | 0 | 11.00 |
| 12.00 | MEDICAL RECORDS & LIBRARY | 697,289 | 19,780 | 8,290 | 0 | **725,359** | 178,848 | 18,046 | 0 | 12.00 |
| 14.00 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 14.00 |
| **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | | | | | |
| 30.00 | SKILLED NURSING FACILITY | 11,567,298 | 1,083,904 | 13,965 | 0 | **12,665,167** | 3,122,778 | 988,922 | 297,165 | 30.00 |
| 31.00 | NURSING FACILITY | 0 | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 31.00 |
| 32.00 | ICF/IID | 0 | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 32.00 |
| 33.00 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 33.00 |
| **ANCILLARY SERVICE COST CENTERS** | | | | | | | | | | |
| 40.00 | RADIOLOGY | 10,139 | 0 | 0 | 0 | **10,139** | 2,500 | 0 | 0 | 40.00 |
| 41.00 | LABORATORY | 0 | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 41.00 |
| 42.00 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 42.00 |
| 43.00 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 43.00 |
| 44.00 | PHYSICAL THERAPY | 795,842 | 52,261 | 249 | 0 | **848,352** | 209,174 | 47,682 | 0 | 44.00 |
| 45.00 | OCCUPATIONAL THERAPY | 503,361 | 60,946 | 0 | 0 | **564,307** | 139,138 | 55,605 | 0 | 45.00 |
| 46.00 | SPEECH PATHOLOGY | 212,717 | 10,789 | 0 | 0 | **223,506** | 55,109 | 9,843 | 0 | 46.00 |
| 47.00 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 47.00 |
| 48.00 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 494,370 | 0 | 0 | 0 | **494,370** | 121,894 | 0 | 0 | 48.00 |
| 49.00 | DRUGS CHARGED TO PATIENTS | 415,724 | 0 | 0 | 0 | **415,724** | 102,503 | 0 | 0 | 49.00 |
| 50.00 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 50.00 |
| 51.00 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 51.00 |
| 52.00 | OTHER ANCILLARY SERVICES | 0 | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 52.00 |
| **OUTPATIENT SERVICE COST CENTERS** | | | | | | | | | | |
| 60.00 | CLINIC | 0 | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 60.00 |
| 61.00 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 61.00 |
| 62.00 | FQHC | | | | | | | | | 62.00 |
| 63.00 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 63.00 |
| **OTHER REIMBURSABLE COST CENTERS** | | | | | | | | | | |
| 70.00 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 70.00 |
| 71.00 | AMBULANCE | 12,688 | 0 | 0 | 0 | **12,688** | 3,128 | 0 | 0 | 71.00 |
| 72.00 | CORF | 0 | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 72.00 |
| 73.00 | CMHC | 0 | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 73.00 |
| 74.00 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 74.00 |
| **SPECIAL PURPOSE COST CENTERS** | | | | | | | | | | |
| 80.00 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | | | | 80.00 |
| 81.00 | INTEREST EXPENSE | | | | | | | | | 81.00 |
| 82.00 | UTILIZATION REVIEW - SNF | | | | | | | | | 82.00 |
| 83.00 | HOSPICE | 0 | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 83.00 |
| 84.00 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 84.00 |
| 89.00 | SUBTOTALS (sum of lines 1-84) | **25,532,597** | **2,062,407** | **52,890** | **0** | **25,958,391** | **5,133,885** | **1,351,107** | **297,165** | 89.00 |
| **NONREIMBURSABLE COST CENTERS** | | | | | | | | | | |
| 90.00 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 6,504 | 0 | 0 | **6,504** | 1,604 | 5,934 | 0 | 90.00 |
| 91.00 | BARBER & BEAUTY SHOP | 0 | 5,012 | 0 | 0 | **5,012** | 1,236 | 4,573 | 0 | 91.00 |

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

COST ALLOCATION - GENERAL SERVICE COSTS

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

| | Cost Center Description | Net Expenses for Cost Allocation (from Wkst A col. 7) | BLDGS & FIXTURES | MOVEABLE EQUIPMENT | EMPLOYEE BENEFITS | Subtotal | ADMINISTRATIVE & GENERAL | PLANT OPERATION, MAINT. & REPAIRS | LAUNDRY & LINEN SERVICE | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | 0 | 1.00 | 2.00 | 3.00 | 3A | 4.00 | 5.00 | 6.00 | |
| 92.00 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 92.00 |
| 93.00 | NONPAID WORKERS | 0 | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 93.00 |
| 94.00 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 94.00 |
| 95.00 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 95.00 |
| 98.00 | Cross Foot Adjustments | 0 | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 98.00 |
| 99.00 | Negative Cost Centers | 0 | 0 | 0 | -437,310 | **-437,310** | 0 | 0 | 0 | 99.00 |
| 100.00 | TOTAL | **25,532,597** | **2,073,923** | **52,890** | **-437,310** | **25,532,597** | **5,136,725** | **1,361,614** | **297,165** | 100.00 |

| THE FOUNTAINS | Period: | Run Date Time: 5/20/2025 6:48 am |
|---|---|---|
| | From: 01/01/2024 | MCRIF32 **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: 11.1.179.0 |

COST ALLOCATION - GENERAL SERVICE COSTS

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

| | Cost Center Description | HOUSEKEEPING | DIETARY | NURSING ADMINISTRATION | CENTRAL SERVICES & SUPPLY | PHARMACY | MEDICAL RECORDS & LIBRARY | INTERNS & RESIDENTS (APPRVD PROG) | Subtotal | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | 7.00 | 8.00 | 9.00 | 10.00 | 11.00 | 12.00 | 14.00 | 16.00 | |
| **GENERAL SERVICE COST CENTERS** | | | | | | | | | | |
| 1.00 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | | | | 1.00 |
| 2.00 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | | | | 2.00 |
| 3.00 | EMPLOYEE BENEFITS | | | | | | | | | 3.00 |
| 4.00 | ADMINISTRATIVE & GENERAL | | | | | | | | | 4.00 |
| 5.00 | PLANT OPERATION, MAINT. & REPAIRS | | | | | | | | | 5.00 |
| 6.00 | LAUNDRY & LINEN SERVICE | | | | | | | | | 6.00 |
| 7.00 | HOUSEKEEPING | 719,309 | | | | | | | | 7.00 |
| 8.00 | DIETARY | 60,900 | 2,845,485 | | | | | | | 8.00 |
| 9.00 | NURSING ADMINISTRATION | 15,897 | 0 | 980,580 | | | | | | 9.00 |
| 10.00 | CENTRAL SERVICES & SUPPLY | 10,134 | 0 | 0 | 89,942 | | | | | 10.00 |
| 11.00 | PHARMACY | 5,976 | 0 | 0 | 0 | 90,688 | | | | 11.00 |
| 12.00 | MEDICAL RECORDS & LIBRARY | 9,998 | 0 | 0 | 25,324 | 0 | 957,575 | | | 12.00 |
| 14.00 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 14.00 |
| **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | | | | | |
| 30.00 | SKILLED NURSING FACILITY | 547,903 | 1,258,630 | 980,580 | 63,245 | 0 | 808,955 | 0 | **20,733,345** | 30.00 |
| 31.00 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 31.00 |
| 32.00 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 32.00 |
| 33.00 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 33.00 |
| **ANCILLARY SERVICE COST CENTERS** | | | | | | | | | | |
| 40.00 | RADIOLOGY | 0 | 0 | 0 | 0 | 0 | 1,165 | 0 | **13,804** | 40.00 |
| 41.00 | LABORATORY | 0 | 0 | 0 | 0 | 0 | 8,221 | 0 | **8,221** | 41.00 |
| 42.00 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 2,925 | 0 | **2,925** | 42.00 |
| 43.00 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 43.00 |
| 44.00 | PHYSICAL THERAPY | 26,418 | 0 | 0 | 0 | 0 | 43,024 | 0 | **1,174,650** | 44.00 |
| 45.00 | OCCUPATIONAL THERAPY | 30,808 | 0 | 0 | 0 | 0 | 26,803 | 0 | **816,661** | 45.00 |
| 46.00 | SPEECH PATHOLOGY | 5,454 | 0 | 0 | 0 | 0 | 14,362 | 0 | **308,274** | 46.00 |
| 47.00 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 47.00 |
| 48.00 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 0 | 0 | 1,373 | 0 | 1,848 | 0 | **619,485** | 48.00 |
| 49.00 | DRUGS CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 90,688 | 50,272 | 0 | **659,187** | 49.00 |
| 50.00 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 50.00 |
| 51.00 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 51.00 |
| 52.00 | OTHER ANCILLARY SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 52.00 |
| **OUTPATIENT SERVICE COST CENTERS** | | | | | | | | | | |
| 60.00 | CLINIC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 60.00 |
| 61.00 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 61.00 |
| 62.00 | FQHC | | | | | | | | | 62.00 |
| 63.00 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 63.00 |
| **OTHER REIMBURSABLE COST CENTERS** | | | | | | | | | | |
| 70.00 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 70.00 |
| 71.00 | AMBULANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **15,816** | 71.00 |
| 72.00 | CORF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 72.00 |
| 73.00 | CMHC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 73.00 |
| 74.00 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 74.00 |
| **SPECIAL PURPOSE COST CENTERS** | | | | | | | | | | |
| 80.00 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | | | | 80.00 |
| 81.00 | INTEREST EXPENSE | | | | | | | | | 81.00 |
| 82.00 | UTILIZATION REVIEW - SNF | | | | | | | | | 82.00 |
| 83.00 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 83.00 |
| 84.00 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 84.00 |
| 89.00 | SUBTOTALS (sum of lines 1-84) | **713,488** | **1,258,630** | **980,580** | **89,942** | **90,688** | **957,575** | **0** | **24,352,368** | 89.00 |
| **NONREIMBURSABLE COST CENTERS** | | | | | | | | | | |
| 90.00 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 3,288 | 0 | 0 | 0 | 0 | 0 | 0 | **17,330** | 90.00 |
| 91.00 | BARBER & BEAUTY SHOP | 2,533 | 0 | 0 | 0 | 0 | 0 | 0 | **13,354** | 91.00 |
| 92.00 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 92.00 |

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

COST ALLOCATION - GENERAL SERVICE COSTS

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

| | Cost Center Description | HOUSEKEEPING | DIETARY | NURSING ADMINISTRATION | CENTRAL SERVICES & SUPPLY | PHARMACY | MEDICAL RECORDS & LIBRARY | INTERNS & RESIDENTS (APPRVD PROG) | Subtotal | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | 7.00 | 8.00 | 9.00 | 10.00 | 11.00 | 12.00 | 14.00 | 16.00 | |
| 93.00 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 93.00 |
| 94.00 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 94.00 |
| 95.00 | OTHER NONREIMBURSABLE COST | 0 | 1,586,855 | 0 | 0 | 0 | 0 | 0 | **1,586,855** | 95.00 |
| 98.00 | Cross Foot Adjustments | 0 | 0 | 0 | 0 | | | 0 | **0** | 98.00 |
| 99.00 | Negative Cost Centers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -437,310 | 99.00 |
| 100.00 | TOTAL | **719,309** | **2,845,485** | **980,580** | **89,942** | **90,688** | **957,575** | **0** | **25,532,597** | 100.00 |

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

COST ALLOCATION - GENERAL SERVICE COSTS

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

| | Cost Center Description | Post Stepdown Adjustments | Total | | |
|---|---|---|---|---|---|
| | | 17.00 | 18.00 | | |
| **GENERAL SERVICE COST CENTERS** | | | | | |
| 1.00 | CAP REL COSTS - BLDGS & FIXTURES | | | | 1.00 |
| 2.00 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | 2.00 |
| 3.00 | EMPLOYEE BENEFITS | | | | 3.00 |
| 4.00 | ADMINISTRATIVE & GENERAL | | | | 4.00 |
| 5.00 | PLANT OPERATION, MAINT. & REPAIRS | | | | 5.00 |
| 6.00 | LAUNDRY & LINEN SERVICE | | | | 6.00 |
| 7.00 | HOUSEKEEPING | | | | 7.00 |
| 8.00 | DIETARY | | | | 8.00 |
| 9.00 | NURSING ADMINISTRATION | | | | 9.00 |
| 10.00 | CENTRAL SERVICES & SUPPLY | | | | 10.00 |
| 11.00 | PHARMACY | | | | 11.00 |
| 12.00 | MEDICAL RECORDS & LIBRARY | | | | 12.00 |
| 14.00 | INTERNS & RESIDENTS (APPRVD PROG) | | | | 14.00 |
| **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | |
| 30.00 | SKILLED NURSING FACILITY | 0 | **20,733,345** | | 30.00 |
| 31.00 | NURSING FACILITY | 0 | **0** | | 31.00 |
| 32.00 | ICF/IID | 0 | **0** | | 32.00 |
| 33.00 | OTHER LONG TERM CARE | 0 | **0** | | 33.00 |
| **ANCILLARY SERVICE COST CENTERS** | | | | | |
| 40.00 | RADIOLOGY | 0 | **13,804** | | 40.00 |
| 41.00 | LABORATORY | 0 | **8,221** | | 41.00 |
| 42.00 | INTRAVENOUS THERAPY | 0 | **2,925** | | 42.00 |
| 43.00 | OXYGEN (INHALATION) THERAPY | 0 | **0** | | 43.00 |
| 44.00 | PHYSICAL THERAPY | 0 | **1,174,650** | | 44.00 |
| 45.00 | OCCUPATIONAL THERAPY | 0 | **816,661** | | 45.00 |
| 46.00 | SPEECH PATHOLOGY | 0 | **308,274** | | 46.00 |
| 47.00 | ELECTROCARDIOLOGY | 0 | **0** | | 47.00 |
| 48.00 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | **619,485** | | 48.00 |
| 49.00 | DRUGS CHARGED TO PATIENTS | 0 | **659,187** | | 49.00 |
| 50.00 | DENTAL CARE - TITLE XIX ONLY | 0 | **0** | | 50.00 |
| 51.00 | SUPPORT SURFACES | 0 | **0** | | 51.00 |
| 52.00 | OTHER ANCILLARY SERVICES | 0 | **0** | | 52.00 |
| **OUTPATIENT SERVICE COST CENTERS** | | | | | |
| 60.00 | CLINIC | 0 | **0** | | 60.00 |
| 61.00 | RURAL HEALTH CLINIC | 0 | **0** | | 61.00 |
| 62.00 | FQHC | | | | 62.00 |
| 63.00 | OTHER OUTPATIENT SERVICES | 0 | **0** | | 63.00 |
| **OTHER REIMBURSABLE COST CENTERS** | | | | | |
| 70.00 | HOME HEALTH AGENCY COST | 0 | **0** | | 70.00 |
| 71.00 | AMBULANCE | 0 | **15,816** | | 71.00 |
| 72.00 | CORF | 0 | **0** | | 72.00 |
| 73.00 | CMHC | 0 | **0** | | 73.00 |
| 74.00 | OTHER REIMBURSABLE COST | 0 | **0** | | 74.00 |
| **SPECIAL PURPOSE COST CENTERS** | | | | | |
| 80.00 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | 80.00 |
| 81.00 | INTEREST EXPENSE | | | | 81.00 |
| 82.00 | UTILIZATION REVIEW - SNF | | | | 82.00 |
| 83.00 | HOSPICE | 0 | **0** | | 83.00 |
| 84.00 | OTHER SPECIAL PURPOSE COST | 0 | **0** | | 84.00 |
| 89.00 | SUBTOTALS (sum of lines 1-84) | **0** | **24,352,368** | | 89.00 |
| **NONREIMBURSABLE COST CENTERS** | | | | | |
| 90.00 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | **17,330** | | 90.00 |
| 91.00 | BARBER & BEAUTY SHOP | 0 | **13,354** | | 91.00 |
| 92.00 | PHYSICIANS' PRIVATE OFFICES | 0 | **0** | | 92.00 |
| 93.00 | NONPAID WORKERS | 0 | **0** | | 93.00 |

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

COST ALLOCATION - GENERAL SERVICE COSTS

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

| | Cost Center Description | Post Stepdown Adjustments | Total | | |
|---|---|---|---|---|---|
| | | 17.00 | 18.00 | | |
| 94.00 | PATIENTS' LAUNDRY | 0 | **0** | | 94.00 |
| 95.00 | OTHER NONREIMBURSABLE COST | 0 | **1,586,855** | | 95.00 |
| 98.00 | Cross Foot Adjustments | 0 | **0** | | 98.00 |
| 99.00 | Negative Cost Centers | 0 | **-437,310** | | 99.00 |
| 100.00 | TOTAL | **0** | **25,532,597** | | 100.00 |

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

ALLOCATION OF CAPITAL RELATED COSTS

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

| | Cost Center Description | Directly Assigned New Capital Related Costs | BLDGS & FIXTURES | MOVEABLE EQUIPMENT | Subtotal | EMPLOYEE BENEFITS | ADMINISTRATIVE & GENERAL | PLANT OPERATION, MAINT. & REPAIRS | LAUNDRY & LINEN SERVICE | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | 0 | 1.00 | 2.00 | 2A | 3.00 | 4.00 | 5.00 | 6.00 | |
| **GENERAL SERVICE COST CENTERS** | | | | | | | | | | |
| 1.00 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | | | | 1.00 |
| 2.00 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | | | | 2.00 |
| 3.00 | EMPLOYEE BENEFITS | 27,222 | 0 | 0 | **27,222** | 27,222 | | | | 3.00 |
| 4.00 | ADMINISTRATIVE & GENERAL | 124,110 | 79,272 | 9,001 | **212,383** | 0 | 212,383 | | | 4.00 |
| 5.00 | PLANT OPERATION, MAINT. & REPAIRS | 0 | 502,259 | 4,533 | **506,792** | 0 | 11,135 | 517,927 | | 5.00 |
| 6.00 | LAUNDRY & LINEN SERVICE | 0 | 59,033 | 1,061 | **60,094** | 0 | 1,990 | 20,487 | 82,571 | 6.00 |
| 7.00 | HOUSEKEEPING | 0 | 10,368 | 1,635 | **12,003** | 0 | 5,805 | 3,598 | 0 | 7.00 |
| 8.00 | DIETARY | 0 | 120,476 | 4,705 | **125,181** | 0 | 21,873 | 41,811 | 0 | 8.00 |
| 9.00 | NURSING ADMINISTRATION | 41 | 31,449 | 18 | **31,508** | 0 | 7,654 | 10,914 | 0 | 9.00 |
| 10.00 | CENTRAL SERVICES & SUPPLY | 7,986 | 20,048 | 9,433 | **37,467** | 0 | 503 | 6,957 | 0 | 10.00 |
| 11.00 | PHARMACY | 0 | 11,822 | 0 | **11,822** | 0 | 605 | 4,103 | 0 | 11.00 |
| 12.00 | MEDICAL RECORDS & LIBRARY | 2,420 | 19,780 | 8,290 | **30,490** | 0 | 7,394 | 6,864 | 0 | 12.00 |
| 14.00 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 0 | 14.00 |
| **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | | | | | |
| 30.00 | SKILLED NURSING FACILITY | 28,429 | 1,083,904 | 13,965 | **1,126,298** | 0 | 129,118 | 376,165 | 82,571 | 30.00 |
| 31.00 | NURSING FACILITY | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | ICF/IID | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | OTHER LONG TERM CARE | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 0 | 33.00 |
| **ANCILLARY SERVICE COST CENTERS** | | | | | | | | | | |
| 40.00 | RADIOLOGY | 0 | 0 | 0 | **0** | 0 | 103 | 0 | 0 | 40.00 |
| 41.00 | LABORATORY | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | INTRAVENOUS THERAPY | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | PHYSICAL THERAPY | 12,786 | 52,261 | 249 | **65,296** | 0 | 8,648 | 18,137 | 0 | 44.00 |
| 45.00 | OCCUPATIONAL THERAPY | 0 | 60,946 | 0 | **60,946** | 0 | 5,753 | 21,151 | 0 | 45.00 |
| 46.00 | SPEECH PATHOLOGY | 0 | 10,789 | 0 | **10,789** | 0 | 2,278 | 3,744 | 0 | 46.00 |
| 47.00 | ELECTROCARDIOLOGY | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 0 | 0 | **0** | 0 | 5,040 | 0 | 0 | 48.00 |
| 49.00 | DRUGS CHARGED TO PATIENTS | 0 | 0 | 0 | **0** | 0 | 4,238 | 0 | 0 | 49.00 |
| 50.00 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | SUPPORT SURFACES | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | OTHER ANCILLARY SERVICES | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 0 | 52.00 |
| **OUTPATIENT SERVICE COST CENTERS** | | | | | | | | | | |
| 60.00 | CLINIC | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | RURAL HEALTH CLINIC | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | FQHC | | | | | | | | | 62.00 |
| 63.00 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 0 | 63.00 |
| **OTHER REIMBURSABLE COST CENTERS** | | | | | | | | | | |
| 70.00 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | AMBULANCE | 0 | 0 | 0 | **0** | 0 | 129 | 0 | 0 | 71.00 |
| 72.00 | CORF | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | CMHC | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 0 | 74.00 |
| **SPECIAL PURPOSE COST CENTERS** | | | | | | | | | | |
| 80.00 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | | | | 80.00 |
| 81.00 | INTEREST EXPENSE | | | | | | | | | 81.00 |
| 82.00 | UTILIZATION REVIEW - SNF | | | | | | | | | 82.00 |
| 83.00 | HOSPICE | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | SUBTOTALS (sum of lines 1-84) | **202,994** | **2,062,407** | **52,890** | **2,318,291** | **0** | **212,266** | **513,931** | **82,571** | 89.00 |
| **NONREIMBURSABLE COST CENTERS** | | | | | | | | | | |
| 90.00 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 6,504 | 0 | **6,504** | 0 | 66 | 2,257 | 0 | 90.00 |
| 91.00 | BARBER & BEAUTY SHOP | 0 | 5,012 | 0 | **5,012** | 0 | 51 | 1,739 | 0 | 91.00 |
| 92.00 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | **0** | 0 | 0 | 0 | 0 | 92.00 |

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

ALLOCATION OF CAPITAL RELATED COSTS

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

| | Cost Center Description | Directly Assigned New Capital Related Costs | BLDGS & FIXTURES | MOVEABLE EQUIPMENT | Subtotal | EMPLOYEE BENEFITS | ADMINISTRATIVE & GENERAL | PLANT OPERATION, MAINT. & REPAIRS | LAUNDRY & LINEN SERVICE | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | 0 | 1.00 | 2.00 | 2A | 3.00 | 4.00 | 5.00 | 6.00 | |
| 93.00 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 98.00 | Cross Foot Adjustments | | | | | | | | 0 | 98.00 |
| 99.00 | Negative Cost Centers | | 0 | 0 | 0 | 27,222 | 0 | 0 | 0 | 99.00 |
| 100.00 | TOTAL | 202,994 | 2,073,923 | 52,890 | 2,329,807 | 27,222 | 212,383 | 517,927 | 82,571 | 100.00 |

| THE FOUNTAINS | Period: | Run Date Time: 5/20/2025 6:48 am |
|---|---|---|
| | From: 01/01/2024 | MCRIF32 **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: 11.1.179.0 |

ALLOCATION OF CAPITAL RELATED COSTS

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

| | Cost Center Description | HOUSEKEEPING | DIETARY | NURSING ADMINISTRATION | CENTRAL SERVICES & SUPPLY | PHARMACY | MEDICAL RECORDS & LIBRARY | INTERNS & RESIDENTS (APPRVD PROG) | Subtotal | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | 7.00 | 8.00 | 9.00 | 10.00 | 11.00 | 12.00 | 14.00 | 16.00 | |
| **GENERAL SERVICE COST CENTERS** | | | | | | | | | | |
| 1.00 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | | | | 1.00 |
| 2.00 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | | | | 2.00 |
| 3.00 | EMPLOYEE BENEFITS | | | | | | | | | 3.00 |
| 4.00 | ADMINISTRATIVE & GENERAL | | | | | | | | | 4.00 |
| 5.00 | PLANT OPERATION, MAINT. & REPAIRS | | | | | | | | | 5.00 |
| 6.00 | LAUNDRY & LINEN SERVICE | | | | | | | | | 6.00 |
| 7.00 | HOUSEKEEPING | 21,406 | | | | | | | | 7.00 |
| 8.00 | DIETARY | 1,812 | 190,677 | | | | | | | 8.00 |
| 9.00 | NURSING ADMINISTRATION | 473 | 0 | 50,549 | | | | | | 9.00 |
| 10.00 | CENTRAL SERVICES & SUPPLY | 302 | 0 | 0 | 45,229 | | | | | 10.00 |
| 11.00 | PHARMACY | 178 | 0 | 0 | 0 | 16,708 | | | | 11.00 |
| 12.00 | MEDICAL RECORDS & LIBRARY | 298 | 0 | 0 | 12,735 | 0 | 57,781 | | | 12.00 |
| 14.00 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 14.00 |
| **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | | | | | |
| 30.00 | SKILLED NURSING FACILITY | 16,305 | 84,341 | 50,549 | 31,804 | 0 | 48,815 | 0 | **1,945,966** | 30.00 |
| 31.00 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 31.00 |
| 32.00 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 32.00 |
| 33.00 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 33.00 |
| **ANCILLARY SERVICE COST CENTERS** | | | | | | | | | | |
| 40.00 | RADIOLOGY | 0 | 0 | 0 | 0 | 0 | 70 | 0 | **173** | 40.00 |
| 41.00 | LABORATORY | 0 | 0 | 0 | 0 | 0 | 496 | 0 | **496** | 41.00 |
| 42.00 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 176 | 0 | **176** | 42.00 |
| 43.00 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 43.00 |
| 44.00 | PHYSICAL THERAPY | 786 | 0 | 0 | 0 | 0 | 2,596 | 0 | **95,463** | 44.00 |
| 45.00 | OCCUPATIONAL THERAPY | 917 | 0 | 0 | 0 | 0 | 1,617 | 0 | **90,384** | 45.00 |
| 46.00 | SPEECH PATHOLOGY | 162 | 0 | 0 | 0 | 0 | 867 | 0 | **17,840** | 46.00 |
| 47.00 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 47.00 |
| 48.00 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 0 | 0 | 690 | 0 | 111 | 0 | **5,841** | 48.00 |
| 49.00 | DRUGS CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 16,708 | 3,033 | 0 | **23,979** | 49.00 |
| 50.00 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 50.00 |
| 51.00 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 51.00 |
| 52.00 | OTHER ANCILLARY SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 52.00 |
| **OUTPATIENT SERVICE COST CENTERS** | | | | | | | | | | |
| 60.00 | CLINIC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 60.00 |
| 61.00 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 61.00 |
| 62.00 | FQHC | | | | | | | | | 62.00 |
| 63.00 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 63.00 |
| **OTHER REIMBURSABLE COST CENTERS** | | | | | | | | | | |
| 70.00 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 70.00 |
| 71.00 | AMBULANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **129** | 71.00 |
| 72.00 | CORF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 72.00 |
| 73.00 | CMHC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 73.00 |
| 74.00 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 74.00 |
| **SPECIAL PURPOSE COST CENTERS** | | | | | | | | | | |
| 80.00 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | | | | 80.00 |
| 81.00 | INTEREST EXPENSE | | | | | | | | | 81.00 |
| 82.00 | UTILIZATION REVIEW - SNF | | | | | | | | | 82.00 |
| 83.00 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 83.00 |
| 84.00 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 84.00 |
| 89.00 | SUBTOTALS (sum of lines 1-84) | **21,233** | **84,341** | **50,549** | **45,229** | **16,708** | **57,781** | **0** | **2,180,447** | 89.00 |
| **NONREIMBURSABLE COST CENTERS** | | | | | | | | | | |
| 90.00 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 98 | 0 | 0 | 0 | 0 | 0 | 0 | **8,925** | 90.00 |
| 91.00 | BARBER & BEAUTY SHOP | 75 | 0 | 0 | 0 | 0 | 0 | 0 | **6,877** | 91.00 |
| 92.00 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 92.00 |

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

ALLOCATION OF CAPITAL RELATED COSTS

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

| | Cost Center Description | HOUSEKEEPING | DIETARY | NURSING ADMINISTRATION | CENTRAL SERVICES & SUPPLY | PHARMACY | MEDICAL RECORDS & LIBRARY | INTERNS & RESIDENTS (APPRVD PROG) | Subtotal | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | 7.00 | 8.00 | 9.00 | 10.00 | 11.00 | 12.00 | 14.00 | 16.00 | |
| 93.00 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 93.00 |
| 94.00 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** | 94.00 |
| 95.00 | OTHER NONREIMBURSABLE COST | 0 | 106,336 | 0 | 0 | 0 | 0 | 0 | **106,336** | 95.00 |
| 98.00 | Cross Foot Adjustments | 0 | 0 | 0 | 0 | 0 | | 0 | **0** | 98.00 |
| 99.00 | Negative Cost Centers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **27,222** | 99.00 |
| 100.00 | **TOTAL** | **21,406** | **190,677** | **50,549** | **45,229** | **16,708** | **57,781** | **0** | **2,329,807** | 100.00 |

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

ALLOCATION OF CAPITAL RELATED COSTS

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

| | Cost Center Description | Post Step-Down Adjustments | Total | | |
|---|---|---|---|---|---|
| | | 17.00 | 18.00 | | |
| **GENERAL SERVICE COST CENTERS** | | | | | |
| 1.00 | CAP REL COSTS - BLDGS & FIXTURES | | | | 1.00 |
| 2.00 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | 2.00 |
| 3.00 | EMPLOYEE BENEFITS | | | | 3.00 |
| 4.00 | ADMINISTRATIVE & GENERAL | | | | 4.00 |
| 5.00 | PLANT OPERATION, MAINT. & REPAIRS | | | | 5.00 |
| 6.00 | LAUNDRY & LINEN SERVICE | | | | 6.00 |
| 7.00 | HOUSEKEEPING | | | | 7.00 |
| 8.00 | DIETARY | | | | 8.00 |
| 9.00 | NURSING ADMINISTRATION | | | | 9.00 |
| 10.00 | CENTRAL SERVICES & SUPPLY | | | | 10.00 |
| 11.00 | PHARMACY | | | | 11.00 |
| 12.00 | MEDICAL RECORDS & LIBRARY | | | | 12.00 |
| 14.00 | INTERNS & RESIDENTS (APPRVD PROG) | | | | 14.00 |
| **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | |
| 30.00 | SKILLED NURSING FACILITY | 0 | **1,945,966** | | 30.00 |
| 31.00 | NURSING FACILITY | 0 | **0** | | 31.00 |
| 32.00 | ICF/IID | 0 | **0** | | 32.00 |
| 33.00 | OTHER LONG TERM CARE | 0 | **0** | | 33.00 |
| **ANCILLARY SERVICE COST CENTERS** | | | | | |
| 40.00 | RADIOLOGY | 0 | **173** | | 40.00 |
| 41.00 | LABORATORY | 0 | **496** | | 41.00 |
| 42.00 | INTRAVENOUS THERAPY | 0 | **176** | | 42.00 |
| 43.00 | OXYGEN (INHALATION) THERAPY | 0 | **0** | | 43.00 |
| 44.00 | PHYSICAL THERAPY | 0 | **95,463** | | 44.00 |
| 45.00 | OCCUPATIONAL THERAPY | 0 | **90,384** | | 45.00 |
| 46.00 | SPEECH PATHOLOGY | 0 | **17,840** | | 46.00 |
| 47.00 | ELECTROCARDIOLOGY | 0 | **0** | | 47.00 |
| 48.00 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | **5,841** | | 48.00 |
| 49.00 | DRUGS CHARGED TO PATIENTS | 0 | **23,979** | | 49.00 |
| 50.00 | DENTAL CARE - TITLE XIX ONLY | 0 | **0** | | 50.00 |
| 51.00 | SUPPORT SURFACES | 0 | **0** | | 51.00 |
| 52.00 | OTHER ANCILLARY SERVICES | 0 | **0** | | 52.00 |
| **OUTPATIENT SERVICE COST CENTERS** | | | | | |
| 60.00 | CLINIC | 0 | **0** | | 60.00 |
| 61.00 | RURAL HEALTH CLINIC | 0 | **0** | | 61.00 |
| 62.00 | FQHC | | | | 62.00 |
| 63.00 | OTHER OUTPATIENT SERVICES | 0 | **0** | | 63.00 |
| **OTHER REIMBURSABLE COST CENTERS** | | | | | |
| 70.00 | HOME HEALTH AGENCY COST | 0 | **0** | | 70.00 |
| 71.00 | AMBULANCE | 0 | **129** | | 71.00 |
| 72.00 | CORF | 0 | **0** | | 72.00 |
| 73.00 | CMHC | 0 | **0** | | 73.00 |
| 74.00 | OTHER REIMBURSABLE COST | 0 | **0** | | 74.00 |
| **SPECIAL PURPOSE COST CENTERS** | | | | | |
| 80.00 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | 80.00 |
| 81.00 | INTEREST EXPENSE | | | | 81.00 |
| 82.00 | UTILIZATION REVIEW - SNF | | | | 82.00 |
| 83.00 | HOSPICE | 0 | 0 | | 83.00 |
| 84.00 | OTHER SPECIAL PURPOSE COST | 0 | 0 | | 84.00 |
| 89.00 | SUBTOTALS (sum of lines 1-84) | **0** | **2,180,447** | | 89.00 |
| **NONREIMBURSABLE COST CENTERS** | | | | | |
| 90.00 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | **8,925** | | 90.00 |
| 91.00 | BARBER & BEAUTY SHOP | 0 | **6,877** | | 91.00 |
| 92.00 | PHYSICIANS' PRIVATE OFFICES | 0 | **0** | | 92.00 |

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

ALLOCATION OF CAPITAL RELATED COSTS

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

| | Cost Center Description | Post Step-Down Adjustments | Total | | |
|---|---|---|---|---|---|
| | | 17.00 | 18.00 | | |
| 93.00 | NONPAID WORKERS | 0 | **0** | | 93.00 |
| 94.00 | PATIENTS' LAUNDRY | 0 | **0** | | 94.00 |
| 95.00 | OTHER NONREIMBURSABLE COST | 0 | **106,336** | | 95.00 |
| 98.00 | Cross Foot Adjustments | 0 | **0** | | 98.00 |
| 99.00 | Negative Cost Centers | 0 | **27,222** | | 99.00 |
| 100.00 | TOTAL | **0** | **2,329,807** | | 100.00 |

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

COST ALLOCATION - STATISTICAL BASIS

**Worksheet B-1**

PPS

| | Cost Center Description | BLDGS & FIXTURES (SQUARE FEET) | MOVEABLE EQUIPMENT (EQUIP COST) | EMPLOYEE BENEFITS (GROSS SALARIES) | Reconciliation | ADMINISTRATIVE & GENERAL (ACCUM. COST) | PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET) | LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY) | HOUSEKEEPING (SQUARE FEET) | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4A | 4.00 | 5.00 | 6.00 | 7.00 | |
| **GENERAL SERVICE COST CENTERS** | | | | | | | | | | |
| 1.00 | CAP REL COSTS - BLDGS & FIXTURES | 54,208 | | | | | | | | 1.00 |
| 2.00 | CAP REL COSTS - MOVEABLE EQUIPMENT | | 8,926 | | | | | | | 2.00 |
| 3.00 | EMPLOYEE BENEFITS | 0 | 0 | 9,821,313 | | | | | | 3.00 |
| 4.00 | ADMINISTRATIVE & GENERAL | 2,072 | 1,519 | 775,847 | -5,136,725 | 20,833,182 | | | | 4.00 |
| 5.00 | PLANT OPERATION, MAINT. & REPAIRS | 13,128 | 765 | 62,008 | 0 | 1,092,293 | 39,008 | | | 5.00 |
| 6.00 | LAUNDRY & LINEN SERVICE | 1,543 | 179 | 0 | 0 | 195,180 | 1,543 | 477,183 | | 6.00 |
| 7.00 | HOUSEKEEPING | 271 | 276 | 0 | 0 | 569,444 | 271 | 0 | 37,194 | 7.00 |
| 8.00 | DIETARY | 3,149 | 794 | 0 | 0 | 2,145,629 | 3,149 | 0 | 3,149 | 8.00 |
| 9.00 | NURSING ADMINISTRATION | 822 | 3 | 385,764 | 0 | 750,855 | 822 | 0 | 822 | 9.00 |
| 10.00 | CENTRAL SERVICES & SUPPLY | 524 | 1,592 | 0 | 0 | 49,349 | 524 | 0 | 524 | 10.00 |
| 11.00 | PHARMACY | 309 | 0 | 0 | 0 | 59,304 | 309 | 0 | 309 | 11.00 |
| 12.00 | MEDICAL RECORDS & LIBRARY | 517 | 1,399 | 502,448 | 0 | 725,359 | 517 | 0 | 517 | 12.00 |
| 14.00 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14.00 |
| **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | | | | | |
| 30.00 | SKILLED NURSING FACILITY | 28,331 | 2,357 | 8,095,246 | 0 | 12,665,167 | 28,331 | 477,183 | 28,331 | 30.00 |
| 31.00 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 32.00 |
| 33.00 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 33.00 |
| **ANCILLARY SERVICE COST CENTERS** | | | | | | | | | | |
| 40.00 | RADIOLOGY | 0 | 0 | 0 | 0 | 10,139 | 0 | 0 | 0 | 40.00 |
| 41.00 | LABORATORY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 41.00 |
| 42.00 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 42.00 |
| 43.00 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | PHYSICAL THERAPY | 1,366 | 42 | 0 | 0 | 848,352 | 1,366 | 0 | 1,366 | 44.00 |
| 45.00 | OCCUPATIONAL THERAPY | 1,593 | 0 | 0 | 0 | 564,307 | 1,593 | 0 | 1,593 | 45.00 |
| 46.00 | SPEECH PATHOLOGY | 282 | 0 | 0 | 0 | 223,506 | 282 | 0 | 282 | 46.00 |
| 47.00 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 494,370 | 0 | 0 | 0 | 48.00 |
| 49.00 | DRUGS CHARGED TO PATIENTS | 0 | 0 | 0 | 0 | 415,724 | 0 | 0 | 0 | 49.00 |
| 50.00 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50.00 |
| 51.00 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | OTHER ANCILLARY SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 52.00 |
| **OUTPATIENT SERVICE COST CENTERS** | | | | | | | | | | |
| 60.00 | CLINIC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 61.00 |
| 62.00 | FQHC | | | | | | | | | 62.00 |
| 63.00 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 63.00 |
| **OTHER REIMBURSABLE COST CENTERS** | | | | | | | | | | |
| 70.00 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 70.00 |
| 71.00 | AMBULANCE | 0 | 0 | 0 | 0 | 12,688 | 0 | 0 | 0 | 71.00 |
| 72.00 | CORF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 72.00 |
| 73.00 | CMHC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 73.00 |
| 74.00 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 74.00 |
| **SPECIAL PURPOSE COST CENTERS** | | | | | | | | | | |
| 80.00 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | | | | 80.00 |
| 81.00 | INTEREST EXPENSE | | | | | | | | | 81.00 |
| 82.00 | UTILIZATION REVIEW - SNF | | | | | | | | | 82.00 |
| 83.00 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 83.00 |
| 84.00 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 84.00 |
| 89.00 | SUBTOTALS (sum of lines 1-84) | **53,907** | **8,926** | **9,821,313** | -5,136,725 | **20,821,666** | **38,707** | **477,183** | **36,893** | 89.00 |
| **NONREIMBURSABLE COST CENTERS** | | | | | | | | | | |
| 90.00 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 170 | 0 | 0 | 0 | 6,504 | 170 | 0 | 170 | 90.00 |

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

COST ALLOCATION - STATISTICAL BASIS

**Worksheet B-1**

PPS

| | Cost Center Description | BLDGS & FIXTURES (SQUARE FEET) | MOVEABLE EQUIPMENT (EQUIP COST) | EMPLOYEE BENEFITS (GROSS SALARIES) | Reconciliation | ADMINISTRATIVE & GENERAL (ACCUM. COST) | PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET) | LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY) | HOUSEKEEPING (SQUARE FEET) | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4A | 4.00 | 5.00 | 6.00 | 7.00 | |
| 91.00 | BARBER & BEAUTY SHOP | 131 | 0 | 0 | 0 | 5,012 | 131 | 0 | 131 | 91.00 |
| 92.00 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 92.00 |
| 93.00 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 93.00 |
| 94.00 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 94.00 |
| 95.00 | OTHER NONREIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 95.00 |
| 98.00 | Cross Foot Adjustments | | | | | | | | | 98.00 |
| 99.00 | Negative Cost Centers | | | | | | | | | 99.00 |
| 102.00 | Cost to be allocated (per Wkst. B, Part I) | 2,073,923 | 52,890 | -437,310 | | 5,136,725 | 1,361,614 | 297,165 | 719,309 | 102.00 |
| 103.00 | Unit cost multiplier (Wkst. B, Part I) | 38.258615 | 5.925387 | 0.000000 | | 0.246565 | 34.906019 | 0.622749 | 19.339383 | 103.00 |
| 104.00 | Cost to be allocated (per Wkst. B, Part II) | | | 27,222 | | 212,383 | 517,927 | 82,571 | 21,406 | 104.00 |
| 105.00 | Unit cost multiplier (Wkst. B, Part II) | | | 0.002772 | | 0.010194 | 13.277456 | 0.173038 | 0.575523 | 105.00 |

| THE FOUNTAINS | Period: | Run Date Time: 5/20/2025 6:48 am |
|---|---|---|
| | From: 01/01/2024 | MCRIF32 **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: 11.1.179.0 |

COST ALLOCATION - STATISTICAL BASIS

**Worksheet B-1**

PPS

| | Cost Center Description | DIETARY (MEALS SERVED) | NURSING ADMINISTRATION (DIRECT NRSING HRS) | CENTRAL SERVICES & SUPPLY (COSTED REQUIS.) | PHARMACY (COSTED REQUIS.) | MEDICAL RECORDS & LIBRARY (GROSS CHARGES) | INTERNS & RESIDENTS (APPRVD PROG) (ASSIGNED TIME) | | |
|---|---|---|---|---|---|---|---|---|---|
| | | 8.00 | 9.00 | 10.00 | 11.00 | 12.00 | 14.00 | | |
| **GENERAL SERVICE COST CENTERS** | | | | | | | | | |
| 1.00 | CAP REL COSTS - BLDGS & FIXTURES | | | | | | | | 1.00 |
| 2.00 | CAP REL COSTS - MOVEABLE EQUIPMENT | | | | | | | | 2.00 |
| 3.00 | EMPLOYEE BENEFITS | | | | | | | | 3.00 |
| 4.00 | ADMINISTRATIVE & GENERAL | | | | | | | | 4.00 |
| 5.00 | PLANT OPERATION, MAINT. & REPAIRS | | | | | | | | 5.00 |
| 6.00 | LAUNDRY & LINEN SERVICE | | | | | | | | 6.00 |
| 7.00 | HOUSEKEEPING | | | | | | | | 7.00 |
| 8.00 | DIETARY | 341,918 | | | | | | | 8.00 |
| 9.00 | NURSING ADMINISTRATION | 0 | 165,360 | | | | | | 9.00 |
| 10.00 | CENTRAL SERVICES & SUPPLY | 0 | 0 | 53,523 | | | | | 10.00 |
| 11.00 | PHARMACY | 0 | 0 | 0 | 415,724 | | | | 11.00 |
| 12.00 | MEDICAL RECORDS & LIBRARY | 0 | 0 | 15,070 | 0 | 19,201,630 | | | 12.00 |
| 14.00 | INTERNS & RESIDENTS (APPRVD PROG) | 0 | 0 | 0 | 0 | 0 | 0 | | 14.00 |
| **INPATIENT ROUTINE SERVICE COST CENTERS** | | | | | | | | | |
| 30.00 | SKILLED NURSING FACILITY | 151,239 | 165,360 | 37,636 | 0 | 16,221,442 | 0 | | 30.00 |
| 31.00 | NURSING FACILITY | 0 | 0 | 0 | 0 | 0 | 0 | | 31.00 |
| 32.00 | ICF/IID | 0 | 0 | 0 | 0 | 0 | 0 | | 32.00 |
| 33.00 | OTHER LONG TERM CARE | 0 | 0 | 0 | 0 | 0 | 0 | | 33.00 |
| **ANCILLARY SERVICE COST CENTERS** | | | | | | | | | |
| 40.00 | RADIOLOGY | 0 | 0 | 0 | 0 | 23,366 | 0 | | 40.00 |
| 41.00 | LABORATORY | 0 | 0 | 0 | 0 | 164,850 | 0 | | 41.00 |
| 42.00 | INTRAVENOUS THERAPY | 0 | 0 | 0 | 0 | 58,647 | 0 | | 42.00 |
| 43.00 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0 | 0 | 0 | 0 | | 43.00 |
| 44.00 | PHYSICAL THERAPY | 0 | 0 | 0 | 0 | 862,739 | 0 | | 44.00 |
| 45.00 | OCCUPATIONAL THERAPY | 0 | 0 | 0 | 0 | 537,461 | 0 | | 45.00 |
| 46.00 | SPEECH PATHOLOGY | 0 | 0 | 0 | 0 | 287,990 | 0 | | 46.00 |
| 47.00 | ELECTROCARDIOLOGY | 0 | 0 | 0 | 0 | 0 | 0 | | 47.00 |
| 48.00 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 0 | 817 | 0 | 37,049 | 0 | | 48.00 |
| 49.00 | DRUGS CHARGED TO PATIENTS | 0 | 0 | 0 | 415,724 | 1,008,086 | 0 | | 49.00 |
| 50.00 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0 | 0 | 0 | 0 | | 50.00 |
| 51.00 | SUPPORT SURFACES | 0 | 0 | 0 | 0 | 0 | 0 | | 51.00 |
| 52.00 | OTHER ANCILLARY SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | | 52.00 |
| **OUTPATIENT SERVICE COST CENTERS** | | | | | | | | | |
| 60.00 | CLINIC | | 0 | 0 | | 0 | 0 | | 60.00 |
| 61.00 | RURAL HEALTH CLINIC | 0 | 0 | 0 | 0 | 0 | 0 | | 61.00 |
| 62.00 | FQHC | | | | | | | | 62.00 |
| 63.00 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | | 63.00 |
| **OTHER REIMBURSABLE COST CENTERS** | | | | | | | | | |
| 70.00 | HOME HEALTH AGENCY COST | 0 | 0 | 0 | 0 | 0 | 0 | | 70.00 |
| 71.00 | AMBULANCE | 0 | 0 | 0 | 0 | 0 | 0 | | 71.00 |
| 72.00 | CORF | 0 | 0 | 0 | 0 | 0 | 0 | | 72.00 |
| 73.00 | CMHC | 0 | 0 | 0 | 0 | 0 | 0 | | 73.00 |
| 74.00 | OTHER REIMBURSABLE COST | 0 | 0 | 0 | 0 | 0 | 0 | | 74.00 |
| **SPECIAL PURPOSE COST CENTERS** | | | | | | | | | |
| 80.00 | MALPRACTICE PREMIUMS & PAID LOSSES | | | | | | | | 80.00 |
| 81.00 | INTEREST EXPENSE | | | | | | | | 81.00 |
| 82.00 | UTILIZATION REVIEW - SNF | | | | | | | | 82.00 |
| 83.00 | HOSPICE | 0 | 0 | 0 | 0 | 0 | 0 | | 83.00 |
| 84.00 | OTHER SPECIAL PURPOSE COST | 0 | 0 | 0 | 0 | 0 | 0 | | 84.00 |
| 89.00 | SUBTOTALS (sum of lines 1-84) | **151,239** | **165,360** | **53,523** | **415,724** | **19,201,630** | **0** | | 89.00 |
| **NONREIMBURSABLE COST CENTERS** | | | | | | | | | |
| 90.00 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | 0 | 0 | 0 | 0 | 0 | 0 | | 90.00 |

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

COST ALLOCATION - STATISTICAL BASIS

**Worksheet B-1**

PPS

| | Cost Center Description | DIETARY (MEALS SERVED) | NURSING ADMINISTRATION (DIRECT NRSING HRS) | CENTRAL SERVICES & SUPPLY (COSTED REQUIS.) | PHARMACY (COSTED REQUIS.) | MEDICAL RECORDS & LIBRARY (GROSS CHARGES) | INTERNS & RESIDENTS (APPRVD PROG) (ASSIGNED TIME) | | |
|---|---|---|---|---|---|---|---|---|---|
| | | 8.00 | 9.00 | 10.00 | 11.00 | 12.00 | 14.00 | | |
| 91.00 | BARBER & BEAUTY SHOP | 0 | 0 | 0 | 0 | 0 | 0 | | 91.00 |
| 92.00 | PHYSICIANS' PRIVATE OFFICES | 0 | 0 | 0 | 0 | 0 | 0 | | 92.00 |
| 93.00 | NONPAID WORKERS | 0 | 0 | 0 | 0 | 0 | 0 | | 93.00 |
| 94.00 | PATIENTS' LAUNDRY | 0 | 0 | 0 | 0 | 0 | 0 | | 94.00 |
| 95.00 | OTHER NONREIMBURSABLE COST | 190,679 | 0 | 0 | 0 | 0 | 0 | | 95.00 |
| 98.00 | Cross Foot Adjustments | | | | | | | | 98.00 |
| 99.00 | Negative Cost Centers | | | | | | | | 99.00 |
| 102.00 | Cost to be allocated (per Wkst. B, Part I) | 2,845,485 | 980,580 | 89,942 | 90,688 | 957,575 | 0 | | 102.00 |
| 103.00 | Unit cost multiplier (Wkst. B, Part I) | 8.322127 | 5.929971 | 1.680436 | 0.218145 | 0.049869 | 0.000000 | | 103.00 |
| 104.00 | Cost to be allocated (per Wkst. B, Part II) | 190,677 | 50,549 | 45,229 | 16,708 | 57,781 | 0 | | 104.00 |
| 105.00 | Unit cost multiplier (Wkst. B, Part II) | 0.557669 | 0.305691 | 0.845039 | 0.040190 | 0.003009 | 0.000000 | | 105.00 |

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS **Worksheet C**

PPS

| | Cost Center Description | Total (from Wkst. B, Pt I, col. 18) | Total Charges | Ratio (col. 1 divided by col. 2 | |
|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | |
| **ANCILLARY SERVICE COST CENTERS** | | | | | |
| 40.00 | RADIOLOGY | 13,804 | 23,366 | 0.590773 | 40.00 |
| 41.00 | LABORATORY | 8,221 | 164,850 | 0.049870 | 41.00 |
| 42.00 | INTRAVENOUS THERAPY | 2,925 | 58,647 | 0.049875 | 42.00 |
| 43.00 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0.000000 | 43.00 |
| 44.00 | PHYSICAL THERAPY | 1,174,650 | 862,739 | 1.361536 | 44.00 |
| 45.00 | OCCUPATIONAL THERAPY | 816,661 | 537,461 | 1.519480 | 45.00 |
| 46.00 | SPEECH PATHOLOGY | 308,274 | 287,990 | 1.070433 | 46.00 |
| 47.00 | ELECTROCARDIOLOGY | 0 | 0 | 0.000000 | 47.00 |
| 48.00 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 619,485 | 37,049 | 16.720694 | 48.00 |
| 49.00 | DRUGS CHARGED TO PATIENTS | 659,187 | 1,008,086 | 0.653900 | 49.00 |
| 50.00 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0.000000 | 50.00 |
| 51.00 | SUPPORT SURFACES | 0 | 0 | 0.000000 | 51.00 |
| 52.00 | OTHER ANCILLARY SERVICES | 0 | 0 | 0.000000 | 52.00 |
| **OUTPATIENT SERVICE COST CENTERS** | | | | | |
| 60.00 | CLINIC | 0 | 0 | 0.000000 | 60.00 |
| 61.00 | RURAL HEALTH CLINIC | | | | 61.00 |
| 62.00 | FQHC | | | | 62.00 |
| 63.00 | OTHER OUTPATIENT SERVICES | 0 | 0 | 0.000000 | 63.00 |
| 71.00 | AMBULANCE | 15,816 | 0 | 0.000000 | 71.00 |
| 100.00 | Total | **3,619,023** | **2,980,188** | | 100.00 |

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

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

Title XVIII Skilled Nursing Facility PPS

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

| | | | Health Care Program Charges | | Health Care Program Cost | | |
|---|---|---|---|---|---|---|---|
| | | Ratio of Cost to Charges (Fr. Wkst. C Column 3) | Part A | Part B | Part A (col. 1 x col. 2) | Part B (col. 1 x col. 3) | |
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| **ANCILLARY SERVICE COST CENTERS** | | | | | | | |
| 40.00 | RADIOLOGY | 0.590773 | 22,542 | 0 | 13,317 | 0 | 40.00 |
| 41.00 | LABORATORY | 0.049870 | 159,849 | 0 | 7,972 | 0 | 41.00 |
| 42.00 | INTRAVENOUS THERAPY | 0.049875 | 58,646 | 0 | 2,925 | 0 | 42.00 |
| 43.00 | OXYGEN (INHALATION) THERAPY | 0.000000 | 0 | 0 | 0 | 0 | 43.00 |
| 44.00 | PHYSICAL THERAPY | 1.361536 | 662,955 | 0 | 902,637 | 0 | 44.00 |
| 45.00 | OCCUPATIONAL THERAPY | 1.519480 | 433,303 | 0 | 658,395 | 0 | 45.00 |
| 46.00 | SPEECH PATHOLOGY | 1.070433 | 205,069 | 0 | 219,513 | 0 | 46.00 |
| 47.00 | ELECTROCARDIOLOGY | 0.000000 | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 16.720694 | 2,106 | 0 | 35,214 | 0 | 48.00 |
| 49.00 | DRUGS CHARGED TO PATIENTS | 0.653900 | 839,925 | 0 | 549,227 | 0 | 49.00 |
| 50.00 | DENTAL CARE - TITLE XIX ONLY | 0.000000 | 0 | | 0 | | 50.00 |
| 51.00 | SUPPORT SURFACES | 0.000000 | 0 | 0 | 0 | 0 | 51.00 |
| 52.00 | OTHER ANCILLARY SERVICES | 0.000000 | 0 | 0 | 0 | 0 | 52.00 |
| **OUTPATIENT SERVICE COST CENTERS** | | | | | | | |
| 60.00 | CLINIC | 0.000000 | 0 | 0 | 0 | 0 | 60.00 |
| 61.00 | RURAL HEALTH CLINIC | | | | | | 61.00 |
| 62.00 | FQHC | | | | | | 62.00 |
| 63.00 | OTHER OUTPATIENT SERVICES | 0.000000 | 0 | 0 | 0 | 0 | 63.00 |
| 71.00 | AMBULANCE (2) | 0.000000 | | 0 | | 0 | 71.00 |
| 100.00 | Total (Sum of lines 40 - 71) | | **2,384,395** | **0** | **2,389,200** | **0** | 100.00 |

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

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

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

Title XVIII Skilled Nursing Facility PPS

**PART II - APPORTIONMENT OF VACCINE COST**

| | | 1.00 | |
|---|---|---|---|
| 1.00 | Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49) | 0.653900 | 1.00 |
| 2.00 | Program vaccine charges (From your records, or the PS&R) | 0 | 2.00 |
| 3.00 | Program costs (Line 1 x line 2) (Title XVIII, PPS providers, transfer this amount to Worksheet E, Part I, line 18) | 0 | 3.00 |

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

| | Cost Center Description | Total Cost (From Wkst. B, Part I, Col. 18 | Nursing & Allied Health (From Wkst. B, Part I, Col. 14) | Ratio of Nursing & Allied Health Costs to Total Costs - Part A (Col. 2 / Col. 1) | Program Part A Cost (From Wkst. D Part I, Col. 4) | Part A Nursing & Allied Health Costs for Pass Through (Col. 3 x Col. 4) | |
|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | |
| **ANCILLARY SERVICE COST CENTERS** | | | | | | | |
| 40.00 | RADIOLOGY | 13,804 | 0 | 0.000000 | 13,317 | 0 | 40.00 |
| 41.00 | LABORATORY | 8,221 | 0 | 0.000000 | 7,972 | 0 | 41.00 |
| 42.00 | INTRAVENOUS THERAPY | 2,925 | 0 | 0.000000 | 2,925 | 0 | 42.00 |
| 43.00 | OXYGEN (INHALATION) THERAPY | 0 | 0 | 0.000000 | 0 | 0 | 43.00 |
| 44.00 | PHYSICAL THERAPY | 1,174,650 | 0 | 0.000000 | 902,637 | 0 | 44.00 |
| 45.00 | OCCUPATIONAL THERAPY | 816,661 | 0 | 0.000000 | 658,395 | 0 | 45.00 |
| 46.00 | SPEECH PATHOLOGY | 308,274 | 0 | 0.000000 | 219,513 | 0 | 46.00 |
| 47.00 | ELECTROCARDIOLOGY | 0 | 0 | 0.000000 | 0 | 0 | 47.00 |
| 48.00 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 619,485 | 0 | 0.000000 | 35,214 | 0 | 48.00 |
| 49.00 | DRUGS CHARGED TO PATIENTS | 659,187 | 0 | 0.000000 | 549,227 | 0 | 49.00 |
| 50.00 | DENTAL CARE - TITLE XIX ONLY | 0 | 0 | 0.000000 | 0 | 0 | 50.00 |
| 51.00 | SUPPORT SURFACES | 0 | 0 | 0.000000 | 0 | 0 | 51.00 |
| 52.00 | OTHER ANCILLARY SERVICES | 0 | 0 | 0.000000 | 0 | 0 | 52.00 |
| 100.00 | Total (Sum of lines 40 - 52) | **3,603,207** | **0** | | **2,389,200** | **0** | 100.00 |

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

COMPUTATION OF INPATIENT ROUTINE COSTS

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

Title XVIII Skilled Nursing Facility PPS

**PART I CALCULATION OF INPATIENT ROUTINE COSTS**

| | | 1.00 | |
|---|---|---|---|
| **INPATIENT DAYS** | | | |
| 1.00 | Inpatient days including private room days | 47,282 | 1.00 |
| 2.00 | Private room days | 0 | 2.00 |
| 3.00 | Inpatient days including private room days applicable to the Program | 9,853 | 3.00 |
| 4.00 | Medically necessary private room days applicable to the Program | 0 | 4.00 |
| 5.00 | Total general inpatient routine service cost | **20,733,345** | 5.00 |
| **PRIVATE ROOM DIFFERENTIAL ADJUSTMENT** | | | |
| 6.00 | General inpatient routine service charges | 3,745,169 | 6.00 |
| 7.00 | General inpatient routine service cost/charge ratio (Line 5 divided by line 6) | 5.536024 | 7.00 |
| 8.00 | Enter private room charges from your records | 0 | 8.00 |
| 9.00 | Average private room per diem charge (Private room charges line 8 divided by private room days, line 2) | 0.00 | 9.00 |
| 10.00 | Enter semi-private room charges from your records | 0 | 10.00 |
| 11.00 | Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days) | 0.00 | 11.00 |
| 12.00 | Average per diem private room charge differential (Line 9 minus line 11) | 0.00 | 12.00 |
| 13.00 | Average per diem private room cost differential (Line 7 times line 12) | 0.00 | 13.00 |
| 14.00 | Private room cost differential adjustment (Line 2 times line 13) | 0 | 14.00 |
| 15.00 | General inpatient routine service cost net of private room cost differential (Line 5 minus line 14) | 20,733,345 | 15.00 |
| **PROGRAM INPATIENT ROUTINE SERVICE COSTS** | | | |
| 16.00 | Adjusted general inpatient service cost per diem (Line 15 divided by line 1) | 438.50 | 16.00 |
| 17.00 | Program routine service cost (Line 3 times line 16) | 4,320,541 | 17.00 |
| 18.00 | Medically necessary private room cost applicable to program (line 4 times line 13) | 0 | 18.00 |
| 19.00 | Total program general inpatient routine service cost (Line 17 plus line 18) | **4,320,541** | 19.00 |
| 20.00 | Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID) | 1,945,966 | 20.00 |
| 21.00 | Per diem capital related costs (Line 20 divided by line 1) | 41.16 | 21.00 |
| 22.00 | Program capital related cost (Line 3 times line 21) | 405,549 | 22.00 |
| 23.00 | Inpatient routine service cost (Line 19 minus line 22) | 3,914,992 | 23.00 |
| 24.00 | Aggregate charges to beneficiaries for excess costs (From provider records) | 0 | 24.00 |
| 25.00 | Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24) | **3,914,992** | 25.00 |
| 26.00 | Enter the per diem limitation (1) | | 26.00 |
| 27.00 | Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1) | | 27.00 |
| 28.00 | Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to Worksheet E, Part II, line 4) (See instructions) | | 28.00 |

**PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH**

| | | 1.00 | |
|---|---|---|---|
| 1.00 | Total SNF inpatient days | 47,282 | 1.00 |
| 2.00 | Program inpatient days (see instructions) | 9,853 | 2.00 |
| 3.00 | Total nursing & allied health costs. (see instructions)(Do not complete for titles V or XIX) | 0 | 3.00 |
| 4.00 | Nursing & allied health ratio. (line 2 divided by line 1) | 0.208388 | 4.00 |
| 5.00 | Program nursing & allied health costs for pass-through. (line 3 times line 4) | 0 | 5.00 |

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

COMPUTATION OF INPATIENT ROUTINE COSTS

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

Title XIX Skilled Nursing Facility

| | | | |
|---|---|---|---|
| **PART I CALCULATION OF INPATIENT ROUTINE COSTS** | | | |
| | | 1.00 | |
| **INPATIENT DAYS** | | | |
| 1.00 | Inpatient days including private room days | 47,282 | 1.00 |
| 2.00 | Private room days | 0 | 2.00 |
| 3.00 | Inpatient days including private room days applicable to the Program | 33,026 | 3.00 |
| 4.00 | Medically necessary private room days applicable to the Program | 0 | 4.00 |
| 5.00 | Total general inpatient routine service cost | **20,733,345** | 5.00 |
| **PRIVATE ROOM DIFFERENTIAL ADJUSTMENT** | | | |
| 6.00 | General inpatient routine service charges | 10,512,932 | 6.00 |
| 7.00 | General inpatient routine service cost/charge ratio (Line 5 divided by line 6) | 1.972175 | 7.00 |
| 8.00 | Enter private room charges from your records | 0 | 8.00 |
| 9.00 | Average private room per diem charge (Private room charges line 8 divided by private room days, line 2) | 0.00 | 9.00 |
| 10.00 | Enter semi-private room charges from your records | 0 | 10.00 |
| 11.00 | Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days) | 0.00 | 11.00 |
| 12.00 | Average per diem private room charge differential (Line 9 minus line 11) | 0.00 | 12.00 |
| 13.00 | Average per diem private room cost differential (Line 7 times line 12) | 0.00 | 13.00 |
| 14.00 | Private room cost differential adjustment (Line 2 times line 13) | 0 | 14.00 |
| 15.00 | General inpatient routine service cost net of private room cost differential (Line 5 minus line 14) | 20,733,345 | 15.00 |
| **PROGRAM INPATIENT ROUTINE SERVICE COSTS** | | | |
| 16.00 | Adjusted general inpatient service cost per diem (Line 15 divided by line 1) | 438.50 | 16.00 |
| 17.00 | Program routine service cost (Line 3 times line 16) | 14,481,901 | 17.00 |
| 18.00 | Medically necessary private room cost applicable to program (line 4 times line 13) | 0 | 18.00 |
| 19.00 | Total program general inpatient routine service cost (Line 17 plus line 18) | **14,481,901** | 19.00 |
| 20.00 | Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID) | 1,945,966 | 20.00 |
| 21.00 | Per diem capital related costs (Line 20 divided by line 1) | 41.16 | 21.00 |
| 22.00 | Program capital related cost (Line 3 times line 21) | 1,359,350 | 22.00 |
| 23.00 | Inpatient routine service cost (Line 19 minus line 22) | 13,122,551 | 23.00 |
| 24.00 | Aggregate charges to beneficiaries for excess costs (From provider records) | 0 | 24.00 |
| 25.00 | Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24) | **13,122,551** | 25.00 |
| 26.00 | Enter the per diem limitation (1) | 0.00 | 26.00 |
| 27.00 | Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1) | 0 | 27.00 |
| 28.00 | Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to Worksheet E, Part II, line 4) (See instructions) | 14,481,901 | 28.00 |
| **PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH** | | | |
| | | 1.00 | |
| 1.00 | Total SNF inpatient days | 47,282 | 1.00 |
| 2.00 | Program inpatient days (see instructions) | 33,026 | 2.00 |
| 3.00 | Total nursing & allied health costs. (see instructions)(Do not complete for titles V or XIX) | 0 | 3.00 |
| 4.00 | Nursing & allied health ratio. (line 2 divided by line 1) | 0.698490 | 4.00 |
| 5.00 | Program nursing & allied health costs for pass-through. (line 3 times line 4) | 0 | 5.00 |

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII

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

Title XVIII Skilled Nursing Facility PPS

**PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT**

| | | 1.00 | |
|---|---|---|---|
| 1.00 | Inpatient PPS amount (See Instructions) | 8,747,997 | 1.00 |
| 2.00 | Nursing and Allied Health Education Activities (pass through payments) | 0 | 2.00 |
| 3.00 | Subtotal ( Sum of lines 1 and 2) | **8,747,997** | 3.00 |
| 4.00 | Primary payor amounts | 0 | 4.00 |
| 5.00 | Coinsurance | 927,772 | 5.00 |
| 6.00 | Allowable bad debts (From your records) | 25,150 | 6.00 |
| 7.00 | Allowable Bad debts for dual eligible beneficiaries (See instructions) | 0 | 7.00 |
| 8.00 | Adjusted reimbursable bad debts. (See instructions) | 16,348 | 8.00 |
| 9.00 | Recovery of bad debts - for statistical records only | 0 | 9.00 |
| 10.00 | Utilization review | 0 | 10.00 |
| 11.00 | Subtotal (See instructions) | **7,836,573** | 11.00 |
| 12.00 | Interim payments (See instructions) | 7,663,820 | 12.00 |
| 13.00 | Tentative adjustment | 0 | 13.00 |
| 14.00 | OTHER adjustment (See instructions) | 0 | 14.00 |
| 14.50 | Demonstration payment adjustment amount before sequestration | 0 | 14.50 |
| 14.55 | Demonstration payment adjustment amount after sequestration | 0 | 14.55 |
| 14.75 | Sequestration for non-claims based amounts (see instructions) | 327 | 14.75 |
| 14.99 | Sequestration amount (see instructions) | 156,405 | 14.99 |
| 15.00 | Balance due provider/program (see Instructions) | **16,021** | 15.00 |
| 16.00 | Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2) | 0 | 16.00 |

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

| | | | |
|---|---|---|---|
| 17.00 | Ancillary services Part B | 0 | 17.00 |
| 18.00 | Vaccine cost (From Wkst D, Part II, line 3) | 0 | 18.00 |
| 19.00 | Total reasonable costs (Sum of lines 17 and 18) | **0** | 19.00 |
| 20.00 | Medicare Part B ancillary charges (See instructions) | 0 | 20.00 |
| 21.00 | Cost of covered services (Lesser of line 19 or line 20) | 0 | 21.00 |
| 22.00 | Primary payor amounts | 0 | 22.00 |
| 23.00 | Coinsurance and deductibles | 0 | 23.00 |
| 24.00 | Allowable bad debts (From your records) | 0 | 24.00 |
| 24.01 | Allowable Bad debts for dual eligible beneficiaries (see instructions) | 0 | 24.01 |
| 24.02 | Adjusted reimbursable bad debts (see instructions) | 0 | 24.02 |
| 25.00 | Subtotal (Sum of lines 21 and 24, minus lines 22 and 23) | **0** | 25.00 |
| 26.00 | Interim payments (See instructions) | 0 | 26.00 |
| 27.00 | Tentative adjustment | 0 | 27.00 |
| 28.00 | Other Adjustments (See instructions) Specify | 0 | 28.00 |
| 28.50 | Demonstration payment adjustment amount before sequestration | 0 | 28.50 |
| 28.55 | Demonstration payment adjustment amount after sequestration | 0 | 28.55 |
| 28.99 | Sequestration amount (see instructions) | 0 | 28.99 |
| 29.00 | Balance due provider/program (see instructions) | **0** | 29.00 |
| 30.00 | Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2 | 0 | 30.00 |

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED **Worksheet E-1**

Title XVIII Skilled Nursing Facility PPS

| | DESCRIPTION | Inpatient Part A | | Part B | | |
|---|---|---|---|---|---|---|
| | | mm/dd/yyyy | Amount | mm/dd/yyyy | Amount | |
| | | 1.00 | 2.00 | 3.00 | 4.00 | |
| 1.00 | Total interim payments paid to provider | | 7,663,820 | | 0 | 1.00 |
| 2.00 | Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero | | 0 | | 0 | 2.00 |
| 3.00 | List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1) | | | | | 3.00 |
| **Program to Provider** | | | | | | |
| 3.01 | ADJUSTMENTS TO PROVIDER | | 0 | | 0 | 3.01 |
| 3.02 | | | 0 | | 0 | 3.02 |
| 3.03 | | | 0 | | 0 | 3.03 |
| 3.04 | | | 0 | | 0 | 3.04 |
| 3.05 | | | 0 | | 0 | 3.05 |
| **Provider to Program** | | | | | | |
| 3.50 | ADJUSTMENTS TO PROGRAM | | 0 | | 0 | 3.50 |
| 3.51 | | | 0 | | 0 | 3.51 |
| 3.52 | | | 0 | | 0 | 3.52 |
| 3.53 | | | 0 | | 0 | 3.53 |
| 3.54 | | | 0 | | 0 | 3.54 |
| 3.99 | Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98) | | **0** | | **0** | 3.99 |
| 4.00 | Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B) | | **7,663,820** | | **0** | 4.00 |
| **TO BE COMPLETED BY CONTRACTOR** | | | | | | |
| 5.00 | List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1) | | | | | 5.00 |
| **Program to Provider** | | | | | | |
| 5.01 | TENTATIVE TO PROVIDER | | 0 | | 0 | 5.01 |
| 5.02 | | | 0 | | 0 | 5.02 |
| 5.03 | | | 0 | | 0 | 5.03 |
| **Provider to Program** | | | | | | |
| 5.50 | TENTATIVE TO PROGRAM | | 0 | | 0 | 5.50 |
| 5.51 | | | 0 | | 0 | 5.51 |
| 5.52 | | | 0 | | **0** | 5.52 |
| 5.99 | Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98) | | **0** | | **0** | 5.99 |
| 6.00 | Determined net settlement amount (balance due) based on the cost report. (1) | | | | | 6.00 |
| 6.01 | PROGRAM TO PROVIDER | | 16,021 | | 0 | 6.01 |
| 6.02 | PROVIDER TO PROGRAM | | 0 | | 0 | 6.02 |
| 7.00 | Total Medicare program liability (see instructions) | | **7,679,841** | | **0** | 7.00 |

| | Contractor Name | Contractor Number | |
|---|---|---|---|
| | 1.00 | 2.00 | |
| 8.00 | | | 8.00 |

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

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

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

**Worksheet G**

PPS

| | | General Fund | Specific Purpose Fund | Endowment Fund | Plant Fund | |
|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | |
| **Assets** | | | | | | |
| **CURRENT ASSETS** | | | | | | |
| 1.00 | Cash on hand and in banks | 61,613,888 | 0 | 0 | 0 | 1.00 |
| 2.00 | Temporary investments | 0 | 0 | 0 | 0 | 2.00 |
| 3.00 | Notes receivable | 0 | 0 | 0 | 0 | 3.00 |
| 4.00 | Accounts receivable | 3,157,466 | 0 | 0 | 0 | 4.00 |
| 5.00 | Other receivables | 195,512 | 0 | 0 | 0 | 5.00 |
| 6.00 | Less: allowances for uncollectible notes and accounts receivable | -420,548 | 0 | 0 | 0 | 6.00 |
| 7.00 | Inventory | 0 | 0 | 0 | 0 | 7.00 |
| 8.00 | Prepaid expenses | 171,864 | 0 | 0 | 0 | 8.00 |
| 9.00 | Other current assets | 0 | 0 | 0 | 0 | 9.00 |
| 10.00 | Due from other funds | 281,984 | 0 | 0 | 0 | 10.00 |
| 11.00 | **TOTAL CURRENT ASSETS (Sum of lines 1 - 10)** | **65,000,166** | **0** | **0** | **0** | 11.00 |
| **FIXED ASSETS** | | | | | | |
| 12.00 | Land | 1,111,122 | 0 | 0 | 0 | 12.00 |
| 13.00 | Land improvements | 1,432,465 | 0 | 0 | 0 | 13.00 |
| 14.00 | Less: Accumulated depreciation | 0 | 0 | 0 | 0 | 14.00 |
| 15.00 | Buildings | 29,359,475 | 0 | 0 | 0 | 15.00 |
| 16.00 | Less Accumulated depreciation | 0 | 0 | 0 | 0 | 16.00 |
| 17.00 | Leasehold improvements | 0 | 0 | 0 | 0 | 17.00 |
| 18.00 | Less: Accumulated Amortization | 0 | 0 | 0 | 0 | 18.00 |
| 19.00 | Fixed equipment | 552,366 | 0 | 0 | 0 | 19.00 |
| 20.00 | Less: Accumulated depreciation | 0 | 0 | 0 | 0 | 20.00 |
| 21.00 | Automobiles and trucks | 0 | 0 | 0 | 0 | 21.00 |
| 22.00 | Less: Accumulated depreciation | 0 | 0 | 0 | 0 | 22.00 |
| 23.00 | Major movable equipment | 1,724,137 | 0 | 0 | 0 | 23.00 |
| 24.00 | Less: Accumulated depreciation | -25,162,532 | 0 | 0 | 0 | 24.00 |
| 25.00 | Minor equipment - Depreciable | 0 | 0 | 0 | 0 | 25.00 |
| 26.00 | Minor equipment nondepreciable | 0 | 0 | 0 | 0 | 26.00 |
| 27.00 | Other fixed assets | 0 | 0 | 0 | 0 | 27.00 |
| 28.00 | **TOTAL FIXED ASSETS (Sum of lines 12 - 27)** | **9,017,033** | **0** | **0** | **0** | 28.00 |
| **OTHER ASSETS** | | | | | | |
| 29.00 | Investments | 0 | 0 | 0 | 0 | 29.00 |
| 30.00 | Deposits on leases | 0 | 0 | 0 | 0 | 30.00 |
| 31.00 | Due from owners/officers | 0 | 0 | 0 | 0 | 31.00 |
| 32.00 | Other assets | 109,258 | 0 | 0 | 0 | 32.00 |
| 33.00 | **TOTAL OTHER ASSETS (Sum of lines 29 - 32)** | **109,258** | **0** | **0** | **0** | 33.00 |
| 34.00 | **TOTAL ASSETS (Sum of lines 11, 28, and 33)** | **74,126,457** | **0** | **0** | **0** | 34.00 |
| **Liabilities and Fund Balances** | | | | | | |
| **CURRENT LIABILITIES** | | | | | | |
| 35.00 | Accounts payable | 719,598 | 0 | 0 | 0 | 35.00 |
| 36.00 | Salaries, wages, and fees payable | 1,138,701 | 0 | 0 | 0 | 36.00 |
| 37.00 | Payroll taxes payable | 300,819 | 0 | 0 | 0 | 37.00 |
| 38.00 | Notes & loans payable (Short term) | 0 | 0 | 0 | 0 | 38.00 |
| 39.00 | Deferred income | 0 | 0 | 0 | 0 | 39.00 |
| 40.00 | Accelerated payments | 0 | | | | 40.00 |
| 41.00 | Due to other funds | 1,692,856 | 0 | 0 | 0 | 41.00 |
| 42.00 | Other current liabilities | 88,403 | 0 | 0 | 0 | 42.00 |
| 43.00 | **TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)** | **3,940,377** | **0** | **0** | **0** | 43.00 |
| **LONG TERM LIABILITIES** | | | | | | |
| 44.00 | Mortgage payable | 0 | 0 | 0 | 0 | 44.00 |
| 45.00 | Notes payable | 20,430,000 | 0 | 0 | 0 | 45.00 |
| 46.00 | Unsecured loans | 0 | 0 | 0 | 0 | 46.00 |
| 47.00 | Loans from owners: | 0 | 0 | 0 | 0 | 47.00 |
| 48.00 | Other long term liabilities | 264,115 | 0 | 0 | 0 | 48.00 |
| 49.00 | OTHER (SPECIFY) | 0 | 0 | 0 | 0 | 49.00 |
| 50.00 | **TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49** | **20,694,115** | **0** | **0** | **0** | 50.00 |

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

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

**Worksheet G**

PPS

| | | General Fund | Specific Purpose Fund | Endowment Fund | Plant Fund | |
|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | |
| 51.00 | TOTAL LIABILITIES (Sum of lines 43 and 50) | **24,634,492** | **0** | **0** | **0** | 51.00 |
| **CAPITAL ACCOUNTS** | | | | | | |
| 52.00 | General fund balance | 49,491,965 | | | | 52.00 |
| 53.00 | Specific purpose fund | | 0 | | | 53.00 |
| 54.00 | Donor created - endowment fund balance - restricted | | | 0 | | 54.00 |
| 55.00 | Donor created - endowment fund balance - unrestricted | | | 0 | | 55.00 |
| 56.00 | Governing body created - endowment fund balance | | | 0 | | 56.00 |
| 57.00 | Plant fund balance - invested in plant | | | | 0 | 57.00 |
| 58.00 | Plant fund balance - reserve for plant improvement, replacement, and expansion | | | | 0 | 58.00 |
| 59.00 | TOTAL FUND BALANCES (Sum of lines 52 thru 58) | **49,491,965** | **0** | **0** | **0** | 59.00 |
| 60.00 | TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59) | **74,126,457** | **0** | **0** | **0** | 60.00 |

( ) = contra amount

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

STATEMENT OF CHANGES IN FUND BALANCES

**Worksheet G-1**

PPS

| | | General Fund | | Special Purpose Fund | | Endowment Fund | | Plant Fund | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | 4.00 | 5.00 | 6.00 | 7.00 | 8.00 | |
| 1.00 | Fund balances at beginning of period | | 51,463,519 | | 0 | | 0 | | 0 | 1.00 |
| 2.00 | Net income (loss) (from Wkst. G-3, line 31) | | 61,448 | | | | | | | 2.00 |
| 3.00 | Total (sum of line 1 and line 2) | | **51,524,967** | | **0** | | **0** | | **0** | 3.00 |
| 4.00 | Additions (credit adjustments) | | | | | | | | | 4.00 |
| 5.00 | | 0 | | 0 | | 0 | | 0 | | 5.00 |
| 6.00 | | 0 | | 0 | | 0 | | 0 | | 6.00 |
| 7.00 | | 0 | | 0 | | 0 | | 0 | | 7.00 |
| 8.00 | | 0 | | 0 | | 0 | | 0 | | 8.00 |
| 9.00 | | 0 | | 0 | | 0 | | 0 | | 9.00 |
| 10.00 | Total additions (sum of line 5 - 9) | | **0** | | **0** | | **0** | | **0** | 10.00 |
| 11.00 | Subtotal (line 3 plus line 10) | | **51,524,967** | | **0** | | **0** | | **0** | 11.00 |
| 12.00 | Deductions (debit adjustments) | | | | | | | | | 12.00 |
| 13.00 | CASH MANAGEMENT | 2,033,002 | | 0 | | 0 | | 0 | | 13.00 |
| 14.00 | | 0 | | 0 | | 0 | | 0 | | 14.00 |
| 15.00 | | 0 | | 0 | | 0 | | 0 | | 15.00 |
| 16.00 | | 0 | | 0 | | 0 | | 0 | | 16.00 |
| 17.00 | | 0 | | 0 | | 0 | | 0 | | 17.00 |
| 18.00 | Total deductions (sum of lines 13 - 17) | | **2,033,002** | | **0** | | **0** | | **0** | 18.00 |
| 19.00 | Fund balance at end of period per balance sheet (Line 11 - line 18) | | **49,491,965** | | **0** | | **0** | | **0** | 19.00 |

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

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

**PART I - PATIENT REVENUES**

| | Cost Center Description | Inpatient | Outpatient | Total | |
|---|---|---|---|---|---|
| | | 1.00 | 2.00 | 3.00 | |
| **General Inpatient Routine Care Services** | | | | | |
| 1.00 | SKILLED NURSING FACILITY | 16,221,442 | | **16,221,442** | 1.00 |
| 2.00 | NURSING FACILITY | 0 | | **0** | 2.00 |
| 3.00 | ICF/IID | 0 | | **0** | 3.00 |
| 4.00 | OTHER LONG TERM CARE | 0 | | **0** | 4.00 |
| 5.00 | Total general inpatient care services (Sum of lines 1 - 4) | **16,221,442** | | **16,221,442** | 5.00 |
| **All Other Care Services** | | | | | |
| 6.00 | ANCILLARY SERVICES | 2,980,188 | 0 | **2,980,188** | 6.00 |
| 7.00 | CLINIC | | 0 | **0** | 7.00 |
| 8.00 | HOME HEALTH AGENCY COST | | 0 | **0** | 8.00 |
| 9.00 | AMBULANCE | | 0 | **0** | 9.00 |
| 10.00 | RURAL HEALTH CLINIC | | 0 | **0** | 10.00 |
| 10.10 | FQHC | | 0 | **0** | 10.10 |
| 11.00 | CMHC | | 0 | **0** | 11.00 |
| 11.10 | CORF | | 0 | **0** | 11.10 |
| 12.00 | HOSPICE | 0 | 0 | **0** | 12.00 |
| 13.00 | OTHER (SPECIFY) | 0 | 0 | **0** | 13.00 |
| 14.00 | Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1) | **19,201,630** | **0** | **19,201,630** | 14.00 |

**PART II - OPERATING EXPENSES**

| | | 1.00 | 2.00 | |
|---|---|---|---|---|
| 1.00 | Operating Expenses (Per Worksheet A, Col. 3, Line 100) | | **24,882,185** | 1.00 |
| 2.00 | Add (Specify) | 0 | | 2.00 |
| 3.00 | | 0 | | 3.00 |
| 4.00 | | 0 | | 4.00 |
| 5.00 | | 0 | | 5.00 |
| 6.00 | | 0 | | 6.00 |
| 7.00 | | 0 | | 7.00 |
| 8.00 | Total Additions (Sum of lines 2 - 7) | | **0** | 8.00 |
| 9.00 | Deduct (Specify) | 0 | | 9.00 |
| 10.00 | | 0 | | 10.00 |
| 11.00 | | 0 | | 11.00 |
| 12.00 | | 0 | | 12.00 |
| 13.00 | | 0 | | 13.00 |
| 14.00 | Total Deductions (Sum of lines 9 - 13) | | **0** | 14.00 |
| 15.00 | Total Operating Expenses (Sum of lines 1 and 8, minus line 14) | | **24,882,185** | 15.00 |

| | | | |
|---|---|---|---|
| THE FOUNTAINS | Period: | Run Date Time: | 5/20/2025 6:48 am |
| | From: 01/01/2024 | MCRIF32 | **2540-10** |
| Provider CCN: 555430 | To: 12/31/2024 | Version: | 11.1.179.0 |

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

**Worksheet G-3**

PPS

| | | 1.00 | |
|---|---|---|---|
| 1.00 | Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14) | 19,201,630 | 1.00 |
| 2.00 | Less: contractual allowances and discounts on patients accounts | -1,901,542 | 2.00 |
| 3.00 | Net patient revenues (Line 1 minus line 2) | 21,103,172 | 3.00 |
| 4.00 | Less: total operating expenses (From Worksheet G-2, Part II, line 15) | 24,882,185 | 4.00 |
| 5.00 | Net income from service to patients (Line 3 minus 4) | **-3,779,013** | 5.00 |
| **Other income:** | | | |
| 6.00 | Contributions, donations, bequests, etc | 0 | 6.00 |
| 7.00 | Income from investments | 3,812,098 | 7.00 |
| 8.00 | Revenues from communications ( Telephone and Internet service) | 0 | 8.00 |
| 9.00 | Revenue from television and radio service | 0 | 9.00 |
| 10.00 | Purchase discounts | 0 | 10.00 |
| 11.00 | Rebates and refunds of expenses | 0 | 11.00 |
| 12.00 | Parking lot receipts | 0 | 12.00 |
| 13.00 | Revenue from laundry and linen service | 0 | 13.00 |
| 14.00 | Revenue from meals sold to employees and guests | 0 | 14.00 |
| 15.00 | Revenue from rental of living quarters | 0 | 15.00 |
| 16.00 | Revenue from sale of medical and surgical supplies to other than patients | 0 | 16.00 |
| 17.00 | Revenue from sale of drugs to other than patients | 0 | 17.00 |
| 18.00 | Revenue from sale of medical records and abstracts | 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 | MISC - OTHER OPERATING REVENUE | 28,363 | 24.00 |
| 24.01 | | 0 | 24.01 |
| 24.02 | | 0 | 24.02 |
| 24.03 | | 0 | 24.03 |
| 24.50 | COVID-19 PHE Funding | 0 | 24.50 |
| 25.00 | Total other income (Sum of lines 6 - 24) | **3,840,461** | 25.00 |
| 26.00 | Total (Line 5 plus line 25) | **61,448** | 26.00 |
| 27.00 | Other expenses (specify) | 0 | 27.00 |
| 28.00 | | 0 | 28.00 |
| 29.00 | | 0 | 29.00 |
| 30.00 | Total other expenses (Sum of lines 27 - 29) | **0** | 30.00 |
| 31.00 | Net income (or loss) for the period (Line 26 minus line 30) | **61,448** | 31.00 |

# EXHIBIT 10

# MEDI-CAL COST REPORT DATA FOR FISCAL YEARS 2020-2024

# SUMMARY INDIVIDUAL DISCLOSURE REPORT(SIDR)

Facility No.: 206514003
RPE Date: 12/31/2020

**07/01/2020 thru 12/31/2020**
(Using Data AUDITED by HCAI on 12/16/2022)

Print Date: 01/14/2026
Days in Report: 184

**THE FOUNTAINS**
**1260 WILLIAMS WAY**
**YUBA CITY, CA 95991**

Phone: (530) 790-3000
Owner: UNITED COM-SERVE
County: Sutter

Related to Other Facilities: NO
Parent Organization: ADVENTIST HEALTH

Type of Care: SNF
Type of Control: NOT-FOR-PROFIT

HSA: 02 - Golden Empire
HFPA: 0227

| LICENSED BEDS* | |
|---|---|
| Average | 145 |
| End of Period | 145 |
| Total Patient Days | 20,085 |
| Admissions | 233 |
| Discharges | 262 |
| Occupancy Rate | 75.28% |

* Excluding beds in suspense

| SUMMARY INCOME STATEMENT | |
|---|---|
| Gross Routine Services Revenue | $6,571,379 |
| Gross Ancillary Services Revenue | $1,131,312 |
| Less: Deductions from Revenue* | ($871,836) |
| Net Patient Services Revenue | $8,574,527 |
| Other Operating Revenue | $1,312,884 |
| Total Health Care Revenue | $9,887,411 |
| Total Health Care Expenses | $9,497,053 |
| Income/(Loss) From Health Care Operations | $390,358 |
| Nonhealth Care Revenue And Expenses, Net | $1,859,548 |
| Less: Total Income Taxes | |
| Less: Total Extraordinary Items | |
| Net Income/(Loss) | $2,249,906 |

| SUMMARY BALANCE SHEET | |
|---|---|
| Current Assets | $68,164,722 |
| Assets Whose Use Is Limited | |
| Net Property, Plant, and Equipment | $13,056,647 |
| Investments and Other Assets | $109,258 |
| Intangible Assets | |
| Total Assets | $81,330,627 |
| Current Liabilities | $3,731,681 |
| Deferred Credits | |
| Net Long-Term Debt | $20,358,111 |
| Total Liabilities | $24,089,792 |
| Total Equity | $57,240,835 |
| Total Liabilities and Equity | $81,330,627 |

| PATIENT CENSUS DAYS AND GROSS REVENUE BY PAYER | PATIENT DAYS | GROSS ROUTINE SERVICES REVENUE | PER PATIENT DAY | GROSS INPATIENT ANCILLARY SERVICES REVENUE | PER PATIENT DAY | GROSS OUTPATIENT ANCILLARY SERVICES REVENUE |
|---|---|---|---|---|---|---|
| Medicare: Total | 4,638 | $2,820,435 | $608.11 | $485,558 | $104.69 | |
| % of Total * | 23.09% | 42.92% | | 42.92% | | |
| Medi-Cal: Total | 13,538 | $3,030,721 | $223.87 | $521,761 | $38.54 | |
| % of Total * | 67.40% | 46.12% | | 46.12% | | |
| Self-Pay: Total | 1,215 | $546,739 | $449.99 | $94,126 | $77.47 | |
| % of Total * | 6.05% | 8.32% | | 8.32% | | |
| Managed Care: Total | | | | | | |
| % of Total * | | | | | | |
| Other Payers: Total | 694 | $173,484 | $249.98 | $29,867 | $43.04 | |
| % of Total * | 3.46% | 2.64% | | 2.64% | | |
| Total All Payers | 20,085 | $6,571,379 | $327.18 | $1,131,312 | $56.33 | |

*Detail may not total 100% due to rounding

| DEDUCTIONS FROM REVENUE | |
|---|---|
| Contractual Adjustments - Medicare | ($589,566) |
| Contractual Adjustments - Medi-Cal | ($420,622) |
| Contractual Adjustments - Managed Care | |
| Contractual Adjustments - Other Payers | $33,811 |
| Charity Adjustments | |
| Administrative Adjustments | $2,885 |
| Other Deductions from Revenue | $101,656 |
| Total Deductions from Revenue | ($871,836) |

| PATIENT CENSUS DAYS AND GROSS REVENUE BY ROUTINE SERVICE | PATIENT DAYS | GROSS ROUTINE SERVICES REVENUE | GROSS ROUTINE REVENUE PER DAY |
|---|---|---|---|
| Skilled Nursing | 20,085 | $6,571,379 | 327.18 |
| Intermediate Care | | | |
| Mentally Disordered Care | | | |
| Developmentally Disabled Care | | | |
| Sub-Acute Care | | | |
| Sub-Acute Care - Pediatric | | | |
| Transitional Inpatient Care | | | |
| Hospice Inpatient Care | | | |
| Other Routine Services | | | |
| Total Routine Services | 20,085 | $6,571,379 | 327.18 |

| HEALTH CARE EXPENSES BY COST CENTER | TOTAL | % OF TOTAL HEALTH CARE EXPENSE | EXPENSE PER PATIENT DAY |
|---|---|---|---|
| **Routine Services** | | | |
| Skilled Nursing Care | $3,977,111 | 41.9% | $198.01 |
| Intermediate Care | | | |
| Mentally Disordered Care | | | |
| Developmentally Disabled Care | | | |
| Sub-Acute Care | | | |
| Sub-Acute Care - Pediatric | | | |
| Transitional Inpatient Care | | | |
| Hospice Inpatient Care | | | |
| Other Routine Services | | | |
| Total Routine Services | $3,977,111 | 41.9% | $198.01 |
| **Ancillary Services** | | | |
| Patient Supplies | $1,489 | 0.0% | $0.07 |
| Specialized Support Surfaces | | | |
| Physical Therapy | $344,765 | 3.6% | $17.17 |
| Respiratory Therapy | | | |
| Occupational Therapy | $293,151 | 3.1% | $14.60 |
| Speech Pathology | $66,456 | 0.7% | $3.31 |
| Pharmacy | $123,459 | 1.3% | $6.15 |
| Laboratory | $255,578 | 2.7% | $12.72 |
| Home Health Services | | | |
| Other Ancillary Services | | | |
| Total Ancillary Services | $1,084,898 | 11.4% | $54.02 |
| **Support Services** | | | |
| Plant Operations and Maintenance | $334,790 | 3.5% | $16.67 |
| Housekeeping | $1,220,606 | 12.9% | $60.77 |
| Laundry and Linen | $5,836 | 0.1% | $0.29 |
| Dietary | $527,564 | 5.6% | $26.27 |
| Social Services | $40,248 | 0.4% | $2.00 |
| Activities | | | |
| Inservice Education - Nursing | $49,256 | 0.5% | $2.45 |
| Administration | $1,746,010 | 18.4% | $86.93 |
| Total Support Services | $3,924,310 | 41.3% | $195.39 |
| **Property and Other** | | | |
| Depreciation and Amortization | $292,461 | 3.1% | $14.56 |
| Leases and Rentals | | | |
| Property Taxes | | | |
| Property Insurance | | | |
| Interest - Property, Plant, and Equipment | | | |
| Interest - Other | $218,273 | 2.3% | $10.87 |
| Provision for Bad Debts | | | |
| Total Property and Other | $510,734 | 5.4% | $25.43 |
| **Total Health Care Expenses** | | | |
| Total Health Care Expenses | $9,497,053 | 100.0% | $472.84 |

| EXPENSE BY NATURAL CLASSIFICATION | TOTAL |
|---|---|
| Salaries and Wages | $3,039,383 |
| Employee Benefits | $914,029 |
| Other Expenses | $5,543,641 |
| Total Expenses ** | $9,497,053 |

** For residential care facilities, total expenses by natural classification may be greater than total health care expenses

| PRODUCTIVE HOURS, SALARIES, AND WAGES | PRODUCTIVE HOURS | FULL-TIME EQUIVALENT EMPLOYEES | SALARIES AND WAGES | PERCENT OF TOTAL SALARIES AND WAGES |
|---|---|---|---|---|
| **Routine Services** | | | | |
| Supervisors and Management | 2,517 | 1.21 | $38,001 | 2.90% |
| Geriatric Nurse Practitioners | | | | |
| Registered Nurses | 8,054 | 3.87 | $481,434 | 15.84% |
| Licensed Vocational Nurses | 21,084 | 10.14 | $687,340 | 22.61% |
| Nurse Assistants (Aides and Orderlies) | 61,995 | 29.81 | $1,127,754 | 37.10% |
| Technicians and Specialists | | | | |
| Psychiatric Technicians | | | | |
| Other Salaries and Wages | 2,991 | 1.44 | $103,140 | 3.39% |
| Subtotal | 96,641 | 46.46 | $2,487,669 | 81.85% |
| **Ancillary Services** | | | | |
| Supervisors and Management | | | | |
| Registered Nurses | | | | |
| Licensed Vocational Nurses | | | | |
| Nurse Assistants (Aides and Orderlies) | | | | |
| Technicians and Specialists | | | | |
| Other Salaries and Wages | | | | |
| Subtotal | | | | |
| **Support Services** | | | | |
| Plant Operations and Maintenance | 1,370 | 0.66 | $22,705 | 0.75% |
| Housekeeping | 817 | 0.39 | $28,570 | 0.94% |
| Laundry and Linen | | | | |
| Dietary | 11,544 | 5.55 | $211,664 | 6.96% |
| Social Services | 933 | 0.45 | $33,854 | 1.11% |
| Activities | | | | |
| Inservice Education - Nursing | 1,074 | 0.52 | $38,938 | 1.28% |
| Administration | 5,646 | 2.71 | $215,983 | 7.11% |
| Subtotal | 21,384 | 10.28 | $551,714 | 18.15% |
| **Total** | | | | |
| Total | 118,025 | 56.74 | $3,039,383 | 100.00% |
| Temporary (Registry) Nursing Services | | | | |

| PRODUCTIVE HOURS, SALARIES, AND WAGES (CONT.) | HOURLY AVERAGE WAGE RATE | PRODUCTIVE HOURS PER PATIENT DAY | SALARIES AND WAGES PER PATIENT DAY |
|---|---|---|---|
| **Routine Services** | | | |
| Supervisors and Management | $34.96 | 0.13 | $4.38 |
| Geriatric Nurse Practitioners | | | |
| Registered Nurses | $59.78 | 0.40 | $23.97 |
| Licensed Vocational Nurses | $32.60 | 1.05 | $34.22 |
| Nurse Assistants (Aides and Orderlies) | $18.19 | 3.09 | $56.15 |
| Technicians and Specialists | | | |
| Psychiatric Technicians | | | |
| Other Salaries and Wages | $34.48 | 0.15 | $5.14 |
| Subtotal | $25.74 | 4.81 | $123.86 |
| **Ancillary Services** | | | |
| Supervisors and Management | | | |
| Registered Nurses | | | |
| Licensed Vocational Nurses | | | |
| Nurse Assistants (Aides and Orderlies) | | | |
| Technicians and Specialists | | | |
| Other Salaries and Wages | | | |
| Subtotal | | | |
| **Support Services** | | | |
| Plant Operations and Maintenance | $16.57 | 0.07 | $1.13 |
| Housekeeping | $34.97 | 0.04 | $1.42 |
| Laundry and Linen | | | |
| Dietary | $18.34 | 0.57 | $10.54 |
| Social Services | $36.29 | 0.05 | $1.69 |
| Activities | | | |
| Inservice Education - Nursing | $36.26 | 0.05 | $1.94 |
| Administration | $38.25 | 0.28 | $10.75 |
| Subtotal | $25.80 | 1.06 | $27.47 |
| **Total** | | | |
| Total | $25.75 | 5.88 | $151.33 |
| Temporary (Registry) Nursing Services | | | |

| LABOR TURNOVER INFORMATION | ALL EMPLOYEES | DIRECT NURSING EMPLOYEES | NURSE ASSISTANTS |
|---|---|---|---|
| Average Number of Employees | 170 | 117 | 85 |
| Productive Hours per Average Employee | 694 | 826 | 729 |
| Turnover Percentage | 70.59% | 70.94% | 74.12% |
| Employees with Continuous Service for Entire Period | 151 | 100 | 69 |
| As a Percentage of Average Number of Employees | 88.82% | 85.47% | 81.18% |

| FINANCIAL RATIOS | TOTAL |
|---|---|
| Current Ratio | 18.27 |
| Acid Test Ratio | 17.63 |
| Days in Accounts Receivable Period | 0 |
| Long-Term Debt to Assets Ratio | 0.25 |
| Debt Service Coverage Ratio | 9.51 |
| Operating Margin | 0.04 |
| Return on Equity | 0.02 |
| Turnover on Operating Assets | 0.11 |
| Assets to Equity Ratio | 1.42 |
| Net PPE Assets per Bed | 90,045.84 |

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

1 General Information (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | Description | Value |
|---|---|---|
| 1 | Legal Name of Facility | UNITED COM-SERVE |
| 2 | State License Number | 230000176 |
| 3 | Medi-Cal Provider Number | LTC55430F |
| 4 | D. B. A. (Doing Business As) | THE FOUNTAINS |
| 5 | Facility Business Phone | (530) 790-3000 |
| 6 | Facility Street Address | 1260 WILLIAMS WAY |
| 7 | City | YUBA CITY |
| 8 | ZIP Code | 95991 |
| 9 | Mailing Address (if different) - Street or P. O. Box | |
| 10 | City | |
| 11 | ZIP Code | |
| 12 | Administrator | DANIEL OSIAS |
| 13 | Report Contact Person | SCOTT YASUDA |
| 14 | Phone Number | (714) 872-3473 |
| 15 | Mailing Address - Street or P. O. Box | 360 W. BUTTERFIELD ROAD # 310 |
| 16 | City | ELMHURST |
| 17 | State | IL |
| 18 | ZIP Code | 60126 |
| 19 | Previous Name of Facility if Changed Since Previous Report | |
| 20 | Date of Change | |
| 21 | Previous State License Number | |
| 22 | Date of Change | |
| 23 | Previous Medi-Cal Provider Number | |
| 24 | Date of Change | |
| 25 | Reporting Period Began | 01/01/2021 |
| 26 | Reporting Period Ended | 12/31/2021 |

CHFC 7041 h-1 & MC530

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

2.1 Facility Description and Other General Information (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | License Category (Check only one) | (1) | Third Party Payor Programs (Complete all that apply) | (2) Date Certified | (3) |
|---|---|---|---|---|---|
| 1 | Skilled Nursing Facility | X | Medicare | 08/20/1990 | X |
| 2 | Intermediate Care Facility | | Medi-Cal/SNF | 08/20/1990 | X |
| 3 | SNF/Residential | | Medi-Cal/ICF | | |
| 4 | ICF/Residential | | Medi-Cal/MD | | |
| 5 | Congregate Living Health Facility | | Medi-Cal/DD | | |
| 6 | | | Short-Doyle | | |
| 7 | | | VA | | |
| 8 | | | Champus | | |
| 9 | | | Other (Describe): | | |
| | **Type of Control (Check only one)** | | **Legal Organization (Check only one)** | | |
| 10 | Church Related | | Corporation | | X |
| 11 | Not-for-Profit | X | Division of a Corporation | | |
| 12 | Investor Owned | | Partnership | | |
| 13 | Government: | | Proprietorship | | |
| 14 | State | | Other (Describe): | | |
| 15 | County | | | | |
| 16 | City/County | | | | |
| 17 | City | | | | |
| 18 | District | | | | |

| | Describe any items which management believes may have a significant effect on the data in this report: |
|---|---|
| 25 | |
| 26 | |
| 27 | |
| 28 | |
| 29 | |
| 30 | |

CHFC 7040 h-2 & MC530

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

2.2 Services Inventory (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | Health Services | (1) Code * |
|---|---|---|
| 1 | Pharmacy | 2 |
| 2 | Patient supplies | 1 |
| 3 | Laboratory | 2 |
| 4 | Radiology | 4 |
| 5 | Physical therapy | 2 |
| 6 | Inhalation therapy | 4 |
| 7 | Speech therapy | 2 |
| 8 | Occupational therapy | 2 |
| 9 | Audiology | 4 |
| 10 | Prosthetic devices | 4 |
| 11 | Social services | 1 |
| 12 | Physician care | 4 |
| 13 | Dental care | 4 |
| 14 | Podiatric care | 4 |
| 15 | Chiropractic care | 4 |
| 16 | Optometric care | 4 |
| 17 | Psychiatric care | 5 |
| 18 | Recreation/Activity | 6 |
| 19 | Alcoholism/Substance abuse treatment and recovery | 5 |
| 20 | Home health | 5 |
| 21 | Hospice | 5 |
| 22 | Long-term rehabilitation | 1 |
| 23 | Patient education | 1 |
| 24 | Adult day health care | 5 |
| 25 | Other (Describe): | |
| 26 | Other (Describe): | |
| 27 | Other (Describe): | |

CHFC 7041 h-3

*** CODE EXPLANATION: Enter appropriate code in column 1 for every item.**
1 - Service MAINTAINED in facility and staffed by facility personnel. Related expenses reported on Page 10.1, columns 1, 2 and 3.
2 - Service MAINTAINED in facility and purchased by the facility under contract arrangement with an outside provider. Related expenses reported on Page 10.1, column 3.
3 - Service NOT MAINTAINED in facility but available from an outside provider under contract management whereby facility is billed directly by the provider. Related expenses reported on Page 10.1, column 3.
4 - Service NOT MAINTAINED in facility but available from an outside provider under contract arrangement whereby patients or third party payors are billed directly by the outside provider.
5 - Service NOT MAINTAINED in facility and no formal referral agreement exists with an outside provider. Patients or responsible third party payors who independently purchase services are billed directly by the provider.
6 - Service MAINTAINED, but not used during reporting cycle.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

3.1 (1) Facility Organization and Other Information (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

The purpose of this schedule is to identify the facility's relationships with various control and/or management organizations.

**A. Is this facility part of an organization with two or more health facilities under common ownership or control as defined in the instructions for this form?**

5 [X] Yes [ ] No (If "Yes", complete items B and D. If "No", proceed to item F)

**B. Is this facility a:**

10 SUBSIDIARY (If Subsidiary or Division, complete item C)

**C. Name and address of parent organization**

| | | |
|---|---|---|
| 15 | Name: | STONE POINT HEALTH |
| 20 | Address: | ONE ADVENTIST HEALTH WAY |
| 25 | City: | ROSEVILLE |
| 30 | State: | CA |
| 35 | ZIP Code: | 95661 |

**D. Name, Address, and Percent of Ownership of Health Facilities Under Common Ownership or Control**

| Line No. | (1) Name | (2) Address | (3) City | (4) State | (5) ZIP Code | (6) % of Ownership |
|---|---|---|---|---|---|---|
| 40 | RIDEOUT MEMORIAL HOSPITAL | 726 FOURTH STREET | MARYSVILLE | CA | 95901 | 100 |
| 41 | ADVENTIST HEALTH MENDOCINO COAST | 700 RIVER ROAD | FORT BRAGG | CA | 95437 | 100 |
| 42 | | | | | | |
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| 70 | | | | | | |

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

3.1 (2) Facility Organization and Other Information (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| | E. Names of Owners Having a 5% or More Equity Interest |
|---|---|
| 90 | |
| 91 | |
| 92 | |
| 93 | |
| 94 | |
| 95 | |
| 96 | |
| 97 | |
| 98 | |
| 99 | |
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| 112 | |
| 113 | |
| 114 | |
| 115 | |

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

3.2 Facility Organization and Other Information (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

**F. Governing Board Officers and Members**

| Line No. | (1) Name | (2) Occupation |
|---|---|---|
| 130 | BILL WING | PRESIDENT, ADVENTIST HEALTH |
| 131 | LARRY INNOCENT | PRESIDENT, PHARMACY BENEFIT |
| 132 | RICHARD REINER | RETIRED FROM ADVENTIST |
| 133 | | |
| 134 | | |
| 135 | | |
| 136 | | |
| 137 | | |
| 138 | | |
| 139 | | |
| 140 | | |
| 141 | | |
| 142 | | |
| 143 | | |
| 144 | | |
| 145 | | |

**G. Does the facility use a management company?**

200 ☐ Yes ☒ No (If "Yes", provide the following information. If "No", proceed to item "M")

| | | |
|---|---|---|
| 205 | Name of Management Company: | |
| 210 | Address: | |
| 215 | City: | |
| 220 | State: | |
| 225 | ZIP Code: | |
| 230 | Phone Number: | |

**Names of Management Company Owners Having a 5% or More Equity Interest**

| | |
|---|---|
| 240 | |
| 245 | |
| 250 | |
| 255 | |
| 260 | |
| 265 | |
| 270 | |
| 275 | |
| 280 | |

CHFC 7041 h-4 & MC530

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

3.3 Related Persons and Organizations and Other Information (Medi-Cal Providers, Only) (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

**M) Are Financial Statements available for the reporting period?**

325 [X] Yes [ ] No (If "Yes", please enclose a copy) (If "No", enclose a copy of your working trial balance)

**N) Is this report being filed as a result of a change in ownership?**

335 [ ] Yes [X] No (If "Yes", attach a copy of the sales agreement showing the allocation of the sales price to the assets)

**O) Statement of Home Office (Parent) Costs**

| Line No. | (1) Account Description | (2) Account Number | (3) Amount | (4) Explanation of Allocations |
|---|---|---|---|---|
| | **Interim Period Home Office Cost Allocations** | | | |
| 340 | EMPLOYEE BENEFITS | 6131 | $ 1,919,342 | ADVENTIST HEALTH PLAN |
| 341 | A&G HOME OFFICE COST | 6649 | 2,958,277 | OTHER PURCHASED SERVICES - I/C |
| 342 | A&G HOME OFFICE COST | 6689 | 1,019,808 | OTHER PURCHASED SERVICES - JLL |
| 343 | SUBTOTAL INTERIM PERIOD (Sum of Lns 340 thru 342) | | $ 5,897,427 | |
| | **Year End Home Office Cost Allocations** | | | |
| 344 | | | $ | |
| 345 | | | | |
| 346 | | | | |
| 347 | SUBTOTAL YEAR END (Sum of Lns 344 thru 346) | | $ | |
| 348 | TOTAL HOME OFFICE COST ALLOCATIONS (Sum of Lns 343 and 347) | | $ 5,897,427 | |
| | **Home Office Equity Allocations** | | | |
| | **Asset** | | | |
| 349 | | | $ | |
| 350 | | | | |
| | **Liability** | | | |
| 351 | | | $ | |
| 352 | | | | |
| 353 | TOTAL EQUITY ALLOCATIONS (Sum of Lns 349 thru 352) | | $ | |

**P) Were any assets disposed of during the reporting period?**

355 [ ] Yes [X] No

If "Yes" attach a schedule showing: (a) description of asset, (b) date of sale, (c) date asset(s) acquired, (d) proceeds of disposition, (e) method of depreciation, (f) how gain or loss was computed, (g) where gain or loss is reflected in the report, (h) if asset(s) was transferred to a related party, give book value of asset(s) on transfer date and party to whom asset(s) was transferred.

**Q) Does your facility handle patient monies either through a patient trust fund or a savings and loan association or other financial institution?**

360 [X] Yes [ ] No

If "Yes" and through a savings and loan, include the name and address on lines 365 through 369 below.
If "Yes" and through a standard trust system, complete lines 370 through 375.

| | | | |
|---|---|---|---|
| 365 | Name: | FEATHER RIVER STATE BANK | |
| 366 | Address: | 777 COLUSA AVENUE | |
| 367 | City: | YUBA CITY | |
| 368 | State: | CA | |
| 369 | ZIP Code: | 95991 | |
| | **Patient Trust Account Activity** | | |
| 370 | Balance of Trust Account at beginning of the reporting period | $ | 9,484 |
| 371 | Total Deposits to the Trust Account during the reporting period, not including interest | | 22,349 |
| 372 | Interest Added / Earned | | 1 |
| 373 | TOTAL DEPOSITS AND INTEREST (Sum of Lns 371 and 372) | $ | 22,350 |
| 374 | Total Trust Account Expenditures | | 21,312 |
| 375 | BALANCE OF TRUST ACCOUNT AT THE END OF THE REPORTING PERIOD (Ln 370 + Ln 373 - Ln 374) | $ | 10,522 |

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**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

4.1 Facility Patient Days by Payer (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | Patient (Census) Days | (1) Medicare | (2) Medi-Cal | (3) Self-Pay | (4) Managed Care | (5) Other Payors | (6) Total (Cols 1 thru 5) |
|---|---|---|---|---|---|---|---|
| | **Routine Services** | | | | | | |
| 5 | Skilled Nursing Care | 14,769 | 28,489 | 4,609 | | 827 | 48,694 |
| 10 | Intermediate Care | | | | | | |
| 15 | Mentally Disordered Care | | | | | | |
| 20 | Developmentally Disabled Care | | | | | | |
| 25 | Sub-Acute Care | | | | | | |
| 30 | Sub-Acute Care - Pediatric | | | | | | |
| 35 | Transitional Inpatient Care | | | | | | |
| 40 | Hospice Inpatient Care | | | | | | |
| 45 | Other Routine Services | | | | | | |
| 70 | SUBTOTAL (Sum of Lns 5 thru 45) | 14,769 | 28,489 | 4,609 | | 827 | 48,694 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

4.2 (1) Facility Revenue Information (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | Gross Revenue | Acct No. | Medicare (1) Inpatient .04 | Medicare (2) Outpatient .44 | Medi-Cal (3) Inpatient .05 | Medi-Cal (4) Outpatient .45 | Self-Pay (5) Inpatient .00 | Self-Pay (6) Outpatient .40 |
|---|---|---|---|---|---|---|---|---|
| | **Routine Services** | | | | | | | |
| 5 | Skilled Nursing Care | 3100 | $ 5,082,397 | | $ 9,803,806 | | $ 1,655,418 | |
| 10 | Intermediate Care | 3200 | | | | | | |
| 15 | Mentally Disordered Care | 3300 | | | | | | |
| 20 | Developmentally Disabled Care | 3400 | | | | | | |
| 25 | Sub-Acute Care | 3500 | | | | | | |
| 30 | Sub-Acute Care - Pediatric | 3520 | | | | | | |
| 35 | Transitional Inpatient Care | 3560 | | | | | | |
| 40 | Hospice Inpatient Care | 3600 | | | | | | |
| 45 | Other Routine Services | 3900 | | | | | | |
| 70 | SUBTOTAL (Sum of Lns 5 thru 45) | | $ 5,082,397 | | $ 9,803,806 | | $ 1,655,418 | |
| | **Ancillary Services** | | (1) | (2) | (3) | (4) | | |
| 105 | Patient Supplies | 4100 | $ 261,823 | $ | $ 212,153 | $ | $ 50,501 | $ |
| 110 | Specialized Support Surfaces | 4150 | | | | | | |
| 115 | Physical Therapy | 4200 | 561,160 | | 496,668 | | 112,708 | |
| 120 | Respiratory Therapy | 4220 | | | | | | |
| 125 | Occupational Therapy | 4250 | 583,480 | | 539,722 | | 119,673 | |
| 130 | Speech Pathology | 4280 | 304,341 | | 6,446 | | | |
| 135 | Pharmacy | 4300 | 487,118 | | 23,852 | | 10,649 | |
| 140 | Laboratory | 4400 | 437,435 | | 205 | | | |
| 145 | Home Health Services | 4800 | | | | | | |
| 155 | Other Ancillary Services | 4900 | 33,539 | | | | | |
| 170 | SUBTOTAL (Sum of Lns 105 thru 155) | | $ 2,668,896 | $ | $ 1,279,046 | $ | $ 293,531 | $ |
| 175 | TOTAL (Lns 70 and 170) | | $ 7,751,293 | $ | $ 11,082,852 | $ | $ 1,948,949 | $ |

| Line No. | Gross Revenue | Acct No. | Managed Care (7) Inpatient .01 | Managed Care (8) Outpatient .41 | Other Payors (9) Inpatient .09 | Other Payors (10) Outpatient .49 | Total (11) Inpatient (Cols 1, 3, 5, 7 and 9) | Total (12) Outpatient (Cols 2, 4, 6, 8 and 10) |
|---|---|---|---|---|---|---|---|---|
| | **Routine Services** | | | | | | | |
| 5 | Skilled Nursing Care | 3100 | $ | | $ 284,592 | | $ 16,826,213 | |
| 10 | Intermediate Care | 3200 | | | | | | |
| 15 | Mentally Disordered Care | 3300 | | | | | | |
| 20 | Developmentally Disabled Care | 3400 | | | | | | |
| 25 | Sub-Acute Care | 3500 | | | | | | |
| 30 | Sub-Acute Care - Pediatric | 3520 | | | | | | |
| 35 | Transitional Inpatient Care | 3560 | | | | | | |
| 40 | Hospice Inpatient Care | 3600 | | | | | | |
| 45 | Other Routine Services | 3900 | | | | | | |
| 70 | SUBTOTAL (Sum of Lns 5 thru 45) | | $ | | $ 284,592 | | $ 16,826,213 | |
| | **Ancillary Services** | | | | | | | |
| 105 | Patient Supplies | 4100 | $ | $ | $ 9,061 | $ | $ 533,538 | $ |
| 110 | Specialized Support Surfaces | 4150 | | | | | | |
| 115 | Physical Therapy | 4200 | | | 20,223 | | 1,190,759 | |
| 120 | Respiratory Therapy | 4220 | | | | | | |
| 125 | Occupational Therapy | 4250 | | | 21,473 | | 1,264,348 | |
| 130 | Speech Pathology | 4280 | | | 33,550 | | 344,337 | |
| 135 | Pharmacy | 4300 | | | 48,985 | | 570,604 | |
| 140 | Laboratory | 4400 | | | 618 | | 438,258 | |
| 145 | Home Health Services | 4800 | | | | | | |
| 155 | Other Ancillary Services | 4900 | | | | | 33,539 | |
| 170 | SUBTOTAL (Sum of Lns 105 thru 155) | | $ | $ | $ 133,910 | $ | $ 4,375,383 | $ |
| 175 | TOTAL (Lns 70 and 170) | | $ | $ | $ 418,502 | $ | $ 21,201,596 | $ |

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**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

4.2 (2) Facility Revenue Information (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | Deductions from Revenue | Acct No. | (1) Amount |
|---|---|---|---|
| 205 | Charity Adjustments | 5100 | $ 9,915 |
| 210 | Administrative Adjustments | 5200 | 41 |
| 215 | Contractual Adjustments - Medicare | 5310 | (1,421,905) |
| 220 | Contractual Adjustments - Medi-Cal | 5320 | (399,984) |
| 222 | Contractual Adjustments - Managed Care | 5330 | |
| 225 | Contractual Adjustments - Other | 5340 | 93,759 |
| 230 | Other Deductions from Revenue | 5400 | 34,486 |
| 240 | TOTAL (Sum of Lns 205 thru 230) | | $ (1,683,688) |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

4.3 Other Census and Revenue Information (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | Other Census Information | (1) Number |
|---|---|---|
| 5 | Licensed Beds: End of Period | 145 |
| 10 | Licensed Beds: Average (Monthly Average) | 145 |
| 20 | Available Beds: End of Period | 145 |
| 25 | Available Beds: Average (Monthly Average) | 145 |
| 40 | Admissions (Excluding Transfers) | 809 |
| 45 | Discharges (Excluding Transfers) | 780 |
| 60 | Occupancy Rate (Pg 4.1 Ln 70 Col 6 / (Pg 4.3 Ln 10 X days in reporting period) X 100) | 92.01% |

| Line No. | Patient (Census) Days Detail for Special Care Programs | (1) Total | (2) Medi-Cal |
|---|---|---|---|
| 100 | Sub-Acute Care (Ventilator-Dependent) | | |
| 115 | Other Sub-Acute Care | | |
| 120 | TOTAL SUB-ACUTE CARE PATIENT (CENSUS) DAYS (Sum of Lns 100 and 115) (Must agree with Pg 4.1 Col 1 Ln 110) | | |
| 130 | Sub-Acute Care - Pediatric (Ventilator-Dependent) | | |
| 145 | Other Sub-Acute Care - Pediatric | | |
| 150 | TOTAL SUB-ACUTE CARE - PEDIATRIC PATIENT (CENSUS) DAYS (Sum of Lns 130 and 145) (Must agree with Pg 4.1 Col 1 Ln 135) | | |
| 165 | Transitional Inpatient Care - Medical | | |
| 170 | Transitional Inpatient Care - Rehabilitation | | |
| 175 | TOTAL TRANSITIONAL INPATIENT CARE PATIENT (CENSUS) DAYS (Sum of Lns 165 and 170) | | |

| Line No. | For Medi-Cal Providers, Only Recap of Medi-Cal Benefits Received from Fiscal Intermediary | (1) Amount |
|---|---|---|
| 200 | Total Billed Charges - Medi-Cal (Net of contractual adjustments) | $ |
| 205 | Less: Patient Liability | |
| 210 | Less: Third Party and Other Liability | |
| 215 | Less: Noncovered Charges | |
| 240 | Less: Other | |
| 250 | NET MEDI-CAL RECEIVED / RECEIVABLE FROM FISCAL INTERMEDIARY (Combine Lns 200 thru 240) | $ |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

5.1 (1) Balance Sheet - General Fund (Audited Data)
Medi-Cal Adjustments and Reclassifications Worksheet
(Medi-Cal Proprietary Facilities Only)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | Assets | Acct No. | (1) Current Reporting Period | (2) Prior Reporting Period |
|---|---|---|---|---|
| | **Current Assets** | | | |
| 5 | Cash | 1000 | $ 66,811,204 | $ 65,806,437 |
| 10 | Marketable securities - at cost | 1010 | | 0 |
| 15 | Assets whose use is limited - required for current liabilities (must agree with Ln 85) | | | 0 |
| 20 | Accounts and notes receivable | 1020 | 3,536,418 | 2,283,060 |
| 25 | Less estimated allowances for uncollectibles and contractual adjustments | 1040 | (552,216) | (287,258) |
| 30 | Receivables from third party payors for contract settlement | 1050 | | 0 |
| 35 | Pledges and other receivables | 1060 | 53,662 | 25,412 |
| 40 | Due from restricted funds | 1070 | | 0 |
| 45 | Inventories - at lower of cost or market | 1080 | 48,323 | 43,268 |
| 50 | Receivables from related parties, current | 1090 | | 144,220 |
| 55 | Prepaid expenses and other current assets | 1100 | 168,576 | 149,583 |
| 60 | TOTAL CURRENT ASSETS (Sum of Lns 5 thru 55) | | $ 70,065,967 | $ 68,164,722 |
| | **Assets Whose Use Is Limited** | | | |
| 65 | Cash | 1160 | $ | $ 0 |
| 70 | Marketable securities | 1170 | | 0 |
| 75 | Other assets | 1180 | 109,258 | 0 |
| 80 | TOTAL ASSETS WHOSE USE IS LIMITED (Sum of Lns 65 thru 75) | | $ 109,258 | $ 0 |
| 85 | Less assets whose use is limited and that are required for current liabilities | | | 0 |
| 90 | TOTAL NONCURRENT ASSETS WHOSE USE IS LIMITED (Ln 80 - Ln 85) | | $ 109,258 | $ 0 |
| | **Property, Plant, and Equipment** | | | |
| 95 | Land | 1200 | $ 1,111,122 | $ 1,111,122 |
| 100 | Land improvements | 1210 | 1,432,465 | 1,432,465 |
| 105 | Buildings and Improvements | 1220 | 28,450,630 | 28,548,770 |
| 110 | Less accumulated depreciation - buildings and improvements, land improvements | 1270 | (19,320,475) | (18,842,074) |
| 115 | Leasehold improvements | 1230 | | 0 |
| 120 | Less accumulated depreciation - leasehold improvements | 1280 | | 0 |
| 125 | Equipment | 1240 | 3,552,842 | 3,996,460 |
| 130 | Less accumulated depreciation - equipment | 1290 | (3,251,636) | (3,190,096) |
| 135 | NET PROPERTY, PLANT, AND EQUIPMENT (Sum of Lns 95 thru 130) | | $ 11,974,948 | $ 13,056,647 |
| 140 | Construction-in-progress | 1250 | $ | $ 0 |
| | **Investments and Other Assets** | | | |
| 145 | Investments in property, plant, and equipment | 1310 | $ | $ 0 |
| 150 | Less accumulated depreciation - investments in property, plant, and equipment | 1320 | | 0 |
| 155 | Other investments - at cost | 1330 | | 0 |
| 160 | Receivables from related parties, noncurrent | 1340 | | 0 |
| 165 | Deposits and other assets | 1350 | | 109,258 |
| 170 | TOTAL INVESTMENTS AND OTHER ASSETS (Sum of Lns 145 thru 165) | | $ | $ 109,258 |
| | **Intangible Assets** | | | |
| 175 | Goodwill | 1360 | $ | $ 0 |
| 180 | Unamortized loan costs | 1370 | | 0 |
| 185 | Organizational costs | 1380 | | 0 |
| 190 | Other intangible assets | 1390 | | 0 |
| 195 | TOTAL INTANGIBLE ASSETS (Sum of Lns 175 thru 190) | | $ | $ 0 |
| 200 | TOTAL ASSETS (Sum of Lns 60, 90, 135, 140, 170 and 195) (Must agree with Pg 5.2 Ln 185) | | $ 82,150,173 | $ 81,330,627 |

| | **Other Information** | (1) Current Reporting Period | (2) Prior Reporting Period |
|---|---|---|---|
| 205 | Current market value - current asset marketable securities (Ln 10) | $ | $ 0 |
| 210 | Current market value - other investments (Ln 155) | | 0 |
| 215 | Cost to complete construction in progress (Ln 140) | | 0 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

5.1 (2) Balance Sheet - General Fund (Audited Data)
Medi-Cal Adjustments and Reclassifications Worksheet
(Medi-Cal Proprietary Facilities Only)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | Assets | (3) Adjustments and Reclassifications (From Pg 5.4) | (4) Adjusted Balance Current Period (Combine Cols 1 & 3) | (5) Adjusted Balance Prior Period |
|---|---|---|---|---|
| | **Current Assets** | | | |
| 5 | Cash | $ | $ 66,811,204 | $ 1,431,910 |
| 10 | Marketable securities - at cost | | | |
| 15 | Assets whose use is limited - required for current liabilities (must agree with Ln 85) | | | |
| 20 | Accounts and notes receivable | | 3,536,418 | (153,340) |
| 25 | Less estimated allowances for uncollectibles and contractual adjustments | | (552,216) | (52,675) |
| 30 | Receivables from third party payors for contract settlement | | (68,539) | |
| 35 | Pledges and other receivables | | 53,662 | 382,101 |
| 40 | Due from restricted funds | | | |
| 45 | Inventories - at lower of cost or market | | 48,323 | 4,439 |
| 50 | Receivables from related parties, current | | | 86,082 |
| 55 | Prepaid expenses and other current assets | | 168,576 | 52,327 |
| 60 | TOTAL CURRENT ASSETS (Sum of Lns 5 thru 55) | $ | $ 69,997,428 | $ 1,750,844 |
| | **Assets Whose Use Is Limited** | | | |
| 65 | Cash | $ | $ | $ |
| 70 | Marketable securities | | | |
| 75 | Other assets | | 109,258 | |
| 80 | TOTAL ASSETS WHOSE USE IS LIMITED (Sum of Lns 65 thru 75) | $ | $ 109,258 | $ |
| 85 | Less assets whose use is limited and that are required for current liabilities | | | |
| 90 | TOTAL NONCURRENT ASSETS WHOSE USE IS LIMITED (Ln 80 - Ln 85) | $ | $ 109,258 | $ |
| | **Property, Plant, and Equipment** | | | |
| 95 | Land | $ | $ 1,111,122 | $ |
| 100 | Land Improvements | | 1,432,465 | |
| 105 | Buildings and Improvements | | 29,359,475 | |
| 110 | Less accumulated depreciation - buildings and improvements, land improvements | | (20,229,320) | |
| 115 | Leasehold improvements | | | |
| 120 | Less accumulated depreciation - leasehold improvements | | | |
| 125 | Equipment | | 3,023,055 | 28,846 |
| 130 | Less accumulated depreciation - equipment | | (2,721,849) | |
| 135 | NET PROPERTY, PLANT, AND EQUIPMENT (Sum of Lns 95 thru 130) | $ | $ 11,974,948 | $ 28,846 |
| 140 | Construction-in-progress | $ | $ | $ |
| | **Investments and Other Assets** | | | |
| 145 | Investments in property, plant, and equipment | $ | $ | $ |
| 150 | Less accumulated depreciation - investments in property, plant, and equipment | | | |
| 155 | Other investments - at cost | | | |
| 160 | Receivables from related parties, noncurrent | | | |
| 165 | Deposits and other assets | | | |
| 170 | TOTAL INVESTMENTS AND OTHER ASSETS (Sum of Lns 145 thru 165) | $ | $ | $ |
| | **Intangible Assets** | | | |
| 175 | Goodwill | $ | $ | $ |
| 180 | Unamortized loan costs | | | |
| 185 | Organizational costs | | | |
| 190 | Other intangible assets | | | |
| 195 | TOTAL INTANGIBLE ASSETS (Sum of Lns 175 thru 190) | $ | $ | $ |
| 200 | TOTAL ASSETS (Sum of Lns 60, 90, 135, 140, 170 and 195) (Must agree with Pg 5.2 Ln 185) | $ | $ 82,081,634 | $ 1,779,690 |

CHFC 7041 a-1 & MC530

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

5.2 (1) Balance Sheet - General Fund (Audited Data)
Medi-Cal Adjustments and Reclassifications Worksheet
(Medi-Cal Proprietary Facilities, Only)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | Liabilities and Equity | Acct No. | (1) Current Reporting Period | (2) Prior Reporting Period |
|---|---|---|---|---|
| | **Current Liabilities** | | | |
| 5 | Notes and loans payable | 2000 | $ | $ 0 |
| 10 | Accounts payable | 2010 | 427,805 | 551,520 |
| 15 | Accrued compensation and related liabilities | 2020 | 1,277,647 | 975,524 |
| 20 | Other accrued liabilities | 2030 | | 264,115 |
| 25 | Advances from third party payors | 2040 | | 0 |
| 30 | Payable to third party payors for contract settlement | 2050 | 68,539 | 0 |
| 35 | Due to restricted funds | 2060 | | 0 |
| 40 | Income taxes payable | 2070 | | 0 |
| 45 | Payables to related parties, current | 2080 | 1,840,860 | 1,718,742 |
| 50 | Current maturities of long term debt (Must agree with Ln 125) | | 71,889 | 71,889 |
| 55 | Other current liabilities | 2090 | 71,889 | 149,891 |
| 60 | TOTAL CURRENT LIABILITIES (Sum of Lns 5 thru 55) | | $ 3,758,629 | $ 3,731,681 |
| | **Deferred Credits** | | | |
| 65 | Deferred income taxes | 2110 | $ | $ 0 |
| 70 | Deferred third-party income | 2120 | 65,941 | 0 |
| 75 | Other deferred credits | 2130 | | 0 |
| 80 | TOTAL DEFERRED CREDITS (Sum of Lns 65 thru 75) | | $ 65,941 | $ 0 |
| | **Long-Term Debt** | | | |
| 85 | Mortgages payable | 2210 | $ | $ 0 |
| 90 | Construction loans | 2220 | | 0 |
| 95 | Notes under revolving credit | 2230 | | 0 |
| 100 | Capitalized lease obligations | 2240 | | 0 |
| 105 | Bonds payable | 2250 | 20,430,000 | 20,430,000 |
| 110 | Payable to related parties, noncurrent | 2260 | | 0 |
| 115 | Other noncurrent liabilities | 2270 | 264,116 | 0 |
| 120 | TOTAL LONG-TERM DEBT (Sum of Lns 85 thru 115) (Must include current maturities) | | $ 20,694,116 | $ 20,430,000 |
| 125 | Less amount shown as current maturities (Must agree with Ln 50) | | (71,889) | (71,889) |
| 130 | NET LONG-TERM DEBT (Ln 120 - Ln 125) | | $ 20,622,227 | $ 20,358,111 |
| 135 | TOTAL LIABILITIES (Sum of Lns 60, 80 and 130) | | $ 24,446,797 | $ 24,089,792 |
| | **Fund Equity (not-for-profit)** | | | |
| 140 | General fund balance | 2410 & 2430 | $ 57,703,376 | $ 57,240,835 |
| 145 | Divisional fund balance | 2460 | | 0 |
| | **Equity (Investor-owned)** | | | |
| 150 | Preferred stock | 2410 | | 0 |
| 155 | Common stock | 2420 | | 0 |
| 160 | Additional paid-in capital | 2430 | | 0 |
| 165 | Retained earnings / Capital account for partnership or sole proprietorship | 2440 / 2410 | | 0 |
| 170 | Less treasury stock | 2450 | | 0 |
| 175 | Divisional equity | 2460 | | 0 |
| 180 | TOTAL EQUITY (Sum of Lns 140 thru 175) (Col 1 must agree with Pg 7 Col 1 Ln 32) | | $ 57,703,376 | $ 57,240,835 |
| 185 | TOTAL LIABILITIES AND EQUITY (Sum of Lns 135 and 180) (Must agree with Pg 5.1 Ln 200) | | $ 82,150,173 | $ 81,330,627 |

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**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

5.2 (2) Balance Sheet - General Fund (Audited Data)
Medi-Cal Adjustments and Reclassifications Worksheet
(Medi-Cal Proprietary Facilities Only)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | Liabilities and Equity | (3) Adjustments and Reclassifications (From Pg 5.4) | (4) Adjusted Balance Current Period (Combine Cols 1 & 3) | (5) Adjusted Balance Prior Period |
|---|---|---|---|---|
| | **Current Liabilities** | | | |
| 5 | Notes and loans payable | $ | $ | $ |
| 10 | Accounts payable | | 427,805 | 60,351 |
| 15 | Accrued compensation and related liabilities | | 1,277,647 | (176,284) |
| 20 | Other accrued liabilities | | | |
| 25 | Advances from third party payors | | | |
| 30 | Payable to third party payors for contract settlement | | | |
| 35 | Due to restricted funds | | | |
| 40 | Income taxes payable | | | |
| 45 | Payables to related parties, current | | 1,840,860 | 1,014,507 |
| 50 | Current maturities of long term debt (Must agree with Ln 125) | | | |
| 55 | Other current liabilities | | 71,889 | (2,571) |
| 60 | TOTAL CURRENT LIABILITIES (Sum of Lns 5 thru 55) | $ | $ 3,618,201 | $ 896,003 |
| | **Deferred Credits** | | | |
| 65 | Deferred income taxes | $ | $ | $ |
| 70 | Deferred third-party income | | 65,941 | |
| 75 | Other deferred credits | | | |
| 80 | TOTAL DEFERRED CREDITS (Sum of Lns 65 thru 75) | $ | $ 65,941 | $ |
| | **Long-Term Debt** | | | |
| 85 | Mortgages payable | $ | $ | $ |
| 90 | Construction loans | | | |
| 95 | Notes under revolving credit | | | |
| 100 | Capitalized lease obligations | | | |
| 105 | Bonds payable | | 20,430,000 | |
| 110 | Payable to related parties, noncurrent | | | |
| 115 | Other noncurrent liabilities | | 264,115 | |
| 120 | TOTAL LONG-TERM DEBT (Sum of Lns 85 thru 115) (Must include current maturities) | $ | $ 20,694,115 | $ |
| 125 | Less amount shown as current maturities (Must agree with Ln 50) | | | |
| 130 | NET LONG-TERM DEBT (Ln 120 - Ln 125) | $ | $ 20,694,115 | $ |
| 135 | TOTAL LIABILITIES (Sum of Lns 60, 80 and 130) | $ | $ 24,378,257 | $ 896,003 |
| | **Fund Equity (not-for-profit)** | | | |
| 140 | General fund balance | $ | $ 57,703,377 | $ 883,687 |
| 145 | Divisional fund balance | | | |
| | **Equity (Investor-owned)** | | | |
| 150 | Preferred stock | | | |
| 155 | Common stock | | | |
| 160 | Additional paid-in capital | | | |
| 165 | Retained earnings / Capital account for partnership or sole proprietorship | | | |
| 170 | Less treasury stock | | | |
| 175 | Divisional equity | | | |
| 180 | TOTAL EQUITY (Sum of Lns 140 thru 175) (Col 1 must agree with Pg 7 Col 1 Ln 32) | $ | $ 57,703,377 | $ 883,687 |
| 185 | TOTAL LIABILITIES AND EQUITY (Sum of Lns 135 and 180) (Must agree with Pg 5.1 Ln 200) | $ | $ 82,081,634 | $ 1,779,690 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

5.3 Supplemental Long-Term Debt Information (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | (1) Detail for Pg 5.2 Col 1 Line No. | (2) Date Obligation Incurred (Year Only) | (3) Principal Amount at Date of Obligation | (4) Due Date (Year Only) * | (5) Interest Rate * | (6) Unpaid Principal ** |
|---|---|---|---|---|---|---|
| 1 | 105 | 2019 | $ 20,430,000 | 2049 | 3.12 | $ 20,430,000 |
| 2 | 115 | 2021 | 264,115 | 2021 | 5.00 | 264,116 |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | | | | | | |

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* If more than one due date or interest rate, list each with unpaid principal amount. Report interest rates to two decimal places.
** Sum of all lines must agree with page 5.2, column 1, line 120.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

5.4 Adjustments and Reclassifications to Balance Sheet for Computation of Return on Equity Capital (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | (1) Description | (2) Pg 5.1/5.2 Line No. | (3) Amount Increase (Decrease) | (4) Explanation of Adjustment | (5) Name of Related Party, If applicable (*) |
|---|---|---|---|---|---|
| 1 | | | $ | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
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| 19 | | | | | |
| 20 | | | | | |
| 21 | | | | | |
| 22 | | | | | |
| 23 | | | | | |
| 24 | | | | | |
| 25 | | | | | |
| 26 | | | | | |
| 27 | | | | | |
| 28 | | | | | |
| 29 | | | | | |
| 30 | | | | | |
| 50 | TOTAL (Combine Lns 1 thru 30) | | $ | | |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

6 Balance Sheet - Restricted Funds (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | Assets | Acct No. | (1) Current Period | (2) Prior Period |
|---|---|---|---|---|
| | **Plant Replacement and Expansion Funds** | | | |
| 5 | Cash (Including CD's) | 1710 | $ | $ |
| 10 | Investments, at Cost: Marketable securities * $ | 1720 | | |
| 15 | Investments, at Cost: Other * $ | 1720 | | |
| 20 | Pledges and receivables | 1730 | | |
| 25 | Due from other funds | 1740 | | |
| 30 | Other assets | 1750 | | |
| 50 | TOTAL ASSETS (Sum of Lns 5 thru 30) | | $ | $ |
| | **Specific Purpose Funds** | | | |
| 105 | Cash (Including CD's) | 1810 | $ | $ |
| 110 | Marketable securities at cost * $ | 1820 | | |
| 115 | Pledges and receivables | 1830 | | |
| 120 | Due from other funds | 1840 | | |
| 125 | Other assets | 1850 | | |
| 150 | TOTAL ASSETS (Sum of Lns 105 thru 125) | | $ | $ |
| | **Endowment Funds** | | | |
| 205 | Cash (Including CD's) | 1910 | $ | $ |
| 210 | Investments, at cost: Marketable securities * $ | 1920 | | |
| 215 | Investments, at cost: Other * $ | 1920 | | |
| 220 | Pledges and receivables | 1930 | | |
| 225 | Due from other funds | 1940 | | |
| 230 | Other assets | 1950 | | |
| 250 | TOTAL ASSETS (Sum of Lns 205 thru 230) | | $ | $ |

* Include Market Value at Current Year Balance Sheet Date.

| Line No. | Liabilities and Fund Balances | Acct No. | (3) Current Period | (4) Prior Period |
|---|---|---|---|---|
| | **Plant Replacement and Expansion Funds** | | | |
| 5 | Due to other funds | 2710-2730 | $ | $ |
| 45 | Fund balance (Col 3 must agree with Pg 7 Col 2 Ln 32) | 2770 | | |
| 50 | TOTAL LIABILITIES AND FUND BALANCE (Sum of Lns 5 and 45) | | $ | $ |
| | **Specific Purpose Funds** | | | |
| 105 | Due to other funds | 2810-2830 | $ | $ |
| 145 | Fund balance (Col 3 must agree with Pg 7 Col 3 Ln 32) | 2870 | | |
| 150 | TOTAL LIABILITIES AND FUND BALANCE (Sum of Lns 105 and 145) | | $ | $ |
| | **Endowment Funds** | | | |
| 205 | Mortgages | 2910 | $ | $ |
| 210 | Other liabilities (Specify): | 2920 | | |
| 215 | Due to other funds | 2930-2950 | | |
| 245 | Fund balance (Col 3 must agree with Pg 7 Col 4 Ln 32) | 2970 | | |
| 250 | TOTAL LIABILITIES AND FUND BALANCE (Sum of Lns 205 thru 245) | | $ | $ |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

7 Statement of Changes in Equity (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | | General Fund | Externally Restricted Funds | | |
|---|---|---|---|---|---|
| | | (1) Total Equity | (2) Plant Replacement and Expansion | (3) Specific Purpose (A) | (4) Endowment |
| 1 | BALANCE AT BEGINNING OF YEAR, AS PREVIOUSLY REPORTED | $ 57,240,835 | $ | $ | $ |
| 2 | Prior period audit adjustments | | | | |
| 3 | Restatements (Describe): | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | RESTATED BEGINNING BALANCE * (Combine Lns 1 thru 6) | $ 57,240,835 | $ | $ | $ |
| | **Additions (Deductions)** | | | | |
| 8 | Net Income (Loss) | $ 462,541 | | | |
| 9 | Capital contributions | | | | |
| 10 | Proceeds from sale of stock | | | | |
| 11 | Owners' draw | | | | |
| 12 | Restricted contributions and grants | | $ | $ | $ |
| 13 | Restricted investment income | | | | |
| 14 | Expenditures for specific purposes | | | | |
| 15 | Dividends declared | | | | |
| 16 | Donated property, plant, and equipment | | | | |
| 17 | Acquisitions of pooled companies | | | | |
| 18 | Stock options exercised | | | | |
| 19 | Related party transfers | | | | |
| 20 | Unrealized losses on Marketable Equity Securities | | | | |
| 21 | Other (Describe): | | | | |
| 22 | | | | | |
| 23 | TOTAL ADDITIONS (DEDUCTIONS) (Combine Lns 8 thru 22) | $ 462,541 | $ | $ | $ |
| | **Transfers** | | | | |
| 25 | Property and equipment additions | $ | $ | $ | $ |
| 26 | Principal payments on long-term debt | | | | |
| 27 | Other (Describe): | | | | |
| 28 | | | | | |
| 29 | | | | | |
| 30 | | | | | |
| 31 | TOTAL TRANSFERS (Combine Lns 25 thru 30) | $ | $ | $ | $ |
| 32 | BALANCE AT END OF YEAR ** (Combine Lns 7, 23 and 31) | $ 57,703,376 | $ | $ | $ |

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* Column 1, line 7 must agree with Page 5.2, column 2, line 180.
Column 2, line 7 must be equal to Page 6, column 4, line 45.
Column 3, line 7 must agree with Page 6, column 4, line 145.
Column 4, line 7 must agree with Page 6, column 4, line 245.
** Column 1, line 32 must agree with Page 5.2, column 1, line 180.
Column 2, line 32 must agree with Page 6, column 3, line 45.
Column 3, line 32 must agree with Page 6, column 3, line 145.
Column 4, line 32 must agree with Page 6, column 3, line 245.
(A) District Facilities IncludeBond Interest and Redemption.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

8 (1) Statement of Income - General Fund (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | Description | Acct No. | (1) Current Period | (2) Prior Period |
|---|---|---|---|---|
| | **Health Care Revenues** | | | |
| 5 | Gross Routine Services Revenue | Pg 4.2 Col 11 Ln 70 | $ 16,826,213 | $ 6,571,379 |
| 7 | Gross Ancillary Services Revenue | Pg 4.2 Cols 11 + 12 Ln 170 | 4,375,383 | 1,131,312 |
| 10 | Less: Deductions from Revenue | Pg 4.2 Col 1 Ln 240 | (1,683,688) | (871,836) |
| 15 | NET PATIENT SERVICE REVENUE | Ln 5 + Ln 7 - Ln 10 | $ 22,885,284 | $ 8,574,527 |
| 20 | Other Operating Revenue from Health Care Operations | Pg 10.2 Ln 100 | $ 16,642 | $ 1,312,884 |
| 25 | NET OPERATING REVENUE FROM HEALTH CARE OPERATIONS | Ln 15 + Ln 20 | $ 22,901,926 | $ 9,887,411 |
| | **Health Care Expenses** | | | |
| | **Routine Services** | | | |
| 30 | Skilled Nursing Care | 6110 | $ 9,516,493 | $ 3,977,111 |
| 35 | Intermediate Care | 6120 | | 0 |
| 40 | Mentally Disordered Care | 6130 | | 0 |
| 45 | Developmentally Disabled Care | 6140 | | 0 |
| 50 | Sub-Acute Care | 6150 | | 0 |
| 51 | Sub-Acute Care - Pediatric | 6160 | | 0 |
| 53 | Transitional Inpatient Care | 6170 | | 0 |
| 55 | Hospice Inpatient Care | 6180 | | 0 |
| 60 | Other Routine Services | 6190 | | 0 |
| 65 | TOTAL ROUTINE SERVICES | Lns 30 thru 60 | $ 9,516,493 | $ 3,977,111 |
| | **Ancillary Services** | | | |
| 70 | Patient Supplies | 8100 | $ 459,400 | $ 1,489 |
| 72 | Specialized Support Surfaces | 8150 | | 0 |
| 75 | Physical Therapy | 8200 | 832,736 | 344,765 |
| 76 | Respiratory Therapy | 8220 | | 0 |
| 77 | Occupational Therapy | 8250 | 858,753 | 293,151 |
| 78 | Speech Pathology | 8280 | 250,569 | 66,456 |
| 80 | Pharmacy | 8300 | 620,527 | 123,459 |
| 85 | Laboratory | 8400 | 129,522 | 255,578 |
| 90 | Home Health Services | 8800 | | 0 |
| 95 | Other Ancillary Services | 8900 | 61,027 | |
| 100 | TOTAL ANCILLARY SERVICES | Lns 70 thru 95 | $ 3,212,534 | $ 1,084,898 |
| | **Support Services** | | | |
| 105 | Plant Operations and Maintenance | 6200 | $ 721,030 | $ 334,790 |
| 110 | Housekeeping | 6300 | 1,212,498 | 1,220,606 |
| 115 | Laundry and Linen | 6400 | 14,445 | 5,836 |
| 120 | Dietary | 6500 | 1,270,710 | 527,564 |
| 125 | Social Services | 6600 | 104,045 | 40,248 |
| 130 | Activities | 6700 | | 0 |
| 135 | Inservice Education - Nursing | 6800 | 111,604 | 49,256 |
| 140 | Administration | 6900 | 5,120,198 | 1,746,010 |
| 145 | TOTAL SUPPORT SERVICES | Lns 105 thru 140 | $ 8,554,530 | $ 3,924,310 |
| | **Property Expenses** | | | |
| 155 | Depreciation and Amortization | 7110 thru 7160 | $ 539,941 | $ 292,461 |
| 160 | Leases and Rentals | 7200 | 63,046 | 0 |
| 165 | Property Taxes | 7300 | | 0 |
| 170 | Property Insurance | 7400 | | 0 |
| 175 | Interest - Property, Plant, and Equipment | 7500 | | 0 |
| 180 | TOTAL PROPERTY EXPENSES | Lns 155 thru 175 | $ 602,987 | $ 292,461 |

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**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

8 (2) Statement of Income - General Fund (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | Description | Acct No. | (1) Current Period | (2) Prior Period | |
|---|---|---|---|---|---|
| | **Other Expenses** | | | | |
| 185 | Interest - Other | 7600 | $ 414,875 | $ 218,273 | |
| 190 | Provision for Bad Debts | 7700 | 137,966 | 0 | |
| 195 | TOTAL OTHER EXPENSES | Ln 185 + Ln 190 | $ 552,841 | $ 218,273 | |
| 200 | TOTAL HEALTH CARE EXPENSES | Sum of Lns 65, 100, 145, 180 and 195 | $ 22,439,385 | $ 9,497,053 | |
| 205 | INCOME (LOSS) FROM HEALTH CARE OPERATIONS | Ln 25 - Ln 200 | $ 462,541 | $ 390,358 | |
| 210 | NONHEALTH CARE REVENUE AND EXPENSE + NET | 9100 | $ | $ 1,859,548 | Includes Res Rev & Exp |
| 215 | INCOME (LOSS) BEFORE INCOME TAXES AND EXTRAORDINARY ITEMS | Ln 205 + Ln 210 | $ 462,541 | $ 2,249,906 | |
| | **Provision for Income Taxes** | | | | |
| 220 | Current | 9200 | $ | $ 0 | |
| 225 | Deferred | 9200 | | 0 | |
| 230 | TOTAL INCOME TAXES | Ln 220 + Ln 225 | $ | $ 0 | |
| 235 | INCOME (LOSS) BEFORE EXTRAORDINARY ITEMS | Ln 215 - Ln 230 | $ 462,541 | $ 2,249,906 | |
| | **Extraordinary Items: (describe)** | | | | |
| 240 | | 9300 | $ | $ 0 | |
| 245 | | 9300 | | 0 | |
| 250 | TOTAL EXTRAORDINARY ITEMS | Ln 240 + Ln 245 | $ | $ 0 | |
| 255 | NET INCOME (LOSS) | Ln 235 - Ln 250 | $ 462,541 | $ 2,249,906 | |
| | **Charity Care Footnote** | | | | |
| 260 | Forgone charges at Established Rates | | $ | $ 0 | |
| 265 | Total Number of Charity Days | | | 0 | |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

9 Statement of Cash Flows - General Fund (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | | (1) Current Period | (2) Prior Period |
|---|---|---|---|
| | **Cash Flows from Operating Activities and Nonoperating Revenue** | | |
| 5 | Net Income (Loss) (Must agree with Pg 8 Ln 255) | $ 462,541 | $ 2,249,906 |
| | **Adjustments to reconcile net income to net cash provided by (used for) operating activities and non operating revenue** | | |
| 10 | Depreciation and amortization | $ 539,941 | $ 292,461 |
| 15 | Change in marketable securities | | 0 |
| 20 | Change in accounts and notes receivable, net of allowances for doubtful accounts and contractual adjustments | (988,400) | 1,523,518 |
| 25 | Change in receivables from third-party payors | | 0 |
| 30 | Change in other receivables | (28,250) | (25,412) |
| 35 | Change in due from restricted funds | | 0 |
| 40 | Change in inventory, prepaid expenses and other current assets | (24,048) | 183,837 |
| 45 | Change in accounts payable | (123,715) | (279,422) |
| 50 | Change in accrued compensation and related liabilities | 302,123 | (1,218,541) |
| 55 | Change in other accrued liabilities | (264,115) | (264,115) |
| 60 | Change in advances from third-party payors | | 0 |
| 65 | Change in payables to third-party payors | 68,539 | 0 |
| 70 | Change in due to restricted funds | | 0 |
| 75 | Change in income taxes payable and other current liabilities | (78,002) | (977,813) |
| 80 | Change in deferred credits | 65,941 | 0 |
| 85 | Change in related party receivables/payables (Related to operating activities) | 266,338 | (2,186,075) |
| 90 | Other (Describe): | | 0 |
| 95 | TOTAL ADJUSTMENTS (Sum of Lns 10 thru 90) | (263,648) | (2,951,562) |
| 100 | NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES (Sum of Lns 5 and 95) | $ 198,893 | $ (701,656) |
| | **Cash Flows from Investing Activities** | | |
| 105 | Change in assets whose use is limited | $ (109,258) | $ 0 |
| 110 | Purchase of property, plant, and equipment and increase in construction in progress | | 0 |
| 115 | Other (Describe): | | 0 |
| 120 | Other (Describe): INTERCOMPANY TRANSFERS | 109,258 | (63,705,927) |
| 125 | Other (Describe): | | 0 |
| 130 | Other (Describe): | 541,758 | 0 |
| 135 | Other (Describe): | | 0 |
| 140 | NET CASH PROVIDED BY (USED FOR) INVESTING ACTIVITIES (Sum of Lns 105 thru 135) | $ 541,758 | $ (63,705,927) |
| | **Cash Flows from Financing Activities** | | |
| 145 | Proceeds from issuance of long-term debt | $ 264,115 | $ 0 |
| 150 | Principal payments on long-term debt | | 0 |
| 155 | Proceeds from issuance of notes and loans | | 0 |
| 160 | Principal payments on notes and loans | | 0 |
| 165 | Dividends paid | | 0 |
| 170 | Proceeds from issuance of common stock | | 0 |
| 175 | Other (Describe): | | 0 |
| 180 | Other (Describe): | | 0 |
| 185 | Other (Describe): | 1 | 0 |
| 190 | Other (Describe): | | 0 |
| 195 | Other (Describe): | | 0 |
| 200 | NET CASH PROVIDED BY (USED FOR) FINANCING ACTIVITIES (Sum of Lns 145 thru 195) | $ 264,116 | $ 0 |
| 205 | NET INCREASE (DECREASE) IN CASH (Lns 100 + 140 + 200) | $ 1,004,767 | $ (64,407,583) |
| 210 | Cash at Beginning of Period (Col 1 must agree with Col 2 Ln 215 and Pg 5.1 Col 2 Ln 5) | $ 65,806,437 | $ 130,214,020 |
| 215 | CASH AT END OF PERIOD (Ln 205 + 210) (Col 1 must agree with Pg 5.1 Col 1 Ln 5) | $ 66,811,204 | $ 65,806,437 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.1 (1) Expense Trial Balance Worksheet (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | Account Title | Acct No. | All Facilities (1) Salaries and Wages * | (2) Employee Benefits | (3) Other Expenses | (4) Total Expenses (Sum of Cols 1, 2 and 3) |
|---|---|---|---|---|---|---|
| 5 | Plant Operations and Maintenance | 6200 | $ 57,832 | $ 22,052 | $ 641,146 | $ 721,030 |
| 10 | Housekeeping | 6300 | 18,225 | 6,122 | 1,188,151 | 1,212,498 |
| 15 | Depreciation - Buildings and Improvements | 7110-7120 | | | 478,401 | 478,401 |
| 20 | Depreciation - Leasehold Improvements | 7130 | | | | |
| 25 | Depreciation - Equipment | 7140 | | | 61,540 | 61,540 |
| 30 | Depreciation and Amortization - Other | 7150-7160 | | | | |
| 35 | Leases and Rentals | 7200 | | | 63,046 | 63,046 |
| 40 | Property Taxes | 7300 | | | | |
| 45 | Property Insurance | 7400 | | | | |
| 50 | Interest - Property, Plant, and Equipment | 7500 | | | | |
| 55 | Interest - Other | 7600 | | | 414,875 | 414,875 |
| 60 | Laundry and Linen | 6400 | | | 14,445 | 14,445 |
| 65 | Dietary | 6500 | 182,684 | 56,125 | 1,031,901 | 1,270,710 |
| 70 | Provision for Bad Debts | 7700 | | | 137,966 | 137,966 |
| | **Ancillary Services** | | | | | |
| 75 | Patient Supplies | 8100 | | | 459,400 | 459,400 |
| 77 | Specialized Support Surfaces | 8150 | | | | |
| 80 | Physical Therapy | 8200 | | | 832,736 | 832,736 |
| 81 | Respiratory Therapy | 8220 | | | | |
| 82 | Occupational Therapy | 8250 | | | 858,753 | 858,753 |
| 83 | Speech Pathology | 8280 | | | 250,569 | 250,569 |
| 85 | Pharmacy | 8300 | | | 620,527 | 620,527 |
| 90 | Laboratory | 8400 | | | 129,522 | 129,522 |
| 95 | Home Health Services | 8800 | | | | |
| 100 | Other Ancillary Services | 8900 | 472 | 206 | 60,349 | 61,027 |
| | **Routine Services** | | | | | |
| 105 | Skilled Nursing Care | 6110 | 6,387,301 | 2,548,572 | 580,620 | 9,516,493 |
| 110 | Intermediate Care | 6120 | | | | |
| 115 | Mentally Disordered Care | 6130 | | | | |
| 120 | Developmentally Disabled Care | 6140 | | | | |
| 125 | Sub-Acute Care | 6150 | | | | |
| 126 | Sub-Acute Care - Pediatric | 6160 | | | | |
| 128 | Transitional Inpatient Care | 6170 | | | | |
| 130 | Hospice Inpatient Care | 6180 | | | | |
| 135 | Other Routine Services | 6190 | | | | |
| 140 | Beauty and Barber ** | | | | | |
| 145 | Other Non-reimbursable *** | | | | | |
| 150 | SUBTOTAL (Sum of Lns 5 thru 135) | | | | | $ 17,103,538 |
| 155 | Social Services | 6600 | 68,699 | 32,232 | 3,114 | 104,045 |
| 160 | Activities | 6700 | | | | |
| 165 | Administration | 6900 | 980,149 | 156,308 | 3,983,741 | 5,120,198 |
| 170 | Inservice Education - Nursing | 6800 | 87,048 | 24,556 | | 111,604 |
| 175 | TOTAL (See Instructions) | | $ 7,782,410 | $ 2,846,173 | $ 11,810,802 | $ 22,439,385 |

CHFC 7041 d-2 & MC530

| Line No. | Supplemental Expense Information | (2) Employee Benefits | (3) Other Expenses |
|---|---|---|---|
| 180 | Raw Food Costs (Included in Col 3 Ln 65) | | $ 530,043 |
| 185 | Worker's Compensation Insurance (Included in Col 2 Ln 175) | $ 10,000 | |
| 190 | State Unemployment Insurance (Included in Col 2 Ln 175) | $ 10,554 | |

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* Column 1, lines 5 through 175 include only Productive Salaries and Wages. Compensation for time off must be included in column 2, lines 5 through 175.
** Beauty and Barber must be included in Other Ancillary Services (line 100) through column 10 and then reclassified to line 140 in column 13.
*** All Other nonreimbursable expenses must be included in appropriate cost centers through column 10 and then reclassified to line 145 in column 13.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.1 (2) Expense Trial Balance Worksheet (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | Account Title | Acct No. | Residential Care Facilities, Only (5) Amts Directly Assignable Residential Care | (6) Amts Directly Assignable Health Care | (7) Balance to be Apportioned [Col 4 - (Col 5 + Col 6)] | (8) Apportionment Factor for Residential Care Portion * | (9) Amounts Apportioned to Residential Care (Col 7 x Col 8) |
|---|---|---|---|---|---|---|---|
| 5 | Plant Operations and Maintenance | 6200 | $ | $ | $ | | $ |
| 10 | Housekeeping | 6300 | | | | | |
| 15 | Depreciation - Buildings and Improvements | 7110-7120 | | | | | |
| 20 | Depreciation - Leasehold Improvements | 7130 | | | | | |
| 25 | Depreciation - Equipment | 7140 | | | | | |
| 30 | Depreciation and Amortization - Other | 7150-7160 | | | | | |
| 35 | Leases and Rentals | 7200 | | | | | |
| 40 | Property Taxes | 7300 | | | | | |
| 45 | Property Insurance | 7400 | | | | | |
| 50 | Interest - Property, Plant, and Equipment | 7500 | | | | | |
| 55 | Interest - Other | 7600 | | | | | |
| 60 | Laundry and Linen | 6400 | | | | | |
| 65 | Dietary | 6500 | | | | | |
| 70 | Provision for Bad Debts | 7700 | | | | | |
| | **Ancillary Services** | | | | | | |
| 75 | Patient Supplies | 8100 | | | | | |
| 77 | Specialized Support Surfaces | 8150 | | | | | |
| 80 | Physical Therapy | 8200 | | | | | |
| 81 | Respiratory Therapy | 8220 | | | | | |
| 82 | Occupational Therapy | 8250 | | | | | |
| 83 | Speech Pathology | 8280 | | | | | |
| 85 | Pharmacy | 8300 | | | | | |
| 90 | Laboratory | 8400 | | | | | |
| 95 | Home Health Services | 8800 | | | | | |
| 100 | Other Ancillary Services | 8900 | | | | | |
| | **Routine Services** | | | | | | |
| 105 | Skilled Nursing Care | 6110 | | | | | |
| 110 | Intermediate Care | 6120 | | | | | |
| 115 | Mentally Disordered Care | 6130 | | | | | |
| 120 | Developmentally Disabled Care | 6140 | | | | | |
| 125 | Sub-Acute Care | 6150 | | | | | |
| 126 | Sub-Acute Care - Pediatric | 6160 | | | | | |
| 128 | Transitional Inpatient Care | 6170 | | | | | |
| 130 | Hospice Inpatient Care | 6180 | | | | | |
| 135 | Other Routine Services | 6190 | | | | | |
| 140 | Beauty and Barber ** | | | | | | |
| 145 | Other Non-reimbursable *** | | | | | | |
| 150 | SUBTOTAL (Sum of Lns 5 thru 135) | | $ | | | | $ |
| 155 | Social Services | 6600 | | | | | |
| 160 | Activities | 6700 | | | | | |
| 165 | Administration | 6900 | | | | | |
| 170 | Inservice Education - Nursing | 6800 | | | | | |
| 175 | TOTAL (See instructions) | | $ | $ | $ | | $ |

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* Apportionment factors are specified in section 4020.4 of the Second Edition, "Accounting and Reporting Manual for California Long-Term Care Facilities". Apportionment factors must be reported to six decimal places.
Lns 5 thru 55 based on Square Feet
Ln 60 based on Lbs. of Linen
Ln 65 based on Meals Served
Ln 70 Based on Revenue
Lns 155 thru 170 based on Accumulated Costs
** Beauty and Barber must be included in Other Ancillary Services (line 100) through column 10 and then reclassified to line 140 in column 13.
*** All Other nonreimbursable expenses must be included in appropriate cost centers through column 10 and then reclassified to line 145 in column 13.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.1 (3) Expense Trial Balance Worksheet (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | Account Title | Acct No. | All Facilities (10) Total Health Care Portion [Col 4 - (Col 5 + Col 9)] | All Facilities (11) Adjs for Other Operating Revenue (From Pg 10.2) | All Facilities (12) Adjusted Direct Expenses (Col 10 - Col 11) | Medi-Cal Providers, Only (13) Adjs to Expenses for Medi-Cal (From Pg 10.3) | Medi-Cal Providers, Only (14) Adjusted Trial Balance for Medi-Cal (Col 10 + Col 13) |
|---|---|---|---|---|---|---|---|
| 5 | Plant Operations and Maintenance | 6200 | $ 721,030 | $ | $ 721,030 | $ | $ 721,030 |
| 10 | Housekeeping | 6300 | 1,212,498 | | 1,212,498 | | 1,225,980 |
| 15 | Depreciation - Buildings and Improvements | 7110-7120 | 478,401 | | 478,401 | | 478,401 |
| 20 | Depreciation - Leasehold Improvements | 7130 | | | | | |
| 25 | Depreciation - Equipment | 7140 | 61,540 | | 61,540 | | 61,540 |
| 30 | Depreciation and Amortization - Other | 7150-7160 | | | | | |
| 35 | Leases and Rentals | 7200 | 63,046 | | 63,046 | | 63,046 |
| 40 | Property Taxes | 7300 | | | | | |
| 45 | Property Insurance | 7400 | | | | | |
| 50 | Interest - Property, Plant, and Equipment | 7500 | | | | | |
| 55 | Interest - Other | 7600 | 414,875 | | 414,875 | (414,875) | |
| 60 | Laundry and Linen | 6400 | 14,445 | | 14,445 | | 963 |
| 65 | Dietary | 6500 | 1,270,710 | 7,216 | 1,263,494 | (7,216) | 1,263,494 |
| 70 | Provision for Bad Debts | 7700 | 137,966 | | 137,966 | (137,966) | |
| | **Ancillary Services** | | | | | | |
| 75 | Patient Supplies | 8100 | 459,400 | | 459,400 | | 479,400 |
| 77 | Specialized Support Surfaces | 8150 | | | | | |
| 80 | Physical Therapy | 8200 | 832,736 | | 832,736 | | 832,736 |
| 81 | Respiratory Therapy | 8220 | | | | | |
| 82 | Occupational Therapy | 8250 | 858,753 | | 858,753 | | 858,753 |
| 83 | Speech Pathology | 8280 | 250,569 | | 250,569 | | 250,569 |
| 85 | Pharmacy | 8300 | 620,527 | | 620,527 | | 640,527 |
| 90 | Laboratory | 8400 | 129,522 | | 129,522 | | 129,522 |
| 95 | Home Health Services | 8800 | | | | | |
| 100 | Other Ancillary Services | 8900 | 61,027 | | 61,027 | | 21,027 |
| | **Routine Services** | | | | | | |
| 105 | Skilled Nursing Care | 6110 | 9,516,493 | | 9,516,493 | | 9,516,493 |
| 110 | Intermediate Care | 6120 | | | | | |
| 115 | Mentally Disordered Care | 6130 | | | | | |
| 120 | Developmentally Disabled Care | 6140 | | | | | |
| 125 | Sub-Acute Care | 6150 | | | | | |
| 126 | Sub-Acute Care - Pediatric | 6160 | | | | | |
| 128 | Transitional Inpatient Care | 6170 | | | | | |
| 130 | Hospice Inpatient Care | 6180 | | | | | |
| 135 | Other Routine Services | 6190 | | | | | |
| 140 | Beauty and Barber ** | | | | | | |
| 145 | Other Non-reimbursable *** | | | | | | |
| 150 | SUBTOTAL (Sum of Lns 5 thru 135) | | | | | | |
| 155 | Social Services | 6600 | 104,045 | | 104,045 | | 104,045 |
| 160 | Activities | 6700 | | | | | |
| 165 | Administration | 6900 | 5,120,198 | 9,426 | 5,110,772 | (682,859) | 4,437,339 |
| 170 | Inservice Education - Nursing | 6800 | 111,604 | | 111,604 | | 111,604 |
| 175 | TOTAL (See instructions) | | $ 22,439,385 | $ 16,642 | $ 22,422,743 | $ (1,242,916) | $ 21,196,469 |

CHFC 7041 d-2 & MC530

** Beauty and Barber must be included in Other Ancillary Services (line 100) through column 10 and then reclassified to line 140 in column 13.
*** All Other nonreimbursable expenses must be included in appropriate cost centers through column 10 and then reclassified to line 145 in column 13.

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

10.2 Adjustments to Trial Balance Expenses for Other Operating Revenue Offset (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | Description | Acct No. | (1) Amount * | Pg 10.1 Trial Balance Line No. |
|---|---|---|---|---|
| 5 | Vending Machine Commissions | 5710 | $ | 5 |
| 10 | Laundry and Linen Revenue | 5720 | | 60 |
| 15 | Social Services Fees | 5730 | | 155 |
| 20 | Donated Supplies | 5740 | | Various |
| 25 | Telephone Revenue | 5750 | | 165 |
| 30 | Transfers from Restricted Funds for Operating Expenses | 5760 | | Various |
| 35 | Nonpatient Food Sales | 5770 | 7,216 | 65 |
| 40 | Television / Radio Charges | 5780 | | 5 |
| 45 | Parking Revenue | 5790 | | 5 |
| 50 | Rebates and Refunds on Expenses | 5800 | | Various |
| 55 | Nonpatient Room Rentals | 5810 | | 15, 20, 35 |
| 60 | Nonpatient Drug Sales | 5820 | | 85 |
| 65 | Nonpatient Supplies Sales | 5830 | | 75 |
| 70 | Medical Records and Abstract Sales | 5840 | 156 | 165 |
| 75 | Cash Discounts on Purchases | 5850 | | Various |
| 80 | Sale of Scrap and Waste | 5860 | | Various |
| 85 | Other Operating Revenue (Describe): MISCELLANEOUS INCOME | 5990 | 9,270 | |
| 90 | | | | |
| 95 | | | | |
| 100 | TOTAL (Sum of Lns 5 thru 95) (Must agree with Pg 8 Ln 20) | | $ 16,642 | |

CHFC 7041 d-2 & MC530

* Transfer amounts in column 1 to Page 10.1(3), column 11, line number indicated in column 2.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.3 (1) Adjustments to Trial Balance Expenses (Medi-Cal Providers, Only) (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | (1) Description | (2) Pg 10.1 Line No. | (3) Basis * | (4) Adj Amt Inc/(Dec) | (5) Health Care Portion | (6) Explanation of Adjustment |
|---|---|---|---|---|---|---|
| 5 | Depreciation (Excess of Straight Line) | | | $ | $ | |
| 10 | Education (Nursing, etc.) | | | | | |
| 15 | Employee and Guest Meals | 65 | B - AMT RCVD | (7,216) | (7,216) | NON-PATIENT MEALS |
| 20 | Gift, Flower and Coffee Shops | | | | | |
| 25 | Grants, Gifts, and Donations | | | | | |
| 30 | Inpatient Utilization Review | | | | | |
| 35 | Interest Earned on Unrestricted Funds | 55 | B - AMT RCVD | (414,875) | (414,875) | INVESTMENT INCOME |
| 40 | Laundry and Linen Service (Non-Patient) | | | | | |
| 45 | Nonallowable Costs Related to Certain Capital Expenditures | | | | | |
| 50 | Parking Lot | | | | | |
| 55 | Payments Received from Specialists | | | | | |
| 60 | Radio and Television Service | | | | | |
| 65 | Rebates and Refunds of Expenses | 165 | A - COST | (673,433) | (673,433) | QUALITY ASSURANCE FEES |
| 70 | Recovery and Insured Loss | | | | | |
| 75 | Bad Debts | | | | | |
| 80 | Rental of Space | | | | | |
| 85 | Rental of Quarters to Employees and Others | | | | | |
| 90 | Sale of Drugs to other than Patients | | | | | |
| 95 | Sale of Medical Records and Abstracts | 165 | B - AMT RCVD | (156) | (156) | MEDICAL RECORD COPIES |
| 100 | Sale of Medical and Surgical Supplies to other than Patients | | | | | |
| 105 | Sale of Scrap, Waste, etc. | | | | | |
| 110 | Telephone Service | | | | | |
| 115 | Trade, Quantity, Time and Other Discounts on Purchases | | | | | |
| 120 | Vending Machine Commissions | | | | | |
| 125 | Owner Compensation Adjustment | | | | | |
| 130 | Travel and Entertainment (Nonallowable) | | | | | |
| 135 | Revaluation Depreciation and Interest ** | | | | | |
| 140 | Other (Specify): MISCELLANEOUS INCOME | 165 | B - AMT RCVD | (9,270) | (9,270) | MISCELLANEOUS INCOME |
| 141 | BAD DEBT PROVISIONS | 70 | A - COST | (137,966) | (137,966) | BAD DEBTS PROVISION |
| 142 | | | | | | |
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MC530

* Basis: A - Cost; B - Amount Received
** Depreciation and interest expense related to the revaluation of assets due to change of ownership on or after July 18, 1984.
**Medi-Cal providers should complete this entire form.**

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

10.3 (2) Adjustments to Trial Balance Expenses (Medi-Cal Providers. Only) (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | (1) Description | (2) Pg 10.1 Line No. | (3) Basis * | (4) Adj Amt Inc/(Dec) | (5) Health Care Portion | (6) Explanation of Adjustment |
|---|---|---|---|---|---|---|
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| 185 | | | | | | |
| | **Non-Reimbursable Cost Centers** | | | | | |
| 190 | Fund Raising | | | | | |
| 195 | Research | | | | | |
| 200 | Beauty and Barber | | | | | |
| 205 | Other (Specify): | | | | | |
| 206 | | | | | | |
| 207 | | | | | | |
| 208 | | | | | | |
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| 210 | | | | | | |
| 211 | | | | | | |
| 212 | | | | | | |
| 213 | | | | | | |
| 220 | TOTAL (Combines Lns 5 thru 213) | | | $ (1,242,916) | $ (1,242,916) | |

MC530

* Basis: A - Cost; B - Amount Received
**Medi-Cal providers should complete this entire form.**

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.4 (1) Related Party Information (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

**GENERAL INFORMATION**

**If the facility had transactions with related parties during the report period, complete the following information:**

| Line No. | (1) Name (of Related Party)* | (2) Street (Number and Name) | (3) City | (4) State | (5) ZIP Code |
|---|---|---|---|---|---|
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MC530

**ADJUSTMENTS TO TRIAL BALANCE EXPENSES AND RELATED PARTY TRANSACTIONS**

| | | | | Provides Goods/Services to Non-Related Parties | | | | | Medi-Cal Providers Only | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) Name of Related Party (Individual or Entity)* | (2) # of Ind. Providing Goods/Svcs | (3) Description of Goods/Services Received | (4) Yes/No | (5) % | (6) Page 10.1 Line No. | (7) Transaction Amount | (8) Healthcare Portion of Transaction | (9) Amount of Adjustment | (10) Healthcare Portion of Adjustment | (11) Amount Claimed |
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MC530

* Disclosure must also be complete on Pages 10.4 (1) and 10.4 (3), as applicable.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.4 (2) Related Party Information (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

**ADJUSTMENTS TO TRIAL BALANCE EXPENSES AND RELATED PARTY TRANSACTIONS**

| | | | | Provides Goods/Services to Non-Related Parties | | | | | Medi-Cal Providers Only | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) Name of Related Party (Individual or Entity)* | (2) # of Ind. Providing Goods/Svcs | (3) Description of Goods/Services Received | (4) Yes/No | (5) % | (6) Page 10.1 Line No. | (7) Transaction Amount | (8) Healthcare Portion of Transaction | (9) Amount of Adjustment | (10) Healthcare Portion of Adjustment | (11) Amount Claimed |
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| 99 | | | | | | | | | | | |
| 100 | Total Adjustments | | | | | | | | | | |

MC530

* Disclosure must also be complete on Pages 10.4 (1) and 10.4 (3), as applicable.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.4 (3) Related Party Information (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

**SALARY INFORMATION FOR OWNERS/OPERATORS, RELATED PARTIES*, ADMINISTRATORS, ASSISTANT ADMINISTRATORS AND BOARD MEMBERS**

| Line No. | (1) Name of Individual | (2) Salary Paid | (3) Benefits Paid | (4) Other Payments | (5) Description of Goods/Services Provided | (6) Total Hours Worked (Weekly) | (7) 10.1 Line No. |
|---|---|---|---|---|---|---|---|
| | **SECTION I - Owners/Operators** | | | | | | |
| 110 | | | | | | | |
| 111 | | | | | | | |
| 112 | | | | | | | |
| 113 | | | | | | | |
| 114 | | | | | | | |
| | **SECTION II - Related Party Owners/Operators Employed at the Facility** | | | | | | |
| 120 | | | | | | | |
| 121 | | | | | | | |
| 122 | | | | | | | |
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| 130 | | | | | | | |
| 131 | | | | | | | |
| | **SECTION III - Administrators**** | | | | | | |
| 140 | DANIEL OSIAS | 164,738 | 15,195 | 25,529 | | 40 | 165 |
| 141 | | | | | | | |
| 142 | | | | | | | |
| 143 | | | | | | | |
| | **SECTION IV - Assistant Administrators**** | | | | | | |
| 145 | | | | | | | |
| 146 | | | | | | | |
| 147 | | | | | | | |
| 148 | | | | | | | |
| | **SECTION V - Board Members** | | | | | | |
| 150 | | | | | | | |
| 151 | | | | | | | |
| 152 | | | | | | | |
| 153 | | | | | | | |
| 154 | | | | | | | |

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* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
** If more than one Administrator is reported, include dates of employment for each.

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

10.5 Expense Trial Balance Worksheet (Medi-Cal Providers, Only) (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | Account Title | Acct No. | Based on Adjusted Trial Balance for Medi-Cal (1) Salaries and Wages | (2) Employee Benefits | (3) Staffing Agency Cost | (4) Other Non-Labor Expenses | (5) Total Expenses (Sum of Cols 1 thru 4) |
|---|---|---|---|---|---|---|---|
| 5 | Plant Operations and Maintenance | 6200 | $ 52,832 | $ 27,052 | $ | $ 641,146 | $ 721,030 |
| 10 | Housekeeping | 6300 | 14,225 | 10,122 | | 1,201,633 | 1,225,980 |
| 15 | Depreciation - Buildings and Improvements | 7110-7120 | | | | 478,401 | 478,401 |
| 20 | Depreciation - Leasehold Improvements | 7130 | | | | | |
| 25 | Depreciation - Equipment | 7140 | | | | 61,540 | 61,540 |
| 30 | Depreciation and Amortization - Other | 7150-7160 | | | | | |
| 35 | Leases and Rentals | 7200 | | | | 63,046 | 63,046 |
| 40 | Property Taxes | 7300 | | | | | |
| 45 | Property Insurance | 7400 | | | | | |
| 50 | Interest - Property, Plant, and Equipment | 7500 | | | | | |
| 55 | Interest - Other | 7600 | | | | | |
| 60 | Laundry and Linen | 6400 | | | | 963 | 963 |
| 65 | Dietary | 6500 | 182,684 | 146,125 | | 934,685 | 1,263,494 |
| 70 | Provision for Bad Debts | 7700 | | | | | |
| 75 | Patient Supplies | 8100 | | | | 479,400 | 479,400 |
| 77 | Specialized Support Surfaces | 8150 | | | | | |
| 80 | Physical Therapy | 8200 | | | | 832,736 | 832,736 |
| 81 | Respiratory Therapy | 8220 | | | | | |
| 82 | Occupational Therapy | 8250 | | | | 858,753 | 858,753 |
| 83 | Speech Pathology | 8280 | | | | 250,569 | 250,569 |
| 85 | Pharmacy | 8300 | | | | 640,527 | 640,527 |
| 90 | Laboratory | 8400 | | | | 129,522 | 129,522 |
| 95 | Home Health Services | 8800 | | | | | |
| 100 | Other Ancillary Services | 8900 | 472 | 206 | | 20,349 | 21,027 |
| 101 | Sub-Acute Ancillary Services * | 8100-8900 | | | | | |
| 102 | Sub-Acute - Pediatric Ancillary Services * | 8100-8900 | | | | | |
| 105 | Skilled Nursing Care | 6110 | 5,987,301 | 2,948,572 | | 580,620 | 9,516,493 |
| 110 | Intermediate Care | 6120 | | | | | |
| 115 | Mentally Disordered Care | 6130 | | | | | |
| 120 | Developmentally Disabled Care | 6140 | | | | | |
| 125 | Sub-Acute Care | 6150 | | | | | |
| 126 | Sub-Acute Care - Pediatric | 6160 | | | | | |
| 128 | Transitional Inpatient Care | 6170 | | | | | |
| 130 | Hospice Inpatient Care | 6180 | | | | | |
| 135 | Other Routine Services | 6190 | | | | | |
| 139 | Residential Care ** | 9100 | | | | | |
| 140 | Beauty and Barber | | | | | | |
| 145 | Other Non-reimbursable | | | | | | |
| 155 | Social Services | 6600 | 68,699 | 32,232 | | 3,114 | 104,045 |
| 160 | Activities | 6700 | | | | | |
| 165 | Administration (Exc reclassified amounts below) | 6900 | 980,149 | 156,308 | | 2,627,449 | 3,763,906 |
| 166 | Medical Records - Salaries and Wages *** | 6900 | | | | | |
| 167 | DPH Licensing Fees *** | 6900 | | | | | |
| 168 | Liability Insurance *** | 6900 | | | | | |
| 169 | Quality Assurance Fees *** | 6900 | | | | 673,433 | 673,433 |
| 170 | Inservice Education - Nursing | 6800 | 77,048 | 34,556 | | | 111,604 |
| 174 | Caregiver Training *** | 6900 | | | | | |
| 175 | TOTAL (Sum of Lns 5 thru 174) **** | | $ 7,363,410 | $ 3,355,173 | $ | $ 10,477,886 | $ 21,196,469 |

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* Amounts reclassified from ancillary service type accounts (lines 75 through 100)
** Complete with Direct Residential Care Costs
*** Amounts reclassified from Administration (line 165)
**** Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.6 (1) Capital Additions, Improvements, and Replacements (1) (Medi-Cal Providers, Only) (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | | (1) | (2) Capital Threshold |
|---|---|---|---|
| 5 | Total Licensed Beds Prior to Modification(s) | | |
| 10 | Total Licensed Beds End of Period | | $ |
| 15 | Total Unlicensed Beds End of Period (e.g. residential care) | | |

**Section I. Capital Additions and Improvements (Excluding Replacements)**

**Part A. SNF Bed Additions During the Report Period**

| Line No. | | (1) Project 1 | (2) Project 2 | (3) Project 3 |
|---|---|---|---|---|
| 25 | Number of New Licensed Beds | | | |
| 30 | Date Placed Into Service | | | |
| 35 | Total Costs | $ | $ | $ |

**Part B. Other Additions or Improvements Completed During the Report Period**
**(note: Additions or Improvements must be grouped by related project; unrelated line items will be disallowed)**

| Line No. | Project 1 | (1) |
|---|---|---|
| 50 | Project 1 Description (e.g. "HVAC System Installation", itemizing detail below) | |
| 55 | Date Placed in Service (e.g. when was project completed and available for resident use?) | |

| Line No. | (1) Detailed Description | (2) Leased or Rented? | (3) Related Party Transaction (Yes/No)? | (4) Invoice Date | (5) Useful Life (Months) (2) | (6) Total Cost | (7) Depreciation Expense | (8) Amount Financed |
|---|---|---|---|---|---|---|---|---|
| 56 | | | | | | $ | $ | $ |
| 57 | | | | | | | | |
| 58 | | | | | | | | |
| 59 | | | | | | | | |
| 60 | | | | | | | | |
| 61 | | | | | | | | |
| 62 | | | | | | | | |
| 63 | | | | | | | | |
| 64 | | | | | | | | |
| 65 | | | | | | | | |
| 66 | | | | | | | | |
| 67 | | | | | | | | |
| 68 | | | | | | | | |
| 69 | | | | | | | | |
| 70 | | | | | | | | |
| 71 | | | | | | | | |
| 72 | | | | | | | | |
| 73 | | | | | | | | |
| 74 | | | | | | | | |
| 75 | | | | | | | | |
| 76 | TOTAL PROJECT 1 COSTS | | | | | $ | | |

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(1) For the purposes of this voluntary supplemental schedule, the following definitions apply:

- Capital Addition - land, buildings, building equipment and major moveable equipment that have an estimated useful life at the time of the acquisition of at least two years, a historical cost of at least $5,000 per item, and is not considered a replacement of a previously acquired asset.
- Capital Improvement - betterment of land, buildings, building equipment, major moveable equipment or leasehold property that either extends the useful life of at least two years beyond the original useful life of such asset or significantly increases the productivity over the original productivity of such asset, a cost of at lest $5,000 per item and is not considered a replacement of a previously acquired asset.
- Capital Replacement - land, building, building equipment, major moveable equipment and leasehold improvements that would be classified as a captial addition or improvement under the above definitions, except that such asset is considered a replacement of a previously acquired asset. A replacement is an asset that fills the place, position or purpose once filled by an asset that has been lost, destroyed, discarded, or is no longer usable or adequate.

(2) Refer to CMS Publication 15-1, Sections 104-117 for additional information on useful life standards.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.6 (2) Capital Additions, Improvements, and Replacements (1) (Medi-Cal Providers. Only) (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | Project 2 | (1) |
|---|---|---|
| 90 | Project 2 Description (e.g. "HVAC System Installation", itemizing detail below) | |
| 95 | Date Placed in Service (e.g. when was project completed and available for resident use?) | |

| Line No. | (1) Detailed Description | (2) Leased or Rented? | (3) Related Party Transaction (Yes/No)? | (4) Invoice Date | (5) Useful Life (Months) (2) | (6) Total Cost | (7) Depreciation Expense | (8) Amount Financed |
|---|---|---|---|---|---|---|---|---|
| 96 | | | | | | $ | $ | $ |
| 97 | | | | | | | | |
| 98 | | | | | | | | |
| 99 | | | | | | | | |
| 100 | | | | | | | | |
| 101 | | | | | | | | |
| 102 | | | | | | | | |
| 103 | | | | | | | | |
| 104 | | | | | | | | |
| 105 | | | | | | | | |
| 106 | | | | | | | | |
| 107 | | | | | | | | |
| 108 | TOTAL PROJECT 2 COSTS | | | | | $ | | |

| Line No. | Project 3 | (1) |
|---|---|---|
| 120 | Project 3 Description (e.g. "HVAC System Installation", itemizing detail below) | |
| 125 | Date Placed in Service (e.g. when was project completed and available for resident use?) | |

| Line No. | (1) Detailed Description | (2) Leased or Rented? | (3) Related Party Transaction (Yes/No)? | (4) Invoice Date | (5) Useful Life (Months) (2) | (6) Total Cost | (7) Depreciation Expense | (8) Amount Financed |
|---|---|---|---|---|---|---|---|---|
| 126 | | | | | | $ | $ | $ |
| 127 | | | | | | | | |
| 128 | | | | | | | | |
| 129 | | | | | | | | |
| 130 | | | | | | | | |
| 131 | | | | | | | | |
| 132 | | | | | | | | |
| 133 | | | | | | | | |
| 134 | | | | | | | | |
| 135 | | | | | | | | |
| 136 | | | | | | | | |
| 137 | | | | | | | | |
| 138 | TOTAL PROJECT 3 COSTS | | | | | $ | | |

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(1) For the purposes of this voluntary supplemental schedule, the following definitions apply:

- Capital Addition - land, buildings, building equipment and major moveable equipment that have an estimated useful life at the time of the acquisition of at least two years, a historical cost of at least $5,000 per item, and is not considered a replacement of a previously acquired asset.
- Capital Improvement - betterment of land, buildings, building equipment, major moveable equipment or leasehold property that either extends the useful life of at least two years beyond the original useful life of such asset or significantly increases the productivity over the original productivity of such asset, a cost of at lest $5,000 per item and is not considered a replacement of a previously acquired asset.
- Capital Replacement - land, building, building equipment, major moveable equipment and leasehold improvements that would be classified as a captial addition or improvement under the above definitions, except that such asset is considered a replacement of a previously acquired asset. A replacement is an asset that fills the place, position or purpose once filled by an asset that has been lost, destroyed, discarded, or is no longer usable or adequate.

(2) Refer to CMS Publication 15-1, Sections 104-117 for additional information on useful life standards.

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

10.6 (3) Capital Additions, Improvements, and Replacements (1) (Audited Data)
(Medi-Cal Providers, Only)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | Project 4 | (1) |
|---|---|---|
| 150 | Project 4 Description (e.g. "HVAC System Installation", itemizing detail below) | |
| 155 | Date Placed in Service (e.g. when was project completed and available for resident use?) | |

| Line No. | (1) Detailed Description | (2) Leased or Rented? | (3) Related Party Transaction (Yes/No)? | (4) Invoice Date | (5) Useful Life (Months) (2) | (6) Total Cost | (7) Depreciation Expense | (8) Amount Financed |
|---|---|---|---|---|---|---|---|---|
| 156 | | | | | | $ | $ | $ |
| 157 | | | | | | | | |
| 158 | | | | | | | | |
| 159 | | | | | | | | |
| 160 | | | | | | | | |
| 161 | | | | | | | | |
| 162 | | | | | | | | |
| 163 | | | | | | | | |
| 164 | | | | | | | | |
| 165 | | | | | | | | |
| 166 | | | | | | | | |
| 167 | | | | | | | | |
| 168 | TOTAL PROJECT 4 COSTS | | | | | $ | | |

| Line No. | Project 5 | (1) |
|---|---|---|
| 180 | Project 5 Description (e.g. "HVAC System Installation", itemizing detail below) | |
| 185 | Date Placed in Service (e.g. when was project completed and available for resident use?) | |

| Line No. | (1) Detailed Description | (2) Leased or Rented? | (3) Related Party Transaction (Yes/No)? | (4) Invoice Date | (5) Useful Life (Months) (2) | (6) Total Cost | (7) Depreciation Expense | (8) Amount Financed |
|---|---|---|---|---|---|---|---|---|
| 186 | | | | | | $ | $ | $ |
| 187 | | | | | | | | |
| 188 | | | | | | | | |
| 189 | | | | | | | | |
| 190 | | | | | | | | |
| 191 | | | | | | | | |
| 192 | | | | | | | | |
| 193 | | | | | | | | |
| 194 | | | | | | | | |
| 195 | | | | | | | | |
| 196 | | | | | | | | |
| 197 | | | | | | | | |
| 198 | TOTAL PROJECT 5 COSTS | | | | | $ | | |

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(1) For the purposes of this voluntary supplemental schedule, the following definitions apply:

- Capital Addition - land, buildings, building equipment and major moveable equipment that have an estimated useful life at the time of the acquisition of at least two years, a historical cost of at least $5,000 per item, and is not considered a replacement of a previously acquired asset.
- Capital Improvement - betterment of land, buildings, building equipment, major moveable equipment or leasehold property that either extends the useful life of at least two years beyond the original useful life of such asset or significantly increases the productivity over the original productivity of such asset, a cost of at lest $5,000 per item and is not considered a replacement of a previously acquired asset.
- Capital Replacement - land, building, building equipment, major moveable equipment and leasehold improvements that would be classified as a captial addition or improvement under the above definitions, except that such asset is considered a replacement of a previously acquired asset. A replacement is an asset that fills the place, position or purpose once filled by an asset that has been lost, destroyed, discarded, or is no longer usable or adequate.

(2) Refer to CMS Publication 15-1, Sections 104-117 for additional information on useful life standards.

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

10.6 (4) Capital Additions, Improvements, and Replacements (1) (Medi-Cal Providers, Only) (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

**Section II. Capital Replacements Completed During the Report Period**

**Part A. Acquisition Costs and Depreciation for Replacement Asset**

| Line No. | (1) Detailed Description | (2) Related Party Transaction (Yes/No)? | (3) Date Placed in Service | (4) Useful Life (Months) (2) | (5) Total Cost | (6) Depreciation Expense | (7) Basis | (8) Adjusted Basis |
|---|---|---|---|---|---|---|---|---|
| 200 | | | | | $ | $ | | |
| 201 | | | | | | | | |
| 202 | | | | | | | | |
| 203 | | | | | | | | |
| 204 | | | | | | | | |
| 205 | | | | | | | | |
| 206 | | | | | | | | |
| 207 | | | | | | | | |
| 208 | | | | | | | | |
| 209 | | | | | | | | |
| 210 | TOTAL SECTION II, PART A ONLY | | | | $ | $ | | |

**Part B. Acquisition Costs and Depreciation of Retired Asset**

| Line No. | (1) Detailed Description | (2) Section II Part A Line No. Ref. | (3) Useful Life (Months) (2) | (4) Total Cost | (5) Depreciation Expense |
|---|---|---|---|---|---|
| 230 | | | | $ | $ |
| 231 | | | | | |
| 232 | | | | | |
| 233 | | | | | |
| 234 | | | | | |
| 235 | | | | | |
| 236 | | | | | |
| 237 | | | | | |
| 238 | | | | | |
| 239 | | | | | |
| 240 | TOTAL SECTION II, PART B ONLY | | | $ | $ |

| Line No. | (6) Date Acquired | (7) Date of Disposal | (8) Basis | (9) Adjusted Basis (3) | (10) Manner of Disposition (4) |
|---|---|---|---|---|---|
| 230 | | | | | |
| 231 | | | | | |
| 232 | | | | | |
| 233 | | | | | |
| 234 | | | | | |
| 235 | | | | | |
| 236 | | | | | |
| 237 | | | | | |
| 238 | | | | | |
| 239 | | | | | |
| 240 | | | | | |

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(1) For the purposes of this voluntary supplemental schedule, the following definitions apply:

- Capital Addition - land, buildings, building equipment and major moveable equipment that have an estimated useful life at the time of the acquisition of at least two years, a historical cost of at least $5,000 per item, and is not considered a replacement of a previously acquired asset.
- Capital Improvement - betterment of land, buildings, building equipment, major moveable equipment or leasehold property that either extends the useful life of at least two years beyond the original useful life of such asset or significantly increases the productivity over the original productivity of such asset, a cost of at lest $5,000 per item and is not considered a replacement of a previously acquired asset.
- Capital Replacement - land, building, building equipment, major moveable equipment and leasehold improvements that would be classified as a captial addition or improvement under the above definitions, except that such asset is considered a replacement of a previously acquired asset. A replacement is an asset that fills the place, position or purpose once filled by an asset that has been lost, destroyed, discarded, or is no longer usable or adequate.

(2) Refer to CMS Publication 15-1, Sections 104-117 for additional information on useful life standards.
(3) Refer to CMS Publication 15-1, Section 132 for additional information.
(4) Refer to CMS Publication 15-1, Section 104 for additional information on the manner of disposition.

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

10.7 (1) Alternate Allocation Statistics (Optional) (Medi-Cal Providers, Only) (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | Account Title | (1) Capital | (2) Plant Operations | (3) Housekeeping | (4) Laundry and Linen | (5) Dietary |
|---|---|---|---|---|---|---|
| 5 | Plant Operations and Maintenance | 4,193 | | | | |
| 10 | Housekeeping | 271 | 271 | | | |
| 60 | Laundry and Linen | 1,543 | 1,543 | 1,543 | | |
| 65 | Dietary | 3,149 | 3,149 | 3,149 | | |
| 75 | Patient Supplies | 524 | 524 | 524 | | |
| 77 | Specialized Support Surfaces | | | | | |
| 80 | Physical Therapy | 1,892 | 1,892 | 1,892 | | |
| 81 | Respiratory Therapy | | | | | |
| 82 | Occupational Therapy | 2,431 | 2,431 | 2,431 | | |
| 83 | Speech Pathology | 1,419 | 1,419 | 1,419 | | |
| 85 | Pharmacy | 309 | 309 | 309 | | |
| 90 | Laboratory | | | | | |
| 95 | Home Health Services | | | | | |
| 100 | Other Ancillary Services | | | | | |
| 101 | Sub-Acute Ancillary Services | | | | | |
| 102 | Sub-Acute - Pediatric Ancillary Services | | | | | |
| 105 | Skilled Nursing Care | 37,007 | 37,007 | 37,007 | 311,586 | 144,999 |
| 110 | Intermediate Care | | | | | |
| 115 | Mentally Disordered Care | | | | | |
| 120 | Developmentally Disabled Care | | | | | |
| 125 | Sub-Acute Care | | | | | |
| 126 | Sub-Acute Care - Pediatric | | | | | |
| 128 | Transitional Inpatient Care | | | | | |
| 130 | Hospice Inpatient Care | | | | | |
| 135 | Other Routine Services | | | | | |
| 139 | Residential Care | | | | | |
| 140 | Beauty and Barber | 131 | 131 | 131 | | |
| 145 | Other Non-reimbursable | 170 | 170 | 170 | | |
| 155 | Social Services | 876 | 876 | 876 | | |
| 160 | Activities | | | | | |
| 165 | Administration | 2,072 | 2,072 | 2,072 | | |
| 166 | Medical Records - Salaries and Wages | 517 | 517 | 517 | | |
| 170 | Inservice Education - Nursing | | | | | |
| 174 | Caregiver Training | | | | | |
| 175 | TOTAL (Combine Lns 5 thru 174) | 56,504 | 52,311 | 52,040 | 311,586 | 144,999 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.7 (2) Alternate Allocation Statistics (Optional) (Medi-Cal Providers, Only) (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | Account Title | (6) Social Services | (7) Activities | (8) Inservice Education | (9) Administration | (10) Medical Records |
|---|---|---|---|---|---|---|
| 5 | Plant Operations and Maintenance | | | | | |
| 10 | Housekeeping | | | | | |
| 60 | Laundry and Linen | | | | | |
| 65 | Dietary | | | | | |
| 75 | Patient Supplies | | | | | |
| 77 | Specialized Support Surfaces | | | | | |
| 80 | Physical Therapy | | | | | |
| 81 | Respiratory Therapy | | | | | |
| 82 | Occupational Therapy | | | | | |
| 83 | Speech Pathology | | | | | |
| 85 | Pharmacy | | | | | |
| 90 | Laboratory | | | | | |
| 95 | Home Health Services | | | | | |
| 100 | Other Ancillary Services | | | | | |
| 101 | Sub-Acute Ancillary Services | | | | | |
| 102 | Sub-Acute - Pediatric Ancillary Services | | | | | |
| 105 | Skilled Nursing Care | | | | | |
| 110 | Intermediate Care | | | | | |
| 115 | Mentally Disordered Care | | | | | |
| 120 | Developmentally Disabled Care | | | | | |
| 125 | Sub-Acute Care | | | | | |
| 126 | Sub-Acute Care - Pediatric | | | | | |
| 128 | Transitional Inpatient Care | | | | | |
| 130 | Hospice Inpatient Care | | | | | |
| 135 | Other Routine Services | | | | | |
| 139 | Residential Care | | | | | |
| 140 | Beauty and Barber | | | | | |
| 145 | Other Non-reimbursable | | | | | |
| 155 | Social Services | | | | | |
| 160 | Activities | | | | | |
| 165 | Administration | | | | | |
| 166 | Medical Records - Salaries and Wages | | | | | |
| 170 | Inservice Education - Nursing | | | | | |
| 174 | Caregiver Training | | | | | |
| 175 | TOTAL (Combine Lns 5 thru 174) | | | | | |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

11 (1) Allocation of Indirect Costs to Direct Cost Centers - Health Care Only (Medi-Cal Providers, Only) (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | Description | (1) Expenses from Pg 10.1 Col 14 | Plant Operations and Maintenance thru Interest - Other (2) Basis * Sq Ft | (3) Amount | Laundry and Linen (4) Basis * Clean Dry Lbs | (5) Amount | Dietary (6) Basis * Nbr of Patient Meals | (7) Amount |
|---|---|---|---|---|---|---|---|---|
| 5 | General Service Costs | $ 8,467,442 | | $ 2,549,997 | | $ 963 | | $ 1,263,494 |
| | **Ancillary Service Cost Centers** | | | | | | | |
| 10 | Patient Supplies | 479,400 | 524 | 30,665 | | | | |
| 12 | Specialized Support Surfaces | | | | | | | |
| 15 | Physical Therapy | 832,736 | 1,892 | 110,722 | | | | |
| 16 | Respiratory Therapy | | | | | | | |
| 17 | Occupational Therapy | 858,753 | 2,431 | 142,265 | | | | |
| 18 | Speech Pathology | 250,569 | 1,419 | 83,041 | | | | |
| 20 | Pharmacy | 640,527 | | | | | | |
| 25 | Laboratory | 129,522 | | | | | | |
| 30 | Home Health Services | | | | | | | |
| 35 | Other Ancillary Services | 21,027 | 131 | | | | | |
| | **Routine Service Cost Centers** | | | | | | | |
| 40 | Skilled Nursing Care | 9,516,493 | 37,007 | 2,165,689 | 311,586 | 963 | 144,999 | 1,263,494 |
| 45 | Intermediate Care | | | | | | | |
| 50 | Mentally Disordered Care | | | | | | | |
| 55 | Developmentally Disabled Care | | | | | | | |
| 60 | Sub-Acute Care | | | | | | | |
| 61 | Sub-Acute Care - Pediatric | | | | | | | |
| 63 | Transitional Inpatient Care | | | | | | | |
| 65 | Hospice Inpatient Care | | | | | | | |
| 70 | Other Routine Services | | | | | | | |
| | **Nonreimbursable Costs** | | | | | | | |
| 75 | Beauty and Barber | | | 7,666 | | | | |
| 80 | Other Nonreimbursable | | | 9,949 | | | | |
| 85 | TOTAL UNITS (Sum of Lns 10 thru 80) | | 43,404 | | 311,586 | | 144,999 | |
| 90 | Unit Cost Multiplier ** | | 58.521068 | | 0.003091 | | 8.713812 | |
| 95 | TOTAL COSTS (See Instructions) | $ 12,729,027 | | $ 2,549,997 | | $ 963 | | $ 1,263,494 |

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* Actual amount or count required, percentages are not acceptable. Allocation statistics must be provided for Ancillary Services Cost Centers in columns 2 and 4.
** Unit Cost Multiplier must be calculated to six decimal places.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

11 (2) Allocation of Indirect Costs to Direct Cost Centers - Health Care Only (Medi-Cal Providers. Only) (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | Description | Social Services, Activities, and Inservice Education - Nursing (8) Basis * Direct Expenses | Social Services, Activities, and Inservice Education - Nursing (9) Amount | Administration (10) Basis * Accum Costs (Cols 1, 3, 5, 7 and 9) | Administration (11) Amount | Total Expenses All Patient Services (12) Sum of Cols 10 and 11 |
|---|---|---|---|---|---|---|
| 5 | General Service Costs | | $ 215,649 | | $ 4,437,339 | |
| | **Ancillary Service Cost Centers** | | | | | |
| 10 | Patient Supplies | | | $ 510,065 | 135,050 | $ 645,115 |
| 12 | Specialized Support Surfaces | | | | | |
| 15 | Physical Therapy | | | 943,458 | 249,800 | 1,193,258 |
| 16 | Respiratory Therapy | | | | | |
| 17 | Occupational Therapy | | | 1,001,018 | 265,041 | 1,266,059 |
| 18 | Speech Pathology | | | 333,610 | 88,330 | 421,940 |
| 20 | Pharmacy | | | 640,527 | 169,593 | 810,120 |
| 25 | Laboratory | | | 129,522 | 34,294 | 163,816 |
| 30 | Home Health Services | $ | | | | |
| 35 | Other Ancillary Services | | | 21,027 | 5,567 | 26,594 |
| | **Routine Service Cost Centers** | | | | | |
| 40 | Skilled Nursing Care | 9,516,493 | 215,649 | 13,162,288 | 3,485,000 | 16,647,288 |
| 45 | Intermediate Care | | | | | |
| 50 | Mentally Disordered Care | | | | | |
| 55 | Developmentally Disabled Care | | | | | |
| 60 | Sub-Acute Care | | | | | |
| 61 | Sub-Acute Care - Pediatric | | | | | |
| 63 | Transitional Inpatient Care | | | | | |
| 65 | Hospice Inpatient Care | | | | | |
| 70 | Other Routine Services | | | | | |
| | **Nonreimbursable Costs** | | | | | |
| 75 | Beauty and Barber | | | 7,666 | 2,030 | 9,696 |
| 80 | Other Nonreimbursable | | | 9,949 | 2,634 | 12,583 |
| 85 | TOTAL UNITS (Sum of Lns 10 thru 80) | $ 9,516,493 | | $ 16,759,130 | | |
| 90 | Unit Cost Multiplier ** | 0.022661 | | 0.264771 | | |
| 95 | TOTAL COSTS (See Instructions) | | $ 215,649 | | $ 4,437,339 | $ 21,196,469 |

| Line No. | Computation of Avg Cost per Day | (1) Skilled Nursing | (2) Intermediate Care | (3) Mentally Disordered | (4) Developmentally Disabled | (5) Sub-Acute Care |
|---|---|---|---|---|---|---|
| 100 | Cost of Routine Services (Col 12 above Lns 40 thru 70) | $ 16,647,288 | $ | $ | $ | $ |
| 105 | Total Patient (Census) Days of Services (Pg 4.1 Col 6) | 48,694 | | | | |
| 110 | AVERAGE COST PER DAY (Ln 100 / Ln 105) | $ 341.88 | $ | $ | $ | $ |

| Line No. | Computation of Avg Cost per Day | (6) Sub-Acute Care - Pediatric | (7) Transitional Inpatient Care | (8) Hospice Inpatient Care | (9) Other Routine Services |
|---|---|---|---|---|---|
| 100 | Cost of Routine Services (Col 12 above Lns 40 thru 70) | $ | $ | $ | $ |
| 105 | Total Patient (Census) Days of Services (Pg 4.1 Col 6) | | | | |
| 110 | AVERAGE COST PER DAY (Ln 100 / Ln 105) | $ | $ | $ | $ |

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* Actual amount or count required, percentages are not acceptable. Allocation statistics must be provided for Ancillary Services Cost Centers in columns 2 and 4.
** Unit Cost Multiplier must be calculated to six decimal places.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

11.1 (1) Cost Allocation (HCAI) (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| | | | Plant Operations and Maintenance thru Interest - Other | | Laundry and Linen | | Dietary | |
|---|---|---|---|---|---|---|---|---|
| Line No. | Description | (1) Expenses from Pg 10.1 Col 12 | (2) Basis * Sq Ft | (3) Amount | (4) Basis * Clean Dry Lbs | (5) Amount | (6) Basis * Nbr of Patient Meals | (7) Amount |
| 5 | General Service Costs | $ 9,693,716 | | $ 2,951,390 | | $ 14,445 | | $ 1,263,494 |
| | **Ancillary Service Cost Centers** | | | | | | | |
| 10 | Patient Supplies | 459,400 | 524 | 35,631 | | | | |
| 12 | Specialized Support Surfaces | | | | | | | |
| 15 | Physical Therapy | 832,736 | 1,892 | 128,652 | | | | |
| 16 | Respiratory Therapy | | | | | | | |
| 17 | Occupational Therapy | 858,753 | 2,431 | 165,303 | | | | |
| 18 | Speech Pathology | 250,569 | 1,419 | 96,489 | | | | |
| 20 | Pharmacy | 620,527 | | | | | | |
| 25 | Laboratory | 129,522 | | | | | | |
| 30 | Home Health Services | | | | | | | |
| 35 | Other Ancillary Services | 61,027 | 131 | 8,908 | | | | |
| | **Routine Service Cost Centers** | | | | | | | |
| 40 | Skilled Nursing Care | 9,516,493 | 37,007 | 2,516,406 | 311,586 | 14,445 | 144,999 | 1,263,494 |
| 45 | Intermediate Care | | | | | | | |
| 50 | Mentally Disordered Care | | | | | | | |
| 55 | Developmentally Disabled Care | | | | | | | |
| 60 | Sub-Acute Care | | | | | | | |
| 61 | Sub-Acute Care - Pediatric | | | | | | | |
| 63 | Transitional Inpatient Care | | | | | | | |
| 65 | Hospice Inpatient Care | | | | | | | |
| 70 | Other Routine Services | | | | | | | |
| 85 | TOTAL UNITS (Sum of Lns 10 thru 70) | | 43,404 | | 311,586 | | 144,999 | |
| 90 | Unit Cost Multiplier ** | | 67.998111 | | 0.046360 | | 8.713812 | |
| 95 | TOTAL COSTS (See instructions) | $ 12,729,027 | | $ 2,951,390 | | $ 14,445 | | $ 1,263,494 |

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* Basis for columns 2, 4 and 6 from Page 11.1. Basis for column 8 from Pages 4.1 and 4.2. Basis for column 10 from Page 8.
** Unit Cost Multiplier is calculated by dividing expenses to be allocated (line 5) by appropriate statistical basis (line 85).

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

11.1 (2) Cost Allocation (HCAI) (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | Description | Provision for Bad Debts (8) Basis * Self Pay Revenue | Provision for Bad Debts (9) Amount | Social Services, Activities, and Inservice Education - Nursing (10) Basis * Direct Expenses | Social Services, Activities, and Inservice Education - Nursing (11) Amount | Administration (12) Basis * Accum Costs (Cols 1, 3, 5, 7, 9 and 11) | Administration (13) Amount | Total Expenses All Patient Services (14) Sum of Cols 12 and 13 |
|---|---|---|---|---|---|---|---|---|
| 5 | General Service Costs | | $ 137,966 | | $ 215,649 | | $ 5,110,772 | |
| | **Ancillary Service Cost Centers** | | | | | | | |
| 10 | Patient Supplies | $ 50,501 | 3,575 | | | $ 498,606 | 147,196 | $ 645,802 |
| 12 | Specialized Support Surfaces | | | | | | | |
| 15 | Physical Therapy | 112,708 | 7,979 | | | 969,367 | 286,173 | 1,255,540 |
| 16 | Respiratory Therapy | | | | | | | |
| 17 | Occupational Therapy | 119,673 | 8,472 | | | 1,032,528 | 304,819 | 1,337,347 |
| 18 | Speech Pathology | | | | | 347,058 | 102,457 | 449,516 |
| 20 | Pharmacy | 10,649 | 754 | | | 621,281 | 183,412 | 804,693 |
| 25 | Laboratory | | | | | 129,522 | 38,237 | 167,759 |
| 30 | Home Health Services | | | $ | | | | |
| 35 | Other Ancillary Services | | | | | 69,935 | 20,646 | 90,581 |
| | **Routine Service Cost Centers** | | | | | | | |
| 40 | Skilled Nursing Care | 1,655,418 | 117,187 | 9,516,493 | 215,649 | 13,643,674 | 4,027,832 | 17,671,506 |
| 45 | Intermediate Care | | | | | | | |
| 50 | Mentally Disordered Care | | | | | | | |
| 55 | Developmentally Disabled Care | | | | | | | |
| 60 | Sub-Acute Care | | | | | | | |
| 61 | Sub-Acute Care - Pediatric | | | | | | | |
| 63 | Transitional Inpatient Care | | | | | | | |
| 65 | Hospice Inpatient Care | | | | | | | |
| 70 | Other Routine Services | | | | | | | |
| 85 | TOTAL UNITS (Sum of Lns 10 thru 70) | $ 1,948,949 | | $ 9,516,493 | | $ 17,311,971 | | |
| 90 | Unit Cost Multiplier ** | 0.070790 | | 0.022661 | | 0.295216 | | |
| 95 | TOTAL COSTS (See instructions) | | $ 137,966 | | $ 215,649 | | $ 5,110,772 | 22,422,743 |

* Basis for columns 2, 4 and 6 from Page 11.1. Basis for column 8 from Pages 4.1 and 4.2. Basis for column 10 from Page 8.
** Unit Cost Multiplier is calculated by dividing expenses to be allocated (line 5) by appropriate statistical basis (line 85).

| Line No. | Computation of Avg Cost per Day | (1) Skilled Nursing | (2) Intermediate Care | (3) Mentally Disordered | (4) Developmentally Disabled | (5) Sub-Acute Care |
|---|---|---|---|---|---|---|
| 100 | Cost of Routine Services (Col 14 above Lns 40 thru 70) | $ 17,671,506 | $ | $ | $ | $ |
| 105 | Total Patient (Census) Days of Services (Pg 4.1 Col 6) | 48,694 | | | | |
| 110 | AVERAGE COST PER DAY (Ln 100 / Ln 105) | $ 362.91 | $ | $ | $ | $ |

| Line No. | Computation of Avg Cost per Day | (6) Sub-Acute Care - Pediatric | (7) Transitional Inpatient Care | (8) Hospice Inpatient Care | (9) Other Routine Services |
|---|---|---|---|---|---|
| 100 | Cost of Routine Services (Col 14 above Lns 40 thru 70) | $ | $ | $ | $ |
| 105 | Total Patient (Census) Days of Services (Pg 4.1 Col 6) | | | | |
| 110 | AVERAGE COST PER DAY (Ln 100 / Ln 105) | $ | $ | $ | $ |

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**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

12.1 (1) Labor Report (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | Salaries and Wages | (1) Productive Hours * | (2) Productive Salaries and Wages ** | (3) Hourly Average (Col 2 / Col 1) |
|---|---|---|---|---|
| | **Nursing Services (Exclude Sub-Acute Care, Sub-Acute Care - Pediatric, and Transitional Inpatient Care)** | | | |
| 5 | Supervisors and Management | 2,080 | $ 142,292 | $ 68.41 |
| 10 | Geriatric Nurse Practitioners | | | |
| 25 | Registered Nurses | 19,376 | 1,211,797 | 62.54 |
| 30 | Licensed Vocational Nurses | 47,508 | 1,775,439 | 37.37 |
| 35 | Nurse Assistants (Aides and Orderlies) | 125,425 | 2,988,880 | 23.83 |
| 40 | Technicians and Specialists | | | |
| 45 | Psychiatric Technicians | | | |
| 60 | Other Salaries and Wages | 8,790 | 268,893 | 30.59 |
| 65 | SUBTOTAL (Sum of Lns 5 thru 60) | 203,179 | $ 6,387,301 | $ 31.44 |
| | **Sub-Acute Care Nursing Services - Only** | | | |
| 70 | Supervisors and Management | | $ | $ |
| 75 | Geriatric Nurse Practitioners | | | |
| 90 | Registered Nurses | | | |
| 95 | Licensed Vocational Nurses | | | |
| 100 | Nurse Assistants (Aides and Orderlies) | | | |
| 105 | Technicians and Specialists | | | |
| 110 | Psychiatric Technicians | | | |
| 125 | Other Salaries and Wages | | | |
| 130 | SUBTOTAL (Sum of Lns 70 thru 125) | | $ | $ |
| | **Sub-Acute Care - Pediatric Nursing Services - Only** | | | |
| 140 | Supervisors and Management | | $ | $ |
| 145 | Geriatric Nurse Practitioners | | | |
| 150 | Registered Nurses | | | |
| 155 | Licensed Vocational Nurses | | | |
| 160 | Nurse Assistants (Aides and Orderlies) | | | |
| 165 | Technicians and Specialists | | | |
| 170 | Psychiatric Technicians | | | |
| 175 | Other Salaries and Wages | | | |
| 180 | SUBTOTAL (Sum of Lns 140 thru 175) | | $ | $ |
| | **Transitional Inpatient Care - Only** | | | |
| 190 | Supervisors and Management | | $ | $ |
| 191 | Geriatric Nurse Practitioners | | | |
| 192 | Registered Nurses | | | |
| 193 | Licensed Vocational Nurses | | | |
| 194 | Nurse Assistants (Aides and Orderlies) | | | |
| 195 | Technicians and Specialists | | | |
| 196 | Psychiatric Technicians | | | |
| 198 | Other Salaries and Wages | | | |
| 199 | SUBTOTAL (Sum of Lns 190 thru 198) | | $ | $ |

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* Productive hours are actual hours worked and exclude 1) vacation, 2) sick leave, 3) on call, 4) holiday, 5) other paid time off. Report to the nearest whole hour.

** For all facilities:
Column 2, line 65 must agree with the sum of Page 10.1, column 1, lines 105, 110, 115, 120, 130 and 135.
Line 130 must agree with Page 10.1 column 1, line 125. Line 180 must agree with Page 10.1 column 1, line 126. Line 199 must agree with Page 10.1, column 1, line 128.
Line 230 must agree with Page 10.1 column 1, lines 75 through 100.
Report to the nearest whole dollar.
**For nonresidential care facilities:**
Lines 250 through 290 must agree with appropriate lines on Page 10.1 column 1.
**For residential care facilities:**
Report only productive hours, salaries, and wages related to health care on lines 250 through 290 of this page. If Page 10.1, columns 5 through 9 are used to determine expenses related to health care, use the same method to determine productive hours, salaries, and wages to health care for this page.

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

12.1 (2) Labor Report (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | Salaries and Wages | (1) Productive Hours * | (2) Productive Salaries and Wages ** | (3) Hourly Average (Col 2 / Col 1) |
|---|---|---|---|---|
| | **Ancillary Services** | | | |
| 200 | Supervisors and Management | | $ | $ |
| 205 | Registered Nurses | 8 | 472 | 59.00 |
| 210 | Licensed Vocational Nurses | | | |
| 215 | Nurse Assistants (Aides and Orderlies) | | | |
| 220 | Technicians and Specialists | | | |
| 225 | Other Salaries and Wages | | | |
| 230 | SUBTOTAL (Sum of Lns 200 thru 225) | 8 | $ 472 | $ 59.00 |
| | **Support Services** | | | |
| 250 | Plant Operations and Maintenance | 2,051 | $ 57,832 | $ 28.20 |
| 255 | Housekeeping | 637 | 18,225 | 28.61 |
| 260 | Laundry and Linen | | | |
| 265 | Dietary | 7,874 | 182,684 | 23.20 |
| 270 | Social Services | 1,743 | 68,699 | 39.41 |
| 275 | Activities | | | |
| 280 | Inservice Education - Nursing | 2,080 | 87,048 | 41.85 |
| 285 | Administration | 27,098 | 980,149 | 36.17 |
| 290 | SUBTOTAL (Sum of Lns 250 thru 285) | 41,483 | $ 1,394,637 | $ 33.62 |
| 300 | TOTAL (Sum of Lns 65, 130, 180, 199, 230 and 290) | 244,670 | $ 7,782,410 | $ 31.81 |

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* Productive hours are actual hours worked and exclude 1) vacation, 2) sick leave, 3) on call, 4) holiday, 5) other paid time off. Report to the nearest whole hour.

** For all facilities:
Column 2, line 65 must agree with the sum of Page 10.1, column 1, lines 105, 110, 115, 120, 130 and 135.
Line 130 must agree with Page 10.1 column 1, line 125. Line 180 must agree with Page 10.1 column 1, line 126. Line 199 must agree with Page 10.1, column 1, line 128.
Line 230 must agree with Page 10.1 column 1, lines 75 through 100.
Report to the nearest whole dollar.
**For nonresidential care facilities:**
Lines 250 through 290 must agree with appropriate lines on Page 10.1 column 1.
**For residential care facilities:**
Report only productive hours, salaries, and wages related to health care on lines 250 through 290 of this page. If Page 10.1, columns 5 through 9 are used to determine expenses related to health care, use the same method to determine productive hours, salaries, and wages to health care for this page.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

12.2 (1) Labor Report (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | Supplemental Labor Information | (1) Productive Hours * | (2) Productive Salaries and Wages ** | (3) Hourly Average (Col 2 / Col 1) |
|---|---|---|---|---|
| 310 | Social Workers (Report here and include on Ln 270) | 1,743 | $ 68,699 | $ 39.41 |
| 315 | Activity Program Leaders (Report here and include on Ln 275) | | $ | $ |

| Line No. | Temporary Staffing Agency Services | (1) Hours | (2) Amount Paid | (3) Hourly Average (Col 2 / Col 1) |
|---|---|---|---|---|
| | **Nursing Services (Exclude Sub-Acute Care, Sub-Acute Care - Pediatric, and Transitional Inpatient Care)** | | | |
| 405 | Geriatric Nurse Practitioners | | $ | $ |
| 410 | Registered Nurses | | | |
| 415 | Licensed Vocational Nurses | | | |
| 420 | Nurse Assistants (Aides and Orderlies) | | | |
| 425 | Psychiatric Technicians | | | |
| 430 | Other Agency Personnel | 168 | 5,382 | 32.04 |
| 435 | TOTAL (Sum of Lns 405 thru 430) | 168 | $ 5,382 | $ 32.04 |
| | **Sub-Acute Care Nursing Services - Only** | | | |
| 440 | Geriatric Nurse Practitioners | | $ | $ |
| 445 | Registered Nurses | | | |
| 450 | Licensed Vocational Nurses | | | |
| 455 | Nurse Assistants (Aides and Orderlies) | | | |
| 460 | Psychiatric Technicians | | | |
| 465 | Other Agency Personnel | | | |
| 470 | TOTAL (Sum of Lns 440 thru 465) | | $ | $ |
| | **Sub-Acute Care - Pediatric Nursing Services - Only** | | | |
| 475 | Geriatric Nurse Practitioners | | $ | $ |
| 480 | Registered Nurses | | | |
| 485 | Licensed Vocational Nurses | | | |
| 490 | Nurse Assistants (Aides and Orderlies) | | | |
| 495 | Psychiatric Technicians | | | |
| 500 | Other Agency Personnel | | | |
| 505 | TOTAL (Sum of Lns 475 thru 500) | | $ | $ |
| | **Transitional Inpatient Care Nursing Services - Only** | | | |
| 510 | Geriatric Nurse Practitioners | | $ | $ |
| 515 | Registered Nurses | | | |
| 520 | Licensed Vocational Nurses | | | |
| 525 | Nurse Assistants (Aides and Orderlies) | | | |
| 530 | Psychiatric Technicians | | | |
| 535 | Other Agency Personnel | | | |
| 540 | TOTAL (Sum of Lns 510 thru 535) | | $ | $ |

| Line No. | Supplemental Labor Info - Temporary Staffing | (1) Hours | (2) Amount Paid | (3) Hourly Average (Col 2 / Col 1) |
|---|---|---|---|---|
| 555 | Social Workers (Do not include on Lns 430, 465, 500 or 535) | | $ | $ |
| 560 | Activity Program Leaders (Do not include in Lns 430, 465, 500 or 535) | | $ | $ |

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* Productive hours are actual hours worked and exclude 1) vacation, 2) sick leave, 3) on call, 4) holiday, 5) other paid time off. Report to the nearest whole hour.

** For all facilities:
Column 2, line 65 must agree with the sum of Page 10.1, column 1, lines 105, 110, 115, 120, 130 and 135.
Line 130 must agree with Page 10.1 column 1, line 125. Line 180 must agree with Page 10.1 column 1, line 126. Line 199 must agree with Page 10.1, column 1, line 128.
Line 230 must agree with Page 10.1 column 1, lines 75 through 100.
Report to the nearest whole dollar.
**For nonresidential care facilities:**
Lines 250 through 290 must agree with appropriate lines on Page 10.1 column 1.
**For residential care facilities:**
Report only productive hours, salaries, and wages related to health care on lines 250 through 290 of this page. If Page 10.1, columns 5 through 9 are used to determine expenses related to health care, use the same method to determine productive hours, salaries, and wages to health care for this page.

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

12.2 (2) Labor Report (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | Labor Turnover | (1) All Employees | (2) Direct Nursing Employees * | (3) Nurse Assistants |
|---|---|---|---|---|
| 605 | Number of employees at beginning of period | 171 | 116 | 77 |
| 610 | Number of employees at end of period | 244 | 167 | 122 |
| 615 | Average number of employees | 170 | 117 | 85 |
| 620 | Total number of people employed during the period ** | 290 | 200 | 148 |
| 625 | TURNOVER PERCENTAGE [(Ln 620 / Ln 615) X 100] - 100 | 70.59 | 70.94 | 74.12 |
| 630 | Number of employees with continuous service for entire reporting period | 151 | 100 | 69 |

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* Include all employees (RN's, LVN's, Nurse Assistants, technicians, specialists and others) providing direct nursing care.
Do not include supervisors who provide no direct nursing care.
Do include supervisors whose duties include some provision of nursing care.

** Total number of people cannot be less than the number of employees at the beginning of the period, less the number of employees with continuous service for the entire period, plus the number of employees at the end of the period(line 605 - line 630 + line 610).
This calculation is the MINIMUM possible number of people employed during the period.
It does not include employees who were hired after the period began and left or were discharged before the period ended.
Therefore, in most cases, line 620 should be greater than this calculation.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

12.3 (1) Payroll-Based Journal Public Use File (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | Quarter |
|---|---|
| 1 | 09/30/2021 |

| Line No. | (1) WorkDate | (2) MDScensus | (3) Total Registered Nurse Director of Nursing Hours | (4) Employee Registered Nurse Director of Nursing Hours | (5) Contracted Registered Nurse Director of Nursing Hours | (6) Total Registered Nurse Administration Hours | (7) Employee Registered Nurse Administration Hours |
|---|---|---|---|---|---|---|---|
| 2 | 07/01/2021 | 135 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 3 | 07/02/2021 | 134 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4 | 07/03/2021 | 133 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 | 07/04/2021 | 132 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6 | 07/05/2021 | 131 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7 | 07/06/2021 | 133 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 8 | 07/07/2021 | 132 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 9 | 07/08/2021 | 136 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 10 | 07/09/2021 | 136 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 11 | 07/10/2021 | 135 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 12 | 07/11/2021 | 135 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13 | 07/12/2021 | 135 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 14 | 07/13/2021 | 137 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 15 | 07/14/2021 | 137 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 16 | 07/15/2021 | 136 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 17 | 07/16/2021 | 136 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 18 | 07/17/2021 | 134 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 19 | 07/18/2021 | 134 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20 | 07/19/2021 | 135 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 21 | 07/20/2021 | 135 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 22 | 07/21/2021 | 136 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 23 | 07/22/2021 | 140 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 24 | 07/23/2021 | 139 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 25 | 07/24/2021 | 138 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 26 | 07/25/2021 | 142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 | 07/26/2021 | 144 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 28 | 07/27/2021 | 146 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 29 | 07/28/2021 | 145 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 30 | 07/29/2021 | 142 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 31 | 07/30/2021 | 141 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 32 | 07/31/2021 | 139 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 33 | 08/01/2021 | 138 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34 | 08/02/2021 | 136 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 35 | 08/03/2021 | 136 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 36 | 08/04/2021 | 131 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 37 | 08/05/2021 | 130 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 38 | 08/06/2021 | 134 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 39 | 08/07/2021 | 136 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 40 | 08/08/2021 | 135 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 41 | 08/09/2021 | 138 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 42 | 08/10/2021 | 139 | 8.00 | 8.00 | 0.00 | 0.00 | 0 00 |
| 43 | 08/11/2021 | 143 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 44 | 08/12/2021 | 143 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 45 | 08/13/2021 | 142 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |

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**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

12.3 (2) Payroll-Based Journal Public Use File (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | (1) WorkDate | (8) Contracted Registered Nurse Administration Hours | (9) Total Registered Nurse Hours | (10) Employee Registered Nurse Hours | (11) Contracted Registered Nurse Hours | (12) Total Licensed Practical Nurse Administration Hours | (13) Employee Licensed Practical Nurse Administration Hours |
|---|---|---|---|---|---|---|---|
| 2 | 07/01/2021 | 0.00 | 62.81 | 62.81 | 0.00 | 8.00 | 8.00 |
| 3 | 07/02/2021 | 0.00 | 63.71 | 63.71 | 0.00 | 8.00 | 8.00 |
| 4 | 07/03/2021 | 0.00 | 38.90 | 38.90 | 0.00 | 0.00 | 0.00 |
| 5 | 07/04/2021 | 0.00 | 39.98 | 39.98 | 0.00 | 0.00 | 0.00 |
| 6 | 07/05/2021 | 0.00 | 47.88 | 47.88 | 0.00 | 0.00 | 0.00 |
| 7 | 07/06/2021 | 0.00 | 67.24 | 67.24 | 0.00 | 0.00 | 0.00 |
| 8 | 07/07/2021 | 0.00 | 48.00 | 48.00 | 0.00 | 8.00 | 8.00 |
| 9 | 07/08/2021 | 0.00 | 79.61 | 79.61 | 0.00 | 0.00 | 0.00 |
| 10 | 07/09/2021 | 0.00 | 54.95 | 54.95 | 0.00 | 0.00 | 0.00 |
| 11 | 07/10/2021 | 0.00 | 37.97 | 37.97 | 0.00 | 0.00 | 0.00 |
| 12 | 07/11/2021 | 0.00 | 29.97 | 29.97 | 0.00 | 0.00 | 0.00 |
| 13 | 07/12/2021 | 0.00 | 40.00 | 40.00 | 0.00 | 8.00 | 8.00 |
| 14 | 07/13/2021 | 0.00 | 53.85 | 53.85 | 0.00 | 8.00 | 8.00 |
| 15 | 07/14/2021 | 0.00 | 39.98 | 39.98 | 0.00 | 8.00 | 8.00 |
| 16 | 07/15/2021 | 0.00 | 47.97 | 47.97 | 0.00 | 8.00 | 8.00 |
| 17 | 07/16/2021 | 0.00 | 58.97 | 58.97 | 0.00 | 16.00 | 16.00 |
| 18 | 07/17/2021 | 0.00 | 29.78 | 29.78 | 0.00 | 0.00 | 0.00 |
| 19 | 07/18/2021 | 0.00 | 23.98 | 23.98 | 0.00 | 8.00 | 8.00 |
| 20 | 07/19/2021 | 0.00 | 39.83 | 39.83 | 0.00 | 16.00 | 16.00 |
| 21 | 07/20/2021 | 0.00 | 46.37 | 46.37 | 0.00 | 12.00 | 12.00 |
| 22 | 07/21/2021 | 0.00 | 41.56 | 41.56 | 0.00 | 8.00 | 8.00 |
| 23 | 07/22/2021 | 0.00 | 43.39 | 43.39 | 0.00 | 8.00 | 8.00 |
| 24 | 07/23/2021 | 0.00 | 31.98 | 31.98 | 0.00 | 16.00 | 16.00 |
| 25 | 07/24/2021 | 0.00 | 32.00 | 32.00 | 0.00 | 8.00 | 8.00 |
| 26 | 07/25/2021 | 0.00 | 30.02 | 30.02 | 0.00 | 8.00 | 8.00 |
| 27 | 07/26/2021 | 0.00 | 51.58 | 51.58 | 0.00 | 8.00 | 8.00 |
| 28 | 07/27/2021 | 0.00 | 53.97 | 53.97 | 0.00 | 16.00 | 16.00 |
| 29 | 07/28/2021 | 0.00 | 47.88 | 47.88 | 0.00 | 16.00 | 16.00 |
| 30 | 07/29/2021 | 0.00 | 61.85 | 61.85 | 0.00 | 16.00 | 16.00 |
| 31 | 07/30/2021 | 0.00 | 56.00 | 56.00 | 0.00 | 8.00 | 8.00 |
| 32 | 07/31/2021 | 0.00 | 31.90 | 31.90 | 0.00 | 0.00 | 0.00 |
| 33 | 08/01/2021 | 0.00 | 31.80 | 31.80 | 0.00 | 8.00 | 8.00 |
| 34 | 08/02/2021 | 0.00 | 40.00 | 40.00 | 0.00 | 16.00 | 16.00 |
| 35 | 08/03/2021 | 0.00 | 57.87 | 57.87 | 0.00 | 8.00 | 8.00 |
| 36 | 08/04/2021 | 0.00 | 53.50 | 53.50 | 0.00 | 8.00 | 8.00 |
| 37 | 08/05/2021 | 0.00 | 61.42 | 61.42 | 0.00 | 16.00 | 16.00 |
| 38 | 08/06/2021 | 0.00 | 57.35 | 57.35 | 0.00 | 16.00 | 16.00 |
| 39 | 08/07/2021 | 0.00 | 35.01 | 35.01 | 0.00 | 8.00 | 8.00 |
| 40 | 08/08/2021 | 0.00 | 24.00 | 24.00 | 0.00 | 8.00 | 8.00 |
| 41 | 08/09/2021 | 0.00 | 55.60 | 55.60 | 0.00 | 8.00 | 8.00 |
| 42 | 08/10/2021 | 0.00 | 47.92 | 47.92 | 0.00 | 16.00 | 16.00 |
| 43 | 08/11/2021 | 0.00 | 62.32 | 62.32 | 0.00 | 16.00 | 16.00 |
| 44 | 08/12/2021 | 0.00 | 48.00 | 48.00 | 0.00 | 16.00 | 16.00 |
| 45 | 08/13/2021 | 0.00 | 48.50 | 48.50 | 0.00 | 16.00 | 16.00 |

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**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

12.3 (3) Payroll-Based Journal Public Use File (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | (1) WorkDate | (14) Contracted Licensed Practical Nurse Administration Hours | (15) Total Licensed Practical Nurse Hours | (16) Employee Licensed Practical Nurse Hours | (17) Contracted Licensed Practical Nurse Hours | (18) Total Certified Nurse Aide Hours | (19) Employee Certified Nurse Aide Hours |
|---|---|---|---|---|---|---|---|
| 2 | 07/01/2021 | 0.00 | 167.25 | 167.25 | 0.00 | 311.00 | 311.00 |
| 3 | 07/02/2021 | 0.00 | 144.02 | 144.02 | 0.00 | 273.81 | 273.81 |
| 4 | 07/03/2021 | 0.00 | 119.42 | 119.42 | 0.00 | 248.46 | 248.46 |
| 5 | 07/04/2021 | 0.00 | 126.53 | 126.53 | 0.00 | 334.36 | 334.36 |
| 6 | 07/05/2021 | 0.00 | 121.05 | 121.05 | 0.00 | 347.47 | 347.47 |
| 7 | 07/06/2021 | 0.00 | 149.57 | 149.57 | 0.00 | 339.99 | 339.99 |
| 8 | 07/07/2021 | 0.00 | 159.95 | 159.95 | 0.00 | 281.02 | 281.02 |
| 9 | 07/08/2021 | 0.00 | 160.00 | 160.00 | 0.00 | 322.12 | 322.12 |
| 10 | 07/09/2021 | 0.00 | 144.72 | 144.72 | 0.00 | 306.84 | 306.84 |
| 11 | 07/10/2021 | 0.00 | 135.03 | 135.03 | 0.00 | 263.97 | 263.97 |
| 12 | 07/11/2021 | 0.00 | 136.77 | 136.77 | 0.00 | 336.09 | 336.09 |
| 13 | 07/12/2021 | 0.00 | 158.76 | 158.76 | 0.00 | 312.99 | 312.99 |
| 14 | 07/13/2021 | 0.00 | 159.84 | 159.84 | 0.00 | 338.62 | 338.62 |
| 15 | 07/14/2021 | 0.00 | 154.88 | 154.88 | 0.00 | 338.28 | 338.28 |
| 16 | 07/15/2021 | 0.00 | 151.05 | 151.05 | 0.00 | 325.40 | 325.40 |
| 17 | 07/16/2021 | 0.00 | 162.30 | 162.30 | 0.00 | 278.35 | 278.35 |
| 18 | 07/17/2021 | 0.00 | 132.70 | 132.70 | 0.00 | 247.34 | 247.34 |
| 19 | 07/18/2021 | 0.00 | 142.21 | 142.21 | 0.00 | 326.60 | 326.60 |
| 20 | 07/19/2021 | 0.00 | 141.62 | 141.62 | 0.00 | 336.10 | 336.10 |
| 21 | 07/20/2021 | 0.00 | 144.00 | 144.00 | 0.00 | 342.84 | 342.84 |
| 22 | 07/21/2021 | 0.00 | 152.95 | 152.95 | 0.00 | 315.72 | 315.72 |
| 23 | 07/22/2021 | 0.00 | 168.00 | 168.00 | 0.00 | 334.23 | 334.23 |
| 24 | 07/23/2021 | 0.00 | 167.75 | 167.75 | 0.00 | 324.81 | 324.81 |
| 25 | 07/24/2021 | 0.00 | 147.97 | 147.97 | 0.00 | 269.76 | 269.76 |
| 26 | 07/25/2021 | 0.00 | 128.87 | 128.87 | 0.00 | 334.40 | 334.40 |
| 27 | 07/26/2021 | 0.00 | 140.46 | 140.46 | 0.00 | 310.25 | 310.25 |
| 28 | 07/27/2021 | 0.00 | 153.04 | 153.04 | 0.00 | 348.67 | 348.67 |
| 29 | 07/28/2021 | 0.00 | 142.82 | 142.82 | 0.00 | 335.64 | 335.64 |
| 30 | 07/29/2021 | 0.00 | 167.38 | 167.38 | 0.00 | 347.09 | 347.09 |
| 31 | 07/30/2021 | 0.00 | 160.25 | 160.25 | 0.00 | 290.68 | 290.68 |
| 32 | 07/31/2021 | 0.00 | 126.27 | 126.27 | 0.00 | 263.12 | 263.12 |
| 33 | 08/01/2021 | 0.00 | 127.28 | 127.28 | 0.00 | 327.40 | 327.40 |
| 34 | 08/02/2021 | 0.00 | 151.26 | 151.26 | 0.00 | 301.29 | 301.29 |
| 35 | 08/03/2021 | 0.00 | 173.94 | 173.94 | 0.00 | 343.63 | 343.63 |
| 36 | 08/04/2021 | 0.00 | 145.94 | 145.94 | 0.00 | 319.17 | 319.17 |
| 37 | 08/05/2021 | 0.00 | 139.60 | 139.60 | 0.00 | 312.10 | 312.10 |
| 38 | 08/06/2021 | 0.00 | 135.14 | 135.14 | 0.00 | 308.96 | 308.96 |
| 39 | 08/07/2021 | 0.00 | 116.89 | 116.89 | 0.00 | 281.01 | 281.01 |
| 40 | 08/08/2021 | 0.00 | 128.00 | 128.00 | 0.00 | 310.62 | 310.62 |
| 41 | 08/09/2021 | 0.00 | 143.13 | 143.13 | 0.00 | 335.98 | 335.98 |
| 42 | 08/10/2021 | 0.00 | 139.65 | 139.65 | 0.00 | 344.69 | 344.69 |
| 43 | 08/11/2021 | 0.00 | 143.20 | 143.20 | 0.00 | 327.51 | 327.51 |
| 44 | 08/12/2021 | 0.00 | 159.78 | 159.78 | 0.00 | 318.13 | 318.13 |
| 45 | 08/13/2021 | 0.00 | 150.78 | 150.78 | 0.00 | 310.76 | 310.76 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

12.3 (4) Payroll-Based Journal Public Use File (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | (1) WorkDate | (20) Contracted Certified Nurse Aide Hours | (21) Total Nurse Aide In Training Hours | (22) Employee Nurse Aide In Training Hours | (23) Contracted Nurse Aide In Training Hours | (24) Total Med Aide / Technician Hours | (25) Employee Med Aide / Technician Hours | (26) Contracted Med Aide / Technician Hours |
|---|---|---|---|---|---|---|---|---|
| 2 | 07/01/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3 | 07/02/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4 | 07/03/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 | 07/04/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6 | 07/05/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7 | 07/06/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8 | 07/07/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9 | 07/08/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | 07/09/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 11 | 07/10/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 12 | 07/11/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13 | 07/12/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 14 | 07/13/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 15 | 07/14/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 16 | 07/15/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 17 | 07/16/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 18 | 07/17/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 19 | 07/18/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20 | 07/19/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21 | 07/20/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 22 | 07/21/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23 | 07/22/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24 | 07/23/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25 | 07/24/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 26 | 07/25/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 | 07/26/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 28 | 07/27/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 29 | 07/28/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 30 | 07/29/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31 | 07/30/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 32 | 07/31/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 33 | 08/01/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34 | 08/02/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35 | 08/03/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 36 | 08/04/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 37 | 08/05/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 38 | 08/06/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 39 | 08/07/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 40 | 08/08/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 41 | 08/09/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 42 | 08/10/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 43 | 08/11/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 44 | 08/12/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 45 | 08/13/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

12.3 (5) Payroll-Based Journal Public Use File (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | (1) WorkDate | (2) MDScensus | (3) Total Registered Nurse Director of Nursing Hours | (4) Employee Registered Nurse Director of Nursing Hours | (5) Contracted Registered Nurse Director of Nursing Hours | (6) Total Registered Nurse Administration Hours | (7) Employee Registered Nurse Administration Hours |
|---|---|---|---|---|---|---|---|
| 46 | 08/14/2021 | 144 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 47 | 08/15/2021 | 144 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 48 | 08/16/2021 | 145 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 49 | 08/17/2021 | 143 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 50 | 08/18/2021 | 141 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 51 | 08/19/2021 | 143 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 52 | 08/20/2021 | 142 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 53 | 08/21/2021 | 141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 54 | 08/22/2021 | 141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 55 | 08/23/2021 | 142 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 56 | 08/24/2021 | 144 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 57 | 08/25/2021 | 139 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 58 | 08/26/2021 | 140 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 59 | 08/27/2021 | 138 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 60 | 08/28/2021 | 134 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 61 | 08/29/2021 | 132 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62 | 08/30/2021 | 130 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 63 | 08/31/2021 | 129 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 64 | 09/01/2021 | 131 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 65 | 09/02/2021 | 132 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 66 | 09/03/2021 | 133 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 67 | 09/04/2021 | 132 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 68 | 09/05/2021 | 129 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 69 | 09/06/2021 | 129 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 70 | 09/07/2021 | 129 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 71 | 09/08/2021 | 128 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 72 | 09/09/2021 | 128 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 73 | 09/10/2021 | 126 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 74 | 09/11/2021 | 123 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 75 | 09/12/2021 | 125 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 76 | 09/13/2021 | 127 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 77 | 09/14/2021 | 128 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 78 | 09/15/2021 | 128 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 79 | 09/16/2021 | 128 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 80 | 09/17/2021 | 130 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 81 | 09/18/2021 | 131 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 82 | 09/19/2021 | 130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 83 | 09/20/2021 | 131 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 84 | 09/21/2021 | 132 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 85 | 09/22/2021 | 131 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 86 | 09/23/2021 | 133 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 87 | 09/24/2021 | 136 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 88 | 09/25/2021 | 137 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 89 | 09/26/2021 | 138 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 90 | 09/27/2021 | 134 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 91 | 09/28/2021 | 134 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 92 | 09/29/2021 | 131 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 93 | 09/30/2021 | 131 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 94 | | 12,451 | 504.00 | 504.00 | | | |

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

12.3 (6) Payroll-Based Journal Public Use File (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | (1) WorkDate | (8) Contracted Registered Nurse Administration Hours | (9) Total Registered Nurse Hours | (10) Employee Registered Nurse Hours | (11) Contracted Registered Nurse Hours | (12) Total Licensed Practical Nurse Administration Hours | (13) Employee Licensed Practical Nurse Administration Hours |
|---|---|---|---|---|---|---|---|
| 46 | 08/14/2021 | 0.00 | 32.00 | 32.00 | 0.00 | 0.00 | 0.00 |
| 47 | 08/15/2021 | 0.00 | 30.03 | 30.03 | 0.00 | 0.00 | 0.00 |
| 48 | 08/16/2021 | 0.00 | 48.00 | 48.00 | 0.00 | 8.00 | 8.00 |
| 49 | 08/17/2021 | 0.00 | 43.95 | 43.95 | 0.00 | 8.00 | 8.00 |
| 50 | 08/18/2021 | 0.00 | 47.98 | 47.98 | 0.00 | 7.98 | 7.98 |
| 51 | 08/19/2021 | 0.00 | 60.00 | 60.00 | 0.00 | 12.00 | 12.00 |
| 52 | 08/20/2021 | 0.00 | 55.23 | 55.23 | 0.00 | 8.00 | 8.00 |
| 53 | 08/21/2021 | 0.00 | 39.90 | 39.90 | 0.00 | 0.00 | 0.00 |
| 54 | 08/22/2021 | 0.00 | 31.98 | 31.98 | 0.00 | 8.00 | 8.00 |
| 55 | 08/23/2021 | 0.00 | 40.00 | 40.00 | 0.00 | 16.00 | 16.00 |
| 56 | 08/24/2021 | 0.00 | 60.28 | 60.28 | 0.00 | 8.00 | 8.00 |
| 57 | 08/25/2021 | 0.00 | 55.41 | 55.41 | 0.00 | 8.00 | 8.00 |
| 58 | 08/26/2021 | 0.00 | 59.77 | 59.77 | 0.00 | 16.00 | 16.00 |
| 59 | 08/27/2021 | 0.00 | 67.72 | 67.72 | 0.00 | 16.00 | 16.00 |
| 60 | 08/28/2021 | 0.00 | 24.23 | 24.23 | 0.00 | 8.00 | 8.00 |
| 61 | 08/29/2021 | 0.00 | 23.97 | 23.97 | 0.00 | 8.00 | 8.00 |
| 62 | 08/30/2021 | 0.00 | 47.53 | 47.53 | 0.00 | 8.00 | 8.00 |
| 63 | 08/31/2021 | 0.00 | 42.15 | 42.15 | 0.00 | 16.00 | 16.00 |
| 64 | 09/01/2021 | 0.00 | 58.03 | 58.03 | 0.00 | 16.00 | 16.00 |
| 65 | 09/02/2021 | 0.00 | 50.41 | 50.41 | 0.00 | 16.00 | 16.00 |
| 66 | 09/03/2021 | 0.00 | 60.90 | 60.90 | 0.00 | 8.00 | 8.00 |
| 67 | 09/04/2021 | 0.00 | 31.04 | 31.04 | 0.00 | 0.00 | 0.00 |
| 68 | 09/05/2021 | 0.00 | 31.98 | 31.98 | 0.00 | 0.00 | 0.00 |
| 69 | 09/06/2021 | 0.00 | 40.00 | 40.00 | 0.00 | 8.00 | 8.00 |
| 70 | 09/07/2021 | 0.00 | 41.34 | 41.34 | 0.00 | 12.63 | 12.63 |
| 71 | 09/08/2021 | 0.00 | 39.88 | 39.88 | 0.00 | 16.00 | 16.00 |
| 72 | 09/09/2021 | 0.00 | 52.00 | 52.00 | 0.00 | 8.00 | 8.00 |
| 73 | 09/10/2021 | 0.00 | 56.52 | 56.52 | 0.00 | 16.00 | 16.00 |
| 74 | 09/11/2021 | 0.00 | 37.98 | 37.98 | 0.00 | 8.00 | 8.00 |
| 75 | 09/12/2021 | 0.00 | 30.90 | 30.90 | 0.00 | 8.00 | 8.00 |
| 76 | 09/13/2021 | 0.00 | 50.40 | 50.40 | 0.00 | 16.00 | 16.00 |
| 77 | 09/14/2021 | 0.00 | 52.95 | 52.95 | 0.00 | 8.00 | 8.00 |
| 78 | 09/15/2021 | 0.00 | 56.00 | 56.00 | 0.00 | 8.00 | 8.00 |
| 79 | 09/16/2021 | 0.00 | 60.53 | 60.53 | 0.00 | 11.90 | 11.90 |
| 80 | 09/17/2021 | 0.00 | 46.10 | 46.10 | 0.00 | 16.00 | 16.00 |
| 81 | 09/18/2021 | 0.00 | 32.00 | 32.00 | 0.00 | 8.00 | 8.00 |
| 82 | 09/19/2021 | 0.00 | 24.00 | 24.00 | 0.00 | 6.05 | 6.05 |
| 83 | 09/20/2021 | 0.00 | 43.19 | 43.19 | 0.00 | 8.00 | 8.00 |
| 84 | 09/21/2021 | 0.00 | 59.76 | 59.76 | 0.00 | 16.00 | 16.00 |
| 85 | 09/22/2021 | 0.00 | 47.90 | 47.90 | 0.00 | 16.00 | 16.00 |
| 86 | 09/23/2021 | 0.00 | 48.39 | 48.39 | 0.00 | 16.00 | 16.00 |
| 87 | 09/24/2021 | 0.00 | 71.04 | 71.04 | 0.00 | 16.00 | 16.00 |
| 88 | 09/25/2021 | 0.00 | 23.85 | 23.85 | 0.00 | 0.00 | 0.00 |
| 89 | 09/26/2021 | 0.00 | 45.75 | 45.75 | 0.00 | 0.00 | 0.00 |
| 90 | 09/27/2021 | 0.00 | 60.54 | 60.54 | 0.00 | 10.07 | 10.07 |
| 91 | 09/28/2021 | 0.00 | 47.93 | 47.93 | 0.00 | 16.00 | 16.00 |
| 92 | 09/29/2021 | 0.00 | 53.10 | 53.10 | 0.00 | 16.00 | 16.00 |
| 93 | 09/30/2021 | 0.00 | 63.08 | 63.08 | 0.00 | 8.00 | 8.00 |
| 94 | | | 4,284.79 | 4,284.79 | | 848.63 | 848.63 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

12.3 (7) Payroll-Based Journal Public Use File (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | (1) WorkDate | (14) Contracted Licensed Practical Nurse Administration Hours | (15) Total Licensed Practical Nurse Hours | (16) Employee Licensed Practical Nurse Hours | (17) Contracted Licensed Practical Nurse Hours | (18) Total Certified Nurse Aide Hours | (19) Employee Certified Nurse Aide Hours |
|---|---|---|---|---|---|---|---|
| 46 | 08/14/2021 | 0.00 | 132.45 | 132.45 | 0.00 | 310.82 | 310.82 |
| 47 | 08/15/2021 | 0.00 | 135.89 | 135.89 | 0.00 | 357.01 | 357.01 |
| 48 | 08/16/2021 | 0.00 | 136.70 | 136.70 | 0.00 | 303.93 | 303.93 |
| 49 | 08/17/2021 | 0.00 | 143.15 | 143.15 | 0.00 | 335.18 | 335.18 |
| 50 | 08/18/2021 | 0.00 | 151.52 | 151.52 | 0.00 | 319.94 | 319.94 |
| 51 | 08/19/2021 | 0.00 | 141.46 | 141.46 | 0.00 | 335.93 | 335.93 |
| 52 | 08/20/2021 | 0.00 | 144.24 | 144.24 | 0.00 | 306.54 | 306.54 |
| 53 | 08/21/2021 | 0.00 | 108.79 | 108.79 | 0.00 | 284.96 | 284.96 |
| 54 | 08/22/2021 | 0.00 | 111.77 | 111.77 | 0.00 | 312.28 | 312.28 |
| 55 | 08/23/2021 | 0.00 | 136.88 | 136.88 | 0.00 | 339.17 | 339.17 |
| 56 | 08/24/2021 | 0.00 | 143.33 | 143.33 | 0.00 | 323.57 | 323.57 |
| 57 | 08/25/2021 | 0.00 | 142.97 | 142.97 | 0.00 | 319.10 | 319.10 |
| 58 | 08/26/2021 | 0.00 | 142.77 | 142.77 | 0.00 | 325.99 | 325.99 |
| 59 | 08/27/2021 | 0.00 | 126.00 | 126.00 | 0.00 | 286.48 | 286.48 |
| 60 | 08/28/2021 | 0.00 | 118.40 | 118.40 | 0.00 | 221.59 | 221.59 |
| 61 | 08/29/2021 | 0.00 | 118.26 | 118.26 | 0.00 | 287.87 | 287.87 |
| 62 | 08/30/2021 | 0.00 | 127.90 | 127.90 | 0.00 | 295.83 | 295.83 |
| 63 | 08/31/2021 | 0.00 | 142.90 | 142.90 | 0.00 | 310.15 | 310.15 |
| 64 | 09/01/2021 | 0.00 | 144.00 | 144.00 | 0.00 | 330.12 | 330.12 |
| 65 | 09/02/2021 | 0.00 | 151.87 | 151.87 | 0.00 | 289.52 | 289.52 |
| 66 | 09/03/2021 | 0.00 | 144.55 | 144.55 | 0.00 | 261.48 | 261.48 |
| 67 | 09/04/2021 | 0.00 | 137.86 | 137.86 | 0.00 | 255.86 | 255.86 |
| 68 | 09/05/2021 | 0.00 | 150.52 | 150.52 | 0.00 | 309.33 | 309.33 |
| 69 | 09/06/2021 | 0.00 | 120.90 | 120.90 | 0.00 | 333.05 | 333.05 |
| 70 | 09/07/2021 | 0.00 | 144.62 | 144.62 | 0.00 | 333.65 | 333.65 |
| 71 | 09/08/2021 | 0.00 | 136.23 | 136.23 | 0.00 | 342.99 | 342.99 |
| 72 | 09/09/2021 | 0.00 | 152.00 | 152.00 | 0.00 | 309.17 | 309.17 |
| 73 | 09/10/2021 | 0.00 | 144.00 | 144.00 | 0.00 | 323.99 | 323.99 |
| 74 | 09/11/2021 | 0.00 | 119.35 | 119.35 | 0.00 | 256.99 | 256.99 |
| 75 | 09/12/2021 | 0.00 | 120.60 | 120.60 | 0.00 | 330.43 | 330.43 |
| 76 | 09/13/2021 | 0.00 | 151.98 | 151.98 | 0.00 | 350.32 | 350.32 |
| 77 | 09/14/2021 | 0.00 | 140.03 | 140.03 | 0.00 | 347.70 | 347.70 |
| 78 | 09/15/2021 | 0.00 | 162.33 | 162.33 | 0.00 | 326.58 | 326.58 |
| 79 | 09/16/2021 | 0.00 | 151.90 | 151.90 | 0.00 | 303.82 | 303.82 |
| 80 | 09/17/2021 | 0.00 | 151.08 | 151.08 | 0.00 | 327.50 | 327.50 |
| 81 | 09/18/2021 | 0.00 | 130.75 | 130.75 | 0.00 | 271.62 | 271.62 |
| 82 | 09/19/2021 | 0.00 | 118.67 | 118.67 | 0.00 | 351.75 | 351.75 |
| 83 | 09/20/2021 | 0.00 | 155.81 | 155.81 | 0.00 | 334.82 | 334.82 |
| 84 | 09/21/2021 | 0.00 | 152.20 | 152.20 | 0.00 | 356.28 | 356.28 |
| 85 | 09/22/2021 | 0.00 | 141.50 | 141.50 | 0.00 | 341.93 | 341.93 |
| 86 | 09/23/2021 | 0.00 | 151.65 | 151.65 | 0.00 | 326.52 | 326.52 |
| 87 | 09/24/2021 | 0.00 | 148.14 | 148.14 | 0.00 | 302.58 | 302.58 |
| 88 | 09/25/2021 | 0.00 | 118.40 | 118.40 | 0.00 | 273.65 | 273.65 |
| 89 | 09/26/2021 | 0.00 | 127.90 | 127.90 | 0.00 | 334.73 | 334.73 |
| 90 | 09/27/2021 | 0.00 | 152.20 | 152.20 | 0.00 | 323.19 | 323.19 |
| 91 | 09/28/2021 | 0.00 | 159.51 | 159.51 | 0.00 | 367.02 | 367.02 |
| 92 | 09/29/2021 | 0.00 | 150.70 | 150.70 | 0.00 | 339.55 | 339.55 |
| 93 | 09/30/2021 | 0.00 | 157.85 | 157.85 | 0.00 | 332.94 | 332.94 |
| 94 | | | 13,116.50 | 13,116.50 | | 28,992.69 | 28,992.69 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

12.3 (8) Payroll-Based Journal Public Use File (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | (1) WorkDate | (20) Contracted Certified Nurse Aide Hours | (21) Total Nurse Aide In Training Hours | (22) Employee Nurse Aide In Training Hours | (23) Contracted Nurse Aide In Training Hours | (24) Total Med Aide / Technician Hours | (25) Employee Med Aide / Technician Hours | (26) Contracted Med Aide / Technician Hours |
|---|---|---|---|---|---|---|---|---|
| 46 | 08/14/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 47 | 08/15/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 48 | 08/16/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 49 | 08/17/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 | 08/18/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 51 | 08/19/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 52 | 08/20/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 53 | 08/21/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 54 | 08/22/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 55 | 08/23/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 56 | 08/24/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 57 | 08/25/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 58 | 08/26/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 59 | 08/27/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 60 | 08/28/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 61 | 08/29/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62 | 08/30/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 63 | 08/31/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 64 | 09/01/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 65 | 09/02/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 66 | 09/03/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 67 | 09/04/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 68 | 09/05/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 69 | 09/06/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 70 | 09/07/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 71 | 09/08/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72 | 09/09/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 73 | 09/10/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 74 | 09/11/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 75 | 09/12/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 76 | 09/13/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 77 | 09/14/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 78 | 09/15/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 79 | 09/16/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | 09/17/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 81 | 09/18/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 82 | 09/19/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 83 | 09/20/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 84 | 09/21/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 85 | 09/22/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 86 | 09/23/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 87 | 09/24/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 88 | 09/25/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 89 | 09/26/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 90 | 09/27/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 91 | 09/28/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 92 | 09/29/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 93 | 09/30/2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 94 | | | | | | | | |

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**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

13 Computation of Ancillary Services Cost per Patient Day (Special Care Program Contract Providers, Only) (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2021**

| Line No. | Ancillary Services | Total Facility (1) Allowable Cost (Pg 11 Col 12) | Total Facility (2) Gross Revenue (Pg 4.2 Cols 11+12) | Total Facility (3) Ratio of Cost to Gross Revenue (Col 1 / Col 2) | Sub-Acute Care (4) Gross Ancillary Revenue for Sub-Acute Care | Sub-Acute Care (5) Allowable Cost for Sub-Acute Care (Col 3 X Col 4) | Sub-Acute Care (6) Allowable Cost per Sub-Acute Care Day (Col 5 / Col 6 Ln 105) |
|---|---|---|---|---|---|---|---|
| 10 | Patient Supplies | $ | $ | | $ | $ | $ |
| 12 | Specialized Support Surfaces | | | | | | |
| 15 | Physical Therapy | | | | | | |
| 16 | Respiratory Therapy | | | | | | |
| 17 | Occupational Therapy | | | | | | |
| 18 | Speech Pathology | | | | | | |
| 20 | Pharmacy | | | | | | |
| 25 | Laboratory | | | | | | |
| 30 | Home Health Services | | | | | | |
| 35 | Other Ancillary Services | | | | | | |
| 95 | TOTAL | $ | $ | | $ | $ | $ |
| 105 | Program Patient Days (Pg 4.1 Col 6 Lns 25, 30 and 35) | | | | | | |

| Line No. | Ancillary Services | Sub-Acute Care - Pediatric (7) Gross Ancillary Revenue for Sub-Acute Care - Ped. | Sub-Acute Care - Pediatric (8) Allowable Cost for Sub-Acute Care - Ped. (Col 3 X Col 7) | Sub-Acute Care - Pediatric (9) Allowable Cost per Sub-Acute Care - Ped. Day (Col 8 / Col 9 Ln 105) | Transitional Inpatient Care (10) Gross Ancillary Revenue for Transitional Inpatient Care | Transitional Inpatient Care (11) Allowable Cost for Transitional Inpatient Care (Col 3 X Col 10) | Transitional Inpatient Care (12) Allowable Cost per Transitional Inpat. Care Day (Col 11 / Col 12 Ln 105) |
|---|---|---|---|---|---|---|---|
| 10 | Patient Supplies | $ | $ | $ | $ | $ | $ |
| 12 | Specialized Support Surfaces | | | | | | |
| 15 | Physical Therapy | | | | | | |
| 16 | Respiratory Therapy | | | | | | |
| 17 | Occupational Therapy | | | | | | |
| 18 | Speech Pathology | | | | | | |
| 20 | Pharmacy | | | | | | |
| 25 | Laboratory | | | | | | |
| 30 | Home Health Services | | | | | | |
| 35 | Other Ancillary Services | | | | | | |
| 95 | TOTAL | $ | $ | $ | $ | $ | $ |
| 105 | Program Patient Days (Pg 4.1 Col 6 Lns 25, 30 and 35) | | | | | | |

MC530

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

1 General Information (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | Description | Value |
|---|---|---|
| 1 | Legal Name of Facility | UNITED COM-SERVE |
| 2 | State License Number | 230000176 |
| 3 | Medi-Cal Provider Number | LTC55430F |
| 4 | D. B. A. (Doing Business As) | THE FOUNTAINS |
| 5 | Facility Business Phone | (530) 790-3000 |
| 6 | Facility Street Address | 1260 WILLIAMS WAY |
| 7 | City | YUBA CITY |
| 8 | ZIP Code | 95991 |
| 9 | Mailing Address (if different) - Street or P. O. Box | |
| 10 | City | |
| 11 | ZIP Code | |
| 12 | Administrator | CHRIS CHAMPLIN |
| 13 | Report Contact Person | STEVE HOWELL |
| 14 | Phone Number | (832) 416-3365 |
| 15 | Mailing Address - Street or P. O. Box | 360 W. BUTTERFIELD ROAD # 310 |
| 16 | City | ELMHURST |
| 17 | State | IL |
| 18 | ZIP Code | 60126 |
| 19 | Previous Name of Facility if Changed Since Previous Report | |
| 20 | Date of Change | |
| 21 | Previous State License Number | |
| 22 | Date of Change | |
| 23 | Previous Medi-Cal Provider Number | |
| 24 | Date of Change | |
| 25 | Reporting Period Began | 01/01/2022 |
| 26 | Reporting Period Ended | 12/31/2022 |

CHFC 7041 h-1 & MC530

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

2.1 Facility Description and Other General Information (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | License Category (Check only one) | (1) | Third Party Payor Programs (Complete all that apply) | (2) Date Certified | (3) |
|---|---|---|---|---|---|
| 1 | Skilled Nursing Facility | X | Medicare | 08/20/1990 | X |
| 2 | Intermediate Care Facility | | Medi-Cal/SNF | 08/20/1990 | X |
| 3 | SNF/Residential | | Medi-Cal/ICF | | |
| 4 | ICF/Residential | | Medi-Cal/MD | | |
| 5 | Congregate Living Health Facility | | Medi-Cal/DD | | |
| 6 | | | Short-Doyle | | |
| 7 | | | VA | | |
| 8 | | | Champus | | |
| 9 | | | Other (Describe): | | |
| | **Type of Control (Check only one)** | | **Legal Organization (Check only one)** | | |
| 10 | Church Related | | Corporation | | X |
| 11 | Not-for-Profit | X | Division of a Corporation | | |
| 12 | Investor Owned | | Partnership | | |
| 13 | Government: | | Proprietorship | | |
| 14 | State | | Other (Describe): | | |
| 15 | County | | | | |
| 16 | City/County | | | | |
| 17 | City | | | | |
| 18 | District | | | | |

| | Describe any items which management believes may have a significant effect on the data in this report: |
|---|---|
| 25 | |
| 26 | |
| 27 | |
| 28 | |
| 29 | |
| 30 | |

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**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

2.2 Services Inventory (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | Health Services | (1) Code * |
|---|---|---|
| 1 | Pharmacy | 2 |
| 2 | Patient supplies | 1 |
| 3 | Laboratory | 3 |
| 4 | Radiology | 4 |
| 5 | Physical therapy | 2 |
| 6 | Inhalation therapy | 4 |
| 7 | Speech therapy | 2 |
| 8 | Occupational therapy | 2 |
| 9 | Audiology | 4 |
| 10 | Prosthetic devices | 4 |
| 11 | Social services | 1 |
| 12 | Physician care | 4 |
| 13 | Dental care | 4 |
| 14 | Podiatric care | 4 |
| 15 | Chiropractic care | 4 |
| 16 | Optometric care | 4 |
| 17 | Psychiatric care | 5 |
| 18 | Recreation/Activity | 6 |
| 19 | Alcoholism/Substance abuse treatment and recovery | 5 |
| 20 | Home health | 5 |
| 21 | Hospice | 5 |
| 22 | Long-term rehabilitation | 1 |
| 23 | Patient education | 1 |
| 24 | Adult day health care | 5 |
| 25 | Other (Describe): | |
| 26 | Other (Describe): | |
| 27 | Other (Describe): | |

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*** CODE EXPLANATION: Enter appropriate code in column 1 for every item.**

1 - Service MAINTAINED in facility and staffed by facility personnel. Related expenses reported on Page 10.1, columns 1, 2 and 3.

2 - Service MAINTAINED in facility and purchased by the facility under contract arrangement with an outside provider. Related expenses reported on Page 10.1, column 3.

3 - Service NOT MAINTAINED in facility but available from an outside provider under contract management whereby facility is billed directly by the provider. Related expenses reported on Page 10.1, column 3.

4 - Service NOT MAINTAINED in facility but available from an outside provider under contract arrangement whereby patients or third party payors are billed directly by the outside provider.

5 - Service NOT MAINTAINED in facility and no formal referral agreement exists with an outside provider. Patients or responsible third party payors who independently purchase services are billed directly by the provider.

6 - Service MAINTAINED, but not used during reporting cycle.

# LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

3.1 (1) Facility Organization and Other Information (Audited Data)

**Facility D.B.A. Name: THF FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

The purpose of this schedule is to identify the facility's relationships with various control and/or management organizations.

**A. Is this facility part of an organization with two or more health facilities under common ownership or control as defined in the instructions for this form?**

| | | |
|---|---|---|
| 5 | [X] Yes [ ] No (If "Yes", complete items B and D. If "No", proceed to item F) | |

**B. Is this facility a:**

| | | |
|---|---|---|
| 10 | SUBSIDIARY (If Subsidiary or Division, complete item C) | |

**C. Name and address of parent organization**

| | | |
|---|---|---|
| 15 | Name: | ADVENTIST HEALTH |
| 20 | Address: | ONE ADVENTIST HEALTH WAY |
| 25 | City: | ROSEVILLE |
| 30 | State: | CA |
| 35 | ZIP Code: | 95661 |

**D. Name, Address, and Percent of Ownership of Health Facilities Under Common Ownership or Control**

| Line No. | (1) Name | (2) Address | (3) City | (4) State | (5) ZIP Code | (6) % of Ownership |
|---|---|---|---|---|---|---|
| 40 | ADVENTIST HEALTH AND RIDEOUT | 726 FOURTH STREET | MARYSVILLE | CA | 95901 | 100 |
| 41 | | | | | | |
| 42 | | | | | | |
| 43 | | | | | | |
| 44 | | | | | | |
| 45 | | | | | | |
| 46 | | | | | | |
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| 69 | | | | | | |
| 70 | | | | | | |

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

3.1 (2) Facility Organization and Other Information (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| | E. Names of Owners Having a 5% or More Equity Interest |
|---|---|
| 90 | |
| 91 | |
| 92 | |
| 93 | |
| 94 | |
| 95 | |
| 96 | |
| 97 | |
| 98 | |
| 99 | |
| 100 | |
| 101 | |
| 102 | |
| 103 | |
| 104 | |
| 105 | |
| 106 | |
| 107 | |
| 108 | |
| 109 | |
| 110 | |
| 111 | |
| 112 | |
| 113 | |
| 114 | |
| 115 | |

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

3.2 Facility Organization and Other Information (Audited Data)

**Facility D.B.A. Name: THF FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

**F. Governing Board Officers and Members**

| Line No. | (1) Name | (2) Occupation |
|---|---|---|
| 130 | BILL WING | PRESIDENT, ADVENTIST HEALTH |
| 131 | LARRY INNOCENT | PRESIDENT, PHARMACY BENEFIT |
| 132 | RICHARD REINER | RETIRED FROM ADVENTIST |
| 133 | | |
| 134 | | |
| 135 | | |
| 136 | | |
| 137 | | |
| 138 | | |
| 139 | | |
| 140 | | |
| 141 | | |
| 142 | | |
| 143 | | |
| 144 | | |
| 145 | | |

**G. Does the facility use a management company?**

200 ☐ Yes ☒ No (If "Yes", provide the following information. If "No", proceed to item "M")

| | | |
|---|---|---|
| 205 | Name of Management Company: | |
| 210 | Address: | |
| 215 | City: | |
| 220 | State: | |
| 225 | ZIP Code: | |
| 230 | Phone Number: | |

**Names of Management Company Owners Having a 5% or More Equity Interest**

| | |
|---|---|
| 240 | |
| 245 | |
| 250 | |
| 255 | |
| 260 | |
| 265 | |
| 270 | |
| 275 | |
| 280 | |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

3.3 Related Persons and Organizations and Other Information (Medi-Cal Providers, Only) (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

**M) Are Financial Statements available for the reporting period?**

325 [X] Yes [ ] No (If "Yes", please enclose a copy) (If "No", enclose a copy of your working trial balance)

**N) Is this report being filed as a result of a change in ownership?**

335 [ ] Yes [X] No (If "Yes", attach a copy of the sales agreement showing the allocation of the sales price to the assets)

**O) Statement of Home Office (Parent) Costs**

| Line No. | (1) Account Description | (2) Account Number | (3) Amount | (4) Explanation of Allocations |
|---|---|---|---|---|
| | **Interim Period Home Office Cost Allocations** | | | |
| 340 | EMPLOYEE BENEFITS | 6131 | $ 1,324,434 | ADVENTIST HEALTH PLAN |
| 341 | A&G HOME OFFICE COST | 6649 | 1,918,717 | OTHER PURCHASED SERVICES - I/C |
| 342 | A&G HOME OFFICE COST | 6689 | 661,439 | OTHER PURCHASED SERVICES - JLL |
| 343 | SUBTOTAL INTERIM PERIOD (Sum of Lns 340 thru 342) | | $ 3,904,590 | |
| | **Year End Home Office Cost Allocations** | | | |
| 344 | | | $ | |
| 345 | | | | |
| 346 | | | | |
| 347 | SUBTOTAL YEAR END (Sum of Lns 344 thru 346) | | $ | |
| 348 | TOTAL HOME OFFICE COST ALLOCATIONS (Sum of Lns 343 and 347) | | $ 3,904,590 | |
| | **Home Office Equity Allocations** | | | |
| | **Asset** | | | |
| 349 | | | $ | |
| 350 | | | | |
| | **Liability** | | | |
| 351 | | | $ | |
| 352 | | | | |
| 353 | TOTAL EQUITY ALLOCATIONS (Sum of Lns 349 thru 352) | | $ | |

**P) Were any assets disposed of during the reporting period?**

355 [ ] Yes [X] No

If "Yes" attach a schedule showing: (a) description of asset, (b) date of sale, (c) date asset(s) acquired, (d) proceeds of disposition, (e) method of depreciation, (f) how gain or loss was computed, (g) where gain or loss is reflected in the report, (h) if asset(s) was transferred to a related party, give book value of asset(s) on transfer date and party to whom asset(s) was transferred.

**Q) Does your facility handle patient monies either through a patient trust fund or a savings and loan association or other financial institution?**

360 [X] Yes [ ] No

If "Yes" and through a savings and loan, include the name and address on lines 365 through 369 below.
If "Yes" and through a standard trust system, complete lines 370 through 375.

| | | | |
|---|---|---|---|
| 365 | Name: | FEATHER RIVER STATE BANK | |
| 366 | Address: | 777 COLUSA AVENUE | |
| 367 | City: | YUBA CITY | |
| 368 | State: | CA | |
| 369 | ZIP Code: | 95991 | |
| | **Patient Trust Account Activity** | | |
| 370 | Balance of Trust Account at beginning of the reporting period | $ | 10,522 |
| 371 | Total Deposits to the Trust Account during the reporting period, not including interest | | |
| 372 | Interest Added / Earned | | |
| 373 | TOTAL DEPOSITS AND INTEREST (Sum of Lns 371 and 372) | $ | |
| 374 | Total Trust Account Expenditures | | |
| 375 | BALANCE OF TRUST ACCOUNT AT THE END OF THE REPORTING PERIOD (Ln 370 + Ln 373 - Ln 374) | $ | 10,522 |

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

4.1 Facility Patient Days by Payer (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | Patient (Census) Days | (1) Medicare | (2) Medi-Cal | (3) Self-Pay | (4) Managed Care | (5) Other Payors | (6) Total (Cols 1 thru 5) |
|---|---|---|---|---|---|---|---|
| | **Routine Services** | | | | | | |
| 5 | Skilled Nursing Care | 11,655 | 31,199 | 6,379 | | 1,711 | 50,944 |
| 10 | Intermediate Care | | | | | | |
| 15 | Mentally Disordered Care | | | | | | |
| 20 | Developmentally Disabled Care | | | | | | |
| 25 | Sub-Acute Care | | | | | | |
| 30 | Sub-Acute Care - Pediatric | | | | | | |
| 35 | Transitional Inpatient Care | | | | | | |
| 40 | Hospice Inpatient Care | | | | | | |
| 45 | Other Routine Services | | | | | | |
| 70 | SUBTOTAL (Sum of Lns 5 thru 45) | 11,655 | 31,199 | 6,379 | | 1,711 | 50,944 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

4.2 (1) Facility Revenue Information (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | Gross Revenue | Acct No. | Medicare (1) Inpatient .04 | Medicare (2) Outpatient .44 | Medi-Cal (3) Inpatient .05 | Medi-Cal (4) Outpatient .45 | Self-Pay (5) Inpatient .00 | Self-Pay (6) Outpatient .40 |
|---|---|---|---|---|---|---|---|---|
| | **Routine Services** | | | | | | | |
| 5 | Skilled Nursing Care | 3100 | $ 4,432,796 | | $ 12,577,468 | | $ 1,501,828 | |
| 10 | Intermediate Care | 3200 | | | | | | |
| 15 | Mentally Disordered Care | 3300 | | | | | | |
| 20 | Developmentally Disabled Care | 3400 | | | | | | |
| 25 | Sub-Acute Care | 3500 | | | | | | |
| 30 | Sub-Acute Care - Pediatric | 3520 | | | | | | |
| 35 | Transitional Inpatient Care | 3560 | | | | | | |
| 40 | Hospice Inpatient Care | 3600 | | | | | | |
| 45 | Other Routine Services | 3900 | | | | | | |
| 70 | SUBTOTAL (Sum of Lns 5 thru 45) | | $ 4,432,796 | | $ 12,577,468 | | $ 1,501,828 | |
| | **Ancillary Services** | | (1) | (2) | (3) | (4) | | |
| 105 | Patient Supplies | 4100 | $ | $ | $ | $ | $ | $ |
| 110 | Specialized Support Surfaces | 4150 | | | | | | |
| 115 | Physical Therapy | 4200 | 904,903 | | 9,726 | | 1,645 | |
| 120 | Respiratory Therapy | 4220 | | | | | | |
| 125 | Occupational Therapy | 4250 | 875,888 | | 10,319 | | 821 | |
| 130 | Speech Pathology | 4280 | 201,827 | | 2,523 | | | |
| 135 | Pharmacy | 4300 | 979,466 | | 16,430 | | 180 | |
| 140 | Laboratory | 4400 | 125,697 | | | | | |
| 145 | Home Health Services | 4800 | | | | | | |
| 155 | Other Ancillary Services | 4900 | 18,890 | | | | 68,078 | |
| 170 | SUBTOTAL (Sum of Lns 105 thru 155) | | $ 3,106,671 | $ | $ 38,998 | $ | $ 70,724 | $ |
| 175 | TOTAL (Lns 70 and 170) | | $ 7,539,467 | $ | $ 12,616,466 | $ | $ 1,572,552 | $ |

| Line No. | Gross Revenue | Acct No. | Managed Care (7) Inpatient .01 | Managed Care (8) Outpatient .41 | Other Payors (9) Inpatient .09 | Other Payors (10) Outpatient .49 | Total (11) Inpatient (Cols 1, 3, 5, 7 and 9) | Total (12) Outpatient (Cols 2, 4, 6, 8 and 10) |
|---|---|---|---|---|---|---|---|---|
| | **Routine Services** | | | | | | | |
| 5 | Skilled Nursing Care | 3100 | $ | | $ 592,814 | | $ 19,104,906 | |
| 10 | Intermediate Care | 3200 | | | | | | |
| 15 | Mentally Disordered Care | 3300 | | | | | | |
| 20 | Developmentally Disabled Care | 3400 | | | | | | |
| 25 | Sub-Acute Care | 3500 | | | | | | |
| 30 | Sub-Acute Care - Pediatric | 3520 | | | | | | |
| 35 | Transitional Inpatient Care | 3560 | | | | | | |
| 40 | Hospice Inpatient Care | 3600 | | | | | | |
| 45 | Other Routine Services | 3900 | | | | | | |
| 70 | SUBTOTAL (Sum of Lns 5 thru 45) | | $ | | $ 592,814 | | $ 19,104,906 | |
| | **Ancillary Services** | | | | | | | |
| 105 | Patient Supplies | 4100 | $ | $ | $ | $ | $ | $ |
| 110 | Specialized Support Surfaces | 4150 | | | | | | |
| 115 | Physical Therapy | 4200 | | | 75,068 | | 991,342 | |
| 120 | Respiratory Therapy | 4220 | | | | | | |
| 125 | Occupational Therapy | 4250 | | | 76,762 | | 963,790 | |
| 130 | Speech Pathology | 4280 | | | 12,028 | | 216,378 | |
| 135 | Pharmacy | 4300 | | | 99,235 | | 1,095,311 | |
| 140 | Laboratory | 4400 | | | 2,000 | | 127,697 | |
| 145 | Home Health Services | 4800 | | | | | | |
| 155 | Other Ancillary Services | 4900 | | | | | 86,968 | |
| 170 | SUBTOTAL (Sum of Lns 105 thru 155) | | $ | $ | $ 265,093 | $ | $ 3,481,486 | $ |
| 175 | TOTAL (Lns 70 and 170) | | $ | $ | $ 857,907 | $ | $ 22,586,392 | $ |

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**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

4.2 (2) Facility Revenue Information (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | Deductions from Revenue | Acct No. | (1) Amount |
|---|---|---|---|
| 205 | Charity Adjustments | 5100 | $ |
| 210 | Administrative Adjustments | 5200 | 347 |
| 215 | Contractual Adjustments - Medicare | 5310 | (1,214,314) |
| 220 | Contractual Adjustments - Medi-Cal | 5320 | 1,535,517 |
| 222 | Contractual Adjustments - Managed Care | 5330 | |
| 225 | Contractual Adjustments - Other | 5340 | 299,536 |
| 230 | Other Deductions from Revenue | 5400 | 225 |
| 240 | TOTAL (Sum of Lns 205 thru 230) | | $ 621,311 |

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**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

4.3 Other Census and Revenue Information (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | Other Census Information | (1) Number |
|---|---|---|
| 5 | Licensed Beds: End of Period | 145 |
| 10 | Licensed Beds: Average (Monthly Average) | 145 |
| 20 | Available Beds: End of Period | 145 |
| 25 | Available Beds: Average (Monthly Average) | 145 |
| 40 | Admissions (Excluding Transfers) | 495 |
| 45 | Discharges (Excluding Transfers) | 501 |
| 60 | Occupancy Rate (Pg 4.1 Ln 70 Col 6 / (Pg 4.3 Ln 10 X days in reporting period) X 100) | 96.26% |

| Line No. | Patient (Census) Days Detail for Special Care Programs | (1) Total | (2) Medi-Cal |
|---|---|---|---|
| 100 | Sub-Acute Care (Ventilator-Dependent) | | |
| 115 | Other Sub-Acute Care | | |
| 120 | TOTAL SUB-ACUTE CARE PATIENT (CENSUS) DAYS (Sum of Lns 100 and 115) (Must agree with Pg 4.1 Col 1 Ln 110) | | |
| 130 | Sub-Acute Care - Pediatric (Ventilator-Dependent) | | |
| 145 | Other Sub-Acute Care - Pediatric | | |
| 150 | TOTAL SUB-ACUTE CARE - PEDIATRIC PATIENT (CENSUS) DAYS (Sum of Lns 130 and 145) (Must agree with Pg 4.1 Col 1 Ln 135) | | |
| 165 | Transitional Inpatient Care - Medical | | |
| 170 | Transitional Inpatient Care - Rehabilitation | | |
| 175 | TOTAL TRANSITIONAL INPATIENT CARE PATIENT (CENSUS) DAYS (Sum of Lns 165 and 170) | | |

| Line No. | For Medi-Cal Providers, Only Recap of Medi-Cal Benefits Received from Fiscal Intermediary | (1) Amount |
|---|---|---|
| 200 | Total Billed Charges - Medi-Cal (Net of contractual adjustments) | $ |
| 205 | Less: Patient Liability | |
| 210 | Less: Third Party and Other Liability | |
| 215 | Less: Noncovered Charges | |
| 240 | Less: Other | |
| 250 | NET MEDI-CAL RECEIVED / RECEIVABLE FROM FISCAL INTERMEDIARY (Combine Lns 200 thru 240) | $ |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

5.1 (1) Balance Sheet - General Fund (Audited Data)
Medi-Cal Adjustments and Reclassifications Worksheet
(Medi-Cal Proprietary Facilities Only)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | Assets | Acct No. | (1) Current Reporting Period | (2) Prior Reporting Period |
|---|---|---|---|---|
| | **Current Assets** | | | |
| 5 | Cash | 1000 | $ 61,762,662 | $ 66,811,204 |
| 10 | Marketable securities - at cost | 1010 | | 0 |
| 15 | Assets whose use is limited - required for current liabilities (must agree with Ln 85) | | | 0 |
| 20 | Accounts and notes receivable | 1020 | 3,821,924 | 3,536,418 |
| 25 | Less estimated allowances for uncollectibles and contractual adjustments | 1040 | (594,320) | (552,216) |
| 30 | Receivables from third party payors for contract settlement | 1050 | | |
| 35 | Pledges and other receivables | 1060 | 67,077 | 53,662 |
| 40 | Due from restricted funds | 1070 | | 0 |
| 45 | Inventories - at lower of cost or market | 1080 | 21,728 | 48,323 |
| 50 | Receivables from related parties, current | 1090 | | 0 |
| 55 | Prepaid expenses and other current assets | 1100 | 171,864 | 168,576 |
| 60 | TOTAL CURRENT ASSETS (Sum of Lns 5 thru 55) | | $ 65,250,935 | $ 70,065,967 |
| | **Assets Whose Use Is Limited** | | | |
| 65 | Cash | 1160 | $ | $ 0 |
| 70 | Marketable securities | 1170 | | 0 |
| 75 | Other assets | 1180 | 109,258 | 109,258 |
| 80 | TOTAL ASSETS WHOSE USE IS LIMITED (Sum of Lns 65 thru 75) | | $ 109,258 | $ 109,258 |
| 85 | Less assets whose use is limited and that are required for current liabilities | | | 0 |
| 90 | TOTAL NONCURRENT ASSETS WHOSE USE IS LIMITED (Ln 80 - Ln 85) | | $ 109,258 | $ 109,258 |
| | **Property, Plant, and Equipment** | | | |
| 95 | Land | 1200 | $ 1,111,122 | $ 1,111,122 |
| 100 | Land improvements | 1210 | 1,432,465 | 1,432,465 |
| 105 | Buildings and improvements | 1220 | 29,911,841 | 28,450,630 |
| 110 | Less accumulated depreciation - buildings and improvements, land improvements | 1270 | (21,661,531) | (19,320,475) |
| 115 | Leasehold improvements | 1230 | | 0 |
| 120 | Less accumulated depreciation - leasehold improvements | 1280 | | 0 |
| 125 | Equipment | 1240 | 1,724,138 | 3,552,842 |
| 130 | Less accumulated depreciation - equipment | 1290 | (1,576,269) | (3,251,636) |
| 135 | NET PROPERTY, PLANT, AND EQUIPMENT (Sum of Lns 95 thru 130) | | $ 10,941,766 | $ 11,974,948 |
| 140 | Construction-in-progress | 1250 | $ | $ 0 |
| | **Investments and Other Assets** | | | |
| 145 | Investments in property, plant, and equipment | 1310 | $ | $ 0 |
| 150 | Less accumulated depreciation - investments in property, plant, and equipment | 1320 | | 0 |
| 155 | Other investments - at cost | 1330 | | 0 |
| 160 | Receivables from related parties, noncurrent | 1340 | 291,934 | 0 |
| 165 | Deposits and other assets | 1350 | | 0 |
| 170 | TOTAL INVESTMENTS AND OTHER ASSETS (Sum of Lns 145 thru 165) | | $ 291,934 | $ 0 |
| | **Intangible Assets** | | | |
| 175 | Goodwill | 1360 | $ | $ 0 |
| 180 | Unamortized loan costs | 1370 | | 0 |
| 185 | Organizational costs | 1380 | | 0 |
| 190 | Other intangible assets | 1390 | | 0 |
| 195 | TOTAL INTANGIBLE ASSETS (Sum of Lns 175 thru 190) | | $ | $ 0 |
| 200 | TOTAL ASSETS (Sum of Lns 60, 90, 135, 140, 170 and 195) (Must agree with Pg 5.2 Ln 185) | | $ 76,593,893 | $ 82,150,173 |
| | **Other Information** | | (1) Current Reporting Period | (2) Prior Reporting Period |
| 205 | Current market value - current asset marketable securities (Ln 10) | | $ | $ 0 |
| 210 | Current market value - other investments (Ln 155) | | | 0 |
| 215 | Cost to complete construction in progress (Ln 140) | | | 0 |

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**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

5.1 (2) Balance Sheet - General Fund (Audited Data)
Medi-Cal Adjustments and Reclassifications Worksheet
(Medi-Cal Proprietary Facilities, Only)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | Assets | (3) Adjustments and Reclassifications (From Pg 5.4) | (4) Adjusted Balance Current Period (Combine Cols 1 & 3) | (5) Adjusted Balance Prior Period |
|---|---|---|---|---|
| | **Current Assets** | | | |
| 5 | Cash | $ | $ 61,762,662 | $ 66,811,204 |
| 10 | Marketable securities - at cost | | | |
| 15 | Assets whose use is limited - required for current liabilities (must agree with Ln 85) | | | |
| 20 | Accounts and notes receivable | | 3,821,924 | 3,536,418 |
| 25 | Less estimated allowances for uncollectibles and contractual adjustments | | (594,320) | (552,216) |
| 30 | Receivables from third party payors for contract settlement | | (65,993) | (68,539) |
| 35 | Pledges and other receivables | | 67,077 | 53,662 |
| 40 | Due from restricted funds | | | |
| 45 | Inventories - at lower of cost or market | | 21,728 | 48,323 |
| 50 | Receivables from related parties, current | | 291,934 | |
| 55 | Prepaid expenses and other current assets | | 171,864 | 168,576 |
| 60 | TOTAL CURRENT ASSETS (Sum of Lns 5 thru 55) | $ | $ 65,476,876 | $ 69,997,428 |
| | **Assets Whose Use Is Limited** | | | |
| 65 | Cash | $ | $ | $ |
| 70 | Marketable securities | | | |
| 75 | Other assets | | 109,258 | 109,258 |
| 80 | TOTAL ASSETS WHOSE USE IS LIMITED (Sum of Lns 65 thru 75) | $ | $ 109,258 | $ 109,258 |
| 85 | Less assets whose use is limited and that are required for current liabilities | | | |
| 90 | TOTAL NONCURRENT ASSETS WHOSE USE IS LIMITED (Ln 80 - Ln 85) | $ | $ 109,258 | $ 109,258 |
| | **Property, Plant, and Equipment** | | | |
| 95 | Land | $ | $ 1,111,122 | $ 1,111,122 |
| 100 | Land improvements | | 1,432,465 | 1,432,465 |
| 105 | Buildings and improvements | | 29,911,841 | 29,359,475 |
| 110 | Less accumulated depreciation - buildings and improvements, land improvements | | (21,661,531) | (20,229,320) |
| 115 | Leasehold improvements | | | |
| 120 | Less accumulated depreciation - leasehold improvements | | | |
| 125 | Equipment | | 1,724,138 | 3,023,055 |
| 130 | Less accumulated depreciation - equipment | | (1,576,269) | (2,721,849) |
| 135 | NET PROPERTY, PLANT, AND EQUIPMENT (Sum of Lns 95 thru 130) | $ | $ 10,941,766 | $ 11,974,948 |
| 140 | Construction-in-progress | $ | $ | $ |
| | **Investments and Other Assets** | | | |
| 145 | Investments in property, plant, and equipment | $ | $ | $ |
| 150 | Less accumulated depreciation - investments in property, plant, and equipment | | | |
| 155 | Other investments - at cost | | | |
| 160 | Receivables from related parties, noncurrent | | | |
| 165 | Deposits and other assets | | | |
| 170 | TOTAL INVESTMENTS AND OTHER ASSETS (Sum of Lns 145 thru 165) | $ | $ | $ |
| | **Intangible Assets** | | | |
| 175 | Goodwill | $ | $ | $ |
| 180 | Unamortized loan costs | | | |
| 185 | Organizational costs | | | |
| 190 | Other intangible assets | | | |
| 195 | TOTAL INTANGIBLE ASSETS (Sum of Lns 175 thru 190) | $ | $ | $ |
| 200 | TOTAL ASSETS (Sum of Lns 60, 90, 135, 140, 170 and 195) (Must agree with Pg 5.2 Ln 185) | $ | $ 76,527,900 | $ 82,081,634 |

CHFC 7041 a-1 & MC530

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

5.2 (1) Balance Sheet - General Fund (Audited Data)
Medi-Cal Adjustments and Reclassifications Worksheet
(Medi-Cal Proprietary Facilities. Only)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | Liabilities and Equity | Acct No. | (1) Current Reporting Period | (2) Prior Reporting Period |
|---|---|---|---|---|
| | **Current Liabilities** | | | |
| 5 | Notes and loans payable | 2000 | $ | $ 0 |
| 10 | Accounts payable | 2010 | 1,082,697 | 427,805 |
| 15 | Accrued compensation and related liabilities | 2020 | 1,122,761 | 1,277,647 |
| 20 | Other accrued liabilities | 2030 | | 0 |
| 25 | Advances from third party payors | 2040 | | 0 |
| 30 | Payable to third party payors for contract settlement | 2050 | 65,993 | 68,539 |
| 35 | Due to restricted funds | 2060 | | 0 |
| 40 | Income taxes payable | 2070 | | 0 |
| 45 | Payables to related parties, current | 2080 | 2,043,855 | 1,840,860 |
| 50 | Current maturities of long term debt (Must agree with Ln 125) | | | 71,889 |
| 55 | Other current liabilities | 2090 | 130,544 | 71,889 |
| 60 | TOTAL CURRENT LIABILITIES (Sum of Lns 5 thru 55) | | $ 4,445,850 | $ 3,758,629 |
| | **Deferred Credits** | | | |
| 65 | Deferred income taxes | 2110 | $ | $ 0 |
| 70 | Deferred third-party income | 2120 | 2,290 | 65,941 |
| 75 | Other deferred credits | 2130 | | 0 |
| 80 | TOTAL DEFERRED CREDITS (Sum of Lns 65 thru 75) | | $ 2,290 | $ 65,941 |
| | **Long-Term Debt** | | | |
| 85 | Mortgages payable | 2210 | $ | $ 0 |
| 90 | Construction loans | 2220 | | 0 |
| 95 | Notes under revolving credit | 2230 | | 0 |
| 100 | Capitalized lease obligations | 2240 | | 0 |
| 105 | Bonds payable | 2250 | 20,430,000 | 20,430,000 |
| 110 | Payable to related parties, noncurrent | 2260 | | 0 |
| 115 | Other noncurrent liabilities | 2270 | 264,115 | 264,116 |
| 120 | TOTAL LONG-TERM DEBT (Sum of Lns 85 thru 115) (Must include current maturities) | | $ 20,694,115 | $ 20,694,116 |
| 125 | Less amount shown as current maturities (Must agree with Ln 50) | | | (71,889) |
| 130 | NET LONG-TERM DEBT (Ln 120 - Ln 125) | | $ 20,694,115 | $ 20,622,227 |
| 135 | TOTAL LIABILITIES (Sum of Lns 60, 80 and 130) | | $ 25,142,255 | $ 24,446,797 |
| | **Fund Equity (not-for-profit)** | | | |
| 140 | General fund balance | 2410 & 2430 | $ 51,451,638 | $ 57,703,376 |
| 145 | Divisional fund balance | 2460 | | 0 |
| | **Equity (investor-owned)** | | | |
| 150 | Preferred stock | 2410 | | 0 |
| 155 | Common stock | 2420 | | 0 |
| 160 | Additional paid-in capital | 2430 | | 0 |
| 165 | Retained earnings / Capital account for partnership or sole proprietorship | 2440 / 2410 | | 0 |
| 170 | Less treasury stock | 2450 | | 0 |
| 175 | Divisional equity | 2460 | | 0 |
| 180 | TOTAL EQUITY (Sum of Lns 140 thru 175) (Col 1 must agree with Pg 7 Col 1 Ln 32) | | $ 51,451,638 | $ 57,703,376 |
| 185 | TOTAL LIABILITIES AND EQUITY (Sum of Lns 135 and 180) (Must agree with Pg 5.1 Ln 200) | | $ 76,593,893 | $ 82,150,173 |

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**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

5.2 (2) Balance Sheet - General Fund (Audited Data)
Medi-Cal Adjustments and Reclassifications Worksheet
(Medi-Cal Proprietary Facilities. Only)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | Liabilities and Equity | (3) Adjustments and Reclassifications (From Pg 5.4) | (4) Adjusted Balance Current Period (Combine Cols 1 & 3) | (5) Adjusted Balance Prior Period |
|---|---|---|---|---|
| | **Current Liabilities** | | | |
| 5 | Notes and loans payable | $ | $ | $ |
| 10 | Accounts payable | | 1,082,697 | 427,805 |
| 15 | Accrued compensation and related liabilities | | 1,122,761 | 1,277,647 |
| 20 | Other accrued liabilities | | | |
| 25 | Advances from third party payors | | | |
| 30 | Payable to third party payors for contract settlement | | | |
| 35 | Due to restricted funds | | | |
| 40 | Income taxes payable | | | |
| 45 | Payables to related parties, current | | 2,043,855 | 1,840,860 |
| 50 | Current maturities of long term debt (Must agree with Ln 125) | | | |
| 55 | Other current liabilities | | 130,544 | 71,889 |
| 60 | TOTAL CURRENT LIABILITIES (Sum of Lns 5 thru 55) | $ | $ 4,379,857 | $ 3,618,201 |
| | **Deferred Credits** | | | |
| 65 | Deferred income taxes | $ | $ | $ |
| 70 | Deferred third-party income | | 2,290 | 65,941 |
| 75 | Other deferred credits | | | |
| 80 | TOTAL DEFERRED CREDITS (Sum of Lns 65 thru 75) | $ | $ 2,290 | $ 65,941 |
| | **Long-Term Debt** | | | |
| 85 | Mortgages payable | $ | $ | $ |
| 90 | Construction loans | | | |
| 95 | Notes under revolving credit | | | |
| 100 | Capitalized lease obligations | | | |
| 105 | Bonds payable | | 20,430,000 | 20,430,000 |
| 110 | Payable to related parties, noncurrent | | | |
| 115 | Other noncurrent liabilities | | 264,115 | 264,115 |
| 120 | TOTAL LONG-TERM DEBT (Sum of Lns 85 thru 115) (Must include current maturities) | $ | $ 20,694,115 | $ 20,694,115 |
| 125 | Less amount shown as current maturities (Must agree with Ln 50) | | | |
| 130 | NET LONG-TERM DEBT (Ln 120 - Ln 125) | $ | $ 20,694,115 | $ 20,694,115 |
| 135 | TOTAL LIABILITIES (Sum of Lns 60, 80 and 130) | $ | $ 25,076,262 | $ 24,378,257 |
| | **Fund Equity (not-for-profit)** | | | |
| 140 | General fund balance | $ | $ 51,451,638 | $ 57,703,377 |
| 145 | Divisional fund balance | | | |
| | **Equity (Investor-owned)** | | | |
| 150 | Preferred stock | | | |
| 155 | Common stock | | | |
| 160 | Additional paid-in capital | | | |
| 165 | Retained earnings / Capital account for partnership or sole proprietorship | | | |
| 170 | Less treasury stock | | | |
| 175 | Divisional equity | | | |
| 180 | TOTAL EQUITY (Sum of Lns 140 thru 175) (Col 1 must agree with Pg 7 Col 1 Ln 32) | $ | $ 51,451,638 | $ 57,703,377 |
| 185 | TOTAL LIABILITIES AND EQUITY (Sum of Lns 135 and 180) (Must agree with Pg 5.1 Ln 200) | $ | $ 76,527,900 | $ 82,081,634 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

5.3 Supplemental Long-Term Debt Information (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | (1) Detail for Pg 5.2 Col 1 Line No. | (2) Date Obligation Incurred (Year Only) | (3) Principal Amount at Date of Obligation | (4) Due Date (Year Only) * | (5) Interest Rate * | (6) Unpaid Principal ** |
|---|---|---|---|---|---|---|
| 1 | 105 | 2019 | $ 20,430,000 | 2049 | 3.12 | $ 20,430,000 |
| 2 | 115 | 2022 | 264,115 | 2022 | 5.00 | 264,115 |
| 3 | | | | | | |
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| 19 | | | | | | |
| 20 | | | | | | |

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* If more than one due date or interest rate, list each with unpaid principal amount. Report interest rates to two decimal places.
** Sum of all lines must agree with page 5.2, column 1, line 120.

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

5.4 Adjustments and Reclassifications to Balance Sheet for Computation of Return on Equity Capital (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | (1) Description | (2) Pg 5.1/5.2 Line No. | (3) Amount Increase (Decrease) | (4) Explanation of Adjustment | (5) Name of Related Party, If applicable (*) |
|---|---|---|---|---|---|
| 1 | | | $ | | |
| 2 | | | | | |
| 3 | | | | | |
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| 28 | | | | | |
| 29 | | | | | |
| 30 | | | | | |
| 50 | TOTAL (Combine Lns 1 thru 30) | | $ | | |

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**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

6 Balance Sheet - Restricted Funds (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | Assets | Acct No. | (1) Current Period | (2) Prior Period |
|---|---|---|---|---|
| | **Plant Replacement and Expansion Funds** | | | |
| 5 | Cash (Including CD's) | 1710 | $ | $ |
| 10 | Investments, at Cost: Marketable securities * $ | 1720 | | |
| 15 | Investments, at Cost: Other * $ | 1720 | | |
| 20 | Pledges and receivables | 1730 | | |
| 25 | Due from other funds | 1740 | | |
| 30 | Other assets | 1750 | | |
| 50 | TOTAL ASSETS (Sum of Lns 5 thru 30) | | $ | $ |
| | **Specific Purpose Funds** | | | |
| 105 | Cash (Including CD's) | 1810 | $ | $ |
| 110 | Marketable securities at cost * $ | 1820 | | |
| 115 | Pledges and receivables | 1830 | | |
| 120 | Due from other funds | 1840 | | |
| 125 | Other assets | 1850 | | |
| 150 | TOTAL ASSETS (Sum of Lns 105 thru 125) | | $ | $ |
| | **Endowment Funds** | | | |
| 205 | Cash (Including CD's) | 1910 | $ | $ |
| 210 | Investments, at cost: Marketable securities * $ | 1920 | | |
| 215 | Investments, at cost: Other * $ | 1920 | | |
| 220 | Pledges and receivables | 1930 | | |
| 225 | Due from other funds | 1940 | | |
| 230 | Other assets | 1950 | | |
| 250 | TOTAL ASSETS (Sum of Lns 205 thru 230) | | $ | $ |

* Include Market Value at Current Year Balance Sheet Date.

| Line No. | Liabilities and Fund Balances | Acct No. | (3) Current Period | (4) Prior Period |
|---|---|---|---|---|
| | **Plant Replacement and Expansion Funds** | | | |
| 5 | Due to other funds | 2710-2730 | $ | $ |
| 45 | Fund balance (Col 3 must agree with Pg 7 Col 2 Ln 32) | 2770 | | |
| 50 | TOTAL LIABILITIES AND FUND BALANCE (Sum of Lns 5 and 45) | | $ | $ |
| | **Specific Purpose Funds** | | | |
| 105 | Due to other funds | 2810-2830 | $ | $ |
| 145 | Fund balance (Col 3 must agree with Pg 7 Col 3 Ln 32) | 2870 | | |
| 150 | TOTAL LIABILITIES AND FUND BALANCE (Sum of Lns 105 and 145) | | $ | $ |
| | **Endowment Funds** | | | |
| 205 | Mortgages | 2910 | $ | $ |
| 210 | Other liabilities (Specify): | 2920 | | |
| 215 | Due to other funds | 2930-2950 | | |
| 245 | Fund balance (Col 3 must agree with Pg 7 Col 4 Ln 32) | 2970 | | |
| 250 | TOTAL LIABILITIES AND FUND BALANCE (Sum of Lns 205 thru 245) | | $ | $ |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

7 Statement of Changes in Equity (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | General Fund | (1) Total Equity | Externally Restricted Funds (2) Plant Replacement and Expansion | (3) Specific Purpose (A) | (4) Endowment |
|---|---|---|---|---|---|
| 1 | BALANCE AT BEGINNING OF YEAR, AS PREVIOUSLY REPORTED | $ 57,703,377 | $ | $ | $ |
| 2 | Prior period audit adjustments | | | | |
| 3 | Restatements (Describe): ADVENTIST RESTATEMENT | (5,387,066) | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | RESTATED BEGINNING BALANCE * (Combine Lns 1 thru 6) | $ 52,316,311 | $ | $ | $ |
| | **Additions (Deductions)** | | | | |
| 8 | Net Income (Loss) | $ (864,673) | | | |
| 9 | Capital contributions | | | | |
| 10 | Proceeds from sale of stock | | | | |
| 11 | Owners' draw | | | | |
| 12 | Restricted contributions and grants | | $ | $ | $ |
| 13 | Restricted investment income | | | | |
| 14 | Expenditures for specific purposes | | | | |
| 15 | Dividends declared | | | | |
| 16 | Donated property, plant, and equipment | | | | |
| 17 | Acquisitions of pooled companies | | | | |
| 18 | Stock options exercised | | | | |
| 19 | Related party transfers | | | | |
| 20 | Unrealized losses on Marketable Equity Securities | | | | |
| 21 | Other (Describe): | | | | |
| 22 | | | | | |
| 23 | TOTAL ADDITIONS (DEDUCTIONS) (Combine Lns 8 thru 22) | $ (864,673) | $ | $ | $ |
| | **Transfers** | | | | |
| 25 | Property and equipment additions | $ | $ | $ | $ |
| 26 | Principal payments on long-term debt | | | | |
| 27 | Other (Describe): | | | | |
| 28 | | | | | |
| 29 | | | | | |
| 30 | | | | | |
| 31 | TOTAL TRANSFERS (Combine Lns 25 thru 30) | $ | $ | $ | $ |
| 32 | BALANCE AT END OF YEAR ** (Combine Lns 7, 23 and 31) | $ 51,451,638 | $ | $ | $ |

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* Column 1, line 7 must agree with Page 5.2, column 2, line 180.
Column 2, line 7 must be equal to Page 6, column 4, line 45.
Column 3, line 7 must agree with Page 6, column 4, line 145.
Column 4, line 7 must agree with Page 6, column 4, line 245.
** Column 1, line 32 must agree with Page 5.2, column 1, line 180.
Column 2, line 32 must agree with Page 6, column 3, line 45.
Column 3, line 32 must agree with Page 6, column 3, line 145.
Column 4, line 32 must agree with Page 6, column 3, line 245.
(A) District Facilities includeBond Interest and Redemption.

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

8 (1) Statement of Income - General Fund (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | Description | Acct No. | (1) Current Period | (2) Prior Period |
|---|---|---|---|---|
| | **Health Care Revenues** | | | |
| 5 | Gross Routine Services Revenue | Pg 4.2 Col 11 Ln 70 | $ 19,104,906 | $ 16,826,213 |
| 7 | Gross Ancillary Services Revenue | Pg 4.2 Cols 11 + 12 Ln 170 | 3,481,486 | 4,375,383 |
| 10 | Less: Deductions from Revenue | Pg 4.2 Col 1 Ln 240 | 621,311 | (1,683,688) |
| 15 | NET PATIENT SERVICE REVENUE | Ln 5 + Ln 7 - Ln 10 | $ 21,965,081 | $ 22,885,284 |
| 20 | Other Operating Revenue from Health Care Operations | Pg 10.2 Ln 100 | $ 8,814 | $ 16,642 |
| 25 | NET OPERATING REVENUE FROM HEALTH CARE OPERATIONS | Ln 15 + Ln 20 | $ 21,973,895 | $ 22,901,926 |
| | **Health Care Expenses** | | | |
| | **Routine Services** | | | |
| 30 | Skilled Nursing Care | 6110 | $ 11,411,903 | $ 9,516,493 |
| 35 | Intermediate Care | 6120 | | 0 |
| 40 | Mentally Disordered Care | 6130 | | 0 |
| 45 | Developmentally Disabled Care | 6140 | | 0 |
| 50 | Sub-Acute Care | 6150 | | 0 |
| 51 | Sub-Acute Care - Pediatric | 6160 | | 0 |
| 53 | Transitional Inpatient Care | 6170 | | 0 |
| 55 | Hospice Inpatient Care | 6180 | | 0 |
| 60 | Other Routine Services | 6190 | | 0 |
| 65 | TOTAL ROUTINE SERVICES | Lns 30 thru 60 | $ 11,411,903 | $ 9,516,493 |
| | **Ancillary Services** | | | |
| 70 | Patient Supplies | 8100 | $ 365,111 | $ 459,400 |
| 72 | Specialized Support Surfaces | 8150 | | 0 |
| 75 | Physical Therapy | 8200 | 544,241 | 832,736 |
| 76 | Respiratory Therapy | 8220 | | 0 |
| 77 | Occupational Therapy | 8250 | 649,580 | 858,753 |
| 78 | Speech Pathology | 8280 | 115,147 | 250,569 |
| 80 | Pharmacy | 8300 | 435,273 | 620,527 |
| 85 | Laboratory | 8400 | 70,855 | 129,522 |
| 90 | Home Health Services | 8800 | | 0 |
| 95 | Other Ancillary Services | 8900 | 24,170 | 61,027 |
| 100 | TOTAL ANCILLARY SERVICES | Lns 70 thru 95 | $ 2,204,377 | $ 3,212,534 |
| | **Support Services** | | | |
| 105 | Plant Operations and Maintenance | 6200 | $ 931,247 | $ 721,030 |
| 110 | Housekeeping | 6300 | 676,293 | 1,212,498 |
| 115 | Laundry and Linen | 6400 | 127,273 | 14,445 |
| 120 | Dietary | 6500 | 1,654,722 | 1,270,710 |
| 125 | Social Services | 6600 | 179,067 | 104,045 |
| 130 | Activities | 6700 | 83,181 | 0 |
| 135 | Inservice Education - Nursing | 6800 | 116,083 | 111,604 |
| 140 | Administration | 6900 | 5,859,372 | 5,120,198 |
| 145 | TOTAL SUPPORT SERVICES | Lns 105 thru 140 | $ 9,627,238 | $ 8,554,530 |
| | **Property Expenses** | | | |
| 155 | Depreciation and Amortization | 7110 thru 7160 | $ 482,495 | $ 539,941 |
| 160 | Leases and Rentals | 7200 | 37,828 | 63,046 |
| 165 | Property Taxes | 7300 | | 0 |
| 170 | Property Insurance | 7400 | | 0 |
| 175 | Interest - Property, Plant, and Equipment | 7500 | | 0 |
| 180 | TOTAL PROPERTY EXPENSES | Lns 155 thru 175 | $ 520,323 | $ 602,987 |

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**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

8 (2) Statement of Income - General Fund (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | Description | Acct No. | (1) Current Period | (2) Prior Period | |
|---|---|---|---|---|---|
| | **Other Expenses** | | | | |
| 185 | Interest - Other | 7600 | $ 442,559 | $ 414,875 | |
| 190 | Provision for Bad Debts | 7700 | 82,160 | 137,966 | |
| 195 | TOTAL OTHER EXPENSES | Ln 185 + Ln 190 | $ 524,719 | $ 552,841 | |
| 200 | TOTAL HEALTH CARE EXPENSES | Sum of Lns 65, 100, 145, 180 and 195 | $ 24,288,560 | $ 22,439,385 | |
| 205 | INCOME (LOSS) FROM HEALTH CARE OPERATIONS | Ln 25 - Ln 200 | $ (2,314,665) | $ 462,541 | |
| 210 | NONHEALTH CARE REVENUE AND EXPENSE + NET | 9100 | $ 1,449,992 | $ | Includes Res Rev & Exp |
| 215 | INCOME (LOSS) BEFORE INCOME TAXES AND EXTRAORDINARY ITEMS | Ln 205 + Ln 210 | $ (864,673) | $ 462,541 | |
| | **Provision for Income Taxes** | | | | |
| 220 | Current | 9200 | $ | $ 0 | |
| 225 | Deferred | 9200 | | 0 | |
| 230 | TOTAL INCOME TAXES | Ln 220 + Ln 225 | $ | $ 0 | |
| 235 | INCOME (LOSS) BEFORE EXTRAORDINARY ITEMS | Ln 215 - Ln 230 | $ (864,673) | $ 462,541 | |
| | **Extraordinary Items: (describe)** | | | | |
| 240 | | 9300 | $ | $ 0 | |
| 245 | | 9300 | | 0 | |
| 250 | TOTAL EXTRAORDINARY ITEMS | Ln 240 + Ln 245 | $ | $ 0 | |
| 255 | NET INCOME (LOSS) | Ln 235 - Ln 250 | $ (864,673) | $ 462,541 | |
| | **Charity Care Footnote** | | | | |
| 260 | Forgone charges at Established Rates | | $ | $ 0 | |
| 265 | Total Number of Charity Days | | | 0 | |

CHFC 7041 d-1 & MC530

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

9 Statement of Cash Flows - General Fund (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | | (1) Current Period | (2) Prior Period |
|---|---|---|---|
| | **Cash Flows from Operating Activities and Nonoperating Revenue** | | |
| 5 | Net Income (Loss) (Must agree with Pg 8 Ln 255) | $ (864,673) | $ 462,541 |
| | **Adjustments to reconcile net income to net cash provided by (used for) operating activities and non operating revenue** | | |
| 10 | Depreciation and amortization | $ 482,495 | $ 539,941 |
| 15 | Change in marketable securities | | 0 |
| 20 | Change in accounts and notes receivable, net of allowances for doubtful accounts and contractual adjustments | (243,402) | (988,400) |
| 25 | Change in receivables from third-party payors | | |
| 30 | Change in other receivables | (13,415) | (28,250) |
| 35 | Change in due from restricted funds | | 0 |
| 40 | Change in inventory, prepaid expenses and other current assets | 23,307 | (24,048) |
| 45 | Change in accounts payable | 654,892 | (123,715) |
| 50 | Change in accrued compensation and related liabilities | (154,886) | 302,123 |
| 55 | Change in other accrued liabilities | | (264,115) |
| 60 | Change in advances from third-party payors | | 0 |
| 65 | Change in payables to third-party payors | (2,546) | 68,539 |
| 70 | Change in due to restricted funds | | 0 |
| 75 | Change in income taxes payable and other current liabilities | 58,655 | (78,002) |
| 80 | Change in deferred credits | (63,651) | 65,941 |
| 85 | Change in related party receivables/payables (Related to operating activities) | 202,995 | 266,338 |
| 90 | Other (Describe): | | 0 |
| 95 | TOTAL ADJUSTMENTS (Sum of Lns 10 thru 90) | 944,444 | (263,648) |
| 100 | NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES (Sum of Lns 5 and 95) | $ 79,771 | $ 198,893 |
| | **Cash Flows from Investing Activities** | | |
| 105 | Change in assets whose use is limited | $ | $ (109,258) |
| 110 | Purchase of property, plant, and equipment and increase in construction in progress | | 0 |
| 115 | Other (Describe): | | 0 |
| 120 | Other (Describe): INTERCOMPANY TRANSFERS | (291,934) | 109,258 |
| 125 | Other (Describe): | | 0 |
| 130 | Other (Describe): | 550,687 | 541,758 |
| 135 | Other (Describe): | | 0 |
| 140 | NET CASH PROVIDED BY (USED FOR) INVESTING ACTIVITIES (Sum of Lns 105 thru 135) | $ 258,753 | $ 541,758 |
| | **Cash Flows from Financing Activities** | | |
| 145 | Proceeds from issuance of long-term debt | $ | $ 264,115 |
| 150 | Principal payments on long-term debt | | 0 |
| 155 | Proceeds from issuance of notes and loans | | 0 |
| 160 | Principal payments on notes and loans | | 0 |
| 165 | Dividends paid | | 0 |
| 170 | Proceeds from issuance of common stock | | 0 |
| 175 | Other (Describe): | | 0 |
| 180 | Other (Describe): | | 0 |
| 185 | Other (Describe): | (5,387,066) | 1 |
| 190 | Other (Describe): | | 0 |
| 195 | Other (Describe): | | 0 |
| 200 | NET CASH PROVIDED BY (USED FOR) FINANCING ACTIVITIES (Sum of Lns 145 thru 195) | $ (5,387,066) | $ 264,116 |
| 205 | NET INCREASE (DECREASE) IN CASH (Lns 100 + 140 + 200) | $ (5,048,542) | $ 1,004,767 |
| 210 | Cash at Beginning of Period (Col 1 must agree with Col 2 Ln 215 and Pg 5.1 Col 2 Ln 5) | $ 66,811,204 | $ 65,806,437 |
| 215 | CASH AT END OF PERIOD (Ln 205 + 210) (Col 1 must agree with Pg 5.1 Col 1 Ln 5) | $ 61,762,662 | $ 66,811,204 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.1 (1) Expense Trial Balance Worksheet (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | Account Title | Acct No. | All Facilities (1) Salaries and Wages * | (2) Employee Benefits | (3) Other Expenses | (4) Total Expenses (Sum of Cols 1, 2 and 3) |
|---|---|---|---|---|---|---|
| 5 | Plant Operations and Maintenance | 6200 | $ 51,748 | $ 31,158 | $ 848,341 | $ 931,247 |
| 10 | Housekeeping | 6300 | | | 676,293 | 676,293 |
| 15 | Depreciation - Buildings and Improvements | 7110-7120 | | | 461,822 | 461,822 |
| 20 | Depreciation - Leasehold Improvements | 7130 | | | | |
| 25 | Depreciation - Equipment | 7140 | | | 20,673 | 20,673 |
| 30 | Depreciation and Amortization - Other | 7150-7160 | | | | |
| 35 | Leases and Rentals | 7200 | | | 37,828 | 37,828 |
| 40 | Property Taxes | 7300 | | | | |
| 45 | Property Insurance | 7400 | | | | |
| 50 | Interest - Property, Plant, and Equipment | 7500 | | | | |
| 55 | Interest - Other | 7600 | | | 442,559 | 442,559 |
| 60 | Laundry and Linen | 6400 | | | 127,273 | 127,273 |
| 65 | Dietary | 6500 | | | 1,654,722 | 1,654,722 |
| 70 | Provision for Bad Debts | 7700 | | | 82,160 | 82,160 |
| | **Ancillary Services** | | | | | |
| 75 | Patient Supplies | 8100 | | | 365,111 | 365,111 |
| 77 | Specialized Support Surfaces | 8150 | | | | |
| 80 | Physical Therapy | 8200 | | | 544,241 | 544,241 |
| 81 | Respiratory Therapy | 8220 | | | | |
| 82 | Occupational Therapy | 8250 | | | 649,580 | 649,580 |
| 83 | Speech Pathology | 8280 | | | 115,147 | 115,147 |
| 85 | Pharmacy | 8300 | | | 435,273 | 435,273 |
| 90 | Laboratory | 8400 | | | 70,855 | 70,855 |
| 95 | Home Health Services | 8800 | | | | |
| 100 | Other Ancillary Services | 8900 | | | 24,170 | 24,170 |
| | **Routine Services** | | | | | |
| 105 | Skilled Nursing Care | 6110 | 6,587,112 | 3,719,487 | 1,105,304 | 11,411,903 |
| 110 | Intermediate Care | 6120 | | | | |
| 115 | Mentally Disordered Care | 6130 | | | | |
| 120 | Developmentally Disabled Care | 6140 | | | | |
| 125 | Sub-Acute Care | 6150 | | | | |
| 126 | Sub-Acute Care - Pediatric | 6160 | | | | |
| 128 | Transitional Inpatient Care | 6170 | | | | |
| 130 | Hospice Inpatient Care | 6180 | | | | |
| 135 | Other Routine Services | 6190 | | | | |
| 140 | Beauty and Barber ** | | | | | |
| 145 | Other Non-reimbursable *** | | | | | |
| 150 | SUBTOTAL (Sum of Lns 5 thru 135) | | | | | $ 18,050,857 |
| 155 | Social Services | 6600 | 109,695 | 62,373 | 6,999 | 179,067 |
| 160 | Activities | 6700 | 53,162 | 30,019 | | 83,181 |
| 165 | Administration | 6900 | 1,028,415 | 236,768 | 4,594,189 | 5,859,372 |
| 170 | Inservice Education - Nursing | 6800 | 73,620 | 40,950 | 1,513 | 116,083 |
| 175 | TOTAL (See instructions) | | $ 7,903,752 | $ 4,120,755 | $ 12,264,053 | $ 24,288,560 |

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| Line No. | Supplemental Expense Information | (2) Employee Benefits | (3) Other Expenses |
|---|---|---|---|
| 180 | Raw Food Costs (Included in Col 3 Ln 65) | | $ 610,269 |
| 185 | Worker's Compensation Insurance (Included in Col 2 Ln 175) | $ 232,647 | |
| 190 | State Unemployment Insurance (Included in Col 2 Ln 175) | $ 77,600 | |

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* Column 1, lines 5 through 175 include only Productive Salaries and Wages. Compensation for time off must be included in column 2, lines 5 through 175.
** Beauty and Barber must be included in Other Ancillary Services (line 100) through column 10 and then reclassified to line 140 in column 13.
*** All Other nonreimbursable expenses must be included in appropriate cost centers through column 10 and then reclassified to line 145 in column 13.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.1 (2) Expense Trial Balance Worksheet (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | Account Title | Acct No. | Residential Care Facilities, Only (5) Amts Directly Assignable Residential Care | (6) Amts Directly Assignable Health Care | (7) Balance to be Apportioned [Col 4 - (Col 5 + Col 6)] | (8) Apportionment Factor for Residential Care Portion * | (9) Amounts Apportioned to Residential Care (Col 7 x Col 8) |
|---|---|---|---|---|---|---|---|
| 5 | Plant Operations and Maintenance | 6200 | $ | $ | $ | | $ |
| 10 | Housekeeping | 6300 | | | | | |
| 15 | Depreciation - Buildings and Improvements | 7110-7120 | | | | | |
| 20 | Depreciation - Leasehold Improvements | 7130 | | | | | |
| 25 | Depreciation - Equipment | 7140 | | | | | |
| 30 | Depreciation and Amortization - Other | 7150-7160 | | | | | |
| 35 | Leases and Rentals | 7200 | | | | | |
| 40 | Property Taxes | 7300 | | | | | |
| 45 | Property Insurance | 7400 | | | | | |
| 50 | Interest - Property, Plant, and Equipment | 7500 | | | | | |
| 55 | Interest - Other | 7600 | | | | | |
| 60 | Laundry and Linen | 6400 | | | | | |
| 65 | Dietary | 6500 | | | | | |
| 70 | Provision for Bad Debts | 7700 | | | | | |
| | **Ancillary Services** | | | | | | |
| 75 | Patient Supplies | 8100 | | | | | |
| 77 | Specialized Support Surfaces | 8150 | | | | | |
| 80 | Physical Therapy | 8200 | | | | | |
| 81 | Respiratory Therapy | 8220 | | | | | |
| 82 | Occupational Therapy | 8250 | | | | | |
| 83 | Speech Pathology | 8280 | | | | | |
| 85 | Pharmacy | 8300 | | | | | |
| 90 | Laboratory | 8400 | | | | | |
| 95 | Home Health Services | 8800 | | | | | |
| 100 | Other Ancillary Services | 8900 | | | | | |
| | **Routine Services** | | | | | | |
| 105 | Skilled Nursing Care | 6110 | | | | | |
| 110 | Intermediate Care | 6120 | | | | | |
| 115 | Mentally Disordered Care | 6130 | | | | | |
| 120 | Developmentally Disabled Care | 6140 | | | | | |
| 125 | Sub-Acute Care | 6150 | | | | | |
| 126 | Sub-Acute Care - Pediatric | 6160 | | | | | |
| 128 | Transitional Inpatient Care | 6170 | | | | | |
| 130 | Hospice Inpatient Care | 6180 | | | | | |
| 135 | Other Routine Services | 6190 | | | | | |
| 140 | Beauty and Barber ** | | | | | | |
| 145 | Other Non-reimbursable *** | | | | | | |
| 150 | SUBTOTAL (Sum of Lns 5 thru 135) | | $ | | | | $ |
| 155 | Social Services | 6600 | | | | | |
| 160 | Activities | 6700 | | | | | |
| 165 | Administration | 6900 | | | | | |
| 170 | Inservice Education - Nursing | 6800 | | | | | |
| 175 | TOTAL (See instructions) | | $ | $ | $ | | $ |

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* Apportionment factors are specified in section 4020.4 of the Second Edition, "Accounting and Reporting Manual for California Long-Term Care Facilities". Apportionment factors must be reported to six decimal places.
Lns 5 thru 55 based on Square Feet
Ln 60 based on Lbs. of Linen
Ln 65 based on Meals Served
Ln 70 Based on Revenue
Lns 155 thru 170 based on Accumulated Costs
** Beauty and Barber must be included in Other Ancillary Services (line 100) through column 10 and then reclassified to line 140 in column 13.
*** All Other nonreimbursable expenses must be included in appropriate cost centers through column 10 and then reclassified to line 145 in column 13.

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

10.1 (3) Expense Trial Balance Worksheet (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | Account Title | Acct No. | All Facilities (10) Total Health Care Portion [Col 4 - (Col 5 + Col 9)] | All Facilities (11) Adjs for Other Operating Revenue (From Pg 10.2) | All Facilities (12) Adjusted Direct Expenses (Col 10 - Col 11) | Medi-Cal Providers, Only (13) Adjs to Expenses for Medi-Cal (From Pg 10.3) | Medi-Cal Providers, Only (14) Adjusted Trial Balance for Medi-Cal (Col 10 + Col 13) |
|---|---|---|---|---|---|---|---|
| 5 | Plant Operations and Maintenance | 6200 | $ 931,247 | $ | $ 931,247 | $ 206,920 | $ 1,138,167 |
| 10 | Housekeeping | 6300 | 676,293 | | 676,293 | | 796,538 |
| 15 | Depreciation - Buildings and Improvements | 7110-7120 | 461,822 | | 461,822 | | 461,822 |
| 20 | Depreciation - Leasehold Improvements | 7130 | | | | | |
| 25 | Depreciation - Equipment | 7140 | 20,673 | | 20,673 | | 20,673 |
| 30 | Depreciation and Amortization - Other | 7150-7160 | | | | | |
| 35 | Leases and Rentals | 7200 | 37,828 | | 37,828 | | 37,828 |
| 40 | Property Taxes | 7300 | | | | | |
| 45 | Property Insurance | 7400 | | | | | |
| 50 | Interest - Property, Plant, and Equipment | 7500 | | | | | |
| 55 | Interest - Other | 7600 | 442,559 | | 442,559 | | 442,559 |
| 60 | Laundry and Linen | 6400 | 127,273 | | 127,273 | | 7,028 |
| 65 | Dietary | 6500 | 1,654,722 | 8,814 | 1,645,908 | (8,814) | 1,645,908 |
| 70 | Provision for Bad Debts | 7700 | 82,160 | | 82,160 | (82,160) | |
| | **Ancillary Services** | | | | | | |
| 75 | Patient Supplies | 8100 | 365,111 | | 365,111 | | 365,111 |
| 77 | Specialized Support Surfaces | 8150 | | | | | |
| 80 | Physical Therapy | 8200 | 544,241 | | 544,241 | | 544,241 |
| 81 | Respiratory Therapy | 8220 | | | | | |
| 82 | Occupational Therapy | 8250 | 649,580 | | 649,580 | | 649,580 |
| 83 | Speech Pathology | 8280 | 115,147 | | 115,147 | | 115,147 |
| 85 | Pharmacy | 8300 | 435,273 | | 435,273 | | 435,273 |
| 90 | Laboratory | 8400 | 70,855 | | 70,855 | | 70,855 |
| 95 | Home Health Services | 8800 | | | | | |
| 100 | Other Ancillary Services | 8900 | 24,170 | | 24,170 | | 24,170 |
| | **Routine Services** | | | | | | |
| 105 | Skilled Nursing Care | 6110 | 11,411,903 | | 11,411,903 | (1,819,647) | 9,781,942 |
| 110 | Intermediate Care | 6120 | | | | | |
| 115 | Mentally Disordered Care | 6130 | | | | | |
| 120 | Developmentally Disabled Care | 6140 | | | | | |
| 125 | Sub-Acute Care | 6150 | | | | | |
| 126 | Sub-Acute Care - Pediatric | 6160 | | | | | |
| 128 | Transitional Inpatient Care | 6170 | | | | | |
| 130 | Hospice Inpatient Care | 6180 | | | | | |
| 135 | Other Routine Services | 6190 | | | | | |
| 140 | Beauty and Barber ** | | | | | | |
| 145 | Other Non-reimbursable *** | | | | | | |
| 150 | SUBTOTAL (Sum of Lns 5 thru 135) | | | | | | |
| 155 | Social Services | 6600 | 179,067 | | 179,067 | (11,075) | 61,487 |
| 160 | Activities | 6700 | 83,181 | | 83,181 | | |
| 165 | Administration | 6900 | 5,859,372 | | 5,859,372 | (220,974) | 5,638,398 |
| 170 | Inservice Education - Nursing | 6800 | 116,083 | | 116,083 | | 116,083 |
| 175 | TOTAL (See instructions) | | $ 24,288,560 | $ 8,814 | $ 24,279,746 | $ (1,935,750) | $ 22,352,810 |

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** Beauty and Barber must be included in Other Ancillary Services (line 100) through column 10 and then reclassified to line 140 in column 13.
*** All Other nonreimbursable expenses must be included in appropriate cost centers through column 10 and then reclassified to line 145 in column 13.

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

10.2 Adjustments to Trial Balance Expenses for Other Operating Revenue Offset (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | Description | Acct No. | (1) Amount * | Pg 10.1 Trial Balance Line No. |
|---|---|---|---|---|
| 5 | Vending Machine Commissions | 5710 | $ | 5 |
| 10 | Laundry and Linen Revenue | 5720 | | 60 |
| 15 | Social Services Fees | 5730 | | 155 |
| 20 | Donated Supplies | 5740 | | Various |
| 25 | Telephone Revenue | 5750 | | 165 |
| 30 | Transfers from Restricted Funds for Operating Expenses | 5760 | | Various |
| 35 | Nonpatient Food Sales | 5770 | 8,814 | 65 |
| 40 | Television / Radio Charges | 5780 | | 5 |
| 45 | Parking Revenue | 5790 | | 5 |
| 50 | Rebates and Refunds on Expenses | 5800 | | Various |
| 55 | Nonpatient Room Rentals | 5810 | | 15, 20, 35 |
| 60 | Nonpatient Drug Sales | 5820 | | 85 |
| 65 | Nonpatient Supplies Sales | 5830 | | 75 |
| 70 | Medical Records and Abstract Sales | 5840 | | 165 |
| 75 | Cash Discounts on Purchases | 5850 | | Various |
| 80 | Sale of Scrap and Waste | 5860 | | Various |
| 85 | Other Operating Revenue (Describe): | 5990 | | |
| 90 | | | | |
| 95 | | | | |
| 100 | TOTAL (Sum of Lns 5 thru 95) (Must agree with Pg 8 Ln 20) | | $ 8,814 | |

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* Transfer amounts in column 1 to Page 10.1(3), column 11, line number indicated in column 2.

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

10.3 (1) Adjustments to Trial Balance Expenses (Medi-Cal Providers, Only) (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | (1) Description | (2) Pg 10.1 Line No. | (3) Basis * | (4) Adj Amt Inc/(Dec) | (5) Health Care Portion | (6) Explanation of Adjustment |
|---|---|---|---|---|---|---|
| 5 | Depreciation (Excess of Straight Line) | | | $ | $ | |
| 10 | Education (Nursing, etc.) | | | | | |
| 15 | Employee and Guest Meals | 65 | B - AMT RCVD | (8,814) | (8,814) | NON-PATIENT MEALS |
| 20 | Gift, Flower and Coffee Shops | | | | | |
| 25 | Grants, Gifts, and Donations | | | | | |
| 30 | Inpatient Utilization Review | | | | | |
| 35 | Interest Earned on Unrestricted Funds | | | | | |
| 40 | Laundry and Linen Service (Non-Patient) | | | | | |
| 45 | Nonallowable Costs Related to Certain Capital Expenditures | | | | | |
| 50 | Parking Lot | | | | | |
| 55 | Payments Received from Specialists | | | | | |
| 60 | Radio and Television Service | | | | | |
| 65 | Rebates and Refunds of Expenses | 165 | A - COST | (859,041) | (859,041) | QUALITY ASSURANCE FEES |
| 70 | Recovery and Insured Loss | | | | | |
| 75 | Bad Debts | | | | | |
| 80 | Rental of Space | | | | | |
| 85 | Rental of Quarters to Employees and Others | | | | | |
| 90 | Sale of Drugs to other than Patients | | | | | |
| 95 | Sale of Medical Records and Abstracts | | | | | |
| 100 | Sale of Medical and Surgical Supplies to other than Patients | | | | | |
| 105 | Sale of Scrap, Waste, etc. | | | | | |
| 110 | Telephone Service | | | | | |
| 115 | Trade, Quantity, Time and Other Discounts on Purchases | | | | | |
| 120 | Vending Machine Commissions | | | | | |
| 125 | Owner Compensation Adjustment | | | | | |
| 130 | Travel and Entertainment (Nonallowable) | | | | | |
| 135 | Revaluation Depreciation and Interest ** | | | | | |
| 140 | Other (Specify): MISCELLANEOUS INCOME | 165 | B - AMT RCVD | (220,764) | (220,764) | MISCELLANEOUS INCOME |
| 141 | BAD DEBT PROVISIONS | 70 | A - COST | (82,160) | (82,160) | BAD DEBTS PROVISION |
| 142 | | | | | | |
| 143 | | | | | | |
| 144 | | | | | | |
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| 150 | | | | | | |
| 151 | | | | | | |
| 152 | | | | | | |

MC530

* Basis: A - Cost; B - Amount Received

** Depreciation and interest expense related to the revaluation of assets due to change of ownership on or after July 18, 1984.

**Medi-Cal providers should complete this entire form.**

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

10.3 (2) Adjustments to Trial Balance Expenses (Medi-Cal Providers, Only) (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | (1) Description | (2) Pg 10.1 Line No. | (3) Basis * | (4) Adj Amt Inc/(Dec) | (5) Health Care Portion | (6) Explanation of Adjustment |
|---|---|---|---|---|---|---|
| 153 | | | | | | |
| 154 | | | | | | |
| 155 | | | | | | |
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| 185 | | | | | | |
| | **Non-Reimbursable Cost Centers** | | | | | |
| 190 | Fund Raising | | | | | |
| 195 | Research | | | | | |
| 200 | Beauty and Barber | | | | | |
| 205 | Other (Specify): | | | | | |
| 206 | | | | | | |
| 207 | | | | | | |
| 208 | | | | | | |
| 209 | | | | | | |
| 210 | | | | | | |
| 211 | | | | | | |
| 212 | | | | | | |
| 213 | | | | | | |
| 220 | TOTAL (Combines Lns 5 thru 213) | | | $ (1,170,779) | $ (1,170,779) | |

MC530

* Basis: A - Cost; B - Amount Received
**Medi-Cal providers should complete this entire form.**

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.4 (1) Related Party Information (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

**GENERAL INFORMATION**

**If the facility had transactions with related parties during the report period, complete the following information:**

| Line No. | (1) Name (of Related Party)* | (2) Street (Number and Name) | (3) City | (4) State | (5) ZIP Code |
|---|---|---|---|---|---|
| 1 | ADVENTIST HEALTH RIDEOUT | 726 FOURTH STREET | MARYSVILLE | CA | 95901 |
| 2 | | | | | |
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MC530

**ADJUSTMENTS TO TRIAL BALANCE EXPENSES AND RELATED PARTY TRANSACTIONS**

| | | | | Provides Goods/Services to Non-Related Parties | | | | | Medi-Cal Providers Only | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) Name of Related Party (Individual or Entity)* | (2) # of Ind. Providing Goods/Svcs | (3) Description of Goods/Services Received | (4) Yes/No | (5) % | (6) Page 10.1 Line No. | (7) Transaction Amount | (8) Healthcare Portion of Transaction | (9) Amount of Adjustment | (10) Healthcare Portion of Adjustment | (11) Amount Claimed |
| 30 | ADVENTIST HEALTH RIDEOUT | 1 | PLANT OPERATIONS | NO | | 5 | 16,709 | 16,709 | 206,920 | 206,920 | 223,629 |
| 31 | ADVENTIST HEALTH RIDEOUT | 1 | SKILLED NURSING CARE | NO | | 105 | 1,819,647 | 1,819,647 | (1,819,647) | (1,819,647) | |
| 32 | ADVENTIST HEALTH RIDEOUT | 1 | SOCIAL SERVICES | NO | | 155 | 11,075 | 11,075 | (11,075) | (11,075) | |
| 33 | ADVENTIST HEALTH RIDEOUT | 1 | ADMINISTRATION | NO | | 165 | 2,804,933 | 2,804,933 | 858,831 | 858,831 | 3,663,764 |
| 34 | ADVENTIST HEALTH RIDEOUT | 1 | INSERVICE EDUCATION - NURSING | NO | | 170 | 17,197 | 17,197 | | | 17,197 |
| 35 | | | | | | | | | | | |
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* Disclosure must also be complete on Pages 10.4 (1) and 10.4 (3), as applicable.

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

10.4 (2) Related Party Information (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

**ADJUSTMENTS TO TRIAL BALANCE EXPENSES AND RELATED PARTY TRANSACTIONS**

| | | | | Provides Goods/Services to Non-Related Parties | | | | | Medi-Cal Providers Only | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) Name of Related Party (Individual or Entity)* | (2) # of Ind. Providing Goods/Svcs | (3) Description of Goods/Services Received | (4) Yes/No | (5) % | (6) Page 10.1 Line No. | (7) Transaction Amount | (8) Healthcare Portion of Transaction | (9) Amount of Adjustment | (10) Healthcare Portion of Adjustment | (11) Amount Claimed |
| 51 | | | | | | | | | | | |
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| 97 | | | | | | | | | | | |
| 98 | | | | | | | | | | | |
| 99 | | | | | | | | | | | |
| 100 | Total Adjustments | | | | | | 4,669,561 | 4,669,561 | (764,971) | (764,971) | 3,904,590 |

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* Disclosure must also be complete on Pages 10.4 (1) and 10.4 (3), as applicable.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.4 (3) Related Party Information (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

**SALARY INFORMATION FOR OWNERS/OPERATORS, RELATED PARTIES*, ADMINISTRATORS, ASSISTANT ADMINISTRATORS AND BOARD MEMBERS**

| Line No. | (1) Name of Individual | (2) Salary Paid | (3) Benefits Paid | (4) Other Payments | (5) Description of Goods/Services Provided | (6) Total Hours Worked (Weekly) | (7) 10.1 Line No. |
|---|---|---|---|---|---|---|---|
| | **SECTION I - Owners/Operators** | | | | | | |
| 110 | | | | | | | |
| 111 | | | | | | | |
| 112 | | | | | | | |
| 113 | | | | | | | |
| 114 | | | | | | | |
| | **SECTION II - Related Party Owners/Operators Employed at the Facility** | | | | | | |
| 120 | | | | | | | |
| 121 | | | | | | | |
| 122 | | | | | | | |
| 123 | | | | | | | |
| 124 | | | | | | | |
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| 128 | | | | | | | |
| 129 | | | | | | | |
| 130 | | | | | | | |
| 131 | | | | | | | |
| | **SECTION III - Administrators**** | | | | | | |
| 140 | CHRIS CHAMPLIN | 128,474 | 29,514 | | | 29 | 165 |
| 141 | | | | | | | |
| 142 | | | | | | | |
| 143 | | | | | | | |
| | **SECTION IV - Assistant Administrators**** | | | | | | |
| 145 | | | | | | | |
| 146 | | | | | | | |
| 147 | | | | | | | |
| 148 | | | | | | | |
| | **SECTION V - Board Members** | | | | | | |
| 150 | | | | | | | |
| 151 | | | | | | | |
| 152 | | | | | | | |
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| 154 | | | | | | | |

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* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
** If more than one Administrator is reported, include dates of employment for each.

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

10.5 Expense Trial Balance Worksheet (Audited Data)
(Medi-Cal Providers Only)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | Account Title | Acct No. | Based on Adjusted Trial Balance for Medi-Cal (1) Salaries and Wages | (2) Employee Benefits | (3) Staffing Agency Cost | (4) Other Non-Labor Expenses | (5) Total Expenses (Sum of Cols 1 thru 4) |
|---|---|---|---|---|---|---|---|
| 5 | Plant Operations and Maintenance | 6200 | $ 51,748 | $ 31,158 | $ | $ 1,262,181 | $ 1,345,087 |
| 10 | Housekeeping | 6300 | | | | 796,538 | 796,538 |
| 15 | Depreciation - Buildings and Improvements | 7110-7120 | | | | 461,822 | 461,822 |
| 20 | Depreciation - Leasehold Improvements | 7130 | | | | | |
| 25 | Depreciation - Equipment | 7140 | | | | 20,673 | 20,673 |
| 30 | Depreciation and Amortization - Other | 7150-7160 | | | | | |
| 35 | Leases and Rentals | 7200 | | | | 37,828 | 37,828 |
| 40 | Property Taxes | 7300 | | | | | |
| 45 | Property Insurance | 7400 | | | | | |
| 50 | Interest - Property, Plant, and Equipment | 7500 | | | | | |
| 55 | Interest - Other | 7600 | | | | 442,559 | 442,559 |
| 60 | Laundry and Linen | 6400 | | | | 7,028 | 7,028 |
| 65 | Dietary | 6500 | | | | 1,645,908 | 1,645,908 |
| 70 | Provision for Bad Debts | 7700 | | | | | |
| 75 | Patient Supplies | 8100 | | | | 365,111 | 365,111 |
| 77 | Specialized Support Surfaces | 8150 | | | | | |
| 80 | Physical Therapy | 8200 | | | | 544,241 | 544,241 |
| 81 | Respiratory Therapy | 8220 | | | | | |
| 82 | Occupational Therapy | 8250 | | | | 649,580 | 649,580 |
| 83 | Speech Pathology | 8280 | | | | 115,147 | 115,147 |
| 85 | Pharmacy | 8300 | | | | 435,273 | 435,273 |
| 90 | Laboratory | 8400 | | | | 70,855 | 70,855 |
| 95 | Home Health Services | 8800 | | | | | |
| 100 | Other Ancillary Services | 8900 | | | | 24,170 | 24,170 |
| 101 | Sub-Acute Ancillary Services * | 8100-8900 | | | | | |
| 102 | Sub-Acute - Pediatric Ancillary Services * | 8100-8900 | | | | | |
| 105 | Skilled Nursing Care | 6110 | 6,708,343 | 3,787,942 | | 1,105,304 | 11,601,589 |
| 110 | Intermediate Care | 6120 | | | | | |
| 115 | Mentally Disordered Care | 6130 | | | | | |
| 120 | Developmentally Disabled Care | 6140 | | | | | |
| 125 | Sub-Acute Care | 6150 | | | | | |
| 126 | Sub-Acute Care - Pediatric | 6160 | | | | | |
| 128 | Transitional Inpatient Care | 6170 | | | | | |
| 130 | Hospice Inpatient Care | 6180 | | | | | |
| 135 | Other Routine Services | 6190 | | | | | |
| 139 | Residential Care ** | 9100 | | | | | |
| 140 | Beauty and Barber | | | | | | |
| 145 | Other Non-reimbursable | | | | | | |
| 155 | Social Services | 6600 | 41,626 | 23,937 | | 6,999 | 72,562 |
| 160 | Activities | 6700 | | | | | |
| 165 | Administration (Exc reclassified amounts below) | 6900 | 1,028,415 | 236,768 | | 3,668,522 | 4,933,705 |
| 166 | Medical Records - Salaries and Wages *** | 6900 | | | | | |
| 167 | DPH Licensing Fees *** | 6900 | | | | | |
| 168 | Liability Insurance *** | 6900 | | | | | |
| 169 | Quality Assurance Fees *** | 6900 | | | | | |
| 170 | Inservice Education - Nursing | 6800 | 73,620 | 40,950 | | 1,513 | 116,083 |
| 174 | Caregiver Training *** | 6900 | | | | | |
| 175 | TOTAL (Sum of Lns 5 thru 174) **** | | $ 7,903,752 | $ 4,120,755 | $ | $ 11,661,252 | $ 23,685,759 |

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* Amounts reclassified from ancillary service type accounts (lines 75 through 100)
** Complete with Direct Residential Care Costs
*** Amounts reclassified from Administration (line 165)
**** Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.6 (1) Capital Additions, Improvements, and Replacements (1) (Audited Data)
(Medi-Cal Providers. Only)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | | (1) | (2) Capital Threshold |
|---|---|---|---|
| 5 | Total Licensed Beds Prior to Modification(s) | | |
| 10 | Total Licensed Beds End of Period | | $ |
| 15 | Total Unlicensed Beds End of Period (e.g. residential care) | | |

**Section I. Capital Additions and Improvements (Excluding Replacements)**

**Part A. SNF Bed Additions During the Report Period**

| Line No. | | (1) Project 1 | (2) Project 2 | (3) Project 3 |
|---|---|---|---|---|
| 25 | Number of New Licensed Beds | | | |
| 30 | Date Placed Into Service | | | |
| 35 | Total Costs | $ | $ | $ |

**Part B. Other Additions or Improvements Completed During the Report Period**
**(note: Additions or improvements must be grouped by related project; unrelated line items will be disallowed)**

| Line No. | Project 1 | (1) |
|---|---|---|
| 50 | Project 1 Description (e.g. "HVAC System Installation", itemizing detail below) | |
| 55 | Date Placed in Service (e.g. when was project completed and available for resident use?) | |

| Line No. | (1) Detailed Description | (2) Leased or Rented? | (3) Related Party Transaction (Yes/No)? | (4) Invoice Date | (5) Useful Life (Months) (2) | (6) Total Cost | (7) Depreciation Expense | (8) Amount Financed |
|---|---|---|---|---|---|---|---|---|
| 56 | | | | | | $ | $ | $ |
| 57 | | | | | | | | |
| 58 | | | | | | | | |
| 59 | | | | | | | | |
| 60 | | | | | | | | |
| 61 | | | | | | | | |
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| 70 | | | | | | | | |
| 71 | | | | | | | | |
| 72 | | | | | | | | |
| 73 | | | | | | | | |
| 74 | | | | | | | | |
| 75 | | | | | | | | |
| 76 | TOTAL PROJECT 1 COSTS | | | | | $ | | |

MC530

(1) For the purposes of this voluntary supplemental schedule, the following definitions apply:

- Capital Addition - land, buildings, building equipment and major moveable equipment that have an estimated useful life at the time of the acquisition of at least two years, a historical cost of at least $5,000 per item, and is not considered a replacement of a previously acquired asset.
- Capital Improvement - betterment of land, buildings, building equipment, major moveable equipment or leasehold property that either extends the useful life of at least two years beyond the original useful life of such asset or significantly increases the productivity over the original productivity of such asset, a cost of at lest $5,000 per item and is not considered a replacement of a previously acquired asset.
- Capital Replacement - land, building, building equipment, major moveable equipment and leasehold improvements that would be classified as a captial addition or improvement under the above definitions, except that such asset is considered a replacement of a previously acquired asset. A replacement is an asset that fills the place, position or purpose once filled by an asset that has been lost, destroyed, discarded, or is no longer usable or adequate.

(2) Refer to CMS Publication 15-1, Sections 104-117 for additional information on useful life standards.

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

10.6 (2) Capital Additions, Improvements, and Replacements (1) (Medi-Cal Providers, Only) (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | Project 2 | (1) |
|---|---|---|
| 90 | Project 2 Description (e.g. "HVAC System Installation", itemizing detail below) | |
| 95 | Date Placed In Service (e.g. when was project completed and available for resident use?) | |

| Line No. | (1) Detailed Description | (2) Leased or Rented? | (3) Related Party Transaction (Yes/No)? | (4) Invoice Date | (5) Useful Life (Months) (2) | (6) Total Cost | (7) Depreciation Expense | (8) Amount Financed |
|---|---|---|---|---|---|---|---|---|
| 96 | | | | | | $ | $ | $ |
| 97 | | | | | | | | |
| 98 | | | | | | | | |
| 99 | | | | | | | | |
| 100 | | | | | | | | |
| 101 | | | | | | | | |
| 102 | | | | | | | | |
| 103 | | | | | | | | |
| 104 | | | | | | | | |
| 105 | | | | | | | | |
| 106 | | | | | | | | |
| 107 | | | | | | | | |
| 108 | TOTAL PROJECT 2 COSTS | | | | | $ | | |

| Line No. | Project 3 | (1) |
|---|---|---|
| 120 | Project 3 Description (e.g. "HVAC System Installation", itemizing detail below) | |
| 125 | Date Placed in Service (e.g. when was project completed and available for resident use?) | |

| Line No. | (1) Detailed Description | (2) Leased or Rented? | (3) Related Party Transaction (Yes/No)? | (4) Invoice Date | (5) Useful Life (Months) (2) | (6) Total Cost | (7) Depreciation Expense | (8) Amount Financed |
|---|---|---|---|---|---|---|---|---|
| 126 | | | | | | $ | $ | $ |
| 127 | | | | | | | | |
| 128 | | | | | | | | |
| 129 | | | | | | | | |
| 130 | | | | | | | | |
| 131 | | | | | | | | |
| 132 | | | | | | | | |
| 133 | | | | | | | | |
| 134 | | | | | | | | |
| 135 | | | | | | | | |
| 136 | | | | | | | | |
| 137 | | | | | | | | |
| 138 | TOTAL PROJECT 3 COSTS | | | | | $ | | |

MC530

(1) For the purposes of this voluntary supplemental schedule, the following definitions apply:

- Capital Addition - land, buildings, building equipment and major moveable equipment that have an estimated useful life at the time of the acquisition of at least two years, a historical cost of at least $5,000 per item, and is not considered a replacement of a previously acquired asset.
- Capital Improvement - betterment of land, buildings, building equipment, major moveable equipment or leasehold property that either extends the useful life of at least two years beyond the original useful life of such asset or significantly increases the productivity over the original productivity of such asset, a cost of at lest $5,000 per item and is not considered a replacement of a previously acquired asset.
- Capital Replacement - land, building, building equipment, major moveable equipment and leasehold improvements that would be classified as a captial addition or improvement under the above definitions, except that such asset is considered a replacement of a previously acquired asset. A replacement is an asset that fills the place, position or purpose once filled by an asset that has been lost, destroyed, discarded, or is no longer usable or adequate.

(2) Refer to CMS Publication 15-1, Sections 104-117 for additional information on useful life standards.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.6 (3) Capital Additions, Improvements, and Replacements (1) (Medi-Cal Providers, Only) (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | Project 4 | (1) |
|---|---|---|
| 150 | Project 4 Description (e.g. "HVAC System Installation", itemizing detail below) | |
| 155 | Date Placed in Service (e.g. when was project completed and available for resident use?) | |

| Line No. | (1) Detailed Description | (2) Leased or Rented? | (3) Related Party Transaction (Yes/No)? | (4) Invoice Date | (5) Useful Life (Months) (2) | (6) Total Cost | (7) Depreciation Expense | (8) Amount Financed |
|---|---|---|---|---|---|---|---|---|
| 156 | | | | | | $ | $ | $ |
| 157 | | | | | | | | |
| 158 | | | | | | | | |
| 159 | | | | | | | | |
| 160 | | | | | | | | |
| 161 | | | | | | | | |
| 162 | | | | | | | | |
| 163 | | | | | | | | |
| 164 | | | | | | | | |
| 165 | | | | | | | | |
| 166 | | | | | | | | |
| 167 | | | | | | | | |
| 168 | TOTAL PROJECT 4 COSTS | | | | | $ | | |

| Line No. | Project 5 | (1) |
|---|---|---|
| 180 | Project 5 Description (e.g. "HVAC System Installation", itemizing detail below) | |
| 185 | Date Placed in Service (e.g. when was project completed and available for resident use?) | |

| Line No. | (1) Detailed Description | (2) Leased or Rented? | (3) Related Party Transaction (Yes/No)? | (4) Invoice Date | (5) Useful Life (Months) (2) | (6) Total Cost | (7) Depreciation Expense | (8) Amount Financed |
|---|---|---|---|---|---|---|---|---|
| 186 | | | | | | $ | $ | $ |
| 187 | | | | | | | | |
| 188 | | | | | | | | |
| 189 | | | | | | | | |
| 190 | | | | | | | | |
| 191 | | | | | | | | |
| 192 | | | | | | | | |
| 193 | | | | | | | | |
| 194 | | | | | | | | |
| 195 | | | | | | | | |
| 196 | | | | | | | | |
| 197 | | | | | | | | |
| 198 | TOTAL PROJECT 5 COSTS | | | | | $ | | |

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(1) For the purposes of this voluntary supplemental schedule, the following definitions apply:

- Capital Addition - land, buildings, building equipment and major moveable equipment that have an estimated useful life at the time of the acquisition of at least two years, a historical cost of at least $5,000 per item, and is not considered a replacement of a previously acquired asset.
- Capital Improvement - betterment of land, buildings, building equipment, major moveable equipment or leasehold property that either extends the useful life of at least two years beyond the original useful life of such asset or significantly increases the productivity over the original productivity of such asset, a cost of at lest $5,000 per item and is not considered a replacement of a previously acquired asset.
- Capital Replacement - land, building, building equipment, major moveable equipment and leasehold improvements that would be classified as a captial addition or improvement under the above definitions, except that such asset is considered a replacement of a previously acquired asset. A replacement is an asset that fills the place, position or purpose once filled by an asset that has been lost, destroyed, discarded, or is no longer usable or adequate.

(2) Refer to CMS Publication 15-1, Sections 104-117 for additional information on useful life standards.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.6 (4) Capital Additions, Improvements, and Replacements (1) (Medi-Cal Providers, Only) (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

**Section II. Capital Replacements Completed During the Report Period**

**Part A. Acquisition Costs and Depreciation for Replacement Asset**

| Line No. | (1) Detailed Description | (2) Related Party Transaction (Yes/No)? | (3) Date Placed In Service | (4) Useful Life (Months) (2) | (5) Total Cost | (6) Depreciation Expense | (7) Basis | (8) Adjusted Basis |
|---|---|---|---|---|---|---|---|---|
| 200 | | | | | $ | $ | | |
| 201 | | | | | | | | |
| 202 | | | | | | | | |
| 203 | | | | | | | | |
| 204 | | | | | | | | |
| 205 | | | | | | | | |
| 206 | | | | | | | | |
| 207 | | | | | | | | |
| 208 | | | | | | | | |
| 209 | | | | | | | | |
| 210 | TOTAL SECTION II, PART A ONLY | | | | $ | $ | | |

**Part B. Acquisition Costs and Depreciation of Retired Asset**

| Line No. | (1) Detailed Description | (2) Section II Part A Line No. Ref. | (3) Useful Life (Months) (2) | (4) Total Cost | (5) Depreciation Expense |
|---|---|---|---|---|---|
| 230 | | | | $ | $ |
| 231 | | | | | |
| 232 | | | | | |
| 233 | | | | | |
| 234 | | | | | |
| 235 | | | | | |
| 236 | | | | | |
| 237 | | | | | |
| 238 | | | | | |
| 239 | | | | | |
| 240 | TOTAL SECTION II, PART B ONLY | | | $ | $ |

| Line No. | (6) Date Acquired | (7) Date of Disposal | (8) Basis | (9) Adjusted Basis (3) | (10) Manner of Disposition (4) |
|---|---|---|---|---|---|
| 230 | | | | | |
| 231 | | | | | |
| 232 | | | | | |
| 233 | | | | | |
| 234 | | | | | |
| 235 | | | | | |
| 236 | | | | | |
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| 238 | | | | | |
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| 240 | | | | | |

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(1) For the purposes of this voluntary supplemental schedule, the following definitions apply:

- Capital Addition - land, buildings, building equipment and major moveable equipment that have an estimated useful life at the time of the acquisition of at least two years, a historical cost of at least $5,000 per item, and is not considered a replacement of a previously acquired asset.
- Capital Improvement - betterment of land, buildings, building equipment, major moveable equipment or leasehold property that either extends the useful life of at least two years beyond the original useful life of such asset or significantly increases the productivity over the original productivity of such asset, a cost of at lest $5,000 per item and is not considered a replacement of a previously acquired asset.
- Capital Replacement - land, building, building equipment, major moveable equipment and leasehold improvements that would be classified as a captial addition or improvement under the above definitions, except that such asset is considered a replacement of a previously acquired asset. A replacement is an asset that fills the place, position or purpose once filled by an asset that has been lost, destroyed, discarded, or is no longer usable or adequate.

(2) Refer to CMS Publication 15-1, Sections 104-117 for additional information on useful life standards.
(3) Refer to CMS Publication 15-1, Section 132 for additional information.
(4) Refer to CMS Publication 15-1, Section 104 for additional information on the manner of disposition.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.7 (1) Alternate Allocation Statistics (Optional) (Audited Data)
(Medi-Cal Providers, Only)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | Account Title | (1) Capital | (2) Plant Operations | (3) Housekeeping | (4) Laundry and Linen | (5) Dietary |
|---|---|---|---|---|---|---|
| 5 | Plant Operations and Maintenance | 4,193 | | | | |
| 10 | Housekeeping | 271 | 271 | | | |
| 60 | Laundry and Linen | 1,543 | 1,543 | 1,543 | | |
| 65 | Dietary | 3,149 | 3,149 | 3,149 | | |
| 75 | Patient Supplies | 524 | 524 | 524 | | |
| 77 | Specialized Support Surfaces | | | | | |
| 80 | Physical Therapy | 1,892 | 1,892 | 1,892 | | |
| 81 | Respiratory Therapy | | | | | |
| 82 | Occupational Therapy | 2,431 | 2,431 | 2,431 | | |
| 83 | Speech Pathology | 1,419 | 1,419 | 1,419 | | |
| 85 | Pharmacy | 309 | 309 | 309 | | |
| 90 | Laboratory | | | | | |
| 95 | Home Health Services | | | | | |
| 100 | Other Ancillary Services | | | | | |
| 101 | Sub-Acute Ancillary Services | | | | | |
| 102 | Sub-Acute - Pediatric Ancillary Services | | | | | |
| 105 | Skilled Nursing Care | 37,007 | 37,007 | 37,007 | | |
| 110 | Intermediate Care | | | | | |
| 115 | Mentally Disordered Care | | | | | |
| 120 | Developmentally Disabled Care | | | | | |
| 125 | Sub-Acute Care | | | | | |
| 126 | Sub-Acute Care - Pediatric | | | | | |
| 128 | Transitional Inpatient Care | | | | | |
| 130 | Hospice Inpatient Care | | | | | |
| 135 | Other Routine Services | | | | | |
| 139 | Residential Care | | | | | |
| 140 | Beauty and Barber | 131 | 131 | 131 | | |
| 145 | Other Non-reimbursable | 170 | 170 | 170 | | |
| 155 | Social Services | 876 | 876 | 876 | | |
| 160 | Activities | | | | | |
| 165 | Administration | 2,072 | 2,072 | 2,072 | | |
| 166 | Medical Records - Salaries and Wages | 517 | 517 | 517 | | |
| 170 | Inservice Education - Nursing | | | | | |
| 174 | Caregiver Training | | | | | |
| 175 | TOTAL (Combine Lns 5 thru 174) | 56,504 | 52,311 | 52,040 | | |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.7 (2) Alternate Allocation Statistics (Optional) (Medi-Cal Providers. Only) (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | Account Title | (6) Social Services | (7) Activities | (8) Inservice Education | (9) Administration | (10) Medical Records |
|---|---|---|---|---|---|---|
| 5 | Plant Operations and Maintenance | | | | | |
| 10 | Housekeeping | | | | | |
| 60 | Laundry and Linen | | | | | |
| 65 | Dietary | | | | | |
| 75 | Patient Supplies | | | | | |
| 77 | Specialized Support Surfaces | | | | | |
| 80 | Physical Therapy | | | | | |
| 81 | Respiratory Therapy | | | | | |
| 82 | Occupational Therapy | | | | | |
| 83 | Speech Pathology | | | | | |
| 85 | Pharmacy | | | | | |
| 90 | Laboratory | | | | | |
| 95 | Home Health Services | | | | | |
| 100 | Other Ancillary Services | | | | | |
| 101 | Sub-Acute Ancillary Services | | | | | |
| 102 | Sub-Acute - Pediatric Ancillary Services | | | | | |
| 105 | Skilled Nursing Care | | | | | |
| 110 | Intermediate Care | | | | | |
| 115 | Mentally Disordered Care | | | | | |
| 120 | Developmentally Disabled Care | | | | | |
| 125 | Sub-Acute Care | | | | | |
| 126 | Sub-Acute Care - Pediatric | | | | | |
| 128 | Transitional Inpatient Care | | | | | |
| 130 | Hospice Inpatient Care | | | | | |
| 135 | Other Routine Services | | | | | |
| 139 | Residential Care | | | | | |
| 140 | Beauty and Barber | | | | | |
| 145 | Other Non-reimbursable | | | | | |
| 155 | Social Services | | | | | |
| 160 | Activities | | | | | |
| 165 | Administration | | | | | |
| 166 | Medical Records - Salaries and Wages | | | | | |
| 170 | Inservice Education - Nursing | | | | | |
| 174 | Caregiver Training | | | | | |
| 175 | TOTAL (Combine Lns 5 thru 174) | | | | | |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

11 (1) Allocation of Indirect Costs to Direct Cost Centers - Health Care Only (Medi-Cal Providers, Only) (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | Description | (1) Expenses from Pg 10.1 Col 14 | Plant Operations and Maintenance thru Interest - Other (2) Basis * Sq Ft | (3) Amount | Laundry and Linen (4) Basis * Clean Dry Lbs | (5) Amount | Dietary (6) Basis * Nbr of Patient Meals | (7) Amount |
|---|---|---|---|---|---|---|---|---|
| 5 | General Service Costs | $ 10,366,491 | | $ 2,897,587 | | $ 7,028 | | $ 1,645,908 |
| | **Ancillary Service Cost Centers** | | | | | | | |
| 10 | Patient Supplies | 365,111 | 524 | 34,845 | | | | |
| 12 | Specialized Support Surfaces | | | | | | | |
| 15 | Physical Therapy | 544,241 | 1,892 | 125,814 | | | | |
| 16 | Respiratory Therapy | | | | | | | |
| 17 | Occupational Therapy | 649,580 | 2,431 | 161,657 | | | | |
| 18 | Speech Pathology | 115,147 | 1,419 | 94,361 | | | | |
| 20 | Pharmacy | 435,273 | | | | | | |
| 25 | Laboratory | 70,855 | | | | | | |
| 30 | Home Health Services | | | | | | | |
| 35 | Other Ancillary Services | 24,170 | 131 | | | | | |
| | **Routine Service Cost Centers** | | | | | | | |
| 40 | Skilled Nursing Care | 9,781,942 | 37,007 | 2,460,894 | 311,586 | 7,028 | 144,999 | 1,645,908 |
| 45 | Intermediate Care | | | | | | | |
| 50 | Mentally Disordered Care | | | | | | | |
| 55 | Developmentally Disabled Care | | | | | | | |
| 60 | Sub-Acute Care | | | | | | | |
| 61 | Sub-Acute Care - Pediatric | | | | | | | |
| 63 | Transitional Inpatient Care | | | | | | | |
| 65 | Hospice Inpatient Care | | | | | | | |
| 70 | Other Routine Services | | | | | | | |
| | **Nonreimbursable Costs** | | | | | | | |
| 75 | Beauty and Barber | | | 8,711 | | | | |
| 80 | Other Nonreimbursable | | | 11,305 | | | | |
| 85 | TOTAL UNITS (Sum of Lns 10 thru 80) | | 43,404 | | 311,586 | | 144,999 | |
| 90 | Unit Cost Multiplier ** | | 66.498072 | | 0.022556 | | 11.351168 | |
| 95 | TOTAL COSTS (See instructions) | $ 11,986,319 | | $ 2,897,587 | | $ 7,028 | | $ 1,645,908 |

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* Actual amount or count required, percentages are not acceptable. Allocation statistics must be provided for Ancillary Services Cost Centers in columns 2 and 4.
** Unit Cost Multiplier must be calculated to six decimal places.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

11 (2) Allocation of Indirect Costs to Direct Cost Centers - Health Care Only (Medi-Cal Providers, Only) (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | Description | Social Services, Activities, and Inservice Education - Nursing (8) Basis * Direct Expenses | Social Services, Activities, and Inservice Education - Nursing (9) Amount | Administration (10) Basis * Accum Costs (Cols 1, 3, 5, 7 and 9) | Administration (11) Amount | Total Expenses All Patient Services (12) Sum of Cols 10 and 11 |
|---|---|---|---|---|---|---|
| 5 | General Service Costs | | $ 177,570 | | $ 5,638,398 | |
| | **Ancillary Service Cost Centers** | | | | | |
| 10 | Patient Supplies | | | $ 399,956 | 134,920 | $ 534,876 |
| 12 | Specialized Support Surfaces | | | | | |
| 15 | Physical Therapy | | | 670,055 | 226,035 | 896,090 |
| 16 | Respiratory Therapy | | | | | |
| 17 | Occupational Therapy | | | 811,237 | 273,661 | 1,084,898 |
| 18 | Speech Pathology | | | 209,508 | 70,675 | 280,183 |
| 20 | Pharmacy | | | 435,273 | 146,834 | 582,107 |
| 25 | Laboratory | | | 70,855 | 23,902 | 94,757 |
| 30 | Home Health Services | $ | | | | |
| 35 | Other Ancillary Services | | | 24,170 | 8,153 | 32,323 |
| | **Routine Service Cost Centers** | | | | | |
| 40 | Skilled Nursing Care | 9,781,942 | 177,570 | 14,073,342 | 4,747,465 | 18,820,807 |
| 45 | Intermediate Care | | | | | |
| 50 | Mentally Disordered Care | | | | | |
| 55 | Developmentally Disabled Care | | | | | |
| 60 | Sub-Acute Care | | | | | |
| 61 | Sub-Acute Care - Pediatric | | | | | |
| 63 | Transitional Inpatient Care | | | | | |
| 65 | Hospice Inpatient Care | | | | | |
| 70 | Other Routine Services | | | | | |
| | **Nonreimbursable Costs** | | | | | |
| 75 | Beauty and Barber | | | 8,711 | 2,939 | 11,650 |
| 80 | Other Nonreimbursable | | | 11,305 | 3,814 | 15,119 |
| 85 | TOTAL UNITS (Sum of Lns 10 thru 80) | $ 9,781,942 | | $ 16,714,412 | | |
| 90 | Unit Cost Multiplier ** | 0.018153 | | 0.337338 | | |
| 95 | TOTAL COSTS (See Instructions) | | $ 177,570 | | $ 5,638,398 | $ 22,352,810 |

| Line No. | Computation of Avg Cost per Day | (1) Skilled Nursing | (2) Intermediate Care | (3) Mentally Disordered | (4) Developmentally Disabled | (5) Sub-Acute Care |
|---|---|---|---|---|---|---|
| 100 | Cost of Routine Services (Col 12 above Lns 40 thru 70) | $ 18,820,807 | $ | $ | $ | $ |
| 105 | Total Patient (Census) Days of Services (Pg 4.1 Col 6) | 50,944 | | | | |
| 110 | AVERAGE COST PER DAY (Ln 100 / Ln 105) | $ 369.44 | $ | $ | $ | $ |

| Line No. | Computation of Avg Cost per Day | (6) Sub-Acute Care - Pediatric | (7) Transitional Inpatient Care | (8) Hospice Inpatient Care | (9) Other Routine Services |
|---|---|---|---|---|---|
| 100 | Cost of Routine Services (Col 12 above Lns 40 thru 70) | $ | $ | $ | $ |
| 105 | Total Patient (Census) Days of Services (Pg 4.1 Col 6) | | | | |
| 110 | AVERAGE COST PER DAY (Ln 100 / Ln 105) | $ | $ | $ | $ |

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* Actual amount or count required, percentages are not acceptable. Allocation statistics must be provided for Ancillary Services Cost Centers in columns 2 and 4.
** Unit Cost Multiplier must be calculated to six decimal places.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

11 1 (1) Cost Allocation (HCAI) (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | Description | (1) Expenses from Pg 10.1 Col 12 | Plant Operations and Maintenance thru Interest - Other (2) Basis * Sq Ft | (3) Amount | Laundry and Linen (4) Basis * Clean Dry Lbs | (5) Amount | Dietary (6) Basis * Nbr of Patient Meals | (7) Amount |
|---|---|---|---|---|---|---|---|---|
| 5 | General Service Costs | $ 10,663,466 | | $ 2,570,422 | | $ 127,273 | | $ 1,645,908 |
| | **Ancillary Service Cost Centers** | | | | | | | |
| 10 | Patient Supplies | 365,111 | 524 | 31,032 | | | | |
| 12 | Specialized Support Surfaces | | | | | | | |
| 15 | Physical Therapy | 544,241 | 1,892 | 112,046 | | | | |
| 16 | Respiratory Therapy | | | | | | | |
| 17 | Occupational Therapy | 649,580 | 2,431 | 143,966 | | | | |
| 18 | Speech Pathology | 115,147 | 1,419 | 84,034 | | | | |
| 20 | Pharmacy | 435,273 | | | | | | |
| 25 | Laboratory | 70,855 | | | | | | |
| 30 | Home Health Services | | | | | | | |
| 35 | Other Ancillary Services | 24,170 | 131 | 7,758 | | | | |
| | **Routine Service Cost Centers** | | | | | | | |
| 40 | Skilled Nursing Care | 11,411,903 | 37,007 | 2,191,586 | 311,586 | 127,273 | 144,999 | 1,645,908 |
| 45 | Intermediate Care | | | | | | | |
| 50 | Mentally Disordered Care | | | | | | | |
| 55 | Developmentally Disabled Care | | | | | | | |
| 60 | Sub-Acute Care | | | | | | | |
| 61 | Sub-Acute Care - Pediatric | | | | | | | |
| 63 | Transitional Inpatient Care | | | | | | | |
| 65 | Hospice Inpatient Care | | | | | | | |
| 70 | Other Routine Services | | | | | | | |
| 85 | TOTAL UNITS (Sum of Lns 10 thru 70) | | 43,404 | | 311,586 | | 144,999 | |
| 90 | Unit Cost Multiplier ** | | 59.220855 | | 0.408468 | | 11.351168 | |
| 95 | TOTAL COSTS (See Instructions) | $ 13,616,280 | | $ 2,570,422 | | $ 127,273 | | $ 1,645,908 |

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* Basis for columns 2, 4 and 6 from Page 11.1. Basis for column 8 from Pages 4.1 and 4.2. Basis for column 10 from Page 8.
** Unit Cost Multiplier is calculated by dividing expenses to be allocated (line 5) by appropriate statistical basis (line 85).

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

11.1 (2) Cost Allocation (HCAI) (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | Description | Provision for Bad Debts (8) Basis * Self Pay Revenue | Provision for Bad Debts (9) Amount | Social Services, Activities, and Inservice Education - Nursing (10) Basis * Direct Expenses | Social Services, Activities, and Inservice Education - Nursing (11) Amount | Administration (12) Basis * Accum Costs (Cols 1, 3, 5, 7, 9 and 11) | Administration (13) Amount | Total Expenses All Patient Services (14) Sum of Cols 12 and 13 |
|---|---|---|---|---|---|---|---|---|
| 5 | General Service Costs | | $ 82,160 | | $ 378,331 | | $ 5,859,372 | |
| | **Ancillary Service Cost Centers** | | | | | | | |
| 10 | Patient Supplies | $ | | | | $ 396,143 | 126,010 | $ 522,153 |
| 12 | Specialized Support Surfaces | | | | | | | |
| 15 | Physical Therapy | 1,645 | 86 | | | 656,373 | 208,787 | 865,160 |
| 16 | Respiratory Therapy | | | | | | | |
| 17 | Occupational Therapy | 821 | 43 | | | 793,589 | 252,434 | 1,046,023 |
| 18 | Speech Pathology | | | | | 199,181 | 63,358 | 262,539 |
| 20 | Pharmacy | 180 | 9 | | | 435,282 | 138,460 | 573,742 |
| 25 | Laboratory | | | | | 70,855 | 22,538 | 93,393 |
| 30 | Home Health Services | | | $ | | | | |
| 35 | Other Ancillary Services | 68,078 | 3,557 | | | 35,485 | 11,287 | 46,772 |
| | **Routine Service Cost Centers** | | | | | | | |
| 40 | Skilled Nursing Care | 1,501,828 | 78,465 | 11,411,903 | 378,331 | 15,833,466 | 5,036,498 | 20,869,964 |
| 45 | Intermediate Care | | | | | | | |
| 50 | Mentally Disordered Care | | | | | | | |
| 55 | Developmentally Disabled Care | | | | | | | |
| 60 | Sub-Acute Care | | | | | | | |
| 61 | Sub-Acute Care - Pediatric | | | | | | | |
| 63 | Transitional Inpatient Care | | | | | | | |
| 65 | Hospice Inpatient Care | | | | | | | |
| 70 | Other Routine Services | | | | | | | |
| 85 | TOTAL UNITS (Sum of Lns 10 thru 70) | $ 1,572,552 | | $ 11,411,903 | | $ 18,420,374 | | |
| 90 | Unit Cost Multiplier ** | 0.052246 | | 0.033152 | | 0.318092 | | |
| 95 | TOTAL COSTS (See instructions) | | $ 82,160 | | $ 378,331 | | $ 5,859,372 | 24,279,746 |

* Basis for columns 2, 4 and 6 from Page 11.1. Basis for column 8 from Pages 4.1 and 4.2. Basis for column 10 from Page 8.
** Unit Cost Multiplier is calculated by dividing expenses to be allocated (line 5) by appropriate statistical basis (line 85).

| Line No. | Computation of Avg Cost per Day | (1) Skilled Nursing | (2) Intermediate Care | (3) Mentally Disordered | (4) Developmentally Disabled | (5) Sub-Acute Care |
|---|---|---|---|---|---|---|
| 100 | Cost of Routine Services (Col 14 above Lns 40 thru 70) | $ 20,869,964 | $ | $ | $ | $ |
| 105 | Total Patient (Census) Days of Services (Pg 4.1 Col 6) | 50,944 | | | | |
| 110 | AVERAGE COST PER DAY (Ln 100 / Ln 105) | $ 409.66 | $ | $ | $ | $ |

| Line No. | Computation of Avg Cost per Day | (6) Sub-Acute Care - Pediatric | (7) Transitional Inpatient Care | (8) Hospice Inpatient Care | (9) Other Routine Services |
|---|---|---|---|---|---|
| 100 | Cost of Routine Services (Col 14 above Lns 40 thru 70) | $ | $ | $ | $ |
| 105 | Total Patient (Census) Days of Services (Pg 4.1 Col 6) | | | | |
| 110 | AVERAGE COST PER DAY (Ln 100 / Ln 105) | $ | $ | $ | $ |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

12.1 (1) Labor Report (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | Salaries and Wages | (1) Productive Hours * | (2) Productive Salaries and Wages ** | (3) Hourly Average (Col 2 / Col 1) |
|---|---|---|---|---|
| | **Nursing Services (Exclude Sub-Acute Care, Sub-Acute Care - Pediatric, and Transitional Inpatient Care)** | | | |
| 5 | Supervisors and Management | 1,285 | $ 59,761 | $ 46.51 |
| 10 | Geriatric Nurse Practitioners | | | |
| 25 | Registered Nurses | 19,349 | 1,420,574 | 73.42 |
| 30 | Licensed Vocational Nurses | 29,512 | 1,223,388 | 41.45 |
| 35 | Nurse Assistants (Aides and Orderlies) | 112,691 | 3,132,492 | 27.80 |
| 40 | Technicians and Specialists | 15,500 | 365,939 | 23.61 |
| 45 | Psychiatric Technicians | | | |
| 60 | Other Salaries and Wages | 14,143 | 384,958 | 27.22 |
| 65 | SUBTOTAL (Sum of Lns 5 thru 60) | 192,480 | $ 6,587,112 | $ 34.22 |
| | **Sub-Acute Care Nursing Services - Only** | | | |
| 70 | Supervisors and Management | | $ | $ |
| 75 | Geriatric Nurse Practitioners | | | |
| 90 | Registered Nurses | | | |
| 95 | Licensed Vocational Nurses | | | |
| 100 | Nurse Assistants (Aides and Orderlies) | | | |
| 105 | Technicians and Specialists | | | |
| 110 | Psychiatric Technicians | | | |
| 125 | Other Salaries and Wages | | | |
| 130 | SUBTOTAL (Sum of Lns 70 thru 125) | | $ | $ |
| | **Sub-Acute Care - Pediatric Nursing Services - Only** | | | |
| 140 | Supervisors and Management | | $ | $ |
| 145 | Geriatric Nurse Practitioners | | | |
| 150 | Registered Nurses | | | |
| 155 | Licensed Vocational Nurses | | | |
| 160 | Nurse Assistants (Aides and Orderlies) | | | |
| 165 | Technicians and Specialists | | | |
| 170 | Psychiatric Technicians | | | |
| 175 | Other Salaries and Wages | | | |
| 180 | SUBTOTAL (Sum of Lns 140 thru 175) | | $ | $ |
| | **Transitional Inpatient Care - Only** | | | |
| 190 | Supervisors and Management | | $ | $ |
| 191 | Geriatric Nurse Practitioners | | | |
| 192 | Registered Nurses | | | |
| 193 | Licensed Vocational Nurses | | | |
| 194 | Nurse Assistants (Aides and Orderlies) | | | |
| 195 | Technicians and Specialists | | | |
| 196 | Psychiatric Technicians | | | |
| 198 | Other Salaries and Wages | | | |
| 199 | SUBTOTAL (Sum of Lns 190 thru 198) | | $ | $ |

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* Productive hours are actual hours worked and exclude 1) vacation, 2) sick leave, 3) on call, 4) holiday, 5) other paid time off. Report to the nearest whole hour.

** For all facilities:
Column 2, line 65 must agree with the sum of Page 10.1, column 1, lines 105, 110, 115, 120, 130 and 135.
Line 130 must agree with Page 10.1 column 1, line 125. Line 180 must agree with Page 10.1 column 1, line 126. Line 199 must agree with Page 10.1, column 1, line 128.
Line 230 must agree with Page 10.1 column 1, lines 75 through 100.
Report to the nearest whole dollar.
**For nonresidential care facilities:**
Lines 250 through 290 must agree with appropriate lines on Page 10.1 column 1.
**For residential care facilities:**
Report only productive hours, salaries, and wages related to health care on lines 250 through 290 of this page. If Page 10.1, columns 5 through 9 are used to determine expenses related to health care, use the same method to determine productive hours, salaries, and wages to health care for this page.

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

12.1 (2) Labor Report (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | Salaries and Wages | (1) Productive Hours * | (2) Productive Salaries and Wages ** | (3) Hourly Average (Col 2 / Col 1) |
|---|---|---|---|---|
| | **Ancillary Services** | | | |
| 200 | Supervisors and Management | | $ | $ |
| 205 | Registered Nurses | | | |
| 210 | Licensed Vocational Nurses | | | |
| 215 | Nurse Assistants (Aides and Orderlies) | | | |
| 220 | Technicians and Specialists | | | |
| 225 | Other Salaries and Wages | | | |
| 230 | SUBTOTAL (Sum of Lns 200 thru 225) | | $ | $ |
| | **Support Services** | | | |
| 250 | Plant Operations and Maintenance | 1,811 | $ 51,748 | $ 28.57 |
| 255 | Housekeeping | | | |
| 260 | Laundry and Linen | | | |
| 265 | Dietary | | | |
| 270 | Social Services | 2,790 | 109,695 | 39.32 |
| 275 | Activities | 1,439 | 53,162 | 36.94 |
| 280 | Inservice Education - Nursing | 1,752 | 73,620 | 42.02 |
| 285 | Administration | 28,697 | 1,028,415 | 35.84 |
| 290 | SUBTOTAL (Sum of Lns 250 thru 285) | 36,489 | $ 1,316,640 | $ 36.08 |
| 300 | TOTAL (Sum of Lns 65, 130, 180, 199, 230 and 290) | 228,969 | $ 7,903,752 | $ 34.52 |

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* Productive hours are actual hours worked and exclude 1) vacation, 2) sick leave, 3) on call, 4) holiday, 5) other paid time off. Report to the nearest whole hour.

** For all facilities:
Column 2, line 65 must agree with the sum of Page 10.1, column 1, lines 105, 110, 115, 120, 130 and 135.
Line 130 must agree with Page 10.1 column 1, line 125. Line 180 must agree with Page 10.1 column 1, line 126. Line 199 must agree with Page 10.1, column 1, line 128.
Line 230 must agree with Page 10.1 column 1, lines 75 through 100.
Report to the nearest whole dollar.
**For nonresidential care facilities:**
Lines 250 through 290 must agree with appropriate lines on Page 10.1 column 1.
**For residential care facilities:**
Report only productive hours, salaries, and wages related to health care on lines 250 through 290 of this page. If Page 10.1, columns 5 through 9 are used to determine expenses related to health care, use the same method to determine productive hours, salaries, and wages to health care for this page.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

12.2 (1) Labor Report (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | Supplemental Labor Information | (1) Productive Hours * | (2) Productive Salaries and Wages ** | (3) Hourly Average (Col 2 / Col 1) |
|---|---|---|---|---|
| 310 | Social Workers (Report here and include on Ln 270) | 1,126 | $ 41,626 | $ 36.97 |
| 315 | Activity Program Leaders (Report here and include on Ln 275) | 552 | $ 20,935 | $ 37.93 |

| Line No. | Temporary Staffing Agency Services | (1) Hours | (2) Amount Paid | (3) Hourly Average (Col 2 / Col 1) |
|---|---|---|---|---|
| | **Nursing Services (Exclude Sub-Acute Care, Sub-Acute Care - Pediatric, and Transitional Inpatient Care)** | | | |
| 405 | Geriatric Nurse Practitioners | | $ | $ |
| 410 | Registered Nurses | | | |
| 415 | Licensed Vocational Nurses | | | |
| 420 | Nurse Assistants (Aides and Orderlies) | | | |
| 425 | Psychiatric Technicians | | | |
| 430 | Other Agency Personnel | | | |
| 435 | TOTAL (Sum of Lns 405 thru 430) | | $ | $ |
| | **Sub-Acute Care Nursing Services - Only** | | | |
| 440 | Geriatric Nurse Practitioners | | $ | $ |
| 445 | Registered Nurses | | | |
| 450 | Licensed Vocational Nurses | | | |
| 455 | Nurse Assistants (Aides and Orderlies) | | | |
| 460 | Psychiatric Technicians | | | |
| 465 | Other Agency Personnel | | | |
| 470 | TOTAL (Sum of Lns 440 thru 465) | | $ | $ |
| | **Sub-Acute Care - Pediatric Nursing Services - Only** | | | |
| 475 | Geriatric Nurse Practitioners | | $ | $ |
| 480 | Registered Nurses | | | |
| 485 | Licensed Vocational Nurses | | | |
| 490 | Nurse Assistants (Aides and Orderlies) | | | |
| 495 | Psychiatric Technicians | | | |
| 500 | Other Agency Personnel | | | |
| 505 | TOTAL (Sum of Lns 475 thru 500) | | $ | $ |
| | **Transitional Inpatient Care Nursing Services - Only** | | | |
| 510 | Geriatric Nurse Practitioners | | $ | $ |
| 515 | Registered Nurses | | | |
| 520 | Licensed Vocational Nurses | | | |
| 525 | Nurse Assistants (Aides and Orderlies) | | | |
| 530 | Psychiatric Technicians | | | |
| 535 | Other Agency Personnel | | | |
| 540 | TOTAL (Sum of Lns 510 thru 535) | | $ | $ |

| Line No. | Supplemental Labor Info - **Temporary Staffing** | (1) Hours | (2) Amount Paid | (3) Hourly Average (Col 2 / Col 1) |
|---|---|---|---|---|
| 555 | Social Workers (Do not include on Lns 430, 465, 500 or 535) | | $ | $ |
| 560 | Activity Program Leaders (Do not include in Lns 430, 465, 500 or 535) | | $ | $ |

CHFC 7041 h-6 & MC530

* Productive hours are actual hours worked and exclude 1) vacation, 2) sick leave, 3) on call, 4) holiday, 5) other paid time off. Report to the nearest whole hour.

** For all facilities:
Column 2, line 65 must agree with the sum of Page 10.1, column 1, lines 105, 110, 115, 120, 130 and 135.
Line 130 must agree with Page 10.1 column 1, line 125. Line 180 must agree with Page 10.1 column 1, line 126. Line 199 must agree with Page 10.1, column 1, line 128.
Line 230 must agree with Page 10.1 column 1, lines 75 through 100.
Report to the nearest whole dollar.
**For nonresidential care facilities:**
Lines 250 through 290 must agree with appropriate lines on Page 10.1 column 1.
**For residential care facilities:**
Report only productive hours, salaries, and wages related to health care on lines 250 through 290 of this page. If Page 10.1, columns 5 through 9 are used to determine expenses related to health care, use the same method to determine productive hours, salaries, and wages to health care for this page.

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

12.2 (2) Labor Report (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | Labor Turnover | (1) All Employees | (2) Direct Nursing Employees * | (3) Nurse Assistants |
|---|---|---|---|---|
| 605 | Number of employees at beginning of period | 140 | 110 | 72 |
| 610 | Number of employees at end of period | 143 | 112 | 73 |
| 615 | Average number of employees | 138 | 107 | 69 |
| 620 | Total number of people employed during the period ** | 176 | 138 | 88 |
| 625 | TURNOVER PERCENTAGE [(Ln 620 / Ln 615) X 100] - 100 | 27.54 | 28.97 | 27.54 |
| 630 | Number of employees with continuous service for entire reporting period | 108 | 85 | 57 |

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* Include all employees (RN's, LVN's, Nurse Assistants, technicians, specialists and others) providing direct nursing care.
Do not include supervisors who provide no direct nursing care.
Do include supervisors whose duties include some provision of nursing care.

** Total number of people cannot be less than the number of employees at the beginning of the period, less the number of employees with continuous service for the entire period, plus the number of employees at the end of the period(line 605 - line 630 + line 610).
This calculation is the MINIMUM possible number of people employed during the period.
It does not include employees who were hired after the period began and left or were discharged before the period ended.
Therefore, in most cases, line 620 should be greater than this calculation.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

12.3 (1) Payroll-Based Journal Public Use File (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | Quarter |
|---|---|
| 1 | 12/31/2022 |

| Line No. | (1) WorkDate | (2) MDScensus | (3) Total Registered Nurse Director of Nursing Hours | (4) Employee Registered Nurse Director of Nursing Hours | (5) Contracted Registered Nurse Director of Nursing Hours | (6) Total Registered Nurse Administration Hours | (7) Employee Registered Nurse Administration Hours |
|---|---|---|---|---|---|---|---|
| 2 | 10/01/2022 | 136 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3 | 10/02/2022 | 138 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4 | 10/03/2022 | 139 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 5 | 10/04/2022 | 142 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 6 | 10/05/2022 | 142 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 7 | 10/06/2022 | 140 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 8 | 10/07/2022 | 140 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 9 | 10/08/2022 | 141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | 10/09/2022 | 140 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 11 | 10/10/2022 | 140 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 12 | 10/11/2022 | 140 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 13 | 10/12/2022 | 139 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 14 | 10/13/2022 | 137 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 15 | 10/14/2022 | 137 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 16 | 10/15/2022 | 135 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 17 | 10/16/2022 | 135 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 18 | 10/17/2022 | 134 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 19 | 10/18/2022 | 133 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 20 | 10/19/2022 | 134 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 21 | 10/20/2022 | 133 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 22 | 10/21/2022 | 133 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 23 | 10/22/2022 | 132 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24 | 10/23/2022 | 132 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25 | 10/24/2022 | 130 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 26 | 10/25/2022 | 129 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 27 | 10/26/2022 | 131 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 28 | 10/27/2022 | 131 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 29 | 10/28/2022 | 131 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 30 | 10/29/2022 | 130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31 | 10/30/2022 | 131 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 32 | 10/31/2022 | 134 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 33 | 11/01/2022 | 133 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 34 | 11/02/2022 | 135 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 35 | 11/03/2022 | 135 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 36 | 11/04/2022 | 133 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 37 | 11/05/2022 | 133 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 38 | 11/06/2022 | 132 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 39 | 11/07/2022 | 131 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 40 | 11/08/2022 | 132 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 41 | 11/09/2022 | 129 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 42 | 11/10/2022 | 129 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 43 | 11/11/2022 | 128 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 44 | 11/12/2022 | 127 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 45 | 11/13/2022 | 127 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

12.3 (2) Payroll-Based Journal Public Use File (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | (1) WorkDate | (8) Contracted Registered Nurse Administration Hours | (9) Total Registered Nurse Hours | (10) Employee Registered Nurse Hours | (11) Contracted Registered Nurse Hours | (12) Total Licensed Practical Nurse Administration Hours | (13) Employee Licensed Practical Nurse Administration Hours |
|---|---|---|---|---|---|---|---|
| 2 | 10/01/2022 | 0.00 | 53.02 | 53.02 | 0.00 | 0.00 | 0.00 |
| 3 | 10/02/2022 | 0.00 | 52.82 | 52.82 | 0.00 | 0.00 | 0.00 |
| 4 | 10/03/2022 | 0.00 | 70.28 | 70.28 | 0.00 | 8.00 | 8.00 |
| 5 | 10/04/2022 | 0.00 | 90.77 | 90.77 | 0.00 | 8.00 | 8.00 |
| 6 | 10/05/2022 | 0.00 | 76.72 | 76.72 | 0.00 | 8.00 | 8.00 |
| 7 | 10/06/2022 | 0.00 | 79.97 | 79.97 | 0.00 | 8.00 | 8.00 |
| 8 | 10/07/2022 | 0.00 | 75.87 | 75.87 | 0.00 | 8.00 | 8.00 |
| 9 | 10/08/2022 | 0.00 | 51.57 | 51.57 | 0.00 | 0.00 | 0.00 |
| 10 | 10/09/2022 | 0.00 | 51.88 | 51.88 | 0.00 | 0.00 | 0.00 |
| 11 | 10/10/2022 | 0.00 | 66.54 | 66.54 | 0.00 | 8.00 | 8.00 |
| 12 | 10/11/2022 | 0.00 | 67.94 | 67.94 | 0.00 | 8.00 | 8.00 |
| 13 | 10/12/2022 | 0.00 | 74.61 | 74.61 | 0.00 | 8.00 | 8.00 |
| 14 | 10/13/2022 | 0.00 | 67.22 | 67.22 | 0.00 | 8.00 | 8.00 |
| 15 | 10/14/2022 | 0.00 | 83.24 | 83.24 | 0.00 | 8.00 | 8.00 |
| 16 | 10/15/2022 | 0.00 | 52.87 | 52.87 | 0.00 | 0.00 | 0.00 |
| 17 | 10/16/2022 | 0.00 | 52.07 | 52.07 | 0.00 | 0.00 | 0.00 |
| 18 | 10/17/2022 | 0.00 | 73.32 | 73.32 | 0.00 | 8.00 | 8.00 |
| 19 | 10/18/2022 | 0.00 | 68.02 | 68.02 | 0.00 | 8.00 | 8.00 |
| 20 | 10/19/2022 | 0.00 | 74.77 | 74.77 | 0.00 | 8.00 | 8.00 |
| 21 | 10/20/2022 | 0.00 | 76.75 | 76.75 | 0.00 | 8.00 | 8.00 |
| 22 | 10/21/2022 | 0.00 | 81.23 | 81.23 | 0.00 | 8.00 | 8.00 |
| 23 | 10/22/2022 | 0.00 | 64.90 | 64.90 | 0.00 | 0.00 | 0.00 |
| 24 | 10/23/2022 | 0.00 | 61.67 | 61.67 | 0.00 | 0.00 | 0.00 |
| 25 | 10/24/2022 | 0.00 | 70.24 | 70.24 | 0.00 | 8.00 | 8.00 |
| 26 | 10/25/2022 | 0.00 | 77.75 | 77.75 | 0.00 | 0.00 | 0.00 |
| 27 | 10/26/2022 | 0.00 | 94.55 | 94.55 | 0.00 | 0.00 | 0.00 |
| 28 | 10/27/2022 | 0.00 | 92.06 | 92.06 | 0.00 | 0.00 | 0.00 |
| 29 | 10/28/2022 | 0.00 | 82.68 | 82.68 | 0.00 | 0.00 | 0.00 |
| 30 | 10/29/2022 | 0.00 | 45.80 | 45.80 | 0.00 | 0.00 | 0.00 |
| 31 | 10/30/2022 | 0.00 | 48.48 | 48.48 | 0.00 | 0.00 | 0.00 |
| 32 | 10/31/2022 | 0.00 | 81.52 | 81.52 | 0.00 | 8.00 | 8.00 |
| 33 | 11/01/2022 | 0.00 | 85.99 | 85.99 | 0.00 | 8.00 | 8.00 |
| 34 | 11/02/2022 | 0.00 | 84.49 | 84.49 | 0.00 | 8.00 | 8.00 |
| 35 | 11/03/2022 | 0.00 | 74.50 | 74.50 | 0.00 | 8.00 | 8.00 |
| 36 | 11/04/2022 | 0.00 | 75.23 | 75.23 | 0.00 | 8.00 | 8.00 |
| 37 | 11/05/2022 | 0.00 | 60.08 | 60.08 | 0.00 | 0.00 | 0.00 |
| 38 | 11/06/2022 | 0.00 | 41.66 | 41.66 | 0.00 | 0.00 | 0.00 |
| 39 | 11/07/2022 | 0.00 | 70.66 | 70.66 | 0.00 | 8.00 | 8.00 |
| 40 | 11/08/2022 | 0.00 | 64.05 | 64.05 | 0.00 | 8.00 | 8.00 |
| 41 | 11/09/2022 | 0.00 | 75.73 | 75.73 | 0.00 | 8.00 | 8.00 |
| 42 | 11/10/2022 | 0.00 | 86.02 | 86.02 | 0.00 | 8.00 | 8.00 |
| 43 | 11/11/2022 | 0.00 | 78.22 | 78.22 | 0.00 | 0.00 | 0.00 |
| 44 | 11/12/2022 | 0.00 | 39.11 | 39.11 | 0.00 | 0.00 | 0.00 |
| 45 | 11/13/2022 | 0.00 | 46.46 | 46.46 | 0.00 | 0.00 | 0.00 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

12.3 (3) Payroll-Based Journal Public Use File (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | (1) WorkDate | (14) Contracted Licensed Practical Nurse Administration Hours | (15) Total Licensed Practical Nurse Hours | (16) Employee Licensed Practical Nurse Hours | (17) Contracted Licensed Practical Nurse Hours | (18) Total Certified Nurse Aide Hours | (19) Employee Certified Nurse Aide Hours |
|---|---|---|---|---|---|---|---|
| 2 | 10/01/2022 | 0.00 | 91.45 | 91.45 | 0.00 | 306.94 | 306.94 |
| 3 | 10/02/2022 | 0.00 | 91.97 | 91.97 | 0.00 | 316.10 | 316.10 |
| 4 | 10/03/2022 | 0.00 | 113.87 | 113.87 | 0.00 | 333.57 | 333.57 |
| 5 | 10/04/2022 | 0.00 | 92.47 | 92.47 | 0.00 | 350.03 | 350.03 |
| 6 | 10/05/2022 | 0.00 | 106.42 | 106.42 | 0.00 | 370.50 | 370.50 |
| 7 | 10/06/2022 | 0.00 | 99.43 | 99.43 | 0.00 | 330.20 | 330.20 |
| 8 | 10/07/2022 | 0.00 | 104.48 | 104.48 | 0.00 | 356.92 | 356.92 |
| 9 | 10/08/2022 | 0.00 | 100.24 | 100.24 | 0.00 | 326.83 | 326.83 |
| 10 | 10/09/2022 | 0.00 | 97.30 | 97.30 | 0.00 | 333.19 | 333.19 |
| 11 | 10/10/2022 | 0.00 | 109.00 | 109.00 | 0.00 | 349.73 | 349.73 |
| 12 | 10/11/2022 | 0.00 | 106.87 | 106.87 | 0.00 | 352.89 | 352.89 |
| 13 | 10/12/2022 | 0.00 | 104.37 | 104.37 | 0.00 | 329.92 | 329.92 |
| 14 | 10/13/2022 | 0.00 | 109.75 | 109.75 | 0.00 | 330.80 | 330.80 |
| 15 | 10/14/2022 | 0.00 | 103.40 | 103.40 | 0.00 | 331.49 | 331.49 |
| 16 | 10/15/2022 | 0.00 | 96.14 | 96.14 | 0.00 | 340.34 | 340.34 |
| 17 | 10/16/2022 | 0.00 | 99.82 | 99.82 | 0.00 | 344.51 | 344.51 |
| 18 | 10/17/2022 | 0.00 | 113.55 | 113.55 | 0.00 | 304.78 | 304.78 |
| 19 | 10/18/2022 | 0.00 | 102.92 | 102.92 | 0.00 | 338.90 | 338.90 |
| 20 | 10/19/2022 | 0.00 | 106.00 | 106.00 | 0.00 | 343.80 | 343.80 |
| 21 | 10/20/2022 | 0.00 | 98.36 | 98.36 | 0.00 | 336.41 | 336.41 |
| 22 | 10/21/2022 | 0.00 | 106.33 | 106.33 | 0.00 | 349.99 | 349.99 |
| 23 | 10/22/2022 | 0.00 | 84.94 | 84.94 | 0.00 | 341.73 | 341.73 |
| 24 | 10/23/2022 | 0.00 | 75.75 | 75.75 | 0.00 | 322.12 | 322.12 |
| 25 | 10/24/2022 | 0.00 | 114.27 | 114.27 | 0.00 | 308.92 | 308.92 |
| 26 | 10/25/2022 | 0.00 | 88.20 | 88.20 | 0.00 | 371.91 | 371.91 |
| 27 | 10/26/2022 | 0.00 | 86.96 | 86.96 | 0.00 | 346.89 | 346.89 |
| 28 | 10/27/2022 | 0.00 | 85.72 | 85.72 | 0.00 | 361.54 | 361.54 |
| 29 | 10/28/2022 | 0.00 | 90.79 | 90.79 | 0.00 | 344.63 | 344.63 |
| 30 | 10/29/2022 | 0.00 | 96.55 | 96.55 | 0.00 | 328.57 | 328.57 |
| 31 | 10/30/2022 | 0.00 | 104.24 | 104.24 | 0.00 | 325.31 | 325.31 |
| 32 | 10/31/2022 | 0.00 | 104.85 | 104.85 | 0.00 | 312.21 | 312.21 |
| 33 | 11/01/2022 | 0.00 | 91.98 | 91.98 | 0.00 | 362.93 | 362.93 |
| 34 | 11/02/2022 | 0.00 | 97.52 | 97.52 | 0.00 | 336.76 | 336.76 |
| 35 | 11/03/2022 | 0.00 | 96.07 | 96.07 | 0.00 | 354.29 | 354.29 |
| 36 | 11/04/2022 | 0.00 | 84.68 | 84.68 | 0.00 | 334.81 | 334.81 |
| 37 | 11/05/2022 | 0.00 | 76.91 | 76.91 | 0.00 | 357.80 | 357.80 |
| 38 | 11/06/2022 | 0.00 | 79.15 | 79.15 | 0.00 | 332.03 | 332.03 |
| 39 | 11/07/2022 | 0.00 | 101.87 | 101.87 | 0.00 | 368.68 | 368.68 |
| 40 | 11/08/2022 | 0.00 | 102.64 | 102.64 | 0.00 | 355.39 | 355.39 |
| 41 | 11/09/2022 | 0.00 | 89.48 | 89.48 | 0.00 | 341.44 | 341.44 |
| 42 | 11/10/2022 | 0.00 | 73.66 | 73.66 | 0.00 | 372.57 | 372.57 |
| 43 | 11/11/2022 | 0.00 | 78.64 | 78.64 | 0.00 | 357.08 | 357.08 |
| 44 | 11/12/2022 | 0.00 | 81.65 | 81.65 | 0.00 | 334.12 | 334.12 |
| 45 | 11/13/2022 | 0.00 | 86.56 | 86.56 | 0.00 | 331.09 | 331.09 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

12.3 (4) Payroll-Based Journal Public Use File (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | (1) WorkDate | (20) Contracted Certified Nurse Aide Hours | (21) Total Nurse Aide in Training Hours | (22) Employee Nurse Aide in Training Hours | (23) Contracted Nurse Aide in Training Hours | (24) Total Med Aide / Technician Hours | (25) Employee Med Aide / Technician Hours | (26) Contracted Med Aide / Technician Hours |
|---|---|---|---|---|---|---|---|---|
| 2 | 10/01/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3 | 10/02/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4 | 10/03/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 | 10/04/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6 | 10/05/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7 | 10/06/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8 | 10/07/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9 | 10/08/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | 10/09/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 11 | 10/10/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 12 | 10/11/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13 | 10/12/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 14 | 10/13/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 15 | 10/14/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 16 | 10/15/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 17 | 10/16/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 18 | 10/17/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 19 | 10/18/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20 | 10/19/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21 | 10/20/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 22 | 10/21/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23 | 10/22/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24 | 10/23/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25 | 10/24/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 26 | 10/25/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 | 10/26/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 28 | 10/27/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 29 | 10/28/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 30 | 10/29/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31 | 10/30/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 32 | 10/31/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 33 | 11/01/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34 | 11/02/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35 | 11/03/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 36 | 11/04/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 37 | 11/05/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 38 | 11/06/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 39 | 11/07/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 40 | 11/08/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 41 | 11/09/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 42 | 11/10/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 43 | 11/11/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 44 | 11/12/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 45 | 11/13/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

12.3 (5) Payroll-Based Journal Public Use File (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | (1) WorkDate | (2) MDScensus | (3) Total Registered Nurse Director of Nursing Hours | (4) Employee Registered Nurse Director of Nursing Hours | (5) Contracted Registered Nurse Director of Nursing Hours | (6) Total Registered Nurse Administration Hours | (7) Employee Registered Nurse Administration Hours |
|---|---|---|---|---|---|---|---|
| 46 | 11/14/2022 | 128 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 47 | 11/15/2022 | 129 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 48 | 11/16/2022 | 130 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 49 | 11/17/2022 | 131 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 50 | 11/18/2022 | 130 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 51 | 11/19/2022 | 130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 52 | 11/20/2022 | 130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 53 | 11/21/2022 | 130 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 54 | 11/22/2022 | 130 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 55 | 11/23/2022 | 128 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 56 | 11/24/2022 | 129 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 57 | 11/25/2022 | 129 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 58 | 11/26/2022 | 128 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 59 | 11/27/2022 | 129 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 60 | 11/28/2022 | 131 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 61 | 11/29/2022 | 131 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 62 | 11/30/2022 | 131 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 63 | 12/01/2022 | 131 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 64 | 12/02/2022 | 134 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 65 | 12/03/2022 | 134 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 66 | 12/04/2022 | 134 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 67 | 12/05/2022 | 134 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 68 | 12/06/2022 | 136 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 69 | 12/07/2022 | 135 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 70 | 12/08/2022 | 134 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 71 | 12/09/2022 | 137 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 72 | 12/10/2022 | 135 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 73 | 12/11/2022 | 134 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 74 | 12/12/2022 | 132 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 75 | 12/13/2022 | 133 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 76 | 12/14/2022 | 136 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 77 | 12/15/2022 | 135 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 78 | 12/16/2022 | 134 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 79 | 12/17/2022 | 134 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | 12/18/2022 | 137 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 81 | 12/19/2022 | 138 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 82 | 12/20/2022 | 136 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 83 | 12/21/2022 | 136 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 84 | 12/22/2022 | 134 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 85 | 12/23/2022 | 135 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 86 | 12/24/2022 | 134 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 87 | 12/25/2022 | 134 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 88 | 12/26/2022 | 134 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 89 | 12/27/2022 | 136 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 90 | 12/28/2022 | 133 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 91 | 12/29/2022 | 133 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 92 | 12/30/2022 | 134 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 93 | 12/31/2022 | 133 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 94 | | 12,276 | 488.00 | 488.00 | | | |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

12.3 (6) Payroll-Based Journal Public Use File (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | (1) WorkDate | (8) Contracted Registered Nurse Administration Hours | (9) Total Registered Nurse Hours | (10) Employee Registered Nurse Hours | (11) Contracted Registered Nurse Hours | (12) Total Licensed Practical Nurse Administration Hours | (13) Employee Licensed Practical Nurse Administration Hours |
|---|---|---|---|---|---|---|---|
| 46 | 11/14/2022 | 0.00 | 57.63 | 57.63 | 0.00 | 8.00 | 8.00 |
| 47 | 11/15/2022 | 0.00 | 64.27 | 64.27 | 0.00 | 8.00 | 8.00 |
| 48 | 11/16/2022 | 0.00 | 74.09 | 74.09 | 0.00 | 8.00 | 8.00 |
| 49 | 11/17/2022 | 0.00 | 72.85 | 72.85 | 0.00 | 8.00 | 8.00 |
| 50 | 11/18/2022 | 0.00 | 84.30 | 84.30 | 0.00 | 8.00 | 8.00 |
| 51 | 11/19/2022 | 0.00 | 45.82 | 45.82 | 0.00 | 0.00 | 0.00 |
| 52 | 11/20/2022 | 0.00 | 47.83 | 47.83 | 0.00 | 0.00 | 0.00 |
| 53 | 11/21/2022 | 0.00 | 78.70 | 78.70 | 0.00 | 8.00 | 8.00 |
| 54 | 11/22/2022 | 0.00 | 66.07 | 66.07 | 0.00 | 8.00 | 8.00 |
| 55 | 11/23/2022 | 0.00 | 80.22 | 80.22 | 0.00 | 8.00 | 8.00 |
| 56 | 11/24/2022 | 0.00 | 60.95 | 60.95 | 0.00 | 0.00 | 0.00 |
| 57 | 11/25/2022 | 0.00 | 77.73 | 77.73 | 0.00 | 8.00 | 8.00 |
| 58 | 11/26/2022 | 0.00 | 39.78 | 39.78 | 0.00 | 0.00 | 0.00 |
| 59 | 11/27/2022 | 0.00 | 51.10 | 51.10 | 0.00 | 0.00 | 0.00 |
| 60 | 11/28/2022 | 0.00 | 74.88 | 74.88 | 0.00 | 8.00 | 8.00 |
| 61 | 11/29/2022 | 0.00 | 67.31 | 67.31 | 0.00 | 8.00 | 8.00 |
| 62 | 11/30/2022 | 0.00 | 64.50 | 64.50 | 0.00 | 8.00 | 8.00 |
| 63 | 12/01/2022 | 0.00 | 72.87 | 72.87 | 0.00 | 8.00 | 8.00 |
| 64 | 12/02/2022 | 0.00 | 74.95 | 74.95 | 0.00 | 8.00 | 8.00 |
| 65 | 12/03/2022 | 0.00 | 50.39 | 50.39 | 0.00 | 0.00 | 0.00 |
| 66 | 12/04/2022 | 0.00 | 48.96 | 48.96 | 0.00 | 0.00 | 0.00 |
| 67 | 12/05/2022 | 0.00 | 67.41 | 67.41 | 0.00 | 8.00 | 8.00 |
| 68 | 12/06/2022 | 0.00 | 64.20 | 64.20 | 0.00 | 8.00 | 8.00 |
| 69 | 12/07/2022 | 0.00 | 89.41 | 89.41 | 0.00 | 8.00 | 8.00 |
| 70 | 12/08/2022 | 0.00 | 79.46 | 79.46 | 0.00 | 8.00 | 8.00 |
| 71 | 12/09/2022 | 0.00 | 94.43 | 94.43 | 0.00 | 8.00 | 8.00 |
| 72 | 12/10/2022 | 0.00 | 50.05 | 50.05 | 0.00 | 0.00 | 0.00 |
| 73 | 12/11/2022 | 0.00 | 60.37 | 60.37 | 0.00 | 0.00 | 0.00 |
| 74 | 12/12/2022 | 0.00 | 80.42 | 80.42 | 0.00 | 8.00 | 8.00 |
| 75 | 12/13/2022 | 0.00 | 87.95 | 87.95 | 0.00 | 0.00 | 0.00 |
| 76 | 12/14/2022 | 0.00 | 101.45 | 101.45 | 0.00 | 0.00 | 0.00 |
| 77 | 12/15/2022 | 0.00 | 95.63 | 95.63 | 0.00 | 0.00 | 0.00 |
| 78 | 12/16/2022 | 0.00 | 92.09 | 92.09 | 0.00 | 0.00 | 0.00 |
| 79 | 12/17/2022 | 0.00 | 58.53 | 58.53 | 0.00 | 0.00 | 0.00 |
| 80 | 12/18/2022 | 0.00 | 69.25 | 69.25 | 0.00 | 0.00 | 0.00 |
| 81 | 12/19/2022 | 0.00 | 84.58 | 84.58 | 0.00 | 8.00 | 8.00 |
| 82 | 12/20/2022 | 0.00 | 74.37 | 74.37 | 0.00 | 8.00 | 8.00 |
| 83 | 12/21/2022 | 0.00 | 81.32 | 81.32 | 0.00 | 8.00 | 8.00 |
| 84 | 12/22/2022 | 0.00 | 66.87 | 66.87 | 0.00 | 8.00 | 8.00 |
| 85 | 12/23/2022 | 0.00 | 72.67 | 72.67 | 0.00 | 8.00 | 8.00 |
| 86 | 12/24/2022 | 0.00 | 56.15 | 56.15 | 0.00 | 0.00 | 0.00 |
| 87 | 12/25/2022 | 0.00 | 52.71 | 52.71 | 0.00 | 0.00 | 0.00 |
| 88 | 12/26/2022 | 0.00 | 79.06 | 79.06 | 0.00 | 0.00 | 0.00 |
| 89 | 12/27/2022 | 0.00 | 74.32 | 74.32 | 0.00 | 8.00 | 8.00 |
| 90 | 12/28/2022 | 0.00 | 83.37 | 83.37 | 0.00 | 8.00 | 8.00 |
| 91 | 12/29/2022 | 0.00 | 85.94 | 85.94 | 0.00 | 8.00 | 8.00 |
| 92 | 12/30/2022 | 0.00 | 86.86 | 86.86 | 0.00 | 8.00 | 8.00 |
| 93 | 12/31/2022 | 0.00 | 81.50 | 81.50 | 0.00 | 0.00 | 0.00 |
| 94 | | | 6,468.90 | 6,468.90 | | 432.00 | 432.00 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

12.3 (7) Payroll-Based Journal Public Use File (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | (1) WorkDate | (14) Contracted Licensed Practical Nurse Administration Hours | (15) Total Licensed Practical Nurse Hours | (16) Employee Licensed Practical Nurse Hours | (17) Contracted Licensed Practical Nurse Hours | (18) Total Certified Nurse Aide Hours | (19) Employee Certified Nurse Aide Hours |
|---|---|---|---|---|---|---|---|
| 46 | 11/14/2022 | 0.00 | 105.42 | 105.42 | 0.00 | 306.77 | 306.77 |
| 47 | 11/15/2022 | 0.00 | 80.73 | 80.73 | 0.00 | 286.97 | 286.97 |
| 48 | 11/16/2022 | 0.00 | 91.25 | 91.25 | 0.00 | 290.55 | 290.55 |
| 49 | 11/17/2022 | 0.00 | 87.34 | 87.34 | 0.00 | 290.29 | 290.29 |
| 50 | 11/18/2022 | 0.00 | 74.59 | 74.59 | 0.00 | 268.44 | 268.44 |
| 51 | 11/19/2022 | 0.00 | 93.42 | 93.42 | 0.00 | 320.49 | 320.49 |
| 52 | 11/20/2022 | 0.00 | 82.47 | 82.47 | 0.00 | 340.84 | 340.84 |
| 53 | 11/21/2022 | 0.00 | 87.48 | 87.48 | 0.00 | 329.48 | 329.48 |
| 54 | 11/22/2022 | 0.00 | 98.79 | 98.79 | 0.00 | 350.96 | 350.96 |
| 55 | 11/23/2022 | 0.00 | 97.23 | 97.23 | 0.00 | 316.56 | 316.56 |
| 56 | 11/24/2022 | 0.00 | 81.74 | 81.74 | 0.00 | 331.31 | 331.31 |
| 57 | 11/25/2022 | 0.00 | 80.13 | 80.13 | 0.00 | 308.64 | 308.64 |
| 58 | 11/26/2022 | 0.00 | 86.74 | 86.74 | 0.00 | 332.27 | 332.27 |
| 59 | 11/27/2022 | 0.00 | 83.87 | 83.87 | 0.00 | 300.48 | 300.48 |
| 60 | 11/28/2022 | 0.00 | 109.19 | 109.19 | 0.00 | 330.61 | 330.61 |
| 61 | 11/29/2022 | 0.00 | 97.77 | 97.77 | 0.00 | 351.41 | 351.41 |
| 62 | 11/30/2022 | 0.00 | 113.55 | 113.55 | 0.00 | 354.85 | 354.85 |
| 63 | 12/01/2022 | 0.00 | 99.95 | 99.95 | 0.00 | 347.78 | 347.78 |
| 64 | 12/02/2022 | 0.00 | 94.11 | 94.11 | 0.00 | 333.30 | 333.30 |
| 65 | 12/03/2022 | 0.00 | 74.33 | 74.33 | 0.00 | 348.09 | 348.09 |
| 66 | 12/04/2022 | 0.00 | 84.73 | 84.73 | 0.00 | 359.33 | 359.33 |
| 67 | 12/05/2022 | 0.00 | 108.00 | 108.00 | 0.00 | 347.16 | 347.16 |
| 68 | 12/06/2022 | 0.00 | 100.16 | 100.16 | 0.00 | 366.85 | 366.85 |
| 69 | 12/07/2022 | 0.00 | 95.25 | 95.25 | 0.00 | 347.73 | 347.73 |
| 70 | 12/08/2022 | 0.00 | 92.06 | 92.06 | 0.00 | 335.82 | 335.82 |
| 71 | 12/09/2022 | 0.00 | 83.34 | 83.34 | 0.00 | 344.47 | 344.47 |
| 72 | 12/10/2022 | 0.00 | 83.36 | 83.36 | 0.00 | 356.48 | 356.48 |
| 73 | 12/11/2022 | 0.00 | 63.58 | 63.58 | 0.00 | 357.48 | 357.48 |
| 74 | 12/12/2022 | 0.00 | 95.46 | 95.46 | 0.00 | 329.75 | 329.75 |
| 75 | 12/13/2022 | 0.00 | 99.05 | 99.05 | 0.00 | 352.07 | 352.07 |
| 76 | 12/14/2022 | 0.00 | 106.63 | 106.63 | 0.00 | 333.57 | 333.57 |
| 77 | 12/15/2022 | 0.00 | 92.31 | 92.31 | 0.00 | 355.54 | 355.54 |
| 78 | 12/16/2022 | 0.00 | 100.91 | 100.91 | 0.00 | 358.17 | 358.17 |
| 79 | 12/17/2022 | 0.00 | 72.86 | 72.86 | 0.00 | 368.71 | 368.71 |
| 80 | 12/18/2022 | 0.00 | 84.06 | 84.06 | 0.00 | 344.02 | 344.02 |
| 81 | 12/19/2022 | 0.00 | 106.83 | 106.83 | 0.00 | 370.00 | 370.00 |
| 82 | 12/20/2022 | 0.00 | 95.45 | 95.45 | 0.00 | 374.61 | 374.61 |
| 83 | 12/21/2022 | 0.00 | 93.21 | 93.21 | 0.00 | 368.43 | 368.43 |
| 84 | 12/22/2022 | 0.00 | 112.46 | 112.46 | 0.00 | 352.40 | 352.40 |
| 85 | 12/23/2022 | 0.00 | 94.68 | 94.68 | 0.00 | 363.37 | 363.37 |
| 86 | 12/24/2022 | 0.00 | 73.39 | 73.39 | 0.00 | 347.27 | 347.27 |
| 87 | 12/25/2022 | 0.00 | 76.28 | 76.28 | 0.00 | 340.75 | 340.75 |
| 88 | 12/26/2022 | 0.00 | 94.90 | 94.90 | 0.00 | 327.79 | 327.79 |
| 89 | 12/27/2022 | 0.00 | 104.31 | 104.31 | 0.00 | 358.57 | 358.57 |
| 90 | 12/28/2022 | 0.00 | 113.17 | 113.17 | 0.00 | 366.30 | 366.30 |
| 91 | 12/29/2022 | 0.00 | 89.46 | 89.46 | 0.00 | 329.17 | 329.17 |
| 92 | 12/30/2022 | 0.00 | 71.73 | 71.73 | 0.00 | 349.95 | 349.95 |
| 93 | 12/31/2022 | 0.00 | 59.45 | 59.45 | 0.00 | 332.52 | 332.52 |
| 94 | | | 8,594.40 | 8,594.40 | | 31,259.03 | 31,259.03 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

12.3 (8) Payroll-Based Journal Public Use File (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | (1) WorkDate | (20) Contracted Certified Nurse Aide Hours | (21) Total Nurse Aide In Training Hours | (22) Employee Nurse Aide In Training Hours | (23) Contracted Nurse Aide In Training Hours | (24) Total Med Aide / Technician Hours | (25) Employee Med Aide / Technician Hours | (26) Contracted Med Aide / Technician Hours |
|---|---|---|---|---|---|---|---|---|
| 46 | 11/14/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 47 | 11/15/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 48 | 11/16/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 49 | 11/17/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 | 11/18/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 51 | 11/19/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 52 | 11/20/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 53 | 11/21/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 54 | 11/22/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 55 | 11/23/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 56 | 11/24/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 57 | 11/25/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 58 | 11/26/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 59 | 11/27/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 60 | 11/28/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 61 | 11/29/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62 | 11/30/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 63 | 12/01/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 64 | 12/02/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 65 | 12/03/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 66 | 12/04/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 67 | 12/05/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 68 | 12/06/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 69 | 12/07/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 70 | 12/08/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 71 | 12/09/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72 | 12/10/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 73 | 12/11/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 74 | 12/12/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 75 | 12/13/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 76 | 12/14/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 77 | 12/15/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 78 | 12/16/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 79 | 12/17/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | 12/18/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 81 | 12/19/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 82 | 12/20/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 83 | 12/21/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 84 | 12/22/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 85 | 12/23/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 86 | 12/24/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 87 | 12/25/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 88 | 12/26/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 89 | 12/27/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 90 | 12/28/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 91 | 12/29/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 92 | 12/30/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 93 | 12/31/2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 94 | | | | | | | | |

CHC 7041 b-1

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

13 Computation of Ancillary Services Cost per Patient Day (Special Care Program Contract Providers, Only) (Audited Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2022**

| Line No. | Ancillary Services | Total Facility (1) Allowable Cost (Pg 11 Col 12) | Total Facility (2) Gross Revenue (Pg 4.2 Cols 11+12) | Total Facility (3) Ratio of Cost to Gross Revenue (Col 1 / Col 2) | Sub-Acute Care (4) Gross Ancillary Revenue for Sub-Acute Care | Sub-Acute Care (5) Allowable Cost for Sub-Acute Care (Col 3 X Col 4) | Sub-Acute Care (6) Allowable Cost per Sub-Acute Care Day (Col 5 / Col 6 Ln 105) |
|---|---|---|---|---|---|---|---|
| 10 | Patient Supplies | $ | $ | | $ | $ | $ |
| 12 | Specialized Support Surfaces | | | | | | |
| 15 | Physical Therapy | | | | | | |
| 16 | Respiratory Therapy | | | | | | |
| 17 | Occupational Therapy | | | | | | |
| 18 | Speech Pathology | | | | | | |
| 20 | Pharmacy | | | | | | |
| 25 | Laboratory | | | | | | |
| 30 | Home Health Services | | | | | | |
| 35 | Other Ancillary Services | | | | | | |
| 95 | TOTAL | $ | $ | | $ | $ | $ |
| 105 | Program Patient Days (Pg 4.1 Col 6 Lns 25, 30 and 35) | | | | | | |

| Line No. | Ancillary Services | Sub-Acute Care - Pediatric (7) Gross Ancillary Revenue for Sub-Acute Care - Ped. | Sub-Acute Care - Pediatric (8) Allowable Cost for Sub-Acute Care - Ped. (Col 3 X Col 7) | Sub-Acute Care - Pediatric (9) Allowable Cost per Sub-Acute Care - Ped. Day (Col 8 / Col 9 Ln 105) | Transitional Inpatient Care (10) Gross Ancillary Revenue for Transitional Inpatient Care | Transitional Inpatient Care (11) Allowable Cost for Transitional Inpatient Care (Col 3 X Col 10) | Transitional Inpatient Care (12) Allowable Cost per Transitional Inpat. Care Day (Col 11 / Col 12 Ln 105) |
|---|---|---|---|---|---|---|---|
| 10 | Patient Supplies | $ | $ | $ | $ | $ | $ |
| 12 | Specialized Support Surfaces | | | | | | |
| 15 | Physical Therapy | | | | | | |
| 16 | Respiratory Therapy | | | | | | |
| 17 | Occupational Therapy | | | | | | |
| 18 | Speech Pathology | | | | | | |
| 20 | Pharmacy | | | | | | |
| 25 | Laboratory | | | | | | |
| 30 | Home Health Services | | | | | | |
| 35 | Other Ancillary Services | | | | | | |
| 95 | TOTAL | $ | $ | $ | $ | $ | $ |
| 105 | Program Patient Days (Pg 4.1 Col 6 Lns 25, 30 and 35) | | | | | | |

MC530

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

1 General Information (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | Description | Value |
|---|---|---|
| 1 | Legal Name of Facility | UNITED COM-SERVE |
| 2 | State License Number | 230000176 |
| 3 | Medi-Cal Provider Number | LTC55430F |
| 4 | D. B. A. (Doing Business As) | THE FOUNTAINS |
| 5 | Facility Business Phone | (530) 790-3000 |
| 6 | Facility Street Address | 1260 WILLIAMS WAY |
| 7 | City | YUBA CITY, CA |
| 8 | ZIP Code | 95991-0000 |
| 9 | Mailing Address (if different) - Street or P. O. Box | |
| 10 | City | |
| 11 | ZIP Code | |
| 12 | Administrator | JOSEPH MICELI |
| 13 | Report Contact Person | DEREK PLAUCHE |
| 14 | Phone Number | 3312250603na |
| 15 | Mailing Address - Street or P. O. Box | 360 W. BUTTERFIELD ROAD # 310 |
| 16 | City | ELMHURST |
| 17 | State | IL |
| 18 | ZIP Code | 60126 |
| 19 | Previous Name of Facility if Changed Since Previous Report | |
| 20 | Date of Change | |
| 21 | Previous State License Number | |
| 22 | Date of Change | |
| 23 | Previous Medi-Cal Provider Number | |
| 24 | Date of Change | |
| 25 | Reporting Period Began | 01/01/2023 |
| 26 | Reporting Period Ended | 12/31/2023 |

CHFC 7041 h-1 & MC530

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

2.1 Facility Description and Other General Information (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | License Category (Check only one) | (1) | Third Party Payor Programs (Complete all that apply) | (2) Date Certified | (3) |
|---|---|---|---|---|---|
| 1 | Skilled Nursing Facility | X | Medicare | 08/20/1990 | X |
| 2 | Intermediate Care Facility | | Medi-Cal/SNF | 08/20/1990 | X |
| 3 | SNF/Residential | | Medi-Cal/ICF | | |
| 4 | ICF/Residential | | Medi-Cal/MD | | |
| 5 | Congregate Living Health Facility | | Medi-Cal/DD | | |
| 6 | | | Short-Doyle | | |
| 7 | | | VA | | |
| 8 | | | Champus | | |
| 9 | | | Other (Describe): | | |
| | **Type of Control (Check only one)** | | **Legal Organization (Check only one)** | | |
| 10 | Church Related | | Corporation | | X |
| 11 | Not-for-Profit | X | Division of a Corporation | | |
| 12 | Investor Owned | | Partnership | | |
| 13 | Government: | | Proprietorship | | |
| 14 | State | | Other (Describe): | | |
| 15 | County | | | | |
| 16 | City/County | | | | |
| 17 | City | | | | |
| 18 | District | | | | |

| | Describe any items which management believes may have a significant effect on the data in this report: |
|---|---|
| 25 | |
| 26 | |
| 27 | |
| 28 | |
| 29 | |
| 30 | |

CHFC 7040 h-2 & MC530

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

2.2 Services Inventory (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | Health Services | (1) Code * |
|---|---|---|
| 1 | Pharmacy | 2 |
| 2 | Patient supplies | 1 |
| 3 | Laboratory | 4 |
| 4 | Radiology | 4 |
| 5 | Physical therapy | 2 |
| 6 | Inhalation therapy | 4 |
| 7 | Speech therapy | 2 |
| 8 | Occupational therapy | 2 |
| 9 | Audiology | 4 |
| 10 | Prosthetic devices | 4 |
| 11 | Social services | 1 |
| 12 | Physician care | 4 |
| 13 | Dental care | 4 |
| 14 | Podiatric care | 4 |
| 15 | Chiropractic care | 4 |
| 16 | Optometric care | 4 |
| 17 | Psychiatric care | 4 |
| 18 | Recreation/Activity | 1 |
| 19 | Alcoholism/Substance abuse treatment and recovery | 5 |
| 20 | Home health | 5 |
| 21 | Hospice | 4 |
| 22 | Long-term rehabilitation | 1 |
| 23 | Patient education | 1 |
| 24 | Adult day health care | 5 |
| 25 | Other (Describe): | |
| 26 | Other (Describe): | |
| 27 | Other (Describe): | |

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*** CODE EXPLANATION: Enter appropriate code in column 1 for every item.**
1 - Service MAINTAINED in facility and staffed by facility personnel. Related expenses reported on Page 10.1, columns 1, 2 and 3.
2 - Service MAINTAINED in facility and purchased by the facility under contract arrangement with an outside provider. Related expenses reported on Page 10.1, column 3.
3 - Service NOT MAINTAINED in facility but available from an outside provider under contract management whereby facility is billed directly by the provider. Related expenses reported on Page 10.1, column 3.
4 - Service NOT MAINTAINED in facility but available from an outside provider under contract arrangement whereby patients or third party payors are billed directly by the outside provider.
5 - Service NOT MAINTAINED in facility and no formal referral agreement exists with an outside provider. Patients or responsible third party payors who independently purchase services are billed directly by the provider.
6 - Service MAINTAINED, but not used during reporting cycle.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

3.1 (1) Facility Organization and Other Information (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

The purpose of this schedule is to identify the facility's relationships with various control and/or management organizations.

**A. Is this facility part of an organization with two or more health facilities under common ownership or control as defined in the instructions for this form?**

| | |
|---|---|
| 5 | [X] Yes [ ] No (If "Yes", complete items B and D. If "No", proceed to item F) |

**B. Is this facility a:**

| | |
|---|---|
| 10 | SUBSIDIARY (If Subsidiary or Division, complete item C) |

**C. Name and address of parent organization**

| | | |
|---|---|---|
| 15 | Name: | ADVENTIST HEALTH |
| 20 | Address: | ONE ADVENTIST HEALTH WAY |
| 25 | City: | ROSEVILLE |
| 30 | State: | CA |
| 35 | ZIP Code: | 95661 |

**D. Name, Address, and Percent of Ownership of Health Facilities Under Common Ownership or Control**

| Line No. | (1) Name | (2) Address | (3) City | (4) State | (5) ZIP Code | (6) % of Ownership |
|---|---|---|---|---|---|---|
| 40 | | | | | | |
| 41 | | | | | | |
| 42 | | | | | | |
| 43 | | | | | | |
| 44 | | | | | | |
| 45 | | | | | | |
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| 48 | | | | | | |
| 49 | | | | | | |
| 50 | | | | | | |
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| 54 | | | | | | |
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| 57 | | | | | | |
| 58 | | | | | | |
| 59 | | | | | | |
| 60 | | | | | | |
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| 64 | | | | | | |
| 65 | | | | | | |
| 66 | | | | | | |
| 67 | | | | | | |
| 68 | | | | | | |
| 69 | | | | | | |
| 70 | | | | | | |

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

3.1 (2) Facility Organization and Other Information (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| | E. Names of Owners Having a 5% or More Equity Interest |
|---|---|
| 90 | |
| 91 | |
| 92 | |
| 93 | |
| 94 | |
| 95 | |
| 96 | |
| 97 | |
| 98 | |
| 99 | |
| 100 | |
| 101 | |
| 102 | |
| 103 | |
| 104 | |
| 105 | |
| 106 | |
| 107 | |
| 108 | |
| 109 | |
| 110 | |
| 111 | |
| 112 | |
| 113 | |
| 114 | |
| 115 | |

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

3.2 Facility Organization and Other Information (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

**F. Governing Board Officers and Members**

| Line No. | (1) Name | (2) Occupation |
|---|---|---|
| 130 | KERRY HEINRICH | CHAIR |
| 131 | LARRY INNOCENT | |
| 132 | RICHARD REINER | |
| 133 | | |
| 134 | | |
| 135 | | |
| 136 | | |
| 137 | | |
| 138 | | |
| 139 | | |
| 140 | | |
| 141 | | |
| 142 | | |
| 143 | | |
| 144 | | |
| 145 | | |

**G. Does the facility use a management company?**

200 ☐ Yes ☒ No (If "Yes", provide the following information. If "No", proceed to item "M")

| | | |
|---|---|---|
| 205 | Name of Management Company: | |
| 210 | Address: | |
| 215 | City: | |
| 220 | State: | |
| 225 | ZIP Code: | |
| 230 | Phone Number: | |

**Names of Management Company Owners Having a 5% or More Equity Interest**

| | | |
|---|---|---|
| 240 | | |
| 245 | | |
| 250 | | |
| 255 | | |
| 260 | | |
| 265 | | |
| 270 | | |
| 275 | | |
| 280 | | |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

3.3 Related Persons and Organizations and Other Information (Medi-Cal Providers. Only) (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

**M) Are Financial Statements available for the reporting period?**

325 [X] Yes [ ] No (If "Yes", please enclose a copy) (If "No", enclose a copy of your working trial balance)

**N) Is this report being filed as a result of a change in ownership?**

335 [ ] Yes [X] No (If "Yes", attach a copy of the sales agreement showing the allocation of the sales price to the assets)

**O) Statement of Home Office (Parent) Costs**

| Line No. | (1) Account Description | (2) Account Number | | (3) Amount | (4) Explanation of Allocations |
|---|---|---|---|---|---|
| | **Interim Period Home Office Cost Allocations** | | | | |
| 340 | EMPLOYEE BENEFITS | 6131 | $ | 1,505,212 | ADVENTIST HEALTH PLAN |
| 341 | A&G HOME OFFICE COST | 6649 | | 1,466,806 | OTHER PURCHASED SERVICES - I/C |
| 342 | A&G HOME OFFICE COST | 6689 | | 505,652 | OTHER PURCHASED SERVICES - JLL |
| 343 | SUBTOTAL INTERIM PERIOD (Sum of Lns 340 thru 342) | | $ | 3,477,670 | |
| | **Year End Home Office Cost Allocations** | | | | |
| 344 | | | $ | | |
| 345 | | | | | |
| 346 | | | | | |
| 347 | SUBTOTAL YEAR END (Sum of Lns 344 thru 346) | | $ | | |
| 348 | TOTAL HOME OFFICE COST ALLOCATIONS (Sum of Lns 343 and 347) | | $ | 3,477,670 | |
| | **Home Office Equity Allocations** | | | | |
| | **Asset** | | | | |
| 349 | | | $ | | |
| 350 | | | | | |
| | **Liability** | | | | |
| 351 | | | $ | | |
| 352 | | | | | |
| 353 | TOTAL EQUITY ALLOCATIONS (Sum of Lns 349 thru 352) | | $ | | |

**P) Were any assets disposed of during the reporting period?**

355 [ ] Yes [X] No

If "Yes" attach a schedule showing: (a) description of asset, (b) date of sale, (c) date asset(s) acquired, (d) proceeds of disposition, (e) method of depreciation, (f) how gain or loss was computed, (g) where gain or loss is reflected in the report, (h) if asset(s) was transferred to a related party, give book value of asset(s) on transfer date and party to whom asset(s) was transferred.

**Q) Does your facility handle patient monies either through a patient trust fund or a savings and loan association or other financial institution?**

360 [X] Yes [ ] No

If "Yes" and through a savings and loan, include the name and address on lines 365 through 369 below.
If "Yes" and through a standard trust system, complete lines 370 through 375.

| | | | |
|---|---|---|---|
| 365 | Name: | CHASE BANK | |
| 366 | Address: | 1054 HARTER PARKWAY, SUITE 1 | |
| 367 | City: | YUBA CITY | |
| 368 | State: | CA | |
| 369 | ZIP Code: | 95993 | |
| | **Patient Trust Account Activity** | | |
| 370 | Balance of Trust Account at beginning of the reporting period | $ | 10,253 |
| 371 | Total Deposits to the Trust Account during the reporting period, not including interest | | 158,009 |
| 372 | Interest Added / Earned | | |
| 373 | TOTAL DEPOSITS AND INTEREST (Sum of Lns 371 and 372) | $ | 158,009 |
| 374 | Total Trust Account Expenditures | | 153,355 |
| 375 | BALANCE OF TRUST ACCOUNT AT THE END OF THE REPORTING PERIOD (Ln 370 + Ln 373 - Ln 374) | $ | 14,907 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

4.1 Facility Patient Days by Payer (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | Patient (Census) Days | (1) Medicare | (2) Medi-Cal | (3) Self-Pay | (4) Managed Care | (5) Other Payors | (6) Total (Cols 1 thru 5) |
|---|---|---|---|---|---|---|---|
| | **Routine Services** | | | | | | |
| 5 | Skilled Nursing Care | 11,188 | 32,443 | 3,851 | | 1,109 | 48,591 |
| 10 | Intermediate Care | | | | | | |
| 15 | Mentally Disordered Care | | | | | | |
| 20 | Developmentally Disabled Care | | | | | | |
| 25 | Sub-Acute Care | | | | | | |
| 30 | Sub-Acute Care - Pediatric | | | | | | |
| 35 | Transitional Inpatient Care | | | | | | |
| 40 | Hospice Inpatient Care | | | | | | |
| 45 | Other Routine Services | | | | | | |
| 70 | SUBTOTAL (Sum of Lns 5 thru 45) | 11,188 | 32,443 | 3,851 | | 1,109 | 48,591 |

CHFC 7041 f-1 & MC530

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

4.2 (1) Facility Revenue Information (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | Gross Revenue | Acct No. | Medicare (1) Inpatient .04 | Medicare (2) Outpatient .44 | Medi-Cal (3) Inpatient .05 | Medi-Cal (4) Outpatient .45 | Self-Pay (5) Inpatient .00 | Self-Pay (6) Outpatient .40 |
|---|---|---|---|---|---|---|---|---|
| | **Routine Services** | | | | | | | |
| 5 | Skilled Nursing Care | 3100 | $ 4,279,377 | | $ 12,723,704 | | $ 1,018,785 | |
| 10 | Intermediate Care | 3200 | | | | | | |
| 15 | Mentally Disordered Care | 3300 | | | | | | |
| 20 | Developmentally Disabled Care | 3400 | | | | | | |
| 25 | Sub-Acute Care | 3500 | | | | | | |
| 30 | Sub-Acute Care - Pediatric | 3520 | | | | | | |
| 35 | Transitional Inpatient Care | 3560 | | | | | | |
| 40 | Hospice Inpatient Care | 3600 | | | | | | |
| 45 | Other Routine Services | 3900 | | | | | | |
| 70 | SUBTOTAL (Sum of Lns 5 thru 45) | | $ 4,279,377 | | $ 12,723,704 | | $ 1,018,785 | |
| | **Ancillary Services** | | (1) | (2) | (3) | (4) | | |
| 105 | Patient Supplies | 4100 | $ - | $ | $ | $ | $ | $ |
| 110 | Specialized Support Surfaces | 4150 | | | | | | |
| 115 | Physical Therapy | 4200 | 913,048 | | 15,170 | | 2,587 | |
| 120 | Respiratory Therapy | 4220 | | | | | | |
| 125 | Occupational Therapy | 4250 | 759,964 | | 12,983 | | 2,538 | |
| 130 | Speech Pathology | 4280 | 267,611 | | 894 | | 445 | |
| 135 | Pharmacy | 4300 | 976,747 | | 24,466 | | | |
| 140 | Laboratory | 4400 | 134,636 | | | | | |
| 145 | Home Health Services | 4800 | | | | | | |
| 155 | Other Ancillary Services | 4900 | 20,746 | | | | | |
| 170 | SUBTOTAL (Sum of Lns 105 thru 155) | | $ 3,072,752 | $ | $ 53,513 | $ | $ 5,570 | $ |
| 175 | TOTAL (Lns 70 and 170) | | $ 7,352,129 | $ | $ 12,777,217 | $ | $ 1,024,355 | $ |

| Line No. | Gross Revenue | Acct No. | Managed Care (7) Inpatient .01 | Managed Care (8) Outpatient .41 | Other Payors (9) Inpatient .09 | Other Payors (10) Outpatient .49 | Total (11) Inpatient (Cols 1, 3, 5, 7 and 9) | Total (12) Outpatient (Cols 2, 4, 6, 8 and 10) |
|---|---|---|---|---|---|---|---|---|
| | **Routine Services** | | | | | | | |
| 5 | Skilled Nursing Care | 3100 | $ | | $ 429,935 | | $ 18,451,801 | |
| 10 | Intermediate Care | 3200 | | | | | | |
| 15 | Mentally Disordered Care | 3300 | | | | | | |
| 20 | Developmentally Disabled Care | 3400 | | | | | | |
| 25 | Sub-Acute Care | 3500 | | | | | | |
| 30 | Sub-Acute Care - Pediatric | 3520 | | | | | | |
| 35 | Transitional Inpatient Care | 3560 | | | | | | |
| 40 | Hospice Inpatient Care | 3600 | | | | | | |
| 45 | Other Routine Services | 3900 | | | | | | |
| 70 | SUBTOTAL (Sum of Lns 5 thru 45) | | $ | | $ 429,935 | | $ 18,451,801 | |
| | **Ancillary Services** | | | | | | | |
| 105 | Patient Supplies | 4100 | $ | $ | $ | $ | $ | $ |
| 110 | Specialized Support Surfaces | 4150 | | | | | | |
| 115 | Physical Therapy | 4200 | | | 40,499 | | 971,304 | |
| 120 | Respiratory Therapy | 4220 | | | | | | |
| 125 | Occupational Therapy | 4250 | | | 34,711 | | 810,196 | |
| 130 | Speech Pathology | 4280 | | | 10,665 | | 279,615 | |
| 135 | Pharmacy | 4300 | | | 55,414 | | 1,056,627 | |
| 140 | Laboratory | 4400 | | | 345 | | 134,981 | |
| 145 | Home Health Services | 4800 | | | | | | |
| 155 | Other Ancillary Services | 4900 | | | | | 20,746 | |
| 170 | SUBTOTAL (Sum of Lns 105 thru 155) | | $ | $ | $ 141,634 | $ | $ 3,273,469 | $ |
| 175 | TOTAL (Lns 70 and 170) | | $ | $ | $ 571,569 | $ | $ 21,725,270 | $ |

CHFC 7041 f-1 & MC530

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

4.2 (2) Facility Revenue Information (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | Deductions from Revenue | Acct No. | (1) Amount |
|---|---|---|---|
| 205 | Charity Adjustments | 5100 | $ |
| 210 | Administrative Adjustments | 5200 | 63,717 |
| 215 | Contractual Adjustments - Medicare | 5310 | (2,215,260) |
| 220 | Contractual Adjustments - Medi-Cal | 5320 | 2,446,376 |
| 222 | Contractual Adjustments - Managed Care | 5330 | |
| 225 | Contractual Adjustments - Other | 5340 | 126,634 |
| 230 | Other Deductions from Revenue | 5400 | |
| 240 | TOTAL (Sum of Lns 205 thru 230) | | $ 421,467 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

4.3 Other Census and Revenue Information (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | Other Census Information | (1) Number |
|---|---|---|
| 5 | Licensed Beds: End of Period | 145 |
| 10 | Licensed Beds: Average (Monthly Average) | 145 |
| 20 | Available Beds: End of Period | 145 |
| 25 | Available Beds: Average (Monthly Average) | 145 |
| 40 | Admissions (Excluding Transfers) | 400 |
| 45 | Discharges (Excluding Transfers) | 464 |
| 60 | Occupancy Rate (Pg 4.1 Ln 70 Col 6 / (Pg 4.3 Ln 10 X days in reporting period) X 100) | 216.20% |

| Line No. | Patient (Census) Days Detail for Special Care Programs | (1) Total | (2) Medi-Cal |
|---|---|---|---|
| 100 | Sub-Acute Care (Ventilator-Dependent) | | |
| 115 | Other Sub-Acute Care | | |
| 120 | TOTAL SUB-ACUTE CARE PATIENT (CENSUS) DAYS (Sum of Lns 100 and 115) (Must agree with Pg 4.1 Col 1 Ln 110) | | |
| 130 | Sub-Acute Care - Pediatric (Ventilator-Dependent) | | |
| 145 | Other Sub-Acute Care - Pediatric | | |
| 150 | TOTAL SUB-ACUTE CARE - PEDIATRIC PATIENT (CENSUS) DAYS (Sum of Lns 130 and 145) (Must agree with Pg 4.1 Col 1 Ln 135) | | |
| 165 | Transitional Inpatient Care - Medical | | |
| 170 | Transitional Inpatient Care - Rehabilitation | | |
| 175 | TOTAL TRANSITIONAL INPATIENT CARE PATIENT (CENSUS) DAYS (Sum of Lns 165 and 170) | | |

| Line No. | For Medi-Cal Providers, Only Recap of Medi-Cal Benefits Received from Fiscal Intermediary | (1) Amount |
|---|---|---|
| 200 | Total Billed Charges - Medi-Cal (Net of contractual adjustments) | $ |
| 205 | Less: Patient Liability | |
| 210 | Less: Third Party and Other Liability | |
| 215 | Less: Noncovered Charges | |
| 240 | Less: Other | |
| 250 | NET MEDI-CAL RECEIVED / RECEIVABLE FROM FISCAL INTERMEDIARY (Combine Lns 200 thru 240) | $ |

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**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

5.1 (1) Balance Sheet - General Fund (Submitted Data)
Medi-Cal Adjustments and Reclassifications Worksheet
(Medi-Cal Proprietary Facilities, Only)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | Assets | Acct No. | (1) Current Reporting Period | (2) Prior Reporting Period |
|---|---|---|---|---|
| | **Current Assets** | | | |
| 5 | Cash | 1000 | $ 62,523,234 | $ 61,762,662 |
| 10 | Marketable securities - at cost | 1010 | | |
| 15 | Assets whose use is limited - required for current liabilities (must agree with Ln 85) | | | |
| 20 | Accounts and notes receivable | 1020 | 3,563,901 | 3,821,924 |
| 25 | Less estimated allowances for uncollectibles and contractual adjustments | 1040 | (502,206) | (594,320) |
| 30 | Receivables from third party payors for contract settlement | 1050 | | (65,993) |
| 35 | Pledges and other receivables | 1060 | 164,354 | 67,077 |
| 40 | Due from restricted funds | 1070 | | |
| 45 | Inventories - at lower of cost or market | 1080 | | 21,728 |
| 50 | Receivables from related parties, current | 1090 | 294,437 | 291,934 |
| 55 | Prepaid expenses and other current assets | 1100 | 184,685 | 171,864 |
| 60 | TOTAL CURRENT ASSETS (Sum of Lns 5 thru 55) | | $ 66,228,405 | $ 65,476,876 |
| | **Assets Whose Use Is Limited** | | | |
| 65 | Cash | 1160 | $ | $ |
| 70 | Marketable securities | 1170 | | |
| 75 | Other assets | 1180 | 109,258 | 109,258 |
| 80 | TOTAL ASSETS WHOSE USE IS LIMITED (Sum of Lns 65 thru 75) | | $ 109,258 | $ 109,258 |
| 85 | Less assets whose use is limited and that are required for current liabilities | | | |
| 90 | TOTAL NONCURRENT ASSETS WHOSE USE IS LIMITED (Ln 80 - Ln 85) | | $ 109,258 | $ 109,258 |
| | **Property, Plant, and Equipment** | | | |
| 95 | Land | 1200 | $ 1,111,122 | $ 1,111,122 |
| 100 | Land improvements | 1210 | 1,432,465 | 1,432,465 |
| 105 | Buildings and improvements | 1220 | 29,911,841 | 29,911,841 |
| 110 | Less accumulated depreciation - buildings and improvements, land improvements | 1270 | (22,598,267) | (21,661,531) |
| 115 | Leasehold improvements | 1230 | | |
| 120 | Less accumulated depreciation - leasehold improvements | 1280 | | |
| 125 | Equipment | 1240 | 1,724,137 | 1,724,138 |
| 130 | Less accumulated depreciation - equipment | 1290 | (1,605,596) | (1,576,269) |
| 135 | NET PROPERTY, PLANT, AND EQUIPMENT (Sum of Lns 95 thru 130) | | $ 9,975,702 | $ 10,941,766 |
| 140 | Construction-in-progress | 1250 | $ | $ |
| | **Investments and Other Assets** | | | |
| 145 | Investments in property, plant, and equipment | 1310 | $ | $ |
| 150 | Less accumulated depreciation - investments in property, plant, and equipment | 1320 | | |
| 155 | Other investments - at cost | 1330 | | |
| 160 | Receivables from related parties, noncurrent | 1340 | | |
| 165 | Deposits and other assets | 1350 | | |
| 170 | TOTAL INVESTMENTS AND OTHER ASSETS (Sum of Lns 145 thru 165) | | $ | $ |
| | **Intangible Assets** | | | |
| 175 | Goodwill | 1360 | $ | $ |
| 180 | Unamortized loan costs | 1370 | | |
| 185 | Organizational costs | 1380 | | |
| 190 | Other intangible assets | 1390 | | |
| 195 | TOTAL INTANGIBLE ASSETS (Sum of Lns 175 thru 190) | | $ | $ |
| 200 | TOTAL ASSETS (Sum of Lns 60, 90, 135, 140, 170 and 195) (Must agree with Pg 5.2 Ln 185) | | $ 76,313,365 | $ 76,527,900 |
| | **Other Information** | | **(1) Current Reporting Period** | **(2) Prior Reporting Period** |
| 205 | Current market value - current asset marketable securities (Ln 10) | | $ | $ |
| 210 | Current market value - other investments (Ln 155) | | | |
| 215 | Cost to complete construction in progress (Ln 140) | | | |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

5.1 (2) Balance Sheet - General Fund (Submitted Data)
Medi-Cal Adjustments and Reclassifications Worksheet
(Medi-Cal Proprietary Facilities. Only)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | Assets | (3) Adjustments and Reclassifications (From Pg 5.4) | (4) Adjusted Balance Current Period (Combine Cols 1 & 3) | (5) Adjusted Balance Prior Period |
|---|---|---|---|---|
| | **Current Assets** | | | |
| 5 | Cash | $ | $ 62,523,234 | $ 61,762,662 |
| 10 | Marketable securities - at cost | | | |
| 15 | Assets whose use is limited - required for current liabilities (must agree with Ln 85) | | | |
| 20 | Accounts and notes receivable | | 3,563,901 | 3,821,924 |
| 25 | Less estimated allowances for uncollectibles and contractual adjustments | | (502,206) | (594,320) |
| 30 | Receivables from third party payors for contract settlement | | | (65,993) |
| 35 | Pledges and other receivables | | 164,354 | 67,077 |
| 40 | Due from restricted funds | | | |
| 45 | Inventories - at lower of cost or market | | | 21,728 |
| 50 | Receivables from related parties, current | | 294,437 | 291,934 |
| 55 | Prepaid expenses and other current assets | | 184,685 | 171,864 |
| 60 | TOTAL CURRENT ASSETS (Sum of Lns 5 thru 55) | $ | $ 66,228,405 | $ 65,476,876 |
| | **Assets Whose Use Is Limited** | | | |
| 65 | Cash | $ | $ | $ |
| 70 | Marketable securities | | | |
| 75 | Other assets | | 109,258 | 109,258 |
| 80 | TOTAL ASSETS WHOSE USE IS LIMITED (Sum of Lns 65 thru 75) | $ | $ 109,258 | $ 109,258 |
| 85 | Less assets whose use is limited and that are required for current liabilities | | | |
| 90 | TOTAL NONCURRENT ASSETS WHOSE USE IS LIMITED (Ln 80 - Ln 85) | $ | $ 109,258 | $ 109,258 |
| | **Property, Plant, and Equipment** | | | |
| 95 | Land | $ | $ 1,111,122 | $ 1,111,122 |
| 100 | Land improvements | | 1,432,465 | 1,432,465 |
| 105 | Buildings and improvements | | 29,911,841 | 29,911,841 |
| 110 | Less accumulated depreciation - buildings and improvements, land improvements | | (22,598,267) | (21,661,531) |
| 115 | Leasehold improvements | | | |
| 120 | Less accumulated depreciation - leasehold improvements | | | |
| 125 | Equipment | | 1,724,137 | 1,724,138 |
| 130 | Less accumulated depreciation - equipment | | (1,605,596) | (1,576,269) |
| 135 | NET PROPERTY, PLANT, AND EQUIPMENT (Sum of Lns 95 thru 130) | $ | $ 9,975,702 | $ 10,941,766 |
| 140 | Construction-in-progress | $ | $ | $ |
| | **Investments and Other Assets** | | | |
| 145 | Investments in property, plant, and equipment | $ | $ | $ |
| 150 | Less accumulated depreciation - investments in property, plant, and equipment | | | |
| 155 | Other investments - at cost | | | |
| 160 | Receivables from related parties, noncurrent | | | |
| 165 | Deposits and other assets | | | |
| 170 | TOTAL INVESTMENTS AND OTHER ASSETS (Sum of Lns 145 thru 165) | $ | $ | $ |
| | **Intangible Assets** | | | |
| 175 | Goodwill | $ | $ | $ |
| 180 | Unamortized loan costs | | | |
| 185 | Organizational costs | | | |
| 190 | Other intangible assets | | | |
| 195 | TOTAL INTANGIBLE ASSETS (Sum of Lns 175 thru 190) | $ | $ | $ |
| 200 | TOTAL ASSETS (Sum of Lns 60, 90, 135, 140, 170 and 195) (Must agree with Pg 5.2 Ln 185) | $ | $ 76,313,365 | $ 76,527,900 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

5.2 (1) Balance Sheet - General Fund (Submitted Data)
Medi-Cal Adjustments and Reclassifications Worksheet
(Medi-Cal Proprietary Facilities Only)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | Liabilities and Equity | Acct No. | (1) Current Reporting Period | (2) Prior Reporting Period |
|---|---|---|---|---|
| | **Current Liabilities** | | | |
| 5 | Notes and loans payable | 2000 | $ | $ |
| 10 | Accounts payable | 2010 | 998,069 | 1,082,697 |
| 15 | Accrued compensation and related liabilities | 2020 | 1,100,554 | 1,122,761 |
| 20 | Other accrued liabilities | 2030 | | |
| 25 | Advances from third party payors | 2040 | | |
| 30 | Payable to third party payors for contract settlement | 2050 | | |
| 35 | Due to restricted funds | 2060 | | |
| 40 | Income taxes payable | 2070 | | |
| 45 | Payables to related parties, current | 2080 | 1,911,339 | 2,043,855 |
| 50 | Current maturities of long term debt (Must agree with Ln 125) | | | |
| 55 | Other current liabilities | 2090 | 142,469 | 130,544 |
| 60 | TOTAL CURRENT LIABILITIES (Sum of Lns 5 thru 55) | | $ 4,152,431 | $ 4,379,857 |
| | **Deferred Credits** | | | |
| 65 | Deferred income taxes | 2110 | $ | $ |
| 70 | Deferred third-party income | 2120 | 3,300 | 2,290 |
| 75 | Other deferred credits | 2130 | | |
| 80 | TOTAL DEFERRED CREDITS (Sum of Lns 65 thru 75) | | $ 3,300 | $ 2,290 |
| | **Long-Term Debt** | | | |
| 85 | Mortgages payable | 2210 | $ | $ |
| 90 | Construction loans | 2220 | | |
| 95 | Notes under revolving credit | 2230 | | |
| 100 | Capitalized lease obligations | 2240 | | |
| 105 | Bonds payable | 2250 | 20,430,000 | 20,430,000 |
| 110 | Payable to related parties, noncurrent | 2260 | | |
| 115 | Other noncurrent liabilities | 2270 | 264,114 | 264,115 |
| 120 | TOTAL LONG-TERM DEBT (Sum of Lns 85 thru 115) (Must include current maturities) | | $ 20,694,114 | $ 20,694,115 |
| 125 | Less amount shown as current maturities (Must agree with Ln 50) | | | |
| 130 | NET LONG-TERM DEBT (Ln 120 - Ln 125) | | $ 20,694,114 | $ 20,694,115 |
| 135 | TOTAL LIABILITIES (Sum of Lns 60, 80 and 130) | | $ 24,849,845 | $ 25,076,262 |
| | **Fund Equity (not-for-profit)** | | | |
| 140 | General fund balance | 2410 & 2430 | $ 51,463,520 | $ 51,451,638 |
| 145 | Divisional fund balance | 2460 | | |
| | **Equity (Investor-owned)** | | | |
| 150 | Preferred stock | 2410 | | |
| 155 | Common stock | 2420 | | |
| 160 | Additional paid-in capital | 2430 | | |
| 165 | Retained earnings / Capital account for partnership or sole proprietorship | 2440 / 2410 | | |
| 170 | Less treasury stock | 2450 | | |
| 175 | Divisional equity | 2460 | | |
| 180 | TOTAL EQUITY (Sum of Lns 140 thru 175) (Col 1 must agree with Pg 7 Col 1 Ln 32) | | $ 51,463,520 | $ 51,451,638 |
| 185 | TOTAL LIABILITIES AND EQUITY (Sum of Lns 135 and 180) (Must agree with Pg 5.1 Ln 200) | | $ 76,313,365 | $ 76,527,900 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

5.2 (2) Balance Sheet - General Fund (Submitted Data)
Medi-Cal Adjustments and Reclassifications Worksheet
(Medi-Cal Proprietary Facilities. Only)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | Liabilities and Equity | (3) Adjustments and Reclassifications (From Pg 5.4) | (4) Adjusted Balance Current Period (Combine Cols 1 & 3) | (5) Adjusted Balance Prior Period |
|---|---|---|---|---|
| | **Current Liabilities** | | | |
| 5 | Notes and loans payable | $ | $ | $ |
| 10 | Accounts payable | | 998,069 | 1,082,697 |
| 15 | Accrued compensation and related liabilities | | 1,100,554 | 1,122,761 |
| 20 | Other accrued liabilities | | | |
| 25 | Advances from third party payors | | | |
| 30 | Payable to third party payors for contract settlement | | | |
| 35 | Due to restricted funds | | | |
| 40 | Income taxes payable | | | |
| 45 | Payables to related parties, current | | 1,911,339 | 2,043,855 |
| 50 | Current maturities of long term debt (Must agree with Ln 125) | | | |
| 55 | Other current liabilities | | 142,469 | 130,544 |
| 60 | TOTAL CURRENT LIABILITIES (Sum of Lns 5 thru 55) | $ | $ 4,152,431 | $ 4,379,857 |
| | **Deferred Credits** | | | |
| 65 | Deferred income taxes | $ | $ | $ |
| 70 | Deferred third-party income | | 3,300 | 2,290 |
| 75 | Other deferred credits | | | |
| 80 | TOTAL DEFERRED CREDITS (Sum of Lns 65 thru 75) | $ | $ 3,300 | $ 2,290 |
| | **Long-Term Debt** | | | |
| 85 | Mortgages payable | $ | $ | $ |
| 90 | Construction loans | | | |
| 95 | Notes under revolving credit | | | |
| 100 | Capitalized lease obligations | | | |
| 105 | Bonds payable | | 20,430,000 | 20,430,000 |
| 110 | Payable to related parties, noncurrent | | | |
| 115 | Other noncurrent liabilities | | 264,114 | 264,115 |
| 120 | TOTAL LONG-TERM DEBT (Sum of Lns 85 thru 115) (Must include current maturities) | $ | $ 20,694,114 | $ 20,694,115 |
| 125 | Less amount shown as current maturities (Must agree with Ln 50) | | | |
| 130 | NET LONG-TERM DEBT (Ln 120 - Ln 125) | $ | $ 20,694,114 | $ 20,694,115 |
| 135 | TOTAL LIABILITIES (Sum of Lns 60, 80 and 130) | $ | $ 24,849,845 | $ 25,076,262 |
| | **Fund Equity (not-for-profit)** | | | |
| 140 | General fund balance | $ | $ 51,463,520 | $ 51,451,638 |
| 145 | Divisional fund balance | | | |
| | **Equity (Investor-owned)** | | | |
| 150 | Preferred stock | | | |
| 155 | Common stock | | | |
| 160 | Additional paid-in capital | | | |
| 165 | Retained earnings / Capital account for partnership or sole proprietorship | | | |
| 170 | Less treasury stock | | | |
| 175 | Divisional equity | | | |
| 180 | TOTAL EQUITY (Sum of Lns 140 thru 175) (Col 1 must agree with Pg 7 Col 1 Ln 32) | $ | $ 51,463,520 | $ 51,451,638 |
| 185 | TOTAL LIABILITIES AND EQUITY (Sum of Lns 135 and 180) (Must agree with Pg 5.1 Ln 200) | $ | $ 76,313,365 | $ 76,527,900 |

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**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

5.3 Supplemental Long-Term Debt Information (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | (1) Detail for Pg 5.2 Col 1 Line No. | (2) Date Obligation Incurred (Year Only) | (3) Principal Amount at Date of Obligation | (4) Due Date (Year Only) * | (5) Interest Rate * | (6) Unpaid Principal ** |
|---|---|---|---|---|---|---|
| 1 | 105 | 2019 | $ 20,430,000 | 2049 | 3.12 | $ 20,430,000 |
| 2 | 115 | 2023 | 264,115 | 2023 | 5.00 | 264,114 |
| 3 | | | | | | |
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| 20 | | | | | | |

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* If more than one due date or interest rate, list each with unpaid principal amount. Report interest rates to two decimal places.
** Sum of all lines must agree with page 5.2, column 1, line 120.

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

5.4 Adjustments and Reclassifications to Balance Sheet for Computation of Return on Equity Capital (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | (1) Description | (2) Pg 5.1/5.2 Line No. | (3) Amount Increase (Decrease) | (4) Explanation of Adjustment | (5) Name of Related Party, If applicable (*) |
|---|---|---|---|---|---|
| 1 | | | $ | | |
| 2 | | | | | |
| 3 | | | | | |
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| 29 | | | | | |
| 30 | | | | | |
| 50 | TOTAL (Combine Lns 1 thru 30) | | $ | | |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

6 Balance Sheet - Restricted Funds (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | Assets | Acct No. | (1) Current Period | (2) Prior Period |
|---|---|---|---|---|
| | **Plant Replacement and Expansion Funds** | | | |
| 5 | Cash (Including CD's) | 1710 | $ | $ |
| 10 | Investments, at Cost: Marketable securities * $ | 1720 | | |
| 15 | Investments, at Cost: Other * $ | 1720 | | |
| 20 | Pledges and receivables | 1730 | | |
| 25 | Due from other funds | 1740 | | |
| 30 | Other assets | 1750 | | |
| 50 | TOTAL ASSETS (Sum of Lns 5 thru 30) | | $ | $ |
| | **Specific Purpose Funds** | | | |
| 105 | Cash (Including CD's) | 1810 | $ | $ |
| 110 | Marketable securities at cost * $ | 1820 | | |
| 115 | Pledges and receivables | 1830 | | |
| 120 | Due from other funds | 1840 | | |
| 125 | Other assets | 1850 | | |
| 150 | TOTAL ASSETS (Sum of Lns 105 thru 125) | | $ | $ |
| | **Endowment Funds** | | | |
| 205 | Cash (Including CD's) | 1910 | $ | $ |
| 210 | Investments, at cost: Marketable securities * $ | 1920 | | |
| 215 | Investments, at cost: Other * $ | 1920 | | |
| 220 | Pledges and receivables | 1930 | | |
| 225 | Due from other funds | 1940 | | |
| 230 | Other assets | 1950 | | |
| 250 | TOTAL ASSETS (Sum of Lns 205 thru 230) | | $ | $ |

* Include Market Value at Current Year Balance Sheet Date.

| Line No. | Liabilities and Fund Balances | Acct No. | (3) Current Period | (4) Prior Period |
|---|---|---|---|---|
| | **Plant Replacement and Expansion Funds** | | | |
| 5 | Due to other funds | 2710-2730 | $ | $ |
| 45 | Fund balance (Col 3 must agree with Pg 7 Col 2 Ln 32) | 2770 | | |
| 50 | TOTAL LIABILITIES AND FUND BALANCE (Sum of Lns 5 and 45) | | $ | $ |
| | **Specific Purpose Funds** | | | |
| 105 | Due to other funds | 2810-2830 | $ | $ |
| 145 | Fund balance (Col 3 must agree with Pg 7 Col 3 Ln 32) | 2870 | | |
| 150 | TOTAL LIABILITIES AND FUND BALANCE (Sum of Lns 105 and 145) | | $ | $ |
| | **Endowment Funds** | | | |
| 205 | Mortgages | 2910 | $ | $ |
| 210 | Other liabilities (Specify): | 2920 | | |
| 215 | Due to other funds | 2930-2950 | | |
| 245 | Fund balance (Col 3 must agree with Pg 7 Col 4 Ln 32) | 2970 | | |
| 250 | TOTAL LIABILITIES AND FUND BALANCE (Sum of Lns 205 thru 245) | | $ | $ |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

7 Statement of Changes in Equity (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| | General Fund | | Externally Restricted Funds | | |
|---|---|---|---|---|---|
| Line No. | | (1) Total Equity | (2) Plant Replacement and Expansion | (3) Specific Purpose (A) | (4) Endowment |
| 1 | BALANCE AT BEGINNING OF YEAR, AS PREVIOUSLY REPORTED | $ 51,451,638 | $ | $ | $ |
| 2 | Prior period audit adjustments | | | | |
| 3 | Restatements (Describe): | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | RESTATED BEGINNING BALANCE * (Combine Lns 1 thru 6) | $ 51,451,638 | $ | $ | $ |
| | **Additions (Deductions)** | | | | |
| 8 | Net Income (Loss) | $ 1,783,606 | | | |
| 9 | Capital contributions | | | | |
| 10 | Proceeds from sale of stock | | | | |
| 11 | Owners' draw | | | | |
| 12 | Restricted contributions and grants | | $ | $ | $ |
| 13 | Restricted investment income | | | | |
| 14 | Expenditures for specific purposes | | | | |
| 15 | Dividends declared | | | | |
| 16 | Donated property, plant, and equipment | | | | |
| 17 | Acquisitions of pooled companies | | | | |
| 18 | Stock options exercised | | | | |
| 19 | Related party transfers | | | | |
| 20 | Unrealized losses on Marketable Equity Securities | | | | |
| 21 | Other (Describe): PRIOR PERIOD ADJUSTMENT | (1,771,724) | | | |
| 22 | | | | | |
| 23 | TOTAL ADDITIONS (DEDUCTIONS) (Combine Lns 8 thru 22) | $ 11,882 | $ | $ | $ |
| | **Transfers** | | | | |
| 25 | Property and equipment additions | $ | $ | $ | $ |
| 26 | Principal payments on long-term debt | | | | |
| 27 | Other (Describe): | | | | |
| 28 | | | | | |
| 29 | | | | | |
| 30 | | | | | |
| 31 | TOTAL TRANSFERS (Combine Lns 25 thru 30) | $ | $ | $ | $ |
| 32 | BALANCE AT END OF YEAR ** (Combine Lns 7, 23 and 31) | $ 51,463,520 | $ | $ | $ |

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* Column 1, line 7 must agree with Page 5.2, column 2, line 180.
Column 2, line 7 must be equal to Page 6, column 4, line 45.
Column 3, line 7 must agree with Page 6, column 4, line 145.
Column 4, line 7 must agree with Page 6, column 4, line 245.
** Column 1, line 32 must agree with Page 5.2, column 1, line 180.
Column 2, line 32 must agree with Page 6, column 3, line 45.
Column 3, line 32 must agree with Page 6, column 3, line 145.
Column 4, line 32 must agree with Page 6, column 3, line 245.
(A) District Facilities IncludeBond Interest and Redemption.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

8 (1) Statement of Income - General Fund (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | Description | Acct No. | (1) Current Period | (2) Prior Period |
|---|---|---|---|---|
| | **Health Care Revenues** | | | |
| 5 | Gross Routine Services Revenue | Pg 4.2 Col 11 Ln 70 | $ 18,451,801 | $ 19,104,906 |
| 7 | Gross Ancillary Services Revenue | Pg 4.2 Cols 11 + 12 Ln 170 | 3,273,469 | 3,413,408 |
| 10 | Less: Deductions from Revenue | Pg 4.2 Col 1 Ln 240 | 421,467 | 621,311 |
| 15 | NET PATIENT SERVICE REVENUE | Ln 5 + Ln 7 - Ln 10 | $ 21,303,803 | $ 21,897,003 |
| 20 | Other Operating Revenue from Health Care Operations | Pg 10.2 Ln 100 | $ 16,883 | $ 229,578 |
| 25 | NET OPERATING REVENUE FROM HEALTH CARE OPERATIONS | Ln 15 + Ln 20 | $ 21,320,686 | $ 22,126,581 |
| | **Health Care Expenses** | | | |
| | **Routine Services** | | | |
| 30 | Skilled Nursing Care | 6110 | $ 11,236,847 | $ 11,601,589 |
| 35 | Intermediate Care | 6120 | | |
| 40 | Mentally Disordered Care | 6130 | | |
| 45 | Developmentally Disabled Care | 6140 | | |
| 50 | Sub-Acute Care | 6150 | | |
| 51 | Sub-Acute Care - Pediatric | 6160 | | |
| 53 | Transitional Inpatient Care | 6170 | | |
| 55 | Hospice Inpatient Care | 6180 | | |
| 60 | Other Routine Services | 6190 | | |
| 65 | TOTAL ROUTINE SERVICES | Lns 30 thru 60 | $ 11,236,847 | $ 11,601,589 |
| | **Ancillary Services** | | | |
| 70 | Patient Supplies | 8100 | $ 392,889 | $ 365,111 |
| 72 | Specialized Support Surfaces | 8150 | | |
| 75 | Physical Therapy | 8200 | 728,069 | 544,241 |
| 76 | Respiratory Therapy | 8220 | | |
| 77 | Occupational Therapy | 8250 | 611,439 | 649,580 |
| 78 | Speech Pathology | 8280 | 186,326 | 115,147 |
| 80 | Pharmacy | 8300 | 503,703 | 435,273 |
| 85 | Laboratory | 8400 | 75,767 | 70,855 |
| 90 | Home Health Services | 8800 | | |
| 95 | Other Ancillary Services | 8900 | 22,990 | 24,170 |
| 100 | TOTAL ANCILLARY SERVICES | Lns 70 thru 95 | $ 2,521,183 | $ 2,204,377 |
| | **Support Services** | | | |
| 105 | Plant Operations and Maintenance | 6200 | $ 604,244 | $ 931,247 |
| 110 | Housekeeping | 6300 | 697,138 | 796,538 |
| 115 | Laundry and Linen | 6400 | 89,558 | 7,028 |
| 120 | Dietary | 6500 | 1,817,304 | 1,654,722 |
| 125 | Social Services | 6600 | 74,532 | 72,562 |
| 130 | Activities | 6700 | | |
| 135 | Inservice Education - Nursing | 6800 | 125,427 | 116,083 |
| 140 | Administration | 6900 | 5,937,731 | 5,859,372 |
| 145 | TOTAL SUPPORT SERVICES | Lns 105 thru 140 | $ 9,345,934 | $ 9,437,552 |
| | **Property Expenses** | | | |
| 155 | Depreciation and Amortization | 7110 thru 7160 | $ 470,251 | $ 482,495 |
| 160 | Leases and Rentals | 7200 | 47,299 | 37,828 |
| 165 | Property Taxes | 7300 | | |
| 170 | Property Insurance | 7400 | | |
| 175 | Interest - Property, Plant, and Equipment | 7500 | | |
| 180 | TOTAL PROPERTY EXPENSES | Lns 155 thru 175 | $ 517,550 | $ 520,323 |

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**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

8 (2) Statement of Income - General Fund (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | Description | Acct No. | (1) Current Period | (2) Prior Period | |
|---|---|---|---|---|---|
| | **Other Expenses** | | | | |
| 185 | Interest - Other | 7600 | $ 544,124 | $ 442,559 | |
| 190 | Provision for Bad Debts | 7700 | | 82,160 | |
| 195 | TOTAL OTHER EXPENSES | Ln 185 + Ln 190 | $ 544,124 | $ 524,719 | |
| 200 | TOTAL HEALTH CARE EXPENSES | Sum of Lns 65, 100, 145, 180 and 195 | $ 24,165,638 | $ 24,288,560 | |
| 205 | INCOME (LOSS) FROM HEALTH CARE OPERATIONS | Ln 25 - Ln 200 | $ (2,844,952) | $ (2,161,979) | |
| 210 | NONHEALTH CARE REVENUE AND EXPENSE + NET | 9100 | $ 4,628,558 | $ 1,297,306 | Includes Res Rev & Exp |
| 215 | INCOME (LOSS) BEFORE INCOME TAXES AND EXTRAORDINARY ITEMS | Ln 205 + Ln 210 | $ 1,783,606 | $ (864,673) | |
| | **Provision for Income Taxes** | | | | |
| 220 | Current | 9200 | $ | $ | |
| 225 | Deferred | 9200 | | | |
| 230 | TOTAL INCOME TAXES | Ln 220 + Ln 225 | $ | $ | |
| 235 | INCOME (LOSS) BEFORE EXTRAORDINARY ITEMS | Ln 215 - Ln 230 | $ 1,783,606 | $ (864,673) | |
| | **Extraordinary Items: (describe)** | | | | |
| 240 | | 9300 | $ | $ | |
| 245 | | 9300 | | | |
| 250 | TOTAL EXTRAORDINARY ITEMS | Ln 240 + Ln 245 | $ | $ | |
| 255 | NET INCOME (LOSS) | Ln 235 - Ln 250 | $ 1,783,606 | $ (864,673) | |
| | **Charity Care Footnote** | | | | |
| 260 | Forgone charges at Established Rates | | $ | $ | |
| 265 | Total Number of Charity Days | | | | |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

9 Statement of Cash Flows - General Fund (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | | (1) Current Period | (2) Prior Period |
|---|---|---|---|
| | **Cash Flows from Operating Activities and Nonoperating Revenue** | | |
| 5 | Net Income (Loss) (Must agree with Pg 8 Ln 255) | $ 1,783,606 | $ (864,673) |
| | **Adjustments to reconcile net income to net cash provided by (used for) operating activities and non operating revenue** | | |
| 10 | Depreciation and amortization | $ | $ |
| 15 | Change in marketable securities | | |
| 20 | Change in accounts and notes receivable, net of allowances for doubtful accounts and contractual adjustments | 165,909 | (243,402) |
| 25 | Change in receivables from third-party payors | (65,993) | (2,546) |
| 30 | Change in other receivables | (97,277) | (13,415) |
| 35 | Change in due from restricted funds | | |
| 40 | Change in inventory, prepaid expenses and other current assets | 8,907 | 23,307 |
| 45 | Change in accounts payable | (84,628) | 654,892 |
| 50 | Change in accrued compensation and related liabilities | (22,207) | (154,886) |
| 55 | Change in other accrued liabilities | | |
| 60 | Change in advances from third-party payors | | |
| 65 | Change in payables to third-party payors | | |
| 70 | Change in due to restricted funds | | |
| 75 | Change in income taxes payable and other current liabilities | 11,925 | 58,655 |
| 80 | Change in deferred credits | 1,010 | (63,651) |
| 85 | Change in related party receivables/payables (Related to operating activities) | (135,019) | (88,939) |
| 90 | Other (Describe): | | |
| 95 | TOTAL ADJUSTMENTS (Sum of Lns 10 thru 90) | (217,373) | 170,015 |
| 100 | NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES (Sum of Lns 5 and 95) | $ 1,566,233 | $ (694,658) |
| | **Cash Flows from Investing Activities** | | |
| 105 | Change in assets whose use is limited | $ | $ |
| 110 | Purchase of property, plant, and equipment and increase in construction in progress | | |
| 115 | Other (Describe): | | |
| 120 | Other (Describe): INTERCOMPANY TRANSFERS | | (4,353,884) |
| 125 | Other (Describe): | | |
| 130 | Other (Describe): | | |
| 135 | Other (Describe): | | |
| 140 | NET CASH PROVIDED BY (USED FOR) INVESTING ACTIVITIES (Sum of Lns 105 thru 135) | $ | $ (4,353,884) |
| | **Cash Flows from Financing Activities** | | |
| 145 | Proceeds from issuance of long-term debt | $ (1) | $ |
| 150 | Principal payments on long-term debt | | |
| 155 | Proceeds from issuance of notes and loans | | |
| 160 | Principal payments on notes and loans | | |
| 165 | Dividends paid | | |
| 170 | Proceeds from issuance of common stock | | |
| 175 | Other (Describe): PRIOR PERIOD ADJUSTMENT | (805,660) | |
| 180 | Other (Describe): | | |
| 185 | Other (Describe): | | |
| 190 | Other (Describe): | | |
| 195 | Other (Describe): | | |
| 200 | NET CASH PROVIDED BY (USED FOR) FINANCING ACTIVITIES (Sum of Lns 145 thru 195) | $ (805,661) | $ |
| 205 | NET INCREASE (DECREASE) IN CASH (Lns 100 + 140 + 200) | $ 760,572 | $ (5,048,542) |
| 210 | Cash at Beginning of Period (Col 1 must agree with Col 2 Ln 215 and Pg 5.1 Col 2 Ln 5) | $ 61,762,662 | $ 66,811,204 |
| 215 | CASH AT END OF PERIOD (Ln 205 + 210) (Col 1 must agree with Pg 5.1 Col 1 Ln 5) | $ 62,523,234 | $ 61,762,662 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.1 (1) Expense Trial Balance Worksheet (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | Account Title | Acct No. | All Facilities (1) Salaries and Wages * | (2) Employee Benefits | (3) Other Expenses | (4) Total Expenses (Sum of Cols 1, 2 and 3) |
|---|---|---|---|---|---|---|
| 5 | Plant Operations and Maintenance | 6200 | $ 55,669 | $ 31,886 | $ 516,689 | $ 604,244 |
| 10 | Housekeeping | 6300 | | | 697,138 | 697,138 |
| 15 | Depreciation - Buildings and Improvements | 7110-7120 | | | 444,097 | 444,097 |
| 20 | Depreciation - Leasehold Improvements | 7130 | | | | |
| 25 | Depreciation - Equipment | 7140 | | | 26,154 | 26,154 |
| 30 | Depreciation and Amortization - Other | 7150-7160 | | | | |
| 35 | Leases and Rentals | 7200 | | | 47,299 | 47,299 |
| 40 | Property Taxes | 7300 | | | | |
| 45 | Property Insurance | 7400 | | | | |
| 50 | Interest - Property, Plant, and Equipment | 7500 | | | | |
| 55 | Interest - Other | 7600 | | | 544,124 | 544,124 |
| 60 | Laundry and Linen | 6400 | | | 89,558 | 89,558 |
| 65 | Dietary | 6500 | | | 1,817,304 | 1,817,304 |
| 70 | Provision for Bad Debts | 7700 | | | | |
| | **Ancillary Services** | | | | | |
| 75 | Patient Supplies | 8100 | | | 392,889 | 392,889 |
| 77 | Specialized Support Surfaces | 8150 | | | | |
| 80 | Physical Therapy | 8200 | | | 728,069 | 728,069 |
| 81 | Respiratory Therapy | 8220 | | | | |
| 82 | Occupational Therapy | 8250 | | | 611,439 | 611,439 |
| 83 | Speech Pathology | 8280 | | | 186,326 | 186,326 |
| 85 | Pharmacy | 8300 | | | 503,703 | 503,703 |
| 90 | Laboratory | 8400 | | | 75,767 | 75,767 |
| 95 | Home Health Services | 8800 | | | | |
| 100 | Other Ancillary Services | 8900 | | | 22,990 | 22,990 |
| | **Routine Services** | | | | | |
| 105 | Skilled Nursing Care | 6110 | 6,759,886 | 3,675,424 | 801,537 | 11,236,847 |
| 110 | Intermediate Care | 6120 | | | | |
| 115 | Mentally Disordered Care | 6130 | | | | |
| 120 | Developmentally Disabled Care | 6140 | | | | |
| 125 | Sub-Acute Care | 6150 | | | | |
| 126 | Sub-Acute Care - Pediatric | 6160 | | | | |
| 128 | Transitional Inpatient Care | 6170 | | | | |
| 130 | Hospice Inpatient Care | 6180 | | | | |
| 135 | Other Routine Services | 6190 | | | | |
| 140 | Beauty and Barber ** | | | | | |
| 145 | Other Non-reimbursable *** | | | | | |
| 150 | SUBTOTAL (Sum of Lns 5 thru 135) | | | | | $ 18,027,948 |
| 155 | Social Services | 6600 | 42,756 | 24,587 | 7,189 | 74,532 |
| 160 | Activities | 6700 | | | | |
| 165 | Administration | 6900 | 1,253,069 | 417,888 | 4,266,774 | 5,937,731 |
| 170 | Inservice Education - Nursing | 6800 | 83,073 | 42,354 | | 125,427 |
| 175 | TOTAL (See instructions) | | $ 8,194,453 | $ 4,192,139 | $ 11,779,046 | $ 24,165,638 |

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| Line No. | Supplemental Expense Information | (2) Employee Benefits | (3) Other Expenses |
|---|---|---|---|
| 180 | Raw Food Costs (Included in Col 3 Ln 65) | | $ 670,228 |
| 185 | Worker's Compensation Insurance (Included in Col 2 Ln 175) | $ 255,243 | |
| 190 | State Unemployment Insurance (Included in Col 2 Ln 175) | $ 9,715 | |

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* Column 1, lines 5 through 175 include only Productive Salaries and Wages. Compensation for time off must be included in column 2, lines 5 through 175.
** Beauty and Barber must be included in Other Ancillary Services (line 100) through column 10 and then reclassified to line 140 in column 13.
*** All Other nonreimbursable expenses must be included in appropriate cost centers through column 10 and then reclassified to line 145 in column 13.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.1 (2) Expense Trial Balance Worksheet (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | Account Title | Acct No. | Residential Care Facilities, Only (5) Amts Directly Assignable Residential Care | (6) Amts Directly Assignable Health Care | (7) Balance to be Apportioned [Col 4 - (Col 5 + Col 6)] | (8) Apportionment Factor for Residential Care Portion * | (9) Amounts Apportioned to Residential Care (Col 7 x Col 8) |
|---|---|---|---|---|---|---|---|
| 5 | Plant Operations and Maintenance | 6200 | $ | $ | $ | | $ |
| 10 | Housekeeping | 6300 | | | | | |
| 15 | Depreciation - Buildings and Improvements | 7110-7120 | | | | | |
| 20 | Depreciation - Leasehold Improvements | 7130 | | | | | |
| 25 | Depreciation - Equipment | 7140 | | | | | |
| 30 | Depreciation and Amortization - Other | 7150-7160 | | | | | |
| 35 | Leases and Rentals | 7200 | | | | | |
| 40 | Property Taxes | 7300 | | | | | |
| 45 | Property Insurance | 7400 | | | | | |
| 50 | Interest - Property, Plant, and Equipment | 7500 | | | | | |
| 55 | Interest - Other | 7600 | | | | | |
| 60 | Laundry and Linen | 6400 | | | | | |
| 65 | Dietary | 6500 | | | | | |
| 70 | Provision for Bad Debts | 7700 | | | | | |
| | **Ancillary Services** | | | | | | |
| 75 | Patient Supplies | 8100 | | | | | |
| 77 | Specialized Support Surfaces | 8150 | | | | | |
| 80 | Physical Therapy | 8200 | | | | | |
| 81 | Respiratory Therapy | 8220 | | | | | |
| 82 | Occupational Therapy | 8250 | | | | | |
| 83 | Speech Pathology | 8280 | | | | | |
| 85 | Pharmacy | 8300 | | | | | |
| 90 | Laboratory | 8400 | | | | | |
| 95 | Home Health Services | 8800 | | | | | |
| 100 | Other Ancillary Services | 8900 | | | | | |
| | **Routine Services** | | | | | | |
| 105 | Skilled Nursing Care | 6110 | | | | | |
| 110 | Intermediate Care | 6120 | | | | | |
| 115 | Mentally Disordered Care | 6130 | | | | | |
| 120 | Developmentally Disabled Care | 6140 | | | | | |
| 125 | Sub-Acute Care | 6150 | | | | | |
| 126 | Sub-Acute Care - Pediatric | 6160 | | | | | |
| 128 | Transitional Inpatient Care | 6170 | | | | | |
| 130 | Hospice Inpatient Care | 6180 | | | | | |
| 135 | Other Routine Services | 6190 | | | | | |
| 140 | Beauty and Barber ** | | | | | | |
| 145 | Other Non-reimbursable *** | | | | | | |
| 150 | SUBTOTAL (Sum of Lns 5 thru 135) | | $ | | | | $ |
| 155 | Social Services | 6600 | | | | | |
| 160 | Activities | 6700 | | | | | |
| 165 | Administration | 6900 | | | | | |
| 170 | Inservice Education - Nursing | 6800 | | | | | |
| 175 | TOTAL (See instructions) | | $ | $ | $ | | $ |

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* Apportionment factors are specified in section 4020.4 of the Second Edition, "Accounting and Reporting Manual for California Long-Term Care Facilities". Apportionment factors must be reported to six decimal places.
Lns 5 thru 55 based on Square Feet
Ln 60 based on Lbs. of Linen
Ln 65 based on Meals Served
Ln 70 Based on Revenue
Lns 155 thru 170 based on Accumulated Costs
** Beauty and Barber must be included in Other Ancillary Services (line 100) through column 10 and then reclassified to line 140 in column 13.
*** All Other nonreimbursable expenses must be included in appropriate cost centers through column 10 and then reclassified to line 145 in column 13.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.1 (3) Expense Trial Balance Worksheet (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | Account Title | Acct No. | All Facilities (10) Total Health Care Portion [Col 4 - (Col 5 + Col 9)] | All Facilities (11) Adjs for Other Operating Revenue (From Pg 10.2) | All Facilities (12) Adjusted Direct Expenses (Col 10 - Col 11) | Medi-Cal Providers, Only (13) Adjs to Expenses for Medi-Cal (From Pg 10.3) | Medi-Cal Providers, Only (14) Adjusted Trial Balance for Medi-Cal (Col 10 + Col 13) |
|---|---|---|---|---|---|---|---|
| 5 | Plant Operations and Maintenance | 6200 | $ 604,244 | $ | $ 604,244 | $ 135,272 | $ 739,516 |
| 10 | Housekeeping | 6300 | 697,138 | | 697,138 | | 697,138 |
| 15 | Depreciation - Buildings and Improvements | 7110-7120 | 444,097 | | 444,097 | | 444,097 |
| 20 | Depreciation - Leasehold Improvements | 7130 | | | | | |
| 25 | Depreciation - Equipment | 7140 | 26,154 | | 26,154 | | 26,154 |
| 30 | Depreciation and Amortization - Other | 7150-7160 | | | | | |
| 35 | Leases and Rentals | 7200 | 47,299 | | 47,299 | | 47,299 |
| 40 | Property Taxes | 7300 | | | | | |
| 45 | Property Insurance | 7400 | | | | | |
| 50 | Interest - Property, Plant, and Equipment | 7500 | | | | | |
| 55 | Interest - Other | 7600 | 544,124 | | 544,124 | | 544,124 |
| 60 | Laundry and Linen | 6400 | 89,558 | | 89,558 | | 89,558 |
| 65 | Dietary | 6500 | 1,817,304 | | 1,817,304 | (14,620) | 1,802,684 |
| 70 | Provision for Bad Debts | 7700 | | | | | |
| | **Ancillary Services** | | | | | | |
| 75 | Patient Supplies | 8100 | 392,889 | | 392,889 | | 392,889 |
| 77 | Specialized Support Surfaces | 8150 | | | | | |
| 80 | Physical Therapy | 8200 | 728,069 | | 728,069 | | 728,069 |
| 81 | Respiratory Therapy | 8220 | | | | | |
| 82 | Occupational Therapy | 8250 | 611,439 | | 611,439 | | 611,439 |
| 83 | Speech Pathology | 8280 | 186,326 | | 186,326 | | 186,326 |
| 85 | Pharmacy | 8300 | 503,703 | | 503,703 | | 503,703 |
| 90 | Laboratory | 8400 | 75,767 | | 75,767 | | 75,767 |
| 95 | Home Health Services | 8800 | | | | | |
| 100 | Other Ancillary Services | 8900 | 22,990 | | 22,990 | | 22,990 |
| | **Routine Services** | | | | | | |
| 105 | Skilled Nursing Care | 6110 | 11,236,847 | | 11,236,847 | (1,762,439) | 9,474,408 |
| 110 | Intermediate Care | 6120 | | | | | |
| 115 | Mentally Disordered Care | 6130 | | | | | |
| 120 | Developmentally Disabled Care | 6140 | | | | | |
| 125 | Sub-Acute Care | 6150 | | | | | |
| 126 | Sub-Acute Care - Pediatric | 6160 | | | | | |
| 128 | Transitional Inpatient Care | 6170 | | | | | |
| 130 | Hospice Inpatient Care | 6180 | | | | | |
| 135 | Other Routine Services | 6190 | | | | | |
| 140 | Beauty and Barber ** | | | | | | |
| 145 | Other Non-reimbursable *** | | | | | | |
| 150 | SUBTOTAL (Sum of Lns 5 thru 135) | | | | | | |
| 155 | Social Services | 6600 | 74,532 | | 74,532 | (11,376) | 63,156 |
| 160 | Activities | 6700 | | | | | |
| 165 | Administration | 6900 | 5,937,731 | 16,883 | 5,920,848 | (278,388) | 5,659,343 |
| 170 | Inservice Education - Nursing | 6800 | 125,427 | | 125,427 | | 125,427 |
| 175 | TOTAL (See instructions) | | $ 24,165,638 | $ 16,883 | $ 24,148,755 | $ (1,931,551) | $ 22,234,087 |

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** Beauty and Barber must be included in Other Ancillary Services (line 100) through column 10 and then reclassified to line 140 in column 13.

*** All Other nonreimbursable expenses must be included in appropriate cost centers through column 10 and then reclassified to line 145 in column 13.

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

10.2 Adjustments to Trial Balance Expenses for Other Operating Revenue Offset (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | Description | Acct No. | (1) Amount * | Pg 10.1 Trial Balance Line No. |
|---|---|---|---|---|
| 5 | Vending Machine Commissions | 5710 | $ | 5 |
| 10 | Laundry and Linen Revenue | 5720 | | 60 |
| 15 | Social Services Fees | 5730 | | 155 |
| 20 | Donated Supplies | 5740 | | Various |
| 25 | Telephone Revenue | 5750 | | 165 |
| 30 | Transfers from Restricted Funds for Operating Expenses | 5760 | | Various |
| 35 | Nonpatient Food Sales | 5770 | | 65 |
| 40 | Television / Radio Charges | 5780 | | 5 |
| 45 | Parking Revenue | 5790 | | 5 |
| 50 | Rebates and Refunds on Expenses | 5800 | | Various |
| 55 | Nonpatient Room Rentals | 5810 | | 15, 20, 35 |
| 60 | Nonpatient Drug Sales | 5820 | | 85 |
| 65 | Nonpatient Supplies Sales | 5830 | | 75 |
| 70 | Medical Records and Abstract Sales | 5840 | | 165 |
| 75 | Cash Discounts on Purchases | 5850 | | Various |
| 80 | Sale of Scrap and Waste | 5860 | | Various |
| 85 | Other Operating Revenue (Describe): MISCELLANEOUS INCOME | 5990 | 16,883 | |
| 90 | | | | |
| 95 | | | | |
| 100 | TOTAL (Sum of Lns 5 thru 95) (Must agree with Pg 8 Ln 20) | | $ 16,883 | |

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* Transfer amounts in column 1 to Page 10.1(3), column 11, line number indicated in column 2.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.3 (1) Adjustments to Trial Balance Expenses (Medi-Cal Providers, Only) (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | (1) Description | (2) Pg 10.1 Line No. | (3) Basis * | (4) Adj Amt Inc/(Dec) | (5) Health Care Portion | (6) Explanation of Adjustment |
|---|---|---|---|---|---|---|
| 5 | Depreciation (Excess of Straight Line) | | | $ | $ | |
| 10 | Education (Nursing, etc.) | | | | | |
| 15 | Employee and Guest Meals | 65 | B - AMT RCVD | (14,620) | (14,620) | NON-PATIENT MEALS |
| 20 | Gift, Flower and Coffee Shops | | | | | |
| 25 | Grants, Gifts, and Donations | | | | | |
| 30 | Inpatient Utilization Review | | | | | |
| 35 | Interest Earned on Unrestricted Funds | | | | | |
| 40 | Laundry and Linen Service (Non-Patient) | | | | | |
| 45 | Nonallowable Costs Related to Certain Capital Expenditures | | | | | |
| 50 | Parking Lot | | | | | |
| 55 | Payments Received from Specialists | | | | | |
| 60 | Radio and Television Service | | | | | |
| 65 | Rebates and Refunds of Expenses | 165 | A - COST | (943,823) | (943,823) | QUALITY ASSURANCE FEES |
| 70 | Recovery and Insured Loss | | | | | |
| 75 | Bad Debts | | | | | |
| 80 | Rental of Space | | | | | |
| 85 | Rental of Quarters to Employees and Others | | | | | |
| 90 | Sale of Drugs to other than Patients | | | | | |
| 95 | Sale of Medical Records and Abstracts | | | | | |
| 100 | Sale of Medical and Surgical Supplies to other than Patients | | | | | |
| 105 | Sale of Scrap, Waste, etc. | | | | | |
| 110 | Telephone Service | | | | | |
| 115 | Trade, Quantity, Time and Other Discounts on Purchases | | | | | |
| 120 | Vending Machine Commissions | | | | | |
| 125 | Owner Compensation Adjustment | | | | | |
| 130 | Travel and Entertainment (Nonallowable) | | | | | |
| 135 | Revaluation Depreciation and Interest ** | | | | | |
| 140 | Other (Specify): MISCELLANEOUS INCOME | 165 | B - AMT RCVD | (216,850) | (216,850) | MISCELLANEOUS INCOME |
| 141 | | | | | | |
| 142 | | | | | | |
| 143 | | | | | | |
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| 152 | | | | | | |

MC530

* Basis: A - Cost; B - Amount Received
** Depreciation and interest expense related to the revaluation of assets due to change of ownership on or after July 18, 1984.
**Medi-Cal providers should complete this entire form.**

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.3 (2) Adjustments to Trial Balance Expenses (Medi-Cal Providers, Only) (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | (1) Description | (2) Pg 10.1 Line No. | (3) Basis * | (4) Adj Amt Inc/(Dec) | (5) Health Care Portion | (6) Explanation of Adjustment |
|---|---|---|---|---|---|---|
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| 184 | | | | | | |
| 185 | | | | | | |
| | **Non-Reimbursable Cost Centers** | | | | | |
| 190 | Fund Raising | | | | | |
| 195 | Research | | | | | |
| 200 | Beauty and Barber | | | | | |
| 205 | Other (Specify): | | | | | |
| 206 | | | | | | |
| 207 | | | | | | |
| 208 | | | | | | |
| 209 | | | | | | |
| 210 | | | | | | |
| 211 | | | | | | |
| 212 | | | | | | |
| 213 | | | | | | |
| 220 | TOTAL (Combines Lns 5 thru 213) | | | $ (1,175,293) | $ (1,175,293) | |

MC530

* Basis: A - Cost; B - Amount Received
**Medi-Cal providers should complete this entire form.**

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.4 (1) Related Party Information (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

**GENERAL INFORMATION**

**If the facility had transactions with related parties during the report period, complete the following information:**

| Line No. | (1) Name (of Related Party)* | (2) Street (Number and Name) | (3) City | (4) State | (5) ZIP Code |
|---|---|---|---|---|---|
| 1 | ADVENTIST HEALTH RIDEOUT | 726 FOURTH STREET | MARYSVILLE | CA | 95901 |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
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MC530

**ADJUSTMENTS TO TRIAL BALANCE EXPENSES AND RELATED PARTY TRANSACTIONS**

| | | | | Provides Goods/Services to Non-Related Parties | | | | | Medi-Cal Providers Only | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) Name of Related Party (Individual or Entity)* | (2) # of Ind. Providing Goods/Svcs | (3) Description of Goods/Services Received | (4) Yes/No | (5) % | (6) Page 10.1 Line No. | (7) Transaction Amount | (8) Healthcare Portion of Transaction | (9) Amount of Adjustment | (10) Healthcare Portion of Adjustment | (11) Amount Claimed |
| 30 | ADVENTIST HEALTH RIDEOUT | 1 | PLANT OPERATIONS | NO | | 5 | 10,923 | 10,923 | 135,272 | 135,272 | 146,195 |
| 31 | ADVENTIST HEALTH RIDEOUT | 1 | SKILLED NURSING CARE | NO | | 105 | 1,762,439 | 1,762,439 | (1,762,439) | (1,762,439) | |
| 32 | ADVENTIST HEALTH RIDEOUT | 1 | SOCIAL SERVICES | NO | | 155 | 11,376 | 11,376 | (11,376) | (11,376) | |
| 33 | ADVENTIST HEALTH RIDEOUT | 1 | ADMINISTRATION | NO | | 165 | 2,881,532 | 2,881,532 | 882,285 | 882,285 | 3,763,817 |
| 34 | ADVENTIST HEALTH RIDEOUT | 1 | INSERVICE EDUCATION - NURSING | NO | | 170 | 18,581 | 18,581 | | | 18,581 |
| 35 | | | | | | | | | | | |
| 36 | | | | | | | | | | | |
| 37 | | | | | | | | | | | |
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MC530

* Disclosure must also be complete on Pages 10.4 (1) and 10.4 (3), as applicable.

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

10.4 (2) Related Party Information (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

**ADJUSTMENTS TO TRIAL BALANCE EXPENSES AND RELATED PARTY TRANSACTIONS**

| | | | | Provides Goods/Services to Non-Related Parties | | | | | Medi-Cal Providers Only | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) Name of Related Party (Individual or Entity)* | (2) # of Ind. Providing Goods/Svcs | (3) Description of Goods/Services Received | (4) Yes/No | (5) % | (6) Page 10.1 Line No. | (7) Transaction Amount | (8) Healthcare Portion of Transaction | (9) Amount of Adjustment | (10) Healthcare Portion of Adjustment | (11) Amount Claimed |
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| 98 | | | | | | | | | | | |
| 99 | | | | | | | | | | | |
| 100 | Total Adjustments | | | | | | 4,684,851 | 4,684,851 | (756,258) | (756,258) | 3,928,593 |

MC530

* Disclosure must also be complete on Pages 10.4 (1) and 10.4 (3), as applicable.

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

10.4 (3) Related Party Information (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

**SALARY INFORMATION FOR OWNERS/OPERATORS, RELATED PARTIES*, ADMINISTRATORS, ASSISTANT ADMINISTRATORS AND BOARD MEMBERS**

| Line No. | (1) Name of Individual | (2) Salary Paid | (3) Benefits Paid | (4) Other Payments | (5) Description of Goods/Services Provided | (6) Total Hours Worked (Weekly) | (7) 10.1 Line No. |
|---|---|---|---|---|---|---|---|
| | **SECTION I - Owners/Operators** | | | | | | |
| 110 | | | | | | | |
| 111 | | | | | | | |
| 112 | | | | | | | |
| 113 | | | | | | | |
| 114 | | | | | | | |
| | **SECTION II - Related Party Owners/Operators Employed at the Facility** | | | | | | |
| 120 | | | | | | | |
| 121 | | | | | | | |
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| | **SECTION III - Administrators**** | | | | | | |
| 140 | | | | | | | |
| 141 | | | | | | | |
| 142 | | | | | | | |
| 143 | | | | | | | |
| | **SECTION IV - Assistant Administrators**** | | | | | | |
| 145 | | | | | | | |
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| 148 | | | | | | | |
| | **SECTION V - Board Members** | | | | | | |
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* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
** If more than one Administrator is reported, include dates of employment for each.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.5 Expense Trial Balance Worksheet (Submitted Data)
(Medi-Cal Providers Only)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | Account Title | Acct No. | Based on Adjusted Trial Balance for Medi-Cal (1) Salaries and Wages | (2) Employee Benefits | (3) Staffing Agency Cost | (4) Other Non-Labor Expenses | (5) Total Expenses (Sum of Cols 1 thru 4) |
|---|---|---|---|---|---|---|---|
| 5 | Plant Operations and Maintenance | 6200 | $ 55,669 | $ 31,886 | $ | $ 651,961 | $ 739,516 |
| 10 | Housekeeping | 6300 | | | | 697,138 | 697,138 |
| 15 | Depreciation - Buildings and Improvements | 7110-7120 | | | | 444,097 | 444,097 |
| 20 | Depreciation - Leasehold Improvements | 7130 | | | | | |
| 25 | Depreciation - Equipment | 7140 | | | | 26,154 | 26,154 |
| 30 | Depreciation and Amortization - Other | 7150-7160 | | | | | |
| 35 | Leases and Rentals | 7200 | | | | 47,299 | 47,299 |
| 40 | Property Taxes | 7300 | | | | | |
| 45 | Property Insurance | 7400 | | | | | |
| 50 | Interest - Property, Plant, and Equipment | 7500 | | | | | |
| 55 | Interest - Other | 7600 | | | | 544,124 | 544,124 |
| 60 | Laundry and Linen | 6400 | | | | 89,558 | 89,558 |
| 65 | Dietary | 6500 | | | | 1,802,684 | 1,802,684 |
| 70 | Provision for Bad Debts | 7700 | | | | | |
| 75 | Patient Supplies | 8100 | | | | 392,889 | 392,889 |
| 77 | Specialized Support Surfaces | 8150 | | | | | |
| 80 | Physical Therapy | 8200 | | | | 728,069 | 728,069 |
| 81 | Respiratory Therapy | 8220 | | | | | |
| 82 | Occupational Therapy | 8250 | | | | 611,439 | 611,439 |
| 83 | Speech Pathology | 8280 | | | | 186,326 | 186,326 |
| 85 | Pharmacy | 8300 | | | | 503,703 | 503,703 |
| 90 | Laboratory | 8400 | | | | 75,767 | 75,767 |
| 95 | Home Health Services | 8800 | | | | | |
| 100 | Other Ancillary Services | 8900 | | | | 22,990 | 22,990 |
| 101 | Sub-Acute Ancillary Services * | 8100-8900 | | | | | |
| 102 | Sub-Acute - Pediatric Ancillary Services * | 8100-8900 | | | | | |
| 105 | Skilled Nursing Care | 6110 | 5,699,634 | 3,098,954 | | 675,820 | 9,474,408 |
| 110 | Intermediate Care | 6120 | | | | | |
| 115 | Mentally Disordered Care | 6130 | | | | | |
| 120 | Developmentally Disabled Care | 6140 | | | | | |
| 125 | Sub-Acute Care | 6150 | | | | | |
| 126 | Sub-Acute Care - Pediatric | 6160 | | | | | |
| 128 | Transitional Inpatient Care | 6170 | | | | | |
| 130 | Hospice Inpatient Care | 6180 | | | | | |
| 135 | Other Routine Services | 6190 | | | | | |
| 139 | Residential Care ** | 9100 | | | | | |
| 140 | Beauty and Barber | | | | | | |
| 145 | Other Non-reimbursable | | | | | | |
| 155 | Social Services | 6600 | 36,230 | 20,834 | | 6,092 | 63,156 |
| 160 | Activities | 6700 | | | | | |
| 165 | Administration (Exc reclassified amounts below) | 6900 | 1,360,146 | 543,231 | | 3,755,966 | 5,659,343 |
| 166 | Medical Records - Salaries and Wages *** | 6900 | | | | | |
| 167 | DPH Licensing Fees *** | 6900 | | | | | |
| 168 | Liability Insurance *** | 6900 | | | | | |
| 169 | Quality Assurance Fees *** | 6900 | | | | | |
| 170 | Inservice Education - Nursing | 6800 | 83,073 | 42,354 | | | 125,427 |
| 174 | Caregiver Training *** | 6900 | | | | | |
| 175 | TOTAL (Sum of Lns 5 thru 174) **** | | $ 7,234,752 | $ 3,737,259 | $ | $ 11,262,076 | $ 22,234,087 |

MC530

* Amounts reclassified from ancillary service type accounts (lines 75 through 100)
** Complete with Direct Residential Care Costs
*** Amounts reclassified from Administration (line 165)
**** Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.6 (1) Capital Additions, Improvements, and Replacements (1) (Medi-Cal Providers, Only) (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | | (1) | (2) Capital Threshold |
|---|---|---|---|
| 5 | Total Licensed Beds Prior to Modification(s) | | |
| 10 | Total Licensed Beds End of Period | | $ |
| 15 | Total Unlicensed Beds End of Period (e.g. residential care) | | |

**Section I. Capital Additions and Improvements (Excluding Replacements)**

**Part A. SNF Bed Additions During the Report Period**

| Line No. | | (1) Project 1 | (2) Project 2 | (3) Project 3 |
|---|---|---|---|---|
| 25 | Number of New Licensed Beds | | | |
| 30 | Date Placed Into Service | | | |
| 35 | Total Costs | $ | $ | $ |

**Part B. Other Additions or Improvements Completed During the Report Period**
**(note: Additions or improvements must be grouped by related project; unrelated line items will be disallowed)**

| Line No. | Project 1 | (1) |
|---|---|---|
| 50 | Project 1 Description (e.g. "HVAC System Installation", itemizing detail below) | |
| 55 | Date Placed in Service (e.g. when was project completed and available for resident use?) | |

| Line No. | (1) Detailed Description | (2) Leased or Rented? | (3) Related Party Transaction (Yes/No)? | (4) Invoice Date | (5) Useful Life (Months) (2) | (6) Total Cost | (7) Depreciation Expense | (8) Amount Financed |
|---|---|---|---|---|---|---|---|---|
| 56 | | | | | | $ | $ | $ |
| 57 | | | | | | | | |
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| 74 | | | | | | | | |
| 75 | | | | | | | | |
| 76 | TOTAL PROJECT 1 COSTS | | | | | $ | | |

MC530

(1) For the purposes of this voluntary supplemental schedule, the following definitions apply:

- Capital Addition - land, buildings, building equipment and major moveable equipment that have an estimated useful life at the time of the acquisition of at least two years, a historical cost of at least $5,000 per item, and is not considered a replacement of a previously acquired asset.
- Capital Improvement - betterment of land, buildings, building equipment, major moveable equipment or leasehold property that either extends the useful life of at least two years beyond the original useful life of such asset or significantly increases the productivity over the original productivity of such asset, a cost of at lest $5,000 per item and is not considered a replacement of a previously acquired asset.
- Capital Replacement - land, building, building equipment, major moveable equipment and leasehold improvements that would be classified as a captial addition or improvement under the above definitions, except that such asset is considered a replacement of a previously acquired asset. A replacement is an asset that fills the place, position or purpose once filled by an asset that has been lost, destroyed, discarded, or is no longer usable or adequate.

(2) Refer to CMS Publication 15-1, Sections 104-117 for additional information on useful life standards.

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

10.6 (2) Capital Additions, Improvements, and Replacements (1) (Medi-Cal Providers, Only) (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | Project 2 | (1) |
|---|---|---|
| 90 | Project 2 Description (e.g. "HVAC System Installation", itemizing detail below) | |
| 95 | Date Placed in Service (e.g. when was project completed and available for resident use?) | |

| Line No. | (1) Detailed Description | (2) Leased or Rented? | (3) Related Party Transaction (Yes/No)? | (4) Invoice Date | (5) Useful Life (Months) (2) | (6) Total Cost | (7) Depreciation Expense | (8) Amount Financed |
|---|---|---|---|---|---|---|---|---|
| 96 | | | | | | $ | $ | $ |
| 97 | | | | | | | | |
| 98 | | | | | | | | |
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| 104 | | | | | | | | |
| 105 | | | | | | | | |
| 106 | | | | | | | | |
| 107 | | | | | | | | |
| 108 | TOTAL PROJECT 2 COSTS | | | | | $ | | |

| Line No. | Project 3 | (1) |
|---|---|---|
| 120 | Project 3 Description (e.g. "HVAC System Installation", itemizing detail below) | |
| 125 | Date Placed in Service (e.g. when was project completed and available for resident use?) | |

| Line No. | (1) Detailed Description | (2) Leased or Rented? | (3) Related Party Transaction (Yes/No)? | (4) Invoice Date | (5) Useful Life (Months) (2) | (6) Total Cost | (7) Depreciation Expense | (8) Amount Financed |
|---|---|---|---|---|---|---|---|---|
| 126 | | | | | | $ | $ | $ |
| 127 | | | | | | | | |
| 128 | | | | | | | | |
| 129 | | | | | | | | |
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| 134 | | | | | | | | |
| 135 | | | | | | | | |
| 136 | | | | | | | | |
| 137 | | | | | | | | |
| 138 | TOTAL PROJECT 3 COSTS | | | | | $ | | |

MC530

(1) For the purposes of this voluntary supplemental schedule, the following definitions apply:

- Capital Addition - land, buildings, building equipment and major moveable equipment that have an estimated useful life at the time of the acquisition of at least two years, a historical cost of at least $5,000 per item, and is not considered a replacement of a previously acquired asset.
- Capital Improvement - betterment of land, buildings, building equipment, major moveable equipment or leasehold property that either extends the useful life of at least two years beyond the original useful life of such asset or significantly increases the productivity over the original productivity of such asset, a cost of at lest $5,000 per item and is not considered a replacement of a previously acquired asset.
- Capital Replacement - land, building, building equipment, major moveable equipment and leasehold improvements that would be classified as a captial addition or improvement under the above definitions, except that such asset is considered a replacement of a previously acquired asset. A replacement is an asset that fills the place, position or purpose once filled by an asset that has been lost, destroyed, discarded, or is no longer usable or adequate.

(2) Refer to CMS Publication 15-1, Sections 104-117 for additional information on useful life standards.

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

10.6 (3) Capital Additions, Improvements, and Replacements (1) (Medi-Cal Providers, Only) (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | Project 4 | (1) |
|---|---|---|
| 150 | Project 4 Description (e.g. "HVAC System Installation", itemizing detail below) | |
| 155 | Date Placed in Service (e.g. when was project completed and available for resident use?) | |

| Line No. | (1) Detailed Description | (2) Leased or Rented? | (3) Related Party Transaction (Yes/No)? | (4) Invoice Date | (5) Useful Life (Months) (2) | (6) Total Cost | (7) Depreciation Expense | (8) Amount Financed |
|---|---|---|---|---|---|---|---|---|
| 156 | | | | | | $ | $ | $ |
| 157 | | | | | | | | |
| 158 | | | | | | | | |
| 159 | | | | | | | | |
| 160 | | | | | | | | |
| 161 | | | | | | | | |
| 162 | | | | | | | | |
| 163 | | | | | | | | |
| 164 | | | | | | | | |
| 165 | | | | | | | | |
| 166 | | | | | | | | |
| 167 | | | | | | | | |
| 168 | TOTAL PROJECT 4 COSTS | | | | | $ | | |

| Line No. | Project 5 | (1) |
|---|---|---|
| 180 | Project 5 Description (e.g. "HVAC System Installation", itemizing detail below) | |
| 185 | Date Placed in Service (e.g. when was project completed and available for resident use?) | |

| Line No. | (1) Detailed Description | (2) Leased or Rented? | (3) Related Party Transaction (Yes/No)? | (4) Invoice Date | (5) Useful Life (Months) (2) | (6) Total Cost | (7) Depreciation Expense | (8) Amount Financed |
|---|---|---|---|---|---|---|---|---|
| 186 | | | | | | $ | $ | $ |
| 187 | | | | | | | | |
| 188 | | | | | | | | |
| 189 | | | | | | | | |
| 190 | | | | | | | | |
| 191 | | | | | | | | |
| 192 | | | | | | | | |
| 193 | | | | | | | | |
| 194 | | | | | | | | |
| 195 | | | | | | | | |
| 196 | | | | | | | | |
| 197 | | | | | | | | |
| 198 | TOTAL PROJECT 5 COSTS | | | | | $ | | |

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(1) For the purposes of this voluntary supplemental schedule, the following definitions apply:

- Capital Addition - land, buildings, building equipment and major moveable equipment that have an estimated useful life at the time of the acquisition of at least two years, a historical cost of at least $5,000 per item, and is not considered a replacement of a previously acquired asset.
- Capital Improvement - betterment of land, buildings, building equipment, major moveable equipment or leasehold property that either extends the useful life of at least two years beyond the original useful life of such asset or significantly increases the productivity over the original productivity of such asset, a cost of at lest $5,000 per item and is not considered a replacement of a previously acquired asset.
- Capital Replacement - land, building, building equipment, major moveable equipment and leasehold improvements that would be classified as a captial addition or improvement under the above definitions, except that such asset is considered a replacement of a previously acquired asset. A replacement is an asset that fills the place, position or purpose once filled by an asset that has been lost, destroyed, discarded, or is no longer usable or adequate.

(2) Refer to CMS Publication 15-1, Sections 104-117 for additional information on useful life standards.

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

10.6 (4) Capital Additions, Improvements, and Replacements (1) (Medi-Cal Providers, Only) (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

**Section II. Capital Replacements Completed During the Report Period**

**Part A. Acquisition Costs and Depreciation for Replacement Asset**

| Line No. | (1) Detailed Description | (2) Related Party Transaction (Yes/No)? | (3) Date Placed In Service | (4) Useful Life (Months) (2) | (5) Total Cost | (6) Depreciation Expense | (7) Basis | (8) Adjusted Basis |
|---|---|---|---|---|---|---|---|---|
| 200 | | | | | $ | $ | | |
| 201 | | | | | | | | |
| 202 | | | | | | | | |
| 203 | | | | | | | | |
| 204 | | | | | | | | |
| 205 | | | | | | | | |
| 206 | | | | | | | | |
| 207 | | | | | | | | |
| 208 | | | | | | | | |
| 209 | | | | | | | | |
| 210 | TOTAL SECTION II, PART A ONLY | | | | $ | $ | | |

**Part B. Acquisition Costs and Depreciation of Retired Asset**

| Line No. | (1) Detailed Description | (2) Section II Part A Line No. Ref. | (3) Useful Life (Months) (2) | (4) Total Cost | (5) Depreciation Expense |
|---|---|---|---|---|---|
| 230 | | | | $ | $ |
| 231 | | | | | |
| 232 | | | | | |
| 233 | | | | | |
| 234 | | | | | |
| 235 | | | | | |
| 236 | | | | | |
| 237 | | | | | |
| 238 | | | | | |
| 239 | | | | | |
| 240 | TOTAL SECTION II, PART B ONLY | | | $ | $ |

| Line No. | (6) Date Acquired | (7) Date of Disposal | (8) Basis | (9) Adjusted Basis (3) | (10) Manner of Disposition (4) |
|---|---|---|---|---|---|
| 230 | | | | | |
| 231 | | | | | |
| 232 | | | | | |
| 233 | | | | | |
| 234 | | | | | |
| 235 | | | | | |
| 236 | | | | | |
| 237 | | | | | |
| 238 | | | | | |
| 239 | | | | | |
| 240 | | | | | |

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(1) For the purposes of this voluntary supplemental schedule, the following definitions apply:

- Capital Addition - land, buildings, building equipment and major moveable equipment that have an estimated useful life at the time of the acquisition of at least two years, a historical cost of at least $5,000 per item, and is not considered a replacement of a previously acquired asset.
- Capital Improvement - betterment of land, buildings, building equipment, major moveable equipment or leasehold property that either extends the useful life of at least two years beyond the original useful life of such asset or significantly increases the productivity over the original productivity of such asset, a cost of at lest $5,000 per item and is not considered a replacement of a previously acquired asset.
- Capital Replacement - land, building, building equipment, major moveable equipment and leasehold improvements that would be classified as a captial addition or improvement under the above definitions, except that such asset is considered a replacement of a previously acquired asset. A replacement is an asset that fills the place, position or purpose once filled by an asset that has been lost, destroyed, discarded, or is no longer usable or adequate.

(2) Refer to CMS Publication 15-1, Sections 104-117 for additional information on useful life standards.
(3) Refer to CMS Publication 15-1, Section 132 for additional information.
(4) Refer to CMS Publication 15-1, Section 104 for additional information on the manner of disposition.

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

10.7 (1) Alternate Allocation Statistics (Optional) (Medi-Cal Providers, Only) (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | Account Title | (1) Capital | (2) Plant Operations | (3) Housekeeping | (4) Laundry and Linen | (5) Dietary |
|---|---|---|---|---|---|---|
| 5 | Plant Operations and Maintenance | 13,128 | | | | |
| 10 | Housekeeping | 271 | 271 | | | |
| 60 | Laundry and Linen | 1,543 | 1,543 | 1,543 | | |
| 65 | Dietary | 3,149 | 3,149 | 3,149 | | |
| 75 | Patient Supplies | 524 | 524 | 524 | | |
| 77 | Specialized Support Surfaces | | | | | |
| 80 | Physical Therapy | 1,366 | 1,366 | 1,366 | | |
| 81 | Respiratory Therapy | | | | | |
| 82 | Occupational Therapy | 1,593 | 1,593 | 1,593 | | |
| 83 | Speech Pathology | 282 | 282 | 282 | | |
| 85 | Pharmacy | 309 | 309 | 309 | | |
| 90 | Laboratory | | | | | |
| 95 | Home Health Services | | | | | |
| 100 | Other Ancillary Services | | | | | |
| 101 | Sub-Acute Ancillary Services | | | | | |
| 102 | Sub-Acute - Pediatric Ancillary Services | | | | | |
| 105 | Skilled Nursing Care | 29,153 | 29,153 | 29,153 | 311,586 | 220,878 |
| 110 | Intermediate Care | | | | | |
| 115 | Mentally Disordered Care | | | | | |
| 120 | Developmentally Disabled Care | | | | | |
| 125 | Sub-Acute Care | | | | | |
| 126 | Sub-Acute Care - Pediatric | | | | | |
| 128 | Transitional Inpatient Care | | | | | |
| 130 | Hospice Inpatient Care | | | | | |
| 135 | Other Routine Services | | | | | |
| 139 | Residential Care | | | | | |
| 140 | Beauty and Barber | 131 | 131 | 131 | | |
| 145 | Other Non-reimbursable | 170 | 170 | 170 | | |
| 155 | Social Services | 876 | 876 | 876 | | |
| 160 | Activities | | | | | |
| 165 | Administration | 2,072 | 2,072 | 2,072 | | |
| 166 | Medical Records - Salaries and Wages | 517 | 517 | 517 | | |
| 170 | Inservice Education - Nursing | | | | | |
| 174 | Caregiver Training | | | | | |
| 175 | TOTAL (Combine Lns 5 thru 174) | 55,084 | 41,956 | 41,685 | 311,586 | 220,878 |

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**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

10.7 (2) Alternate Allocation Statistics (Optional) (Medi-Cal Providers, Only) (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | Account Title | (6) Social Services | (7) Activities | (8) Inservice Education | (9) Administration | (10) Medical Records |
|---|---|---|---|---|---|---|
| 5 | Plant Operations and Maintenance | | | | | |
| 10 | Housekeeping | | | | | |
| 60 | Laundry and Linen | | | | | |
| 65 | Dietary | | | | | |
| 75 | Patient Supplies | | | | | |
| 77 | Specialized Support Surfaces | | | | | |
| 80 | Physical Therapy | | | | | 971,304 |
| 81 | Respiratory Therapy | | | | | |
| 82 | Occupational Therapy | | | | | 810,196 |
| 83 | Speech Pathology | | | | | 279,614 |
| 85 | Pharmacy | | | | | 1,056,628 |
| 90 | Laboratory | | | | | 134,981 |
| 95 | Home Health Services | | | | | |
| 100 | Other Ancillary Services | | | | | 20,746 |
| 101 | Sub-Acute Ancillary Services | | | | | |
| 102 | Sub-Acute - Pediatric Ancillary Services | | | | | |
| 105 | Skilled Nursing Care | 48,591 | 48,591 | 48,591 | | 18,451,800 |
| 110 | Intermediate Care | | | | | |
| 115 | Mentally Disordered Care | | | | | |
| 120 | Developmentally Disabled Care | | | | | |
| 125 | Sub-Acute Care | | | | | |
| 126 | Sub-Acute Care - Pediatric | | | | | |
| 128 | Transitional Inpatient Care | | | | | |
| 130 | Hospice Inpatient Care | | | | | |
| 135 | Other Routine Services | | | | | |
| 139 | Residential Care | | | | | |
| 140 | Beauty and Barber | | | | | |
| 145 | Other Non-reimbursable | | | | | |
| 155 | Social Services | | | | | |
| 160 | Activities | | | | | |
| 165 | Administration | | | | | |
| 166 | Medical Records - Salaries and Wages | | | | | |
| 170 | Inservice Education - Nursing | | | | | |
| 174 | Caregiver Training | | | | | |
| 175 | TOTAL (Combine Lns 5 thru 174) | 48,591 | 48,591 | 48,591 | | 21,725,269 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

11 (1) Allocation of Indirect Costs to Direct Cost Centers - Health Care Only (Medi-Cal Providers, Only) (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| | | | Plant Operations and Maintenance thru Interest - Other | | Laundry and Linen | | Dietary | |
|---|---|---|---|---|---|---|---|---|
| Line No. | Description | (1) Expenses from Pg 10.1 Col 14 | (2) Basis * Sq Ft | (3) Amount | (4) Basis * Clean Dry Lbs | (5) Amount | (6) Basis * Nbr of Patient Meals | (7) Amount |
| 5 | General Service Costs | $ 10,238,496 | | $ 2,498,328 | | $ 89,558 | | $ 1,802,684 |
| | **Ancillary Service Cost Centers** | | | | | | | |
| 10 | Patient Supplies | 392,889 | 524 | 39,046 | | | | |
| 12 | Specialized Support Surfaces | | | | | | | |
| 15 | Physical Therapy | 728,069 | 1,366 | 101,787 | | | | |
| 16 | Respiratory Therapy | | | | | | | |
| 17 | Occupational Therapy | 611,439 | 1,593 | 118,702 | | | | |
| 18 | Speech Pathology | 186,326 | 282 | 21,013 | | | | |
| 20 | Pharmacy | 503,703 | 309 | 23,025 | | | | |
| 25 | Laboratory | 75,767 | | | | | | |
| 30 | Home Health Services | | | | | | | |
| 35 | Other Ancillary Services | 22,990 | | | | | | |
| | **Routine Service Cost Centers** | | | | | | | |
| 40 | Skilled Nursing Care | 9,474,408 | 29,153 | 2,172,327 | 311,586 | 89,558 | 220,878 | 1,802,684 |
| 45 | Intermediate Care | | | | | | | |
| 50 | Mentally Disordered Care | | | | | | | |
| 55 | Developmentally Disabled Care | | | | | | | |
| 60 | Sub-Acute Care | | | | | | | |
| 61 | Sub-Acute Care - Pediatric | | | | | | | |
| 63 | Transitional Inpatient Care | | | | | | | |
| 65 | Hospice Inpatient Care | | | | | | | |
| 70 | Other Routine Services | | | | | | | |
| | **Nonreimbursable Costs** | | | | | | | |
| 75 | Beauty and Barber | | 131 | 9,761 | | | | |
| 80 | Other Nonreimbursable | | 170 | 12,667 | | | | |
| 85 | TOTAL UNITS (Sum of Lns 10 thru 80) | | 33,528 | | 311,586 | | 220,878 | |
| 90 | Unit Cost Multiplier ** | | 74.514674 | | 0.287426 | | 8.161447 | |
| 95 | TOTAL COSTS (See instructions) | $ 11,995,591 | | $ 2,498,328 | | $ 89,558 | | $ 1,802,684 |

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* Actual amount or count required, percentages are not acceptable. Allocation statistics must be provided for Ancillary Services Cost Centers in columns 2 and 4.
** Unit Cost Multiplier must be calculated to six decimal places.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

11 (2) Allocation of Indirect Costs to Direct Cost Centers - Health Care Only (Medi-Cal Providers, Only) (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | Description | Social Services, Activities, and Inservice Education - Nursing (8) Basis * Direct Expenses | (9) Amount | Administration (10) Basis * Accum Costs (Cols 1, 3, 5, 7 and 9) | (11) Amount | Total Expenses All Patient Services (12) Sum of Cols 10 and 11 |
|---|---|---|---|---|---|---|
| 5 | General Service Costs | | $ 188,583 | | $ 5,659,343 | |
| | **Ancillary Service Cost Centers** | | | | | |
| 10 | Patient Supplies | | | $ 431,935 | 147,482 | $ 579,417 |
| 12 | Specialized Support Surfaces | | | | | |
| 15 | Physical Therapy | | | 829,856 | 283,349 | 1,113,205 |
| 16 | Respiratory Therapy | | | | | |
| 17 | Occupational Therapy | | | 730,141 | 249,302 | 979,443 |
| 18 | Speech Pathology | | | 207,339 | 70,795 | 278,134 |
| 20 | Pharmacy | | | 526,728 | 179,848 | 706,576 |
| 25 | Laboratory | | | 75,767 | 25,870 | 101,637 |
| 30 | Home Health Services | $ | | | | |
| 35 | Other Ancillary Services | | | 22,990 | 7,850 | 30,840 |
| | **Routine Service Cost Centers** | | | | | |
| 40 | Skilled Nursing Care | 9,474,408 | 188,583 | 13,727,560 | 4,687,189 | 18,414,749 |
| 45 | Intermediate Care | | | | | |
| 50 | Mentally Disordered Care | | | | | |
| 55 | Developmentally Disabled Care | | | | | |
| 60 | Sub-Acute Care | | | | | |
| 61 | Sub-Acute Care - Pediatric | | | | | |
| 63 | Transitional Inpatient Care | | | | | |
| 65 | Hospice Inpatient Care | | | | | |
| 70 | Other Routine Services | | | | | |
| | **Nonreimbursable Costs** | | | | | |
| 75 | Beauty and Barber | | | 9,761 | 3,333 | 13,094 |
| 80 | Other Nonreimbursable | | | 12,667 | 4,325 | 16,992 |
| 85 | TOTAL UNITS (Sum of Lns 10 thru 80) | $ 9,474,408 | | $ 16,574,744 | | |
| 90 | Unit Cost Multiplier ** | 0.019904 | | 0.341444 | | |
| 95 | TOTAL COSTS (See instructions) | | $ 188,583 | | $ 5,659,343 | $ 22,234,087 |

| Line No. | Computation of Avg Cost per Day | (1) Skilled Nursing | (2) Intermediate Care | (3) Mentally Disordered | (4) Developmentally Disabled | (5) Sub-Acute Care |
|---|---|---|---|---|---|---|
| 100 | Cost of Routine Services (Col 12 above Lns 40 thru 70) | $ 18,414,749 | $ | $ | $ | $ |
| 105 | Total Patient (Census) Days of Services (Pg 4.1 Col 6) | 48,591 | | | | |
| 110 | AVERAGE COST PER DAY (Ln 100 / Ln 105) | $ 378.97 | $ | $ | $ | $ |

| Line No. | Computation of Avg Cost per Day | (6) Sub-Acute Care - Pediatric | (7) Transitional Inpatient Care | (8) Hospice Inpatient Care | (9) Other Routine Services |
|---|---|---|---|---|---|
| 100 | Cost of Routine Services (Col 12 above Lns 40 thru 70) | $ | $ | $ | $ |
| 105 | Total Patient (Census) Days of Services (Pg 4.1 Col 6) | | | | |
| 110 | AVERAGE COST PER DAY (Ln 100 / Ln 105) | $ | $ | $ | $ |

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* Actual amount or count required, percentages are not acceptable. Allocation statistics must be provided for Ancillary Services Cost Centers in columns 2 and 4.
** Unit Cost Multiplier must be calculated to six decimal places.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

11.1 (1) Cost Allocation (HCAI) (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| | | | Plant Operations and Maintenance thru Interest - Other | | Laundry and Linen | | Dietary | |
|---|---|---|---|---|---|---|---|---|
| Line No. | Description | (1) Expenses from Pg 10.1 Col 12 | (2) Basis * Sq Ft | (3) Amount | (4) Basis * Clean Dry Lbs | (5) Amount | (6) Basis * Nbr of Patient Meals | (7) Amount |
| 5 | General Service Costs | $ 10,390,725 | | $ 2,363,056 | | $ 89,558 | | $ 1,817,304 |
| | **Ancillary Service Cost Centers** | | | | | | | |
| 10 | Patient Supplies | 392,889 | 524 | 37,266 | | | | |
| 12 | Specialized Support Surfaces | | | | | | | |
| 15 | Physical Therapy | 728,069 | 1,366 | 97,148 | | | | |
| 16 | Respiratory Therapy | | | | | | | |
| 17 | Occupational Therapy | 611,439 | 1,593 | 113,292 | | | | |
| 18 | Speech Pathology | 186,326 | 282 | 20,055 | | | | |
| 20 | Pharmacy | 503,703 | 309 | 21,976 | | | | |
| 25 | Laboratory | 75,767 | | | | | | |
| 30 | Home Health Services | | | | | | | |
| 35 | Other Ancillary Services | 22,990 | | | | | | |
| | **Routine Service Cost Centers** | | | | | | | |
| 40 | Skilled Nursing Care | 11,236,847 | 29,153 | 2,073,319 | 311,586 | 89,558 | 220,878 | 1,817,304 |
| 45 | Intermediate Care | | | | | | | |
| 50 | Mentally Disordered Care | | | | | | | |
| 55 | Developmentally Disabled Care | | | | | | | |
| 60 | Sub-Acute Care | | | | | | | |
| 61 | Sub-Acute Care - Pediatric | | | | | | | |
| 63 | Transitional Inpatient Care | | | | | | | |
| 65 | Hospice Inpatient Care | | | | | | | |
| 70 | Other Routine Services | | | | | | | |
| 85 | TOTAL UNITS (Sum of Lns 10 thru 70) | | 33,227 | | 311,586 | | 220,878 | |
| 90 | Unit Cost Multiplier ** | | 71.118548 | | 0.287426 | | 8.227637 | |
| 95 | TOTAL COSTS (See instructions) | $ 13,758,030 | | $ 2,363,056 | | $ 89,558 | | $ 1,817,304 |

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* Basis for columns 2, 4 and 6 from Page 11.1. Basis for column 8 from Pages 4.1 and 4.2. Basis for column 10 from Page 8.
** Unit Cost Multiplier is calculated by dividing expenses to be allocated (line 5) by appropriate statistical basis (line 85).

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

11.1 (2) Cost Allocation (HCAI) (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | Description | Provision for Bad Debts (8) Basis * Self Pay Revenue | Provision for Bad Debts (9) Amount | Social Services, Activities, and Inservice Education - Nursing (10) Basis * Direct Expenses | Social Services, Activities, and Inservice Education - Nursing (11) Amount | Administration (12) Basis * Accum Costs (Cols 1, 3, 5, 7, 9 and 11) | Administration (13) Amount | Total Expenses All Patient Services (14) Sum of Cols 12 and 13 |
|---|---|---|---|---|---|---|---|---|
| 5 | General Service Costs | | $ | | $ 199,959 | | $ 5,920,848 | |
| | **Ancillary Service Cost Centers** | | | | | | | |
| 10 | Patient Supplies | $ | | | | $ 430,155 | 139,724 | $ 569,880 |
| 12 | Specialized Support Surfaces | | | | | | | |
| 15 | Physical Therapy | 2,587 | | | | 825,217 | 268,050 | 1,093,267 |
| 16 | Respiratory Therapy | | | | | | | |
| 17 | Occupational Therapy | 2,538 | | | | 724,731 | 235,409 | 960,140 |
| 18 | Speech Pathology | 445 | | | | 206,381 | 67,037 | 273,419 |
| 20 | Pharmacy | | | | | 525,679 | 170,753 | 696,431 |
| 25 | Laboratory | | | | | 75,767 | 24,611 | 100,378 |
| 30 | Home Health Services | | | $ | | | | |
| 35 | Other Ancillary Services | | | | | 22,990 | 7,468 | 30,458 |
| | **Routine Service Cost Centers** | | | | | | | |
| 40 | Skilled Nursing Care | 1,018,785 | | 11,236,847 | 199,959 | 15,416,987 | 5,007,796 | 20,424,783 |
| 45 | Intermediate Care | | | | | | | |
| 50 | Mentally Disordered Care | | | | | | | |
| 55 | Developmentally Disabled Care | | | | | | | |
| 60 | Sub-Acute Care | | | | | | | |
| 61 | Sub-Acute Care - Pediatric | | | | | | | |
| 63 | Transitional Inpatient Care | | | | | | | |
| 65 | Hospice Inpatient Care | | | | | | | |
| 70 | Other Routine Services | | | | | | | |
| 85 | TOTAL UNITS (Sum of Lns 10 thru 70) | $ 1,024,355 | | $ 11,236,847 | | $ 18,227,907 | | |
| 90 | Unit Cost Multiplier ** | | | 0.017795 | | 0.324823 | | |
| 95 | TOTAL COSTS (See instructions) | | $ | | $ 199,959 | | $ 5,920,848 | 24,148,755 |

* Basis for columns 2, 4 and 6 from Page 11.1. Basis for column 8 from Pages 4.1 and 4.2. Basis for column 10 from Page 8.
** Unit Cost Multiplier is calculated by dividing expenses to be allocated (line 5) by appropriate statistical basis (line 85).

| Line No. | Computation of Avg Cost per Day | (1) Skilled Nursing | (2) Intermediate Care | (3) Mentally Disordered | (4) Developmentally Disabled | (5) Sub-Acute Care |
|---|---|---|---|---|---|---|
| 100 | Cost of Routine Services (Col 14 above Lns 40 thru 70) | $ 20,424,783 | $ | $ | $ | $ |
| 105 | Total Patient (Census) Days of Services (Pg 4.1 Col 6) | 48,591 | | | | |
| 110 | AVERAGE COST PER DAY (Ln 100 / Ln 105) | $ 420.34 | $ | $ | $ | $ |

| Line No. | Computation of Avg Cost per Day | (6) Sub-Acute Care - Pediatric | (7) Transitional Inpatient Care | (8) Hospice Inpatient Care | (9) Other Routine Services |
|---|---|---|---|---|---|
| 100 | Cost of Routine Services (Col 14 above Lns 40 thru 70) | $ | $ | $ | $ |
| 105 | Total Patient (Census) Days of Services (Pg 4.1 Col 6) | | | | |
| 110 | AVERAGE COST PER DAY (Ln 100 / Ln 105) | $ | $ | $ | $ |

CHFC 7041 f-1 & MC530

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

12.1 (1) Labor Report (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | Salaries and Wages | (1) Productive Hours * | (2) Productive Salaries and Wages ** | (3) Hourly Average (Col 2 / Col 1) |
|---|---|---|---|---|
| | **Nursing Services (Exclude Sub-Acute Care, Sub-Acute Care - Pediatric, and Transitional Inpatient Care)** | | | |
| 5 | Supervisors and Management | 3,461 | $ 151,013 | $ 43.63 |
| 10 | Geriatric Nurse Practitioners | | | |
| 25 | Registered Nurses | 23,055 | 1,668,011 | 72.35 |
| 30 | Licensed Vocational Nurses | 26,496 | 1,098,235 | 41.45 |
| 35 | Nurse Assistants (Aides and Orderlies) | 113,137 | 3,169,252 | 28.01 |
| 40 | Technicians and Specialists | 16,396 | 405,644 | 24.74 |
| 45 | Psychiatric Technicians | | | |
| 60 | Other Salaries and Wages | 10,198 | 267,731 | 26.25 |
| 65 | SUBTOTAL (Sum of Lns 5 thru 60) | 192,743 | $ 6,759,886 | $ 35.07 |
| | **Sub-Acute Care Nursing Services - Only** | | | |
| 70 | Supervisors and Management | | $ | $ |
| 75 | Geriatric Nurse Practitioners | | | |
| 90 | Registered Nurses | | | |
| 95 | Licensed Vocational Nurses | | | |
| 100 | Nurse Assistants (Aides and Orderlies) | | | |
| 105 | Technicians and Specialists | | | |
| 110 | Psychiatric Technicians | | | |
| 125 | Other Salaries and Wages | | | |
| 130 | SUBTOTAL (Sum of Lns 70 thru 125) | | $ | $ |
| | **Sub-Acute Care - Pediatric Nursing Services - Only** | | | |
| 140 | Supervisors and Management | | $ | $ |
| 145 | Geriatric Nurse Practitioners | | | |
| 150 | Registered Nurses | | | |
| 155 | Licensed Vocational Nurses | | | |
| 160 | Nurse Assistants (Aides and Orderlies) | | | |
| 165 | Technicians and Specialists | | | |
| 170 | Psychiatric Technicians | | | |
| 175 | Other Salaries and Wages | | | |
| 180 | SUBTOTAL (Sum of Lns 140 thru 175) | | $ | $ |
| | **Transitional Inpatient Care - Only** | | | |
| 190 | Supervisors and Management | | $ | $ |
| 191 | Geriatric Nurse Practitioners | | | |
| 192 | Registered Nurses | | | |
| 193 | Licensed Vocational Nurses | | | |
| 194 | Nurse Assistants (Aides and Orderlies) | | | |
| 195 | Technicians and Specialists | | | |
| 196 | Psychiatric Technicians | | | |
| 198 | Other Salaries and Wages | | | |
| 199 | SUBTOTAL (Sum of Lns 190 thru 198) | | $ | $ |

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* Productive hours are actual hours worked and exclude 1) vacation, 2) sick leave, 3) on call, 4) holiday, 5) other paid time off. Report to the nearest whole hour.

** For all facilities:
Column 2, line 65 must agree with the sum of Page 10.1, column 1, lines 105, 110, 115, 120, 130 and 135.
Line 130 must agree with Page 10.1 column 1, line 125. Line 180 must agree with Page 10.1 column 1, line 126. Line 199 must agree with Page 10.1, column 1, line 128.
Line 230 must agree with Page 10.1 column 1, lines 75 through 100.
Report to the nearest whole dollar.
**For nonresidential care facilities:**
Lines 250 through 290 must agree with appropriate lines on Page 10.1 column 1.
**For residential care facilities:**
Report only productive hours, salaries, and wages related to health care on lines 250 through 290 of this page. If Page 10.1, columns 5 through 9 are used to determine expenses related to health care, use the same method to determine productive hours, salaries, and wages to health care for this page.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

12.1 (2) Labor Report (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | Salaries and Wages | (1) Productive Hours * | (2) Productive Salaries and Wages ** | (3) Hourly Average (Col 2 / Col 1) |
|---|---|---|---|---|
| | **Ancillary Services** | | | |
| 200 | Supervisors and Management | | $ | $ |
| 205 | Registered Nurses | | | |
| 210 | Licensed Vocational Nurses | | | |
| 215 | Nurse Assistants (Aides and Orderlies) | | | |
| 220 | Technicians and Specialists | | | |
| 225 | Other Salaries and Wages | | | |
| 230 | SUBTOTAL (Sum of Lns 200 thru 225) | | $ | $ |
| | **Support Services** | | | |
| 250 | Plant Operations and Maintenance | 1,787 | $ 55,669 | $ 31.15 |
| 255 | Housekeeping | | | |
| 260 | Laundry and Linen | | | |
| 265 | Dietary | | | |
| 270 | Social Services | 1,157 | 42,756 | 36.95 |
| 275 | Activities | | | |
| 280 | Inservice Education - Nursing | 1,854 | 83,073 | 44.81 |
| 285 | Administration | 32,988 | 1,253,069 | 37.99 |
| 290 | SUBTOTAL (Sum of Lns 250 thru 285) | 37,786 | $ 1,434,567 | $ 37.97 |
| 300 | TOTAL (Sum of Lns 65, 130, 180, 199, 230 and 290) | 230,529 | $ 8,194,453 | $ 35.55 |

CHFC 7041 h-6 & MC530

* Productive hours are actual hours worked and exclude 1) vacation, 2) sick leave, 3) on call, 4) holiday, 5) other paid time off. Report to the nearest whole hour.

** For all facilities:
Column 2, line 65 must agree with the sum of Page 10.1, column 1, lines 105, 110, 115, 120, 130 and 135.
Line 130 must agree with Page 10.1 column 1, line 125. Line 180 must agree with Page 10.1 column 1, line 126. Line 199 must agree with Page 10.1, column 1, line 128.
Line 230 must agree with Page 10.1 column 1, lines 75 through 100.
Report to the nearest whole dollar.
**For nonresidential care facilities:**
Lines 250 through 290 must agree with appropriate lines on Page 10.1 column 1.
**For residential care facilities:**
Report only productive hours, salaries, and wages related to health care on lines 250 through 290 of this page. If Page 10.1, columns 5 through 9 are used to determine expenses related to health care, use the same method to determine productive hours, salaries, and wages to health care for this page.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

12.2 (1) Labor Report (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | Supplemental Labor Information | (1) Productive Hours * | (2) Productive Salaries and Wages ** | (3) Hourly Average (Col 2 / Col 1) |
|---|---|---|---|---|
| 310 | Social Workers (Report here and include on Ln 270) | | $ | $ |
| 315 | Activity Program Leaders (Report here and include on Ln 275) | | $ | $ |

| Line No. | Temporary Staffing Agency Services | (1) Hours | (2) Amount Paid | (3) Hourly Average (Col 2 / Col 1) |
|---|---|---|---|---|
| | **Nursing Services (Exclude Sub-Acute Care, Sub-Acute Care - Pediatric, and Transitional Inpatient Care)** | | | |
| 405 | Geriatric Nurse Practitioners | | $ | $ |
| 410 | Registered Nurses | | | |
| 415 | Licensed Vocational Nurses | | | |
| 420 | Nurse Assistants (Aides and Orderlies) | | | |
| 425 | Psychiatric Technicians | | | |
| 430 | Other Agency Personnel | | | |
| 435 | TOTAL (Sum of Lns 405 thru 430) | | $ | $ |
| | **Sub-Acute Care Nursing Services - Only** | | | |
| 440 | Geriatric Nurse Practitioners | | $ | $ |
| 445 | Registered Nurses | | | |
| 450 | Licensed Vocational Nurses | | | |
| 455 | Nurse Assistants (Aides and Orderlies) | | | |
| 460 | Psychiatric Technicians | | | |
| 465 | Other Agency Personnel | | | |
| 470 | TOTAL (Sum of Lns 440 thru 465) | | $ | $ |
| | **Sub-Acute Care - Pediatric Nursing Services - Only** | | | |
| 475 | Geriatric Nurse Practitioners | | $ | $ |
| 480 | Registered Nurses | | | |
| 485 | Licensed Vocational Nurses | | | |
| 490 | Nurse Assistants (Aides and Orderlies) | | | |
| 495 | Psychiatric Technicians | | | |
| 500 | Other Agency Personnel | | | |
| 505 | TOTAL (Sum of Lns 475 thru 500) | | $ | $ |
| | **Transitional Inpatient Care Nursing Services - Only** | | | |
| 510 | Geriatric Nurse Practitioners | | $ | $ |
| 515 | Registered Nurses | | | |
| 520 | Licensed Vocational Nurses | | | |
| 525 | Nurse Assistants (Aides and Orderlies) | | | |
| 530 | Psychiatric Technicians | | | |
| 535 | Other Agency Personnel | | | |
| 540 | TOTAL (Sum of Lns 510 thru 535) | | $ | $ |

| Line No. | Supplemental Labor Info - Temporary Staffing | (1) Hours | (2) Amount Paid | (3) Hourly Average (Col 2 / Col 1) |
|---|---|---|---|---|
| 555 | Social Workers (Do not include on Lns 430, 465, 500 or 535) | | $ | $ |
| 560 | Activity Program Leaders (Do not include in Lns 430, 465, 500 or 535) | | $ | $ |

CHFC 7041 h-6 & MC530

* Productive hours are actual hours worked and exclude 1) vacation, 2) sick leave, 3) on call, 4) holiday, 5) other paid time off. Report to the nearest whole hour.

** For all facilities:
Column 2, line 65 must agree with the sum of Page 10.1, column 1, lines 105, 110, 115, 120, 130 and 135.
Line 130 must agree with Page 10.1 column 1, line 125. Line 180 must agree with Page 10.1 column 1, line 126. Line 199 must agree with Page 10.1, column 1, line 128.
Line 230 must agree with Page 10.1 column 1, lines 75 through 100.
Report to the nearest whole dollar.
**For nonresidential care facilities:**
Lines 250 through 290 must agree with appropriate lines on Page 10.1 column 1.
**For residential care facilities:**
Report only productive hours, salaries, and wages related to health care on lines 250 through 290 of this page. If Page 10.1, columns 5 through 9 are used to determine expenses related to health care, use the same method to determine productive hours, salaries, and wages to health care for this page.

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

12.2 (2) Labor Report (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | Labor Turnover | (1) All Employees | (2) Direct Nursing Employees * | (3) Nurse Assistants |
|---|---|---|---|---|
| 605 | Number of employees at beginning of period | | | |
| 610 | Number of employees at end of period | | | |
| 615 | Average number of employees | | | |
| 620 | Total number of people employed during the period ** | | | |
| 625 | TURNOVER PERCENTAGE [(Ln 620 / Ln 615) X 100] - 100 | | | |
| 630 | Number of employees with continuous service for entire reporting period | | | |

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* Include all employees (RN's, LVN's, Nurse Assistants, technicians, specialists and others) providing direct nursing care.
Do not include supervisors who provide no direct nursing care.
Do include supervisors whose duties include some provision of nursing care.

** Total number of people cannot be less than the number of employees at the beginning of the period, less the number of employees with continuous service for the entire period, plus the number of employees at the end of the period(line 605 - line 630 + line 610).
This calculation is the MINIMUM possible number of people employed during the period.
It does not include employees who were hired after the period began and left or were discharged before the period ended.
Therefore, in most cases, line 620 should be greater than this calculation.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

12.3 (1) Payroll-Based Journal Public Use File (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | Quarter |
|---|---|
| 1 | 12/31/2023 |

| Line No. | (1) WorkDate | (2) MDScensus | (3) Total Registered Nurse Director of Nursing Hours | (4) Employee Registered Nurse Director of Nursing Hours | (5) Contracted Registered Nurse Director of Nursing Hours | (6) Total Registered Nurse Administration Hours | (7) Employee Registered Nurse Administration Hours |
|---|---|---|---|---|---|---|---|
| 2 | 10/01/2023 | 119 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3 | 10/02/2023 | 119 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 4 | 10/03/2023 | 125 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 5 | 10/04/2023 | 130 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 6 | 10/05/2023 | 133 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 7 | 10/06/2023 | 132 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 8 | 10/07/2023 | 133 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9 | 10/08/2023 | 134 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | 10/09/2023 | 135 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 11 | 10/10/2023 | 134 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 12 | 10/11/2023 | 137 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 13 | 10/12/2023 | 139 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 14 | 10/13/2023 | 138 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 15 | 10/14/2023 | 139 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 16 | 10/15/2023 | 139 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 17 | 10/16/2023 | 138 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 18 | 10/17/2023 | 137 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 19 | 10/18/2023 | 140 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 20 | 10/19/2023 | 139 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 21 | 10/20/2023 | 138 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 22 | 10/21/2023 | 138 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23 | 10/22/2023 | 138 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24 | 10/23/2023 | 139 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 25 | 10/24/2023 | 136 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 26 | 10/25/2023 | 135 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 27 | 10/26/2023 | 133 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 28 | 10/27/2023 | 128 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 29 | 10/28/2023 | 127 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 30 | 10/29/2023 | 126 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31 | 10/30/2023 | 126 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 32 | 10/31/2023 | 125 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 33 | 11/01/2023 | 124 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 34 | 11/02/2023 | 124 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 35 | 11/03/2023 | 122 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 36 | 11/04/2023 | 122 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 37 | 11/05/2023 | 124 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 38 | 11/06/2023 | 126 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 39 | 11/07/2023 | 127 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 40 | 11/08/2023 | 125 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 41 | 11/09/2023 | 127 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 42 | 11/10/2023 | 127 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 43 | 11/11/2023 | 124 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 44 | 11/12/2023 | 124 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 45 | 11/13/2023 | 126 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

12.3 (2) Payroll-Based Journal Public Use File (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | (1) WorkDate | (8) Contracted Registered Nurse Administration Hours | (9) Total Registered Nurse Hours | (10) Employee Registered Nurse Hours | (11) Contracted Registered Nurse Hours | (12) Total Licensed Practical Nurse Administration Hours | (13) Employee Licensed Practical Nurse Administration Hours |
|---|---|---|---|---|---|---|---|
| 2 | 10/01/2023 | 0.00 | 43.56 | 43.56 | 0.00 | 0.00 | 0.00 |
| 3 | 10/02/2023 | 0.00 | 59.73 | 59.73 | 0.00 | 8.00 | 8.00 |
| 4 | 10/03/2023 | 0.00 | 79.00 | 79.00 | 0.00 | 8.00 | 8.00 |
| 5 | 10/04/2023 | 0.00 | 86.92 | 86.92 | 0.00 | 8.00 | 8.00 |
| 6 | 10/05/2023 | 0.00 | 84.05 | 84.05 | 0.00 | 8.00 | 8.00 |
| 7 | 10/06/2023 | 0.00 | 86.83 | 86.83 | 0.00 | 8.00 | 8.00 |
| 8 | 10/07/2023 | 0.00 | 71.05 | 71.05 | 0.00 | 0.00 | 0.00 |
| 9 | 10/08/2023 | 0.00 | 69.45 | 69.45 | 0.00 | 0.00 | 0.00 |
| 10 | 10/09/2023 | 0.00 | 73.85 | 73.85 | 0.00 | 8.00 | 8.00 |
| 11 | 10/10/2023 | 0.00 | 71.97 | 71.97 | 0.00 | 8.00 | 8.00 |
| 12 | 10/11/2023 | 0.00 | 83.54 | 83.54 | 0.00 | 8.00 | 8.00 |
| 13 | 10/12/2023 | 0.00 | 112.41 | 112.41 | 0.00 | 8.00 | 8.00 |
| 14 | 10/13/2023 | 0.00 | 103.83 | 103.83 | 0.00 | 8.00 | 8.00 |
| 15 | 10/14/2023 | 0.00 | 73.27 | 73.27 | 0.00 | 0.00 | 0.00 |
| 16 | 10/15/2023 | 0.00 | 76.04 | 76.04 | 0.00 | 0.00 | 0.00 |
| 17 | 10/16/2023 | 0.00 | 83.52 | 83.52 | 0.00 | 8.00 | 8.00 |
| 18 | 10/17/2023 | 0.00 | 85.53 | 85.53 | 0.00 | 8.00 | 8.00 |
| 19 | 10/18/2023 | 0.00 | 76.60 | 76.60 | 0.00 | 8.00 | 8.00 |
| 20 | 10/19/2023 | 0.00 | 93.48 | 93.48 | 0.00 | 8.00 | 8.00 |
| 21 | 10/20/2023 | 0.00 | 92.78 | 92.78 | 0.00 | 8.00 | 8.00 |
| 22 | 10/21/2023 | 0.00 | 69.93 | 69.93 | 0.00 | 0.00 | 0.00 |
| 23 | 10/22/2023 | 0.00 | 67.79 | 67.79 | 0.00 | 0.00 | 0.00 |
| 24 | 10/23/2023 | 0.00 | 57.92 | 57.92 | 0.00 | 0.00 | 0.00 |
| 25 | 10/24/2023 | 0.00 | 74.84 | 74.84 | 0.00 | 0.00 | 0.00 |
| 26 | 10/25/2023 | 0.00 | 78.52 | 78.52 | 0.00 | 0.00 | 0.00 |
| 27 | 10/26/2023 | 0.00 | 69.89 | 69.89 | 0.00 | 0.00 | 0.00 |
| 28 | 10/27/2023 | 0.00 | 89.43 | 89.43 | 0.00 | 0.00 | 0.00 |
| 29 | 10/28/2023 | 0.00 | 64.58 | 64.58 | 0.00 | 0.00 | 0.00 |
| 30 | 10/29/2023 | 0.00 | 65.31 | 65.31 | 0.00 | 0.00 | 0.00 |
| 31 | 10/30/2023 | 0.00 | 80.24 | 80.24 | 0.00 | 8.00 | 8.00 |
| 32 | 10/31/2023 | 0.00 | 75.36 | 75.36 | 0.00 | 8.00 | 8.00 |
| 33 | 11/01/2023 | 0.00 | 69.52 | 69.52 | 0.00 | 0.00 | 0.00 |
| 34 | 11/02/2023 | 0.00 | 79.33 | 79.33 | 0.00 | 8.00 | 8.00 |
| 35 | 11/03/2023 | 0.00 | 80.70 | 80.70 | 0.00 | 8.00 | 8.00 |
| 36 | 11/04/2023 | 0.00 | 69.84 | 69.84 | 0.00 | 0.00 | 0.00 |
| 37 | 11/05/2023 | 0.00 | 62.80 | 62.80 | 0.00 | 0.00 | 0.00 |
| 38 | 11/06/2023 | 0.00 | 86.09 | 86.09 | 0.00 | 8.00 | 8.00 |
| 39 | 11/07/2023 | 0.00 | 91.29 | 91.29 | 0.00 | 8.00 | 8.00 |
| 40 | 11/08/2023 | 0.00 | 87.45 | 87.45 | 0.00 | 8.00 | 8.00 |
| 41 | 11/09/2023 | 0.00 | 102.19 | 102.19 | 0.00 | 8.00 | 8.00 |
| 42 | 11/10/2023 | 0.00 | 87.85 | 87.85 | 0.00 | 0.00 | 0.00 |
| 43 | 11/11/2023 | 0.00 | 56.32 | 56.32 | 0.00 | 0.00 | 0.00 |
| 44 | 11/12/2023 | 0.00 | 55.78 | 55.78 | 0.00 | 0.00 | 0.00 |
| 45 | 11/13/2023 | 0.00 | 90.90 | 90.90 | 0.00 | 8.00 | 8.00 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

12.3 (3) Payroll-Based Journal Public Use File (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | (1) WorkDate | (14) Contracted Licensed Practical Nurse Administration Hours | (15) Total Licensed Practical Nurse Hours | (16) Employee Licensed Practical Nurse Hours | (17) Contracted Licensed Practical Nurse Hours | (18) Total Certified Nurse Aide Hours | (19) Employee Certified Nurse Aide Hours |
|---|---|---|---|---|---|---|---|
| 2 | 10/01/2023 | 0.00 | 63.56 | 63.56 | 0.00 | 291.01 | 291.01 |
| 3 | 10/02/2023 | 0.00 | 65.54 | 65.54 | 0.00 | 282.81 | 282.81 |
| 4 | 10/03/2023 | 0.00 | 88.64 | 88.64 | 0.00 | 300.65 | 300.65 |
| 5 | 10/04/2023 | 0.00 | 97.66 | 97.66 | 0.00 | 326.99 | 326.99 |
| 6 | 10/05/2023 | 0.00 | 94.52 | 94.52 | 0.00 | 333.09 | 333.09 |
| 7 | 10/06/2023 | 0.00 | 101.09 | 101.09 | 0.00 | 315.22 | 315.22 |
| 8 | 10/07/2023 | 0.00 | 91.12 | 91.12 | 0.00 | 323.99 | 323.99 |
| 9 | 10/08/2023 | 0.00 | 85.02 | 85.02 | 0.00 | 326.19 | 326.19 |
| 10 | 10/09/2023 | 0.00 | 109.66 | 109.66 | 0.00 | 354.34 | 354.34 |
| 11 | 10/10/2023 | 0.00 | 111.08 | 111.08 | 0.00 | 354.33 | 354.33 |
| 12 | 10/11/2023 | 0.00 | 112.33 | 112.33 | 0.00 | 352.88 | 352.88 |
| 13 | 10/12/2023 | 0.00 | 75.23 | 75.23 | 0.00 | 361.31 | 361.31 |
| 14 | 10/13/2023 | 0.00 | 91.54 | 91.54 | 0.00 | 330.30 | 330.30 |
| 15 | 10/14/2023 | 0.00 | 83.81 | 83.81 | 0.00 | 313.79 | 313.79 |
| 16 | 10/15/2023 | 0.00 | 72.74 | 72.74 | 0.00 | 328.04 | 328.04 |
| 17 | 10/16/2023 | 0.00 | 99.43 | 99.43 | 0.00 | 380.96 | 380.96 |
| 18 | 10/17/2023 | 0.00 | 105.13 | 105.13 | 0.00 | 335.26 | 335.26 |
| 19 | 10/18/2023 | 0.00 | 106.28 | 106.28 | 0.00 | 333.40 | 333.40 |
| 20 | 10/19/2023 | 0.00 | 105.14 | 105.14 | 0.00 | 338.17 | 338.17 |
| 21 | 10/20/2023 | 0.00 | 90.94 | 90.94 | 0.00 | 336.80 | 336.80 |
| 22 | 10/21/2023 | 0.00 | 89.31 | 89.31 | 0.00 | 329.98 | 329.98 |
| 23 | 10/22/2023 | 0.00 | 82.81 | 82.81 | 0.00 | 335.65 | 335.65 |
| 24 | 10/23/2023 | 0.00 | 111.88 | 111.88 | 0.00 | 358.94 | 358.94 |
| 25 | 10/24/2023 | 0.00 | 99.19 | 99.19 | 0.00 | 336.17 | 336.17 |
| 26 | 10/25/2023 | 0.00 | 100.81 | 100.81 | 0.00 | 330.82 | 330.82 |
| 27 | 10/26/2023 | 0.00 | 97.86 | 97.86 | 0.00 | 333.55 | 333.55 |
| 28 | 10/27/2023 | 0.00 | 93.44 | 93.44 | 0.00 | 316.91 | 316.91 |
| 29 | 10/28/2023 | 0.00 | 90.12 | 90.12 | 0.00 | 315.60 | 315.60 |
| 30 | 10/29/2023 | 0.00 | 90.85 | 90.85 | 0.00 | 318.74 | 318.74 |
| 31 | 10/30/2023 | 0.00 | 108.87 | 108.87 | 0.00 | 275.59 | 275.59 |
| 32 | 10/31/2023 | 0.00 | 93.99 | 93.99 | 0.00 | 303.24 | 303.24 |
| 33 | 11/01/2023 | 0.00 | 105.23 | 105.23 | 0.00 | 348.30 | 348.30 |
| 34 | 11/02/2023 | 0.00 | 101.71 | 101.71 | 0.00 | 327.43 | 327.43 |
| 35 | 11/03/2023 | 0.00 | 82.83 | 82.83 | 0.00 | 281.90 | 281.90 |
| 36 | 11/04/2023 | 0.00 | 73.37 | 73.37 | 0.00 | 300.55 | 300.55 |
| 37 | 11/05/2023 | 0.00 | 76.39 | 76.39 | 0.00 | 322.19 | 322.19 |
| 38 | 11/06/2023 | 0.00 | 80.65 | 80.65 | 0.00 | 313.70 | 313.70 |
| 39 | 11/07/2023 | 0.00 | 93.86 | 93.86 | 0.00 | 356.82 | 356.82 |
| 40 | 11/08/2023 | 0.00 | 83.12 | 83.12 | 0.00 | 338.00 | 338.00 |
| 41 | 11/09/2023 | 0.00 | 90.13 | 90.13 | 0.00 | 315.68 | 315.68 |
| 42 | 11/10/2023 | 0.00 | 73.45 | 73.45 | 0.00 | 319.22 | 319.22 |
| 43 | 11/11/2023 | 0.00 | 92.68 | 92.68 | 0.00 | 311.64 | 311.64 |
| 44 | 11/12/2023 | 0.00 | 94.31 | 94.31 | 0.00 | 330.47 | 330.47 |
| 45 | 11/13/2023 | 0.00 | 94.22 | 94.22 | 0.00 | 345.61 | 345.61 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

12.3 (4) Payroll-Based Journal Public Use File (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | (1) WorkDate | (20) Contracted Certified Nurse Aide Hours | (21) Total Nurse Aide In Training Hours | (22) Employee Nurse Aide In Training Hours | (23) Contracted Nurse Aide In Training Hours | (24) Total Med Aide / Technician Hours | (25) Employee Med Aide / Technician Hours | (26) Contracted Med Aide / Technician Hours |
|---|---|---|---|---|---|---|---|---|
| 2 | 10/01/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3 | 10/02/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4 | 10/03/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 | 10/04/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6 | 10/05/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7 | 10/06/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8 | 10/07/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9 | 10/08/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | 10/09/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 11 | 10/10/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 12 | 10/11/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13 | 10/12/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 14 | 10/13/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 15 | 10/14/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 16 | 10/15/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 17 | 10/16/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 18 | 10/17/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 19 | 10/18/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20 | 10/19/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21 | 10/20/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 22 | 10/21/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23 | 10/22/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24 | 10/23/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25 | 10/24/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 26 | 10/25/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 | 10/26/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 28 | 10/27/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 29 | 10/28/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 30 | 10/29/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31 | 10/30/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 32 | 10/31/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 33 | 11/01/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34 | 11/02/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35 | 11/03/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 36 | 11/04/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 37 | 11/05/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 38 | 11/06/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 39 | 11/07/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 40 | 11/08/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 41 | 11/09/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 42 | 11/10/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 43 | 11/11/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 44 | 11/12/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 45 | 11/13/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

12.3 (5) Payroll-Based Journal Public Use File (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | (1) WorkDate | (2) MDScensus | (3) Total Registered Nurse Director of Nursing Hours | (4) Employee Registered Nurse Director of Nursing Hours | (5) Contracted Registered Nurse Director of Nursing Hours | (6) Total Registered Nurse Administration Hours | (7) Employee Registered Nurse Administration Hours |
|---|---|---|---|---|---|---|---|
| 46 | 11/14/2023 | 125 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 47 | 11/15/2023 | 128 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 48 | 11/16/2023 | 126 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 49 | 11/17/2023 | 126 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 50 | 11/18/2023 | 127 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 51 | 11/19/2023 | 128 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 52 | 11/20/2023 | 129 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 53 | 11/21/2023 | 131 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 54 | 11/22/2023 | 130 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 55 | 11/23/2023 | 128 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 56 | 11/24/2023 | 128 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 57 | 11/25/2023 | 129 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 58 | 11/26/2023 | 127 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 59 | 11/27/2023 | 127 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 60 | 11/28/2023 | 132 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 61 | 11/29/2023 | 134 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 62 | 11/30/2023 | 134 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 63 | 12/01/2023 | 133 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 64 | 12/02/2023 | 131 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 65 | 12/03/2023 | 133 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 66 | 12/04/2023 | 132 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 67 | 12/05/2023 | 134 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 68 | 12/06/2023 | 134 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 69 | 12/07/2023 | 137 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 70 | 12/08/2023 | 136 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 71 | 12/09/2023 | 136 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72 | 12/10/2023 | 136 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 73 | 12/11/2023 | 137 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 74 | 12/12/2023 | 136 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 75 | 12/13/2023 | 137 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 76 | 12/14/2023 | 137 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 77 | 12/15/2023 | 136 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 78 | 12/16/2023 | 132 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 79 | 12/17/2023 | 133 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | 12/18/2023 | 133 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 81 | 12/19/2023 | 133 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 82 | 12/20/2023 | 132 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 83 | 12/21/2023 | 132 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 84 | 12/22/2023 | 132 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 85 | 12/23/2023 | 128 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 86 | 12/24/2023 | 128 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 87 | 12/25/2023 | 129 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 88 | 12/26/2023 | 128 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 89 | 12/27/2023 | 129 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 90 | 12/28/2023 | 130 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 91 | 12/29/2023 | 129 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 92 | 12/30/2023 | 126 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 93 | 12/31/2023 | 126 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 94 | | 12,045 | 520.00 | 520.00 | | | |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

12.3 (6) Payroll-Based Journal Public Use File (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | (1) WorkDate | (8) Contracted Registered Nurse Administration Hours | (9) Total Registered Nurse Hours | (10) Employee Registered Nurse Hours | (11) Contracted Registered Nurse Hours | (12) Total Licensed Practical Nurse Administration Hours | (13) Employee Licensed Practical Nurse Administration Hours |
|---|---|---|---|---|---|---|---|
| 46 | 11/14/2023 | 0.00 | 63.99 | 63.99 | 0.00 | 8.00 | 8.00 |
| 47 | 11/15/2023 | 0.00 | 82.18 | 82.18 | 0.00 | 8.00 | 8.00 |
| 48 | 11/16/2023 | 0.00 | 65.62 | 65.62 | 0.00 | 8.00 | 8.00 |
| 49 | 11/17/2023 | 0.00 | 98.67 | 98.67 | 0.00 | 8.00 | 8.00 |
| 50 | 11/18/2023 | 0.00 | 91.05 | 91.05 | 0.00 | 0.00 | 0.00 |
| 51 | 11/19/2023 | 0.00 | 74.22 | 74.22 | 0.00 | 0.00 | 0.00 |
| 52 | 11/20/2023 | 0.00 | 73.14 | 73.14 | 0.00 | 8.00 | 8.00 |
| 53 | 11/21/2023 | 0.00 | 75.16 | 75.16 | 0.00 | 8.00 | 8.00 |
| 54 | 11/22/2023 | 0.00 | 71.81 | 71.81 | 0.00 | 8.00 | 8.00 |
| 55 | 11/23/2023 | 0.00 | 81.27 | 81.27 | 0.00 | 0.00 | 0.00 |
| 56 | 11/24/2023 | 0.00 | 82.91 | 82.91 | 0.00 | 0.00 | 0.00 |
| 57 | 11/25/2023 | 0.00 | 67.96 | 67.96 | 0.00 | 0.00 | 0.00 |
| 58 | 11/26/2023 | 0.00 | 74.01 | 74.01 | 0.00 | 0.00 | 0.00 |
| 59 | 11/27/2023 | 0.00 | 76.48 | 76.48 | 0.00 | 8.00 | 8.00 |
| 60 | 11/28/2023 | 0.00 | 82.15 | 82.15 | 0.00 | 8.00 | 8.00 |
| 61 | 11/29/2023 | 0.00 | 90.41 | 90.41 | 0.00 | 8.00 | 8.00 |
| 62 | 11/30/2023 | 0.00 | 81.11 | 81.11 | 0.00 | 8.00 | 8.00 |
| 63 | 12/01/2023 | 0.00 | 82.44 | 82.44 | 0.00 | 0.00 | 0.00 |
| 64 | 12/02/2023 | 0.00 | 56.40 | 56.40 | 0.00 | 0.00 | 0.00 |
| 65 | 12/03/2023 | 0.00 | 74.54 | 74.54 | 0.00 | 0.00 | 0.00 |
| 66 | 12/04/2023 | 0.00 | 82.07 | 82.07 | 0.00 | 0.00 | 0.00 |
| 67 | 12/05/2023 | 0.00 | 86.12 | 86.12 | 0.00 | 0.00 | 0.00 |
| 68 | 12/06/2023 | 0.00 | 77.29 | 77.29 | 0.00 | 0.00 | 0.00 |
| 69 | 12/07/2023 | 0.00 | 86.88 | 86.88 | 0.00 | 0.00 | 0.00 |
| 70 | 12/08/2023 | 0.00 | 72.33 | 72.33 | 0.00 | 0.00 | 0.00 |
| 71 | 12/09/2023 | 0.00 | 65.50 | 65.50 | 0.00 | 0.00 | 0.00 |
| 72 | 12/10/2023 | 0.00 | 64.94 | 64.94 | 0.00 | 0.00 | 0.00 |
| 73 | 12/11/2023 | 0.00 | 57.12 | 57.12 | 0.00 | 8.00 | 8.00 |
| 74 | 12/12/2023 | 0.00 | 77.94 | 77.94 | 0.00 | 8.00 | 8.00 |
| 75 | 12/13/2023 | 0.00 | 73.26 | 73.26 | 0.00 | 8.00 | 8.00 |
| 76 | 12/14/2023 | 0.00 | 82.03 | 82.03 | 0.00 | 8.00 | 8.00 |
| 77 | 12/15/2023 | 0.00 | 76.17 | 76.17 | 0.00 | 8.00 | 8.00 |
| 78 | 12/16/2023 | 0.00 | 66.61 | 66.61 | 0.00 | 0.00 | 0.00 |
| 79 | 12/17/2023 | 0.00 | 65.89 | 65.89 | 0.00 | 0.00 | 0.00 |
| 80 | 12/18/2023 | 0.00 | 81.37 | 81.37 | 0.00 | 8.00 | 8.00 |
| 81 | 12/19/2023 | 0.00 | 88.56 | 88.56 | 0.00 | 8.00 | 8.00 |
| 82 | 12/20/2023 | 0.00 | 87.68 | 87.68 | 0.00 | 8.00 | 8.00 |
| 83 | 12/21/2023 | 0.00 | 89.92 | 89.92 | 0.00 | 8.00 | 8.00 |
| 84 | 12/22/2023 | 0.00 | 88.73 | 88.73 | 0.00 | 0.00 | 0.00 |
| 85 | 12/23/2023 | 0.00 | 65.02 | 65.02 | 0.00 | 0.00 | 0.00 |
| 86 | 12/24/2023 | 0.00 | 65.44 | 65.44 | 0.00 | 0.00 | 0.00 |
| 87 | 12/25/2023 | 0.00 | 65.31 | 65.31 | 0.00 | 0.00 | 0.00 |
| 88 | 12/26/2023 | 0.00 | 88.46 | 88.46 | 0.00 | 0.00 | 0.00 |
| 89 | 12/27/2023 | 0.00 | 89.94 | 89.94 | 0.00 | 8.00 | 8.00 |
| 90 | 12/28/2023 | 0.00 | 97.47 | 97.47 | 0.00 | 8.00 | 8.00 |
| 91 | 12/29/2023 | 0.00 | 90.55 | 90.55 | 0.00 | 8.00 | 8.00 |
| 92 | 12/30/2023 | 0.00 | 71.80 | 71.80 | 0.00 | 0.00 | 0.00 |
| 93 | 12/31/2023 | 0.00 | 72.19 | 72.19 | 0.00 | 0.00 | 0.00 |
| 94 | | | 7,143.39 | 7,143.39 | | 376.00 | 376.00 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

12.3 (7) Payroll-Based Journal Public Use File (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | (1) WorkDate | (14) Contracted Licensed Practical Nurse Administration Hours | (15) Total Licensed Practical Nurse Hours | (16) Employee Licensed Practical Nurse Hours | (17) Contracted Licensed Practical Nurse Hours | (18) Total Certified Nurse Aide Hours | (19) Employee Certified Nurse Aide Hours |
|---|---|---|---|---|---|---|---|
| 46 | 11/14/2023 | 0.00 | 100.64 | 100.64 | 0.00 | 345.04 | 345.04 |
| 47 | 11/15/2023 | 0.00 | 124.48 | 124.48 | 0.00 | 345.62 | 345.62 |
| 48 | 11/16/2023 | 0.00 | 131.83 | 131.83 | 0.00 | 327.71 | 327.71 |
| 49 | 11/17/2023 | 0.00 | 89.28 | 89.28 | 0.00 | 334.51 | 334.51 |
| 50 | 11/18/2023 | 0.00 | 61.70 | 61.70 | 0.00 | 307.12 | 307.12 |
| 51 | 11/19/2023 | 0.00 | 81.43 | 81.43 | 0.00 | 342.08 | 342.08 |
| 52 | 11/20/2023 | 0.00 | 101.27 | 101.27 | 0.00 | 305.15 | 305.15 |
| 53 | 11/21/2023 | 0.00 | 131.87 | 131.87 | 0.00 | 323.25 | 323.25 |
| 54 | 11/22/2023 | 0.00 | 119.22 | 119.22 | 0.00 | 334.51 | 334.51 |
| 55 | 11/23/2023 | 0.00 | 82.15 | 82.15 | 0.00 | 343.22 | 343.22 |
| 56 | 11/24/2023 | 0.00 | 73.04 | 73.04 | 0.00 | 308.45 | 308.45 |
| 57 | 11/25/2023 | 0.00 | 89.33 | 89.33 | 0.00 | 332.28 | 332.28 |
| 58 | 11/26/2023 | 0.00 | 83.24 | 83.24 | 0.00 | 306.90 | 306.90 |
| 59 | 11/27/2023 | 0.00 | 101.40 | 101.40 | 0.00 | 312.93 | 312.93 |
| 60 | 11/28/2023 | 0.00 | 111.49 | 111.49 | 0.00 | 361.27 | 361.27 |
| 61 | 11/29/2023 | 0.00 | 104.62 | 104.62 | 0.00 | 339.92 | 339.92 |
| 62 | 11/30/2023 | 0.00 | 110.32 | 110.32 | 0.00 | 310.33 | 310.33 |
| 63 | 12/01/2023 | 0.00 | 113.15 | 113.15 | 0.00 | 322.90 | 322.90 |
| 64 | 12/02/2023 | 0.00 | 87.07 | 87.07 | 0.00 | 301.23 | 301.23 |
| 65 | 12/03/2023 | 0.00 | 82.48 | 82.48 | 0.00 | 336.05 | 336.05 |
| 66 | 12/04/2023 | 0.00 | 100.55 | 100.55 | 0.00 | 361.77 | 361.77 |
| 67 | 12/05/2023 | 0.00 | 119.30 | 119.30 | 0.00 | 331.83 | 331.83 |
| 68 | 12/06/2023 | 0.00 | 120.75 | 120.75 | 0.00 | 351.62 | 351.62 |
| 69 | 12/07/2023 | 0.00 | 97.64 | 97.64 | 0.00 | 343.71 | 343.71 |
| 70 | 12/08/2023 | 0.00 | 115.92 | 115.92 | 0.00 | 335.43 | 335.43 |
| 71 | 12/09/2023 | 0.00 | 98.83 | 98.83 | 0.00 | 347.36 | 347.36 |
| 72 | 12/10/2023 | 0.00 | 96.83 | 96.83 | 0.00 | 336.40 | 336.40 |
| 73 | 12/11/2023 | 0.00 | 109.49 | 109.49 | 0.00 | 349.92 | 349.92 |
| 74 | 12/12/2023 | 0.00 | 113.44 | 113.44 | 0.00 | 363.26 | 363.26 |
| 75 | 12/13/2023 | 0.00 | 114.75 | 114.75 | 0.00 | 371.29 | 371.29 |
| 76 | 12/14/2023 | 0.00 | 105.31 | 105.31 | 0.00 | 364.18 | 364.18 |
| 77 | 12/15/2023 | 0.00 | 97.51 | 97.51 | 0.00 | 319.25 | 319.25 |
| 78 | 12/16/2023 | 0.00 | 86.00 | 86.00 | 0.00 | 293.64 | 293.64 |
| 79 | 12/17/2023 | 0.00 | 86.32 | 86.32 | 0.00 | 318.58 | 318.58 |
| 80 | 12/18/2023 | 0.00 | 117.38 | 117.38 | 0.00 | 363.02 | 363.02 |
| 81 | 12/19/2023 | 0.00 | 94.42 | 94.42 | 0.00 | 373.77 | 373.77 |
| 82 | 12/20/2023 | 0.00 | 102.37 | 102.37 | 0.00 | 353.67 | 353.67 |
| 83 | 12/21/2023 | 0.00 | 88.20 | 88.20 | 0.00 | 360.25 | 360.25 |
| 84 | 12/22/2023 | 0.00 | 83.39 | 83.39 | 0.00 | 350.57 | 350.57 |
| 85 | 12/23/2023 | 0.00 | 97.89 | 97.89 | 0.00 | 316.96 | 316.96 |
| 86 | 12/24/2023 | 0.00 | 90.62 | 90.62 | 0.00 | 327.02 | 327.02 |
| 87 | 12/25/2023 | 0.00 | 88.42 | 88.42 | 0.00 | 303.20 | 303.20 |
| 88 | 12/26/2023 | 0.00 | 81.76 | 81.76 | 0.00 | 336.04 | 336.04 |
| 89 | 12/27/2023 | 0.00 | 93.04 | 93.04 | 0.00 | 338.49 | 338.49 |
| 90 | 12/28/2023 | 0.00 | 81.35 | 81.35 | 0.00 | 344.03 | 344.03 |
| 91 | 12/29/2023 | 0.00 | 84.89 | 84.89 | 0.00 | 342.21 | 342.21 |
| 92 | 12/30/2023 | 0.00 | 73.03 | 73.03 | 0.00 | 292.62 | 292.62 |
| 93 | 12/31/2023 | 0.00 | 71.89 | 71.89 | 0.00 | 285.25 | 285.25 |
| 94 | | | 8,742.84 | 8,742.84 | | 30,402.04 | 30,402.04 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

12.3 (8) Payroll-Based Journal Public Use File (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | (1) WorkDate | (20) Contracted Certified Nurse Aide Hours | (21) Total Nurse Aide in Training Hours | (22) Employee Nurse Aide in Training Hours | (23) Contracted Nurse Aide in Training Hours | (24) Total Med Aide / Technician Hours | (25) Employee Med Aide / Technician Hours | (26) Contracted Med Aide / Technician Hours |
|---|---|---|---|---|---|---|---|---|
| 46 | 11/14/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 47 | 11/15/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 48 | 11/16/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 49 | 11/17/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 | 11/18/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 51 | 11/19/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 52 | 11/20/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 53 | 11/21/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 54 | 11/22/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 55 | 11/23/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 56 | 11/24/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 57 | 11/25/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 58 | 11/26/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 59 | 11/27/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 60 | 11/28/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 61 | 11/29/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62 | 11/30/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 63 | 12/01/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 64 | 12/02/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 65 | 12/03/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 66 | 12/04/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 67 | 12/05/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 68 | 12/06/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 69 | 12/07/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 70 | 12/08/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 71 | 12/09/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72 | 12/10/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 73 | 12/11/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 74 | 12/12/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 75 | 12/13/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 76 | 12/14/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 77 | 12/15/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 78 | 12/16/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 79 | 12/17/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | 12/18/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 81 | 12/19/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 82 | 12/20/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 83 | 12/21/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 84 | 12/22/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 85 | 12/23/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 86 | 12/24/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 87 | 12/25/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 88 | 12/26/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 89 | 12/27/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 90 | 12/28/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 91 | 12/29/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 92 | 12/30/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 93 | 12/31/2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 94 | | | | | | | | |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

13 Computation of Ancillary Services Cost per Patient Day (Special Care Program Contract Providers, Only) (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2023**

| Line No. | Ancillary Services | Total Facility (1) Allowable Cost (Pg 11 Col 12) | Total Facility (2) Gross Revenue (Pg 4.2 Cols 11+12) | Total Facility (3) Ratio of Cost to Gross Revenue (Col 1 / Col 2) | Sub-Acute Care (4) Gross Ancillary Revenue for Sub-Acute Care | Sub-Acute Care (5) Allowable Cost for Sub-Acute Care (Col 3 X Col 4) | Sub-Acute Care (6) Allowable Cost per Sub-Acute Care Day (Col 5 / Col 6 Ln 105) |
|---|---|---|---|---|---|---|---|
| 10 | Patient Supplies | $ | $ | | $ | $ | $ |
| 12 | Specialized Support Surfaces | | | | | | |
| 15 | Physical Therapy | | | | | | |
| 16 | Respiratory Therapy | | | | | | |
| 17 | Occupational Therapy | | | | | | |
| 18 | Speech Pathology | | | | | | |
| 20 | Pharmacy | | | | | | |
| 25 | Laboratory | | | | | | |
| 30 | Home Health Services | | | | | | |
| 35 | Other Ancillary Services | | | | | | |
| 95 | TOTAL | $ | $ | | $ | $ | $ |
| 105 | Program Patient Days (Pg 4.1 Col 6 Lns 25, 30 and 35) | | | | | | |

| Line No. | Ancillary Services | Sub-Acute Care - Pediatric (7) Gross Ancillary Revenue for Sub-Acute Care - Ped. | Sub-Acute Care - Pediatric (8) Allowable Cost for Sub-Acute Care - Ped. (Col 3 X Col 7) | Sub-Acute Care - Pediatric (9) Allowable Cost per Sub-Acute Care - Ped. Day (Col 8 / Col 9 Ln 105) | Transitional Inpatient Care (10) Gross Ancillary Revenue for Transitional Inpatient Care | Transitional Inpatient Care (11) Allowable Cost for Transitional Inpatient Care (Col 3 X Col 10) | Transitional Inpatient Care (12) Allowable Cost per Transitional Inpat. Care Day (Col 11 / Col 12 Ln 105) |
|---|---|---|---|---|---|---|---|
| 10 | Patient Supplies | $ | $ | $ | $ | $ | $ |
| 12 | Specialized Support Surfaces | | | | | | |
| 15 | Physical Therapy | | | | | | |
| 16 | Respiratory Therapy | | | | | | |
| 17 | Occupational Therapy | | | | | | |
| 18 | Speech Pathology | | | | | | |
| 20 | Pharmacy | | | | | | |
| 25 | Laboratory | | | | | | |
| 30 | Home Health Services | | | | | | |
| 35 | Other Ancillary Services | | | | | | |
| 95 | TOTAL | $ | $ | $ | $ | $ | $ |
| 105 | Program Patient Days (Pg 4.1 Col 6 Lns 25, 30 and 35) | | | | | | |

MC530

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

1 General Information (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | Description | Value |
|---|---|---|
| 1 | Legal Name of Facility | UNITED COM-SERVE |
| 2 | State License Number | 230000176 |
| 3 | Medi-Cal Provider Number | LTC55430F |
| 4 | D. B. A. (Doing Business As) | THE FOUNTAINS |
| 5 | Facility Business Phone | (530) 790-3000 |
| 6 | Facility Street Address | 1260 WILLIAMS WAY |
| 7 | City | YUBA CITY, CA |
| 8 | ZIP Code | 95991-0000 |
| 9 | Mailing Address (if different) - Street or P. O. Box | |
| 10 | City | |
| 11 | ZIP Code | |
| 12 | Administrator | JOSEPH MICELI |
| 13 | Report Contact Person | DEREK PLAUCHE |
| 14 | Phone Number | 3312250603na |
| 15 | Mailing Address - Street or P. O. Box | 360 W. BUTTERFIELD ROAD # 310 |
| 16 | City | ELMHURST |
| 17 | State | IL |
| 18 | ZIP Code | 60126 |
| 19 | Previous Name of Facility if Changed Since Previous Report | |
| 20 | Date of Change | |
| 21 | Previous State License Number | |
| 22 | Date of Change | |
| 23 | Previous Medi-Cal Provider Number | |
| 24 | Date of Change | |
| 25 | Reporting Period Began | 01/01/2024 |
| 26 | Reporting Period Ended | 12/31/2024 |

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# LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

2.1 Facility Description and Other General Information (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | License Category (Check only one) | (1) | Third Party Payor Programs (Complete all that apply) | (2) Date Certified | (3) |
|---|---|---|---|---|---|
| 1 | Skilled Nursing Facility | X | Medicare | 08/20/1990 | X |
| 2 | Intermediate Care Facility | | Medi-Cal/SNF | 08/20/1990 | X |
| 3 | SNF/Residential | | Medi-Cal/ICF | | |
| 4 | ICF/Residential | | Medi-Cal/MD | | |
| 5 | Congregate Living Health Facility | | Medi-Cal/DD | | |
| 6 | | | Short-Doyle | | |
| 7 | | | VA | | |
| 8 | | | Champus | | |
| 9 | | | Other (Describe): | | |
| | **Type of Control (Check only one)** | | **Legal Organization (Check only one)** | | |
| 10 | Church Related | | Corporation | | X |
| 11 | Not-for-Profit | X | Division of a Corporation | | |
| 12 | Investor Owned | | Partnership | | |
| 13 | Government: | | Proprietorship | | |
| 14 | State | | Other (Describe): | | |
| 15 | County | | | | |
| 16 | City/County | | | | |
| 17 | City | | | | |
| 18 | District | | | | |

| | Describe any items which management believes may have a significant effect on the data in this report: |
|---|---|
| 25 | |
| 26 | |
| 27 | |
| 28 | |
| 29 | |
| 30 | |

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**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

2.2 Services Inventory (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | Health Services | (1) Code * |
|---|---|---|
| 1 | Pharmacy | 2 |
| 2 | Patient supplies | 1 |
| 3 | Laboratory | 4 |
| 4 | Radiology | 4 |
| 5 | Physical therapy | 2 |
| 6 | Inhalation therapy | 4 |
| 7 | Speech therapy | 2 |
| 8 | Occupational therapy | 2 |
| 9 | Audiology | 4 |
| 10 | Prosthetic devices | 4 |
| 11 | Social services | 1 |
| 12 | Physician care | 4 |
| 13 | Dental care | 4 |
| 14 | Podiatric care | 4 |
| 15 | Chiropractic care | 4 |
| 16 | Optometric care | 4 |
| 17 | Psychiatric care | 4 |
| 18 | Recreation/Activity | 1 |
| 19 | Alcoholism/Substance abuse treatment and recovery | 5 |
| 20 | Home health | 5 |
| 21 | Hospice | 4 |
| 22 | Long-term rehabilitation | 1 |
| 23 | Patient education | 1 |
| 24 | Adult day health care | 5 |
| 25 | Other (Describe): | |
| 26 | Other (Describe): | |
| 27 | Other (Describe): | |

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*** CODE EXPLANATION: Enter appropriate code in column 1 for every item.**
1 - Service MAINTAINED in facility and staffed by facility personnel. Related expenses reported on Page 10.1, columns 1, 2 and 3.
2 - Service MAINTAINED in facility and purchased by the facility under contract arrangement with an outside provider. Related expenses reported on Page 10.1, column 3.
3 - Service NOT MAINTAINED in facility but available from an outside provider under contract management whereby facility is billed directly by the provider. Related expenses reported on Page 10.1, column 3.
4 - Service NOT MAINTAINED in facility but available from an outside provider under contract arrangement whereby patients or third party payors are billed directly by the outside provider.
5 - Service NOT MAINTAINED in facility and no formal referral agreement exists with an outside provider. Patients or responsible third party payors who independently purchase services are billed directly by the provider.
6 - Service MAINTAINED, but not used during reporting cycle.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

3.1 (1) Facility Organization and Other Information (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

The purpose of this schedule is to identify the facility's relationships with various control and/or management organizations.

**A. Is this facility part of an organization with two or more health facilities under common ownership or control as defined in the instructions for this form?**

5 [X] Yes [ ] No (If "Yes", complete items B and D. If "No", proceed to item F)

**B. Is this facility a:**

10 SUBSIDIARY (If Subsidiary or Division, complete item C)

**C. Name and address of parent organization**

| | | |
|---|---|---|
| 15 | Name: | ADVENTIST HEALTH |
| 20 | Address: | ONE ADVENTIST HEALTH WAY |
| 25 | City: | ROSEVILLE |
| 30 | State: | CA |
| 35 | ZIP Code: | 95661 |

**D. Name, Address, and Percent of Ownership of Health Facilities Under Common Ownership or Control**

| Line No. | (1) Name | (2) Address | (3) City | (4) State | (5) ZIP Code | (6) % of Ownership |
|---|---|---|---|---|---|---|
| 40 | | | | | | |
| 41 | | | | | | |
| 42 | | | | | | |
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| 70 | | | | | | |

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

3.1 (2) Facility Organization and Other Information (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| | E. Names of Owners Having a 5% or More Equity Interest |
|---|---|
| 90 | |
| 91 | |
| 92 | |
| 93 | |
| 94 | |
| 95 | |
| 96 | |
| 97 | |
| 98 | |
| 99 | |
| 100 | |
| 101 | |
| 102 | |
| 103 | |
| 104 | |
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| 108 | |
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| 111 | |
| 112 | |
| 113 | |
| 114 | |
| 115 | |

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

3.2 Facility Organization and Other Information (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

**F. Governing Board Officers and Members**

| Line No. | (1) Name | (2) Occupation |
|---|---|---|
| 130 | KERRY HEINRICH | CHAIR |
| 131 | LARRY INNOCENT | |
| 132 | RICHARD REINER | |
| 133 | | |
| 134 | | |
| 135 | | |
| 136 | | |
| 137 | | |
| 138 | | |
| 139 | | |
| 140 | | |
| 141 | | |
| 142 | | |
| 143 | | |
| 144 | | |
| 145 | | |

**G. Does the facility use a management company?**

200 ☐ Yes ☒ No (If "Yes", provide the following information. If "No", proceed to item "M")

| | | |
|---|---|---|
| 205 | Name of Management Company: | |
| 210 | Address: | |
| 215 | City: | |
| 220 | State: | |
| 225 | ZIP Code: | |
| 230 | Phone Number: | |

**Names of Management Company Owners Having a 5% or More Equity Interest**

| | | |
|---|---|---|
| 240 | | |
| 245 | | |
| 250 | | |
| 255 | | |
| 260 | | |
| 265 | | |
| 270 | | |
| 275 | | |
| 280 | | |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

3 3 Related Persons and Organizations and Other Information (Medi-Cal Providers, Only) (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

**M) Are Financial Statements available for the reporting period?**

325 [X] Yes [ ] No (If "Yes", please enclose a copy) (If "No", enclose a copy of your working trial balance)

**N) Is this report being filed as a result of a change in ownership?**

335 [ ] Yes [X] No (If "Yes", attach a copy of the sales agreement showing the allocation of the sales price to the assets)

**O) Statement of Home Office (Parent) Costs**

| Line No. | (1) Account Description | (2) Account Number | (3) Amount | (4) Explanation of Allocations |
|---|---|---|---|---|
| | **Interim Period Home Office Cost Allocations** | | | |
| 340 | EMPLOYEE BENEFITS | 6131 | $ 1,886,897 | ADVENTIST HEALTH PLAN |
| 341 | A&G HOME OFFICE COST | 6649 | 1,838,752 | OTHER PURCHASED SERVICES - I/C |
| 342 | A&G HOME OFFICE COST | 6689 | 633,873 | OTHER PURCHASED SERVICES - JLL |
| 343 | SUBTOTAL INTERIM PERIOD (Sum of Lns 340 thru 342) | | $ 4,359,522 | |
| | **Year End Home Office Cost Allocations** | | | |
| 344 | | | $ | |
| 345 | | | | |
| 346 | | | | |
| 347 | SUBTOTAL YEAR END (Sum of Lns 344 thru 346) | | $ | |
| 348 | TOTAL HOME OFFICE COST ALLOCATIONS (Sum of Lns 343 and 347) | | $ 4,359,522 | |
| | **Home Office Equity Allocations** | | | |
| | **Asset** | | | |
| 349 | | | $ | |
| 350 | | | | |
| | **Liability** | | | |
| 351 | | | $ | |
| 352 | | | | |
| 353 | TOTAL EQUITY ALLOCATIONS (Sum of Lns 349 thru 352) | | $ | |

**P) Were any assets disposed of during the reporting period?**

355 [ ] Yes [X] No

If "Yes" attach a schedule showing: (a) description of asset, (b) date of sale, (c) date asset(s) acquired, (d) proceeds of disposition, (e) method of depreciation, (f) how gain or loss was computed, (g) where gain or loss is reflected in the report, (h) if asset(s) was transferred to a related party, give book value of asset(s) on transfer date and party to whom asset(s) was transferred.

**Q) Does your facility handle patient monies either through a patient trust fund or a savings and loan association or other financial institution?**

360 [X] Yes [ ] No

If "Yes" and through a savings and loan, include the name and address on lines 365 through 369 below.
If "Yes" and through a standard trust system, complete lines 370 through 375.

| | | | |
|---|---|---|---|
| 365 | Name: | CHASE BANK | |
| 366 | Address: | 1054 HARTER PARKWAY, SUITE 1 | |
| 367 | City: | YUBA CITY | |
| 368 | State: | CA | |
| 369 | ZIP Code: | 95993 | |
| | **Patient Trust Account Activity** | | |
| 370 | Balance of Trust Account at beginning of the reporting period | $ | 14,907 |
| 371 | Total Deposits to the Trust Account during the reporting period, not including Interest | | 242,434 |
| 372 | Interest Added / Earned | | |
| 373 | TOTAL DEPOSITS AND INTEREST (Sum of Lns 371 and 372) | $ | 242,434 |
| 374 | Total Trust Account Expenditures | | 243,051 |
| 375 | BALANCE OF TRUST ACCOUNT AT THE END OF THE REPORTING PERIOD (Ln 370 + Ln 373 - Ln 374) | $ | 14,290 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

4.1 Facility Patient Days by Payer (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | Patient (Census) Days | (1) Medicare Fee for Service | (2) Medicare Managed Care | (3) Medi-Cal Fee for Service | (4) Medi-Cal Managed Care | (5) Commercial Coverage Fee for Service | (6) Commercial Coverage Managed Care | (7) Self-Pay | (8) Other Payers | (9) Total (Cols 1 thru 8) |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Routine Services** | | | | | | | | | |
| 5 | Skilled Nursing Care | 9,823 | 774 | 3,772 | 29,254 | | | 2,158 | 2,245 | 48,026 |
| 10 | Intermediate Care | | | | | | | | | |
| 15 | Mentally Disordered Care | | | | | | | | | |
| 20 | Developmentally Disabled Care | | | | | | | | | |
| 25 | Sub-Acute Care | | | | | | | | | |
| 30 | Sub-Acute Care - Pediatric | | | | | | | | | |
| 35 | Transitional Inpatient Care | | | | | | | | | |
| 40 | Hospice Inpatient Care | | | | | | | | | |
| 45 | Other Routine Services | | | | | | | | | |
| 70 | SUBTOTAL (Sum of Lns 5 thru 45) | 9,823 | 774 | 3,772 | 29,254 | | | 2,158 | 2,245 | 48,026 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

4.2 (1) Facility Revenue Information (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| | | | Medicare | | | | Medi-Cal | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | Fee for Service | | Managed Care | | Fee for Service | | Managed Care | |
| Line No. | Gross Revenue | Acct No. | (1) Inpatient .04 | (2) Outpatient .44 | (3) Inpatient .14 | (4) Outpatient .54 | (5) Inpatient .05 | (6) Outpatient .45 | (7) Inpatient .15 | (8) Outpatient .55 |
| | **Routine Services** | | | | | | | | | |
| 5 | Skilled Nursing Care | 3100 | $ 3,745,169 | | $ 211,613 | | $ 1,261,427 | | $ 9,251,505 | |
| 10 | Intermediate Care | 3200 | | | | | | | | |
| 15 | Mentally Disordered Care | 3300 | | | | | | | | |
| 20 | Developmentally Disabled Care | 3400 | | | | | | | | |
| 25 | Sub-Acute Care | 3500 | | | | | | | | |
| 30 | Sub-Acute Care - Pediatric | 3520 | | | | | | | | |
| 35 | Transitional Inpatient Care | 3560 | | | | | | | | |
| 40 | Hospice Inpatient Care | 3600 | | | | | | | | |
| 45 | Other Routine Services | 3900 | | | | | | | | |
| 70 | SUBTOTAL (Sum of Lns 5 thru 45) | | $ 3,745,169 | | $ 211,613 | | $ 1,261,427 | | $ 9,251,505 | |
| | **Ancillary Services** | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| 105 | Patient Supplies | 4100 | $ | $ | $ | $ | $ | $ | $ | $ |
| 110 | Specialized Support Surfaces | 4150 | | | | | | | | |
| 115 | Physical Therapy | 4200 | 664,090 | | 154,379 | | 1,018 | | | |
| 120 | Respiratory Therapy | 4220 | | | | | | | | |
| 125 | Occupational Therapy | 4250 | 434,321 | | 69,963 | | 646 | | | |
| 130 | Speech Pathology | 4280 | 204,566 | | 67,128 | | | | | |
| 135 | Pharmacy | 4300 | 904,968 | | 50,394 | | 8,231 | | 17,926 | |
| 140 | Laboratory | 4400 | 164,709 | | 143 | | | | | |
| 145 | Home Health Services | 4800 | | | | | | | | |
| 155 | Other Ancillary Services | 4900 | 23,366 | | | | | | | |
| 170 | Subtotal (Lines 105 through 155) | | $ 2,396,020 | $ | $ 342,007 | $ | $ 9,895 | $ | $ 17,926 | $ |
| 175 | Total Gross Revenue (Line 70 + 170) | | $ 6,141,189 | $ | $ 553,620 | $ | $ 1,271,322 | $ | $ 9,269,431 | $ |

| | | | Medicare | | | | Medi-Cal | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | Fee for Service | | Managed Care | | Fee for Service | | Managed Care | |
| | Deductions From Revenue | Acct No. | (1) Inpatient .04 | (2) Outpatient .44 | (3) Inpatient .14 | (4) Outpatient .54 | (5) Inpatient .05 | (6) Outpatient .45 | (7) Inpatient .15 | (8) Outpatient .55 |
| 205 | Charity Adjustments | 5100 | $ | $ | $ | $ | $ | $ | $ | $ |
| 210 | Administrative Adjustments | 5200 | | | | | | | | |
| 215 | Contractual Adjustments - Medicare | 5310 | (2,391,433) | | | | | | | |
| 220 | Contractual Adjustments - Medi-Cal | 5320 | | | | | 34,882 | | 254,334 | |
| 222 | Contractual Adjustments - Commercial Coverage | 5330 | | | | | | | | |
| 225 | Contractual Adjustments - Other | 5340 | | | | | | | | |
| 230 | Other Deductions from Revenue | 5400 | | | | | | | | |
| 240 | Total Deductions from Revenue | | $ (2,391,433) | $ | $ | $ | $ 34,882 | $ | $ 254,334 | $ |
| 250 | Net Patient Revenue (line 175 - 240) | | $ 8,532,622 | $ | $ 553,620 | $ | $ 1,236,440 | $ | $ 9,015,097 | $ |

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

4.2 (2) Facility Revenue Information (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | Gross Revenue | Acct No. | Commercial Coverage | | | | Self-Pay | |
|---|---|---|---|---|---|---|---|---|
| | | | Fee for Service | | Managed Care | | | |
| | | | (9) Inpatient .01 | (10) Outpatient .41 | (11) Inpatient .11 | (12) Outpatient .51 | (13) Inpatient .00 | (14) Outpatient .40 |
| | **Routine Services** | | | | | | | |
| 5 | Skilled Nursing Care | 3100 | $ | | $ | | $ 958,465 | |
| 10 | Intermediate Care | 3200 | | | | | | |
| 15 | Mentally Disordered Care | 3300 | | | | | | |
| 20 | Developmentally Disabled Care | 3400 | | | | | | |
| 25 | Sub-Acute Care | 3500 | | | | | | |
| 30 | Sub-Acute Care - Pediatric | 3520 | | | | | | |
| 35 | Transitional Inpatient Care | 3560 | | | | | | |
| 40 | Hospice Inpatient Care | 3600 | | | | | | |
| 45 | Other Routine Services | 3900 | | | | | | |
| 70 | SUBTOTAL (Sum of Lns 5 thru 45) | | $ | | $ | | $ 958,465 | |
| | **Ancillary Services** | | (9) | (10) | (11) | (12) | (13) | (14) |
| 105 | Patient Supplies | 4100 | $ | $ | $ | $ | $ | $ |
| 110 | Specialized Support Surfaces | 4150 | | | | | | |
| 115 | Physical Therapy | 4200 | | | | | 31 | |
| 120 | Respiratory Therapy | 4220 | | | | | | |
| 125 | Occupational Therapy | 4250 | | | | | | |
| 130 | Speech Pathology | 4280 | | | | | 2,475 | |
| 135 | Pharmacy | 4300 | | | | | 3,038 | |
| 140 | Laboratory | 4400 | | | | | | |
| 145 | Home Health Services | 4800 | | | | | | |
| 155 | Other Ancillary Services | 4900 | | | | | | |
| 170 | Subtotal (Lines 105 through 155) | | $ | $ | $ | $ | $ 5,544 | $ |
| 175 | Total Gross Revenue (Line 70 + 170) | | $ | $ | $ | $ | $ 964,009 | $ |

| | Deductions From Revenue | Acct No. | Commercial Coverage | | | | Self-Pay | |
|---|---|---|---|---|---|---|---|---|
| | | | Fee for Service | | Managed Care | | | |
| | | | (9) Inpatient .01 | (10) Outpatient .41 | (11) Inpatient .11 | (12) Outpatient .51 | (13) Inpatient .00 | (14) Outpatient .40 |
| 205 | Charity Adjustments | 5100 | $ | $ | $ | $ | $ | $ |
| 210 | Administrative Adjustments | 5200 | | | | | | |
| 215 | Contractual Adjustments - Medicare | 5310 | | | | | | |
| 220 | Contractual Adjustments - Medi-Cal | 5320 | | | | | | |
| 222 | Contractual Adjustments - Commercial Coverage | 5330 | | | | | | |
| 225 | Contractual Adjustments - Other | 5340 | | | | | | |
| 230 | Other Deductions from Revenue | 5400 | | | | | | |
| 240 | Total Deductions from Revenue | | $ | $ | $ | $ | $ | $ |
| 250 | Net Patient Revenue (line 175 - 240) | | $ | $ | $ | $ | $ 964,009 | $ |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

4.2 (3) Facility Revenue Information (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | Gross Revenue | Acct No. | Other Payers (15) Inpatient .09 | Other Payers (16) Outpatient .49 | Total (17) Inpatient (sum odd cols) | Total (18) Outpatient (sum even cols) | Total (19) Total (cols 17+18) |
|---|---|---|---|---|---|---|---|
| | **Routine Services** | | | | | | |
| 5 | Skilled Nursing Care | 3100 | $ 853,872 | | $ 16,282,051 | | $ 16,282,051 |
| 10 | Intermediate Care | 3200 | | | | | |
| 15 | Mentally Disordered Care | 3300 | | | | | |
| 20 | Developmentally Disabled Care | 3400 | | | | | |
| 25 | Sub-Acute Care | 3500 | | | | | |
| 30 | Sub-Acute Care - Pediatric | 3520 | | | | | |
| 35 | Transitional Inpatient Care | 3560 | | | | | |
| 40 | Hospice Inpatient Care | 3600 | | | | | |
| 45 | Other Routine Services | 3900 | | | | | |
| 70 | SUBTOTAL (Sum of Lns 5 thru 45) | | $ 853,872 | | $ 16,282,051 | | $ 16,282,051 |
| | **Ancillary Services** | | (15) | (16) | (17) | (18) | (19) |
| 105 | Patient Supplies | 4100 | $ | $ | $ | $ | $ |
| 110 | Specialized Support Surfaces | 4150 | | | | | |
| 115 | Physical Therapy | 4200 | 43,221 | | 862,739 | | 862,739 |
| 120 | Respiratory Therapy | 4220 | | | | | |
| 125 | Occupational Therapy | 4250 | 32,531 | | 537,461 | | 537,461 |
| 130 | Speech Pathology | 4280 | 13,821 | | 287,990 | | 287,990 |
| 135 | Pharmacy | 4300 | 58,472 | | 1,043,029 | | 1,043,029 |
| 140 | Laboratory | 4400 | 141 | | 164,993 | | 164,993 |
| 145 | Home Health Services | 4800 | | | | | |
| 155 | Other Ancillary Services | 4900 | | | 23,366 | | 23,366 |
| 170 | Subtotal (Lines 105 through 155) | | $ 148,186 | $ | $ 2,919,578 | $ | $ 2,919,578 |
| 175 | Total Gross Revenue (Line 70 + 170) | | $ 1,002,058 | $ | $ 19,201,629 | $ | $ 19,201,629 |

| | Deductions From Revenue | Acct No. | Other Payors (15) Inpatient .09 | Other Payors (16) Outpatient .49 | Total (17) Inpatient (sum odd cols) | Total (18) Outpatient (sum even cols) | Total (19) Total (cols 17+18) |
|---|---|---|---|---|---|---|---|
| 205 | Charity Adjustments | 5100 | $ | $ | $ | $ | $ |
| 210 | Administrative Adjustments | 5200 | | | | | |
| 215 | Contractual Adjustments - Medicare | 5310 | | | (2,391,433) | | (2,391,433) |
| 220 | Contractual Adjustments - Medi-Cal | 5320 | | | 289,216 | | 289,216 |
| 222 | Contractual Adjustments - Commercial Coverage | 5330 | | | | | |
| 225 | Contractual Adjustments - Other | 5340 | | | | | |
| 230 | Other Deductions from Revenue | 5400 | 200,675 | | 200,675 | | 200,675 |
| 240 | Total Deductions from Revenue | | $ 200,675 | $ | $ (1,901,542) | $ | $ (1,901,542) |
| 250 | Net Patient Revenue (line 175 - 240) | | $ 801,383 | $ | $ 21,103,171 | $ | $ 21,103,171 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

4.3 Other Census and Revenue Information (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | Other Census Information | (1) Number |
|---|---|---|
| 5 | Licensed Beds: End of Period | 145 |
| 10 | Licensed Beds: Average (Monthly Average) | 145 |
| 20 | Available Beds: End of Period | 145 |
| 25 | Available Beds: Average (Monthly Average) | 145 |
| 40 | Admissions (Excluding Transfers) | 414 |
| 45 | Discharges (Excluding Transfers) | 458 |
| 60 | Occupancy Rate (Pg 4.1 Ln 70 Col 6 / (Pg 4.3 Ln 10 X days in reporting period) X 100) | 188.19% |

| Line No. | Patient (Census) Days Detail for Special Care Programs | (1) Total | (2) Medi-Cal |
|---|---|---|---|
| 100 | Sub-Acute Care (Ventilator-Dependent) | | |
| 115 | Other Sub-Acute Care | | |
| 120 | TOTAL SUB-ACUTE CARE PATIENT (CENSUS) DAYS (Sum of Lns 100 and 115) (Must agree with Pg 4.1 Col 1 Ln 110) | | |
| 130 | Sub-Acute Care - Pediatric (Ventilator-Dependent) | | |
| 145 | Other Sub-Acute Care - Pediatric | | |
| 150 | TOTAL SUB-ACUTE CARE - PEDIATRIC PATIENT (CENSUS) DAYS (Sum of Lns 130 and 145) (Must agree with Pg 4.1 Col 1 Ln 135) | | |
| 165 | Transitional Inpatient Care - Medical | | |
| 170 | Transitional Inpatient Care - Rehabilitation | | |
| 175 | TOTAL TRANSITIONAL INPATIENT CARE PATIENT (CENSUS) DAYS (Sum of Lns 165 and 170) | | |

| Line No. | For Medi-Cal Providers, Only Recap of Medi-Cal Benefits Received from Fiscal Intermediary | (1) Amount |
|---|---|---|
| 200 | Total Billed Charges - Medi-Cal (Net of contractual adjustments) | $ |
| 205 | Less: Patient Liability | |
| 210 | Less: Third Party and Other Liability | |
| 215 | Less: Noncovered Charges | |
| 240 | Less: Other | |
| 250 | NET MEDI-CAL RECEIVED / RECEIVABLE FROM FISCAL INTERMEDIARY (Combine Lns 200 thru 240) | $ |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

5.1 (1) Balance Sheet - General Fund (Submitted Data)
Medi-Cal Adjustments and Reclassifications Worksheet
(Medi-Cal Proprietary Facilities, Only)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | Assets | Acct No. | (1) Current Reporting Period | (2) Prior Reporting Period |
|---|---|---|---|---|
| | **Current Assets** | | | |
| 5 | Cash | 1000 | $ 61,613,888 | $ 62,523,234 |
| 10 | Marketable securities - at cost | 1010 | | |
| 15 | Assets whose use is limited - required for current liabilities (must agree with Ln 85) | | | |
| 20 | Accounts and notes receivable | 1020 | 3,156,078 | 3,563,901 |
| 25 | Less estimated allowances for uncollectibles and contractual adjustments | 1040 | (420,548) | (502,206) |
| 30 | Receivables from third party payors for contract settlement | 1050 | | |
| 35 | Pledges and other receivables | 1060 | 198,922 | 164,354 |
| 40 | Due from restricted funds | 1070 | | |
| 45 | Inventories - at lower of cost or market | 1080 | | |
| 50 | Receivables from related parties, current | 1090 | 279,962 | 294,437 |
| 55 | Prepaid expenses and other current assets | 1100 | 171,864 | 184,685 |
| 60 | TOTAL CURRENT ASSETS (Sum of Lns 5 thru 55) | | $ 65,000,166 | $ 66,228,405 |
| | **Assets Whose Use Is Limited** | | | |
| 65 | Cash | 1160 | $ | $ |
| 70 | Marketable securities | 1170 | | |
| 75 | Other assets | 1180 | 109,258 | 109,258 |
| 80 | TOTAL ASSETS WHOSE USE IS LIMITED (Sum of Lns 65 thru 75) | | $ 109,258 | $ 109,258 |
| 85 | Less assets whose use is limited and that are required for current liabilities | | | |
| 90 | TOTAL NONCURRENT ASSETS WHOSE USE IS LIMITED (Ln 80 - Ln 85) | | $ 109,258 | $ 109,258 |
| | **Property, Plant, and Equipment** | | | |
| 95 | Land | 1200 | $ 1,111,122 | $ 1,111,122 |
| 100 | Land improvements | 1210 | 1,432,465 | 1,432,465 |
| 105 | Buildings and improvements | 1220 | 29,911,841 | 29,911,841 |
| 110 | Less accumulated depreciation - buildings and improvements, land improvements | 1270 | (23,528,673) | (22,598,267) |
| 115 | Leasehold improvements | 1230 | | |
| 120 | Less accumulated depreciation - leasehold improvements | 1280 | | |
| 125 | Equipment | 1240 | 1,724,137 | 1,724,137 |
| 130 | Less accumulated depreciation - equipment | 1290 | (1,633,859) | (1,605,596) |
| 135 | NET PROPERTY, PLANT, AND EQUIPMENT (Sum of Lns 95 thru 130) | | $ 9,017,033 | $ 9,975,702 |
| 140 | Construction-in-progress | 1250 | $ | $ |
| | **Investments and Other Assets** | | | |
| 145 | Investments in property, plant, and equipment | 1310 | $ | $ |
| 150 | Less accumulated depreciation - investments in property, plant, and equipment | 1320 | | |
| 155 | Other investments - at cost | 1330 | | |
| 160 | Receivables from related parties, noncurrent | 1340 | | |
| 165 | Deposits and other assets | 1350 | | |
| 170 | TOTAL INVESTMENTS AND OTHER ASSETS (Sum of Lns 145 thru 165) | | $ | $ |
| | **Intangible Assets** | | | |
| 175 | Goodwill | 1360 | $ | $ |
| 180 | Unamortized loan costs | 1370 | | |
| 185 | Organizational costs | 1380 | | |
| 190 | Other intangible assets | 1390 | | |
| 195 | TOTAL INTANGIBLE ASSETS (Sum of Lns 175 thru 190) | | $ | $ |
| 200 | TOTAL ASSETS (Sum of Lns 60, 90, 135, 140, 170 and 195) (Must agree with Pg 5.2 Ln 185) | | $ 74,126,457 | $ 76,313,365 |

| | Other Information | (1) Current Reporting Period | (2) Prior Reporting Period |
|---|---|---|---|
| 205 | Current market value - current asset marketable securities (Ln 10) | $ | $ |
| 210 | Current market value - other investments (Ln 155) | | |
| 215 | Cost to complete construction in progress (Ln 140) | | |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

5.1 (2) Balance Sheet - General Fund (Submitted Data)
Medi-Cal Adjustments and Reclassifications Worksheet
(Medi-Cal Proprietary Facilities, Only)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | Assets | (3) Adjustments and Reclassifications (From Pg 5.4) | (4) Adjusted Balance Current Period (Combine Cols 1 & 3) | (5) Adjusted Balance Prior Period |
|---|---|---|---|---|
| | **Current Assets** | | | |
| 5 | Cash | $ | $ 61,613,888 | $ 62,523,234 |
| 10 | Marketable securities - at cost | | | |
| 15 | Assets whose use is limited - required for current liabilities (must agree with Ln 85) | | | |
| 20 | Accounts and notes receivable | | 3,156,078 | 3,563,901 |
| 25 | Less estimated allowances for uncollectibles and contractual adjustments | | (420,548) | (502,206) |
| 30 | Receivables from third party payors for contract settlement | | | |
| 35 | Pledges and other receivables | | 198,922 | 164,354 |
| 40 | Due from restricted funds | | | |
| 45 | Inventories - at lower of cost or market | | | |
| 50 | Receivables from related parties, current | | 279,962 | 294,437 |
| 55 | Prepaid expenses and other current assets | | 171,864 | 184,685 |
| 60 | TOTAL CURRENT ASSETS (Sum of Lns 5 thru 55) | $ | $ 65,000,166 | $ 66,228,405 |
| | **Assets Whose Use Is Limited** | | | |
| 65 | Cash | $ | $ | $ |
| 70 | Marketable securities | | | |
| 75 | Other assets | | 109,258 | 109,258 |
| 80 | TOTAL ASSETS WHOSE USE IS LIMITED (Sum of Lns 65 thru 75) | $ | $ 109,258 | $ 109,258 |
| 85 | Less assets whose use is limited and that are required for current liabilities | | | |
| 90 | TOTAL NONCURRENT ASSETS WHOSE USE IS LIMITED (Ln 80 - Ln 85) | $ | $ 109,258 | $ 109,258 |
| | **Property, Plant, and Equipment** | | | |
| 95 | Land | $ | $ 1,111,122 | $ 1,111,122 |
| 100 | Land improvements | | 1,432,465 | 1,432,465 |
| 105 | Buildings and improvements | | 29,911,841 | 29,911,841 |
| 110 | Less accumulated depreciation - buildings and improvements, land improvements | | (23,528,673) | (22,598,267) |
| 115 | Leasehold improvements | | | |
| 120 | Less accumulated depreciation - leasehold improvements | | | |
| 125 | Equipment | | 1,724,137 | 1,724,137 |
| 130 | Less accumulated depreciation - equipment | | (1,633,859) | (1,605,596) |
| 135 | NET PROPERTY, PLANT, AND EQUIPMENT (Sum of Lns 95 thru 130) | $ | $ 9,017,033 | $ 9,975,702 |
| 140 | Construction-in-progress | $ | $ | $ |
| | **Investments and Other Assets** | | | |
| 145 | Investments in property, plant, and equipment | $ | $ | $ |
| 150 | Less accumulated depreciation - investments in property, plant, and equipment | | | |
| 155 | Other investments - at cost | | | |
| 160 | Receivables from related parties, noncurrent | | | |
| 165 | Deposits and other assets | | | |
| 170 | TOTAL INVESTMENTS AND OTHER ASSETS (Sum of Lns 145 thru 165) | $ | $ | $ |
| | **Intangible Assets** | | | |
| 175 | Goodwill | $ | $ | $ |
| 180 | Unamortized loan costs | | | |
| 185 | Organizational costs | | | |
| 190 | Other intangible assets | | | |
| 195 | TOTAL INTANGIBLE ASSETS (Sum of Lns 175 thru 190) | $ | $ | $ |
| 200 | TOTAL ASSETS (Sum of Lns 60, 90, 135, 140, 170 and 195) (Must agree with Pg 5.2 Ln 185) | $ | $ 74,126,457 | $ 76,313,365 |

CHFC 7041 a-1 & MC530

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

5.2 (1) Balance Sheet - General Fund (Submitted Data)
Medi-Cal Adjustments and Reclassifications Worksheet
(Medi-Cal Proprietary Facilities Only)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | Liabilities and Equity | Acct No. | (1) Current Reporting Period | (2) Prior Reporting Period |
|---|---|---|---|---|
| | **Current Liabilities** | | | |
| 5 | Notes and loans payable | 2000 | $ | $ |
| 10 | Accounts payable | 2010 | 719,598 | 998,069 |
| 15 | Accrued compensation and related liabilities | 2020 | 1,439,521 | 1,100,554 |
| 20 | Other accrued liabilities | 2030 | | |
| 25 | Advances from third party payors | 2040 | | |
| 30 | Payable to third party payors for contract settlement | 2050 | | |
| 35 | Due to restricted funds | 2060 | | |
| 40 | Income taxes payable | 2070 | | |
| 45 | Payables to related parties, current | 2080 | 1,692,856 | 1,911,339 |
| 50 | Current maturities of long term debt (Must agree with Ln 125) | | | |
| 55 | Other current liabilities | 2090 | 88,403 | 142,469 |
| 60 | TOTAL CURRENT LIABILITIES (Sum of Lns 5 thru 55) | | $ 3,940,378 | $ 4,152,431 |
| | **Deferred Credits** | | | |
| 65 | Deferred income taxes | 2110 | $ | $ |
| 70 | Deferred third-party income | 2120 | | 3,300 |
| 75 | Other deferred credits | 2130 | | |
| 80 | TOTAL DEFERRED CREDITS (Sum of Lns 65 thru 75) | | $ | $ 3,300 |
| | **Long-Term Debt** | | | |
| 85 | Mortgages payable | 2210 | $ | $ |
| 90 | Construction loans | 2220 | | |
| 95 | Notes under revolving credit | 2230 | | |
| 100 | Capitalized lease obligations | 2240 | | |
| 105 | Bonds payable | 2250 | 20,430,000 | 20,430,000 |
| 110 | Payable to related parties, noncurrent | 2260 | | |
| 115 | Other noncurrent liabilities | 2270 | 264,115 | 264,114 |
| 120 | TOTAL LONG-TERM DEBT (Sum of Lns 85 thru 115) (Must include current maturities) | | $ 20,694,115 | $ 20,694,114 |
| 125 | Less amount shown as current maturities (Must agree with Ln 50) | | | |
| 130 | NET LONG-TERM DEBT (Ln 120 - Ln 125) | | $ 20,694,115 | $ 20,694,114 |
| 135 | TOTAL LIABILITIES (Sum of Lns 60, 80 and 130) | | $ 24,634,493 | $ 24,849,845 |
| | **Fund Equity (not-for-profit)** | | | |
| 140 | General fund balance | 2410 & 2430 | $ 49,491,964 | $ 51,463,520 |
| 145 | Divisional fund balance | 2460 | | |
| | **Equity (Investor-owned)** | | | |
| 150 | Preferred stock | 2410 | | |
| 155 | Common stock | 2420 | | |
| 160 | Additional paid-in capital | 2430 | | |
| 165 | Retained earnings / Capital account for partnership or sole proprietorship | 2440 / 2410 | | |
| 170 | Less treasury stock | 2450 | | |
| 175 | Divisional equity | 2460 | | |
| 180 | TOTAL EQUITY (Sum of Lns 140 thru 175) (Col 1 must agree with Pg 7 Col 1 Ln 32) | | $ 49,491,964 | $ 51,463,520 |
| 185 | TOTAL LIABILITIES AND EQUITY (Sum of Lns 135 and 180) (Must agree with Pg 5.1 Ln 200) | | $ 74,126,457 | $ 76,313,365 |

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**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

5.2 (2) Balance Sheet - General Fund (Submitted Data)
Medi-Cal Adjustments and Reclassifications Worksheet
(Medi-Cal Proprietary Facilities, Only)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | Liabilities and Equity | (3) Adjustments and Reclassifications (From Pg 5.4) | (4) Adjusted Balance Current Period (Combine Cols 1 & 3) | (5) Adjusted Balance Prior Period |
|---|---|---|---|---|
| | **Current Liabilities** | | | |
| 5 | Notes and loans payable | $ | $ | $ |
| 10 | Accounts payable | | 719,598 | 998,069 |
| 15 | Accrued compensation and related liabilities | | 1,439,521 | 1,100,554 |
| 20 | Other accrued liabilities | | | |
| 25 | Advances from third party payors | | | |
| 30 | Payable to third party payors for contract settlement | | | |
| 35 | Due to restricted funds | | | |
| 40 | Income taxes payable | | | |
| 45 | Payables to related parties, current | | 1,692,856 | 1,911,339 |
| 50 | Current maturities of long term debt (Must agree with Ln 125) | | | |
| 55 | Other current liabilities | | 88,403 | 142,469 |
| 60 | TOTAL CURRENT LIABILITIES (Sum of Lns 5 thru 55) | $ | $ 3,940,378 | $ 4,152,431 |
| | **Deferred Credits** | | | |
| 65 | Deferred income taxes | $ | $ | $ |
| 70 | Deferred third-party income | | | 3,300 |
| 75 | Other deferred credits | | | |
| 80 | TOTAL DEFERRED CREDITS (Sum of Lns 65 thru 75) | $ | $ | $ 3,300 |
| | **Long-Term Debt** | | | |
| 85 | Mortgages payable | $ | $ | $ |
| 90 | Construction loans | | | |
| 95 | Notes under revolving credit | | | |
| 100 | Capitalized lease obligations | | | |
| 105 | Bonds payable | | 20,430,000 | 20,430,000 |
| 110 | Payable to related parties, noncurrent | | | |
| 115 | Other noncurrent liabilities | | 264,115 | 264,114 |
| 120 | TOTAL LONG-TERM DEBT (Sum of Lns 85 thru 115) (Must include current maturities) | $ | $ 20,694,115 | $ 20,694,114 |
| 125 | Less amount shown as current maturities (Must agree with Ln 50) | | | |
| 130 | NET LONG-TERM DEBT (Ln 120 - Ln 125) | $ | $ 20,694,115 | $ 20,694,114 |
| 135 | TOTAL LIABILITIES (Sum of Lns 60, 80 and 130) | $ | $ 24,634,493 | $ 24,849,845 |
| | **Fund Equity (not-for-profit)** | | | |
| 140 | General fund balance | $ | $ 49,491,964 | $ 51,463,520 |
| 145 | Divisional fund balance | | | |
| | **Equity (Investor-owned)** | | | |
| 150 | Preferred stock | | | |
| 155 | Common stock | | | |
| 160 | Additional paid-in capital | | | |
| 165 | Retained earnings / Capital account for partnership or sole proprietorship | | | |
| 170 | Less treasury stock | | | |
| 175 | Divisional equity | | | |
| 180 | TOTAL EQUITY (Sum of Lns 140 thru 175) (Col 1 must agree with Pg 7 Col 1 Ln 32) | $ | $ 49,491,964 | $ 51,463,520 |
| 185 | TOTAL LIABILITIES AND EQUITY (Sum of Lns 135 and 180) (Must agree with Pg 5.1 Ln 200) | $ | $ 74,126,457 | $ 76,313,365 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

5.3 Supplemental Long-Term Debt Information (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | (1) Detail for Pg 5.2 Col 1 Line No. | (2) Date Obligation Incurred (Year Only) | (3) Principal Amount at Date of Obligation | (4) Due Date (Year Only) * | (5) Interest Rate * | (6) Unpaid Principal ** |
|---|---|---|---|---|---|---|
| 1 | 105 | 2019 | $ 20,430,000 | 2049 | 3.12 | $ 20,430,000 |
| 2 | 115 | 2023 | 264,115 | 2024 | 5.00 | 264,115 |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | | | | | | |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | | | | | | |

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* If more than one due date or interest rate, list each with unpaid principal amount. Report interest rates to two decimal places.
** Sum of all lines must agree with page 5.2, column 1, line 120.

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

5.4 Adjustments and Reclassifications to Balance Sheet for Computation of Return on Equity Capital (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | (1) Description | (2) Pg 5.1/5.2 Line No. | (3) Amount Increase (Decrease) | (4) Explanation of Adjustment | (5) Name of Related Party, If applicable (*) |
|---|---|---|---|---|---|
| 1 | | | $ | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |
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| 20 | | | | | |
| 21 | | | | | |
| 22 | | | | | |
| 23 | | | | | |
| 24 | | | | | |
| 25 | | | | | |
| 26 | | | | | |
| 27 | | | | | |
| 28 | | | | | |
| 29 | | | | | |
| 30 | | | | | |
| 50 | TOTAL (Combine Lns 1 thru 30) | | $ | | |

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**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

6 Balance Sheet - Restricted Funds (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | Assets | Acct No. | (1) Current Period | (2) Prior Period |
|---|---|---|---|---|
| | **Plant Replacement and Expansion Funds** | | | |
| 5 | Cash (Including CD's) | 1710 | $ | $ |
| 10 | Investments, at Cost: Marketable securities * $ | 1720 | | |
| 15 | Investments, at Cost: Other * $ | 1720 | | |
| 20 | Pledges and receivables | 1730 | | |
| 25 | Due from other funds | 1740 | | |
| 30 | Other assets | 1750 | | |
| 50 | TOTAL ASSETS (Sum of Lns 5 thru 30) | | $ | $ |
| | **Specific Purpose Funds** | | | |
| 105 | Cash (Including CD's) | 1810 | $ | $ |
| 110 | Marketable securities at cost * $ | 1820 | | |
| 115 | Pledges and receivables | 1830 | | |
| 120 | Due from other funds | 1840 | | |
| 125 | Other assets | 1850 | | |
| 150 | TOTAL ASSETS (Sum of Lns 105 thru 125) | | $ | $ |
| | **Endowment Funds** | | | |
| 205 | Cash (Including CD's) | 1910 | $ | $ |
| 210 | Investments, at cost: Marketable securities * $ | 1920 | | |
| 215 | Investments, at cost: Other * $ | 1920 | | |
| 220 | Pledges and receivables | 1930 | | |
| 225 | Due from other funds | 1940 | | |
| 230 | Other assets | 1950 | | |
| 250 | TOTAL ASSETS (Sum of Lns 205 thru 230) | | $ | $ |

* Include Market Value at Current Year Balance Sheet Date.

| Line No. | Liabilities and Fund Balances | Acct No. | (3) Current Period | (4) Prior Period |
|---|---|---|---|---|
| | **Plant Replacement and Expansion Funds** | | | |
| 5 | Due to other funds | 2710-2730 | $ | $ |
| 45 | Fund balance (Col 3 must agree with Pg 7 Col 2 Ln 32) | 2770 | | |
| 50 | TOTAL LIABILITIES AND FUND BALANCE (Sum of Lns 5 and 45) | | $ | $ |
| | **Specific Purpose Funds** | | | |
| 105 | Due to other funds | 2810-2830 | $ | $ |
| 145 | Fund balance (Col 3 must agree with Pg 7 Col 3 Ln 32) | 2870 | | |
| 150 | TOTAL LIABILITIES AND FUND BALANCE (Sum of Lns 105 and 145) | | $ | $ |
| | **Endowment Funds** | | | |
| 205 | Mortgages | 2910 | $ | $ |
| 210 | Other liabilities (Specify): | 2920 | | |
| 215 | Due to other funds | 2930-2950 | | |
| 245 | Fund balance (Col 3 must agree with Pg 7 Col 4 Ln 32) | 2970 | | |
| 250 | TOTAL LIABILITIES AND FUND BALANCE (Sum of Lns 205 thru 245) | | $ | $ |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

7 Statement of Changes in Equity (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| | General Fund | | Externally Restricted Funds | | |
|---|---|---|---|---|---|
| Line No. | | (1) Total Equity | (2) Plant Replacement and Expansion | (3) Specific Purpose (A) | (4) Endowment |
| 1 | BALANCE AT BEGINNING OF YEAR, AS PREVIOUSLY REPORTED | $ 51,463,520 | $ | $ | $ |
| 2 | Prior period audit adjustments | | | | |
| 3 | Restatements (Describe): | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | RESTATED BEGINNING BALANCE * (Combine Lns 1 thru 6) | $ 51,463,520 | $ | $ | $ |
| | **Additions (Deductions)** | | | | |
| 8 | Net Income (Loss) | $ 61,447 | | | |
| 9 | Capital contributions | | | | |
| 10 | Proceeds from sale of stock | | | | |
| 11 | Owners' draw | | | | |
| 12 | Restricted contributions and grants | | $ | $ | $ |
| 13 | Restricted investment income | | | | |
| 14 | Expenditures for specific purposes | | | | |
| 15 | Dividends declared | | | | |
| 16 | Donated property, plant, and equipment | | | | |
| 17 | Acquisitions of pooled companies | | | | |
| 18 | Stock options exercised | | | | |
| 19 | Related party transfers | | | | |
| 20 | Unrealized losses on Marketable Equity Securities | | | | |
| 21 | Other (Describe): PRIOR PERIOD ADJUSTMENT | (2,033,003) | | | |
| 22 | | | | | |
| 23 | TOTAL ADDITIONS (DEDUCTIONS) (Combine Lns 8 thru 22) | $ (1,971,556) | $ | $ | $ |
| | **Transfers** | | | | |
| 25 | Property and equipment additions | $ | $ | $ | $ |
| 26 | Principal payments on long-term debt | | | | |
| 27 | Other (Describe): | | | | |
| 28 | | | | | |
| 29 | | | | | |
| 30 | | | | | |
| 31 | TOTAL TRANSFERS (Combine Lns 25 thru 30) | $ | $ | $ | $ |
| 32 | BALANCE AT END OF YEAR ** (Combine Lns 7, 23 and 31) | $ 49,491,964 | $ | $ | $ |

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* Column 1, line 7 must agree with Page 5.2, column 2, line 180.
Column 2, line 7 must be equal to Page 6, column 4, line 45.
Column 3, line 7 must agree with Page 6, column 4, line 145.
Column 4, line 7 must agree with Page 6, column 4, line 245.
** Column 1, line 32 must agree with Page 5.2, column 1, line 180.
Column 2, line 32 must agree with Page 6, column 3, line 45.
Column 3, line 32 must agree with Page 6, column 3, line 145.
Column 4, line 32 must agree with Page 6, column 3, line 245.
(A) District Facilities IncludeBond Interest and Redemption.

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

8 (1) Statement of Income - General Fund (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | Description | Acct No. | (1) Current Period | (2) Prior Period |
|---|---|---|---|---|
| | **Health Care Revenues** | | | |
| 5 | Gross Routine Services Revenue | Pg 4.2 Col 19 Ln 70 | $ 16,282,051 | $ 18,451,801 |
| 7 | Gross Ancillary Services Revenue | Pg 4.2 Col 19 Ln 170 | 2,919,578 | 3,273,469 |
| 10 | Less: Deductions from Revenue | Pg 4.2 Col 19 Ln 240 | (1,901,542) | 421,467 |
| 15 | NET PATIENT SERVICE REVENUE | Ln 5 + Ln 7 - Ln 10 | $ 21,103,171 | $ 21,303,803 |
| 20 | Other Operating Revenue from Health Care Operations | Pg 10.2 Ln 100 | $ 28,361 | $ 16,883 |
| 25 | NET OPERATING REVENUE FROM HEALTH CARE OPERATIONS | Ln 15 + Ln 20 | $ 21,131,532 | $ 21,320,686 |
| | **Health Care Expenses** | | | |
| | **Routine Services** | | | |
| 30 | Skilled Nursing Care | 6110 | $ 11,310,910 | $ 11,236,847 |
| 35 | Intermediate Care | 6120 | | |
| 40 | Mentally Disordered Care | 6130 | | |
| 45 | Developmentally Disabled Care | 6140 | | |
| 50 | Sub-Acute Care | 6150 | | |
| 51 | Sub-Acute Care - Pediatric | 6160 | | |
| 53 | Transitional Inpatient Care | 6170 | | |
| 55 | Hospice Inpatient Care | 6180 | | |
| 60 | Other Routine Services | 6190 | | |
| 65 | TOTAL ROUTINE SERVICES | Lns 30 thru 60 | $ 11,310,910 | $ 11,236,847 |
| | **Ancillary Services** | | | |
| 70 | Patient Supplies | 8100 | $ 382,652 | $ 392,889 |
| 72 | Specialized Support Surfaces | 8150 | | |
| 75 | Physical Therapy | 8200 | 783,056 | 728,069 |
| 76 | Respiratory Therapy | 8220 | | |
| 77 | Occupational Therapy | 8250 | 503,361 | 611,439 |
| 78 | Speech Pathology | 8280 | 212,717 | 186,326 |
| 80 | Pharmacy | 8300 | 463,206 | 503,703 |
| 85 | Laboratory | 8400 | 121,594 | 75,767 |
| 90 | Home Health Services | 8800 | | |
| 95 | Other Ancillary Services | 8900 | 22,826 | 22,990 |
| 100 | TOTAL ANCILLARY SERVICES | Lns 70 thru 95 | $ 2,489,412 | $ 2,521,183 |
| | **Support Services** | | | |
| 105 | Plant Operations and Maintenance | 6200 | $ 574,970 | $ 604,244 |
| 110 | Housekeeping | 6300 | 552,604 | 697,138 |
| 115 | Laundry and Linen | 6400 | 135,086 | 89,558 |
| 120 | Dietary | 6500 | 2,020,895 | 1,817,304 |
| 125 | Social Services | 6600 | 192,801 | 74,532 |
| 130 | Activities | 6700 | | |
| 135 | Inservice Education - Nursing | 6800 | 136,034 | 125,427 |
| 140 | Administration | 6900 | 6,260,491 | 5,937,731 |
| 145 | TOTAL SUPPORT SERVICES | Lns 105 thru 140 | $ 9,872,881 | $ 9,345,934 |
| | **Property Expenses** | | | |
| 155 | Depreciation and Amortization | 7110 thru 7160 | $ 469,470 | $ 470,251 |
| 160 | Leases and Rentals | 7200 | 58,837 | 47,299 |
| 165 | Property Taxes | 7300 | 14,694 | |
| 170 | Property Insurance | 7400 | 42,604 | |
| 175 | Interest - Property, Plant, and Equipment | 7500 | | |
| 180 | TOTAL PROPERTY EXPENSES | Lns 155 thru 175 | $ 585,605 | $ 517,550 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

8 (2) Statement of Income - General Fund (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | Description | Acct No. | (1) Current Period | (2) Prior Period | |
|---|---|---|---|---|---|
| | **Other Expenses** | | | | |
| 185 | Interest - Other | 7600 | $ 623,377 | $ 544,124 | |
| 190 | Provision for Bad Debts | 7700 | | | |
| 195 | TOTAL OTHER EXPENSES | Ln 185 + Ln 190 | $ 623,377 | $ 544,124 | |
| 200 | TOTAL HEALTH CARE EXPENSES | Sum of Lns 65, 100, 145, 180 and 195 | $ 24,882,185 | $ 24,165,638 | |
| 205 | INCOME (LOSS) FROM HEALTH CARE OPERATIONS | Ln 25 - Ln 200 | $ (3,750,653) | $ (2,844,952) | |
| 210 | NONHEALTH CARE REVENUE AND EXPENSE + NET | 9100 | $ 3,812,100 | $ 4,628,558 | Includes Res Rev & Exp |
| 215 | INCOME (LOSS) BEFORE INCOME TAXES AND EXTRAORDINARY ITEMS | Ln 205 + Ln 210 | $ 61,447 | $ 1,783,606 | |
| | **Provision for Income Taxes** | | | | |
| 220 | Current | 9200 | $ | $ | |
| 225 | Deferred | 9200 | | | |
| 230 | TOTAL INCOME TAXES | Ln 220 + Ln 225 | $ | $ | |
| 235 | INCOME (LOSS) BEFORE EXTRAORDINARY ITEMS | Ln 215 - Ln 230 | $ 61,447 | $ 1,783,606 | |
| | **Extraordinary Items: (describe)** | | | | |
| 240 | | 9300 | $ | $ | |
| 245 | | 9300 | | | |
| 250 | TOTAL EXTRAORDINARY ITEMS | Ln 240 + Ln 245 | $ | $ | |
| 255 | NET INCOME (LOSS) | Ln 235 - Ln 250 | $ 61,447 | $ 1,783,606 | |
| | **Charity Care Footnote** | | | | |
| 260 | Forgone charges at Established Rates | | $ | $ | |
| 265 | Total Number of Charity Days | | | | |

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**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

9 Statement of Cash Flows - General Fund (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | | (1) Current Period | (2) Prior Period |
|---|---|---|---|
| | **Cash Flows from Operating Activities and Nonoperating Revenue** | | |
| 5 | Net Income (Loss) (Must agree with Pg 8 Ln 255) | $ 61,447 | $ 1,783,606 |
| | **Adjustments to reconcile net income to net cash provided by (used for) operating activities and non operating revenue** | | |
| 10 | Depreciation and amortization | $ | $ |
| 15 | Change in marketable securities | | |
| 20 | Change in accounts and notes receivable, net of allowances for doubtful accounts and contractual adjustments | 326,165 | 165,909 |
| 25 | Change in receivables from third-party payors | | (65,993) |
| 30 | Change in other receivables | (34,568) | (97,277) |
| 35 | Change in due from restricted funds | | |
| 40 | Change in inventory, prepaid expenses and other current assets | 12,821 | 8,907 |
| 45 | Change in accounts payable | (278,471) | (84,628) |
| 50 | Change in accrued compensation and related liabilities | 338,967 | (22,207) |
| 55 | Change in other accrued liabilities | | |
| 60 | Change in advances from third-party payors | | |
| 65 | Change in payables to third-party payors | | |
| 70 | Change in due to restricted funds | | |
| 75 | Change in income taxes payable and other current liabilities | (54,066) | 11,925 |
| 80 | Change in deferred credits | (3,300) | 1,010 |
| 85 | Change in related party receivables/payables (Related to operating activities) | (204,008) | (135,019) |
| 90 | Other (Describe): | | |
| 95 | TOTAL ADJUSTMENTS (Sum of Lns 10 thru 90) | 103,540 | (217,373) |
| 100 | NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES (Sum of Lns 5 and 95) | $ 164,987 | $ 1,566,233 |
| | **Cash Flows from Investing Activities** | | |
| 105 | Change in assets whose use is limited | $ | $ |
| 110 | Purchase of property, plant, and equipment and increase in construction in progress | | |
| 115 | Other (Describe): | | |
| 120 | Other (Describe): | | |
| 125 | Other (Describe): | | |
| 130 | Other (Describe): | | |
| 135 | Other (Describe): | | |
| 140 | NET CASH PROVIDED BY (USED FOR) INVESTING ACTIVITIES (Sum of Lns 105 thru 135) | $ | $ |
| | **Cash Flows from Financing Activities** | | |
| 145 | Proceeds from issuance of long-term debt | $ 1 | $ (1) |
| 150 | Principal payments on long-term debt | | |
| 155 | Proceeds from issuance of notes and loans | | |
| 160 | Principal payments on notes and loans | | |
| 165 | Dividends paid | | |
| 170 | Proceeds from issuance of common stock | | |
| 175 | Other (Describe): PRIOR PERIOD ADJUSTMENT | (1,074,334) | (805,660) |
| 180 | Other (Describe): | | |
| 185 | Other (Describe): | | |
| 190 | Other (Describe): | | |
| 195 | Other (Describe): | | |
| 200 | NET CASH PROVIDED BY (USED FOR) FINANCING ACTIVITIES (Sum of Lns 145 thru 195) | $ (1,074,333) | $ (805,661) |
| 205 | NET INCREASE (DECREASE) IN CASH (Lns 100 + 140 + 200) | $ (909,346) | $ 760,572 |
| 210 | Cash at Beginning of Period (Col 1 must agree with Col 2 Ln 215 and Pg 5.1 Col 2 Ln 5) | $ 62,523,234 | $ 61,762,662 |
| 215 | CASH AT END OF PERIOD (Ln 205 + 210) (Col 1 must agree with Pg 5.1 Col 1 Ln 5) | $ 61,613,888 | $ 62,523,234 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.1 (1) Expense Trial Balance Worksheet (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | Account Title | Acct No. | All Facilities (1) Salaries and Wages * | (2) Employee Benefits | (3) Other Expenses | (4) Total Expenses (Sum of Cols 1, 2 and 3) |
|---|---|---|---|---|---|---|
| 5 | Plant Operations and Maintenance | 6200 | $ 53,712 | $ 27,865 | $ 493,393 | $ 574,970 |
| 10 | Housekeeping | 6300 | | | 552,604 | 552,604 |
| 15 | Depreciation - Buildings and Improvements | 7110-7120 | | | 443,657 | 443,657 |
| 20 | Depreciation - Leasehold Improvements | 7130 | | | | |
| 25 | Depreciation - Equipment | 7140 | | | 25,813 | 25,813 |
| 30 | Depreciation and Amortization - Other | 7150-7160 | | | | |
| 35 | Leases and Rentals | 7200 | | | 58,837 | 58,837 |
| 40 | Property Taxes | 7300 | | | 14,694 | 14,694 |
| 45 | Property Insurance | 7400 | | | 42,604 | 42,604 |
| 50 | Interest - Property, Plant, and Equipment | 7500 | | | | |
| 55 | Interest - Other | 7600 | | | 623,377 | 623,377 |
| 60 | Laundry and Linen | 6400 | | | 135,086 | 135,086 |
| 65 | Dietary | 6500 | | | 2,020,895 | 2,020,895 |
| 70 | Provision for Bad Debts | 7700 | | | | |
| | **Ancillary Services** | | | | | |
| 75 | Patient Supplies | 8100 | | | 382,652 | 382,652 |
| 77 | Specialized Support Surfaces | 8150 | | | | |
| 80 | Physical Therapy | 8200 | | | 783,056 | 783,056 |
| 81 | Respiratory Therapy | 8220 | | | | |
| 82 | Occupational Therapy | 8250 | | | 503,361 | 503,361 |
| 83 | Speech Pathology | 8280 | | | 212,717 | 212,717 |
| 85 | Pharmacy | 8300 | | | 463,206 | 463,206 |
| 90 | Laboratory | 8400 | | | 121,594 | 121,594 |
| 95 | Home Health Services | 8800 | | | | |
| 100 | Other Ancillary Services | 8900 | | | 22,826 | 22,826 |
| | **Routine Services** | | | | | |
| 105 | Skilled Nursing Care | 6110 | 7,080,580 | 3,724,244 | 506,086 | 11,310,910 |
| 110 | Intermediate Care | 6120 | | | | |
| 115 | Mentally Disordered Care | 6130 | | | | |
| 120 | Developmentally Disabled Care | 6140 | | | | |
| 125 | Sub-Acute Care | 6150 | | | | |
| 126 | Sub-Acute Care - Pediatric | 6160 | | | | |
| 128 | Transitional Inpatient Care | 6170 | | | | |
| 130 | Hospice Inpatient Care | 6180 | | | | |
| 135 | Other Routine Services | 6190 | | | | |
| 140 | Beauty and Barber ** | | | | | |
| 145 | Other Non-reimbursable *** | | | | | |
| 150 | SUBTOTAL (Sum of Lns 5 thru 135) | | | | | $ 18,292,859 |
| 155 | Social Services | 6600 | 171,886 | 20,915 | | 192,801 |
| 160 | Activities | 6700 | | | | |
| 165 | Administration | 6900 | 1,250,484 | 701,941 | 4,308,066 | 6,260,491 |
| 170 | Inservice Education - Nursing | 6800 | 84,326 | 51,297 | 411 | 136,034 |
| 175 | TOTAL (See Instructions) | | $ 8,640,988 | $ 4,526,262 | $ 11,714,935 | $ 24,882,185 |

CHFC 7041 d-2 & MC530

| Line No. | Supplemental Expense Information | (2) Employee Benefits | (3) Other Expenses |
|---|---|---|---|
| 180 | Raw Food Costs (Included in Col 3 Ln 65) | | $ 745,315 |
| 185 | Worker's Compensation Insurance (Included in Col 2 Ln 175) | $ 310,640 | |
| 190 | State Unemployment Insurance (Included in Col 2 Ln 175) | $ 93,058 | |

CHFC 7041 d-2 & MC530

* Column 1, lines 5 through 175 include only Productive Salaries and Wages. Compensation for time off must be included in column 2, lines 5 through 175.
** Beauty and Barber must be included in Other Ancillary Services (line 100) through column 10 and then reclassified to line 140 in column 13.
*** All Other nonreimbursable expenses must be included in appropriate cost centers through column 10 and then reclassified to line 145 in column 13.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.1 (2) Expense Trial Balance Worksheet (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | Account Title | Acct No. | Residential Care Facilities, Only (5) Amts Directly Assignable Residential Care | (6) Amts Directly Assignable Health Care | (7) Balance to be Apportioned [Col 4 - (Col 5 + Col 6)] | (8) Apportionment Factor for Residential Care Portion * | (9) Amounts Apportioned to Residential Care (Col 7 x Col 8) |
|---|---|---|---|---|---|---|---|
| 5 | Plant Operations and Maintenance | 6200 | $ | $ | $ | | $ |
| 10 | Housekeeping | 6300 | | | | | |
| 15 | Depreciation - Buildings and Improvements | 7110-7120 | | | | | |
| 20 | Depreciation - Leasehold Improvements | 7130 | | | | | |
| 25 | Depreciation - Equipment | 7140 | | | | | |
| 30 | Depreciation and Amortization - Other | 7150-7160 | | | | | |
| 35 | Leases and Rentals | 7200 | | | | | |
| 40 | Property Taxes | 7300 | | | | | |
| 45 | Property Insurance | 7400 | | | | | |
| 50 | Interest - Property, Plant, and Equipment | 7500 | | | | | |
| 55 | Interest - Other | 7600 | | | | | |
| 60 | Laundry and Linen | 6400 | | | | | |
| 65 | Dietary | 6500 | | | | | |
| 70 | Provision for Bad Debts | 7700 | | | | | |
| | **Ancillary Services** | | | | | | |
| 75 | Patient Supplies | 8100 | | | | | |
| 77 | Specialized Support Surfaces | 8150 | | | | | |
| 80 | Physical Therapy | 8200 | | | | | |
| 81 | Respiratory Therapy | 8220 | | | | | |
| 82 | Occupational Therapy | 8250 | | | | | |
| 83 | Speech Pathology | 8280 | | | | | |
| 85 | Pharmacy | 8300 | | | | | |
| 90 | Laboratory | 8400 | | | | | |
| 95 | Home Health Services | 8800 | | | | | |
| 100 | Other Ancillary Services | 8900 | | | | | |
| | **Routine Services** | | | | | | |
| 105 | Skilled Nursing Care | 6110 | | | | | |
| 110 | Intermediate Care | 6120 | | | | | |
| 115 | Mentally Disordered Care | 6130 | | | | | |
| 120 | Developmentally Disabled Care | 6140 | | | | | |
| 125 | Sub-Acute Care | 6150 | | | | | |
| 126 | Sub-Acute Care - Pediatric | 6160 | | | | | |
| 128 | Transitional Inpatient Care | 6170 | | | | | |
| 130 | Hospice Inpatient Care | 6180 | | | | | |
| 135 | Other Routine Services | 6190 | | | | | |
| 140 | Beauty and Barber ** | | | | | | |
| 145 | Other Non-reimbursable *** | | | | | | |
| 150 | SUBTOTAL (Sum of Lns 5 thru 135) | | $ | | | | $ |
| 155 | Social Services | 6600 | | | | | |
| 160 | Activities | 6700 | | | | | |
| 165 | Administration | 6900 | | | | | |
| 170 | Inservice Education - Nursing | 6800 | | | | | |
| 175 | TOTAL (See instructions) | | $ | $ | $ | | $ |

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* Apportionment factors are specified in section 4020.4 of the Second Edition, "Accounting and Reporting Manual for California Long-Term Care Facilities". Apportionment factors must be reported to six decimal places.
Lns 5 thru 55 based on Square Feet
Ln 60 based on Lbs. of Linen
Ln 65 based on Meals Served
Ln 70 Based on Revenue
Lns 155 thru 170 based on Accumulated Costs
** Beauty and Barber must be included in Other Ancillary Services (line 100) through column 10 and then reclassified to line 140 in column 13.
*** All Other nonreimbursable expenses must be included in appropriate cost centers through column 10 and then reclassified to line 145 in column 13.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.1 (3) Expense Trial Balance Worksheet (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | Account Title | Acct No. | All Facilities (10) Total Health Care Portion [Col 4 - (Col 5 + Col 9)] | All Facilities (11) Adjs for Other Operating Revenue (From Pg 10.2) | All Facilities (12) Adjusted Direct Expenses (Col 10 - Col 11) | Medi-Cal Providers, Only (13) Adjs to Expenses for Medi-Cal (From Pg 10.3) | Medi-Cal Providers, Only (14) Adjusted Trial Balance for Medi-Cal (Col 10 + Col 13) |
|---|---|---|---|---|---|---|---|
| 5 | Plant Operations and Maintenance | 6200 | $ 574,970 | $ | $ 574,970 | $ 19,409 | $ 594,379 |
| 10 | Housekeeping | 6300 | 552,604 | | 552,604 | | 552,604 |
| 15 | Depreciation - Buildings and Improvements | 7110-7120 | 443,657 | | 443,657 | | 443,657 |
| 20 | Depreciation - Leasehold Improvements | 7130 | | | | | |
| 25 | Depreciation - Equipment | 7140 | 25,813 | | 25,813 | | 25,813 |
| 30 | Depreciation and Amortization - Other | 7150-7160 | | | | | |
| 35 | Leases and Rentals | 7200 | 58,837 | | 58,837 | | 58,837 |
| 40 | Property Taxes | 7300 | 14,694 | | 14,694 | | 14,694 |
| 45 | Property Insurance | 7400 | 42,604 | | 42,604 | | 42,604 |
| 50 | Interest - Property, Plant, and Equipment | 7500 | | | | | |
| 55 | Interest - Other | 7600 | 623,377 | | 623,377 | | 623,377 |
| 60 | Laundry and Linen | 6400 | 135,086 | | 135,086 | | 135,086 |
| 65 | Dietary | 6500 | 2,020,895 | 28,361 | 1,992,534 | (28,250) | 1,992,645 |
| 70 | Provision for Bad Debts | 7700 | | | | | |
| | **Ancillary Services** | | | | | | |
| 75 | Patient Supplies | 8100 | 382,652 | | 382,652 | | 382,652 |
| 77 | Specialized Support Surfaces | 8150 | | | | | |
| 80 | Physical Therapy | 8200 | 783,056 | | 783,056 | | 783,056 |
| 81 | Respiratory Therapy | 8220 | | | | | |
| 82 | Occupational Therapy | 8250 | 503,361 | | 503,361 | | 503,361 |
| 83 | Speech Pathology | 8280 | 212,717 | | 212,717 | | 212,717 |
| 85 | Pharmacy | 8300 | 463,206 | | 463,206 | | 463,206 |
| 90 | Laboratory | 8400 | 121,594 | | 121,594 | | 121,594 |
| 95 | Home Health Services | 8800 | | | | | |
| 100 | Other Ancillary Services | 8900 | 22,826 | | 22,826 | | 22,826 |
| | **Routine Services** | | | | | | |
| 105 | Skilled Nursing Care | 6110 | 11,310,910 | | 11,310,910 | 253,067 | 11,563,977 |
| 110 | Intermediate Care | 6120 | | | | | |
| 115 | Mentally Disordered Care | 6130 | | | | | |
| 120 | Developmentally Disabled Care | 6140 | | | | | |
| 125 | Sub-Acute Care | 6150 | | | | | |
| 126 | Sub-Acute Care - Pediatric | 6160 | | | | | |
| 128 | Transitional Inpatient Care | 6170 | | | | | |
| 130 | Hospice Inpatient Care | 6180 | | | | | |
| 135 | Other Routine Services | 6190 | | | | | |
| 140 | Beauty and Barber ** | | | | | | |
| 145 | Other Non-reimbursable *** | | | | | | |
| 150 | SUBTOTAL (Sum of Lns 5 thru 135) | | | | | | |
| 155 | Social Services | 6600 | 192,801 | | 192,801 | 36,954 | 229,755 |
| 160 | Activities | 6700 | | | | | |
| 165 | Administration | 6900 | 6,260,491 | | 6,260,491 | 382,664 | 6,643,155 |
| 170 | Inservice Education - Nursing | 6800 | 136,034 | | 136,034 | 1,568 | 137,602 |
| 175 | TOTAL (See instructions) | | $ 24,882,185 | $ 28,361 | $ 24,853,824 | $ 665,412 | $ 25,547,597 |

CHFC 7041 d-2 & MC530

** Beauty and Barber must be included in Other Ancillary Services (line 100) through column 10 and then reclassified to line 140 in column 13.
*** All Other nonreimbursable expenses must be included in appropriate cost centers through column 10 and then reclassified to line 145 in column 13.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.2 Adjustments to Trial Balance Expenses for Other Operating Revenue Offset (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | Description | Acct No. | (1) Amount * | Pg 10.1 Trial Balance Line No. |
|---|---|---|---|---|
| 5 | Vending Machine Commissions | 5710 | $ | 5 |
| 10 | Laundry and Linen Revenue | 5720 | | 60 |
| 15 | Social Services Fees | 5730 | | 155 |
| 20 | Donated Supplies | 5740 | | Various |
| 25 | Telephone Revenue | 5750 | | 165 |
| 30 | Transfers from Restricted Funds for Operating Expenses | 5760 | | Various |
| 35 | Nonpatient Food Sales | 5770 | 28,361 | 65 |
| 40 | Television / Radio Charges | 5780 | | 5 |
| 45 | Parking Revenue | 5790 | | 5 |
| 50 | Rebates and Refunds on Expenses | 5800 | | Various |
| 55 | Nonpatient Room Rentals | 5810 | | 15, 20, 35 |
| 60 | Nonpatient Drug Sales | 5820 | | 85 |
| 65 | Nonpatient Supplies Sales | 5830 | | 75 |
| 70 | Medical Records and Abstract Sales | 5840 | | 165 |
| 75 | Cash Discounts on Purchases | 5850 | | Various |
| 80 | Sale of Scrap and Waste | 5860 | | Various |
| 85 | Other Operating Revenue (Describe): | 5990 | | |
| 90 | | | | |
| 95 | | | | |
| 100 | TOTAL (Sum of Lns 5 thru 95) (Must agree with Pg 8 Ln 20) | | $ 28,361 | |

CHFC 7041 d-2 & MC530

* Transfer amounts in column 1 to Page 10.1(3), column 11, line number indicated in column 2.

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

10.3 (1) Adjustments to Trial Balance Expenses (Medi-Cal Providers. Only) (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | (1) Description | (2) Pg 10.1 Line No. | (3) Basis * | (4) Adj Amt Inc/(Dec) | (5) Health Care Portion | (6) Explanation of Adjustment |
|---|---|---|---|---|---|---|
| 5 | Depreciation (Excess of Straight Line) | | | $ | $ | |
| 10 | Education (Nursing, etc.) | | | | | |
| 15 | Employee and Guest Meals | 65 | B - AMT RCVD | (28,361) | (28,361) | NON-PATIENT MEALS |
| 20 | Gift, Flower and Coffee Shops | | | | | |
| 25 | Grants, Gifts, and Donations | | | | | |
| 30 | Inpatient Utilization Review | | | | | |
| 35 | Interest Earned on Unrestricted Funds | | | | | |
| 40 | Laundry and Linen Service (Non-Patient) | | | | | |
| 45 | Nonallowable Costs Related to Certain Capital Expenditures | | | | | |
| 50 | Parking Lot | | | | | |
| 55 | Payments Received from Specialists | | | | | |
| 60 | Radio and Television Service | | | | | |
| 65 | Rebates and Refunds of Expenses | 165 | A - COST | (952,360) | (952,360) | QUALITY ASSURANCE FEES |
| 70 | Recovery and Insured Loss | | | | | |
| 75 | Bad Debts | | | | | |
| 80 | Rental of Space | | | | | |
| 85 | Rental of Quarters to Employees and Others | | | | | |
| 90 | Sale of Drugs to other than Patients | | | | | |
| 95 | Sale of Medical Records and Abstracts | | | | | |
| 100 | Sale of Medical and Surgical Supplies to other than Patients | | | | | |
| 105 | Sale of Scrap, Waste, etc. | | | | | |
| 110 | Telephone Service | | | | | |
| 115 | Trade, Quantity, Time and Other Discounts on Purchases | | | | | |
| 120 | Vending Machine Commissions | | | | | |
| 125 | Owner Compensation Adjustment | | | | | |
| 130 | Travel and Entertainment (Nonallowable) | | | | | |
| 135 | Revaluation Depreciation and Interest ** | | | | | |
| 140 | Other (Specify): | | | | | |
| 141 | | | | | | |
| 142 | | | | | | |
| 143 | | | | | | |
| 144 | | | | | | |
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| 152 | | | | | | |

MC530

* Basis: A - Cost; B - Amount Received

** Depreciation and interest expense related to the revaluation of assets due to change of ownership on or after July 18, 1984.

**Medi-Cal providers should complete this entire form.**

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

10.3 (2) Adjustments to Trial Balance Expenses (Medi-Cal Providers, Only) (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | (1) Description | (2) Pg 10.1 Line No. | (3) Basis * | (4) Adj Amt Inc/(Dec) | (5) Health Care Portion | (6) Explanation of Adjustment |
|---|---|---|---|---|---|---|
| 153 | | | | | | |
| 154 | | | | | | |
| 155 | | | | | | |
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| 183 | | | | | | |
| 184 | | | | | | |
| 185 | | | | | | |
| | **Non-Reimbursable Cost Centers** | | | | | |
| 190 | Fund Raising | | | | | |
| 195 | Research | | | | | |
| 200 | Beauty and Barber | | | | | |
| 205 | Other (Specify): | | | | | |
| 206 | | | | | | |
| 207 | | | | | | |
| 208 | | | | | | |
| 209 | | | | | | |
| 210 | | | | | | |
| 211 | | | | | | |
| 212 | | | | | | |
| 213 | | | | | | |
| 220 | TOTAL (Combines Lns 5 thru 213) | | | $ (980,721) | $ (980,721) | |

MC530

* Basis: A - Cost; B - Amount Received
**Medi-Cal providers should complete this entire form.**

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.4 (1) Related Party Information (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

**GENERAL INFORMATION**

**If the facility had transactions with related parties during the report period, complete the following information:**

| Line No. | (1) Name (of Related Party)* | (2) Street (Number and Name) | (3) City | (4) State | (5) ZIP Code |
|---|---|---|---|---|---|
| 1 | ADVENTIST HEALTH RIDEOUT | 726 FOURTH STREET | MARYSVILLE | CA | 95901 |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
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MC530

**ADJUSTMENTS TO TRIAL BALANCE EXPENSES AND RELATED PARTY TRANSACTIONS**

| | | | | Provides Goods/Services to Non-Related Parties | | | | | Medi-Cal Providers Only | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) Name of Related Party (Individual or Entity)* | (2) # of Ind. Providing Goods/Svcs | (3) Description of Goods/Services Received | (4) Yes/No | (5) % | (6) Page 10.1 Line No. | (7) Transaction Amount | (8) Healthcare Portion of Transaction | (9) Amount of Adjustment | (10) Healthcare Portion of Adjustment | (11) Amount Claimed |
| 30 | ADVENTIST HEALTH RIDEOUT | 1 | PLANT OPERATIONS | NO | | 5 | (3,097) | (3,097) | 19,409 | 19,409 | 16,312 |
| 31 | ADVENTIST HEALTH RIDEOUT | 1 | NUTRITIONAL SERVICES | NO | | 65 | (111) | (111) | 111 | 111 | |
| 32 | ADVENTIST HEALTH RIDEOUT | 1 | SKILLED NURSING CARE | NO | | 105 | (253,067) | (253,067) | 253,067 | 253,067 | |
| 33 | ADVENTIST HEALTH RIDEOUT | 1 | SOCIAL SERVICE | NO | | 155 | | | 36,954 | 36,954 | 36,954 |
| 34 | ADVENTIST HEALTH RIDEOUT | 1 | ADMINISTRATION | NO | | 165 | 2,971,233 | 2,971,233 | 1,335,024 | 1,335,024 | 4,306,257 |
| 35 | ADVENTIST HEALTH RIDEOUT | 1 | INSERVICE EDUCATION - NURSING | NO | | 170 | (1,568) | (1,568) | 1,568 | 1,568 | |
| 36 | | | | | | | | | | | |
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MC530

* Disclosure must also be complete on Pages 10.4 (1) and 10.4 (3), as applicable.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.4 (2) Related Party Information (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

**ADJUSTMENTS TO TRIAL BALANCE EXPENSES AND RELATED PARTY TRANSACTIONS**

| | | | | Provides Goods/Services to Non-Related Parties | | | | | Medi-Cal Providers Only | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) Name of Related Party (Individual or Entity)* | (2) # of Ind. Providing Goods/Svcs | (3) Description of Goods/Services Received | (4) Yes/No | (5) % | (6) Page 10.1 Line No. | (7) Transaction Amount | (8) Healthcare Portion of Transaction | (9) Amount of Adjustment | (10) Healthcare Portion of Adjustment | (11) Amount Claimed |
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| 99 | | | | | | | | | | | |
| 100 | Total Adjustments | | | | | | 2,713,390 | 2,713,390 | 1,646,133 | 1,646,133 | 4,359,523 |

MC530

* Disclosure must also be complete on Pages 10.4 (1) and 10.4 (3), as applicable.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.4 (3) Related Party Information (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

**SALARY INFORMATION FOR OWNERS/OPERATORS, RELATED PARTIES*, ADMINISTRATORS, ASSISTANT ADMINISTRATORS AND BOARD MEMBERS**

| Line No. | (1) Name of Individual | (2) Salary Paid | (3) Benefits Paid | (4) Other Payments | (5) Description of Goods/Services Provided | (6) Total Hours Worked (Weekly) | (7) 10.1 Line No. |
|---|---|---|---|---|---|---|---|
| | **SECTION I - Owners/Operators** | | | | | | |
| 110 | | | | | | | |
| 111 | | | | | | | |
| 112 | | | | | | | |
| 113 | | | | | | | |
| 114 | | | | | | | |
| | **SECTION II - Related Party Owners/Operators Employed at the Facility** | | | | | | |
| 120 | | | | | | | |
| 121 | | | | | | | |
| 122 | | | | | | | |
| 123 | | | | | | | |
| 124 | | | | | | | |
| 125 | | | | | | | |
| 126 | | | | | | | |
| 127 | | | | | | | |
| 128 | | | | | | | |
| 129 | | | | | | | |
| 130 | | | | | | | |
| 131 | | | | | | | |
| | **SECTION III - Administrators**** | | | | | | |
| 140 | | | | | | | |
| 141 | | | | | | | |
| 142 | | | | | | | |
| 143 | | | | | | | |
| | **SECTION IV - Assistant Administrators**** | | | | | | |
| 145 | | | | | | | |
| 146 | | | | | | | |
| 147 | | | | | | | |
| 148 | | | | | | | |
| | **SECTION V - Board Members** | | | | | | |
| 150 | | | | | | | |
| 151 | | | | | | | |
| 152 | | | | | | | |
| 153 | | | | | | | |
| 154 | | | | | | | |

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* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.

** If more than one Administrator is reported, include dates of employment for each.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.5 Expense Trial Balance Worksheet (Submitted Data)
(Medi-Cal Providers Only)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | Account Title | Acct No. | Based on Adjusted Trial Balance for Medi-Cal (1) Salaries and Wages | (2) Employee Benefits | (3) Staffing Agency Cost | (4) Other Non-Labor Expenses | (5) Total Expenses (Sum of Cols 1 thru 4) |
|---|---|---|---|---|---|---|---|
| 5 | Plant Operations and Maintenance | 6200 | $ 53,712 | $ 27,865 | $ | $ 512,802 | $ 594,379 |
| 10 | Housekeeping | 6300 | | | | 552,604 | 552,604 |
| 15 | Depreciation - Buildings and Improvements | 7110-7120 | | | | 443,657 | 443,657 |
| 20 | Depreciation - Leasehold Improvements | 7130 | | | | | |
| 25 | Depreciation - Equipment | 7140 | | | | 25,813 | 25,813 |
| 30 | Depreciation and Amortization - Other | 7150-7160 | | | | | |
| 35 | Leases and Rentals | 7200 | | | | 58,837 | 58,837 |
| 40 | Property Taxes | 7300 | | | | 14,694 | 14,694 |
| 45 | Property Insurance | 7400 | | | | 42,604 | 42,604 |
| 50 | Interest - Property, Plant, and Equipment | 7500 | | | | | |
| 55 | Interest - Other | 7600 | | | | 623,377 | 623,377 |
| 60 | Laundry and Linen | 6400 | | | | 135,086 | 135,086 |
| 65 | Dietary | 6500 | | | | 1,992,645 | 1,992,645 |
| 70 | Provision for Bad Debts | 7700 | | | | | |
| 75 | Patient Supplies | 8100 | | | | 382,652 | 382,652 |
| 77 | Specialized Support Surfaces | 8150 | | | | | |
| 80 | Physical Therapy | 8200 | | | | 783,056 | 783,056 |
| 81 | Respiratory Therapy | 8220 | | | | | |
| 82 | Occupational Therapy | 8250 | | | | 503,361 | 503,361 |
| 83 | Speech Pathology | 8280 | | | | 212,717 | 212,717 |
| 85 | Pharmacy | 8300 | | | | 463,206 | 463,206 |
| 90 | Laboratory | 8400 | | | | 121,594 | 121,594 |
| 95 | Home Health Services | 8800 | | | | | |
| 100 | Other Ancillary Services | 8900 | | | | 22,826 | 22,826 |
| 101 | Sub-Acute Ancillary Services * | 8100-8900 | | | | | |
| 102 | Sub-Acute - Pediatric Ancillary Services * | 8100-8900 | | | | | |
| 105 | Skilled Nursing Care | 6110 | 7,080,580 | 3,724,244 | | 759,153 | 11,563,977 |
| 110 | Intermediate Care | 6120 | | | | | |
| 115 | Mentally Disordered Care | 6130 | | | | | |
| 120 | Developmentally Disabled Care | 6140 | | | | | |
| 125 | Sub-Acute Care | 6150 | | | | | |
| 126 | Sub-Acute Care - Pediatric | 6160 | | | | | |
| 128 | Transitional Inpatient Care | 6170 | | | | | |
| 130 | Hospice Inpatient Care | 6180 | | | | | |
| 135 | Other Routine Services | 6190 | | | | | |
| 139 | Residential Care ** | 9100 | | | | | |
| 140 | Beauty and Barber | | | | | | |
| 145 | Other Non-reimbursable | | | | | | |
| 155 | Social Services | 6600 | 171,886 | 20,915 | | 36,954 | 229,755 |
| 160 | Activities | 6700 | | | | | |
| 165 | Administration (Exc reclassified amounts below) | 6900 | 1,093,856 | 680,684 | | 4,441,736 | 6,216,276 |
| 166 | Medical Records - Salaries and Wages *** | 6900 | 156,628 | 21,257 | | | 177,885 |
| 167 | DPH Licensing Fees *** | 6900 | | | | 166,665 | 166,665 |
| 168 | Liability Insurance *** | 6900 | | | | 82,329 | 82,329 |
| 169 | Quality Assurance Fees *** | 6900 | | | | 952,360 | 952,360 |
| 170 | Inservice Education - Nursing | 6800 | 84,326 | 51,297 | | 1,979 | 137,602 |
| 174 | Caregiver Training *** | 6900 | | | | | |
| 175 | TOTAL (Sum of Lns 5 thru 174) **** | | $ 8,640,988 | $ 4,526,262 | $ | $ 13,332,707 | $ 26,499,957 |

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* Amounts reclassified from ancillary service type accounts (lines 75 through 100)
** Complete with Direct Residential Care Costs
*** Amounts reclassified from Administration (line 165)
**** Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.6 (1) Capital Additions, Improvements, and Replacements (1) (Medi-Cal Providers, Only) (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | | (1) | (2) Capital Threshold |
|---|---|---|---|
| 5 | Total Licensed Beds Prior to Modification(s) | | |
| 10 | Total Licensed Beds End of Period | | $ |
| 15 | Total Unlicensed Beds End of Period (e.g. residential care) | | |

**Section I. Capital Additions and Improvements (Excluding Replacements)**

**Part A. SNF Bed Additions During the Report Period**

| Line No. | | (1) Project 1 | (2) Project 2 | (3) Project 3 |
|---|---|---|---|---|
| 25 | Number of New Licensed Beds | | | |
| 30 | Date Placed Into Service | | | |
| 35 | Total Costs | $ | $ | $ |

**Part B. Other Additions or Improvements Completed During the Report Period**
**(note: Additions or improvements must be grouped by related project; unrelated line items will be disallowed)**

| Line No. | Project 1 | (1) |
|---|---|---|
| 50 | Project 1 Description (e.g. "HVAC System Installation", itemizing detail below) | |
| 55 | Date Placed in Service (e.g. when was project completed and available for resident use?) | |

| Line No. | (1) Detailed Description | (2) Leased or Rented? | (3) Related Party Transaction (Yes/No)? | (4) Invoice Date | (5) Useful Life (Months) (2) | (6) Total Cost | (7) Depreciation Expense | (8) Amount Financed |
|---|---|---|---|---|---|---|---|---|
| 56 | | | | | | $ | $ | $ |
| 57 | | | | | | | | |
| 58 | | | | | | | | |
| 59 | | | | | | | | |
| 60 | | | | | | | | |
| 61 | | | | | | | | |
| 62 | | | | | | | | |
| 63 | | | | | | | | |
| 64 | | | | | | | | |
| 65 | | | | | | | | |
| 66 | | | | | | | | |
| 67 | | | | | | | | |
| 68 | | | | | | | | |
| 69 | | | | | | | | |
| 70 | | | | | | | | |
| 71 | | | | | | | | |
| 72 | | | | | | | | |
| 73 | | | | | | | | |
| 74 | | | | | | | | |
| 75 | | | | | | | | |
| 76 | TOTAL PROJECT 1 COSTS | | | | | $ | | |

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(1) For the purposes of this voluntary supplemental schedule, the following definitions apply:

- Capital Addition - land, buildings, building equipment and major moveable equipment that have an estimated useful life at the time of the acquisition of at least two years, a historical cost of at least $5,000 per item, and is not considered a replacement of a previously acquired asset.
- Capital Improvement - betterment of land, buildings, building equipment, major moveable equipment or leasehold property that either extends the useful life of at least two years beyond the original useful life of such asset or significantly increases the productivity over the original productivity of such asset, a cost of at lest $5,000 per item and is not considered a replacement of a previously acquired asset.
- Capital Replacement - land, building, building equipment, major moveable equipment and leasehold improvements that would be classified as a captial addition or improvement under the above definitions, except that such asset is considered a replacement of a previously acquired asset. A replacement is an asset that fills the place, position or purpose once filled by an asset that has been lost, destroyed, discarded, or is no longer usable or adequate.

(2) Refer to CMS Publication 15-1, Sections 104-117 for additional information on useful life standards.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.6 (2) Capital Additions, Improvements, and Replacements (1) (Medi-Cal Providers, Only) (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | Project 2 | (1) |
|---|---|---|
| 90 | Project 2 Description (e.g. "HVAC System Installation", itemizing detail below) | |
| 95 | Date Placed in Service (e.g. when was project completed and available for resident use?) | |

| Line No. | (1) Detailed Description | (2) Leased or Rented? | (3) Related Party Transaction (Yes/No)? | (4) Invoice Date | (5) Useful Life (Months) (2) | (6) Total Cost | (7) Depreciation Expense | (8) Amount Financed |
|---|---|---|---|---|---|---|---|---|
| 96 | | | | | | $ | $ | $ |
| 97 | | | | | | | | |
| 98 | | | | | | | | |
| 99 | | | | | | | | |
| 100 | | | | | | | | |
| 101 | | | | | | | | |
| 102 | | | | | | | | |
| 103 | | | | | | | | |
| 104 | | | | | | | | |
| 105 | | | | | | | | |
| 106 | | | | | | | | |
| 107 | | | | | | | | |
| 108 | TOTAL PROJECT 2 COSTS | | | | | $ | | |

| Line No. | Project 3 | (1) |
|---|---|---|
| 120 | Project 3 Description (e.g. "HVAC System Installation", itemizing detail below) | |
| 125 | Date Placed in Service (e.g. when was project completed and available for resident use?) | |

| Line No. | (1) Detailed Description | (2) Leased or Rented? | (3) Related Party Transaction (Yes/No)? | (4) Invoice Date | (5) Useful Life (Months) (2) | (6) Total Cost | (7) Depreciation Expense | (8) Amount Financed |
|---|---|---|---|---|---|---|---|---|
| 126 | | | | | | $ | $ | $ |
| 127 | | | | | | | | |
| 128 | | | | | | | | |
| 129 | | | | | | | | |
| 130 | | | | | | | | |
| 131 | | | | | | | | |
| 132 | | | | | | | | |
| 133 | | | | | | | | |
| 134 | | | | | | | | |
| 135 | | | | | | | | |
| 136 | | | | | | | | |
| 137 | | | | | | | | |
| 138 | TOTAL PROJECT 3 COSTS | | | | | $ | | |

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(1) For the purposes of this voluntary supplemental schedule, the following definitions apply:

- Capital Addition - land, buildings, building equipment and major moveable equipment that have an estimated useful life at the time of the acquisition of at least two years, a historical cost of at least $5,000 per item, and is not considered a replacement of a previously acquired asset.
- Capital Improvement - betterment of land, buildings, building equipment, major moveable equipment or leasehold property that either extends the useful life of at least two years beyond the original useful life of such asset or significantly increases the productivity over the original productivity of such asset, a cost of at lest $5,000 per item and is not considered a replacement of a previously acquired asset.
- Capital Replacement - land, building, building equipment, major moveable equipment and leasehold improvements that would be classified as a captial addition or improvement under the above definitions, except that such asset is considered a replacement of a previously acquired asset. A replacement is an asset that fills the place, position or purpose once filled by an asset that has been lost, destroyed, discarded, or is no longer usable or adequate.

(2) Refer to CMS Publication 15-1, Sections 104-117 for additional information on useful life standards.

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

10.6 (3) Capital Additions, Improvements, and Replacements (1) (Medi-Cal Providers, Only) (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | Project 4 | (1) |
|---|---|---|
| 150 | Project 4 Description (e.g. "HVAC System Installation", itemizing detail below) | |
| 155 | Date Placed in Service (e.g. when was project completed and available for resident use?) | |

| Line No. | (1) Detailed Description | (2) Leased or Rented? | (3) Related Party Transaction (Yes/No)? | (4) Invoice Date | (5) Useful Life (Months) (2) | (6) Total Cost | (7) Depreciation Expense | (8) Amount Financed |
|---|---|---|---|---|---|---|---|---|
| 156 | | | | | | $ | $ | $ |
| 157 | | | | | | | | |
| 158 | | | | | | | | |
| 159 | | | | | | | | |
| 160 | | | | | | | | |
| 161 | | | | | | | | |
| 162 | | | | | | | | |
| 163 | | | | | | | | |
| 164 | | | | | | | | |
| 165 | | | | | | | | |
| 166 | | | | | | | | |
| 167 | | | | | | | | |
| 168 | TOTAL PROJECT 4 COSTS | | | | | $ | | |

| Line No. | Project 5 | (1) |
|---|---|---|
| 180 | Project 5 Description (e.g. "HVAC System Installation", itemizing detail below) | |
| 185 | Date Placed in Service (e.g. when was project completed and available for resident use?) | |

| Line No. | (1) Detailed Description | (2) Leased or Rented? | (3) Related Party Transaction (Yes/No)? | (4) Invoice Date | (5) Useful Life (Months) (2) | (6) Total Cost | (7) Depreciation Expense | (8) Amount Financed |
|---|---|---|---|---|---|---|---|---|
| 186 | | | | | | $ | $ | $ |
| 187 | | | | | | | | |
| 188 | | | | | | | | |
| 189 | | | | | | | | |
| 190 | | | | | | | | |
| 191 | | | | | | | | |
| 192 | | | | | | | | |
| 193 | | | | | | | | |
| 194 | | | | | | | | |
| 195 | | | | | | | | |
| 196 | | | | | | | | |
| 197 | | | | | | | | |
| 198 | TOTAL PROJECT 5 COSTS | | | | | $ | | |

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(1) For the purposes of this voluntary supplemental schedule, the following definitions apply:

- Capital Addition - land, buildings, building equipment and major moveable equipment that have an estimated useful life at the time of the acquisition of at least two years, a historical cost of at least $5,000 per item, and is not considered a replacement of a previously acquired asset.
- Capital Improvement - betterment of land, buildings, building equipment, major moveable equipment or leasehold property that either extends the useful life of at least two years beyond the original useful life of such asset or significantly increases the productivity over the original productivity of such asset, a cost of at lest $5,000 per item and is not considered a replacement of a previously acquired asset.
- Capital Replacement - land, building, building equipment, major moveable equipment and leasehold improvements that would be classified as a captial addition or improvement under the above definitions, except that such asset is considered a replacement of a previously acquired asset. A replacement is an asset that fills the place, position or purpose once filled by an asset that has been lost, destroyed, discarded, or is no longer usable or adequate.

(2) Refer to CMS Publication 15-1, Sections 104-117 for additional information on useful life standards.

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

10.6 (4) Capital Additions, Improvements, and Replacements (1) (Medi-Cal Providers, Only) (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

**Section II. Capital Replacements Completed During the Report Period**

**Part A. Acquisition Costs and Depreciation for Replacement Asset**

| Line No. | (1) Detailed Description | (2) Related Party Transaction (Yes/No)? | (3) Date Placed In Service | (4) Useful Life (Months) (2) | (5) Total Cost | (6) Depreciation Expense | (7) Basis | (8) Adjusted Basis |
|---|---|---|---|---|---|---|---|---|
| 200 | | | | | $ | $ | | |
| 201 | | | | | | | | |
| 202 | | | | | | | | |
| 203 | | | | | | | | |
| 204 | | | | | | | | |
| 205 | | | | | | | | |
| 206 | | | | | | | | |
| 207 | | | | | | | | |
| 208 | | | | | | | | |
| 209 | | | | | | | | |
| 210 | TOTAL SECTION II, PART A ONLY | | | | $ | $ | | |

**Part B. Acquisition Costs and Depreciation of Retired Asset**

| Line No. | (1) Detailed Description | (2) Section II Part A Line No. Ref. | (3) Useful Life (Months) (2) | (4) Total Cost | (5) Depreciation Expense |
|---|---|---|---|---|---|
| 230 | | | | $ | $ |
| 231 | | | | | |
| 232 | | | | | |
| 233 | | | | | |
| 234 | | | | | |
| 235 | | | | | |
| 236 | | | | | |
| 237 | | | | | |
| 238 | | | | | |
| 239 | | | | | |
| 240 | TOTAL SECTION II, PART B ONLY | | | $ | $ |

| Line No. | (6) Date Acquired | (7) Date of Disposal | (8) Basis | (9) Adjusted Basis (3) | (10) Manner of Disposition (4) |
|---|---|---|---|---|---|
| 230 | | | | | |
| 231 | | | | | |
| 232 | | | | | |
| 233 | | | | | |
| 234 | | | | | |
| 235 | | | | | |
| 236 | | | | | |
| 237 | | | | | |
| 238 | | | | | |
| 239 | | | | | |
| 240 | | | | | |

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(1) For the purposes of this voluntary supplemental schedule, the following definitions apply:

- Capital Addition - land, buildings, building equipment and major moveable equipment that have an estimated useful life at the time of the acquisition of at least two years, a historical cost of at least $5,000 per item, and is not considered a replacement of a previously acquired asset.
- Capital Improvement - betterment of land, buildings, building equipment, major moveable equipment or leasehold property that either extends the useful life of at least two years beyond the original useful life of such asset or significantly increases the productivity over the original productivity of such asset, a cost of at lest $5,000 per item and is not considered a replacement of a previously acquired asset.
- Capital Replacement - land, building, building equipment, major moveable equipment and leasehold improvements that would be classified as a captial addition or improvement under the above definitions, except that such asset is considered a replacement of a previously acquired asset. A replacement is an asset that fills the place, position or purpose once filled by an asset that has been lost, destroyed, discarded, or is no longer usable or adequate.

(2) Refer to CMS Publication 15-1, Sections 104-117 for additional information on useful life standards.
(3) Refer to CMS Publication 15-1, Section 132 for additional information.
(4) Refer to CMS Publication 15-1, Section 104 for additional information on the manner of disposition.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

10.7 (1) Alternate Allocation Statistics (Optional) (Medi-Cal Providers, Only) (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | Account Title | (1) Capital | (2) Plant Operations | (3) Housekeeping | (4) Laundry and Linen | (5) Dietary |
|---|---|---|---|---|---|---|
| 5 | Plant Operations and Maintenance | 13,128 | | | | |
| 10 | Housekeeping | 271 | 271 | | | |
| 60 | Laundry and Linen | 1,543 | 1,543 | 1,543 | | |
| 65 | Dietary | 3,149 | 3,149 | 3,149 | | |
| 75 | Patient Supplies | 524 | 524 | 524 | | |
| 77 | Specialized Support Surfaces | | | | | |
| 80 | Physical Therapy | 1,366 | 1,366 | 1,366 | | |
| 81 | Respiratory Therapy | | | | | |
| 82 | Occupational Therapy | 1,593 | 1,593 | 1,593 | | |
| 83 | Speech Pathology | 282 | 282 | 282 | | |
| 85 | Pharmacy | 309 | 309 | 309 | | |
| 90 | Laboratory | | | | | |
| 95 | Home Health Services | | | | | |
| 100 | Other Ancillary Services | | | | | |
| 101 | Sub-Acute Ancillary Services | | | | | |
| 102 | Sub-Acute - Pediatric Ancillary Services | | | | | |
| 105 | Skilled Nursing Care | 29,153 | 29,153 | 29,153 | 477,183 | 151,239 |
| 110 | Intermediate Care | | | | | |
| 115 | Mentally Disordered Care | | | | | |
| 120 | Developmentally Disabled Care | | | | | |
| 125 | Sub-Acute Care | | | | | |
| 126 | Sub-Acute Care - Pediatric | | | | | |
| 128 | Transitional Inpatient Care | | | | | |
| 130 | Hospice Inpatient Care | | | | | |
| 135 | Other Routine Services | | | | | |
| 139 | Residential Care | | | | | |
| 140 | Beauty and Barber | 131 | 131 | 131 | | |
| 145 | Other Non-reimbursable | 170 | 170 | 170 | | |
| 155 | Social Services | 876 | 876 | 876 | | |
| 160 | Activities | | | | | |
| 165 | Administration | 2,072 | 2,072 | 2,072 | | |
| 166 | Medical Records - Salaries and Wages | 517 | 517 | 517 | | |
| 170 | Inservice Education - Nursing | | | | | |
| 174 | Caregiver Training | | | | | |
| 175 | TOTAL (Combine Lns 5 thru 174) | 55,084 | 41,956 | 41,685 | 477,183 | 151,239 |

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**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

10.7 (2) Alternate Allocation Statistics (Optional) (Medi-Cal Providers, Only) (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | Account Title | (6) Social Services | (7) Activities | (8) Inservice Education | (9) Administration | (10) Medical Records |
|---|---|---|---|---|---|---|
| 5 | Plant Operations and Maintenance | | | | | |
| 10 | Housekeeping | | | | | |
| 60 | Laundry and Linen | | | | | |
| 65 | Dietary | | | | | |
| 75 | Patient Supplies | | | | | |
| 77 | Specialized Support Surfaces | | | | | |
| 80 | Physical Therapy | | | | | 862,739 |
| 81 | Respiratory Therapy | | | | | |
| 82 | Occupational Therapy | | | | | 537,461 |
| 83 | Speech Pathology | | | | | 287,990 |
| 85 | Pharmacy | | | | | 1,043,029 |
| 90 | Laboratory | | | | | 164,993 |
| 95 | Home Health Services | | | | | |
| 100 | Other Ancillary Services | | | | | 23,366 |
| 101 | Sub-Acute Ancillary Services | | | | | |
| 102 | Sub-Acute - Pediatric Ancillary Services | | | | | |
| 105 | Skilled Nursing Care | 48,026 | 48,026 | 48,026 | | 16,282,051 |
| 110 | Intermediate Care | | | | | |
| 115 | Mentally Disordered Care | | | | | |
| 120 | Developmentally Disabled Care | | | | | |
| 125 | Sub-Acute Care | | | | | |
| 126 | Sub-Acute Care - Pediatric | | | | | |
| 128 | Transitional Inpatient Care | | | | | |
| 130 | Hospice Inpatient Care | | | | | |
| 135 | Other Routine Services | | | | | |
| 139 | Residential Care | | | | | |
| 140 | Beauty and Barber | | | | | |
| 145 | Other Non-reimbursable | | | | | |
| 155 | Social Services | | | | | |
| 160 | Activities | | | | | |
| 165 | Administration | | | | | |
| 166 | Medical Records - Salaries and Wages | | | | | |
| 170 | Inservice Education - Nursing | | | | | |
| 174 | Caregiver Training | | | | | |
| 175 | TOTAL (Combine Lns 5 thru 174) | 48,026 | 48,026 | 48,026 | | 19,201,629 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

11 (1) Allocation of Indirect Costs to Direct Cost Centers - Health Care Only (Medi-Cal Providers, Only) (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | Description | (1) Expenses from Pg 10.1 Col 14 | Plant Operations and Maintenance thru Interest - Other (2) Basis * Sq Ft | (3) Amount | Laundry and Linen (4) Basis * Clean Dry Lbs | (5) Amount | Dietary (6) Basis * Nbr of Patient Meals | (7) Amount |
|---|---|---|---|---|---|---|---|---|
| 5 | General Service Costs | $ 11,494,208 | | $ 2,355,965 | | $ 135,086 | | $ 1,992,645 |
| | **Ancillary Service Cost Centers** | | | | | | | |
| 10 | Patient Supplies | 382,652 | 524 | 36,821 | | | | |
| 12 | Specialized Support Surfaces | | | | | | | |
| 15 | Physical Therapy | 783,056 | 1,366 | 95,987 | | | | |
| 16 | Respiratory Therapy | | | | | | | |
| 17 | Occupational Therapy | 503,361 | 1,593 | 111,938 | | | | |
| 18 | Speech Pathology | 212,717 | 282 | 19,816 | | | | |
| 20 | Pharmacy | 463,206 | 309 | 21,713 | | | | |
| 25 | Laboratory | 121,594 | | | | | | |
| 30 | Home Health Services | | | | | | | |
| 35 | Other Ancillary Services | 22,826 | | | | | | |
| | **Routine Service Cost Centers** | | | | | | | |
| 40 | Skilled Nursing Care | 11,563,977 | 29,153 | 2,048,539 | 477,183 | 135,086 | 151,239 | 1,992,645 |
| 45 | Intermediate Care | | | | | | | |
| 50 | Mentally Disordered Care | | | | | | | |
| 55 | Developmentally Disabled Care | | | | | | | |
| 60 | Sub-Acute Care | | | | | | | |
| 61 | Sub-Acute Care - Pediatric | | | | | | | |
| 63 | Transitional Inpatient Care | | | | | | | |
| 65 | Hospice Inpatient Care | | | | | | | |
| 70 | Other Routine Services | | | | | | | |
| | **Nonreimbursable Costs** | | | | | | | |
| 75 | Beauty and Barber | | 131 | 9,205 | | | | |
| 80 | Other Nonreimbursable | | 170 | 11,946 | | | | |
| 85 | TOTAL UNITS (Sum of Lns 10 thru 80) | | 33,528 | | 477,183 | | 151,239 | |
| 90 | Unit Cost Multiplier ** | | 70.268581 | | 0.283091 | | 13.175471 | |
| 95 | TOTAL COSTS (See instructions) | $ 14,053,389 | | $ 2,355,965 | | $ 135,086 | | $ 1,992,645 |

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* Actual amount or count required, percentages are not acceptable. Allocation statistics must be provided for Ancillary Services Cost Centers in columns 2 and 4.
** Unit Cost Multiplier must be calculated to six decimal places.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

11 (2) Allocation of Indirect Costs to Direct Cost Centers - Health Care Only (Medi-Cal Providers, Only) (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | Description | Social Services, Activities, and Inservice Education - Nursing (8) Basis * Direct Expenses | Social Services, Activities, and Inservice Education - Nursing (9) Amount | Administration (10) Basis * Accum Costs (Cols 1, 3, 5, 7 and 9) | Administration (11) Amount | Total Expenses All Patient Services (12) Sum of Cols 10 and 11 |
|---|---|---|---|---|---|---|
| 5 | General Service Costs | | $ 367,357 | | $ 6,643,155 | |
| | **Ancillary Service Cost Centers** | | | | | |
| 10 | Patient Supplies | | | $ 419,473 | 147,406 | $ 566,879 |
| 12 | Specialized Support Surfaces | | | | | |
| 15 | Physical Therapy | | | 879,043 | 308,902 | 1,187,945 |
| 16 | Respiratory Therapy | | | | | |
| 17 | Occupational Therapy | | | 615,299 | 216,220 | 831,519 |
| 18 | Speech Pathology | | | 232,533 | 81,714 | 314,247 |
| 20 | Pharmacy | | | 484,919 | 170,404 | 655,323 |
| 25 | Laboratory | | | 121,594 | 42,729 | 164,323 |
| 30 | Home Health Services | $ | | | | |
| 35 | Other Ancillary Services | | | 22,826 | 8,021 | 30,847 |
| | **Routine Service Cost Centers** | | | | | |
| 40 | Skilled Nursing Care | 11,563,977 | 367,357 | 16,107,604 | 5,660,326 | 21,767,930 |
| 45 | Intermediate Care | | | | | |
| 50 | Mentally Disordered Care | | | | | |
| 55 | Developmentally Disabled Care | | | | | |
| 60 | Sub-Acute Care | | | | | |
| 61 | Sub-Acute Care - Pediatric | | | | | |
| 63 | Transitional Inpatient Care | | | | | |
| 65 | Hospice Inpatient Care | | | | | |
| 70 | Other Routine Services | | | | | |
| | **Nonreimbursable Costs** | | | | | |
| 75 | Beauty and Barber | | | 9,205 | 3,235 | 12,440 |
| 80 | Other Nonreimbursable | | | 11,946 | 4,198 | 16,144 |
| 85 | TOTAL UNITS (Sum of Lns 10 thru 80) | $ 11,563,977 | | $ 18,904,442 | | |
| 90 | Unit Cost Multiplier ** | 0.031767 | | 0.351407 | | |
| 95 | TOTAL COSTS (See instructions) | | $ 367,357 | | $ 6,643,155 | $ 25,547,597 |

| Line No. | Computation of Avg Cost per Day | (1) Skilled Nursing | (2) Intermediate Care | (3) Mentally Disordered | (4) Developmentally Disabled | (5) Sub-Acute Care |
|---|---|---|---|---|---|---|
| 100 | Cost of Routine Services (Col 12 above Lns 40 thru 70) | $ 21,767,930 | $ | $ | $ | $ |
| 105 | Total Patient (Census) Days of Services (Pg 4.1 Col 6) | 48,026 | | | | |
| 110 | AVERAGE COST PER DAY (Ln 100 / Ln 105) | $ 453.25 | $ | $ | $ | $ |

| Line No. | Computation of Avg Cost per Day | (6) Sub-Acute Care - Pediatric | (7) Transitional Inpatient Care | (8) Hospice Inpatient Care | (9) Other Routine Services |
|---|---|---|---|---|---|
| 100 | Cost of Routine Services (Col 12 above Lns 40 thru 70) | $ | $ | $ | $ |
| 105 | Total Patient (Census) Days of Services (Pg 4.1 Col 6) | | | | |
| 110 | AVERAGE COST PER DAY (Ln 100 / Ln 105) | $ | $ | $ | $ |

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* Actual amount or count required, percentages are not acceptable. Allocation statistics must be provided for Ancillary Services Cost Centers in columns 2 and 4.
** Unit Cost Multiplier must be calculated to six decimal places.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

11.1 (1) Cost Allocation (HCAI) (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**
**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | Description | (1) Expenses from Pg 10.1 Col 12 | Plant Operations and Maintenance thru Interest - Other (2) Basis * Sq Ft | Plant Operations and Maintenance thru Interest - Other (3) Amount | Laundry and Linen (4) Basis * Clean Dry Lbs | Laundry and Linen (5) Amount | Dietary (6) Basis * Nbr of Patient Meals | Dietary (7) Amount |
|---|---|---|---|---|---|---|---|---|
| 5 | General Service Costs | $ 11,053,502 | | $ 2,336,556 | | $ 135,086 | | $ 1,992,534 |
| | **Ancillary Service Cost Centers** | | | | | | | |
| 10 | Patient Supplies | 382,652 | 524 | 36,848 | | | | |
| 12 | Specialized Support Surfaces | | | | | | | |
| 15 | Physical Therapy | 783,056 | 1,366 | 96,058 | | | | |
| 16 | Respiratory Therapy | | | | | | | |
| 17 | Occupational Therapy | 503,361 | 1,593 | 112,021 | | | | |
| 18 | Speech Pathology | 212,717 | 282 | 19,831 | | | | |
| 20 | Pharmacy | 463,206 | 309 | 21,729 | | | | |
| 25 | Laboratory | 121,594 | | | | | | |
| 30 | Home Health Services | | | | | | | |
| 35 | Other Ancillary Services | 22,826 | | | | | | |
| | **Routine Service Cost Centers** | | | | | | | |
| 40 | Skilled Nursing Care | 11,310,910 | 29,153 | 2,050,068 | 477,183 | 135,086 | 151,239 | 1,992,534 |
| 45 | Intermediate Care | | | | | | | |
| 50 | Mentally Disordered Care | | | | | | | |
| 55 | Developmentally Disabled Care | | | | | | | |
| 60 | Sub-Acute Care | | | | | | | |
| 61 | Sub-Acute Care - Pediatric | | | | | | | |
| 63 | Transitional Inpatient Care | | | | | | | |
| 65 | Hospice Inpatient Care | | | | | | | |
| 70 | Other Routine Services | | | | | | | |
| 85 | TOTAL UNITS (Sum of Lns 10 thru 70) | | 33,227 | | 477,183 | | 151,239 | |
| 90 | Unit Cost Multiplier ** | | 70.321004 | | 0.283091 | | 13.174737 | |
| 95 | TOTAL COSTS (See instructions) | $ 13,800,322 | | $ 2,336,556 | | $ 135,086 | | $ 1,992,534 |

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* Basis for columns 2, 4 and 6 from Page 11.1. Basis for column 8 from Pages 4.1 and 4.2. Basis for column 10 from Page 8.
** Unit Cost Multiplier is calculated by dividing expenses to be allocated (line 5) by appropriate statistical basis (line 85).

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

11.1 (2) Cost Allocation (HCAI) (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | Description | Provision for Bad Debts (8) Basis * Self Pay Revenue | Provision for Bad Debts (9) Amount | Social Services, Activities, and Inservice Education - Nursing (10) Basis * Direct Expenses | Social Services, Activities, and Inservice Education - Nursing (11) Amount | Administration (12) Basis * Accum Costs (Cols 1, 3, 5, 7, 9 and 11) | Administration (13) Amount | Total Expenses All Patient Services (14) Sum of Cols 12 and 13 |
|---|---|---|---|---|---|---|---|---|
| 5 | General Service Costs | | $ | | $ 328,835 | | $ 6,260,491 | |
| | **Ancillary Service Cost Centers** | | | | | | | |
| 10 | Patient Supplies | $ | | | | $ 419,500 | 141,248 | $ 560,749 |
| 12 | Specialized Support Surfaces | | | | | | | |
| 15 | Physical Therapy | 31 | | | | 879,114 | 296,003 | 1,175,118 |
| 16 | Respiratory Therapy | | | | | | | |
| 17 | Occupational Therapy | | | | | 615,382 | 207,203 | 822,585 |
| 18 | Speech Pathology | 2,475 | | | | 232,548 | 78,300 | 310,848 |
| 20 | Pharmacy | 3,038 | | | | 484,935 | 163,281 | 648,216 |
| 25 | Laboratory | | | | | 121,594 | 40,941 | 162,535 |
| 30 | Home Health Services | | | $ | | | | |
| 35 | Other Ancillary Services | | | | | 22,826 | 7,686 | 30,512 |
| | **Routine Service Cost Centers** | | | | | | | |
| 40 | Skilled Nursing Care | 958,465 | | 11,310,910 | 328,835 | 15,817,433 | 5,325,828 | 21,143,261 |
| 45 | Intermediate Care | | | | | | | |
| 50 | Mentally Disordered Care | | | | | | | |
| 55 | Developmentally Disabled Care | | | | | | | |
| 60 | Sub-Acute Care | | | | | | | |
| 61 | Sub-Acute Care - Pediatric | | | | | | | |
| 63 | Transitional Inpatient Care | | | | | | | |
| 65 | Hospice Inpatient Care | | | | | | | |
| 70 | Other Routine Services | | | | | | | |
| 85 | TOTAL UNITS (Sum of Lns 10 thru 70) | $ 964,009 | | $ 11,310,910 | | $ 18,593,333 | | |
| 90 | Unit Cost Multiplier ** | | | 0.029072 | | 0.336706 | | |
| 95 | TOTAL COSTS (See instructions) | | $ | | $ 328,835 | | $ 6,260,491 | 24,853,824 |

* Basis for columns 2, 4 and 6 from Page 11.1. Basis for column 8 from Pages 4.1 and 4.2. Basis for column 10 from Page 8.
** Unit Cost Multiplier is calculated by dividing expenses to be allocated (line 5) by appropriate statistical basis (line 85).

| Line No. | Computation of Avg Cost per Day | (1) Skilled Nursing | (2) Intermediate Care | (3) Mentally Disordered | (4) Developmentally Disabled | (5) Sub-Acute Care |
|---|---|---|---|---|---|---|
| 100 | Cost of Routine Services (Col 14 above Lns 40 thru 70) | $ 21,143,261 | $ | $ | $ | $ |
| 105 | Total Patient (Census) Days of Services (Pg 4.1 Col 6) | 48,026 | | | | |
| 110 | AVERAGE COST PER DAY (Ln 100 / Ln 105) | $ 440.25 | $ | $ | $ | $ |

| Line No. | Computation of Avg Cost per Day | (6) Sub-Acute Care - Pediatric | (7) Transitional Inpatient Care | (8) Hospice Inpatient Care | (9) Other Routine Services |
|---|---|---|---|---|---|
| 100 | Cost of Routine Services (Col 14 above Lns 40 thru 70) | $ | $ | $ | $ |
| 105 | Total Patient (Census) Days of Services (Pg 4.1 Col 6) | | | | |
| 110 | AVERAGE COST PER DAY (Ln 100 / Ln 105) | $ | $ | $ | $ |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

12.1 (1) Labor Report (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | Salaries and Wages | (1) Productive Hours * | (2) Productive Salaries and Wages ** | (3) Hourly Average (Col 2 / Col 1) |
|---|---|---|---|---|
| | **Nursing Services (Exclude Sub-Acute Care, Sub-Acute Care - Pediatric, and Transitional Inpatient Care)** | | | |
| 5 | Supervisors and Management | 17,190 | $ 809,675 | $ 47.10 |
| 10 | Geriatric Nurse Practitioners | | | |
| 25 | Registered Nurses | 31,190 | 2,363,696 | 75.78 |
| 30 | Licensed Vocational Nurses | 35,190 | 1,483,238 | 42.15 |
| 35 | Nurse Assistants (Aides and Orderlies) | 127,756 | 3,713,863 | 29.07 |
| 40 | Technicians and Specialists | | | |
| 45 | Psychiatric Technicians | | | |
| 60 | Other Salaries and Wages | 45,448 | 1,288,389 | 28.35 |
| 65 | SUBTOTAL (Sum of Lns 5 thru 60) | 256,774 | $ 9,658,861 | $ 37.62 |
| | **Sub-Acute Care Nursing Services - Only** | | | |
| 70 | Supervisors and Management | | $ | $ |
| 75 | Geriatric Nurse Practitioners | | | |
| 90 | Registered Nurses | | | |
| 95 | Licensed Vocational Nurses | | | |
| 100 | Nurse Assistants (Aides and Orderlies) | | | |
| 105 | Technicians and Specialists | | | |
| 110 | Psychiatric Technicians | | | |
| 125 | Other Salaries and Wages | | | |
| 130 | SUBTOTAL (Sum of Lns 70 thru 125) | | $ | $ |
| | **Sub-Acute Care - Pediatric Nursing Services - Only** | | | |
| 140 | Supervisors and Management | | $ | $ |
| 145 | Geriatric Nurse Practitioners | | | |
| 150 | Registered Nurses | | | |
| 155 | Licensed Vocational Nurses | | | |
| 160 | Nurse Assistants (Aides and Orderlies) | | | |
| 165 | Technicians and Specialists | | | |
| 170 | Psychiatric Technicians | | | |
| 175 | Other Salaries and Wages | | | |
| 180 | SUBTOTAL (Sum of Lns 140 thru 175) | | $ | $ |
| | **Transitional Inpatient Care - Only** | | | |
| 190 | Supervisors and Management | | $ | $ |
| 191 | Geriatric Nurse Practitioners | | | |
| 192 | Registered Nurses | | | |
| 193 | Licensed Vocational Nurses | | | |
| 194 | Nurse Assistants (Aides and Orderlies) | | | |
| 195 | Technicians and Specialists | | | |
| 196 | Psychiatric Technicians | | | |
| 198 | Other Salaries and Wages | | | |
| 199 | SUBTOTAL (Sum of Lns 190 thru 198) | | $ | $ |

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* Productive hours are actual hours worked and exclude 1) vacation, 2) sick leave, 3) on call, 4) holiday, 5) other paid time off. Report to the nearest whole hour.

** For all facilities:
Column 2, line 65 must agree with the sum of Page 10.1, column 1, lines 105, 110, 115, 120, 130 and 135.
Line 130 must agree with Page 10.1 column 1, line 125. Line 180 must agree with Page 10.1 column 1, line 126. Line 199 must agree with Page 10.1, column 1, line 128.
Line 230 must agree with Page 10.1 column 1, lines 75 through 100.
Report to the nearest whole dollar.
**For nonresidential care facilities:**
Lines 250 through 290 must agree with appropriate lines on Page 10.1 column 1.
**For residential care facilities:**
Report only productive hours, salaries, and wages related to health care on lines 250 through 290 of this page. If Page 10.1, columns 5 through 9 are used to determine expenses related to health care, use the same method to determine productive hours, salaries, and wages to health care for this page.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

12.1 (2) Labor Report (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | Salaries and Wages | (1) Productive Hours * | (2) Productive Salaries and Wages ** | (3) Hourly Average (Col 2 / Col 1) |
|---|---|---|---|---|
| | **Ancillary Services** | | | |
| 200 | Supervisors and Management | | $ | $ |
| 205 | Registered Nurses | | | |
| 210 | Licensed Vocational Nurses | | | |
| 215 | Nurse Assistants (Aides and Orderlies) | | | |
| 220 | Technicians and Specialists | | | |
| 225 | Other Salaries and Wages | | | |
| 230 | SUBTOTAL (Sum of Lns 200 thru 225) | | $ | $ |
| | **Support Services** | | | |
| 250 | Plant Operations and Maintenance | 1,852 | $ 53,712 | $ 29.00 |
| 255 | Housekeeping | | | |
| 260 | Laundry and Linen | | | |
| 265 | Dietary | | | |
| 270 | Social Services | 4,649 | 171,886 | 36.97 |
| 275 | Activities | | | |
| 280 | Inservice Education - Nursing | 1,855 | 84,326 | 45.46 |
| 285 | Administration | 34,988 | 1,250,484 | 35.74 |
| 290 | SUBTOTAL (Sum of Lns 250 thru 285) | 43,344 | $ 1,560,408 | $ 36.00 |
| 300 | TOTAL (Sum of Lns 65, 130, 180, 199, 230 and 290) | 300,118 | $ 11,219,269 | $ 37.38 |

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* Productive hours are actual hours worked and exclude 1) vacation, 2) sick leave, 3) on call, 4) holiday, 5) other paid time off. Report to the nearest whole hour.

** For all facilities:
Column 2, line 65 must agree with the sum of Page 10.1, column 1, lines 105, 110, 115, 120, 130 and 135.
Line 130 must agree with Page 10.1 column 1, line 125. Line 180 must agree with Page 10.1 column 1, line 126. Line 199 must agree with Page 10.1, column 1, line 128.
Line 230 must agree with Page 10.1 column 1, lines 75 through 100.
Report to the nearest whole dollar.
**For nonresidential care facilities:**
Lines 250 through 290 must agree with appropriate lines on Page 10.1 column 1.
**For residential care facilities:**
Report only productive hours, salaries, and wages related to health care on lines 250 through 290 of this page. If Page 10.1, columns 5 through 9 are used to determine expenses related to health care, use the same method to determine productive hours, salaries, and wages to health care for this page.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

12.2 (1) Labor Report (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | Supplemental Labor Information | (1) Productive Hours * | (2) Productive Salaries and Wages ** | (3) Hourly Average (Col 2 / Col 1) |
|---|---|---|---|---|
| 310 | Social Workers (Report here and include on Ln 270) | | $ | $ |
| 315 | Activity Program Leaders (Report here and include on Ln 275) | | $ | $ |

| Line No. | Temporary Staffing Agency Services | (1) Hours | (2) Amount Paid | (3) Hourly Average (Col 2 / Col 1) |
|---|---|---|---|---|
| | **Nursing Services (Exclude Sub-Acute Care, Sub-Acute Care - Pediatric, and Transitional Inpatient Care)** | | | |
| 405 | Geriatric Nurse Practitioners | | $ | $ |
| 410 | Registered Nurses | | | |
| 415 | Licensed Vocational Nurses | | | |
| 420 | Nurse Assistants (Aides and Orderlies) | | | |
| 425 | Psychiatric Technicians | | | |
| 430 | Other Agency Personnel | | | |
| 435 | TOTAL (Sum of Lns 405 thru 430) | | $ | $ |
| | **Sub-Acute Care Nursing Services - Only** | | | |
| 440 | Geriatric Nurse Practitioners | | $ | $ |
| 445 | Registered Nurses | | | |
| 450 | Licensed Vocational Nurses | | | |
| 455 | Nurse Assistants (Aides and Orderlies) | | | |
| 460 | Psychiatric Technicians | | | |
| 465 | Other Agency Personnel | | | |
| 470 | TOTAL (Sum of Lns 440 thru 465) | | $ | $ |
| | **Sub-Acute Care - Pediatric Nursing Services - Only** | | | |
| 475 | Geriatric Nurse Practitioners | | $ | $ |
| 480 | Registered Nurses | | | |
| 485 | Licensed Vocational Nurses | | | |
| 490 | Nurse Assistants (Aides and Orderlies) | | | |
| 495 | Psychiatric Technicians | | | |
| 500 | Other Agency Personnel | | | |
| 505 | TOTAL (Sum of Lns 475 thru 500) | | $ | $ |
| | **Transitional Inpatient Care Nursing Services - Only** | | | |
| 510 | Geriatric Nurse Practitioners | | $ | $ |
| 515 | Registered Nurses | | | |
| 520 | Licensed Vocational Nurses | | | |
| 525 | Nurse Assistants (Aides and Orderlies) | | | |
| 530 | Psychiatric Technicians | | | |
| 535 | Other Agency Personnel | | | |
| 540 | TOTAL (Sum of Lns 510 thru 535) | | $ | $ |

| Line No. | Supplemental Labor Info - Temporary Staffing | (1) Hours | (2) Amount Paid | (3) Hourly Average (Col 2 / Col 1) |
|---|---|---|---|---|
| 555 | Social Workers (Do not include on Lns 430, 465, 500 or 535) | | $ | $ |
| 560 | Activity Program Leaders (Do not include in Lns 430, 465, 500 or 535) | | $ | $ |

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* Productive hours are actual hours worked and exclude 1) vacation, 2) sick leave, 3) on call, 4) holiday, 5) other paid time off. Report to the nearest whole hour.

** For all facilities:
Column 2, line 65 must agree with the sum of Page 10.1, column 1, lines 105, 110, 115, 120, 130 and 135.
Line 130 must agree with Page 10.1 column 1, line 125. Line 180 must agree with Page 10.1 column 1, line 126. Line 199 must agree with Page 10.1, column 1, line 128.
Line 230 must agree with Page 10.1 column 1, lines 75 through 100.
Report to the nearest whole dollar.
**For nonresidential care facilities:**
Lines 250 through 290 must agree with appropriate lines on Page 10.1 column 1.
**For residential care facilities:**
Report only productive hours, salaries, and wages related to health care on lines 250 through 290 of this page. If Page 10.1, columns 5 through 9 are used to determine expenses related to health care, use the same method to determine productive hours, salaries, and wages to health care for this page.

**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

12.2 (2) Labor Report (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | Labor Turnover | (1) All Employees | (2) Direct Nursing Employees * | (3) Nurse Assistants |
|---|---|---|---|---|
| 605 | Number of employees at beginning of period | 133 | 103 | 65 |
| 610 | Number of employees at end of period | 148 | 115 | 78 |
| 615 | Average number of employees | 142 | 109 | 72 |
| 620 | Total number of people employed during the period ** | 184 | 117 | 102 |
| 625 | TURNOVER PERCENTAGE [(Ln 620 / Ln 615) X 100] - 100 | 29.58 | 7.34 | 41.67 |
| 630 | Number of employees with continuous service for entire reporting period | 132 | 101 | 64 |

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* Include all employees (RN's, LVN's, Nurse Assistants, technicians, specialists and others) providing direct nursing care.
Do not include supervisors who provide no direct nursing care.
Do include supervisors whose duties include some provision of nursing care.

** Total number of people cannot be less than the number of employees at the beginning of the period, less the number of employees with continuous service for the entire period, plus the number of employees at the end of the period(line 605 - line 630 + line 610).
This calculation is the MINIMUM possible number of people employed during the period.
It does not include employees who were hired after the period began and left or were discharged before the period ended.
Therefore, in most cases, line 620 should be greater than this calculation.

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

12.3 (1) Payroll-Based Journal Public Use File (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | Quarter |
|---|---|
| 1 | 12/31/2024 |

| Line No. | (1) WorkDate | (2) MDScensus | (3) Total Registered Nurse Director of Nursing Hours | (4) Employee Registered Nurse Director of Nursing Hours | (5) Contracted Registered Nurse Director of Nursing Hours | (6) Total Registered Nurse Administration Hours | (7) Employee Registered Nurse Administration Hours |
|---|---|---|---|---|---|---|---|
| 2 | 10/01/2024 | 136 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 3 | 10/02/2024 | 137 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 4 | 10/03/2024 | 138 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 5 | 10/04/2024 | 139 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 6 | 10/05/2024 | 138 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7 | 10/06/2024 | 138 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8 | 10/07/2024 | 139 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 9 | 10/08/2024 | 141 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 10 | 10/09/2024 | 140 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 11 | 10/10/2024 | 137 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 12 | 10/11/2024 | 134 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 13 | 10/12/2024 | 132 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 14 | 10/13/2024 | 133 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 15 | 10/14/2024 | 135 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 16 | 10/15/2024 | 137 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 17 | 10/16/2024 | 139 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 18 | 10/17/2024 | 138 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 19 | 10/18/2024 | 137 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 20 | 10/19/2024 | 134 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21 | 10/20/2024 | 134 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 22 | 10/21/2024 | 134 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 23 | 10/22/2024 | 133 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 24 | 10/23/2024 | 134 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 25 | 10/24/2024 | 133 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 26 | 10/25/2024 | 133 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 27 | 10/26/2024 | 134 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 28 | 10/27/2024 | 134 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 29 | 10/28/2024 | 136 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 30 | 10/29/2024 | 137 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 31 | 10/30/2024 | 136 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 32 | 10/31/2024 | 135 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 33 | 11/01/2024 | 134 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 34 | 11/02/2024 | 130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35 | 11/03/2024 | 130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 36 | 11/04/2024 | 131 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 37 | 11/05/2024 | 131 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 38 | 11/06/2024 | 130 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 39 | 11/07/2024 | 129 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 40 | 11/08/2024 | 128 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 41 | 11/09/2024 | 125 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 42 | 11/10/2024 | 125 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 43 | 11/11/2024 | 124 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 44 | 11/12/2024 | 124 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 45 | 11/13/2024 | 125 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

12.3 (2) Payroll-Based Journal Public Use File (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | (1) WorkDate | (8) Contracted Registered Nurse Administration Hours | (9) Total Registered Nurse Hours | (10) Employee Registered Nurse Hours | (11) Contracted Registered Nurse Hours | (12) Total Licensed Practical Nurse Administration Hours | (13) Employee Licensed Practical Nurse Administration Hours |
|---|---|---|---|---|---|---|---|
| 2 | 10/01/2024 | 0.00 | 74.47 | 74.47 | 0.00 | 8.00 | 8.00 |
| 3 | 10/02/2024 | 0.00 | 80.38 | 80.38 | 0.00 | 8.00 | 8.00 |
| 4 | 10/03/2024 | 0.00 | 87.74 | 87.74 | 0.00 | 8.00 | 8.00 |
| 5 | 10/04/2024 | 0.00 | 82.23 | 82.23 | 0.00 | 8.00 | 8.00 |
| 6 | 10/05/2024 | 0.00 | 58.71 | 58.71 | 0.00 | 0.00 | 0.00 |
| 7 | 10/06/2024 | 0.00 | 72.77 | 72.77 | 0.00 | 0.00 | 0.00 |
| 8 | 10/07/2024 | 0.00 | 73.24 | 73.24 | 0.00 | 8.00 | 8.00 |
| 9 | 10/08/2024 | 0.00 | 68.86 | 68.86 | 0.00 | 8.00 | 8.00 |
| 10 | 10/09/2024 | 0.00 | 73.68 | 73.68 | 0.00 | 8.00 | 8.00 |
| 11 | 10/10/2024 | 0.00 | 74.27 | 74.27 | 0.00 | 8.00 | 8.00 |
| 12 | 10/11/2024 | 0.00 | 66.36 | 66.36 | 0.00 | 8.00 | 8.00 |
| 13 | 10/12/2024 | 0.00 | 51.53 | 51.53 | 0.00 | 0.00 | 0.00 |
| 14 | 10/13/2024 | 0.00 | 46.54 | 46.54 | 0.00 | 0.00 | 0.00 |
| 15 | 10/14/2024 | 0.00 | 74.59 | 74.59 | 0.00 | 8.00 | 8.00 |
| 16 | 10/15/2024 | 0.00 | 72.65 | 72.65 | 0.00 | 8.00 | 8.00 |
| 17 | 10/16/2024 | 0.00 | 85.88 | 85.88 | 0.00 | 8.00 | 8.00 |
| 18 | 10/17/2024 | 0.00 | 76.41 | 76.41 | 0.00 | 8.00 | 8.00 |
| 19 | 10/18/2024 | 0.00 | 79.48 | 79.48 | 0.00 | 8.00 | 8.00 |
| 20 | 10/19/2024 | 0.00 | 71.75 | 71.75 | 0.00 | 0.00 | 0.00 |
| 21 | 10/20/2024 | 0.00 | 73.02 | 73.02 | 0.00 | 0.00 | 0.00 |
| 22 | 10/21/2024 | 0.00 | 76.13 | 76.13 | 0.00 | 8.00 | 8.00 |
| 23 | 10/22/2024 | 0.00 | 72.73 | 72.73 | 0.00 | 8.00 | 8.00 |
| 24 | 10/23/2024 | 0.00 | 81.73 | 81.73 | 0.00 | 8.00 | 8.00 |
| 25 | 10/24/2024 | 0.00 | 82.63 | 82.63 | 0.00 | 8.00 | 8.00 |
| 26 | 10/25/2024 | 0.00 | 73.51 | 73.51 | 0.00 | 8.00 | 8.00 |
| 27 | 10/26/2024 | 0.00 | 64.63 | 64.63 | 0.00 | 0.00 | 0.00 |
| 28 | 10/27/2024 | 0.00 | 66.67 | 66.67 | 0.00 | 0.00 | 0.00 |
| 29 | 10/28/2024 | 0.00 | 71.73 | 71.73 | 0.00 | 8.00 | 8.00 |
| 30 | 10/29/2024 | 0.00 | 88.93 | 88.93 | 0.00 | 8.00 | 8.00 |
| 31 | 10/30/2024 | 0.00 | 94.82 | 94.82 | 0.00 | 8.00 | 8.00 |
| 32 | 10/31/2024 | 0.00 | 80.47 | 80.47 | 0.00 | 8.00 | 8.00 |
| 33 | 11/01/2024 | 0.00 | 74.72 | 74.72 | 0.00 | 8.00 | 8.00 |
| 34 | 11/02/2024 | 0.00 | 39.95 | 39.95 | 0.00 | 0.00 | 0.00 |
| 35 | 11/03/2024 | 0.00 | 41.08 | 41.08 | 0.00 | 0.00 | 0.00 |
| 36 | 11/04/2024 | 0.00 | 99.27 | 99.27 | 0.00 | 8.00 | 8.00 |
| 37 | 11/05/2024 | 0.00 | 65.65 | 65.65 | 0.00 | 8.00 | 8.00 |
| 38 | 11/06/2024 | 0.00 | 90.36 | 90.36 | 0.00 | 8.00 | 8.00 |
| 39 | 11/07/2024 | 0.00 | 84.24 | 84.24 | 0.00 | 8.00 | 8.00 |
| 40 | 11/08/2024 | 0.00 | 87.15 | 87.15 | 0.00 | 8.00 | 8.00 |
| 41 | 11/09/2024 | 0.00 | 63.16 | 63.16 | 0.00 | 0.00 | 0.00 |
| 42 | 11/10/2024 | 0.00 | 49.83 | 49.83 | 0.00 | 0.00 | 0.00 |
| 43 | 11/11/2024 | 0.00 | 56.38 | 56.38 | 0.00 | 0.00 | 0.00 |
| 44 | 11/12/2024 | 0.00 | 67.14 | 67.14 | 0.00 | 8.00 | 8.00 |
| 45 | 11/13/2024 | 0.00 | 73.40 | 73.40 | 0.00 | 8.00 | 8.00 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

12.3 (3) Payroll-Based Journal Public Use File (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | (1) WorkDate | (14) Contracted Licensed Practical Nurse Administration Hours | (15) Total Licensed Practical Nurse Hours | (16) Employee Licensed Practical Nurse Hours | (17) Contracted Licensed Practical Nurse Hours | (18) Total Certified Nurse Aide Hours | (19) Employee Certified Nurse Aide Hours |
|---|---|---|---|---|---|---|---|
| 2 | 10/01/2024 | 0.00 | 108.10 | 108.10 | 0.00 | 375.45 | 375.45 |
| 3 | 10/02/2024 | 0.00 | 106.50 | 106.50 | 0.00 | 362.59 | 362.59 |
| 4 | 10/03/2024 | 0.00 | 105.50 | 105.50 | 0.00 | 356.34 | 356.34 |
| 5 | 10/04/2024 | 0.00 | 93.02 | 93.02 | 0.00 | 375.02 | 375.02 |
| 6 | 10/05/2024 | 0.00 | 101.03 | 101.03 | 0.00 | 358.58 | 358.58 |
| 7 | 10/06/2024 | 0.00 | 90.77 | 90.77 | 0.00 | 338.64 | 338.64 |
| 8 | 10/07/2024 | 0.00 | 105.71 | 105.71 | 0.00 | 373.90 | 373.90 |
| 9 | 10/08/2024 | 0.00 | 117.78 | 117.78 | 0.00 | 352.55 | 352.55 |
| 10 | 10/09/2024 | 0.00 | 98.72 | 98.72 | 0.00 | 341.80 | 341.80 |
| 11 | 10/10/2024 | 0.00 | 103.12 | 103.12 | 0.00 | 345.57 | 345.57 |
| 12 | 10/11/2024 | 0.00 | 92.32 | 92.32 | 0.00 | 366.60 | 366.60 |
| 13 | 10/12/2024 | 0.00 | 86.76 | 86.76 | 0.00 | 326.42 | 326.42 |
| 14 | 10/13/2024 | 0.00 | 104.69 | 104.69 | 0.00 | 342.42 | 342.42 |
| 15 | 10/14/2024 | 0.00 | 96.69 | 96.69 | 0.00 | 354.83 | 354.83 |
| 16 | 10/15/2024 | 0.00 | 113.92 | 113.92 | 0.00 | 363.76 | 363.76 |
| 17 | 10/16/2024 | 0.00 | 109.39 | 109.39 | 0.00 | 340.38 | 340.38 |
| 18 | 10/17/2024 | 0.00 | 109.33 | 109.33 | 0.00 | 367.34 | 367.34 |
| 19 | 10/18/2024 | 0.00 | 91.79 | 91.79 | 0.00 | 366.10 | 366.10 |
| 20 | 10/19/2024 | 0.00 | 85.25 | 85.25 | 0.00 | 356.57 | 356.57 |
| 21 | 10/20/2024 | 0.00 | 74.07 | 74.07 | 0.00 | 346.08 | 346.08 |
| 22 | 10/21/2024 | 0.00 | 88.15 | 88.15 | 0.00 | 337.43 | 337.43 |
| 23 | 10/22/2024 | 0.00 | 101.09 | 101.09 | 0.00 | 365.45 | 365.45 |
| 24 | 10/23/2024 | 0.00 | 98.88 | 98.88 | 0.00 | 360.02 | 360.02 |
| 25 | 10/24/2024 | 0.00 | 94.49 | 94.49 | 0.00 | 363.36 | 363.36 |
| 26 | 10/25/2024 | 0.00 | 98.00 | 98.00 | 0.00 | 364.26 | 364.26 |
| 27 | 10/26/2024 | 0.00 | 88.14 | 88.14 | 0.00 | 351.10 | 351.10 |
| 28 | 10/27/2024 | 0.00 | 102.52 | 102.52 | 0.00 | 346.20 | 346.20 |
| 29 | 10/28/2024 | 0.00 | 103.44 | 103.44 | 0.00 | 344.44 | 344.44 |
| 30 | 10/29/2024 | 0.00 | 85.38 | 85.38 | 0.00 | 379.44 | 379.44 |
| 31 | 10/30/2024 | 0.00 | 69.28 | 69.28 | 0.00 | 346.97 | 346.97 |
| 32 | 10/31/2024 | 0.00 | 99.78 | 99.78 | 0.00 | 359.52 | 359.52 |
| 33 | 11/01/2024 | 0.00 | 89.02 | 89.02 | 0.00 | 349.50 | 349.50 |
| 34 | 11/02/2024 | 0.00 | 110.49 | 110.49 | 0.00 | 349.88 | 349.88 |
| 35 | 11/03/2024 | 0.00 | 100.55 | 100.55 | 0.00 | 333.13 | 333.13 |
| 36 | 11/04/2024 | 0.00 | 93.49 | 93.49 | 0.00 | 329.43 | 329.43 |
| 37 | 11/05/2024 | 0.00 | 107.68 | 107.68 | 0.00 | 350.31 | 350.31 |
| 38 | 11/06/2024 | 0.00 | 109.69 | 109.69 | 0.00 | 322.76 | 322.76 |
| 39 | 11/07/2024 | 0.00 | 84.83 | 84.83 | 0.00 | 351.88 | 351.88 |
| 40 | 11/08/2024 | 0.00 | 79.21 | 79.21 | 0.00 | 354.31 | 354.31 |
| 41 | 11/09/2024 | 0.00 | 91.57 | 91.57 | 0.00 | 325.78 | 325.78 |
| 42 | 11/10/2024 | 0.00 | 104.76 | 104.76 | 0.00 | 315.79 | 315.79 |
| 43 | 11/11/2024 | 0.00 | 92.24 | 92.24 | 0.00 | 312.87 | 312.87 |
| 44 | 11/12/2024 | 0.00 | 101.05 | 101.05 | 0.00 | 336.69 | 336.69 |
| 45 | 11/13/2024 | 0.00 | 106.61 | 106.61 | 0.00 | 354.00 | 354.00 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

12.3 (4) Payroll-Based Journal Public Use File (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | (1) WorkDate | (20) Contracted Certified Nurse Aide Hours | (21) Total Nurse Aide In Training Hours | (22) Employee Nurse Aide In Training Hours | (23) Contracted Nurse Aide In Training Hours | (24) Total Med Aide / Technician Hours | (25) Employee Med Aide / Technician Hours | (26) Contracted Med Aide / Technician Hours |
|---|---|---|---|---|---|---|---|---|
| 2 | 10/01/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3 | 10/02/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4 | 10/03/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 | 10/04/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6 | 10/05/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7 | 10/06/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8 | 10/07/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9 | 10/08/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | 10/09/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 11 | 10/10/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 12 | 10/11/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13 | 10/12/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 14 | 10/13/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 15 | 10/14/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 16 | 10/15/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 17 | 10/16/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 18 | 10/17/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 19 | 10/18/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20 | 10/19/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21 | 10/20/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 22 | 10/21/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23 | 10/22/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24 | 10/23/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25 | 10/24/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 26 | 10/25/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 | 10/26/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 28 | 10/27/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 29 | 10/28/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 30 | 10/29/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31 | 10/30/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 32 | 10/31/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 33 | 11/01/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34 | 11/02/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35 | 11/03/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 36 | 11/04/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 37 | 11/05/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 38 | 11/06/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 39 | 11/07/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 40 | 11/08/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 41 | 11/09/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 42 | 11/10/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 43 | 11/11/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 44 | 11/12/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 45 | 11/13/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

12 3 (5) Payroll-Based Journal Public Use File (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | (1) WorkDate | (2) MDScensus | (3) Total Registered Nurse Director of Nursing Hours | (4) Employee Registered Nurse Director of Nursing Hours | (5) Contracted Registered Nurse Director of Nursing Hours | (6) Total Registered Nurse Administration Hours | (7) Employee Registered Nurse Administration Hours |
|---|---|---|---|---|---|---|---|
| 46 | 11/14/2024 | 127 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 47 | 11/15/2024 | 128 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 48 | 11/16/2024 | 129 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 49 | 11/17/2024 | 130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 | 11/18/2024 | 131 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 51 | 11/19/2024 | 133 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 52 | 11/20/2024 | 134 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 53 | 11/21/2024 | 135 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 54 | 11/22/2024 | 133 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 55 | 11/23/2024 | 134 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 56 | 11/24/2024 | 133 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 57 | 11/25/2024 | 133 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 58 | 11/26/2024 | 130 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 59 | 11/27/2024 | 126 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 60 | 11/28/2024 | 126 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 61 | 11/29/2024 | 124 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 62 | 11/30/2024 | 125 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 63 | 12/01/2024 | 125 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 64 | 12/02/2024 | 123 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 65 | 12/03/2024 | 124 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 66 | 12/04/2024 | 123 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 67 | 12/05/2024 | 123 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 68 | 12/06/2024 | 120 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 69 | 12/07/2024 | 118 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 70 | 12/08/2024 | 118 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 71 | 12/09/2024 | 118 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 72 | 12/10/2024 | 119 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 73 | 12/11/2024 | 120 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 74 | 12/12/2024 | 123 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 75 | 12/13/2024 | 122 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 76 | 12/14/2024 | 120 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 77 | 12/15/2024 | 120 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 78 | 12/16/2024 | 121 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 79 | 12/17/2024 | 122 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 80 | 12/18/2024 | 120 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 81 | 12/19/2024 | 121 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 82 | 12/20/2024 | 119 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 83 | 12/21/2024 | 119 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 84 | 12/22/2024 | 118 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 85 | 12/23/2024 | 117 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 86 | 12/24/2024 | 114 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 87 | 12/25/2024 | 114 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 88 | 12/26/2024 | 115 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 89 | 12/27/2024 | 117 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 90 | 12/28/2024 | 118 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 91 | 12/29/2024 | 118 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 92 | 12/30/2024 | 120 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 93 | 12/31/2024 | 124 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 |
| 94 | | 11,805 | 528.00 | 528.00 | | | |

CHC 7041 b-1

## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

12.3 (6) Payroll-Based Journal Public Use File (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | (1) WorkDate | (8) Contracted Registered Nurse Administration Hours | (9) Total Registered Nurse Hours | (10) Employee Registered Nurse Hours | (11) Contracted Registered Nurse Hours | (12) Total Licensed Practical Nurse Administration Hours | (13) Employee Licensed Practical Nurse Administration Hours |
|---|---|---|---|---|---|---|---|
| 46 | 11/14/2024 | 0.00 | 97.54 | 97.54 | 0.00 | 8.00 | 8.00 |
| 47 | 11/15/2024 | 0.00 | 88.34 | 88.34 | 0.00 | 8.00 | 8.00 |
| 48 | 11/16/2024 | 0.00 | 61.65 | 61.65 | 0.00 | 0.00 | 0.00 |
| 49 | 11/17/2024 | 0.00 | 50.85 | 50.85 | 0.00 | 0.00 | 0.00 |
| 50 | 11/18/2024 | 0.00 | 79.56 | 79.56 | 0.00 | 8.00 | 8.00 |
| 51 | 11/19/2024 | 0.00 | 73.64 | 73.64 | 0.00 | 8.00 | 8.00 |
| 52 | 11/20/2024 | 0.00 | 73.88 | 73.88 | 0.00 | 0.00 | 0.00 |
| 53 | 11/21/2024 | 0.00 | 79.78 | 79.78 | 0.00 | 8.00 | 8.00 |
| 54 | 11/22/2024 | 0.00 | 70.49 | 70.49 | 0.00 | 8.00 | 8.00 |
| 55 | 11/23/2024 | 0.00 | 64.37 | 64.37 | 0.00 | 0.00 | 0.00 |
| 56 | 11/24/2024 | 0.00 | 56.09 | 56.09 | 0.00 | 0.00 | 0.00 |
| 57 | 11/25/2024 | 0.00 | 68.99 | 68.99 | 0.00 | 8.00 | 8.00 |
| 58 | 11/26/2024 | 0.00 | 70.39 | 70.39 | 0.00 | 8.00 | 8.00 |
| 59 | 11/27/2024 | 0.00 | 73.20 | 73.20 | 0.00 | 8.00 | 8.00 |
| 60 | 11/28/2024 | 0.00 | 54.13 | 54.13 | 0.00 | 0.00 | 0.00 |
| 61 | 11/29/2024 | 0.00 | 66.26 | 66.26 | 0.00 | 8.00 | 8.00 |
| 62 | 11/30/2024 | 0.00 | 55.14 | 55.14 | 0.00 | 0.00 | 0.00 |
| 63 | 12/01/2024 | 0.00 | 65.76 | 65.76 | 0.00 | 0.00 | 0.00 |
| 64 | 12/02/2024 | 0.00 | 54.75 | 54.75 | 0.00 | 8.00 | 8.00 |
| 65 | 12/03/2024 | 0.00 | 63.29 | 63.29 | 0.00 | 8.00 | 8.00 |
| 66 | 12/04/2024 | 0.00 | 64.72 | 64.72 | 0.00 | 8.00 | 8.00 |
| 67 | 12/05/2024 | 0.00 | 56.68 | 56.68 | 0.00 | 8.00 | 8.00 |
| 68 | 12/06/2024 | 0.00 | 56.65 | 56.65 | 0.00 | 8.00 | 8.00 |
| 69 | 12/07/2024 | 0.00 | 40.47 | 40.47 | 0.00 | 0.00 | 0.00 |
| 70 | 12/08/2024 | 0.00 | 56.43 | 56.43 | 0.00 | 0.00 | 0.00 |
| 71 | 12/09/2024 | 0.00 | 64.58 | 64.58 | 0.00 | 8.00 | 8.00 |
| 72 | 12/10/2024 | 0.00 | 65.72 | 65.72 | 0.00 | 8.00 | 8.00 |
| 73 | 12/11/2024 | 0.00 | 56.62 | 56.62 | 0.00 | 8.00 | 8.00 |
| 74 | 12/12/2024 | 0.00 | 73.51 | 73.51 | 0.00 | 8.00 | 8.00 |
| 75 | 12/13/2024 | 0.00 | 56.79 | 56.79 | 0.00 | 8.00 | 8.00 |
| 76 | 12/14/2024 | 0.00 | 55.52 | 55.52 | 0.00 | 0.00 | 0.00 |
| 77 | 12/15/2024 | 0.00 | 65.18 | 65.18 | 0.00 | 0.00 | 0.00 |
| 78 | 12/16/2024 | 0.00 | 73.86 | 73.86 | 0.00 | 8.00 | 8.00 |
| 79 | 12/17/2024 | 0.00 | 58.25 | 58.25 | 0.00 | 8.00 | 8.00 |
| 80 | 12/18/2024 | 0.00 | 61.22 | 61.22 | 0.00 | 8.00 | 8.00 |
| 81 | 12/19/2024 | 0.00 | 63.87 | 63.87 | 0.00 | 8.00 | 8.00 |
| 82 | 12/20/2024 | 0.00 | 71.75 | 71.75 | 0.00 | 8.00 | 8.00 |
| 83 | 12/21/2024 | 0.00 | 63.08 | 63.08 | 0.00 | 0.00 | 0.00 |
| 84 | 12/22/2024 | 0.00 | 72.37 | 72.37 | 0.00 | 0.00 | 0.00 |
| 85 | 12/23/2024 | 0.00 | 66.26 | 66.26 | 0.00 | 8.00 | 8.00 |
| 86 | 12/24/2024 | 0.00 | 52.66 | 52.66 | 0.00 | 8.00 | 8.00 |
| 87 | 12/25/2024 | 0.00 | 53.71 | 53.71 | 0.00 | 0.00 | 0.00 |
| 88 | 12/26/2024 | 0.00 | 77.00 | 77.00 | 0.00 | 0.00 | 0.00 |
| 89 | 12/27/2024 | 0.00 | 62.07 | 62.07 | 0.00 | 8.00 | 8.00 |
| 90 | 12/28/2024 | 0.00 | 52.61 | 52.61 | 0.00 | 0.00 | 0.00 |
| 91 | 12/29/2024 | 0.00 | 67.46 | 67.46 | 0.00 | 0.00 | 0.00 |
| 92 | 12/30/2024 | 0.00 | 73.06 | 73.06 | 0.00 | 8.00 | 8.00 |
| 93 | 12/31/2024 | 0.00 | 72.96 | 72.96 | 0.00 | 0.00 | 0.00 |
| 94 | | | 6,314.03 | 6,314.03 | | 480.00 | 480.00 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

12.3 (7) Payroll-Based Journal Public Use File (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | (1) WorkDate | (14) Contracted Licensed Practical Nurse Administration Hours | (15) Total Licensed Practical Nurse Hours | (16) Employee Licensed Practical Nurse Hours | (17) Contracted Licensed Practical Nurse Hours | (18) Total Certified Nurse Aide Hours | (19) Employee Certified Nurse Aide Hours |
|---|---|---|---|---|---|---|---|
| 46 | 11/14/2024 | 0.00 | 108.07 | 108.07 | 0.00 | 338.83 | 338.83 |
| 47 | 11/15/2024 | 0.00 | 89.82 | 89.82 | 0.00 | 348.17 | 348.17 |
| 48 | 11/16/2024 | 0.00 | 89.18 | 89.18 | 0.00 | 326.31 | 326.31 |
| 49 | 11/17/2024 | 0.00 | 89.87 | 89.87 | 0.00 | 320.84 | 320.84 |
| 50 | 11/18/2024 | 0.00 | 95.06 | 95.06 | 0.00 | 342.40 | 342.40 |
| 51 | 11/19/2024 | 0.00 | 117.43 | 117.43 | 0.00 | 338.18 | 338.18 |
| 52 | 11/20/2024 | 0.00 | 103.69 | 103.69 | 0.00 | 365.73 | 365.73 |
| 53 | 11/21/2024 | 0.00 | 91.38 | 91.38 | 0.00 | 362.70 | 362.70 |
| 54 | 11/22/2024 | 0.00 | 82.49 | 82.49 | 0.00 | 380.83 | 380.83 |
| 55 | 11/23/2024 | 0.00 | 89.85 | 89.85 | 0.00 | 333.65 | 333.65 |
| 56 | 11/24/2024 | 0.00 | 96.64 | 96.64 | 0.00 | 327.28 | 327.28 |
| 57 | 11/25/2024 | 0.00 | 99.68 | 99.68 | 0.00 | 370.76 | 370.76 |
| 58 | 11/26/2024 | 0.00 | 105.00 | 105.00 | 0.00 | 375.98 | 375.98 |
| 59 | 11/27/2024 | 0.00 | 103.88 | 103.88 | 0.00 | 339.72 | 339.72 |
| 60 | 11/28/2024 | 0.00 | 87.43 | 87.43 | 0.00 | 323.66 | 323.66 |
| 61 | 11/29/2024 | 0.00 | 80.97 | 80.97 | 0.00 | 333.44 | 333.44 |
| 62 | 11/30/2024 | 0.00 | 90.82 | 90.82 | 0.00 | 319.25 | 319.25 |
| 63 | 12/01/2024 | 0.00 | 80.28 | 80.28 | 0.00 | 305.67 | 305.67 |
| 64 | 12/02/2024 | 0.00 | 114.62 | 114.62 | 0.00 | 315.24 | 315.24 |
| 65 | 12/03/2024 | 0.00 | 86.65 | 86.65 | 0.00 | 326.91 | 326.91 |
| 66 | 12/04/2024 | 0.00 | 94.75 | 94.75 | 0.00 | 335.03 | 335.03 |
| 67 | 12/05/2024 | 0.00 | 89.83 | 89.83 | 0.00 | 328.01 | 328.01 |
| 68 | 12/06/2024 | 0.00 | 89.24 | 89.24 | 0.00 | 302.43 | 302.43 |
| 69 | 12/07/2024 | 0.00 | 96.41 | 96.41 | 0.00 | 307.72 | 307.72 |
| 70 | 12/08/2024 | 0.00 | 80.99 | 80.99 | 0.00 | 304.52 | 304.52 |
| 71 | 12/09/2024 | 0.00 | 81.92 | 81.92 | 0.00 | 313.88 | 313.88 |
| 72 | 12/10/2024 | 0.00 | 88.76 | 88.76 | 0.00 | 337.59 | 337.59 |
| 73 | 12/11/2024 | 0.00 | 87.10 | 87.10 | 0.00 | 304.90 | 304.90 |
| 74 | 12/12/2024 | 0.00 | 89.03 | 89.03 | 0.00 | 338.79 | 338.79 |
| 75 | 12/13/2024 | 0.00 | 80.87 | 80.87 | 0.00 | 330.88 | 330.88 |
| 76 | 12/14/2024 | 0.00 | 79.23 | 79.23 | 0.00 | 312.15 | 312.15 |
| 77 | 12/15/2024 | 0.00 | 74.55 | 74.55 | 0.00 | 333.32 | 333.32 |
| 78 | 12/16/2024 | 0.00 | 79.32 | 79.32 | 0.00 | 314.67 | 314.67 |
| 79 | 12/17/2024 | 0.00 | 111.48 | 111.48 | 0.00 | 367.26 | 367.26 |
| 80 | 12/18/2024 | 0.00 | 106.39 | 106.39 | 0.00 | 338.57 | 338.57 |
| 81 | 12/19/2024 | 0.00 | 97.39 | 97.39 | 0.00 | 338.11 | 338.11 |
| 82 | 12/20/2024 | 0.00 | 108.57 | 108.57 | 0.00 | 332.40 | 332.40 |
| 83 | 12/21/2024 | 0.00 | 85.17 | 85.17 | 0.00 | 317.56 | 317.56 |
| 84 | 12/22/2024 | 0.00 | 72.86 | 72.86 | 0.00 | 320.18 | 320.18 |
| 85 | 12/23/2024 | 0.00 | 97.60 | 97.60 | 0.00 | 299.23 | 299.23 |
| 86 | 12/24/2024 | 0.00 | 94.55 | 94.55 | 0.00 | 310.64 | 310.64 |
| 87 | 12/25/2024 | 0.00 | 72.50 | 72.50 | 0.00 | 299.41 | 299.41 |
| 88 | 12/26/2024 | 0.00 | 78.33 | 78.33 | 0.00 | 285.99 | 285.99 |
| 89 | 12/27/2024 | 0.00 | 97.07 | 97.07 | 0.00 | 295.89 | 295.89 |
| 90 | 12/28/2024 | 0.00 | 99.82 | 99.82 | 0.00 | 318.66 | 318.66 |
| 91 | 12/29/2024 | 0.00 | 73.50 | 73.50 | 0.00 | 289.08 | 289.08 |
| 92 | 12/30/2024 | 0.00 | 86.33 | 86.33 | 0.00 | 315.93 | 315.93 |
| 93 | 12/31/2024 | 0.00 | 98.62 | 98.62 | 0.00 | 335.33 | 335.33 |
| 94 | | | 8,689.79 | 8,689.79 | | 31,139.14 | 31,139.14 |

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## LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT

12.3 (8) Payroll-Based Journal Public Use File (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | (1) WorkDate | (20) Contracted Certified Nurse Aide Hours | (21) Total Nurse Aide in Training Hours | (22) Employee Nurse Aide in Training Hours | (23) Contracted Nurse Aide in Training Hours | (24) Total Med Aide / Technician Hours | (25) Employee Med Aide / Technician Hours | (26) Contracted Med Aide / Technician Hours |
|---|---|---|---|---|---|---|---|---|
| 46 | 11/14/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 47 | 11/15/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 48 | 11/16/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 49 | 11/17/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 | 11/18/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 51 | 11/19/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 52 | 11/20/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 53 | 11/21/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 54 | 11/22/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 55 | 11/23/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 56 | 11/24/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 57 | 11/25/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 58 | 11/26/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 59 | 11/27/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 60 | 11/28/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 61 | 11/29/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62 | 11/30/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 63 | 12/01/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 64 | 12/02/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 65 | 12/03/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 66 | 12/04/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 67 | 12/05/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 68 | 12/06/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 69 | 12/07/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 70 | 12/08/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 71 | 12/09/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72 | 12/10/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 73 | 12/11/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 74 | 12/12/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 75 | 12/13/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 76 | 12/14/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 77 | 12/15/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 78 | 12/16/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 79 | 12/17/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | 12/18/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 81 | 12/19/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 82 | 12/20/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 83 | 12/21/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 84 | 12/22/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 85 | 12/23/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 86 | 12/24/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 87 | 12/25/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 88 | 12/26/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 89 | 12/27/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 90 | 12/28/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 91 | 12/29/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 92 | 12/30/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 93 | 12/31/2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 94 | | | | | | | | |

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**LONG-TERM CARE FACILITY INTEGRATED DISCLOSURE AND MEDI-CAL COST REPORT**

13 Computation of Ancillary Services Cost per Patient Day (Special Care Program Contract Providers, Only) (Submitted Data)

**Facility D.B.A. Name: THE FOUNTAINS** **HCAI ID: 206514003**

**Address: 1260 WILLIAMS WAY, YUBA CITY, CA 95991** **Report Period End: 12/31/2024**

| Line No. | Ancillary Services | Total Facility (1) Allowable Cost (Pg 11 Col 12) | Total Facility (2) Gross Revenue (Pg 4.2 Cols 11+12) | Total Facility (3) Ratio of Cost to Gross Revenue (Col 1 / Col 2) | Sub-Acute Care (4) Gross Ancillary Revenue for Sub-Acute Care | Sub-Acute Care (5) Allowable Cost for Sub-Acute Care (Col 3 X Col 4) | Sub-Acute Care (6) Allowable Cost per Sub-Acute Care Day (Col 5 / Col 6 Ln 105) |
|---|---|---|---|---|---|---|---|
| 10 | Patient Supplies | $ | $ | | $ | $ | $ |
| 12 | Specialized Support Surfaces | | | | | | |
| 15 | Physical Therapy | | | | | | |
| 16 | Respiratory Therapy | | | | | | |
| 17 | Occupational Therapy | | | | | | |
| 18 | Speech Pathology | | | | | | |
| 20 | Pharmacy | | | | | | |
| 25 | Laboratory | | | | | | |
| 30 | Home Health Services | | | | | | |
| 35 | Other Ancillary Services | | | | | | |
| 95 | TOTAL | $ | $ | | $ | $ | $ |
| 105 | Program Patient Days (Pg 4.1 Col 6 Lns 25, 30 and 35) | | | | | | |

| Line No. | Ancillary Services | Sub-Acute Care - Pediatric (7) Gross Ancillary Revenue for Sub-Acute Care - Ped. | Sub-Acute Care - Pediatric (8) Allowable Cost for Sub-Acute Care - Ped. (Col 3 X Col 7) | Sub-Acute Care - Pediatric (9) Allowable Cost per Sub-Acute Care - Ped. Day (Col 8 / Col 9 Ln 105) | Transitional Inpatient Care (10) Gross Ancillary Revenue for Transitional Inpatient Care | Transitional Inpatient Care (11) Allowable Cost for Transitional Inpatient Care (Col 3 X Col 10) | Transitional Inpatient Care (12) Allowable Cost per Transitional Inpat. Care Day (Col 11 / Col 12 Ln 105) |
|---|---|---|---|---|---|---|---|
| 10 | Patient Supplies | $ | $ | $ | $ | $ | $ |
| 12 | Specialized Support Surfaces | | | | | | |
| 15 | Physical Therapy | | | | | | |
| 16 | Respiratory Therapy | | | | | | |
| 17 | Occupational Therapy | | | | | | |
| 18 | Speech Pathology | | | | | | |
| 20 | Pharmacy | | | | | | |
| 25 | Laboratory | | | | | | |
| 30 | Home Health Services | | | | | | |
| 35 | Other Ancillary Services | | | | | | |
| 95 | TOTAL | $ | $ | $ | $ | $ | $ |
| 105 | Program Patient Days (Pg 4.1 Col 6 Lns 25, 30 and 35) | | | | | | |

MC530

# EXHIBIT 11

# FIVE YEAR CENSUS DATA REPORT FOR FISCAL YEARS 2020-2024

## Census by Business Unit Report

THE FOUNTAINS

**For Period:** 01/01/2020 **To:** 12/31/2020

| Business Unit | Bed Number | Patient Number | Last Name, First Name | Patient Days | Admit Date | Discharge or End Date | Primary Diagnoses | Payor / Financial Class |
|---|---|---|---|---|---|---|---|---|
| SNF | FNT3 167B | [redacted] | [redacted] | 15 | 09/11/20 | 09/25/20 | | Medicare |
| SNF | FNT3 167B | | | 14 | 09/28/20 | 10/11/20 | | Medicare |
| SNF | FNT3 167B | | | 2 | 10/15/20 | 10/16/20 | | Medicare |
| SNF | FNT3 167B | | | 1 | 10/18/20 | 10/18/20 | | Medicare |
| SNF | FNT3 167B | | | 1 | 10/19/20 | 10/19/20 | | Medicaid |
| SNF | FNT3 167B | | | 13 | 10/20/20 | 11/01/20 | | Medicare |
| SNF | FNT3 167B | | | 14 | 11/04/20 | 11/17/20 | | Medicare |
| SNF | FNT3 167B | | | 2 | 11/18/20 | 11/19/20 | | Medicare |
| SNF | FNT3 167B | | | 1 | 11/21/20 | 11/21/20 | | Medicare |
| SNF | FNT3 167B | | | 9 | 11/22/20 | 11/30/20 | | Medicare |
| SNF | FNT3 167B | | | 11 | 12/05/20 | 12/15/20 | | Commercial |
| SNF | FNT3 167B | | | 1 | 12/18/20 | 12/18/20 | | Medicaid |
| SNF | FNT3 167B | | | 12 | 12/19/20 | 12/30/20 | | Medicare |
| SNF | FNT3 167B | | | 1 | 12/31/20 | 12/31/20 | | Medicare |

**Subtotal:** SNF 42439

**SUMMARIES:** **BUSINESS UNIT**

| | |
|---|---|
| SNF | 42439 |
| **TOTALS** | 42439 |

**PAYORTYPE**

| | |
|---|---|
| Commercial | 1523 |
| Guarantor | 2641 |
| Medicaid | 29664 |
| Medicare | 8611 |
| **TOTALS** | 42439 |

## Census by Business Unit Report

THE FOUNTAINS

**For Period:** 01/01/2021 **To:** 01/31/2021

| Business Unit | Bed Number | Patient Number | Last Name, First Name | Patient Days | Admit Date | Discharge or End Date | Primary Diagnoses | Payor / Financial Class |
|---|---|---|---|---|---|---|---|---|

**SUMMARIES:** **BUSINESS UNIT**

| | |
|---|---|
| SNF | 3185 |
| **TOTALS** | 3185 |

**PAYORTYPE**

| | |
|---|---|
| Commercial | 132 |
| Guarantor | 241 |
| Medicaid | 1751 |
| Medicare | 1061 |
| **TOTALS** | 3185 |

2/1/21- 2/28/21

**SUMMARIES:** **BUSINESS UNIT**

| | |
|---|---|
| SNF | 3533 |
| **TOTALS** | 3533 |

**PAYORTYPE**

| | |
|---|---|
| Commercial | 219 |
| Guarantor | 247 |
| Medicaid | 1998 |
| Medicare | 1069 |
| **TOTALS** | 3533 |

3/1/21 - 3/31/21

| PAYORTYPE | |
|---|---|
| Commercial | 212 |
| Guarantor | 393 |
| Medicaid | 2255 |
| Medicare | 1214 |
| **TOTALS** | 4074 |

4/1/21 - 4/30/21

**SUMMARIES:** **BUSINESS UNIT**

| | |
|---|---|
| SNF | 4071 |
| **TOTALS** | 4071 |

**PAYORTYPE**

| | |
|---|---|
| Commercial | 185 |
| Guarantor | 439 |
| Medicaid | 2300 |
| Medicare | 1147 |
| **TOTALS** | 4071 |

5/1/21- 5/31/21

**PAYORTYPE**

| | |
|---|---|
| Commercial | 196 |
| Guarantor | 480 |
| Medicaid | 2431 |
| Medicare | 1145 |
| **TOTALS** | **4252** |

6/1/21 - 6/30/21

**PAYORTYPE**

| | |
|---|---|
| Commercial | 185 |
| Guarantor | 416 |
| Medicaid | 2493 |
| Medicare | 1165 |
| **TOTALS** | **4259** |

7/1/21 - 7/31/21

**SUMMARIES:** **BUSINESS UNIT**

| | |
|---|---|
| **SNF** | 4264 |
| **TOTALS** | 4264 |

**PAYORTYPE**

| | |
|---|---|
| Commercial | 169 |
| Guarantor | 372 |
| Medicaid | 2526 |
| Medicare | 1197 |
| **TOTALS** | 4264 |

## Census by Business Unit Report

THE FOUNTAINS

**For Period:** 08/01/2021 **To:** 08/31/2021

| Business Unit | Bed Number | Patient Number | Last Name, First Name | Patient Days | Admit Date | Discharge or End Date | Primary Diagnoses | Payor / Financial Class |
|---|---|---|---|---|---|---|---|---|
| SNF | FNT3 165B | [redacted] | [redacted] | 12 | 08/12/21 | 08/23/21 | | Medicare |
| SNF | FNT3 165B | | | 6 | 08/24/21 | 08/29/21 | | Commercial |
| SNF | FNT3 165B | | | 1 | 08/31/21 | 08/31/21 | | Medicare |
| SNF | FNT3 166A | | | 13 | 08/01/21 | 08/13/21 | | Medicare |
| SNF | FNT3 166A | | | 6 | 08/14/21 | 08/19/21 | | Medicare |
| SNF | FNT3 166A | | | 2 | 08/24/21 | 08/25/21 | | Medicare |
| SNF | FNT3 166A | | | 6 | 08/26/21 | 08/31/21 | | Medicare |
| SNF | FNT3 166B | | | 23 | 08/01/21 | 08/23/21 | | Medicare |
| SNF | FNT3 166B | | | 1 | 08/24/21 | 08/24/21 | | Medicare |
| SNF | FNT3 166B | | | 6 | 08/26/21 | 08/31/21 | | Medicare |
| SNF | FNT3 167A | | | 1 | 08/01/21 | 08/01/21 | | Medicare |
| SNF | FNT3 167A | | | 21 | 08/03/21 | 08/23/21 | | Medicare |
| SNF | FNT3 167A | | | 8 | 08/24/21 | 08/31/21 | | Medicare |
| SNF | FNT3 167B | | | 23 | 08/01/21 | 08/23/21 | | Medicare |
| SNF | FNT3 167B | | | 8 | 08/24/21 | 08/31/21 | | Medicare |

**Subtotal:** SNF 4293

**SUMMARIES:**

**BUSINESS UNIT**

| | |
|---|---|
| SNF | 4293 |
| **TOTALS** | 4293 |

**PAYORTYPE**

| | |
|---|---|
| Commercial | 208 |
| Guarantor | 355 |
| Medicaid | 2486 |
| Medicare | 1244 |
| **TOTALS** | 4293 |

# Census Daily Detail by Name Report: All Units

**Start Date: 09/01/2021**
**End Date: 09/30/2021**
**Select Payers By: Payer Type(s)**

## Summary By Payer

| | Inhouse Days | Hospital Leave Days | Therapeutic Leave Days | Pre-Admit Days | DC/ Expired Days | Total Billable Days | Inhouse Non-Billable Days | Hospital Non-Billable Leave Days | Therapeutic Non-Billable Leave Days | DC/Expired Non-Billable Days | Total Non-Billable Days | Total Census Days |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Commercial Levels | 73 | 0 | 0 | 0 | 0 | 73 | 0 | 0 | 0 | 2 | 2 | 75 |
| Hospice Private | 17 | 0 | 0 | 0 | 0 | 17 | 0 | 0 | 0 | 3 | 3 | 20 |
| Managed Medi-Cal | 46 | 0 | 0 | 0 | 0 | 46 | 0 | 0 | 0 | 0 | 0 | 46 |
| Managed Medicare A | 65 | 0 | 0 | 0 | 0 | 65 | 0 | 0 | 0 | 1 | 1 | 66 |
| Medi-Cal | 2,075 | 14 | 15 | 0 | 0 | 2,104 | 0 | 0 | 0 | 4 | 4 | 2,108 |
| Medicare A | 1,235 | 0 | 0 | 0 | 0 | 1,235 | 0 | 0 | 0 | 31 | 31 | 1,266 |
| Medicare Levels | 70 | 0 | 0 | 0 | 0 | 70 | 0 | 0 | 0 | 3 | 3 | 73 |
| Private - Fountains | 282 | 0 | 0 | 0 | 0 | 282 | 0 | 0 | 0 | 4 | 4 | 286 |
| Worker's Compensation | 30 | 0 | 0 | 0 | 0 | 30 | 0 | 0 | 0 | 0 | 0 | 30 |
| **Total:** | 3,893 | 14 | 15 | 0 | 0 | 3,922 | 0 | 0 | 0 | 48 | 48 | 3,970 |

# Census Daily Detail by Name Report: All Units

**Start Date: 10/01/2021**
**End Date: 10/31/2021**
**Select Payers By: Payer Type(s)**

## Summary By Payer

| | Inhouse Days | Hospital Leave Days | Therapeutic Leave Days | Pre-Admit Days | DC/ Expired Days | Total Billable Days | Inhouse Non-Billable Days | Hospital Non-Billable Leave Days | Therapeutic Non-Billable Leave Days | DC/Expired Non-Billable Days | Total Non-Billable Days | Total Census Days |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Commercial Levels | 22 | 0 | 0 | 0 | 0 | 22 | 0 | 0 | 0 | 1 | 1 | 23 |
| Hospice Private | 26 | 0 | 0 | 0 | 0 | 26 | 0 | 0 | 0 | 2 | 2 | 28 |
| Managed Medi-Cal | 76 | 0 | 0 | 0 | 0 | 76 | 0 | 0 | 0 | 0 | 0 | 76 |
| Managed Medicare A | 87 | 0 | 0 | 0 | 0 | 87 | 0 | 0 | 0 | 1 | 1 | 88 |
| Medi-Cal | 2,350 | 12 | 0 | 0 | 0 | 2,362 | 0 | 0 | 0 | 2 | 2 | 2,364 |
| Medicare A | 1,232 | 0 | 0 | 0 | 0 | 1,232 | 0 | 0 | 0 | 28 | 28 | 1,260 |
| Medicare Levels | 128 | 0 | 0 | 0 | 0 | 128 | 0 | 0 | 0 | 4 | 4 | 132 |
| Private - Fountains | 362 | 8 | 0 | 0 | 0 | 370 | 0 | 0 | 0 | 3 | 3 | 373 |
| Worker's Compensation | 27 | 0 | 0 | 0 | 0 | 27 | 0 | 0 | 0 | 1 | 1 | 28 |
| **Total:** | 4,310 | 20 | 0 | 0 | 0 | 4,330 | 0 | 0 | 0 | 42 | 42 | 4,372 |

# Census Daily Detail by Name Report: All Units

**Start Date: 11/01/2021**
**End Date: 11/30/2021**
**Select Payers By: Payer Type(s)**

## Summary By Payer

| | Inhouse Days | Hospital Leave Days | Therapeutic Leave Days | Pre-Admit Days | DC/ Expired Days | Total Billable Days | Inhouse Non-Billable Days | Hospital Non-Billable Leave Days | Therapeutic Non-Billable Leave Days | DC/Expired Non-Billable Days | Total Non-Billable Days | Total Census Days |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Hospice Medi-Cal | 2 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 1 | 1 | 3 |
| Hospice Private | 4 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 4 |
| Managed Medi-Cal | 65 | 0 | 0 | 0 | 0 | 65 | 0 | 0 | 0 | 1 | 1 | 66 |
| Managed Medicare A | 63 | 0 | 0 | 0 | 0 | 63 | 0 | 1 | 0 | 1 | 2 | 65 |
| Medi-Cal | 2,427 | 8 | 0 | 0 | 0 | 2,435 | 0 | 0 | 0 | 9 | 9 | 2,444 |
| Medicare A | 1,167 | 0 | 0 | 0 | 0 | 1,167 | 0 | 5 | 0 | 35 | 40 | 1,207 |
| Medicare Levels | 55 | 0 | 0 | 0 | 0 | 55 | 0 | 0 | 0 | 3 | 3 | 58 |
| Private - Fountains | 359 | 1 | 0 | 0 | 0 | 360 | 0 | 0 | 0 | 5 | 5 | 365 |
| **Total:** | 4,142 | 9 | 0 | 0 | 0 | 4,151 | 0 | 6 | 0 | 55 | 61 | 4,212 |

## Census Daily Detail by Name Report: All Units

**Start Date: 12/01/2021**
**End Date: 12/31/2021**
**Select Payers By: Payer Type(s)**

### Summary By Payer

| | Inhouse Days | Hospital Leave Days | Therapeutic Leave Days | Pre-Admit Days | DC/ Expired Days | Total Billable Days | Inhouse Non-Billable Days | Hospital Non-Billable Leave Days | Therapeutic Non-Billable Leave Days | DC/Expired Non-Billable Days | Total Non-Billable Days | Total Census Days |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Hospice Medi-Cal | 2 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 1 | 1 | 3 |
| Hospice Private | 31 | 0 | 0 | 0 | 0 | 31 | 0 | 0 | 0 | 0 | 0 | 31 |
| Managed Medi-Cal | 119 | 0 | 0 | 0 | 0 | 119 | 0 | 0 | 0 | 1 | 1 | 120 |
| Managed Medicare A | 9 | 0 | 0 | 0 | 0 | 9 | 0 | 0 | 0 | 1 | 1 | 10 |
| Medi-Cal | 2,705 | 19 | 0 | 0 | 0 | 2,724 | 0 | 0 | 0 | 3 | 3 | 2,727 |
| Medi-Cal Pending | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 | 0 | 1 | 8 | 8 |
| Medicare A | 1,056 | 0 | 0 | 0 | 0 | 1,056 | 0 | 4 | 0 | 33 | 37 | 1,093 |
| Medicare Levels | 56 | 0 | 0 | 0 | 0 | 56 | 0 | 0 | 0 | 3 | 3 | 59 |
| Private - Fountains | 352 | 4 | 0 | 0 | 0 | 356 | 0 | 0 | 0 | 3 | 3 | 359 |
| **Total:** | 4,330 | 23 | 0 | 0 | 0 | 4,353 | 0 | 11 | 0 | 46 | 57 | 4,410 |

| HCAI Utilization Report - Excel Facsimile | |
|---|---|
| Facility | THE FOUNTAINS |
| HCAI ID | 206514003 |
| Operation Open From | 01/01/2022 |
| Operation Open To | 12/31/2022 |
| Report Type | LTC Facility |
| Version | Submitted |

| Summary Counts | |
|---|---|
| Operation Status | Yes |
| Total Dec 31 Prior Year Census | 142 |
| Total Admissions | 495 |
| Total Discharges | 501 |
| Total Dec 31 Current Year Census | 136 |
| Total Patient Days | 50,997 |
| Total Licensed Beds | 145 |
| Total Licensed Bed Days | 52,925 |

| HCAI Utilization Report - Excel Facsimile | |
|---|---|
| Facility | THE FOUNTAINS |
| HCAI ID | 206514003 |
| Operation Open From | 01/01/2023 |
| Operation Open To | 12/31/2023 |
| Report Type | LTC Facility |
| Version | Submitted |

| Summary Counts | |
|---|---|
| Operation Status | Yes |
| Total Dec 31 Prior Year Census | 136 |
| Total Admissions | 510 |
| Total Discharges | 518 |
| Total Dec 31 Current Year Census | 128 |
| Total Patient Days | 47,976 |
| Total Licensed Beds | 145 |
| Total Licensed Bed Days | 52,925 |

| HCAI Utilization Report - Excel Facsimile | |
|---|---|
| Facility | THE FOUNTAINS |
| HCAI ID | 206514003 |
| Operation Open From | 01/01/2024 |
| Operation Open To | 12/31/2024 |
| Report Type | LTC Facility |
| Version | Submitted |

| Summary Counts | |
|---|---|
| Operation Status | Yes |
| Total Dec 31 Prior Year Census | 128 |
| Total Admissions | 468 |
| Total Discharges | 473 |
| Total Dec 31 Current Year Census | 123 |
| Total Patient Days | 48,164 |
| Total Licensed Beds | 145 |
| Total Licensed Bed Days | 53,070 |

**11 Cal. Code Reg. Section 999.5(d)(5)(D)**

*A description of any community benefit program provided by the health facility or facility that provides similar healthcare during the past five years with an annual cost of at least $10,000 and the annual cost of each program for the past five years*

The Facilities do not operate specific community benefit programs with an annual cost of at least $10,000.

## 11 Cal. Code Reg. Section 999.5(d)(5)(E)

*For each health facility or facility that provides similar healthcare that is the subject of the agreement or transaction, a description of current policies and procedures on staffing for patient care areas; employee input on health quality and staffing issues; and employee wages, salaries, benefits, working conditions and employment protections. Such description shall include a list of all existing staffing plans, policy and procedure manuals, employee handbooks, collective bargaining agreements or similar employment-related documents*

Adventist establishes the policies and procedures related to employment and staffing matters that govern the operations of the Facilities and their staffing.

**Staffing for Patient Care Areas**

Adventist has established policies, plans and procedures to ensure that its patient care teams provide whole person care to the Facilities' patients that is appropriate, individualized, and planned along a continuum of care. The Facilities maintain a staffing plan, which is designed to meet all applicable legal requirements and promote adequate staffing levels for patient care areas at the Facilities and provide quality care based on patient acuity while maintaining patient and personnel safety.

**Employee Wages, Salaries, Benefits, Working Conditions and Employment Protections**

Adventist maintains an employee handbook and benefits guide that, together, address employee wages, salaries, benefits, working conditions and employment protections applicable to employees that provide services at the Facilities, which will be submitted to the Attorney General under separate cover as confidential documents in accordance with 11 Cal. Code Reg. § 999.5(c)(3).

United's employees that provide services at the Facilities are not parties to any collective bargaining agreement.

**Employee Input on Health Quality and Staffing Issues**

The above-listed policies also permit the Facilities' professional staff and providers the opportunity to provide input on health quality and staffing issues through such mechanisms as leadership meetings, staff meetings, rounds, huddles, forums and newsletters.

**Title 11, Cal. Admin. Code, Section 999.5(d)(5)(F)**

*For each health facility or facility that provides similar healthcare that is the subject of the agreement or transaction, all existing documents setting forth any guarantees made by any entity that would be taking over operation or control of the health facility or facility that provides similar healthcare relating to employee job security and retraining, or the continuation of current staffing levels and policies, employee wages, salaries, benefits, working conditions and employment protections*

Pursuant to the Purchase Agreement, New Operators will make offers to hire substantially all of the Facilities employees, recognizing seniority and upon terms and conditions of employment that are substantially similar to those of New Operators' affiliates' employees at similar facilities.

Other than as described in the Purchase Agreement, there are no other agreements containing guarantees related to job security, retraining, retention of current staffing levels and policies, wages/salaries, benefits, working conditions and employment protections.

## 11 Cal. Code Reg. Section 999.5(d)(5)(G)

*If the agreement or transaction will have any impact on reproductive healthcare services provided by any facility that is the subject of the agreement or transaction, or any impact on the availability or accessibility of reproductive healthcare services, a description of all reproductive healthcare services provided in the last five years by each health facility or facility that provides similar healthcare that is the subject of the agreement or transaction. This description shall include the types and levels of reproductive services including, but not limited to, information about the number of pregnancy terminations and tubal ligations and a description of how this information was compiled*

The Fountains, as a skilled nursing facility, and the Courtyard and the Gardens, as residential care facilities for the elderly, do not offer or provide reproductive health care services. Accordingly, there will be no impact on the availability or accessibility of reproductive healthcare services in connection with the Transaction.

## 11 Cal. Code Reg. Section 999.5(d)(5)(H)

*A statement describing all effects that the proposed agreement or transaction may have on healthcare services provided by each facility proposed to be transferred including, but not limited to, any changes in the types or levels of medical services that may be provided at the health facility or facility that provides similar healthcare and a statement of how the proposed transaction may affect the availability and accessibility of healthcare in the affected communities*

The Transaction is expected to have a positive effect on the delivery of skilled nursing and assisted living services at the Facilities and ultimately benefit the surrounding community. The primary purpose of the Transaction is to enable the continuation of services being provided at the Facilities by transitioning operations of the Facilities to New Operators, who benefit from ownership by an experienced skilled nursing care provider that, together with its affiliate entities, operates 15 facilities (inclusive of skilled nursing, assisted living, memory care and residential care facilities) nationwide.

At the closing of the Transaction, New Operators will apply a community-based superior care approach to the Facilities to offer high-quality skilled nursing and assisted living services to the Sutter County community and the surrounding Northern California region. New Operators are committed to building upon the high quality of care and the variety of programs currently offered at the Facilities.

The day-to-day services and programming at the Facilities will not be materially impacted by the Transaction. The existing Medicare and Medi-Cal certifications at the Fountains will remain in place and be transitioned to New Operators, and New Operators have no plans to reduce the number of beds at any of the Facilities.

## 11 Cal. Code Reg. Section 999.5(d)(5)(I)

*A description and copy of all current contracts between the applicant and the city in which the applicant is located and current contracts between the applicant and the county in which the applicant is located for each health facility or facility that provides similar healthcare that are the subject of the agreement or transaction*

United, on behalf of the Facilities, does not hold any contracts with Yuba City or Sutter County.

**11 Cal. Code Reg. Section 999.5(d)(5)(J)**

*A description of compliance with the Alfred E. Alquist Hospital Facilities Seismic Safety Act of 1983, as amended by the California Hospital Facilities Seismic Safety Act (Health & Saf. Code, § 129675-130070), for each health facility or facility that provides similar healthcare that is the subject of the agreement or transaction, including the certified Structural Performance Category of every building affected by the agreement or transaction and a copy of every final determination letter received from the Office of Statewide Health Planning and Development for every building affected by the agreement or transaction*

This Section is not applicable because the Fountains, as a skilled nursing facility, and the Courtyard and the Gardens, as residential care facilities for the elderly, are not required to comply with the Alfred E. Alquist Hospital Facilities Safety Act of 1983, as amended by the California Hospital Facilities Seismic Safety Act (California Health & Safety Code, §§ 129675-130070).

## 11 Cal. Code Reg. Section 999.5(d)(5)(K)

*A description of each measure proposed by the applicant to mitigate or eliminate any potential adverse effect on the availability or accessibility of healthcare services to the affected community that may result from the agreement or transaction*

As described in the response to Section 999.5(d)(5)(H) of this Notice, the Transaction is not anticipated to have any adverse effect on the availability or accessibility of skilled nursing or assisted living services in the community. The Transaction is expected to have a positive effect on the delivery of such services by ensuring the continued availability and accessibility of skilled nursing services for the community served by the Facilities.

## 11 Cal. Code Reg. Section 999.5(d)(5)(L)

*A list of the primary languages spoken at the health facility or facility that provides similar healthcare and the threshold languages for Medi-Cal beneficiaries, as determined by the State Department of Healthcare Services for the county in which the health facility or facility that provides similar healthcare is located*

The primary languages spoken at the Facilities are English, Punjabi and Spanish.

The Facilities are located in Sutter County. The threshold languages for Medi-Cal beneficiaries for the Fountains, as determined by the California Department of Healthcare Services for Sutter County, include the following three languages: English, Punjabi and Spanish.

Title 11, California Code of Regulations, § 999.5(d)(6)

# POSSIBLE EFFECT ON COMPETITION

## 11 Cal. Code Reg. Section 999.5(d)(6)(A)

*For any agreement or transaction for which a Premerger Notification and Report Form is required to be submitted to the Federal Trade Commission under the Hart-Scott-Rodino Antitrust Improvements Act of 1976, a brief analysis of the possible effect of any proposed merger or acquisition of each healthcare facility or facility that provides similar healthcare that is the subject of the agreement or transaction on competition and market share in any relevant product or geographic market*

A Premerger Notification and Report pursuant to the Hart-Scott-Rodino Antitrust Improvements Act of 1976 is not required for the Transaction, and accordingly, was not submitted by the parties.

## 11 Cal. Code Reg., Section 999.5(d)(6)(B)

*The applicant shall provide the Premerger Notification and Report Form and any attachments thereto as filed with the Federal Trade Commission pursuant to the Hart-Scott-Rodino Antitrust Improvements Act of 1976 and 16 C.F.R. Parts 801-803.*

A Premerger Notification and Report pursuant to the Hart-Scott-Rodino Antitrust Improvements Act of 1976 was not required for the Transaction, and accordingly, was not submitted by the parties.

Title 11, California Code of Regulations, § 999.5(d)(7)

# OTHER PUBLIC INTEREST FACTORS

## 11 Cal. Code Reg. Section 999.5(d)(7)

*"Other Public Interest Factors": Any other information the applicant believes the Attorney General should consider in deciding whether the proposed agreement or transaction is in the public interest*

In addition to all factors outlined in this Notice describing how the Transaction is in the best interest of the public, and in particular, the communities served by the Facilities, United emphasizes New Operators' commitment to building upon the high quality of care and the variety of healthcare services and programs currently offered at the Facilities.

Further, the Facilities' communities will benefit from New Operators' affiliates' 20-year history in providing high-quality, affordable and compassionate post-acute care. As an operator focused on post-acute care and its ancillary services, New Operators will be able to deploy economies of scale with respect to contracting and vendor management as well as the specialized expertise in skilled nursing and assisted living operations, which ensures the Facilities' long-term viability and success.

Title 11, California Code of Regulations, § 999.5(d)(8)

# MINUTES OF THE BOARD

## 11 Cal. Code Reg. Section 999.5(d)(8)

*The written notice of any proposed agreement or transaction set forth in section 999.5(a)(1) shall include a resolution of the board of directors of the applicant authorizing the filing of the written notice and a statement by the chair of the board that the contents of the written notice are true, accurate and complete*

The United and Rideout Boards' meeting minutes and related materials will be submitted to the Attorney General under separate cover as confidential documents in accordance with 11 Cal. Code Reg. § 999.5(c)(3).

Title 11, California Code of Regulations, § 999.5(d)(9)

# TRANSFEREE INFORMATION

## 11 Cal. Code Reg. Section 999.5(d)(9)

*The written notice of any proposed agreement or transaction set forth in Section 999.5(a)(1) shall include a list of the officers and directors of the transferee, the most recent audited financial statements for the transferee, the transferee's governance documents, such as the articles of incorporation and bylaws, and a description of the transferee's policies, procedures, and eligibility requirements for the provision of charity care*

### I. Officers and Directors of the Transferee

A. **Propco**

Propco is a manager-managed limited liability company. Propco has no officers or directors, only manager.

B. **New Operators**

Each of the New Operators is a manager-managed limited liability company. The New Operators have no officers or directors, only managers.

### II. Audited Financial Statements

A. **Propco**

Propco is a newly formed entity and thus has no income or audited financial statements.

B. **New Operators**

New Operators are newly formed entities and thus have no income or audited financial statements.

### III. Governance Documents

A. **Propco**

Attached to this Section as **Exhibit 12** are the Articles of Organization of Propco.

Attached to this Section as **Exhibit 13** is the Operating Agreement of Propco.

B. **New Operators**

Attached to this Section as **Exhibit 14** are the Articles of Organization of New Operators.

Attached to this Section as **Exhibit 15** is are the Operating Agreements of New Operators.

### IV. Charity Care

New Operators do not have formal policies, procedures or eligibility requirements for the provision of charity care or financial assistance. Charity care or financial assistance is provided on a case-by-case basis.

# EXHIBIT 12

# ARTICLES OF ORGANIZATION OF PROPCO

B20250266841

# STATE OF CALIFORNIA
*Office of the Secretary of State*
## ARTICLES OF ORGANIZATION
## CA LIMITED LIABILITY COMPANY

California Secretary of State
1500 11th Street
Sacramento, California 95814
(916) 657-5448

For Office Use Only

**-FILED-**

File No.: B20250266841

Date Filed: 8/22/2025

| | |
|---|---|
| **Limited Liability Company Name** | |
| Limited Liability Company Name | Yuba Campus Propco LLC |
| **Initial Street Address of Principal Office of LLC** | |
| Principal Address | 6442 COLDWATER CANYON AVE<br>100<br>NORTH HOLLYWOOD, CA 91606 |
| **Initial Mailing Address of LLC** | |
| Mailing Address | 6442 COLDWATER CANYON AVE<br>100<br>NORTH HOLLYWOOD, CA 91606 |
| Attention | |
| **Agent for Service of Process** | |
| Agent Name | Lexie Lopez |
| Agent Address | 6442 COLDWATER CANYON AVE<br>100<br>NORTH HOLLYWOOD, CA 91606 |
| **Purpose Statement** | |
| The purpose of the limited liability company is to engage in any lawful act or activity for which a limited liability company may be organized under the California Revised Uniform Limited Liability Company Act. | |
| **Management Structure** | |
| The LLC will be managed by | More than One Manager |

Additional information and signatures set forth on attached pages, if any, are incorporated herein by reference and made part of this filing.

**Electronic Signature**

☒ By signing, I affirm under penalty of perjury that the information herein is true and correct and that I am authorized by California law to sign.

| | |
|---|---|
| *Abraham Bak* | *08/22/2025* |
| Organizer Signature | Date |

B3956-4183 08/22/2025 1:39 PM Received by California Secretary of State

# EXHIBIT 13

# OPERATING AGREEMENT OF PROPCO

"THE INTERESTS REPRESENTED BY THIS AGREEMENT HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933 (THE "ACT"), QUALIFIED UNDER THE APPLICABLE STATE CORPORATE SECURITIES LAW (THE "LAW") AND ARE RESTRICTED SECURITIES. THE RESTRICTED SECURITIES HAVE BEEN ACQUIRED FOR MEMBER'S OWN ACCOUNT AND NOT WITH A VIEW TO DISTRIBUTE THEM TO THE PUBLIC. RESTRICTED SECURITIES MUST BE HELD INDEFINITELY UNLESS THEY ARE SUBSEQUENTLY REGISTERED UNDER THE ACT OR QUALIFIED UNDER THE LAW OR QUALIFIED AND/OR REGISTERED UNDER OTHER STATE SECURITIES LAWS WHERE SOLD OR AN EXEMPTION FROM SUCH REGISTRATION OR QUALIFICATION IS AVAILABLE."

# LIMITED LIABILITY COMPANY OPERATING AGREEMENT

# OF

# YUBA CAMPUS PROPCO LLC

## A California Limited Liability Company

Dated as of August 22, 2025

**LIMITED LIABILITY COMPANY OPERATING AGREEMENT**

**YUBA CAMPUS PROPCO LLC**
a California Limited Liability Company

THIS LIMITED LIABILITY COMPANY OPERATING AGREEMENT (this "Agreement") is made and entered into as of August 22, 2025, by and among those persons set forth on Schedule "A" attached hereto and incorporated herein (hereinafter the "Members") with reference to the recitals set forth below:

PRELIMINARY STATEMENT

WHEREAS, the Members have formed a limited liability company (the "Company") pursuant to the provisions of the California Revised Uniform Limited Liability Company Act as set forth in Title 2.6 (commencing with Section 17701.01) of the Corporations Code of the State of California (as it may be amended from time to time, the "Act");

WHEREAS, upon the terms and subject to the conditions set forth herein, each of the Persons listed on Schedule "A" hereto as Members are with the execution of this Agreement acquiring certain Membership Interests (as herein defined) in the Company;

WHEREAS, in accordance with the Act, each of the Members desires to enter into this Agreement to set forth the respective rights, powers and interests of the Members with respect to the Company and their respective Membership Interests therein and to provide for the management of the business and operations of the Company;

NOW, THEREFORE, in consideration of the mutual promises and agreements made herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto hereby agree as follows:

ARTICLE I

GENERAL DEFINITIONS

1.1 *Definitions*.

All capitalized terms used in this Agreement and not otherwise defined herein shall each have the meaning set forth in this Article I (unless the context otherwise requires).

Act shall mean the California Revised Uniform Limited Liability Company Act as set forth in Title 2.6 (commencing with Section 17701.01) of the Corporations Code of the State of California, as amended from time to time, and any successor to such Act.

Affiliate shall mean a Person controlling, controlled by or under common control with another Person and immediate family members of any Persons and their Affiliates.

Agreement means this Limited Liability Company Operating Agreement, as originally executed and as subsequently amended from time to time in accordance with the provisions hereof.

Bad Act(s) shall have the meaning set forth in Section 7.12.

Bankruptcy Action shall mean the filing of a bankruptcy, insolvency, or reorganization petition or otherwise instituting insolvency proceedings or otherwise seeking any relief under any laws relating to relief from debts or the protection of debtors generally, consenting to the filing of a bankruptcy, insolvency, or reorganization petition by a third party or otherwise not challenging the same within thirty (30) days of its filing, seeking or consenting to the appointment of a receiver, liquidator, assignee, trustee, sequestrator, custodian or any similar official for all or a portion of the Company's assets, making any assignment for the benefit of the Company's creditors, or taking any action that might cause the Company to become insolvent.

Capital Account shall have the meaning set forth in Section 4.5(a).

Capital Contribution shall mean the sum of the cash and the Value of any other property contributed (net of any liabilities that the Company is considered to assume or take subject to under Section 752 of the Code) by a Member with respect to such Member's interest in the Company.

Capital Percentage(s) is defined in Section 5.3.

Cessation Event shall mean that a Manager ceases to be a Manager of the Company under the Act or otherwise under the terms of this Agreement.

Code shall mean the Internal Revenue Code of 1986, as amended from time to time.

Company shall mean YUBA CAMPUS PROPCO LLC, the limited liability company formed in accordance with this Agreement.

Company Certificate shall mean the Articles of Organization dated August 22, 2025, filed pursuant to the Act forming the Company.

Company Minimum Gain shall have the meaning set forth in Regulations Section 1.704-2(b)(1).

Contribution Percentage shall mean the proportion that each Member's Total Capital bears to the total of all Total Capital of all of the Members.

Defaulting Member shall mean a Member who fails to make timely an additional Capital Contribution to the Company as required by Section 4.3.

Depreciation shall mean, for each Fiscal Year, an amount equal to the depreciation, amortization or other cost recovery deduction allowable with respect to an asset for such Fiscal Year for federal income tax purposes, except that if the Value of an asset differs from its adjusted basis for federal income tax purposes at the beginning of such Fiscal Year, Depreciation shall be an amount which bears the same ratio to such beginning Value as the federal income tax

depreciation, amortization or other cost recovery deduction for such Fiscal Year bears to such beginning adjusted tax basis and if such adjusted tax basis is zero, the Depreciation shall be based on the method of depreciation utilized in preparing the financial statements of the Company.

Dissolution of the Company shall mean the dissolution that occurs upon the happening of an event of dissolution described under Section 10.1 when the Company is not continued under Section 10.3.

Distributable Net Cash Flow shall mean the Company's Net Cash Flow remaining after repayment of all Permitted Loans made by Members or third party loans, refinancings, or proceeds of a sale of assets, and after establishment or increase of such reserves as the Managers deem appropriate to maintain for any Company purpose.

Distributions shall mean any cash or other property distributed to Members arising from their interests in the Company, but shall not include any payments to the Members under the provisions of Sections 7.4 or 7.8.

Effective Date shall mean the date first set forth above.

Facility shall collectively mean that campus which includes the real property and improvements housing those certain skilled nursing facility located at 1260 Williams Way, Yuba City, CA 95991; that assisted living facility located at 1240 Williams Way, Yuba City, CA 95991, and that memory care facility located at 840 Washington Avenue, Yuba City, CA 95991.

Fiscal Year shall mean (i) the period commencing on the effective date of this Agreement and ending on December 31st, (ii) any subsequent 12-month period commencing on January 1st and ending on December 31st, and (iii) any portion of the period described in clause (ii) for which the Company must allocate Profits, Losses, and other Company items under Article V.

Initial Capital Contribution shall mean the initial Capital Contribution of a Member. The Initial Capital Contributions of the Members are set forth on attached Schedule "A".

Major Decision shall mean those actions on behalf of the Company for which the prior consent of a Majority of the Members is required, which actions are the following: (i) obtaining any financing or refinancing secured by any assets of the Company; (ii) selling, exchanging, transferring or otherwise disposing of all or any portion of any assets of the Company, other than a disposition of an asset in the ordinary course of business of the Company; (iii) entering into any contract (regardless of amount) between or on behalf of the Company, on the one hand, and a Member, Manager, or any Affiliate of any Member or Manager, or a family member of a Member, Manager, or of their Affiliates, on the other hand, where the contract template and the fee to the Member, Manager or Affiliate (shown as a standard percentage of the contract price) has not been pre-approved by a Majority of the Members; (iv) admitting any new Member to the Company; (v) causing the Company to engage in any business other than the business of implementing the purpose of the Company as set forth in Section 2.3 below or such other activity that furthers the purposes of the Company as hereinabove set forth; (vi) voluntarily dissolving, terminating, liquidating, consolidating or merging the Company into any other business entity; (vii) modifying the terms and conditions of any Company debt in a manner that adversely affects the Company;

(viii) modifying any agreement to which the Company is a party if the agreement required the approval of a Majority of the Members to be entered into initially; (ix) amending or modifying any material provision of this Agreement; (x) calling for additional Capital Contributions from Members; (xi) performing any act in contravention of this Agreement or which would make it impossible to carry on the business of the Company; (xii) performing any act (other than an act required by this Agreement) which would, at the time such act occurred, subject any Manager or Member of the Company to personal liability or cause any officer, Manager or Member to guarantee or be deemed to become a guarantor or surety or any indebtedness of the Company; (xiii) taking any Bankruptcy Action on behalf of the Company; or (xiv) establishing or adjusting compensation to the Managers.

Majority of the Members shall mean the vote and/or consent of Members holding in the aggregate more than seventy percent (70%) of the Member Percentages.

Managers shall mean, collectively, Abraham Bak and Menachem Gastwirth, and any successors or additional Managers authorized and permitted by this Agreement. Unless the context otherwise expressly requires, references in this Agreement to "Manager" shall mean and refer to all Managers.

Member Nonrecourse Debt has the meaning set forth for the term "partner nonrecourse debt" in Regulations Section 1.704-2(b)(4).

Member Nonrecourse Debt Minimum Gain means an amount with respect to each Member Nonrecourse Debt, equal to the Company Minimum Gain that would result if such Member Nonrecourse Debt were treated as a Nonrecourse Liability, determined in accordance with Regulations Section 1.704-2(i)(2).

Member Nonrecourse Deductions has the meaning set forth for the term "partner nonrecourse deductions" in Regulations Section 1.704-2(i).

Member Percentages means, with respect to any Member, the percentage interest of a Member in certain allocations and distributions as set forth in this Agreement. The initial Member Percentage of each Member is set forth adjacent to such Member's name on Schedule "A". Notwithstanding the preceding sentence, Member Percentages may be modified as provided in Section 4.3 (c) hereof.

Members shall mean those Persons who have executed this Agreement as a Member.

Membership Interest shall mean, with respect to any Member at any time, the entire interest of such Member in the Company at such time. Such interest includes, without limitation, (a) all rights of a Member to receive distributions of revenues, allocations of income and loss and distributions of liquidation proceeds under this Agreement and (b) all management rights, voting rights or rights to consent.

Net Cash Flow for any period shall mean the revenue received by the Company from any source plus any cash reserve maintained by the Managers (from funds other than Capital Contributions), proceeds from the sale or finance of any Company property, which the Managers

reasonably deem to be available to be released, less (i) the portion thereof used during such period to pay the aggregate costs and expenses incurred for operations of the Company during such fiscal period, (ii) the establishment of and additions to reserves reasonably determined by the Managers and (iii) any sums paid to satisfy or reduce indebtedness of the Company owing to third parties.

Nondefaulting Member shall mean a Member who does not fail to make a Capital Contribution required by Section 4.3.

Nonrecourse Deduction has the meaning set forth in Regulations Section 1.704-2(b)(1).

Nonrecourse Liability has the meaning set forth in Regulations Section 1.704-2(b)(3).

Permitted Loans shall mean loans by any Members to the Company that are permitted by Section 4.3 of this Agreement.

Person shall mean any individual, corporation, partnership, limited liability company, joint venture, trust, association or other entity.

Profits or Losses shall mean, for each Fiscal Year, an amount equal to the Company's taxable income or loss for such Fiscal Year, determined in accordance with Code Section 703(a) (for this purpose, all items of income, gain, loss, or deduction required to be stated separately pursuant to Code Section 703(a)(1) shall be included in taxable income or loss), with the following adjustments:

(i) Any income of the Company that is exempt from federal income tax and not otherwise taken into account in computing Profits or Losses shall be included in computing such Profits or Losses;

(ii) Any items of loss or deduction (or items thereof) of the Company (other than expenditures described in Code Section 705(a)(2)(B) or treated as Code Section 705(a)(2)(B) expenditures under Regulations Section 1.704-1(b)(2)(iv)(i)) not otherwise taken into account in computing Profits or Losses shall be subtracted in computing such Profits or Losses;

(iii) Gain or loss resulting from any disposition of a Company asset shall be computed by reference to the Value of the asset disposed of, notwithstanding that the adjusted tax basis of such asset differs from its Value;

(iv) In lieu of the depreciation, amortization and other cost recovery deductions taken into account in computing such Profits or Losses, there shall be taken into account Depreciation for such Fiscal Year;

(v) In the event the Value of any Company asset is adjusted pursuant to clause (ii) or (iii) of the definition of "Value", the amount of such adjustment shall be taken into account as gain or loss from the disposition of such asset for purposes of computing Profits and Losses; and

(vi) Notwithstanding the foregoing, any items which are specially allocated under Section 5.5 or Section 5.6 shall not be taken into account in computing Profits and Losses.

Reference Procedure shall mean the alternative means for solving disputes between the Members as set forth in Section 15.16.

Reference Rate shall mean the lesser of (i) a rate of interest per annum equal to two (2) percentage points above the prime rate announced from time to time by Bank of America NT & SA, or if such rate is unavailable then the reference rate or prime rate for unsecured commercial loans as announced from time to time by any major commercial bank as reasonably selected by the Managers, or (ii) the maximum legal rate of interest permitted by California law.

Regulations shall mean Treasury Regulations promulgated under the Code, as amended from time to time.

Substituted Member shall mean a transferee of a Member's interest in the Company that is admitted to the Company in accordance with Section 8.4(e).

Substituted Manager shall mean a transferee of any or all of a Manager's interest in the Company that is admitted to the Company as a substituted Manager in accordance with Section 7.14.

Total Capital with respect to the Members shall mean the aggregate sum (not reduced by distributions) of the Capital Contributions to the Company by the Members or their successors.

Transfer shall have the meaning set forth in Section 8.4.

Value shall mean, with respect to any asset, the asset's adjusted basis for federal income tax purposes, except as follows:

(i) The initial Value of any asset contributed by a Member to the Company shall be the gross fair market value of such asset;

(ii) The Values of all Company assets shall be adjusted to equal their respective gross fair market values (taking Code Section 7701(g) into account), as of the following times:

(x) the acquisition of an additional interest in the Company by any new or existing Member after the date first above written in exchange for more than a *de minimis* capital contribution not presently provided for under this Agreement; (y) the distribution by the Company to a Member of more than a *de minimis* amount of Company property (other than money), as consideration for an interest in the Company; and (z) the liquidation of the Company (within the meaning of Regulations Section 1.704-1(b)(2)(ii)(g); provided, however, that adjustments pursuant to clauses (x) and (y) above shall be made only if the Managers and a Majority of the Members reasonably determine that such adjustments are necessary

or appropriate to reflect the relative economic interests of the Members in the Company;

(iii) The Value of any Company asset distributed to any Member shall be the gross fair market value of such asset on the date of Distribution;

(iv) The Value of Company assets shall be increased (or decreased) to reflect any adjustments to the adjusted basis of such assets pursuant to Code Section 734(b) or 743(b), but only to the extent that such adjustments are taken into account in determining Capital Accounts pursuant to Regulations Section 1.7041(b)(2)(iv)(m) and Section 5.5(g); provided, however, that Values shall not be adjusted pursuant to this clause (iv) to the extent that the Managers and a Majority of the Members determine that an adjustment pursuant to clause (ii) of this definition is necessary or appropriate in connection with a transaction that would otherwise result in an adjustment pursuant to this clause (iv); and

(v) The Value of an asset determined under clauses (i), (ii), and (iv) shall be adjusted by Depreciation.

The term "gross fair market value" under this Agreement shall mean the amount which would be paid for a particular asset by a willing buyer to a willing seller (neither under any compulsion to buy or sell) as such value may be reasonably determined by the Managers and a Majority of the Members; provided, however, that if such approval is not given, such value may be determined pursuant to Section 15.16.

## ARTICLE II

## GENERAL PROVISIONS

2.1 Formation.

The Company has been formed as a California limited liability company under and pursuant to the Act by the filing of the Company Certificate with the Office of the Secretary of State of California as required by the Act. The rights and liabilities of the Members shall be determined pursuant to the Act and this Agreement. To the extent that the rights or obligations of any Member are different by reason of any provision of this Agreement than they would be in the absence of such provision, this Agreement shall, to the extent permitted by the Act, control. The Members shall immediately execute all such certificates and other documents conforming hereto and do all such filing, recording, publishing and other acts as in the judgment of the Managers may be appropriate to comply with all the requirements for the continuation and operation of a limited liability company under the Act and other laws of the State of California.

2.2 Name.

The name of the Company is "**YUBA CAMPUS PROPCO LLC**". To the extent permitted by the Act, the Company may conduct its business under one or more assumed names deemed advisable by the Managers.

2.3 Purposes.

The purposes of the Company shall be (i) to acquire, own, lease, finance and sell the Facility, and (ii) to do all things necessary and incidental to such purposes.

2.4 Effective Date; Duration.

The Company commenced as of August 22, 2025 (the "Effective Date") and shall continue in perpetuity, or until the Company shall be sooner dissolved and its affairs wound up in accordance with the Act or this Agreement.

2.5 Office and Agent.

The principal executive office and place of business of the Company shall be 6442 Coldwater Canyon Ave, Ste 100, North Hollywood, CA 91606, or at such other place as the Managers may, from time to time, determine, in which event the Managers shall provide written notice of such change to the Members. The Managers may establish additional temporary or permanent offices and/or places of business for the conduct of the Company's business as they may determine. The registered agent of the Company in the State of California shall be the initial registered agent named in the Company Certificate or such other Person or Persons as the Managers may designate in the manner provided by the Act.

2.6 No State-Law Partnership.

No provisions of this Agreement (including, without limitation, the provisions of Article VIII) shall be deemed or construed to constitute the Company a partnership (including, without limitation, a limited partnership) or joint venture, or any Member a partner or joint venturer of or with any other Member, for any purposes other than federal and state tax purposes.

## ARTICLE III

## INTENTIONALLY OMITTED

## ARTICLE IV

## CAPITAL CONTRIBUTIONS; CAPITAL ACCOUNTS

4.1 INTENTIONALLY OMITTED.

4.2 Members, Capital Contributions. The Members have made or concurrently with the execution and delivery of this Agreement will make, an Initial Capital Contribution in the amount set forth on attached Schedule "A", and the Members hereby agree to make additional Capital Contributions in accordance with Section 4.3 below.

4.3 Additional Capital Contributions.

(a) Additional Capital Contributions. If the Managers determine that funds are needed to fulfill the Company's obligations and meet the Company's operating expenses, in excess of the sources of funds, debt and capital otherwise specified in this Agreement, subject to receipt of approval of a Majority of the Members, the Managers shall give written notice to the Members of the Managers' determination of the amount then needed (an "Additional Capital Call"), the Member's proportionate share of such additional capital (which shall be in proportion to each Member's Capital Percentage) and shall specify a contribution date (which shall not be less than twenty-one (21) days following the giving of such notice). Each Member shall make its additional Capital Contribution to the Company on or before the date specified in the Managers' notice.

(b) Loans Versus Advances. Notwithstanding Section 4.3(a) hereof, the Managers and all of the Nondefaulting Members may specify together that all additional contributions pursuant to the applicable Additional Capital Call are instead advances of funds to the Company instead of Capital Contributions. In such event, such Members shall be entitled to receive interest on the amounts so advanced at the Reference Rate, and such funds and the interest therefor shall be repaid prior to payment of any distributions to the Members. If all Members contribute their additional Capital Contribution pursuant to the Additional Capital Call, then such sums shall be treated as Capital Contributions.

(c) Failure to Make Required Contributions.

(i) If any of the Members is a Defaulting Member, then (A) any of the Nondefaulting Members shall have the option to (1) if the Managers and all of the Nondefaulting Members elect to treat the additional Capital Contributions as advances of funds pursuant to Section 4.3(b) above, advance funds to the Company as Permitted Loans in an amount equal to the amount that was to have been contributed by the Defaulting Member, in which event such Members shall be entitled to receive interest on the amounts so advanced at the Reference Rate, and/or (2) contribute as a Capital Contribution all or a portion of the amount that was to have been contributed by the Defaulting Member. If any of the Nondefaulting Members lends funds to the Company as Permitted Loans, such funds and the interest thereon shall be repaid prior to the payment of any distribution or payment to the Members or their Affiliates. If any Nondefaulting Member or Members contribute as a Capital Contribution all or a portion of the amount that was to have been contributed by the Defaulting Member, (A) the Member Percentage of any Defaulting Member shall be decreased by an amount calculated as follows: the Member Percentage that such Defaulting Member would otherwise be entitled under the terms of this Agreement shall be multiplied by a fraction with a numerator equal to the Capital Contribution of such Defaulting Member and the denominator equal to the Capital Contribution of such Defaulting Member plus the additional Capital Contribution that has been made by the Nondefaulting Member(s), and (B) the Member Percentage of the Nondefaulting Member(s) making the additional Capital Contribution shall be increased by the percentage points that the Defaulting Member's Member Percentage was decreased.

(ii) Section 4.3(c)(i) shall not apply if the Member who failed to make timely a Capital Contribution has submitted to a Reference Procedure, on the terms and conditions as set

forth in Section 15.16, the issue as to whether the Member was required to make the Capital Contribution, during such time as the Reference Procedure is still ongoing. During such Reference Procedure, the Member may, but shall not be obligated to, advance funds to the Company, in which case such Member or Members shall be entitled to receive interest on the amount so advanced at the Reference Rate. If a Member loans funds to the Company, such funds and the interest thereon shall be repaid prior to the payment of any Distribution or payment to the Members or their Affiliates.

(d) Good Faith. In determining whether or not to make a call for additional Capital Contributions, the Managers shall at all times act in good faith, taking into consideration only the best interests of the Company.

4.4 Right of Withdrawal. No Member shall have the right to withdraw or be repaid any part of the contributions of such Member to the capital of the Company or any earnings thereon, except as specifically provided in this Agreement.

4.5 Capital Accounts.

(a) Establishment and Maintenance of Capital Accounts. The Company shall establish and maintain a separate account (the "Capital Account") for each Member. The initial balance of the Capital Account for each Member shall be such Member's Initial Capital Contribution when and as made. Each Member's Capital Account shall be increased by (i) such Member's additional Capital Contributions (including the Value of any property contributed), (ii) such Member's distributive share of Profits, and any items in the nature of income or gain which are specially allocated pursuant to Sections 5.2 and 5.3, (iii) the amount of any Company liabilities that are assumed by such Member within the meaning of Regulations Section 1.704-1(b)(2)(iv)(c), and (iv) the amount of any liabilities that are secured by any Company property distributed to such Member to the extent the Member is considered to assume or take such property subject to such liabilities under Code Section 752. Each Member's Capital Account shall be decreased by (i) the amount of cash and the Value of any Company property distributed to such Member as Distributions, (ii) such Member's distributive share of Losses and any items in the nature of expenses or losses which are specially allocated pursuant to Sections 5.1 and 5.4, (iii) the amount of any liabilities of such Member that are assumed by the Company within the meaning of Regulations Sections 1.704-1(b)(2)(iv)(c) and (iv) the amount of any liabilities that are secured by any property contributed by such Member to the Company to the extent the Company is considered to assume, or to take such property subject to, such liabilities under Code Section 752. The amount of expenditures of the Company which are neither deductible nor properly chargeable to a capital account under Code Section 705(a)(2)(B) or which are treated as such expenditures under Regulations Section 1.704(b)(2)(iv)(i) shall reduce Capital Accounts and shall be allocated among the Members in proportion to their respective Member Percentages.

(b) Compliance with Regulations. The foregoing provisions and the other provisions of this Agreement relating to the maintenance of Capital Accounts are intended to comply with Code Section 704(b) and Regulations Section 1.704-1(b), and shall be interpreted and applied in a manner consistent with such Code and Regulations and, in the event of conflict with such Code and Regulations, such Code and Regulations shall prevail. The Members, acting

reasonably, are hereby authorized to modify these provisions to the minimum extent necessary to comply with such Regulations.

(c) Adjustments with Respect to Transfers. In the event of the transfer of all or any part of its interest in the Company by a Member in accordance with the terms and conditions of this Agreement, the transferee shall succeed to the Capital Account of the transferor to the extent the Capital Account relates to the transferred interest. Thereafter, the Capital Account of such transferee shall be adjusted in accordance with Section 4.5(a) hereof.

## ARTICLE V

## ALLOCATIONS

5.1 Allocation of Losses. Losses of the Company for each Fiscal Year shall be allocated to the Members as follows:

(a) First, among the Members as necessary to cause each Member's Capital Account balance to equal the sum of (A) the amount of Distributable Net Cash Flow that would be distributed to such Member pursuant to Section 6.3 with respect to such Fiscal Year if the Company applied and/or distributed all of the Distributable Net Cash Flow for such Fiscal Year pursuant to Section 6.3, plus (B) the amount that would be distributed to such Member pursuant to Section 6.3 if the Company (a) applied and/or distributed all Distributable Net Cash Flow received with respect to such Fiscal Year pursuant to Section 6.3 and (b) then sold all of its remaining assets for their adjusted tax basis (or adjusted book basis in the case of property whose Value is different from its adjusted basis) and applied/or distributed the proceeds therefrom and its reserves (net of debt repayments) to the Members pursuant to Section 6.3; and

(b) Second, after giving effect to the allocations made pursuant to Section 5.1(a), among the Members in proportion to the Members' respective Capital Percentages.

For purposes of Sections 5.1 and 5.2, the balance in the Capital Account of each Member shall be deemed to be increased by the Capital Account deficit that each such Member is obligated or deemed obligated to restore (pursuant to Regulations Section 1.704-2, any provision of this Agreement or otherwise) and deemed to be decreased by the adjustments required by Regulations Section 1.704-1(b)(2)(ii)(d)(4), (5) & (6).

5.2 Allocation of Company Profits. Profits of the Company for each Fiscal Year shall be allocated to the Members as necessary to cause the Capital Account balance of each Member to equal the sum of (i) the amount that would be distributed to such Member pursuant to Section 6.3 if the Company then applied and/or distributed all of the Distributable Net Cash Flow for such Fiscal Year pursuant to Section 6.3, plus (ii) the amount that would be distributed to such Member pursuant to Section 6.3 if the Company then sold all of its assets other than amounts described in the preceding clause (i) for their adjusted tax basis (or adjusted book basis in the case of property whose Value is different from its adjusted basis) and applied and/or distributed the proceeds therefrom and its reserves (net of debt repayments) to the Members pursuant to Section 6.3.

5.3 Allocation of Excess Nonrecourse Liabilities. In accordance with Regulations Section 1.752-3(a)(3), solely for purposes of determining each Member's proportionate share of "excess nonrecourse liabilities" of the Company (as defined in Regulations Section 1.752-3(a)(3)), the Members' respective interests in Company profits shall be in the proportion that the Total Capital of each Member bears to the Total Capital of all Members (each Member's "Capital Percentage").

5.4 Special Allocations.

(a) Nonrecourse Debt Minimum Gain Chargeback. If there is a net decrease in a Member's share of Membership Minimum Gain during any Fiscal Year, then notwithstanding any other provision of this Agreement, such Member shall be allocated items of income and gain for such Fiscal Year (and, if necessary, for other Fiscal Years) in a manner that complies with the "minimum gain chargeback" requirements of Regulations Section 1.704-2(f).

(b) Member Minimum Gain Chargeback. If there is a net decrease in a Member's share of Member Nonrecourse Debt Minimum Gain during any Fiscal Year, then notwithstanding any other provision of this Agreement, such Member shall be allocated items of income and gain for such Fiscal Year (and, if necessary, for other Fiscal Years) in a manner that complies with the "partner nonrecourse debt minimum gain chargeback" requirements of Regulations Section 1.704-2(i).

(c) Qualified Income Offset. To comply with the "qualified income offset" requirements of Regulations Section 1.704(b)-1(b)(2)(ii)(d) and notwithstanding any other provision of this Agreement except Sections 5.4(a) and 5.4(b), if a Member would have a deficit Capital Account balance after adjusting the Member's Capital Account (i) upward for the amounts that such Member is obligated or deemed obligated to restore (pursuant to any provision of this Agreement or otherwise) and (ii) downward by the adjustments required by Regulations Section 1.704-1(b)(2)(ii)(d)(4), (5) & (6), items of income or gain of the Company shall be allocated to such Member in an amount and manner sufficient to eliminate as quickly as possible the deficit Capital Account balance determined under this Section 5.4(c).

(d) Gross Income Allocation. In the event any Member has a deficit Capital Account at the end of any Fiscal Year which is in excess of the sum of (i) the amount such Member is obligated to restore pursuant to any provision of this Agreement, and (ii) the amount such Member is deemed obligated to restore pursuant to the penultimate sentences of Regulations Sections 1.704-2(g)(1) and 1.704-2(i)(5), each such Member shall be specially allocated items of income and gain of the Company in the amount of such excess as quickly as possible, provided that an allocation pursuant to this Section 5.4(d) shall be made only if and to the extent that such Member would have a deficit Capital Account in excess of such sum after all other allocations provided in this Article V have been made as if Section 5.4(c) and this Section 5.4(d) were not in this Agreement.

(e) Nonrecourse Deductions. Nonrecourse Deductions for any Fiscal Year shall be specially allocated to the Members in the proportion that their respective Capital Percentages.

(f) Member Nonrecourse Deductions. Member Nonrecourse Deductions for any Fiscal Year shall be specially allocated to the Member who bears the economic risk of loss with respect to the Member Nonrecourse Debt to which the Member Nonrecourse Deductions are attributable in accordance with Regulations Section 1.704-2(i).

(g) Section 754 Adjustments. To the extent an adjustment to the adjusted tax basis of any Company asset pursuant to Code Section 734(b) or Code Section 743(b) is required, pursuant to Regulations Section 1.704-1(b)(2)(iv)(m)(2) or Regulations Section 1.704-1(b)(2)(iv)(m)(4), to be taken into account in determining Capital Accounts as the result of a distribution to a Member in complete liquidation of his interest in the Company, the amount of such adjustment to the Capital Accounts shall be treated as an item of gain (if the adjustment increases the basis of the asset) of loss (if the adjustment decreases such basis) and such gain or loss shall be specially allocated to the Members in accordance with their interests in the Company in the event Regulations Section 1.704-1(b)(2)(iv)(m)(2) applies, or to the Member to whom such distribution was made in the event Regulations Section 1.704(b)(2)(iv)(m)(4) applies.

(h) Income Characterization. For purposes of determining the character of any item of income or gain allocated under this Agreement, the portion of such income or gain treated as ordinary income because of depreciation recapture, shall be allocated among the Members to the extent possible in the proportion that (i) the amount of depreciation previously allocated to each Member bears to (ii) the total of such depreciation allocated to all Members. This Section 5.4(h) shall only alter the character of items of income or gain allocated to the Members and not the amounts.

5.5 Intent of Allocations. The parties intend that the foregoing tax allocation provisions of this Article V, as applied for book purposes, shall produce final Capital Account balances of the Members that would permit liquidating distributions, if such distributions were made in accordance with final Capital Account balances (instead of being made in the order of priorities set forth in Section 6.3 to be made (after unpaid loans and interest thereon, including those owed to Members have been paid) in a manner identical to the order of priorities set forth in Section 6.3. To the extent that the tax allocation provisions of this Article V (as applied for book purposes) would fail to produce such final Capital Account balances, (i) such provisions shall be amended by the Members if and to the extent necessary to produce such result, and (ii) taxable income and taxable loss of the Company for prior open years (or items of gross income and deduction of the Company for such years) shall be reallocated among the Members to the extent it is not possible to achieve such result with allocations of items of income (including gross income) and deduction for the current year and future years, as reasonably approved by all Members. This Section 5.5 shall control notwithstanding any reallocation or adjustment of taxable income, taxable loss, or items thereof (as computed for book or tax purposes) by the Internal Revenue Service or any other taxing authority.

5.6 Section 704(c) Allocations. In accordance with Code Section 704(c) and the Treasury Regulations thereunder, items of income, gain, loss, and deduction with respect to any property contributed by a Member to the Company that has a Value different from its adjusted tax basis at the time of contribution shall be allocated for federal, state, and local income tax purposes among the Members so as to take into account such variation. The Company shall use

the "Traditional Method" as described in Treasury Regulation Section 1.704-3(b) to make all allocations required by this Section 5.6. The Managers, or Partnership Representative (as defined in Section 7.2), are hereby authorized and directed to apply the principles of the Traditional Method, including the "ceiling rule" limitation, for all contributed property, and to make any elections or decisions related thereto in a manner that is consistent with such method and the purpose and intent of this Agreement. Allocations pursuant to this Section 5.6 are solely for purposes of federal, state and local taxes and shall not affect, or in any way be taken into account in computing, any Member's Capital Account or share of Profits, Losses or other items or Distributions pursuant to any provision of this Agreement.

5.7 Change in Regulations. If any of the Regulations upon which the special allocations in this Article V are based are hereafter changed or if new Regulations are hereafter adopted and in the opinion of reputable tax counsel retained by the Company those changes or new Regulations make it necessary to revise or add to the special allocations rules of this Article V to avoid a significant risk that a material portion of any allocation governed by this Article V would be reallocated by the Internal Revenue Service, this Agreement may be amended in accordance with Section 15.12 to avoid or reduce significantly such risk to the extent possible without materially affecting the amounts distributable to any Member pursuant to this Agreement.

5.8 Change in Member Percentages. In the event Member Percentages of the Members change during a Fiscal Year for any reason, the allocation of Profits and Losses of the Company for such Fiscal Year shall be adjusted to reflect the varying Member Percentages of the Members during such Fiscal Year by making daily prorations of Profits and Losses for the Fiscal Year among the Members based on the number of days in the Fiscal Year that the Members held their respective Member Percentages and otherwise as required under Code Section 706 and the Regulations thereunder.

## ARTICLE VI

## DISTRIBUTIONS

6.1 Distribution Policy. Except for Distributions upon liquidations of the Company (which Distributions shall be made in accordance with Section 10.4 hereof), the Managers shall from time to time, make Distributions to the Members of Distributable Net Cash Flow, if any. Such distributions may, in whole or in part, constitute withdrawals or reductions of capital by the Members, and all Members hereby consent thereto; provided, however, that no such Distributions may be made if the Members receiving such Distributions would be obligated to return such Distributions under the Act. Subject to this Section, all Distributions shall be made concurrently to all Members entitled to Distributions under Section 6.3 on the date set for such Distribution. The Managers shall determine the amount and date of each such Distribution and the date for ascertaining all Members' percentage interests in such Distribution. No Distributions of Company property other than cash shall be made to any Member without the prior written consent of all Members, which may be granted or withheld in such Members' sole and absolute discretion.

6.2 Treatment of Distributions. The Managers shall withhold from Distributions to any Member any amount required to be withheld under applicable federal and state statutes, rules and

regulations. Any amounts withheld from Distributions shall be treated as distributed to the Member on whose behalf the withholding was made. Solely for tax purposes, any distributions (including deemed distributions) made before the end of a Fiscal Year (other than liquidating distributions) shall be treated as advances or drawings on the date distributed and as actually distributed on the last day of the Fiscal Year.

6.3 Distributions of Distributable Net Cash Flow. Distributions of Distributable Net Cash Flow for any month shall be made by the Company to the Members in the following amounts and priorities on a cumulative basis:

(a) First, to the Members in proportion to their Permitted Loans made pursuant to Section 4.3, if any, until each of the Members who has made such Permitted Loan(s) has received Distributions under this Section 6.3(a) that reduce the outstanding balance of principal and accrued interest on their Permitted Loan(s) to zero;

(b) Second, to the Members, in proportion to their Capital Contributions until each of the Members has received Distributions under this Section 6.3(b) in an amount equal to its Capital Contributions;

(c) Then, to the Members in accordance with their respective Member Percentages.

## ARTICLE VII

## MANAGEMENT

7.1 Management.

The Company shall be controlled by its Managers who, subject to the restrictions of Section 7.3(a) below, shall have the exclusive authority to manage the operations and affairs of the Company and to make all decisions regarding the business of the Company. The managers of AM HOLDCO LLC ("AM Holdco"), shall have the right to appoint two (2) Managers. The initial Managers appointed by AM Holdco (the "AM Managers") shall be (i) Abraham Bak ("Bak") so long as he is living and competent to serve as Manager, and (ii) Menachem Gastwirth ("Gastwirth") so long as he is living and competent to serve as Manager. In the event one of the aforesaid Persons is no longer able to serve as Manager, AM Holdco, or its successors and assigns, shall select a replacement for the AM Managers. AM Holdco shall have the right, at any time, to remove any one or both of the AM Managers and select a replacement for such AM Managers. Each Manager shall have one (1) vote for any decision made by the Managers and the unanimous vote of all of the Managers shall be required for all decisions. Notwithstanding anything to the contrary, so long as any of Bak or Gastwirth are serving as a Manager, the signature of any of them alone shall be sufficient to bind the Company. At such time as none of them is serving as a Manager, the signatures of both of the AM Managers shall be required to bind the Company to any document, instrument or certificate, of any nature whatsoever. Persons dealing with the Company are entitled to rely exclusively on the power and authority of the Managers as set forth in this Agreement. Except as otherwise expressly set forth in this Agreement, in no event shall the

Members take part in, or interfere in any manner with, the management, conduct or control of the Company business or have any right or authority to act for or bind the Company.

7.2 Partnership Representative.

(a) The Managers and the Company shall take all reasonable actions to opt out of and avoid the application to the Company of the provisions of sections 6221 through 6241 of the Code, as amended by the Bipartisan Budget Act of 2015 ("Budget Act Provisions"). If, however, the Budget Act Provisions do apply to the Company, the Managers shall appoint an individual or entity to serve as the Company's "Partnership Representative" for purposes of Sections 6221 through 6241 of the Code. The Partnership Representative shall be Abe Bak unless and until the Managers appoint a successor Partnership Representative. The Partnership Representative is authorized and required to represent the Company (at the Company's expense) in connection with all examinations of the Company's affairs by any tax authorities, including resulting administrative and judicial proceedings, to sign consents and enter into settlement and other agreements with such authorities with respect to any such examinations or proceedings, and to expend the Company's funds for professional services incurred in connection therewith.

(b) The Partnership Representative shall duly and timely elect under Section 6226 of the Internal Revenue Code to require each person who was a Member during the taxable year of Company that was audited (a "Reviewed Year") to personally bear its proportionate share of all taxes, interest, additions to tax, and penalties ("Tax Liability") resulting from adjustments based on such audit and shall notify each such person and the Internal Revenue Service of each person's proportionate share of the audit adjustments. If for any reason the Company is liable for a Tax Liability as a result of an audit, each person who was a Member during the Reviewed Year shall pay to the Company an amount equal to such person's proportionate share of the Tax Liability, as determined by the Partnership Representative, based on the amount each person should have borne (computed at the tax rate used to compute the Company's liability) had the Company's tax return for the Reviewed Year reflected the audit adjustment, and the expense for the Company's payment of such Tax Liability shall be specially allocated to such persons (or their successors) in such proportions. The obligations of each Member or former Member under this paragraph shall survive the transfer or redemption by such Member of its interest in the Company and the termination of this Agreement or the dissolution of the Company.

(c) Each Member shall provide such cooperation and assistance, including executing and filing forms or other statements and providing information about the Member, as is reasonably requested by the Partnership Representative to enable the Company to satisfy any applicable tax reporting or compliance requirements, to make any tax election or to qualify for an exception from or reduced rate of tax or other tax benefit or be relieved of liability for any tax regardless of whether such requirement, tax benefit or tax liability existed on the date such Member was admitted to the Company. If a Member fails to provide any such forms, statements, or other information requested by the Partnership Representative, such Member shall indemnify the Company for the share of any tax deficiency paid or payable by the Company that is due to such failure (as reasonably determined by the Partnership Representative). The obligations set forth in

this paragraph will survive such Member ceasing to be a Member of the Company and/or the termination, dissolution, liquidation and winding up of the Company.

(d) The Partnership Representative is not personally liable for monetary damages to the Company, its Members, or any other person for any statement, vote, decision, action, failure to act, or breach of, or failure to discharge, its duties or obligations in such capacity, except to the extent such damages arose from the Partnership Representative's fraud, bad faith, willful misconduct or gross negligence, or to the extent such exemption from liability or limitation thereof is not permitted under applicable law.

(e) The Company shall, to the fullest extent permitted by applicable law, indemnify and hold harmless any person who serves as Partnership Representative, or as an officer or director of a corporate Partnership Representative, with respect to any claim or demand against such person and any debt, obligation or other liability incurred by such person by reason of such person's former or present capacity as the Partnership Representative (or as an officer or director of a corporate Partnership Representative). The indemnification provided hereunder shall not be deemed exclusive of any other rights to which any person may be entitled under this Agreement, or under any applicable law, or any other agreement. Any amendment, modification or repeal of any portion of this paragraph shall not adversely affect any right or protection of a Partnership Representative in respect of any act or omission occurring prior to the time of such amendment, modification or repeal. Notwithstanding the preceding provisions of this paragraph, the Company shall not indemnify the Partnership Representative for any liability for fraud, bad faith, willful misconduct or gross negligence.

(f) The Partnership Representative may employ tax counsel to represent the Company in connection with any tax audit or investigation of the Company and any administrative or judicial proceedings arising out of such audit. The fees and expenses of such counsel shall be a Company expense and shall be paid by the Company.

7.3 Powers and Authority. Subject to the provisions of the Act and contrary provisions of this Agreement, the Managers shall have the exclusive power and authority, on behalf of the Company, to enter into, make and perform any and all contracts and other undertakings or obligations, including executing a lease for any property, and any other matter which concerns any Company property, and to engage in and carry on any and all activities and transactions necessary, advisable or incidental to carry out the purposes of the Company, as set forth in Section 2.3 of this Agreement.

Except as otherwise provided in this Agreement, no Member shall take part in the control of the business of the Company, nor shall any Member have the right of authority to act for or bind the Company. Unless inconsistent with this Agreement, the Managers may engage, on behalf of the Company, such Persons (including accountants, attorneys, affiliates and Persons which are Members) as they may deem advisable in their reasonable judgment for the conduct of the business of the Company, on such terms and for such compensation as the Managers may reasonably determine. The Managers shall not have any power or authority, on behalf of the Company, to enter into any contract, arrangement or undertaking not within the purposes of the Company.

(a) Restrictions on Authority of Managers. Notwithstanding any other provisions of this Agreement, the Managers shall not have the authority to do any of the following acts, or any act constituting a Major Decision, without first obtaining the approval of a Majority of the Members:

(i) Doing any act in contravention of this Agreement;

(ii) Doing any act which would make it impossible to carry out the ordinary business of the Company, including selling or leasing assets of the Company.

(iii) Confessing a judgment or settling or adjusting any claim against the Company where the amount in controversy exceeds Five Thousand dollars ($5,000.00) per occurrence or claim of Ten Thousand Dollars ($10,000.00) in the aggregate per year, or executing or delivering any assignment for the benefit of the creditors of the Company;

(iv) Acquire fee ownership of any real property or equity interest in an entity that is acquiring or that owns real property, other than the Facility;

(v) Issue guaranties on behalf of the Company of debt obligations of any other Person;

(vi) Execute and deliver, on behalf of the Company all contracts and other documents, and any amendments or modifications thereto, that are out of the ordinary course of business, including without limitation, new financing or leasing documents on behalf of the Company;

(vii) Admitting any other person or entity as a Manager except as otherwise provided in this Agreement;

(viii) Voluntarily withdrawing from the Company; and

(ix) Except as specifically provided in this Agreement, amend this Agreement.

7.4 Operating Expenses. The Managers shall be entitled to reimbursement from the Company for third-party out-of-pocket expenses expended by the Managers and directly attributable to the conduct of the Company's business, including bookkeeping services, telephone, travel and similar costs, employee costs and a portion of overhead expenses (such a office rent and personnel costs), except to the extent attributable to a Bad Act of the applicable Manager or its Affiliates. All such expenses shall be reimbursed to the Managers from the gross receipts of the Company prior to any Distribution hereunder. The Company's ongoing legal and accounting costs shall be paid directly by the Company.

7.5 Devotion of Time; Other Activities. Each Manager shall devote only such time and effort to the business and affairs of the Company as such Manager shall reasonably deem necessary or appropriate to implement the purposes of the Company. Any Member and any officer, director, employee or affiliate, if any, of any Member, may engage in or possess an interest in other business

ventures of every nature and description, whether similar to or dissimilar from or competitive with the business of the Company, independently or with others, without any requirement that such Member offer participations therein to the other Members, or any of them, and neither the Company nor any of the Members shall have any right, by virtue of this Agreement, in and to such other ventures or to the income or profits derived therefrom.

7.6 Self-Dealing. Except as otherwise provided herein, the Managers shall not, on behalf of the Company, procure services or purchase goods from, nor sell any goods or services of the Company to, the Managers or any of their respective Affiliates except with the prior written consent of a Majority of the Members.

7.7 Advances by the Managers. Except as otherwise provided in this Agreement (including without limitation Section 4.3), the Managers shall have no responsibility and duty to the Company or the Members to provide the Company with additional capital necessary for the operation of the Company business in the event the capital contributions provided for herein and Company income prove to be insufficient to pay or satisfy any debts, obligations, costs, or expenses incurred in the operation of the business of the Company, or to maintain Company assets, or for any other proper Company purpose.

7.8 Pre-Operating Expense Reimbursement. The Managers shall receive reimbursement from the Company for due diligence expenses, attorneys' fees and costs, and all other pre-operating expenses incurred by the Managers with respect to the Company, the Facility or the formation of the Company (including, without limitation, attorneys' fees and costs for the acquisition of the Facility by the Company and for the preparation and negotiation of this Agreement), upon submission of invoices therefor to the Company.

7.9 Management Fees.

(a) The Managers shall be entitled to a management fee equal to $3,000 per month for the Facility.

(b) In connection with any mortgage financing obtained by the Company, the Managers shall be entitled to a financing fee equal to 1% of the principal amount of any mortgage loan obtained by the Company due upon the closing of such loan.

(c) In connection with any new lease(s) entered into by the Company, the Managers shall be entitled to a leasing fee equal to 1% of the first year base rent under such lease due on the effective date of the lease.

(d) In connection with the acquisition of the Facility, the Managers shall be entitled to an acquisition fee equal to 1% of the purchase price of such Facility, payable concurrently with the acquisition.

(e) In connection with a sale of the Facility, the Managers shall be entitled to a disposition fee equal to 1% of the sale price upon the closing of such sale.

7.10 Intentionally Omitted.

7.11 No Liability to Members. Except in the case of Bad Acts or except as expressly provided in this Agreement, the Managers shall not be liable to any Member or the Company for any action taken as a Manager with respect to the Company which was reasonably believed by such Manager to be within the scope of the authority conferred by this Agreement and by law.

7.12 Indemnification. No Manager shall be liable to the Company or to any Member for any act or omission suffered or taken by such Manager in good faith except to the extent the same is attributable to a Bad Act of such Manager or its Affiliates. Each Manager and its Affiliates shall be fully protected and indemnified by the Company against all liabilities and losses suffered by virtue of such Manager's status as a Manager performing services under Section 7.1 (including amounts paid in respect of judgments, fines or in settlement of litigation and expenses reasonably incurred by it in connection with any pending or threatened litigation or proceeding) with respect to any action or omission suffered or taken, including but not limited to any action taken by such Manager in the formation and operation of the Company and liabilities arising under the Code, provided that such acts or omissions do not constitute (i) fraud or misappropriation of Company funds, (ii) gross negligence or wanton or willful misconduct by such Manager which results in a material adverse impact on the Company, its property or its business operations, (iii) a breach of such Manager's fiduciary duty, (iv) any defalcation by a Manager or other felonious criminal act by such Manager, (v) a bankruptcy of a Manager or if a Manager is other than a natural person, a bankruptcy of its constituent general partners, or (vi) a material default by the Company under any agreement with a Company lender or under any other material agreement to which the Company is a party that is caused by an act or omission described in clauses (i), (ii), (iii), (iv), (v) or (vi) that is not cured within the time provided under such agreement (all such acts or omissions described in clauses (i), (ii), (iii), (iv), (v), (vi) and (vii) being collectively referred to herein as "Bad Act"). The indemnification of each Manager shall not apply to the extent that the liabilities or losses are caused by Bad Acts of such Manager or its Affiliates. If a Manager or any of its Affiliates commits a Bad Act (other than a Bad Act described in clause (vi) of this Section 7.12), then such Manager shall indemnify and save harmless the Company and the Members from any loss, liability or damage occasioned thereby (including, but without limitation, reasonable attorneys' fees), and the Members shall have the right (but not the obligation) to cure such Bad Act at the expense of such Manager. In addition, if a Manager or any of its Affiliates commit a Bad Act (other than a Bad Act described in clause (vi) of this Section 7.12), the Company shall have the right to offset any damages resulting therefrom against any obligations, fees or other amounts due or payable to such Manager or its Affiliates under any of their contracts or agreements with the Company. The Members shall be fully protected and indemnified by the Company against all liability and losses suffered by virtue of their status as Members except to the extent that such liability or losses arises from Bad Acts of the Member seeking indemnification.

7.13 Intentionally Omitted.

7.14 Admission of Substitute Managers. A transferee of any interest of a Manager may be admitted as a Substitute Manager only by approval of a Majority of the Members in their sole and absolute discretion.

7.15 Admission of Additional Managers. Additional Persons may be admitted from time to time as additional Managers to the Company upon the approval of the Managers and all of the Members. Notwithstanding anything to the contrary contained herein, upon occurrence of a Bad Act, the Members shall have the right, by a unanimous vote of the Members, to elect an additional Manager. Such admission shall become effective upon the execution and delivery by the Person(s) being so admitted of a counterpart or counterparts of this Agreement.

7.16 Not Liable for Return of Capital. The Managers shall not be liable for the return of the Capital Contributions of the Members or any portion thereof or interest thereon.

7.17 Pre-Authorized Transactions. By executing this Agreement, the Members hereby authorize the Managers to effectuate the following transactions on behalf of the Company:

(a) To acquire and own the Facility, pursuant to the terms of that certain Asset Purchase Agreement, dated as of _____, 2025(as amended, the "APA"), by and between the "Seller Parties" as identified therein, and the Company or its predecessor in interest, as buyer, and close all of the transactions contemplated under the APA;and

(b) The Company entering into a Master Lease for the Facility with _____LLC, a California limited liability company, as master tenant.

## ARTICLE VIII

## RIGHTS OF MEMBERS

8.1 Limited Liability. Except to the extent otherwise provided in the Act, no Member shall have any personal liability whatsoever, whether to the Company, to any of the other Members or to the creditors of the Company, for the debts of the Company or any of its losses in excess of such Member's Capital Contribution and undistributed Profits allocated to such Member.

8.2 Return of Contributions; Additional Contributions. No Member shall be entitled to the withdrawal or return of its Capital Contribution, except to the extent, if any, that distributions are made subject to this Agreement or upon the Dissolution of the Company. Except as otherwise provided herein, no Capital Contribution shall be deemed to be a liability of the Company or of any Member. No Member shall be required to contribute or loan any money or property to the Company to remove any deficit in such Member's Capital Account or to enable the Company to return any Member's Capital Contribution. No Member shall have priority over any other Member either as to the return of Capital Contributions or as to Profits, Losses or Distributions except as otherwise provided in this Agreement.

8.3 Other Activities. Except as otherwise provided herein, this Agreement shall not preclude or limit, in any respect, the right of any Member or any Affiliate of any Member to engage or invest in any business activity of any nature or description. Any such activity may be engaged in independently or with others, and may include, without limitation, the conduct of any business for the account of such Member or any Affiliate thereof. Neither the Company nor any Member shall have any right, by virtue of this Agreement or the limited liability company relationship

created hereby, in or to such other ventures or activities, or to the income or proceeds derived therefrom. The pursuit of such ventures, even if competitive with the business of the Company, shall not be deemed wrongful or improper. A Member and any Affiliate thereof shall have the right to take for its own account, or to recommend to others, any business or investment opportunity.

8.4 Transfer of Membership Interests.

(a) Except as set forth in this Section 8.4, a Member may not directly or indirectly sell, assign, transfer, convey, pledge, encumber, hypothecate, give or otherwise dispose of (collectively "Transfer") all or any part of its interests in the Company (including any Transfer of all or part of its interests in the Company to a Person who becomes a transferee of a beneficial interest in the Company even though not becoming a Substituted Member), unless the Managers have unanimously consented to such Transfer, which consent may not be unreasonably withheld.

(b) As a condition to any Transfer of a Membership Interest pursuant to this Section 8.4, or the admission of any transferee as a Substituted Member, the transferor and the transferee shall provide such legal opinions and documentation as the Managers shall reasonably request, including, without limitation, an executed counterpart of this Agreement if such transferee is to become a Substituted Member.

(c) Subject to compliance with any applicable securities laws and regulations and upon execution of appropriate instruments of Transfer reasonably approved by the Manager, a Member without other consent shall have the right to Transfer all or any portion of his interests in the Company to his spouse or lineal ascendants or descendants, or to a trust for such Member's benefit (or his spouse or lineal ascendants or descendants benefit), or to such Member's spouse or former spouse in connection with a property settlement agreement or decree of marital dissolution, or to any other person if there is no change in beneficial ownership and/or control of such interest.

(d) A transferee who receives a Transfer of a Member's interest pursuant to the provisions of this Section 8.4 shall be entitled to receive distributions attributable thereto acquired by reason of such Transfer and shall be entitled to share in the Profits and Losses allocable thereto from and after the effective date of such Transfer. Such effective date shall be the last day of the calendar month during which the Managers receive the Transfer instrument and completion of the other procedures, if any, specified in this Section 8.4 applicable to such Transfer. However, until such time as a written instrument of Transfer has been received by the Company, the Company and the Managers shall be entitled to treat the transferor of such interest as the absolute owner thereof in all respects and shall incur no liability for allocations of Profits, Losses and distributions which are made in good faith to such transferor. Until the transferee of a Member's interest becomes admitted as a Substituted Member in accordance with this Section 8.4, such transferee shall have no right to any information regarding an accounting of the Company's affairs, no right to inspect the Company's books or to vote on any matters presented for vote to the Members, nor may such rights be exercised by the transferor once the Transfer is effected. The sole rights of a transferee who is not admitted as a Substituted Member, but otherwise complies with this Section 8.4, shall be to receive distributions in respect of the interests in the Company held by such transferee and to be allocated a proportionate share of Profits and Losses.

(e) A transferee of a Member's interests in the Company shall not become a Substituted Member, unless the Managers consent to the admission of such transferee to the Company as a Substituted Member, which consent shall not be unreasonably withheld.

(f) Any Substituted Member admitted to the Company pursuant to the provisions of this Section 8.4 will succeed to all the rights and be subject to all the obligations of the transferring Member with respect to the interest to which such Member was submitted. The term "Member(s)", when used in this Agreement, includes each Substituted Member admitted to the Company.

(g) The transferor and transferee will each be obligated to reimburse the Company for all reasonable expenses (including legal fees and disbursements) incurred by the Company in connection with any Transfer or proposed Transfer of a Member's interests in the Company or a Manager's interests in the Company or the admission of any Substituted Member to the Company.

(h) The Managers are hereby granted the power to amend Schedule "A" to reflect any Transfers permitted by Section 8.4 hereof, without any further consent of the Members.

(i) With regard to any Member which is a limited partnership, any Transfer shall include any Transfer by the general partner of such partnership and if such general partner or any Member (or Manager) is a corporation, limited liability company or trust, a Transfer shall include any Transfer of voting control or beneficial ownership of such entity.

8.5 No Withdrawal. Subject to the provisions of Sections 8.2 and 8.4 hereof, no Member may voluntarily withdraw as a Member of the Company, nor may a Member be required to withdraw, nor may a Member borrow or withdraw any portion of its Capital Account from the Company.

8.6 No Termination. The substitution, death, insanity, dissolution (whether voluntary or involuntary), or bankruptcy of a Member shall neither affect the existence of the Company nor entitle such Member's representatives or successors to a return of capital. Upon a Member's death or incompetency, the personal representative of the Member shall be entitled to exercise all of the rights (including voting rights) of the Member and shall be entitled to receive the same share of income, losses and distributions to which the Member was entitled. Upon distribution of such Member's interest in the Company to his heirs, legatees or devisees, such distributees shall be entitled to receive the same share of Profits, Losses and Distributions to which the Member was entitled; provided, however, that unless and until admitted as a Substituted Member in accordance with Section 8.4, such distributee shall not have any other rights of a Member, including without limitation, the right to vote, or effect a Transfer of such Member's interest in the Company. Upon dissolution of a Member which is not a natural person, or upon the adjudication of bankruptcy of a Member, the Person or Persons vested by law with either the winding up or administration of the affairs of such Member shall have the same rights in respect of the interest in the Company of such Member as the representative of a deceased Member would enjoy, and all Persons (other than Persons who are permitted transferees under Section 8.4(c)) to whom the interest of the dissolved Member is distributed upon completion of the dissolution or liquidation process shall have the

same rights, and be subject to the same limitations, in respect of such interest, as the distributee of the estate of a deceased Member would enjoy. In no event, however, shall the representative or trustee of the dissolved or bankrupt Member have the right to Transfer the interest of the dissolved or bankrupt Member except in compliance with this Article VIII.

## ARTICLE IX

## MEETINGS/ACTIONS OF THE MEMBERS

9.1 Call and Notice. Meetings of the Company may be called by either Manager or by any Member holding ten percent (10%) or more of the Member Percentages, by written notice mailed by the Member calling the meeting to the other Members. Except as herein provided, notices of meetings shall be given in the manner and within the time periods specified in the Act. Such meeting shall be held at least five (5) days but not more than sixty (60) days after the mailing of such notice, and such notice shall specify the date of, a reasonable place and time for, and the purpose of, such meeting. Any Member may waive notice of the time, place or purpose of a meeting, either before, at or after such meeting.

9.2 Quorum and Manner of Acting.

(a) At any meeting, the presence, in person or by proxy, of a Majority of the Members shall constitute a quorum for the transaction of business. The form and validity of proxies and the fixing of record dates shall be determined in accordance with the Act.

(b) Members may participate in any meeting in which they are entitled to participate by means of conference telephone or similar communications equipment by means of which all Persons participating in the meeting can hear each other, and such participation in a meeting shall constitute presence in person at such meeting.

(c) Any action which may be taken at any meeting may be taken without a meeting and without a vote if a consent in writing setting forth the action so taken shall be signed by the requisite percentage of the Members.

9.3 Voting Rights. Except as expressly provided in this Agreement or required by the Act, the Members shall have no right to vote on any matters involving the Company.

## ARTICLE X

## DISSOLUTION; LIQUIDATION

10.1 Events of Dissolution. The Company shall be dissolved upon the happening of any of the following events, and such events only:

(a) The occurrence of a Cessation Event or the Transfer of both of the original Managers' interests in the Company unless the Company is continued pursuant to Section 10.3 or 7.15

(b) Sixty (60) days after affirmative vote or written consent of the Managers and a Majority of the Members to dissolve the Company;

(c) Entry of a decree of judicial dissolution under the Act.

10.2 Withdrawal of Manager. The withdrawal of a Manager or any subsequently admitted Manager as a Manager of the Company shall constitute a Bad Act by the withdrawing Manager unless agreed to in writing by all of the Members or unless such withdrawal is caused by the withdrawing Manager's (or its constituent members) death or incapacity.

10.3 Continuation. Notwithstanding any provision in this Agreement to the contrary, if a Manager suffers an event of dissolution described in Section 10.1(a), the Company shall not be dissolved or the Company business required to be wound up if (a) at the time of such event there is at least one remaining Manager and that Manager carries on the business of the Company or (b) a Majority of the Members vote to continue the Company business and a successor Manager is appointed pursuant to Section 7.1. If a Majority of the Members desire to continue the Company business under this Section 10.3, they shall give written notice of such intention to the Managers, or to their legal representatives, assigns or successors in interest within sixty (60) days following the occurrence of any of the events described in Section 10.1(a).

10.4 Liquidation. If a Dissolution of the Company occurs for any reason, the business of the Company shall be continued to the extent necessary to allow an orderly winding up of its affairs, including the liquidation and termination of the Company pursuant to the provisions of this Section 10.4 and Section 10.5, as promptly as practicable thereafter, and each of the following shall be accomplished:

(a) If the Dissolution occurs other than as the result of a Cessation Event or Bad Act, the Managers shall be the liquidating agents (each, a "Liquidating Agent"). In the event that, following the Cessation Event, no Manager remains, a liquidating trustee elected by a Majority of the Members shall carry out the duties of a Liquidating Agent on behalf of the Members.

(b) The Liquidating Agent(s) shall cause to be prepared a statement setting forth the assets and liabilities of the Company as of the date of Dissolution, a copy of which statement shall be furnished to the other Members.

(c) The property and assets of the Company shall be liquidated by the Liquidating Agent(s) as promptly as possible, but in an orderly, reasonable and businesslike manner.

(d) Any gain or loss realized by the Company upon the sale of its property and assets shall be allocated to the Members in the manner set forth in Article V. To the extent that an asset is to be distributed in kind, such asset shall be deemed to have been sold at its fair market value (taking Code Section 7701(g) into account) on the date of the Distribution. The gain or loss recognized upon such deemed sale which has not previously been reflected in the Capital Accounts of the Members shall be allocated in accordance with Article V. The amount of the Distribution shall be considered to be the fair market value of the asset distributed in kind without regard to Code Section 7701(g).

(e) The proceeds of sale of the assets of the Company, including Distributable Net Cash Flow of the Company, shall be applied and distributed as follows and in the following order of priority:

(i) To the payment of the debts and liabilities of the Company (including loans from Members but excluding loans from any Manager removed or removable for Bad Acts or Cessation Events (other than Cessation Events due to death or incapacity) to the extent of any damages or loss suffered by the Company from such Bad Acts) and the expenses of liquidation;

(ii) To the setting up of any reserves which the Liquidating Agent shall determine to be reasonably necessary for contingent, unliquidated or unforeseen liabilities or obligations of the Company or the Members arising out of or in connection with the Company. If the Company is dissolved by reason of or subsequent to a Bad Act with respect to a Manager, the Liquidating Agent(s) shall reserve and withhold all funds otherwise distributable to or for the benefit of such Manager (or if previously removed, such former Manager), pending resolution of all claims which the Members may have against such Manager by reason of such Bad Acts. Any such reserves shall be held by the Liquidating Agent or paid over to a bank or title company selected by it, to be held by such bank or title company as escrow holder or Liquidating Agent(s) for the purposes of disbursing such reserves to satisfy the liabilities and obligations described above. Such reserves shall be held for such period as the Liquidating Agent(s) shall deem, advisable, and upon the expiration of such period, any remaining balance shall be distributed as provided in clause (iii) of this Section 10.4(e);

(iii) To the Members, in the order of priority set forth in Section 6.3; and

(iv) Upon the release of unnecessary reserves, to the Members in accordance with subsection (iii) above.

10.5 Liability for Deficit Balances. No Member shall have any liability to the Company, to the other Members, or to the creditors of the Company on account of any deficit balance in such Member's Capital Account.

10.6 Liquidating Agent(s) Appointed Attorney-in-Fact. The Liquidating Agent(s) is hereby irrevocably appointed as the true and lawful attorney in the name, place and stead of each of the Members, such appointment being coupled with an interest, to make, execute, sign, acknowledge and file with respect to the Company all papers which shall be necessary or desirable to effect the Dissolution, liquidation and termination of the Company in accordance with the provisions of this Article X. Without limiting the foregoing, the Liquidating Agent(s) shall, upon the Dissolution and termination of the Company, file an appropriate certificate to such effect in the proper governmental office or offices under the Act as then in effect. Notwithstanding the foregoing, each Member, upon the request of the Liquidating Agent(s), shall promptly execute, acknowledge and deliver all such documents, certificates and other instruments as the Liquidating Agent(s) shall reasonably request to effectuate the proper Dissolution, liquidation and termination of the Company, including the winding up of the business of the Company. In no event shall any

Member (unless elected as a liquidating trustee) be entitled to any compensation for providing services in connection with Dissolution, liquidation, and termination of the Company. The compensation of a liquidating trustee shall be fixed by agreement between the liquidating trustee and a Majority of the Members. In the event any Member winds up the business of the Company, no additional compensation shall be payable for such services.

## ARTICLE XI

## BOOKS OF ACCOUNTS; REPORTS; BANK ACCOUNTS

11.1 Books. The Managers shall cause the Company to maintain complete and accurate books of account of the Company's affairs on a tax accrual basis, which books, together with an executed copy of this Agreement and the filed Company Certificate, and of all amendments thereto, all powers of attorney, an alphabetical list of the names and last known business or residence addresses of each Member, the capital contribution and share of profits of each Member, copies of the Company's federal, state, and local income tax or information returns or reports, if any, for the six (6) most recent tax years, and copies of financial statements of the Company for the six (6) most recent Fiscal Years maintained at the principal executive office of the Company in the State of California, will be open to inspection by any Member (or its authorized representative) at any time during ordinary business hours upon reasonable notice without disrupting the operations of the Company.

11.2 Reports. The Managers shall furnish to the Members within ninety (90) days (without extension) following the end of each Fiscal Year of the Company, a report containing all information necessary for the preparation of each Member's federal and state income tax return.

11.3 Tax Shelter Registration. If at any time, the Company is or becomes a "tax shelter" under Code Section 6111 and the Regulations thereunder, the Managers shall properly and timely register the Company and take all other actions needed to satisfy requirement imposed on such tax shelter, including without limitation notifying the Members of any actions required of them.

11.4 Bank Accounts. The funds of the Company shall be deposited in the name of the Company, in such bank account or accounts as the Managers shall reasonably approve and reasonably direct from time to time. Such funds shall be invested by the Managers in such manner as they shall reasonably approve (which may or may not bear interest as they shall approve). Each of the Managers shall be an individual signatory on all Company accounts, with the signature of any two (2) Managers being sufficient to effect withdrawals.

## ARTICLE XII

## CERTIFICATES AND OTHER INSTRUMENTS

12.1 State Mandated Certificates. At Company expense, the parties hereto shall immediately execute all such certificates and other documents conforming hereto and do all such filing, recording, publishing and other acts as in the reasonable judgment of the Managers may be appropriate to comply with all of the requirements for the formation of a limited liability company under the laws of the State of California. The Managers will also cause to be filed, recorded and

published, such statements, notices, certificates, statements or other instruments required by any provision of any applicable law which governs the conduct of the Company's business from time to time.

12.2 Certificate of Membership Interest. The Membership Interests in the Company may be represented by a certificate of membership. The exact contents of a certificate of membership may be determined by the Managers but shall be issued substantially in conformity with the following requirements. The certificates of membership shall be respectively numbered serially, as they are issued, shall be impressed with the Company seal or a facsimile thereof, and shall be signed by all the Members of the Company. Each certificate of membership shall state the name of the Company, the fact that the Company is organized under the laws of the State of California as a limited liability company, the name of the Person to whom issued, the date of issue, and the percentage interest represented thereby as of the date of issue. A statement of the designations, preferences, qualifications, limitations, restrictions, and special or relative rights of the Member Percentage shall be set forth in full or summarized on the face or back of the certificates which the Company shall issue, or in lieu thereof, the certificate may set forth that such a statement or summary will be furnished to any holder of the Member Percentage upon request without charge. Any certificate of membership shall be and is intended to be a "certificated security" under the provisions of Article 8 of the Uniform Commercial Code as in effect in the State of Delaware.

12.3 Cancellation of Certificate of Membership Interest. All certificates of membership surrendered to the Company for transfer shall be canceled and no new certificates of membership shall be issued in lieu thereof until the former certificates for a like number of Membership Interests shall have been surrendered and canceled, except as herein provided with respect to lost, stolen, or destroyed certificates.

12.4 Replacement of Lost, Stolen, or Destroyed Certificate. Any Member claiming that his certificate of membership is lost, stolen, or destroyed may make an affidavit or affirmation of that fact and lodge the same with the Managers of the Company, accompanied by a signed application for a new certificate. Thereupon, and upon the giving of a satisfactory bond of indemnity to the Company not exceeding an amount double the value of the Membership Interests as represented by such certificate (the necessity for such bond and the amount required to be determined by the Managers), a new certificate may be issued of the same tenor and representing the same Member Percentage as were represented by the certificate alleged to be lost, stolen, or destroyed, subject to adjustment in the event the Member Percentage of the said Member has been adjusted pursuant to the terms of this Agreement.

## ARTICLE XIII

## HUD PROVISIONS

Notwithstanding any clause or provision in the Articles of Organization and/or this Agreement to the contrary and so long as the United States Department of Housing and Urban Development ("HUD") or a successor or assign of HUD is the insurer or holder of a loan to Company (the "HUD Loan"), the following provisions shall prevail:

13.1 DEFINITIONS. The following terms as used herein shall have the following meanings:

"HUD Loan Documents" shall mean (i) the Regulatory Agreement (as defined below), (ii) the note executed by Company in connection with the HUD Loan and (iii) the security instrument and any other security agreements executed by Company in connection with the HUD Loan.

"Regulatory Agreement" shall mean that certain Healthcare Regulatory Agreement – Borrower by and between HUD and Company, and, if applicable, that certain Healthcare Regulatory Agreement – Operator by and between HUD and Company, in connection with the HUD Loan.

"Project" shall mean that certain skilled nursing facility in Sutter County located at 1260 Williams Way, Yuba City, CA 95991 , and commonly known as The Fountains Skilled Nursing; or that certain assisted living facility in Sutter County located at 1240 Williams Way, Yuba City, CA 95991 and commonly known as the Courtyard Assisted Living; or that certain memory care facility located at 840 Washington Avenue, Yuba City, CA 95991 and commonly known as the Gardens Alzheimer Dementia Care.

13.2 CONFLICTS WITH THE HUD LOAN DOCUMENTS. If any of the provisions of Company's Articles of Organization, this Agreement or any other organizational document conflicts with the provisions of any of the HUD Loan Documents, the provisions of the HUD Loan Documents shall control.

13.3 RESTRICTIONS ON AMENDMENTS. No provision required by HUD to be inserted in this Agreement or any other organizational document of Company may be amended without the prior written approval of HUD. No provision of this Agreement or any other organizational document of Company that results in any of the following will have any force or effect without the prior written approval of HUD:

a. Any amendment that shortens the term of Company's existence;

b. Any amendment that triggers application of HUD's previous participation certification requirements (as set forth in Form HUD-2530, Previous Participation Certification, and/or 24 C.F.R. § 200.210, et seq.);

c. Any amendment that in any way affects the HUD Loan Documents;

d. Any amendment that would authorize any member, partner, owner, officer, manager, director, and/or any other person, other than one previously approved by HUD, to bind Company for all matters concerning the Project that require the consent or approval of HUD;

e. Any change that is subject to HUD's Transfer of Physical Assets requirements described in Program Obligations, as that term is defined in the HUD Loan Documents; or

f. Any change in any guarantor of any obligation to HUD (including those obligations arising from violations of the Regulatory Agreement).

13.4 HUD LOAN AUTHORIZATION. Company is authorized to execute (i) the HUD Loan Documents in order to secure the HUD Loan and (ii) such other documents as may be required by HUD in connection with the HUD Loan.

13.5 INCOMING MEMBERS, PARTNERS AND OWNERS. Any incoming member, partner and/or owner of Company must as a condition of receiving an interest in Company agree to be bound by the HUD Loan Documents and all other documents required in connection with the HUD Loan to the same extent and on the same terms as the other respective members, partners and/or owners.

13.6 DISSOLUTION AND CONVERSION. Company shall not be voluntarily dissolved or converted into another form of entity without the prior written approval of HUD. Upon any dissolution of Company, no right or title to possession and control of the Project, and no right to collect the rents from the Project, shall pass to any individual or entity that is not bound by the Regulatory Agreement in a manner satisfactory to HUD.

13.7 LIABILITY OF KEY PRINCIPALS. The key principals of Company identified in Section 38 of the Regulatory Agreement are liable in their individual capacities to HUD as set forth in the Regulatory Agreement.

13.8 OFFICIAL REPRESENTATIVE. Company has authorized Abe Bak as its official representative for all matters concerning the Project that require the consent or approval of HUD. The signature of this representative shall bind Company in all such matters. Company may from time to time authorize a new official representative to perform this function, but within three (3) business days of doing so, will provide HUD with written notification of the name, address and telephone number of such new official representative. When an individual other than the individual identified above as the official representative has full or partial authority to manage the Project, Company shall promptly provide HUD with the name of that individual and the nature of that individual's management authority.

13.9 BUSINESS OF COMPANY. The business and purpose of Company shall consist solely of (a) acquiring, owning, operating and maintaining the Project, (b) executing, delivering and performing its obligations under the HUD Loan Documents, and (c) any lawful activities permitted under the law of the state in which Company is organized that are incidental to the foregoing or necessary or convenient to accomplish the foregoing. Company shall not engage in any other business or activity. The Project shall be the sole asset of Company, and Company shall not own any other real estate other than that associated with the Project.

13.10 INDEMNIFICATION. Any obligation of Company to provide indemnification herein or in any other organizational documents of Company shall be limited to (i) coverage afforded under any liability insurance carried by Company, and (ii) available "surplus cash" of Company as defined in the Regulatory Agreement. Until funds from a permitted source for payment of indemnification are available for payment, the Company shall not (a) pay funds to any members, partners, owners, officers and directors, or (b) pay the deductible on an indemnification policy for any members, managers, partners, officers and directors.

## ARTICLE XIV

## RIGHT OF FIRST REFUSAL

Each time a Member proposes to transfer, assign, convey, sell, encumber or in any way alienate all or any part of his or her Membership Interest (or as required by operation of law or other involuntary transfer to do so) (hereinafter, a "Transfer"), other than a permitted Transfer under Section 8.4(c), such Member shall first offer such Membership Interest to the non-transferring Members in accordance with the following provisions:

14.1 Such Member (the "Transferor") shall deliver a written notice (the "Transfer Notice") to the other Members stating (i) such Member's bona fide intention to transfer such Membership Interest, (ii) the name and address of the proposed transferee, (iii) the Membership Interest to be transferred, and (iv) the purchase price in terms of payment for which the Member proposes to transfer such Membership Interest. The Transfer Notice shall be accompanied by any offers, counter-offers, agreement(s), and documentation evidencing the proposed Transfer.

14.2 Within fifteen (15) days after receipt of the Transfer Notice, each non-transferring Member shall notify the Transferor in writing of his or her desire to purchase a portion of the Membership Interest being so transferred. The failure of any Member to submit a notice within the applicable period shall constitute an election on the part of that Member not to purchase any of the Membership Interest which may be so transferred. Each Member so electing to purchase shall be entitled to purchase a portion of such Membership Interest in the same proportion that the Member Percentage of such Member bears to the aggregate of the Member Percentages of all of the Members electing to so purchase the Membership Interest being transferred. In the event any Member elects to purchase none or less than all of his or her pro rata share of such Membership Interest, then the other Members can elect to purchase more than their pro rata share.

14.3 Within fifteen (15) days after receipt of the Transfer Notice, the Members electing to purchase such Membership Interest shall have the first right to purchase or obtain such Membership Interest at the time, upon the price and terms of payment designated in such notice. If such notice provides for the payment of non-cash consideration, such purchasing Members each may elect to pay the consideration in cash equal to the good faith estimate of the present fair market value of the noncash consideration offered as determined by the Managers.

14.4 If the other Members elect not to purchase or obtain all of the Membership Interest designated in the Transfer Notice, then the Transferor may transfer the Membership Interest described in the Transfer Notice to the proposed transferee, provided such transfer (i) is completed within thirty (30) days after the expiration of the other Members' right to purchase such Membership Interest, (ii) is made on terms no less favorable to the transferring Member than as designated in the Transfer Notice, and (iii) the requirements of Section 8.4 are met. If such Membership Interest is not so transferred, the transferring Member must give notice in accordance with this Section prior to any other or subsequent Transfer of such Membership Interest.

## ARTICLE XV

## MISCELLANEOUS

15.1 Notices. Any and all notices or other communications permitted or required to be delivered or given under this Agreement shall be in writing and signed by the Member or Members giving such notice or other communication and shall be sent by facsimile with receipt evidencing delivery or shall be delivered personally or shall be sent by Federal Express or other nationally recognized overnight courier or shall be sent by registered or certified mail, postage prepaid, return receipt requested, if to the Company, to the Company at its principal office established pursuant to Section 2.5 hereof, or, if to any Member, to such Member at the address set forth below or on Schedule "A" hereto with respect to such Member, or at such other address as may be supplied by written notice given in conformity with the terms of this Section 15.1. Such notices or other communications shall be deemed to have been given on the date of personal delivery (in the case of personal delivery), or three (3) days following the deposit in the United States mail (in the case of mailing) provided that such mail is properly and correctly addressed with first-class (certified or registered) postage prepaid. Notwithstanding the foregoing sentence or any other provision to the contrary in this Agreement, the time to respond to any notice or other communications shall not commence to run for the addressee until the actual delivery (or attempted delivery if delivery is refused during normal business hours) of the notice or other communication at the appropriate address of the addressee as set forth in this paragraph. In the case of the original Managers, notices shall be sent to:

| | |
|---|---|
| Bak | Gastwirth |
| 6442 Coldwater Canyon Avenue, Suite 100 | 6442 Coldwater Canyon Avenue, Suite 100 |
| North Hollywood, CA 91606 | North Hollywood, CA 91606 |

15.2 Successors and Assigns. Subject to the restrictions on transfer set forth herein, this Agreement, and each and every provision hereof, shall be binding upon and shall inure to the benefit of the Members, their respective successors, successors-in-title, executors, administrators,

representatives, heirs and assigns. Each and every successor-in-interest to any Member, whether such successor acquires such interest by way of gift, purchase, foreclosure or by any other method, shall hold such interest subject to all of the terms and provisions of this Agreement.

15.3 Title to Company Property. All property and assets owned by the Company, whether real or personal, tangible or intangible, shall be deemed to be owned by the Company as an entity and no Member, individually, shall have any ownership of such property and assets. The Company shall hold any of its assets and properties in the name of the Company, or upon prior written notice to and approval by the Members on a case by case basis, in the name of a nominee of the Company, which nominee may be one or more individuals, corporations, partnerships, limited liability companies, trusts or other entities.

15.4 Partition. The Members hereby agree that no Member nor any successor-in-interest to any Member shall have the right while this Agreement remains in effect to have the Company or the property of the Company partitioned, or to file a complaint or institute any proceeding at law or in equity to have the Company or the property of the Company partitioned, and each Member, on behalf of itself, and its successors, successors-in-title, executors, administrators, representatives, heirs and assigns, hereby waives any such right. It is the intention of the Members that during the term of this Agreement, the rights of the Members and their successors-in-interest, as among themselves, shall be governed by the terms of this Agreement and that the right of any Member or successor-in-interest to assign, transfer, sell or otherwise dispose of such Member's interest in the Company shall be subject to the limitations and restrictions of this Agreement.

15.5 No Waiver. The failure of any Member to insist upon strict performance of any covenant or obligation hereunder, irrespective of the length of time for which such failure continues, shall not be a waiver of such Member's right to demand strict compliance in the future. No consent or waiver, express or implied, to or of any breach or default in the performance of any obligation hereunder, shall constitute a consent to or waiver of any other breach or default in the performance of the same or any other obligation hereunder.

15.6 Further Assurances. At Company expense, each party hereto agrees to execute, acknowledge, deliver, file, record and publish such further certificates, amendments of certificates, instruments or documents as may be required by law or are reasonably necessary or desirable to carry out the provisions of this Agreement.

15.7 Number and Gender. When the context so indicates, words in the singular number shall include the plural and vice versa, and words in the masculine gender shall include the feminine and neuter gender and vice versa.

15.8 Captions. Section titles or captions contained in this Agreement are inserted only as a matter of convenience and for reference and in no way define, limit, extend or describe the scope of this Agreement or the intent of any provision hereof.

15.9 Counterparts. This Agreement may be executed in several counterparts, and, as so executed, shall constitute one Agreement, binding on all of the Members hereto notwithstanding that the signatures of all of the Members are not affixed to the same counterpart.

15.10 Governing Law. This Agreement and the rights and obligations of the Members hereunder shall be governed by and interpreted, construed and enforced according to the internal laws of the State of California (without regard to any choice of law principles).

15.11 Validity. In the event that any provisions of this Agreement shall be held by a court of competent jurisdiction or rendered by the adoption of a statute, rule or regulation of the State of California or the United States to be invalid, the invalidity of such provisions shall not affect, in any respect whatsoever, the validity of the remainder of this Agreement.

15.12 Entire Agreement; Amendments. This Agreement and the agreements executed contemporaneously herewith constitute the entire understanding and agreement among the Members with respect to the subject matter hereof, and supersedes all other prior agreements and understandings among the Members or any of them with respect to the subject matter hereof; and except as otherwise provided in this Agreement, this Agreement may be amended, modified or supplemented only by a writing signed by all Members and with affirmative written vote or written consent of the Managers.

15.13 Member Investment Representations.

Each Member, by executing this Agreement:

(a) represents and warrants that it is acquiring an interest in the Company for long-term investment, solely for its own account (and not for fractionalization or for the account, in whole or in part, of others) and not with a view to, or for sale in connection with, any distribution of such interest in the Company, and that it is the beneficial and sole owner of all of the entire interest in the Company standing in his name;

(b) ACKNOWLEDGES THAT IT UNDERSTANDS THAT AN INVESTMENT IN THE COMPANY IS HIGHLY RISKY, AND REPRESENTS AND WARRANTS THAT IT HAS THE FINANCIAL ABILITY TO BEAR THE ECONOMIC RISKS OF LOSING ITS ENTIRE INVESTMENT IN THE COMPANY;

(c) acknowledges that it has adequate means of providing for his current needs and personal contingencies, no need for liquidity with respect to its investment in the Company, and no reason to anticipate any change in personal circumstances, financial or otherwise, which may cause or require the sale or liquidation of its interest in the Company;

(d) acknowledges that it is familiar with risks customarily associated with the development and ownership of real estate in general and commercial property in particular, such as location, quality of tenants, rental values, economic conditions, the possibility of construction delays and cost overruns, and the possibility of the enactment of rent stabilization or rent controls;

(e) acknowledges that it is an experienced investor, having the ability to evaluate business and investment risks, and access to independent professional advisors of its own choosing; and

(f) acknowledges that it, and its independent advisors, if any, have been provided, to their satisfaction, the opportunity to ask questions and receive answers concerning the terms and conditions of an investment in the Company and concerning the business to be engaged in by the Company, and have had all such questions answered to their satisfaction.

15.14 No Third Party Beneficiaries. None of the provisions of this Agreement shall be for the benefit of or enforceable by any creditor of the Company.

15.15 Authority. Each Member represents and warrants to the other Members, that, on the date of execution of this Agreement:

(a) If such Member is a corporation, limited liability company or partnership, such Member is a partnership, limited liability company or corporation duly organized, validly existing and in good standing under the laws of the State of its formation;

(b) Such Member has the full power and authority to execute, deliver and perform this Agreement, and to own and lease its properties and to carry on its business as now conducted and as contemplated hereby;

(c) This Agreement has been duly authorized, executed and delivered by such Member and constitutes the legal, valid and binding obligation of such Member, enforceable against it in accordance with the terms hereof, subject, as to enforceability of remedies, to limitations imposed by bankruptcy, insolvency, reorganization, moratorium or other similar laws relating to or affecting the enforcement of creditors, rights generally and to general principles of equity;

(d) To the best of its knowledge, no authorization, consent or approval of, notice to or filing with, any governmental authority, is required for the execution, delivery and performance by such Member of or under this Agreement; and

(e) To the best of its knowledge, neither the execution, delivery or performance by such Member of or under this Agreement, nor compliance with the terms and provisions hereof, conflicts or will conflict with or will result in a breach or violation of any of the terms, conditions, or provisions of any law, governmental rule or regulation or the partnership agreement, by-laws, shareholders agreement or operating agreement, as amended, to which such Member is subject or any order, writ, injunction or decree of any court or governmental authority against such Member or by which it or any of its properties is bound, or any indenture, mortgage or contract or other agreement or instrument to which such Member is a party or by which it or any of its properties is bound, or constitutes or will constitute a default thereunder or will result in the imposition of any lien upon any of its properties.

15.16 Reference Procedure. Except as otherwise provided in this last sentence of this Section 15.16, every dispute between the parties hereto arising out of or relating to this Agreement shall be settled by arbitration conducted in Los Angeles, California (or as close thereto as possible) in accordance with the Judicial Arbitration and Mediation Services ("JAMS"). Only individuals who are (i) lawyers engaged in the full time practice of law and (ii) on the JAMS register of arbitrators shall be selected as a arbitrator. There shall be one arbitrator chosen in accordance with

the rules of the JAMS and the arbitrator shall apply the laws of the State of California. The parties shall each be permitted to obtain discovery from each other in accordance with the federal rules of civil procedure. The arbitrator shall prepare written findings of facts and conclusions of law. Judgment upon the written award, which shall be binding and conclusive upon, and non-appealable by, the parties hereto, may be entered in any court having jurisdiction thereof. Liability for related legal expenses and costs shall be determined by the arbitrator, it being understood that it is the intention of the parties hereto that the prevailing party shall be reimbursed by the non-prevailing party for all costs and expenses, including, without limitation, attorneys' fees, incurred with respect to the enforcement of this Agreement. Notwithstanding the above, should a party hereto desire to obtain equitable relief, including but not limited to obtaining an injunction or specific performance, such party shall have the right to avail themselves of any court having jurisdiction over such matter, or arbitrating the dispute as provided above.

15.17 Attorneys' Fees. If any Member commences an action against another Member arising out of or in connection with this Agreement or the Company, the prevailing party shall be entitled to have and recover from the losing party reasonable attorneys' fees and costs incurred by such prevailing party in such action, including in connection with the enforcement of any judgment.

SIGNATURES APPEAR ON THE FOLLOWING PAGE

**IN WITNESS WHEREOF**, the parties have executed, or caused this Agreement to be executed, as of the date set forth hereinabove.

**MANAGERS:**



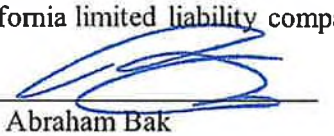
Abraham Bak



Menachem Gastwirth

**MEMBERS:**

AM HOLDCO LLC
A California limited liability company

By: 
Name: Abraham Bak
Its: Manager

YUBA LLC,
A Nevada limited liability company

By:_____
Name: Jack Sanofsky
Its: Manager

MB SPECIALTIES PROPCO YUBA LLC,
A California limited liability company

By:_____
Name: Matthew Jackson
Its: Manager

YUBA HEALTH LLC,
A California limited liability company

By:_____
Name: Robert Jackson
Its: Manager

**IN WITNESS WHEREOF**, the parties have executed, or caused this Agreement to be executed, as of the date set forth hereinabove.

**MANAGERS:**

_____
Abraham Bak

_____
Menachem Gastwirth

**MEMBERS:**

AM HOLDCO LLC
A California limited liability company

By:_____
Name: Abraham Bak
Its: Manager

YUBA LLC,
A Nevada limited liability company

By: Jack Sanofsky
Name: Jack Sanofsky
Its: Manager

MB SPECIALTIES PROPCO YUBA LLC,
A California limited liability company

By: Matthew Jackson
Name: Matthew Jackson
Its: Manager

YUBA HEALTH LLC,
A California limited liability company

By: Robert Jackson
Name: Robert Jackson
Its: Manager

Schedule "A"

## CAPITAL CONTRIBUTIONS AND MEMBERSHIP PERCENTAGES

| Name and Address | Initial Capital | Membership Percentage |
|---|---|---|
| MB Specialties Propco Yuba LLC, A California limited liability company<br>5910 Granite Hills Dr. North<br>Granite Bay, CA 95746 | $ | 7% |
| Yuba Health LLC<br>A California limited liability company<br>6800 Rutherford Canyon Road<br>Loomis, CA 95650 | $ | 7% |
| Yuba LLC<br>A Nevada limited liability company<br>320 Gann Ave<br>Logandale, NV 89021 | $ | 7% |
| AM HOLDCO LLC<br>A California limited liability company<br>6442 Coldwater Canyon Avenue, Suite 100<br>North Hollywood, CA 91606 | $ | 79% |
| **Total:** | **$** | **100.0%** |

# EXHIBIT 14

# ARTICLES OF ORGANIZATION OF NEW OPERATORS

# California Secretary of State

Business Programs Division
1500 11th Street, Sacramento, CA 95814

Uppers ALF LLC
2266 LAVA RIDGE CT., SUITE 105
ROSEVILLE, CA 95661

## Initial Business Filing Approved

August 27, 2025

Entity Name: Uppers ALF LLC
Entity Type: Limited Liability Company - CA
Entity No.: B20250265116
Document Type: Initial Filing
Document No.: B20250265116
File Date: 08/21/2025

Congratulations! The above referenced document has been approved and filed with the California Secretary of State. To access free copies of filed documents, go to bizfileOnline.sos.ca.gov and enter the entity name or entity number in the Search module.

***What's Next?***

Be sure to review the Welcome Letter for key information and contacts you may need.

Corporations and limited liability companies must file a Statement of Information within 90 days of the initial filing and annually or every other year, thereafter. For additional resources, view Starting A Business Checklist for key steps you may need to take when launching a business in California.

For further assistance, contact us at (916) 657-5448 or visit bizfileOnline.sos.ca.gov.

Thank you for using bizfile California, the California Secretary of State's business portal for online filings, searches, business records, and additional resources.

# California Secretary of State

Business Programs Division
1500 11th Street, Sacramento, CA 95814

Request Type: Certified Copies
Entity Name: Uppers ALF LLC
Formed In: CALIFORNIA
Entity No.: B20250265116
Entity Type: Limited Liability Company - CA

Issuance Date: 08/26/2025
Copies Requested: 1
Receipt No.: 011189510
Certificate No.: 361496229

Document Listing

| Reference # | Date Filed | Filing Description | Number of Pages |
|---|---|---|---|
| B3953-9306 | 08/21/2025 | Initial Filing | 1 |

** **** ****** ******** End of list ******** ****** **** **

I, SHIRLEY N. WEBER, PH.D., California Secretary of State, do hereby certify on the Issuance Date, the attached document(s) referenced above are true and correct copies and were filed in this office on the date(s) indicated above.

IN WITNESS WHEREOF, I execute this certificate and affix the Great Seal of the State of California on August 26, 2025.

SHIRLEY N. WEBER, PH.D.
Secretary of State

To verify the issuance of this Certificate, use the Certifcate No. above with the Secretary of State Certification Verification Search available at bizfileOnline.sos.ca.gov.

B20250265116

# STATE OF CALIFORNIA
*Office of the Secretary of State*
## ARTICLES OF ORGANIZATION
## CA LIMITED LIABILITY COMPANY

California Secretary of State
1500 11th Street
Sacramento, California 95814
(916) 657-5448

For Office Use Only

**-FILED-**

File No.: B20250265116
Date Filed: 8/21/2025

| | |
|---|---|
| Limited Liability Company Name | |
| Limited Liability Company Name | Uppers ALF LLC |
| Initial Street Address of Principal Office of LLC | |
| Principal Address | 2266 LAVA RIDGE CT., SUITE 105<br>ROSEVILLE, CA 95661 |
| Initial Mailing Address of LLC | |
| Mailing Address | 2266 LAVA RIDGE CT., SUITE 105<br>ROSEVILLE, CA 95661 |
| Attention | |
| Agent for Service of Process | |
| California Registered Corporate Agent (1505) | NATIONAL REGISTERED AGENTS, INC.<br>Registered Corporate 1505 Agent |

Purpose Statement

The purpose of the limited liability company is to engage in any lawful act or activity for which a limited liability company may be organized under the California Revised Uniform Limited Liability Company Act.

| | |
|---|---|
| Management Structure | |
| The LLC will be managed by | More than One Manager |

Additional information and signatures set forth on attached pages, if any, are incorporated herein by reference and made part of this filing.

Electronic Signature

☒ By signing, I affirm under penalty of perjury that the information herein is true and correct and that I am authorized by California law to sign.

| | |
|---|---|
| *Jack Sanofsky* | *08/21/2025* |
| Organizer Signature | Date |

Certificate Verification No.: 361496229 Date: 08/26/2025

B3953-9306 08/21/2025 2:50 PM Received by California Secretary of State

# California Secretary of State

Business Programs Division
1500 11th Street, Sacramento, CA 95814

## Thank You for Doing Business in California

Congratulations on your new business registration with the California Secretary of State (SOS).

What's next?

1. Resources for Businesses Just Starting – The Secretary of State provides additional business resources at bizfile.sos.ca.gov to help guide you through the process of starting your business, including:
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2. Corporations and Limited Liability Companies Can File SOS Statement of Information Online – For faster service, file your initial Statement of Information and any future Statements of Information anytime online by logging into your bizfile Online account at bizfileOnline.sos.ca.gov. To file, select the Statement of Information document, complete and submit online. Statements by Common Interest Development Association also can be filed online with your Statement of Information.

   You are required to file a Statement of Information within the first 90 days of registering your business with the SOS and you are statutorily required to maintain your business by filing a Statement of Information, either every year for stock corporations or every other year for nonprofit corporations and LLCs, before the end of the calendar month of the original registration date. Please see the table below for your specific entity type. NOTE: You may be assessed a $250 penalty for not filing your Statement of Information.

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|---|---|---|
| All Stock Corporations (California) | Within 90 Days | Annually |
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| Nonprofit Corporations - Common Interest Development* | Within 90 Days | Every Other Year |
| Limited Liability Companies | Within 90 Days | Every Other Year |
| All Other Business Entity Types | Statement Of Information Not Required | |

* Corporations formed as a Common Interest Development must file a Statement by Common Interest

Development with their Statement of Information.

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# California Secretary of State

Business Programs Division
1500 11th Street, Sacramento, CA 95814

Uppers LLC
2266 LAVA RIDGE CT., STE. 105
ROSEVILLE, CA 95661

## Initial Business Filing Approved

July 25, 2025

Entity Name: Uppers LLC
Entity Type: Limited Liability Company - CA
Entity No.: B20250221304
Document Type: Initial Filing
Document No.: B20250221304
File Date: 07/23/2025

Congratulations! The above referenced document has been approved and filed with the California Secretary of State. To access free copies of filed documents, go to bizfileOnline.sos.ca.gov and enter the entity name or entity number in the Search module.

***What's Next?***

Be sure to review the Welcome Letter for key information and contacts you may need.

Corporations and limited liability companies must file a Statement of Information within 90 days of the initial filing and annually or every other year, thereafter. For additional resources, view Starting A Business Checklist for key steps you may need to take when launching a business in California.

For further assistance, contact us at (916) 657-5448 or visit bizfileOnline.sos.ca.gov.

Thank you for using bizfile California, the California Secretary of State's business portal for online filings, searches, business records, and additional resources.

# California Secretary of State

Business Programs Division
1500 11th Street, Sacramento, CA 95814

Request Type: Certified Copies
Entity Name: Uppers LLC
Formed In: CALIFORNIA
Entity No.: B20250221304
Entity Type: Limited Liability Company - CA

Issuance Date: 07/25/2025
Copies Requested: 1
Receipt No.: 010922883
Certificate No.: 351401116

Document Listing

| Reference # | Date Filed | Filing Description | Number of Pages |
|---|---|---|---|
| B3878-5886 | 07/23/2025 | Initial Filing | 1 |

** **** ****** ******** End of list ******** ****** **** **

I, SHIRLEY N. WEBER, PH.D., California Secretary of State, do hereby certify on the Issuance Date, the attached document(s) referenced above are true and correct copies and were filed in this office on the date(s) indicated above.

IN WITNESS WHEREOF, I execute this certificate and affix the Great Seal of the State of California on July 25, 2025.

SHIRLEY N. WEBER, PH.D.
Secretary of State

To verify the issuance of this Certificate, use the Certifcate No. above with the Secretary of State Certification Verification Search available at bizfileOnline.sos.ca.gov.

B20250221304

# STATE OF CALIFORNIA
*Office of the Secretary of State*
## ARTICLES OF ORGANIZATION
## CA LIMITED LIABILITY COMPANY

California Secretary of State
1500 11th Street
Sacramento, California 95814
(916) 657-5448

For Office Use Only

**-FILED-**

File No.: B20250221304
Date Filed: 7/23/2025

| | |
|---|---|
| Limited Liability Company Name | |
| Limited Liability Company Name | Uppers LLC |
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| Principal Address | 2266 LAVA RIDGE CT., STE. 105<br>ROSEVILLE, CA 95661 |
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| California Registered Corporate Agent (1505) | NATIONAL REGISTERED AGENTS, INC.<br>Registered Corporate 1505 Agent |
| Purpose Statement | |
| The purpose of the limited liability company is to engage in any lawful act or activity for which a limited liability company may be organized under the California Revised Uniform Limited Liability Company Act. | |
| Management Structure | |
| The LLC will be managed by | More than One Manager |

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Electronic Signature

☒ By signing, I affirm under penalty of perjury that the information herein is true and correct and that I am authorized by California law to sign.

| | |
|---|---|
| *Jack Sanofsky* | *07/23/2025* |
| Organizer Signature | Date |

Certificate Verification No.: 351401116 Date: 07/25/2025

B3878-5886 07/23/2025 4:53 PM Received by California Secretary of State

# California Secretary of State

Business Programs Division
1500 11th Street, Sacramento, CA 95814

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# California Secretary of State

Business Programs Division
1500 11th Street, Sacramento, CA 95814

Uppers MC LLC
2266 LAVA RIDGE CT., SUITE 105
ROSEVILLE, CA 95661

## Initial Business Filing Approved

August 27, 2025

Entity Name: Uppers MC LLC
Entity Type: Limited Liability Company - CA
Entity No.: B20250265107
Document Type: Initial Filing
Document No.: B20250265107
File Date: 08/21/2025

Congratulations! The above referenced document has been approved and filed with the California Secretary of State. To access free copies of filed documents, go to bizfileOnline.sos.ca.gov and enter the entity name or entity number in the Search module.

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Business Programs Division
1500 11th Street, Sacramento, CA 95814

Request Type: Certified Copies
Entity Name: Uppers MC LLC
Formed In: CALIFORNIA
Entity No.: B20250265107
Entity Type: Limited Liability Company - CA

Issuance Date: 08/26/2025
Copies Requested: 1
Receipt No.: 011189510
Certificate No.: 361501717

Document Listing

| Reference # | Date Filed | Filing Description | Number of Pages |
|---|---|---|---|
| B3953-9303 | 08/21/2025 | Initial Filing | 1 |

** **** ****** ******** End of list ******** ****** **** **

I, SHIRLEY N. WEBER, PH.D., California Secretary of State, do hereby certify on the Issuance Date, the attached document(s) referenced above are true and correct copies and were filed in this office on the date(s) indicated above.

IN WITNESS WHEREOF, I execute this certificate and affix the Great Seal of the State of California on August 26, 2025.

SHIRLEY N. WEBER, PH.D.
Secretary of State

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B20250265107

# STATE OF CALIFORNIA
*Office of the Secretary of State*
## ARTICLES OF ORGANIZATION
## CA LIMITED LIABILITY COMPANY

California Secretary of State
1500 11th Street
Sacramento, California 95814
(916) 657-5448

For Office Use Only

**-FILED-**

File No.: B20250265107

Date Filed: 8/21/2025

| | |
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| | |
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| *Jack Sanofsky* | *08/21/2025* |
| Organizer Signature | Date |

Certificate Verification No.: 361501717 Date: 08/26/2025

B3953-9303 08/21/2025 2:50 PM Received by California Secretary of State

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# EXHIBIT 15

# OPERATING AGREEMENTS OF NEW OPERATORS

**OPERATING AGREEMENT for**
**UPPERS ALF LLC,**
**a California a limited liability company**

This Operating Agreement is made as of August 21, 2025 by Cypress Healthcare Group, LLC, a California limited liability company (referred to as the "Sole Member") with reference to the following facts:

A. The Sole Member desires to form a limited liability company (the "Company") under the California Revised Uniform Limited Liability Company Act (the "Act") (California Corporations Code §§17701.01-17713.13).

B. The Sole Member desires to execute this Operating Agreement in order to form and provide for the governance of the Company and the conduct of its business.

Now, therefore, the Sole Member declares the following to be the Operating Agreement of the Company:

## ARTICLE I: ARTICLES OF ORGANIZATION

1.1. The Sole Member filed Articles of Organization, with the California Secretary of State on August 21, 2025, File Number B20250265116 copy attached as Exhibit A.

1.2. The name of the Company shall be Uppers ALF LLC.

1.3. The principal executive office of the Company shall be at 2266 Lava Ridge Court, Suite 105, Roseville, CA 95661, or any other place or places determined by the Sole Member from time to time.

The mailing address of the Company is 2266 Lava Ridge Court, Suite 105, Roseville, CA 95661, or any other place or places determined by the Sole Member from time to time.

1.4. The initial agent for service of process on the Company shall be National Registered Agents, Inc., whose address is 818 W. 7th St., Ste. 930, Los Angeles CA 90017. The Sole Member may from time to time change the Company's agent for service of process.

1.5. The Company shall be formed for the purposes of engaging in the business of operating an assisted living facility.

1.6. The term of existence of the Company shall commence on the effective date of filing of Articles of Organization with the California Secretary of State and shall continue until terminated by the provisions of this Agreement or as provided by law.

1.7. The managers of the Company shall be Jack Sanofsky, Matthew Jackson, and Robert Jackson.

## ARTICLE II: CAPITALIZATION

2.1. The Sole Member shall contribute to the capital of the Company the money and property specified in Exhibit B to this Agreement. The Sole Member may from time to time and at any time contribute cash or property to the Company as the Sole Member may determine.

2.2. The Sole Member shall not be bound by, or be personally liable for, the expenses, liabilities, or obligations of the Company except as otherwise provided in the Act or in this Agreement.

## ARTICLE III: ALLOCATIONS AND DISTRIBUTIONS

3.1. If any membership interest, or part of an interest, is transferred during any fiscal year in compliance with the provisions of this Article III, profits, losses, each item thereof, and all other items attributable to the membership interest for that fiscal year shall be divided and allocated between the transferor and the transferee by taking into account their varying membership interests during the period in accordance with Internal Revenue Code §706(d), using any convention permitted by law selected by the Sole Member. All distributions on or before the date of the transfer shall be made to the transferor, and all distributions thereafter shall be made to the transferee. Solely for purposes of making the allocations and distributions, the Company shall recognize the transfer not later than the end of the calendar month during which the transfer occurs. Neither the Company nor the Sole Member shall incur any liability for making allocations and distributions in accordance with the provisions of this Section 3.1.

3.2. All cash resulting from the operations of the Company shall be distributed to the Sole Member at such times as the Sole Member deems appropriate.

## ARTICLE IV: MANAGEMENT

4.1. The business of the Company shall be managed by three (3) Managers; the Managers named in Article I, Section 1.7, or any successor Manager selected in the manner set forth herein. Except as otherwise set forth in this Agreement, all decisions concerning the management of the Company's business shall be made by the Managers. Notwithstanding the foregoing, each of the Managers may, at any time, in their sole and absolute discretion, resign as a Manager of the Company, and/or appoint one or more nonmember(s) as: (1) replacement Manager(s); or (2) additional co-Manager(s) of the Company on such terms and conditions as the Sole Member and such replacement Manager(s) and/or additional co-Manager(s) may agree.

4.2. The initial Managers, and all such other duly appointed replacement Manager(s) or additional co-Manager(s) shall serve until the earlier of: (1) any such Manager's resignation, retirement, death, or disability; and/or (2) the Sole Member determines, in its sole discretion, to remove a current Manager. The Sole Member shall have the right to appoint such additional replacement Manager(s) and/or co-Manager(s) upon the occurrence of any of the foregoing events.

4.3. All such duly appointed Manager(s) shall have the powers and duties described in Section 4.4 of this Agreement and any other powers and duties that may be prescribed in this Agreement or by the Sole Member. Notwithstanding the foregoing, the Manager(s) shall not take any of the

following actions on behalf of the Company unless the Sole Member has consented to the taking of that action in writing.

(a) Any act that would make it impossible to carry on the ordinary business of the Company;

(b) Any confession of a judgment against the Company;

(c) The dissolution of the Company;

(d) The disposition of all or a substantial part of the Company's assets not in the ordinary course of business;

(e) The incurring of any debt not in the ordinary course of business;

(f) A change in the nature of the principal business of the Company;

(g) The incurring of any contractual obligation or the making of any capital expenditure with a total cost of more than $25,000.00;

(h) The filing of a petition in bankruptcy or entering into an arrangement among the Company's creditors; and

(i) The entering into, on behalf of the Company, of any transaction constituting a "reorganization" within the meaning of the Act.

4.4. Actions of the Managers shall be taken at meetings or as otherwise provided in this Section 4.4. At any time the Company has more than one (1) Manager, then all such actions of the Company shall be undertaken upon the meeting of, or by written consent signed by, a majority of the Managers. No regular meetings of the Managers need be held. Any Manager may call a meeting of the Managers by giving Notice of the time and place of the meeting at least 48 hours before the time of the holding of the meeting. The Notice need not specify the purpose of the meeting, nor the location if the meeting is to be held at the principal executive office of the Company.

At any time the Company has more than one (1) Manager, the transactions of the Managers at any meeting, however called or noticed, or wherever held, shall be as valid as though transacted at a meeting duly held after call and notice if a quorum is present and if, either before or after the meeting, each Manager not present signs a written waiver of notice or a consent to the holding of the meeting or an approval of the minutes of the meeting. All such meetings of the Managers may be held through the use of a teleconference, videoconference, or similar communications equipment, provided that all Managers participating in the meeting can hear one another.

The Managers of the Company as of the effective date of this Agreement, may undertake any such action on behalf of the Company by the execution of their consent to such action in writing. At any time the Company has more than one (1) Manager, any action required or permitted to be

taken by the Managers under this Agreement may be taken without a meeting if the Managers individually or collectively consent in writing to the action.

The Managers shall keep or cause to be kept with the books and records of the Company full and accurate minutes of all meetings, notices, and waivers of notices of meetings, and all written consents to actions of the Managers.

4.5. It is acknowledged that the Managers have other business interests to which the Managers devote part of their time. The Managers shall devote as much time to the conduct of the business of the Company as the Managers, in each Manager's own good faith and discretion, deem necessary.

4.6. Each of the Managers shall be entitled to compensation for the Manager's services as determined by the Sole Member, and to reimbursement for all expenses reasonably incurred by each of the Managers in the performance of the Manager's duties.

4.7. The Managers shall cause all assets of the Company, whether real or personal, to be held in the name of the Company.

4.8. All funds of the Company shall be deposited in one or more accounts with one or more recognized financial institutions in the name of the Company, at locations determined by the Managers. Withdrawal from those accounts shall require only the signature of one Manager or any other person or persons as the Managers may designate.

## ARTICLE V: ACCOUNTS AND RECORDS

5.1. Complete books of account of the Company's business, in which each Company transaction shall be fully and accurately entered, shall be kept at the Company's principal executive office.

5.2. Financial books and records of the Company shall be kept on the accrual method of accounting. A balance sheet and income statement of the Company shall be prepared promptly following the close of each fiscal year in a manner appropriate to and adequate for the Company's business and for carrying out the provisions of this Agreement. The fiscal year of the Company shall be January 1 through December 31.

5.3. At all times during the Company's term of existence, and beyond that term if the Sole Member deems it necessary, the Sole Member shall keep or cause to be kept the books of account referred to in Section 5.2, and the following:

(a) A current list of the full name and last known business or residence address of the Sole Member, together with the capital contributions and the share in profits and losses of the Sole Member;

(b) A copy of the Articles of Organization, as amended;

(c) Copies of the Company's federal, state, and local income tax or information returns and reports, if any, for the six most recent taxable years;

(d) Executed counterparts of this Agreement and all amendments thereto;

(e) Any powers of attorney under which the Articles of Organization or any amendments to them were executed;

(f) Financial statements of the Company, if any, for the six most recent fiscal years; and

(g) The books and records of the Company as they relate to the Company's internal affairs for the current and past four fiscal years.

## ARTICLE VI: RESTRICTIONS ON TRANSFER OF MEMBERSHIP INTEREST

6.1. The Sole Member shall not transfer any part of the Sole Member's membership interest in the Company; provided, however, that notwithstanding the foregoing or any other provision of this Agreement to the contrary, the Sole Member may transfer all or any portion of its membership interest to any revocable trust created for the benefit of the Sole Member, or any combination between or among the Sole Member, the Sole Member's spouse or domestic partner, and the Sole Member's issue. A transfer of the Sole Member's entire beneficial interest in the trust shall be deemed a transfer of its membership interest in the Company.

## ARTICLE VII: DISSOLUTION AND WINDING UP

7.1. The Company shall be dissolved on the first to occur of the following events:

(a) The decision of the Sole Member to dissolve the Company.

(b) The sale or other disposition of substantially all of the Company's assets.

(c) The passage of 90 consecutive days during which the Company has no Members, except on the death of a natural person who is the Sole Member of the Company, the status of the Member, including a Membership Interest, may pass to the heirs, successors, and assigns of the Member by will or applicable law. The heir, successor, or assign of the Member's interest becomes a substituted Member pursuant to the Act, subject to administration as provided by applicable law, without the permission or consent of the heirs, successors, or assigns or, those administering the estate of the deceased member.

(d) Entry of a decree of judicial dissolution under the Act.

7.2. On the dissolution of the Company, it shall engage in no further business other than that necessary to wind up its business and affairs. The Sole Member shall wind up the affairs of the Company and give written Notice of the commencement of winding up by mail to all known

creditors and claimants against the Company whose addresses appear in the records of the Company. After paying or adequately providing for the payment of all known debts of the Company (except debts owing to the Sole Member), the remaining assets of the Company shall be distributed or applied in the following order of priority:

(a) To pay the expenses of liquidation.

(b) To repay outstanding loans to the Sole Member.

(c) To the Sole Member.

## ARTICLE VIII: GENERAL PROVISIONS

8.1. This Agreement constitutes the whole and entire agreement with respect to the subject matter of this Agreement.

8.2. This Agreement shall be construed and enforced in accordance with the laws of the state of California. If any provision of this Agreement is determined by any court of competent jurisdiction or duly authorized arbitrator(s) to be invalid, illegal, or unenforceable to any extent, that provision shall, if possible, be construed as though more narrowly drawn, if a narrower construction would avoid that invalidity, illegality, or unenforceability or, if that is not possible, that provision shall, to the extent of that invalidity, illegality, or unenforceability, be severed, and the remaining provisions of this Agreement shall remain in effect.

8.3. The article, section, and subsection titles and headings in this Agreement are inserted as a matter of convenience and for ease of reference only and shall be disregarded for all other purposes, including the construction or enforcement of this Agreement or any of its provisions.

8.4. This Agreement may be altered, amended, or repealed only by a writing signed by the Sole Member.

8.5. Time is of the essence for every provision of this Agreement that specifies a time for performance.

8.6. This Agreement is made solely for the benefit of the Sole Member and the Sole Member's permitted successors and assigns, and no other person or entity shall have or acquire any right by virtue of this Agreement.

8.7. The Sole Member intends the Company to be a limited liability company under the Act.

The Sole Member hereby executes or causes to be executed this Agreement on August 21, 2025.

**SOLE MEMBER:**

**CYPRESS HEALTHCARE GROUP, LLC,**
a California limited liability company

By: Jack Sanofsky
Name: Jack Sanofsky
Title: Manager

By: Matthew Jackson
Name: Matthew Jackson
Title: Manager

By: RJ
Name: Robert Jackson
Title: Manager

**EXHIBIT A**

**ARTICLES OF ORGANIZATION**

B20250265116

# STATE OF CALIFORNIA
*Office of the Secretary of State*
## ARTICLES OF ORGANIZATION
## CA LIMITED LIABILITY COMPANY

California Secretary of State
1500 11th Street
Sacramento, California 95814
(916) 657-5448

For Office Use Only

**-FILED-**

File No.: B20250265116
Date Filed: 8/21/2025

| | |
|---|---|
| Limited Liability Company Name | |
| Limited Liability Company Name | Uppers ALF LLC |
| Initial Street Address of Principal Office of LLC | |
| Principal Address | 2266 LAVA RIDGE CT., SUITE 105<br>ROSEVILLE, CA 95661 |
| Initial Mailing Address of LLC | |
| Mailing Address | 2266 LAVA RIDGE CT., SUITE 105<br>ROSEVILLE, CA 95661 |
| Attention | |
| Agent for Service of Process | |
| California Registered Corporate Agent (1505) | NATIONAL REGISTERED AGENTS, INC.<br>Registered Corporate 1505 Agent |

Purpose Statement

The purpose of the limited liability company is to engage in any lawful act or activity for which a limited liability company may be organized under the California Revised Uniform Limited Liability Company Act.

| | |
|---|---|
| Management Structure | |
| The LLC will be managed by | More than One Manager |

Additional information and signatures set forth on attached pages, if any, are incorporated herein by reference and made part of this filing.

Electronic Signature

☒ By signing, I affirm under penalty of perjury that the information herein is true and correct and that I am authorized by California law to sign.

| | |
|---|---|
| *Jack Sanofsky* | *08/21/2025* |
| Organizer Signature | Date |

Certificate Verification No.: 361496229 Date: 08/26/2025

B3953-9306 08/21/2025 2:50 PM Received by California Secretary of State

**EXHIBIT B**

**CAPITALIZATION**

| **Name** | **Initial Capital Contribution** | **Percentage Interest** |
|---|---|---|
| Cypress Healthcare Group, LLC | $1,000.00 | 100% |
| TOTALS | $1,000.00 | 100% |

**OPERATING AGREEMENT for**
**UPPERS LLC,**
**a California a limited liability company**

This Operating Agreement is made as of July 23, 2025 by Cypress Healthcare Group, LLC, a California limited liability company (referred to as the "Sole Member") with reference to the following facts:

A. The Sole Member desires to form a limited liability company (the "Company") under the California Revised Uniform Limited Liability Company Act (the "Act") (California Corporations Code §§17701.01-17713.13).

B. The Sole Member desires to execute this Operating Agreement in order to form and provide for the governance of the Company and the conduct of its business.

Now, therefore, the Sole Member declares the following to be the Operating Agreement of the Company:

## ARTICLE I: ARTICLES OF ORGANIZATION

1.1. The Sole Member filed Articles of Organization, with the California Secretary of State on July 23, 2025, File Number B20250221304 copy attached as Exhibit A.

1.2. The name of the Company shall be Uppers LLC.

1.3. The principal executive office of the Company shall be at 2266 Lava Ridge Court, Suite 105, Roseville, CA 95661, or any other place or places determined by the Sole Member from time to time.

The mailing address of the Company is 2266 Lava Ridge Court, Suite 105, Roseville, CA 95661, or any other place or places determined by the Sole Member from time to time.

1.4. The initial agent for service of process on the Company shall be National Registered Agents, Inc., whose address is 818 W. 7th St., Ste. 930, Los Angeles CA 90017. The Sole Member may from time to time change the Company's agent for service of process.

1.5. The Company shall be formed for the purposes of engaging in the business of operating a skilled nursing facility.

1.6. The term of existence of the Company shall commence on the effective date of filing of Articles of Organization with the California Secretary of State and shall continue until terminated by the provisions of this Agreement or as provided by law.

1.7. The managers of the Company shall be Jack Sanofsky, Matthew Jackson, and Robert Jackson.

## ARTICLE II: CAPITALIZATION

2.1. The Sole Member shall contribute to the capital of the Company the money and property specified in Exhibit B to this Agreement. The Sole Member may from time to time and at any time contribute cash or property to the Company as the Sole Member may determine.

2.2. The Sole Member shall not be bound by, or be personally liable for, the expenses, liabilities, or obligations of the Company except as otherwise provided in the Act or in this Agreement.

## ARTICLE III: ALLOCATIONS AND DISTRIBUTIONS

3.1. If any membership interest, or part of an interest, is transferred during any fiscal year in compliance with the provisions of this Article III, profits, losses, each item thereof, and all other items attributable to the membership interest for that fiscal year shall be divided and allocated between the transferor and the transferee by taking into account their varying membership interests during the period in accordance with Internal Revenue Code §706(d), using any convention permitted by law selected by the Sole Member. All distributions on or before the date of the transfer shall be made to the transferor, and all distributions thereafter shall be made to the transferee. Solely for purposes of making the allocations and distributions, the Company shall recognize the transfer not later than the end of the calendar month during which the transfer occurs. Neither the Company nor the Sole Member shall incur any liability for making allocations and distributions in accordance with the provisions of this Section 3.1.

3.2. All cash resulting from the operations of the Company shall be distributed to the Sole Member at such times as the Sole Member deems appropriate.

## ARTICLE IV: MANAGEMENT

4.1. The business of the Company shall be managed by three (3) Managers; the Managers named in Article I, Section 1.7, or any successor Manager selected in the manner set forth herein. Except as otherwise set forth in this Agreement, all decisions concerning the management of the Company's business shall be made by the Managers. Notwithstanding the foregoing, each of the Managers may, at any time, in their sole and absolute discretion, resign as a Manager of the Company, and/or appoint one or more nonmember(s) as: (1) replacement Manager(s); or (2) additional co-Manager(s) of the Company on such terms and conditions as the Sole Member and such replacement Manager(s) and/or additional co-Manager(s) may agree.

4.2. The initial Managers, and all such other duly appointed replacement Manager(s) or additional co-Manager(s) shall serve until the earlier of: (1) any such Manager's resignation, retirement, death, or disability; and/or (2) the Sole Member determines, in its sole discretion, to remove a current Manager. The Sole Member shall have the right to appoint such additional replacement Manager(s) and/or co-Manager(s) upon the occurrence of any of the foregoing events.

4.3. All such duly appointed Manager(s) shall have the powers and duties described in Section 4.4 of this Agreement and any other powers and duties that may be prescribed in this Agreement or by the Sole Member. Notwithstanding the foregoing, the Manager(s) shall not take any of the

following actions on behalf of the Company unless the Sole Member has consented to the taking of that action in writing.

(a) Any act that would make it impossible to carry on the ordinary business of the Company;

(b) Any confession of a judgment against the Company;

(c) The dissolution of the Company;

(d) The disposition of all or a substantial part of the Company's assets not in the ordinary course of business;

(e) The incurring of any debt not in the ordinary course of business;

(f) A change in the nature of the principal business of the Company;

(g) The incurring of any contractual obligation or the making of any capital expenditure with a total cost of more than $25,000.00;

(h) The filing of a petition in bankruptcy or entering into an arrangement among the Company's creditors; and

(i) The entering into, on behalf of the Company, of any transaction constituting a "reorganization" within the meaning of the Act.

4.4. Actions of the Managers shall be taken at meetings or as otherwise provided in this Section 4.4. At any time the Company has more than one (1) Manager, then all such actions of the Company shall be undertaken upon the meeting of, or by written consent signed by, a majority of the Managers. No regular meetings of the Managers need be held. Any Manager may call a meeting of the Managers by giving Notice of the time and place of the meeting at least 48 hours before the time of the holding of the meeting. The Notice need not specify the purpose of the meeting, nor the location if the meeting is to be held at the principal executive office of the Company.

At any time the Company has more than one (1) Manager, the transactions of the Managers at any meeting, however called or noticed, or wherever held, shall be as valid as though transacted at a meeting duly held after call and notice if a quorum is present and if, either before or after the meeting, each Manager not present signs a written waiver of notice or a consent to the holding of the meeting or an approval of the minutes of the meeting. All such meetings of the Managers may be held through the use of a teleconference, videoconference, or similar communications equipment, provided that all Managers participating in the meeting can hear one another.

The Managers of the Company as of the effective date of this Agreement, may undertake any such action on behalf of the Company by the execution of their consent to such action in writing. At any time the Company has more than one (1) Manager, any action required or permitted to be

taken by the Managers under this Agreement may be taken without a meeting if the Managers individually or collectively consent in writing to the action.

The Managers shall keep or cause to be kept with the books and records of the Company full and accurate minutes of all meetings, notices, and waivers of notices of meetings, and all written consents to actions of the Managers.

4.5. It is acknowledged that the Managers have other business interests to which the Managers devote part of their time. The Managers shall devote as much time to the conduct of the business of the Company as the Managers, in each Manager's own good faith and discretion, deem necessary.

4.6. Each of the Managers shall be entitled to compensation for the Manager's services as determined by the Sole Member, and to reimbursement for all expenses reasonably incurred by each of the Managers in the performance of the Manager's duties.

4.7. The Managers shall cause all assets of the Company, whether real or personal, to be held in the name of the Company.

4.8. All funds of the Company shall be deposited in one or more accounts with one or more recognized financial institutions in the name of the Company, at locations determined by the Managers. Withdrawal from those accounts shall require only the signature of one Manager or any other person or persons as the Managers may designate.

## ARTICLE V: ACCOUNTS AND RECORDS

5.1. Complete books of account of the Company's business, in which each Company transaction shall be fully and accurately entered, shall be kept at the Company's principal executive office.

5.2. Financial books and records of the Company shall be kept on the accrual method of accounting. A balance sheet and income statement of the Company shall be prepared promptly following the close of each fiscal year in a manner appropriate to and adequate for the Company's business and for carrying out the provisions of this Agreement. The fiscal year of the Company shall be January 1 through December 31.

5.3. At all times during the Company's term of existence, and beyond that term if the Sole Member deems it necessary, the Sole Member shall keep or cause to be kept the books of account referred to in Section 5.2, and the following:

(a) A current list of the full name and last known business or residence address of the Sole Member, together with the capital contributions and the share in profits and losses of the Sole Member;

(b) A copy of the Articles of Organization, as amended;

(c) Copies of the Company's federal, state, and local income tax or information returns and reports, if any, for the six most recent taxable years;

(d) Executed counterparts of this Agreement and all amendments thereto;

(e) Any powers of attorney under which the Articles of Organization or any amendments to them were executed;

(f) Financial statements of the Company, if any, for the six most recent fiscal years; and

(g) The books and records of the Company as they relate to the Company's internal affairs for the current and past four fiscal years.

## ARTICLE VI: RESTRICTIONS ON TRANSFER OF MEMBERSHIP INTEREST

6.1. The Sole Member shall not transfer any part of the Sole Member's membership interest in the Company; provided, however, that notwithstanding the foregoing or any other provision of this Agreement to the contrary, the Sole Member may transfer all or any portion of its membership interest to any revocable trust created for the benefit of the Sole Member, or any combination between or among the Sole Member, the Sole Member's spouse or domestic partner, and the Sole Member's issue. A transfer of the Sole Member's entire beneficial interest in the trust shall be deemed a transfer of its membership interest in the Company.

## ARTICLE VII: DISSOLUTION AND WINDING UP

7.1. The Company shall be dissolved on the first to occur of the following events:

(a) The decision of the Sole Member to dissolve the Company.

(b) The sale or other disposition of substantially all of the Company's assets.

(c) The passage of 90 consecutive days during which the Company has no Members, except on the death of a natural person who is the Sole Member of the Company, the status of the Member, including a Membership Interest, may pass to the heirs, successors, and assigns of the Member by will or applicable law. The heir, successor, or assign of the Member's interest becomes a substituted Member pursuant to the Act, subject to administration as provided by applicable law, without the permission or consent of the heirs, successors, or assigns or, those administering the estate of the deceased member.

(d) Entry of a decree of judicial dissolution under the Act.

7.2. On the dissolution of the Company, it shall engage in no further business other than that necessary to wind up its business and affairs. The Sole Member shall wind up the affairs of the Company and give written Notice of the commencement of winding up by mail to all known

creditors and claimants against the Company whose addresses appear in the records of the Company. After paying or adequately providing for the payment of all known debts of the Company (except debts owing to the Sole Member), the remaining assets of the Company shall be distributed or applied in the following order of priority:

(a) To pay the expenses of liquidation.

(b) To repay outstanding loans to the Sole Member.

(c) To the Sole Member.

## ARTICLE VIII: GENERAL PROVISIONS

8.1. This Agreement constitutes the whole and entire agreement with respect to the subject matter of this Agreement.

8.2. This Agreement shall be construed and enforced in accordance with the laws of the state of California. If any provision of this Agreement is determined by any court of competent jurisdiction or duly authorized arbitrator(s) to be invalid, illegal, or unenforceable to any extent, that provision shall, if possible, be construed as though more narrowly drawn, if a narrower construction would avoid that invalidity, illegality, or unenforceability or, if that is not possible, that provision shall, to the extent of that invalidity, illegality, or unenforceability, be severed, and the remaining provisions of this Agreement shall remain in effect.

8.3. The article, section, and subsection titles and headings in this Agreement are inserted as a matter of convenience and for ease of reference only and shall be disregarded for all other purposes, including the construction or enforcement of this Agreement or any of its provisions.

8.4. This Agreement may be altered, amended, or repealed only by a writing signed by the Sole Member.

8.5. Time is of the essence for every provision of this Agreement that specifies a time for performance.

8.6. This Agreement is made solely for the benefit of the Sole Member and the Sole Member's permitted successors and assigns, and no other person or entity shall have or acquire any right by virtue of this Agreement.

8.7. The Sole Member intends the Company to be a limited liability company under the Act.

*UPPERS LLC*
*OPERATING AGREEMENT*
*Signature Page*

The Sole Member hereby executes or causes to be executed this Agreement on July 23, 2025.

**SOLE MEMBER:**

**CYPRESS HEALTHCARE GROUP, LLC,**
a California limited liability company

By: Jack Sanofsky
Name: Jack Sanofsky
Title: Manager

By: Matthew Jackson
Name: Matthew Jackson
Title: Manager

By: RJ
Name: Robert Jackson
Title: Manager

**EXHIBIT A**

**ARTICLES OF ORGANIZATION**

**EXHIBIT B**

**CAPITALIZATION**

| **Name** | **Initial Capital Contribution** | **Percentage Interest** |
|---|---|---|
| Cypress Healthcare Group, LLC | $1,000.00 | 100% |
| TOTALS | $1,000.00 | 100% |

**OPERATING AGREEMENT for**
**UPPERS MC LLC,**
**a California a limited liability company**

This Operating Agreement is made as of August 21, 2025 by Cypress Healthcare Group, LLC, a California limited liability company (referred to as the "Sole Member") with reference to the following facts:

A. The Sole Member desires to form a limited liability company (the "Company") under the California Revised Uniform Limited Liability Company Act (the "Act") (California Corporations Code §§17701.01-17713.13).

B. The Sole Member desires to execute this Operating Agreement in order to form and provide for the governance of the Company and the conduct of its business.

Now, therefore, the Sole Member declares the following to be the Operating Agreement of the Company:

## ARTICLE I: ARTICLES OF ORGANIZATION

1.1. The Sole Member filed Articles of Organization, with the California Secretary of State on August 21, 2025, File Number B20250265107 copy attached as Exhibit A.

1.2. The name of the Company shall be Uppers MC LLC.

1.3. The principal executive office of the Company shall be at 2266 Lava Ridge Court, Suite 105, Roseville, CA 95661, or any other place or places determined by the Sole Member from time to time.

The mailing address of the Company is 2266 Lava Ridge Court, Suite 105, Roseville, CA 95661, or any other place or places determined by the Sole Member from time to time.

1.4. The initial agent for service of process on the Company shall be National Registered Agents, Inc., whose address is 818 W. 7th St., Ste. 930, Los Angeles CA 90017. The Sole Member may from time to time change the Company's agent for service of process.

1.5. The Company shall be formed for the purposes of engaging in the business of operating an assisted living facility.

1.6. The term of existence of the Company shall commence on the effective date of filing of Articles of Organization with the California Secretary of State and shall continue until terminated by the provisions of this Agreement or as provided by law.

1.7. The managers of the Company shall be Jack Sanofsky, Matthew Jackson, and Robert Jackson.

## ARTICLE II: CAPITALIZATION

2.1. The Sole Member shall contribute to the capital of the Company the money and property specified in Exhibit B to this Agreement. The Sole Member may from time to time and at any time contribute cash or property to the Company as the Sole Member may determine.

2.2. The Sole Member shall not be bound by, or be personally liable for, the expenses, liabilities, or obligations of the Company except as otherwise provided in the Act or in this Agreement.

## ARTICLE III: ALLOCATIONS AND DISTRIBUTIONS

3.1. If any membership interest, or part of an interest, is transferred during any fiscal year in compliance with the provisions of this Article III, profits, losses, each item thereof, and all other items attributable to the membership interest for that fiscal year shall be divided and allocated between the transferor and the transferee by taking into account their varying membership interests during the period in accordance with Internal Revenue Code §706(d), using any convention permitted by law selected by the Sole Member. All distributions on or before the date of the transfer shall be made to the transferor, and all distributions thereafter shall be made to the transferee. Solely for purposes of making the allocations and distributions, the Company shall recognize the transfer not later than the end of the calendar month during which the transfer occurs. Neither the Company nor the Sole Member shall incur any liability for making allocations and distributions in accordance with the provisions of this Section 3.1.

3.2. All cash resulting from the operations of the Company shall be distributed to the Sole Member at such times as the Sole Member deems appropriate.

## ARTICLE IV: MANAGEMENT

4.1. The business of the Company shall be managed by three (3) Managers; the Managers named in Article I, Section 1.7, or any successor Manager selected in the manner set forth herein. Except as otherwise set forth in this Agreement, all decisions concerning the management of the Company's business shall be made by the Managers. Notwithstanding the foregoing, each of the Managers may, at any time, in their sole and absolute discretion, resign as a Manager of the Company, and/or appoint one or more nonmember(s) as: (1) replacement Manager(s); or (2) additional co-Manager(s) of the Company on such terms and conditions as the Sole Member and such replacement Manager(s) and/or additional co-Manager(s) may agree.

4.2. The initial Managers, and all such other duly appointed replacement Manager(s) or additional co-Manager(s) shall serve until the earlier of: (1) any such Manager's resignation, retirement, death, or disability; and/or (2) the Sole Member determines, in its sole discretion, to remove a current Manager. The Sole Member shall have the right to appoint such additional replacement Manager(s) and/or co-Manager(s) upon the occurrence of any of the foregoing events.

4.3. All such duly appointed Manager(s) shall have the powers and duties described in Section 4.4 of this Agreement and any other powers and duties that may be prescribed in this Agreement or by the Sole Member. Notwithstanding the foregoing, the Manager(s) shall not take any of the

following actions on behalf of the Company unless the Sole Member has consented to the taking of that action in writing.

(a) Any act that would make it impossible to carry on the ordinary business of the Company;

(b) Any confession of a judgment against the Company;

(c) The dissolution of the Company;

(d) The disposition of all or a substantial part of the Company's assets not in the ordinary course of business;

(e) The incurring of any debt not in the ordinary course of business;

(f) A change in the nature of the principal business of the Company;

(g) The incurring of any contractual obligation or the making of any capital expenditure with a total cost of more than $25,000.00;

(h) The filing of a petition in bankruptcy or entering into an arrangement among the Company's creditors; and

(i) The entering into, on behalf of the Company, of any transaction constituting a "reorganization" within the meaning of the Act.

4.4. Actions of the Managers shall be taken at meetings or as otherwise provided in this Section 4.4. At any time the Company has more than one (1) Manager, then all such actions of the Company shall be undertaken upon the meeting of, or by written consent signed by, a majority of the Managers. No regular meetings of the Managers need be held. Any Manager may call a meeting of the Managers by giving Notice of the time and place of the meeting at least 48 hours before the time of the holding of the meeting. The Notice need not specify the purpose of the meeting, nor the location if the meeting is to be held at the principal executive office of the Company.

At any time the Company has more than one (1) Manager, the transactions of the Managers at any meeting, however called or noticed, or wherever held, shall be as valid as though transacted at a meeting duly held after call and notice if a quorum is present and if, either before or after the meeting, each Manager not present signs a written waiver of notice or a consent to the holding of the meeting or an approval of the minutes of the meeting. All such meetings of the Managers may be held through the use of a teleconference, videoconference, or similar communications equipment, provided that all Managers participating in the meeting can hear one another.

The Managers of the Company as of the effective date of this Agreement, may undertake any such action on behalf of the Company by the execution of their consent to such action in writing. At any time the Company has more than one (1) Manager, any action required or permitted to be

taken by the Managers under this Agreement may be taken without a meeting if the Managers individually or collectively consent in writing to the action.

The Managers shall keep or cause to be kept with the books and records of the Company full and accurate minutes of all meetings, notices, and waivers of notices of meetings, and all written consents to actions of the Managers.

4.5. It is acknowledged that the Managers have other business interests to which the Managers devote part of their time. The Managers shall devote as much time to the conduct of the business of the Company as the Managers, in each Manager's own good faith and discretion, deem necessary.

4.6. Each of the Managers shall be entitled to compensation for the Manager's services as determined by the Sole Member, and to reimbursement for all expenses reasonably incurred by each of the Managers in the performance of the Manager's duties.

4.7. The Managers shall cause all assets of the Company, whether real or personal, to be held in the name of the Company.

4.8. All funds of the Company shall be deposited in one or more accounts with one or more recognized financial institutions in the name of the Company, at locations determined by the Managers. Withdrawal from those accounts shall require only the signature of one Manager or any other person or persons as the Managers may designate.

## ARTICLE V: ACCOUNTS AND RECORDS

5.1. Complete books of account of the Company's business, in which each Company transaction shall be fully and accurately entered, shall be kept at the Company's principal executive office.

5.2. Financial books and records of the Company shall be kept on the accrual method of accounting. A balance sheet and income statement of the Company shall be prepared promptly following the close of each fiscal year in a manner appropriate to and adequate for the Company's business and for carrying out the provisions of this Agreement. The fiscal year of the Company shall be January 1 through December 31.

5.3. At all times during the Company's term of existence, and beyond that term if the Sole Member deems it necessary, the Sole Member shall keep or cause to be kept the books of account referred to in Section 5.2, and the following:

(a) A current list of the full name and last known business or residence address of the Sole Member, together with the capital contributions and the share in profits and losses of the Sole Member;

(b) A copy of the Articles of Organization, as amended;

(c) Copies of the Company's federal, state, and local income tax or information returns and reports, if any, for the six most recent taxable years;

(d) Executed counterparts of this Agreement and all amendments thereto;

(e) Any powers of attorney under which the Articles of Organization or any amendments to them were executed;

(f) Financial statements of the Company, if any, for the six most recent fiscal years; and

(g) The books and records of the Company as they relate to the Company's internal affairs for the current and past four fiscal years.

## ARTICLE VI: RESTRICTIONS ON TRANSFER OF MEMBERSHIP INTEREST

6.1. The Sole Member shall not transfer any part of the Sole Member's membership interest in the Company; provided, however, that notwithstanding the foregoing or any other provision of this Agreement to the contrary, the Sole Member may transfer all or any portion of its membership interest to any revocable trust created for the benefit of the Sole Member, or any combination between or among the Sole Member, the Sole Member's spouse or domestic partner, and the Sole Member's issue. A transfer of the Sole Member's entire beneficial interest in the trust shall be deemed a transfer of its membership interest in the Company.

## ARTICLE VII: DISSOLUTION AND WINDING UP

7.1. The Company shall be dissolved on the first to occur of the following events:

(a) The decision of the Sole Member to dissolve the Company.

(b) The sale or other disposition of substantially all of the Company's assets.

(c) The passage of 90 consecutive days during which the Company has no Members, except on the death of a natural person who is the Sole Member of the Company, the status of the Member, including a Membership Interest, may pass to the heirs, successors, and assigns of the Member by will or applicable law. The heir, successor, or assign of the Member's interest becomes a substituted Member pursuant to the Act, subject to administration as provided by applicable law, without the permission or consent of the heirs, successors, or assigns or, those administering the estate of the deceased member.

(d) Entry of a decree of judicial dissolution under the Act.

7.2. On the dissolution of the Company, it shall engage in no further business other than that necessary to wind up its business and affairs. The Sole Member shall wind up the affairs of the Company and give written Notice of the commencement of winding up by mail to all known

creditors and claimants against the Company whose addresses appear in the records of the Company. After paying or adequately providing for the payment of all known debts of the Company (except debts owing to the Sole Member), the remaining assets of the Company shall be distributed or applied in the following order of priority:

(a) To pay the expenses of liquidation.

(b) To repay outstanding loans to the Sole Member.

(c) To the Sole Member.

## ARTICLE VIII: GENERAL PROVISIONS

8.1. This Agreement constitutes the whole and entire agreement with respect to the subject matter of this Agreement.

8.2. This Agreement shall be construed and enforced in accordance with the laws of the state of California. If any provision of this Agreement is determined by any court of competent jurisdiction or duly authorized arbitrator(s) to be invalid, illegal, or unenforceable to any extent, that provision shall, if possible, be construed as though more narrowly drawn, if a narrower construction would avoid that invalidity, illegality, or unenforceability or, if that is not possible, that provision shall, to the extent of that invalidity, illegality, or unenforceability, be severed, and the remaining provisions of this Agreement shall remain in effect.

8.3. The article, section, and subsection titles and headings in this Agreement are inserted as a matter of convenience and for ease of reference only and shall be disregarded for all other purposes, including the construction or enforcement of this Agreement or any of its provisions.

8.4. This Agreement may be altered, amended, or repealed only by a writing signed by the Sole Member.

8.5. Time is of the essence for every provision of this Agreement that specifies a time for performance.

8.6. This Agreement is made solely for the benefit of the Sole Member and the Sole Member's permitted successors and assigns, and no other person or entity shall have or acquire any right by virtue of this Agreement.

8.7. The Sole Member intends the Company to be a limited liability company under the Act.

*UPPERS MC LLC*
*OPERATING AGREEMENT*
*Signature Page*

The Sole Member hereby executes or causes to be executed this Agreement on August 21, 2025.

**SOLE MEMBER:**

**CYPRESS HEALTHCARE GROUP, LLC,**
a California limited liability company

Jack Sanofsky
By:_____
Name: Jack Sanofsky
Title: Manager

Matthew Jackson
By:_____
Name: Matthew Jackson
Title: Manager

By:_____
Name: Robert Jackson
Title: Manager

**EXHIBIT A**

**ARTICLES OF ORGANIZATION**

B20250265107

# STATE OF CALIFORNIA
*Office of the Secretary of State*
## ARTICLES OF ORGANIZATION
## CA LIMITED LIABILITY COMPANY

California Secretary of State
1500 11th Street
Sacramento, California 95814
(916) 657-5448

For Office Use Only

**-FILED-**

File No.: B20250265107

Date Filed: 8/21/2025

| | |
|---|---|
| Limited Liability Company Name | |
| Limited Liability Company Name | Uppers MC LLC |
| Initial Street Address of Principal Office of LLC | |
| Principal Address | 2266 LAVA RIDGE CT., SUITE 105<br>ROSEVILLE, CA 95661 |
| Initial Mailing Address of LLC | |
| Mailing Address | 2266 LAVA RIDGE CT., SUITE 105<br>ROSEVILLE, CA 95661 |
| Attention | |
| Agent for Service of Process | |
| California Registered Corporate Agent (1505) | NATIONAL REGISTERED AGENTS, INC.<br>Registered Corporate 1505 Agent |

Purpose Statement

The purpose of the limited liability company is to engage in any lawful act or activity for which a limited liability company may be organized under the California Revised Uniform Limited Liability Company Act.

| | |
|---|---|
| Management Structure | |
| The LLC will be managed by | More than One Manager |

Additional information and signatures set forth on attached pages, if any, are incorporated herein by reference and made part of this filing.

Electronic Signature

☒ By signing, I affirm under penalty of perjury that the information herein is true and correct and that I am authorized by California law to sign.

| | |
|---|---|
| *Jack Sanofsky* | *08/21/2025* |
| Organizer Signature | Date |

Certificate Verification No.: 361501717 Date: 08/26/2025

B3953-9303 08/21/2025 2:50 PM Received by California Secretary of State

**EXHIBIT B**

**CAPITALIZATION**

| Name | Initial Capital Contribution | Percentage Interest |
|---|---|---|
| Cypress Healthcare Group, LLC | $1,000.00 | 100% |
| TOTALS | $1,000.00 | 100% |

Title 11, California Code of Regulations, § 999.5(d)(10)

# PUBLIC COMMUNICATIONS

## 11 Cal. Code Reg. Section 999.5(d)(10)

*The written notice of any proposed agreement or transaction set forth in Section 999.5(a)(1) shall include a description of the applicant's efforts to inform local governmental entities, professional staff and employees of the health facility or facility that provides similar healthcare and the general public of the proposed transaction. This description shall include any comments or reaction to this effort*

The parties made efforts to inform local governmental entities, professional staff, employees, donors, volunteers and the community as to the proposed Transaction through a variety of communication strategies. Responses to the proposed Transaction have been positive and supportive, and the feedback was and continues to be in favor of the Transaction, and reflects community stakeholders' approval of the transfer of operations of the Facilities to New Operators.

Copies of the announcements and related documents regarding the Transaction are attached to this Section as **Exhibit 16**:

- News Release on January 14, 2026, announcing the Transaction.
- Memoranda circulated to the following groups and individuals on January 14, 2026:
    - AHRO Associates
    - AHRO Foundation Board
    - AHRO Sales and Referring Providers
    - AHRO Volunteers
    - AHRO Leadership
    - Community Board
    - Community Elected Officials
    - Elected State Officials
    - Medical Staff
    - Senior Campus, with FAQs
    - Senior Campus Families
    - Senior Campus Residents, with FAQs
- Social Media Post
- Consolidated FAQs
- Senior Campus Talking Points
- Communication Plan

# EXHIBIT 16

# COMMUNICATIONS AND ANNOUNCEMENTS

NEWS RELEASE

**Jan. 14, 2026**

# Adventist Health and Rideout To Divest Senior Care Campus

**CONTACT:**
**Nick Woodard**
**Marketing & Communication Manager**
**woodarnj@ah.org**

**Jan. 14, 2026 (Marysville, Calif.)** — Adventist Health and Rideout has begun the process of divesting its senior care campus, which includes The Fountains (skilled nursing), The Courtyard (assisted living), and The Gardens (memory care).

Adventist Health and Rideout has selected Cypress Healthcare Group to assume operations of The Fountains, The Courtyard and The Gardens. The transition is subject to standard legal review and required approvals, a process expected to take a minimum of six months.

Cypress brings a mission-driven approach and commitment to person-centered care that closely align with our values, making them a trusted partner to carry forward the legacy of these facilities. We are confident that their experience, resources, and dedication will ensure our senior campus continues to thrive and serve residents and families in our community for generations to come.

This strategic decision supports our long-term focus of delivering high-quality, sustainable care as Yuba-Sutter region's only full-service acute care provider and trusted provider of emergency services, cancer care, and outpatient services.

No services are being limited during this process, and the campus is not being closed. Adventist Health and Rideout and Cypress Healthcare will continue to provide timely updates to our community throughout the divesture process.

For additional inquiries or questions, please contact the Adventist Health and Rideout Marketing and Communications team at AHROMarketingCommunication@ah.org.

###

***About Adventist Health***

Adventist Health is a faith-based, nonprofit, integrated health system serving more than 100 communities on the West Coast and Hawai'i with over 440 sites of care, including 28 acute care facilities. Founded on Adventist heritage and values, Adventist Health provides care in hospitals, clinics, home care, and hospice agencies in both rural and urban communities. Our compassionate and talented team of more than 38,000 includes employees, physicians, Medical Staff, and volunteers driven in pursuit of one mission: living God's love by inspiring health, wholeness and hope. We are committed to staying true to our heritage by providing patient-centered, quality care. Together, we are transforming the healthcare experience with an innovative and whole-person focus on physical, mental, spiritual, and social healing to support community well-being.

[ADVENTISTHEALTH:INTERNAL]

To: AHRO Associates

**FROM THE OFFICE OF CHRIS CHAMPLIN**

# Adventist Health and Rideout Senior Campus Update

Dear Team,

I want to personally share an important update as part of our ongoing efforts to ensure the long-term strength and sustainability of Adventist Health and Rideout's mission in the Yuba-Sutter region.

After careful thought and planning, we are beginning the process of divesting our senior campus, which includes The Fountains, The Courtyard, and The Gardens. This decision reflects our commitment to focusing our resources on the areas where we are most needed and where we can have the greatest impact: acute care, emergency services, cancer care, and outpatient services.

Adventist Health and Rideout has selected Cypress Healthcare Group to assume operations of The Fountains, The Courtyard and The Gardens. The transition is subject to standard legal review and required approvals, a process expected to take a minimum of six months.

Cypress brings a mission-driven approach and commitment to person-centered care that closely aligns with our values, making them a trusted partner to carry forward the legacy of these facilities. We are confident that their experience, resources, and dedication will ensure our senior campus continues to thrive and serve residents and families in our community for generations to come.

Please be assured that the senior campus remains fully open and operational. There are no service closures or reductions underway.

I want to thank you for the heart, dedication, and teamwork you bring to our mission each day. We are committed to communicating with you clearly, transparently, and compassionately through every step of this transition. We will also provide additional information and support resources in the days ahead.

Thank you,



Chris Champlin
President
Adventist Health and Rideout

To: AHRO Foundation Board

**FROM THE OFFICE OF CHRIS CHAMPLIN**

# Adventist Health and Rideout Senior Campus Update

Dear Team,

As trusted champions of our mission and the well-being of the Yuba-Sutter community, I want to personally share an important update with you, one that reflects both our responsibility to the communities we serve and our vision for a strong, sustainable future.

As you know, Adventist Health and Rideout is the only full-service acute care hospital in the region. With that role comes a sacred responsibility to focus our energy and resources where they are most needed, including acute care, emergency services, cancer care, and outpatient care. These core services are the backbone of how we care for our community, and they must remain strong and resilient for generations to come.

To support this commitment, we have made the thoughtful decision to begin the process of divesting our senior campus: The Fountains, The Courtyard, and The Gardens. These facilities have been a cherished part of our organization for many years, places where our values come to life through the compassionate, whole person care our residents, and their families have come to rely on.

Adventist Health and Rideout has selected Cypress Healthcare Group to assume operations of The Fountains, The Courtyard and The Gardens. The transition is subject to standard legal review and required approvals, a process expected to take a minimum of six months.

Cypress brings a mission-driven approach and commitment to person-centered care that closely aligns with our values, making them a trusted partner to carry forward the legacy of these facilities. We are confident that their experience, resources, and dedication will ensure our senior campus continues to thrive and serve residents and families in our community for generations to come.

This decision was not made lightly. We are approaching this divesture with the well-being of our patients, residents, and staff as our top priority. No services are being limited during this process, and the campus is not being closed.

As always, we are committed to keeping you informed and involved throughout this journey. Your leadership and advocacy as Foundation Board members play a vital role in ensuring our organization, and our mission, continues to thrive.

Thank you for your continued support, insight, and faith in the work we do together. I welcome your thoughts and look forward to walking through this next chapter with you.

Thank you,



Chris Champlin
President
Adventist Health and Rideout

To: AHRO Sales and Referring Providers

**FROM THE OFFICE OF CHRIS CHAMPLIN**

# Adventist Health and Rideout Senior Campus Update

Dear Team,

I want to personally share an important update as part of our ongoing efforts to ensure the long-term strength and sustainability of Adventist Health and Rideout's mission in the Yuba-Sutter region.

After careful thought and planning, we are beginning the process of divesting our senior campus, which includes The Fountains, The Courtyard, and The Gardens. This decision reflects our commitment to focusing our resources on the areas where we are most needed and where we can have the greatest impact: acute care, emergency services, cancer care, and outpatient services.

Adventist Health and Rideout has selected Cypress Healthcare Group to assume operations of The Fountains, The Courtyard and The Gardens. The transition is subject to standard legal review and required approvals, a process expected to take a minimum of six months.

Cypress brings a mission-driven approach and commitment to person-centered care that closely aligns with our values, making them a trusted partner to carry forward the legacy of these facilities. We are confident that their experience, resources, and dedication will ensure our senior campus continues to thrive and serve residents and families in our community for generations to come.

Please be assured that the senior campus remains fully open and operational. There are no service closures or reductions underway.

I want to thank you for the heart, dedication, and teamwork you bring to our mission each day. We are committed to communicating with you clearly, transparently, and compassionately through every step of this transition. We will also provide additional information and support resources in the days ahead.

Thank you,



Chris Champlin
President
Adventist Health and Rideout

To: AHRO Volunteers

**FROM THE OFFICE OF CHRIS CHAMPLIN**

# Adventist Health and Rideout Senior Campus Update

Dear Valued Adventist Health and Rideout Volunteers,

Thank you for the time, compassion, and heart you bring to Adventist Health and Rideout through your volunteer service. I'm writing today to share an important update about a thoughtful change we are making as part of our long-term vision.

After much reflection, we have made the decision to begin the process of divesting our senior campus: The Fountains, The Courtyard, and The Gardens. This step will allow us to focus even more deeply on our core services, which includes acute hospital care, emergency services, cancer care, and outpatient care, so we can continue meeting the evolving needs of our community.

Adventist Health and Rideout has selected Cypress Healthcare Group to assume operations of The Fountains, The Courtyard and The Gardens. The transition is subject to standard legal review and required approvals, a process expected to take a minimum of six months.

Cypress brings a mission-driven approach and commitment to person-centered care that closely aligns with our values, making them a trusted partner to carry forward the legacy of these facilities. We are confident that their experience, resources, and dedication will ensure our senior campus continues to thrive and serve residents and families in our community for generations to come.

Please know: all senior care services remain fully operational. Residents continue to receive the care they need, and no services are being limited. The well-being of our residents, families, staff, and volunteers is, and will remain, a top priority throughout this process.

Thank you again for the love and energy you pour into our mission. You are truly part of what makes Adventist Health and Rideout so special.

Thank you,



Chris Champlin
President
Adventist Health and Rideout

To: AHRO Leadership

**FROM THE OFFICE OF CHRIS CHAMPLIN**

# Adventist Health and Rideout Senior Campus Update

Dear Team,

Our mission has always been to serve the Yuba-Sutter community with compassion, excellence, and integrity. Today, as we continue to navigate a rapidly changing healthcare landscape, we remain focused on delivering exceptional care in the areas where our community relies on us most: acute care, emergency services, cancer care, and outpatient services.

To strengthen and sustain these core services for years to come, we have made the decision to divest our senior campus: The Fountains, The Courtyard, and The Gardens.

Adventist Health and Rideout has selected Cypress Healthcare Group to assume operations of The Fountains, The Courtyard and The Gardens. The transition is subject to standard legal review and required approvals, a process expected to take a minimum of six months.

Cypress brings a mission-driven approach and commitment to person-centered care that closely aligns with our values, making them a trusted partner to carry forward the legacy of these facilities. We are confident that their experience, resources, and dedication will ensure our senior campus continues to thrive and serve residents and families in our community for generations to come.

This is not a decision we have taken lightly. These facilities have been a beloved and integral part of our history, places where generations of families have trusted us with their care and where our teams have delivered award-winning, whole-person support to some of our most vulnerable community members. That legacy means a great deal to all of us, and it always will.

We are approaching this divesture with the well-being of our patients, residents, and staff as our top priority. No services are being limited during this process, and the campus is not being closed.

Our foremost goal is to ensure that the senior campus not only continues to serve our community but thrives in the hands of an organization whose singular focus is senior living

and skilled nursing, one that shares our values and our deep respect for every resident, family, and caregiver.

I understand that news like this brings with it a mix of emotions and questions. That's natural. These facilities are more than just buildings; they are homes, workplaces, and places of healing. I want to thank each of you for the grace, empathy, and leadership you continue to show.

Included are talking points and FAQs and in the days ahead, we'll share additional details, timelines, and resources to support you and your teams through this transition.

Together, we will honor the incredible legacy of our senior campus while ensuring the strength and future of Adventist Health and Rideout. I'm grateful for your partnership and your heart for this mission.

Thank you,



Chris Champlin
President
Adventist Health and Rideout

To: Community Board

**FROM THE OFFICE OF CHRIS CHAMPLIN**

# Adventist Health and Rideout Senior Campus Update

Dear Team,

As trusted stewards of Adventist Health and Rideout's mission in the Yuba-Sutter region, I want to share with you an important update that reflects our ongoing commitment to both honoring our legacy and strengthening our future.

Our responsibility to our community continues to grow, and we remain focused on providing the highest quality care in the areas where we are most needed, including acute inpatient care, emergency services, cancer care, and outpatient care. These are the foundational services that shape the health and well-being of our region every day.

To support this continued focus and ensure the long-term sustainability of our organization, we have made the thoughtful and strategic decision to divest our senior campus, which includes The Fountains (skilled nursing), The Courtyard (assisted living), and The Gardens (memory care).

Adventist Health and Rideout has selected Cypress Healthcare Group to assume operations of The Fountains, The Courtyard and The Gardens. The transition is subject to standard legal review and required approvals, a process expected to take a minimum of six months.

Cypress brings a mission-driven approach and commitment to person-centered care that closely aligns with our values, making them a trusted partner to carry forward the legacy of these facilities. We are confident that their experience, resources, and dedication will ensure our senior campus continues to thrive and serve residents and families in our community for generations to come.

As valued community partners, we recognize the importance of establishing a relationship with the team at Cypress Healthcare and are in the process of scheduling a meeting for you to meet with them.

No services are being limited during this process, and the campus is not being closed. These facilities have long held a special place in our community and our hearts. They represent decades of compassionate, whole-person care to our region's most vulnerable populations.

With that in mind, we are approaching this divesture with the well-being of our patients, residents, and staff as our top priority.

We recognize the importance of this decision, and we do not take it lightly. Thank you for your continued guidance, support, and dedication to our mission. I am confident this path will allow us to continue delivering exceptional care across our core service lines while ensuring the future of our senior care facilities remains strong and centered on the needs of our community.

Thank you,



Chris Champlin
President
Adventist Health and Rideout

To: Community Elected Officials

**FROM THE OFFICE OF CHRIS CHAMPLIN**

# Adventist Health and Rideout Senior Campus Update

At Adventist Health and Rideout, our responsibility to our community continues to grow, and we remain focused on providing the highest quality care in the areas where we are most needed, including acute inpatient care, emergency services, cancer care, and outpatient care. These are the foundational services that shape the health and well-being of our region every day.

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We recognize the importance of this decision, and we do not take it lightly. I am confident this path will allow us to continue delivering exceptional care across our core service lines while ensuring the future of our senior care facilities remains strong and centered on the needs of our community.

Thank you,



Chris Champlin
President
Adventist Health and Rideout

To: Elected State Officials

**FROM THE OFFICE OF CHRIS CHAMPLIN**

# Adventist Health and Rideout Senior Campus Update

At Adventist Health and Rideout, our responsibility to our community continues to grow, and we remain focused on providing the highest quality care in the areas where we are most needed, including acute inpatient care, emergency services, cancer care, and outpatient care. These are the foundational services that shape the health and well-being of our region every day.

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Adventist Health and Rideout has selected Cypress Healthcare Group to assume operations of The Fountains, The Courtyard and The Gardens. The transition is subject to standard legal review and required approvals, a process expected to take a minimum of six months.

Cypress brings a mission-driven approach and commitment to person-centered care that closely aligns with our values, making them a trusted partner to carry forward the legacy of these facilities. We are confident that their experience, resources, and dedication will ensure our senior campus continues to thrive and serve residents and families in our community for generations to come.

No services are being limited during this process, and the campus is not being closed. These facilities have long held a special place in our community and our hearts. They represent decades of compassionate, whole-person care to our region's most vulnerable populations. With that in mind, we are approaching this divesture with the well-being of our patients, residents, and staff as our top priority.

We recognize the importance of this decision, and we do not take it lightly. I am confident this path will allow us to continue delivering exceptional care across our core service lines while ensuring the future of our senior care facilities remains strong and centered on the needs of our community.

Thank you,



Chris Champlin
President
Adventist Health and Rideout

To: Medical Staff

**FROM THE OFFICE OF CHRIS CHAMPLIN**

# Adventist Health and Rideout Senior Campus Update

Dear Team,

At Adventist Health and Rideout, we carry a tremendous responsibility to focus on what we do best: delivering exceptional acute inpatient care, emergency services, cancer care, and outpatient services. These are the services our patients and families rely on most, and they form the core of our mission today and into the future.

To ensure we can continue investing in these essential areas of care, we have made the thoughtful decision to begin the process of divesting our senior campus: The Fountains, The Courtyard, and The Gardens. These facilities have provided deeply meaningful and award-winning care for many years, and we are incredibly proud of the impact they've made on countless lives.

Adventist Health and Rideout has selected Cypress Healthcare Group to assume operations of The Fountains, The Courtyard and The Gardens. The transition is subject to standard legal review and required approvals, a process expected to take a minimum of six months.

Cypress brings a mission-driven approach and commitment to person-centered care that closely aligns with our values, making them a trusted partner to carry forward the legacy of these facilities. We are confident that their experience, resources, and dedication will ensure our senior campus continues to thrive and serve residents and families in our community for generations to come.

This decision was not made lightly. We are approaching this divesture with the well-being of our patients, residents, and staff as our top priority. No services are being limited during this process, and the campus is not being closed.

We understand that transitions like this bring questions, and we are committed to communicating clearly and consistently every step of the way. Thank you for the outstanding care you continue to provide and for your steadfast support as we make this important move to strengthen the future of healthcare in our region.

Thank you,



Chris Champlin
President
Adventist Health and Rideout

To: Senior Campus

**FROM THE OFFICE OF CHRIS CHAMPLIN**

# Adventist Health and Rideout Senior Campus Update

Dear Team,

I want to personally share an important update with you, our valued senior care team, as part of our ongoing efforts to strengthen Adventist Health and Rideout's mission in the Yuba-Sutter community.

After careful consideration, we have made the decision to begin the process of divesting our senior campus, which includes The Fountains, The Courtyard, and The Gardens.

Adventist Health and Rideout has selected Cypress Healthcare Group to assume operations of The Fountains, The Courtyard and The Gardens. The transition is subject to standard legal review and required approvals, a process expected to take a minimum of six months.

Cypress brings a mission-driven approach and commitment to person-centered care that closely aligns with our values, making them a trusted partner to carry forward the legacy of these facilities. We are confident that their experience, resources, and dedication will ensure our senior campus continues to thrive and serve residents and families in our community for generations to come.

The Cypress team will be on the Senior Campus at 1:30 p.m. tomorrow, Jan. 15 to meet with you and share additional information regarding this transition.

We are incredibly proud of the exceptional, compassionate care you provide every day. You have built a legacy of trust, kindness, and excellence that has touched countless lives. Our commitment is to honor and preserve that legacy by finding a trusted organization with deep expertise in senior living and skilled nursing care to continue this important work.

We are approaching this divesture with the well-being of our patients, residents, and staff as our top priority. No services are being limited during this process, and the campus is not being closed. At every stage of the process, we are committed to sharing details in a timely manner. Above all, our highest priority is supporting you and ensuring the well-being of the residents who rely on your care.

We recognize that change can bring uncertainty, and together with Cypress Healthcare, we are dedicated to providing you with frequent and ongoing updates, resources, and support as we move forward together.

Thank you for your unwavering dedication, professionalism, and heartfelt compassion you show our residents every day. You are the heart of this community, and we are deeply grateful for all that you do.

Thank you,



Chris Champlin
President
Adventist Health and Rideout

# Adventist Health and Rideout Senior Campus FAQs

Adventist Health and Rideout has selected Cypress Healthcare Group to assume operations of The Fountains, The Courtyard and The Gardens. The transition is subject to standard legal review and required approvals, a process expected to take a minimum of six months.

Cypress brings a mission-driven approach and commitment to person-centered care that closely aligns with our values, making them a trusted partner to carry forward the legacy of these facilities. We are confident that their experience, resources, and dedication will ensure our senior campus continues to thrive and serve residents and families in our community for generations to come.

For your reference, please see the below Frequently Asked Questions regarding the divesture of the Senior Campus.

**General Questions**

**Q: Is Adventist Health and Rideout closing the senior campus?**

**A:** No. The campus is not closing, and no services are being reduced. We remain committed to the safety, well-being, and continued care of our residents.

**Q: Why has Adventist Health and Rideout chosen to transition ownership of its senior campus?**

**A:** As part of our long-term strategy to focus on our core services, which includes acute care, emergency medicine, cancer care, and outpatient services, we are divesting ownership of the senior campus to an organization that specializes in senior living and skilled nursing. This approach supports our mission while ensuring excellent care continues at these facilities.

**Q: Who will be the new operator of the senior campus?**

**A:** Adventist Health and Rideout has selected Cypress Healthcare Group to assume operations of The Fountains, The Courtyard and The Gardens. The transition is subject to standard legal review and required approvals, a process expected to take a minimum of six months. Cypress Healthcare brings a mission-driven approach and commitment to person-centered care that closely aligns with our values, making them a trusted partner to carry forward the legacy of these facilities. We are confident that their experience, resources, and dedication will ensure our senior campus continues to thrive and serve residents and families in our community for generations to come.

**Q: Will there be a disruption in services or changes to day-to-day operations?**
**A:** No. All services will continue without interruption throughout this process. Residents will continue receiving the same level of care they always have, and staff will continue in their current roles.

**For Senior Campus Staff and Leaders**
**Q: Will I lose my job?**
**A:** One of our priorities is to ensure that our valued staff remain in place. We will work closely with **Cypress leadership and human resources teams** to support job continuity.

**Q: Will my pay or benefits change?**
**A:** No changes to compensation or benefits is expected as we divest. As the ownership structure changes, we will work to ensure that any transition is handled fairly, respectfully, and transparently.

**Q: Will our campus leadership team stay the same?**
**A:** There are no immediate changes to leadership or management teams. Stability and continuity are a priority for the benefit of both our residents and staff.

**Q: What is the timeline for this process?**
**A:** We are taking the appropriate time needed to ensure the best possible outcome for our residents, families, and staff. The transition is subject to standard legal review and required approvals, a process expected to take a minimum of six months.

**Q: How can I share questions or concerns?**
**A:** You are encouraged to speak directly with your manager or a member of campus leadership. We value open, honest communication and are here to support you.

To: Senior Campus Families

**FROM THE OFFICE OF CHRIS CHAMPLIN**

# Adventist Health and Rideout Senior Campus Update

To Our Valued Senior Campus Families,

I want to personally share with you an important update about the future of The Fountains, The Courtyard, and The Gardens, facilities that have long been a source of comfort, community, and exceptional care for your loved ones.

After thoughtful consideration, Adventist Health and Rideout has selected Cypress Healthcare Group to assume operations of The Fountains, The Courtyard and The Gardens. The transition is subject to standard legal review and required approvals, a process expected to take a minimum of six months.

Cypress brings a mission-driven approach and commitment to person-centered care that closely aligns with our values, making them a trusted partner to carry forward the legacy of these facilities. We are confident that their experience, resources, and dedication will ensure our senior campus continues to thrive and serve residents and families in our community for generations to come.

This is not a decision we have made lightly. It is part of our long-term strategy to focus our hospital's efforts on acute care, emergency services, cancer care, and outpatient services, areas where our impact is greatest and most urgently needed.

At the same time, our deep commitment to the long-term sustainability of the senior campus continues. We are approaching this divesture with the well-being of our patients, residents, and staff as our top priority. **No services are being limited during this process, and the campus is not being closed.**

We are committed to making this a thoughtful, transparent, and respectful transition. We recognize that change can bring uncertainty, and together with Cypress Healthcare, we are dedicated to providing you with frequent and ongoing updates, resources, and support as we move forward together.

**Most importantly, I want to reassure you:**

- **These facilities are not closing.**
- **No services are being reduced.**
- **Your loved one's care will continue without interruption.**

Thank you for placing your trust in us. It is our honor to care for your loved ones, and it remains our responsibility to ensure that this care continues with the excellence and compassion that defines our mission.

Thank you,



Chris Champlin
President
Adventist Health and Rideout

To: Senior Campus Residents

**FROM THE OFFICE OF CHRIS CHAMPLIN**

# Adventist Health and Rideout Senior Campus Update

To Our Valued Senior Campus Residents,

I want to share something important with you with the kindness, care, and honesty you deserve.

After thoughtful consideration, Adventist Health and Rideout has selected Cypress Healthcare Group to assume operations of The Fountains, The Courtyard and The Gardens. The transition is subject to standard legal review and required approvals, a process expected to take a minimum of six months.

Cypress brings a mission-driven approach and commitment to person-centered care that closely aligns with our values, making them a trusted partner to carry forward the legacy of these facilities. We are confident that their experience, resources, and dedication will ensure our senior campus continues to thrive and serve residents and families in our community for generations to come.

This decision is part of our effort to make sure your home, and the care you receive here, remains strong and supported for years to come. It is made with your best interests at heart to ensure your home remains a place of warmth, safety, and belonging well into the future.

**Please know this: our senior campus remains fully open, operational and committed to serving you.**

You will continue to live in the place you call home. You will continue to see the same staff, receive the same care, and enjoy the same comforts and routines you count on every day. These facilities are not closing, and no services are being taken away.

We recognize that change can bring uncertainty, and together with Cypress Healthcare, we are dedicated to providing you with frequent and ongoing updates, resources, and support as we move forward together.

You are at the center of everything we do. If you or your family members have any questions or concerns, please don't hesitate to reach out. We are here to support you and will keep you informed throughout this process.

Thank you,

Chris Champlin
President, Adventist Health and Rideout

# Adventist Health and Rideout Senior Campus FAQs

Adventist Health and Rideout has selected Cypress Healthcare Group to assume operations of The Fountains, The Courtyard and The Gardens. The transition is subject to standard legal review and required approvals, a process expected to take a minimum of six months.

Cypress brings a mission-driven approach and commitment to person-centered care that closely aligns with our values, making them a trusted partner to carry forward the legacy of these facilities. We are confident that their experience, resources, and dedication will ensure our senior campus continues to thrive and serve residents and families in our community for generations to come.

For your reference, please see the below Frequently Asked Questions regarding the divesture of the Senior Campus.

**General Questions**

**Q: Is Adventist Health and Rideout closing the senior campus?**

**A:** No. The campus is not closing, and no services are being reduced. We remain committed to the safety, well-being, and continued care of our residents.

**Q: Why has Adventist Health and Rideout chosen to transition ownership of its senior campus?**

**A:** As part of our long-term strategy to focus on our core services, which includes acute care, emergency medicine, cancer care, and outpatient services, we are divesting ownership of the senior campus to an organization that specializes in senior living and skilled nursing. This approach supports our mission while ensuring excellent care continues at these facilities.

**Q: Who will be the new operator of the senior campus?**

**A:** Adventist Health and Rideout has selected Cypress Healthcare Group to assume operations of The Fountains, The Courtyard and The Gardens. The transition is subject to standard legal review and required approvals, a process expected to take a minimum of six months. Cypress Healthcare brings a mission-driven approach and commitment to person-centered care that closely aligns with our values, making them a trusted partner to carry forward the legacy of these facilities. We are confident that their experience, resources, and dedication will ensure our senior campus continues to thrive and serve residents and families in our community for generations to come.

**Q: Will there be a disruption in services or changes to day-to-day operations?**
**A:** No. All services will continue without interruption throughout this process. Residents will continue receiving the same level of care they always have, and staff will continue in their current roles.

**For Senior Campus Residents and Family Members**
**Q: Will residents need to move?**
**A:** Absolutely not. Our highest priority is maintaining continuity of care and the ongoing comfort for every resident.

**Q: Is my (or my loved one's) care team changing?**
**A:** No. Residents continue to be cared for by the same dedicated staff you know and trust. One of our priorities is to ensure that our valued staff remain in place. Should any transitions occur in the future, we will prioritize continuity and keeping you informed.

**Q: Will the cost of care or services change?**
**A:** There are no planned changes to fees, billing, or coverage at this time. Any future changes would be communicated well in advance and handled with great care.

**Q: How will I be kept informed?**
**A:** In partnership with Cypress Healthcare, we will provide regular updates through written communications, family meetings, and direct outreach. If you have questions, leadership and staff are always available to talk with you.

# Adventist Health and Rideout Senior Campus Social Post

Adventist Health and Rideout has begun the process of divesting its senior care campus, including The Fountains, The Courtyard and The Gardens, and has selected Cypress Healthcare Group to assume operations of the campus. The transition is subject to standard legal review and required approvals, a process expected to take a minimum of six months.

Cypress brings a mission-driven approach and commitment to person-centered care that closely align with our values, making them a trusted partner to carry forward the legacy of these facilities.

Importantly, our senior campus remains dedicated to caring for our residents. **No services are being limited, and the campus is not closing**. Care for residents will continue without interruption as we work closely with Cypress to create a smooth transition.

Together with Cypress, we will continue to share updates with our community as the process moves forward.

# Adventist Health and Rideout Senior Campus FAQs

Adventist Health and Rideout has selected Cypress Healthcare Group to assume operations of The Fountains, The Courtyard and The Gardens. The transition is subject to standard legal review and required approvals, a process expected to take a minimum of six months.

Cypress brings a mission-driven approach and commitment to person-centered care that closely aligns with our values, making them a trusted partner to carry forward the legacy of these facilities. We are confident that their experience, resources, and dedication will ensure our senior campus continues to thrive and serve residents and families in our community for generations to come.

For your reference, please see the below Frequently Asked Questions regarding the divesture of the Senior Campus.

**General Questions**

**Q: Is Adventist Health and Rideout closing the senior campus?**

**A:** No. The campus is not closing, and no services are being reduced. We remain committed to the safety, well-being, and continued care of our residents.

**Q: Why has Adventist Health and Rideout chosen to transition ownership of its senior campus?**

**A:** As part of our long-term strategy to focus on our core services, which includes acute care, emergency medicine, cancer care, and outpatient services, we are divesting ownership of the senior campus to an organization that specializes in senior living and skilled nursing. This approach supports our mission while ensuring excellent care continues at these facilities.

**Q: Who will be the new operator of the senior campus?**

**A:** Adventist Health and Rideout has selected Cypress Healthcare Group to assume operations of The Fountains, The Courtyard and The Gardens. The transition is subject to standard legal review and required approvals, a process expected to take a minimum of six months. Cypress Healthcare brings a mission-driven approach and commitment to person-centered care that closely aligns with our values, making them a trusted partner to carry forward the legacy of these facilities. We are confident that their experience, resources, and dedication will ensure our senior campus continues to thrive and serve residents and families in our community for generations to come.

**Q: Will there be a disruption in services or changes to day-to-day operations?**
**A:** No. All services will continue without interruption throughout this process. Residents will continue receiving the same level of care they always have, and staff will continue in their current roles.

**For Senior Campus Residents and Family Members**
**Q: Will residents need to move?**
**A:** Absolutely not. Our highest priority is maintaining continuity of care and the ongoing comfort for every resident.

**Q: Is my loved one's care team changing?**
**A:** No. Residents continue to be cared for by the same dedicated staff you know and trust. One of our priorities is to ensure that our valued staff remain in place. Should any transitions occur in the future, we will prioritize continuity and keeping you informed.

**Q: Will the cost of care or services change?**
**A:** There are no planned changes to fees, billing, or coverage at this time. Any future changes would be communicated well in advance and handled with great care.

**Q: How will I be kept informed?**
**A:** In partnership with Cypress Healthcare, we will provide regular updates through written communications, family meetings, and direct outreach. If you have questions, leadership and staff are always available to talk with you.

**For Senior Campus Staff and Leaders**
**Q: Who will be the new operator of the senior campus?**
**A:** Adventist Health and Rideout has selected Cypress Healthcare Group to assume operations of The Fountains, The Courtyard and The Gardens. The transition is subject to standard legal review and required approvals, a process expected to take a minimum of six months.

**Q: Will I lose my job?**
**A:** One of our priorities is to ensure that our valued staff remain in place. We will work closely with **Cypress leadership and human resources teams** to support job continuity.

**Q: Will my pay or benefits change?**
**A:** No changes to compensation or benefits is expected as we divest. As the ownership structure changes, we will work to ensure that any transition is handled fairly, respectfully, and transparently.

**Q: Will our campus leadership team stay the same?**
**A:** There are no immediate changes to leadership or management teams. Stability and continuity are a priority for the benefit of both our residents and staff.

**Q: What is the timeline for this process?**
**A:** We are taking the appropriate time needed to ensure the best possible outcome for our residents, families, and staff. The transition is subject to standard legal review and required approvals, a process expected to take a minimum of six months.

**Q: How can I share questions or concerns?**
**A:** You are encouraged to speak directly with your manager or a member of campus leadership. We value open, honest communication and are here to support you.

# Adventist Health and Rideout Senior Campus Talking Points

Adventist Health and Rideout has chosen Cypress Healthcare Group to assume operations of The Fountains, The Courtyard, and The Gardens later this year. Cypress brings a mission-driven approach and commitment to person-centered care that closely aligns with our values, making them a trusted partner to carry forward the legacy of these facilities. We are confident that their experience, resources, and dedication will ensure our senior campus continues to thrive and serve residents and families in our community for generations to come.

For your awareness, please see the below talking points regarding the divesture of the Senior Campus:

- **Our Mission and Commitment:**
  Adventist Health and Rideout is deeply committed to serving the Yuba-Sutter community with compassionate, excellent, and mission-driven healthcare. As the region's only full-service acute care hospital, we focus on core services, including acute care, emergency services, cancer care, and outpatient services, that are vital to our community's health.
- **Strategic Decision:**
  To ensure the long-term strength and sustainability of these essential services, we have made a thoughtful decision to begin the process of divesting our senior campus: The Fountains, The Courtyard, and The Gardens. Adventist Health and Rideout has selected Cypress Healthcare Group to assume operations of The Fountains, The Courtyard and The Gardens. The transition is subject to standard legal review and required approvals, a process expected to take a minimum of six months. Cypress brings a mission-driven approach and commitment to person-centered care that closely aligns with our values, making them a trusted partner to carry forward the legacy of these facilities. We are confident that their experience, resources, and dedication will ensure our senior campus continues to thrive and serve residents and families in our community for generations to come.
- **Respecting Our Legacy:**
  This is not a decision we take lightly. These senior care facilities have been integral to our community's history and have provided award-winning, whole-person care to residents and families for decades.

- **Assurance of Continuity:**
  The campus remains fully operational. No services are closing or being reduced. The safety, dignity, and well-being of residents, patients, and staff continue to guide every step of this transition.
- **Community Impact:**
  Our goal is to ensure the senior campus not only continues to serve the community but thrives under the direction of an operator who specializes in these services. This transition strengthens the overall healthcare system in our region by allowing Adventist Health and Rideout to focus resources on our core acute care services.
- **Acknowledging Emotions and Questions:**
  We recognize that this news may raise questions. We deeply appreciate the understanding, empathy, and leadership from our community and partners as we move forward together.
- **Next Steps and Transparency:**
  We commit to ongoing communication and transparency. In partnership with Cypress, we will provide additional information, timelines, and resources to keep all stakeholders informed and supported throughout this process.
- **Gratitude and Partnership:**
  We are grateful for the continued partnership of elected officials, community leaders, and boards as we work to honor the legacy of the senior campus while building a stronger future for healthcare in Yuba-Sutter.

# Communication Plan – Project Waterfall Cascade

| | | |
|---|---|---|
| **Executive Summary** | Adventist Health and Rideout is beginning the process of divesting our senior campus, which includes The Fountains, The Courtyard, and The Gardens. This decision reflects our commitment to focusing our resources on the areas where we are most needed and where we can have the greatest impact: acute care, emergency services, cancer care, and outpatient services. | |
| **Core Message** | Adventist Health and Rideout has selected Cypress Healthcare Group to assume operations of The Fountains, The Courtyard and The Gardens. The transition is subject to standard legal review and required approvals, a process expected to take a minimum of six months.<br><br>Cypress brings a mission-driven approach and commitment to person-centered care that closely aligns with our values, making them a trusted partner to carry forward the legacy of these facilities. We are confident that their experience, resources, and dedication will ensure our senior campus continues to thrive and serve residents and families in our community for generations to come. | |
| **What do we want our audiences to:** | **Know:** | Adventist Health is divesting its senior campus with the future of patients, residents and staff in mind. |
| | **Feel:** | Informed of the status.<br>Included in Adventist Health's considerations.<br>Connected to our mission of providing sustainable, quality care for our community. |
| | **Do:** | Ask questions of the appropriate person. |
| **Target Audiences** | Internal<br>• AHRO Senior Care Administrators<br>• AHRO Senior Care Providers<br>• AHRO Senior Care Staff<br>• AHRO Senior Care Partners (EVS, Nutritional Services, PT)<br>• AHRO Community Board<br>• Rideout Foundation Board<br>• AHRO leaders<br>• AHRO Medical Executive Committee | External<br>• Patients/families at The Fountains<br>• Residents/families at The Courtyard<br>• Residents/Families of The Gardens<br>• Elected officials<br>• Key community partners<br>• Media<br>• Community members<br>• Licensing<br>• Referring providers |

| | | |
|---|---|---|
| | • AHRO Medical Staff<br>• AHRO clinic providers<br>• AHRO employees<br>• AHRO volunteers<br>• Sodexo/Integro | |

| Thematic | Message(s) |
|---|---|
| Commitment to the community | Adventist Health and Rideout is an essential healthcare provider for Yuba-Sutter residents. We are the region's only acute care hospital and provide vital emergency and trauma care, along with cancer care, urgent care, primary care, specialty care, and a range of other outpatient services to meet our patients' needs. Our roots go back to our founding in 1907, and we are proud to have grown as our community has. As a nonprofit, community-based organization, it is our mission to deliver excellent care to the friends and neighbors who count on us. |
| Focus on sustainability | Adventist Health and Rideout has a deep commitment to caring for the needs of our community in a sustainable way that allows us to provide excellent healthcare for decades to come. Delivering high-quality healthcare requires resources, especially in today's challenging landscape. Because of this, we must continually focus on our long-term financial health. We are focusing our resources on carrying out our mission through our acute care, emergency services, cancer care and outpatient services. This focus on our core competencies ensures we can provide the advanced services and convenient care that are at the heart of our work. |
| Reason for the sale | Due to our focus on our core competencies, operational strengths, and long-term financial health, we are divesting our senior care campus. We have proudly operated The Fountains (a skilled nursing facility), The Courtyard (an assisted living campus) and The Gardens (a residential memory care center), delivering award-winning care to seniors and others. These three sites have been an important part of our community, and we want to ensure they are available for generations to come, even as we consider the opportunity to transfer ownership to an organization that specializes in operating senior living and skilled nursing facilities. |
| Thoughtful approach to the sale | Because we want to ensure the high-quality services provided at The Fountains, The Courtyard, and The Gardens continue to be available for our community, we are approaching this transaction with the well-being of our patients, residents and staff as our priority. No services are being closed during this process, and the campus is not being closed.<br><br>Most importantly, we will ensure the new operator of these facilities is committed to the same whole-person, high-quality approach that our community deserves and has come to expect from these facilities. |

| Audience | Time | Channel/Tactic | Executed by/Send from |
|---|---|---|---|
| AHRO Community Board | 8 a.m. | • Board Meeting<br>• Follow-up email with message, talking points, FAQs | Chris Champlin/Tanya Quintanilla |
| Chris Branscum/Jim Schaad | 8:45 a.m. | • 1:1 phone calls with Chris<br>• Follow-up email with message, talking points, FAQs | Chris Champlin |
| AHRO Foundation Board | 10 a.m. | • Board Meeting<br>• Follow-up email with message, talking points, FAQs | Chris Champlin/Tanya Quintanilla/Patience Boudreaux |
| Elected State and Community Officials Calls | 10:30 a.m. | • 1:1 phone calls with each official<br>• Talking points for executive to use during call<br>• Follow up email with message, talking points, FAQs | Julia Drefke/Dan Steeber/Chris Champlin |
| Community Officials Meetings | Noon/12:30 p.m. | Teams Calls | Chris Champlin/ Tanya Quintanilla |
| Sodexo Leadership | 12:45 p.m. | • Lindsey to meet with Sodexo leadership | Lindsey Spencer |

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|---|---|---|---|
| AHRO Senior Campus Leadership | 1 p.m. | • In-person meeting<br>• Follow-up email with talking points | Lindsey Spencer |
| AHRO Senior Campus Staff | 1:30 p.m. | • Town Hall meeting with Senior Campus Staff<br>• Follow-up message with talking points and FAQs attached | Chris Champlin /Lindsey Spencer /Jessica Montoya/Francisco Cross |
| AHRO Leadership | 2:30 p.m. | • Teams call between executive team and all available AHRO Leadership<br>• Follow-up message to leadership<br>• FAQs and Talking Points attached | Tanya Quintanilla/Nick Woodard |
| AHRO Senior Campus Patients /Residents | 2:30 p.m. | • Message, FAQs | Joe Miceli /Brandy Strahl/Chris Champlin /Lindsey Spencer |
| AHRO Senior | 2:30 p.m. | • Follow-up email with message, FAQs | Brandy Strahl/Joe Miceli |

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|---|---|---|---|
| Campus Families | | | |
| AHRO Medical Executive Committee | 3 p.m. | • Teams meeting<br>• Message to committee following<br>• FAQs, talking points attached | Tanya/Nick |
| AHRO Med Staff | 3:15 p.m. | • Message to Med Staff<br>• FAQs, talking points attached | Nick Woodard /Tanya Quintanilla /Robin Cary |
| AHRO Associates | 3:15 p.m. | • One Channel post announcing plans<br>• Follow-up email with executive message, FAQs | Nick Woodard |
| Sales Team/Referring Providers | 3:15 p.m. | • Email with message and FAQs regarding The Senior Campus<br>• Follow-up mailed message regarding The Senior Campus | Nick Woodard /Joe Page |
| AHRO Volunteers | 3:15 p.m. | • Message to Volunteers, with FAQs and talking points attached | Nick |
| Media Statement | 3:45 p.m. | • Email to local media outlets regarding The Senior Campus<br>• Distribute media statement to any inquiring entities | Nick Woodard |

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|---|---|---|---|
| Social Media Post | 4 p.m. | • Acknowledgement of plans to divest The Senior Campus, with link to full statement on website | Nick Woodard |
| Media Statement to Website | 3:45 p.m. | • Full media statement on AHRO website | Nick Woodard |
| Cypress Meeting | 4:30 p.m. | • Debrief with Cypress on the communication cadence | |

Title 11, California Code of Regulations, § 999.5(d)(11)

# ADDITIONAL ATTACHMENTS

## 11 Cal. Code Reg. Section 999.5(d)(11)(A)

*Any board minutes or other documents relating or referring to consideration by the board of directors of the applicant and any related entity, or any committee thereof of the agreement or transaction or of any other possible transaction involving any of the health facilities or facilities that provide similar healthcare that are the subject of agreement or transaction*

The United and Rideout Boards' meeting minutes and related materials will be submitted to the Attorney General under separate cover as confidential documents in accordance with 11 Cal. Code Reg. § 999.5(c)(3).

## 11 Cal. Code Reg. Section 999.5(d)(11)(B)

*Copies of all documents relating or referring to the reasons why any potential transferee was excluded from further consideration as a potential transferee for any of the health facilities or facilities that provide similar healthcare that are the subject of the agreement or transaction*

Following a comprehensive request-for-proposal ("RFP") process facilitated by Ziegler to solicit and evaluate bids for a potential transaction, United received seven initial offers. United conducted a thorough and deliberate review of these proposals, assessing a range of qualitative and quantitative factors, including alignment with United's charitable mission, demonstrated ability to execute the transaction responsibly and the prospective bidder's capacity to serve as a collaborative, long-term partner. Ultimately, United sought to identify a buyer that would preserve and strengthen the Facilities' legacy of providing high-quality, accessible, affordable and mission-driven healthcare services, and that would support the continued delivery of essential care to their communities for the long term. United evaluated each potential buyer and its respective bid, which materials are being submitted to the Attorney General on a confidential basis pursuant to 11 Cal. Code Reg. § 999.5(c)(3).

Please see our responses and supporting materials to Section 999.5(d)(1)(C) and the other subsections of Section 999.5(d)(11) of this Notice for further details on United's evaluation and selection process.

## 11 Cal. Code Reg. Section 999.5(d)(11)(C)

*Copies of all Requests for Proposal sent to any potential transferee, and all responses received thereto*

For information about United's evaluation process and final selection of Propco and New Operators as the new owner and operators of the Facilities, respectively, please see our responses and supporting materials to Section 999.5(d)(1)(C) and the other subsections of Section 999.5(d)(11) of this Notice. Copies of responses received by United, as well as the Term Sheet entered into by United and Propco's affiliate entity on July 2, 2025, will be submitted to the Attorney General under separate cover as confidential documents in accordance with 11 Cal. Code Reg. § 999.5(c)(3). In addition, attached to this Section are the following materials:

- **Exhibit 17**, Acquisition Opportunity Memorandum prepared by Ziegler.

# EXHIBIT 17

# ACQUISITION OPPORTUNITY MEMORANDUM

Ziegler

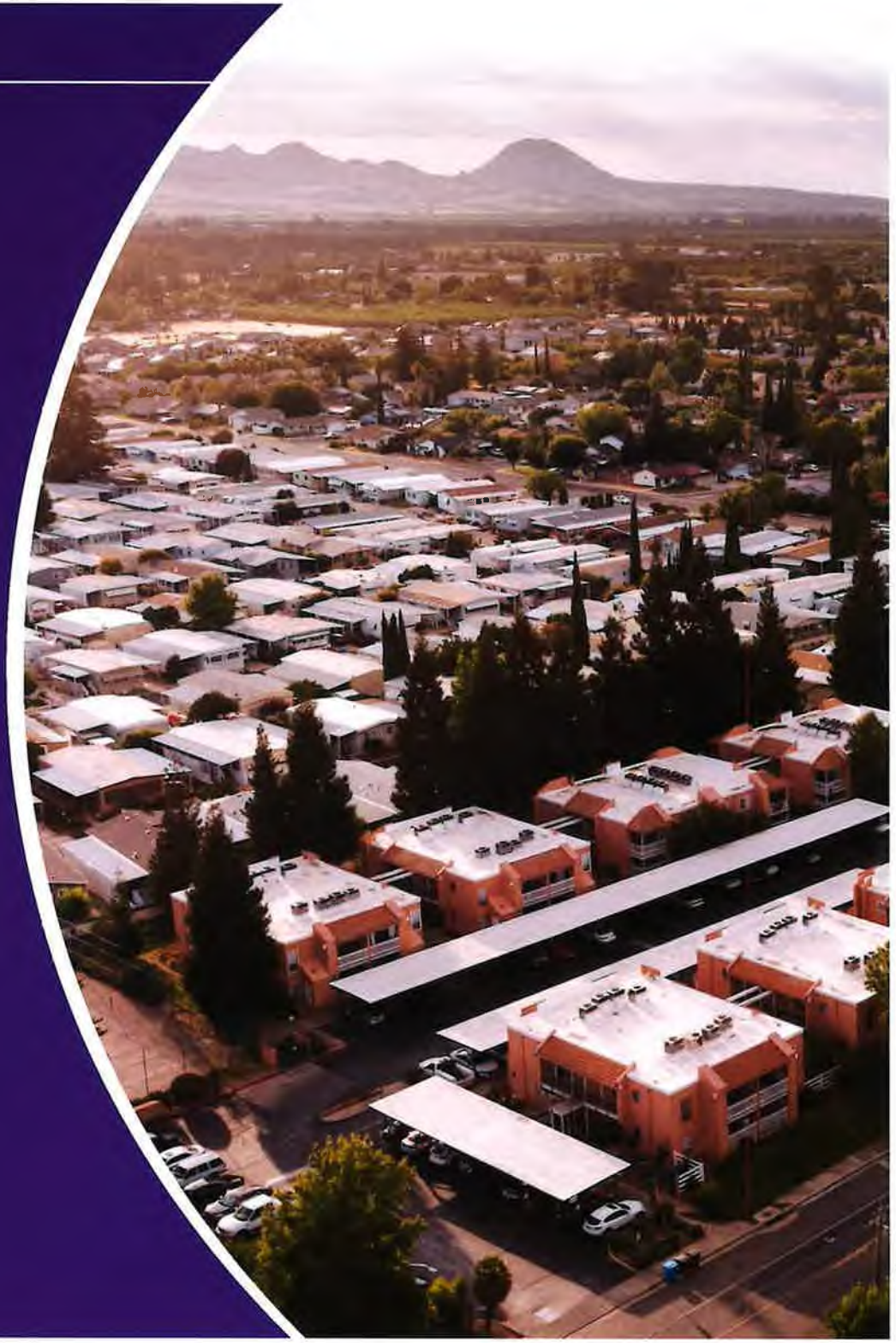
# ACQUISITION OPPORTUNITY

## Long-Term Care Community

145 Skilled Nursing Beds
36 Memory Care Units
54 Assisted Living Units
**235 Total Beds/Units**

Greater Sacramento Area

Confidential Offering Memorandum
Spring 2025






Downtown Yuba City

# CONFIDENTIAL MEMORANDUM

**Adventist Health ("Adventist", or the "Seller") has retained Ziegler Investment Banking ("Ziegler") as their exclusive financial advisor to explore its strategic alternatives for the sale of their skilled nursing, assisted living, and memory care community (the "Community) in Yuba City, California.**

This Confidential Memorandum ("Memorandum") has been prepared by Ziegler from materials supplied by the Seller and publicly available information. The sole purpose of this Memorandum is to assist the recipient in deciding whether it wishes to proceed with a further investigation with regard to an acquisition of the Community. This Memorandum does not purport to be all-inclusive or to necessarily contain all information that a prospective purchaser may desire in investigating the Seller and the Community. Ziegler makes no representations or warranties, expressed or implied, as to the accuracy or completeness of the information contained herein, and expressly disclaims any and all liability for representations or warranties, expressed, implied, or contained in, and for omissions from, this Memorandum or any written or oral communication transmitted or made available. The Seller will have legal responsibility only for the representations and warranties set forth in a written agreement when and if executed and delivered by the parties thereto and subject to limitations and restrictions set forth therein. Ziegler has not independently verified any of the information contained in this Memorandum or any written or oral communication transmitted or made available, and has not made and will not make, an independent evaluation or appraisal of any of the assets or liabilities of the Seller.

This Memorandum is being provided to the recipient pursuant to a confidentiality agreement that governs the obligations of the Seller and the recipient with regard to confidentiality. By acceptance of this Memorandum, and in accordance with the confidentiality agreement, but without limiting the information provided herein, or the scope or terms thereof, the recipient agrees that it will not distribute this Memorandum to any person, in whole or in part, at any time without the prior written consent of the Seller and that it will keep confidential all information contained herein or made available in connection with any further investigation. This Memorandum is being delivered for informational purposes only and upon the express understanding that it will be used only for the purpose set forth above. Upon request and in accordance with the confidentiality agreement, the recipient will return promptly all material received from the Seller and Ziegler (including this Memorandum) without retaining any copies thereof. In furnishing this Memorandum, the Seller undertakes no obligation to provide the recipient with access to any additional information or to update any of the information contained herein.

This Memorandum includes certain historical and projected financial and operating data. The estimated operating results are derived from internal management reports, and the adjusted results are derived in part from management's internal analysis. These estimates and projections reflect management's assumptions concerning anticipated results at the time made, may or may not prove to be correct, and are subject to significant economic, competitive, and regulatory uncertainties and contingencies beyond the Seller's control. Past performance may not be necessarily indicative of future performance. Consequently, no assurances are made or implied as to the reliability of such estimates or projections, and the inclusion of estimates and projections herein should not be regarded as a representation that the estimated or projected results will be achieved. No independent accounting firm has examined or reviewed the financial estimates or projections contained herein.

Please direct all questions regarding the Community or the transaction to:




**One North Wacker Drive, Suite 2000**
**Chicago, Illinois 60606**

**Dan Revie**
*Managing Director*
414-978-6556 office
312-307-5795 mobile
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*Vice President*
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The Gardens - Exterior

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# TRANSACTION STRUCTURE & PROCESS

The Seller has engaged Ziegler to act as its exclusive financial advisor in exploring strategic alternatives for the Community that include but are not limited to divesting the Community. The Seller has authorized Ziegler to approach select provider/investor groups and solicit proposals.

Prospective purchasers should assume "Community" include all Community-based assets including inventory, personal property, land, buildings, and improvements. For valuation purposes, asset purchasers should assume assets exclude cash, investments, accounts receivable, prepaid assets, deposits, and any other current asset excluding inventory. A more precise definition of "purchased/sold" assets will be included in the purchase agreement.

**The Seller is extremely sensitive to confidentiality in this matter.** Consequently, the offering materials are intended to include detailed information sufficient for prospective purchasers to formulate a reliable value conclusion. The Seller wants to conclude the preliminary evaluation period as quickly as possible. After preliminary proposals are evaluated, the Seller will determine which (if any) proposal is pursued.

The Seller would like to adhere to the process outlined below:

1. Distribute Offering Memorandum, Provide Access to the Data Room, and Initial Proposals Submitted
2. Review of Initial Proposals
3. Community Tour
4. Final Proposal(s) Submitted and Reviewed
5. Proposal Selected, Final Negotiations, Due Diligence, and Signed Purchase and Sale Agreement

**Interested parties are encouraged to promptly review the Offering Memorandum and, if interested, prepare proposals as quickly as is practicable. The Seller would like to receive initial proposals no later than Friday, May 2nd, 2025, and a completed transaction in 2025.**

Please note that the Seller has elected not to assign a specific timetable for the various phases (except for submission of initial proposals) as they may elect to accelerate the process for proposal(s) that are particularly compelling.

Written preliminary proposals should include:

- A non-binding estimate of the cash acquisition value, as well as a brief description of the transaction structure;
- An indication of the source(s) of financing contemplated for the potential acquisition, including the proposed debt and equity structure, the availability of the proposed capital structure, and any contingencies with respect thereto;
- A specific list of additional information required to complete the investigation of the Community;
- A list of corporate, shareholder or regulatory approvals required to consummate the transaction (if any);
- The name of outside advisors (including legal representation) you have engaged or plan to engage (if any) to assist you in evaluating and documenting this transaction;
- A discussion of your organization's historical operating track record in California (including a list of properties operated in the state), as well as any other state(s) you operate in;
- A discussion of how your organization arrived at the suggested value of the Community;
- A preliminary timetable required to consummate the transaction.

***Please note that all communications or inquiries relating to a possible transaction should be directed only to Ziegler. No member of the Seller or employee of the Community should be contacted directly under any circumstances. Under no circumstances are tours or mystery shopping of the Community allowed without Ziegler and the Seller's express written permission. Furthermore, potential purchasers are reminded of their obligations under the Confidentiality Agreement in relation to this transaction.***

Adventist Health + Rideout

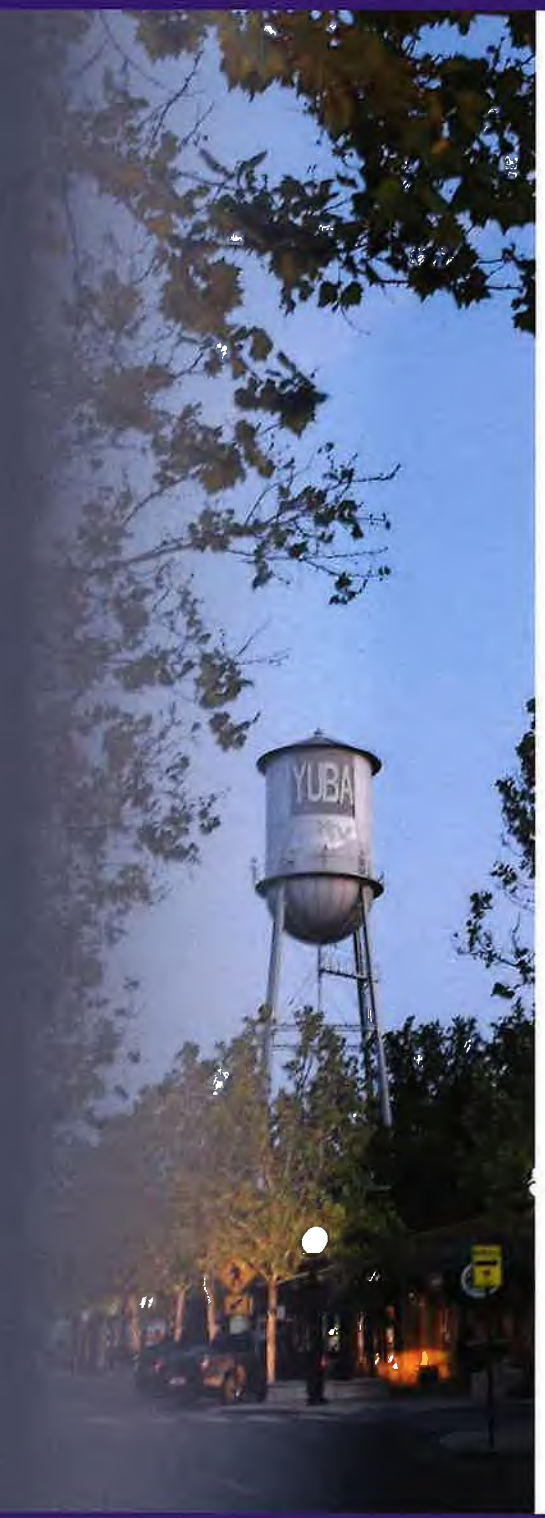
**DISCLAIMER**

*The Seller and Ziegler expressly reserve the right, without giving reasons, at any time and in any respect, to amend, modify, or terminate these procedures or to negotiate with any party with respect to a transaction involving the Community. The Seller will not have an obligation to accept any offer, whether or not it represents the highest value. The Seller expressively reserves the right, in their sole and absolute discretion, to reject any or all offers without giving any reasons therefor. The Seller also expressly reserves the right, without giving reasons therefor, at any time and in any respect, to terminate discussions with any or all potential purchasers.*

# Executive Summary

## TRANSACTION OVERVIEW

Adventist Health – Senior Care Services (the "Community"), a 145-bed skilled nursing, 36-unit memory care, and 54-unit assisted living community located in Yuba City, California, is owned and operated by Adventist Health. The Seller has decided to explore its strategic alternatives with respect to the Community and has engaged Ziegler Investment Banking ("Ziegler") as its exclusive financial advisor to solicit proposals from qualified skilled nursing investors and operators to acquire the Community.




## ADVENTIST HEALTH: SENIOR CARE SERVICES

The Community is associated with Adventist Health and Rideout Hospital. Providing personalized care to residents and guests through a home-centered community of care delivered by an engaged, compassionate and competent team of care providers. Services include nursing home care, assisted living for patients with dementia and Alzheimer's, and day care services for adults.

### The Fountains Skilled Nursing

The Fountains Skilled Nursing is a 145-bed facility that provides high-quality, personalized care for seniors recovering from surgery, illness, or those needing long-term skilled nursing services. With a team of experienced healthcare professionals, The Fountains delivers a wide range of services, including rehabilitation therapies, complex medical care, and palliative support. The state-of-the-art facility is designed to promote healing and comfort, with spacious rooms, modern amenities, and opportunities for social engagement.

### The Gardens Memory Care

The Gardens Memory Care is a 36-unit community designed for seniors living with Alzheimer's disease, dementia, or other memory-related conditions. The community provides a safe, secure, and calming environment where residents can receive specialized care tailored to their needs. With a focus on preserving dignity and enhancing quality of life, The Gardens offers structured programs, cognitive engagement activities, and personalized care plans. Trained staff members are available around the clock to ensure residents feel supported, valued, and respected.

### The Courtyard Assisted Living

The Courtyard Assisted Living is a 54-unit community that supports seniors who require assistance with daily activities while maintaining their independence. Residents enjoy private or shared accommodations, access to 24-hour compassionate care, and a range of amenities, including nutritious dining, social and recreational programs, and transportation services. The Courtyard focuses on fostering an enriching lifestyle, enabling seniors to thrive physically, socially, and emotionally in a safe and nurturing environment.

# FINANCIAL SUMMARY

The following table summarizes the Community's operating results for the fiscal years ending December 31st, 2022, 2023, 2024 as well as the trailing six and twelve-month period ending February 28th, 2025. Detailed income statements and additional financial considerations can be found in the ***Financial Performance*** section and in the virtual data room.

| Period Ended: | FY 2022 | FY 2023 | FY 2024 | TTM 2/28/2025 | T6MA 2/28/2025 |
|---|---|---|---|---|---|
| ***OCCUPANCY:*** | | | | | |
| AL / MC Occupancy | 81.9% | 85.5% | 93.1% | 92.0% | 91.3% |
| SNF Occupancy | 96.3% | 91.4% | 91.0% | 90.2% | 88.1% |
| **Overall Occupancy** | **90.7%** | **89.1%** | **91.8%** | **90.9%** | **89.3%** |
| ***OPERATING PERFORMANCE:*** | | | | | |
| Total Operating Revenue | $25,571,465 | $25,354,571 | $25,449,105 | $24,869,157 | $24,095,716 |
| Total Operating Expense | $25,112,238 | $25,419,734 | $26,472,035 | $26,892,740 | $27,515,560 |
| **EBITDAM** | **$459,227** | **($65,162)** | **($1,022,930)** | **($2,023,583)** | **($3,419,844)** |
| ***EBITDAM Margin %*** | ***1.8%*** | ***-0.3%*** | ***-4.0%*** | ***-8.1%*** | ***-14.2%*** |
| Shared Service Allocation (Unadjusted) | $3,626,426 | $3,635,896 | $3,690,681 | $3,397,427 | $3,100,196 |
| **EBITDA** | **($3,167,199)** | **($3,701,058)** | **($4,713,611)** | **($5,421,010)** | **($6,520,040)** |
| ***EBITDA Margin %*** | ***-12.4%*** | ***-14.6%*** | ***-18.5%*** | ***-21.8%*** | ***-27.1%*** |



Sutter Buttes, Sutter County

# COMMUNITY LOCATION



**1260 Williams Way,
Yuba City, California**

## YUBA CITY, CALIFORNIA

Yuba City is located in Northern California, in Sutter County, nestled in the heart of the Sacramento Valley. The city is approximately **40 miles** north of Sacramento, 55 miles west of Grass Valley, and is conveniently located near Highway 99 and Highway 20, providing easy access to nearby cities and attractions. Please refer to the ***Market Overview*** section for more information.

# KEY CONSIDERATIONS



# KEY CONSIDERATIONS

While reviewing the transaction, prospective purchasers should consider the following key investment considerations though they are urged to apply their own operating cost structure when evaluating the opportunity:

- **Direct Connection to Prominent Hospital System with +90% Occupied Skilled Nursing Facility**
- **Immediate Cost Savings by Shifting Away from Not-for-Profit Health System Expense Structure**
- **Strong Reputation – 5 Star Quality Measure Skilled Nursing**
- **Significant Rental Rate Upside (AL/MC)**
- **Continuum of Care Community, Allowing Immediate Economies of Scale Opportunity**
- **Favorable Reimbursement Rates in California (Medicare & Medicaid)**
- **No Union Presence of Facility Based Staff**





# KEY CONSIDERATIONS (CONT.)

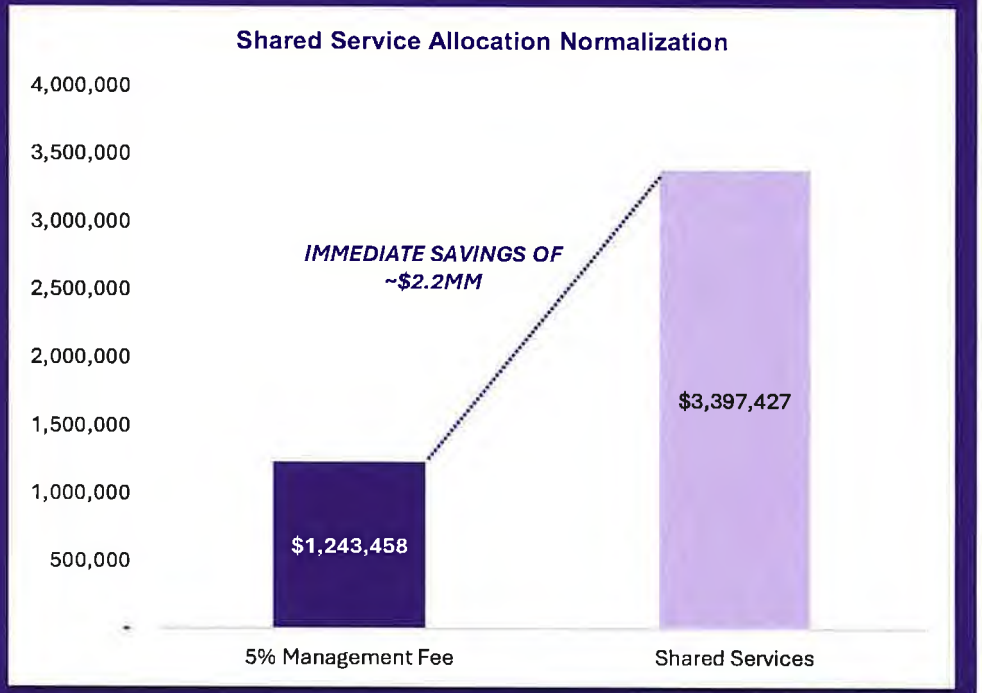
## Direct Connection to Prominent Hospital System with +90% Occupied Skilled Nursing Facility

The Community's Skilled Nursing Facility (or "The Fountains") consistently boasts an occupancy above 90%, while maintaining a healthy quality mix of approximately ~33%. This is largely attributable to its direct connection with the affiliated Adventist Hospital System, located only ~9 miles away, and its other network of additional health system referral sources. These key partnerships are instrumental in sustaining The Fountains' exceptional occupancy rate. Zooming in on the quality mix, the Medicare mix stands at approximately ~22%, presenting a significant opportunity for growth by leveraging the relationships with the established referrals. There is significant upside to further advance and strengthen these in-place relationships to enhance the Medicare mix and increase revenue, becoming a strategic way to further improve the top-line performance of an already stabilized campus.




## Immediate Cost Savings by Shifting Away from Not-for-Profit Health System Expense Structure

The Adventist Health Hospital System allocates a Shared Service Allocation to the Community, which includes expenses such as the management fee and other corporate costs. Additionally, the Community relies on third-party providers for key services, including dietary, therapy and rehabilitation, and medical care. A prospective purchaser should carefully assess these costs, as well as the potential benefits of operational adjustments, such as bringing third-party services in-house to improve cost efficiency. ***See more Page 36.***

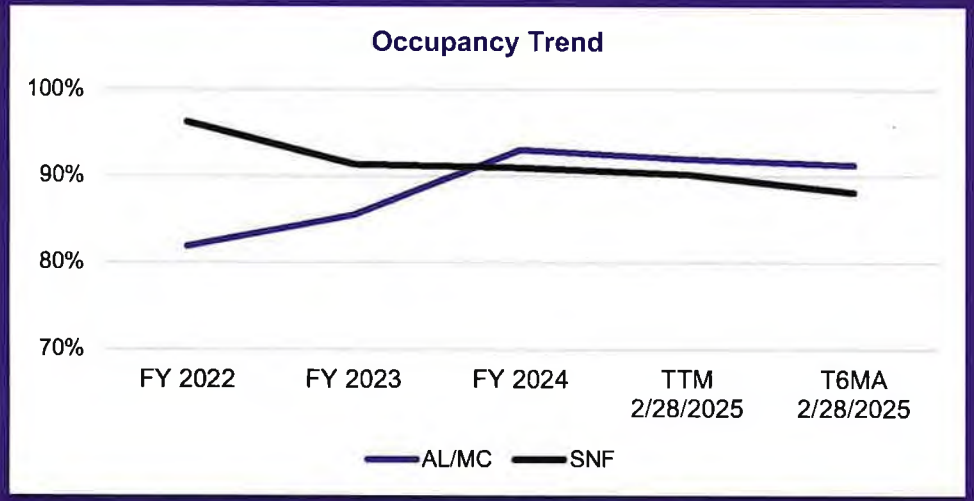




# KEY CONSIDERATIONS (CONT.)

## Strong Reputation – 5-Star Quality Measure Skilled Nursing

The entire Community supports an occupancy at ~90% for the trailing 12-month ending Feb-2025 while providing excellent healthcare. Per the latest CMS report, the Fountains received a 5-star quality measure and a 4-star overall rating, underscoring the facility's commitment to clinical excellence, superior resident outcomes, and adherence to the highest standards of care. With a near-stabilized operational status, The Fountains has cemented its strong reputation as one of the most trusted providers within the community, offering residents and their family peace of mind through compassionate, evidence-based care.

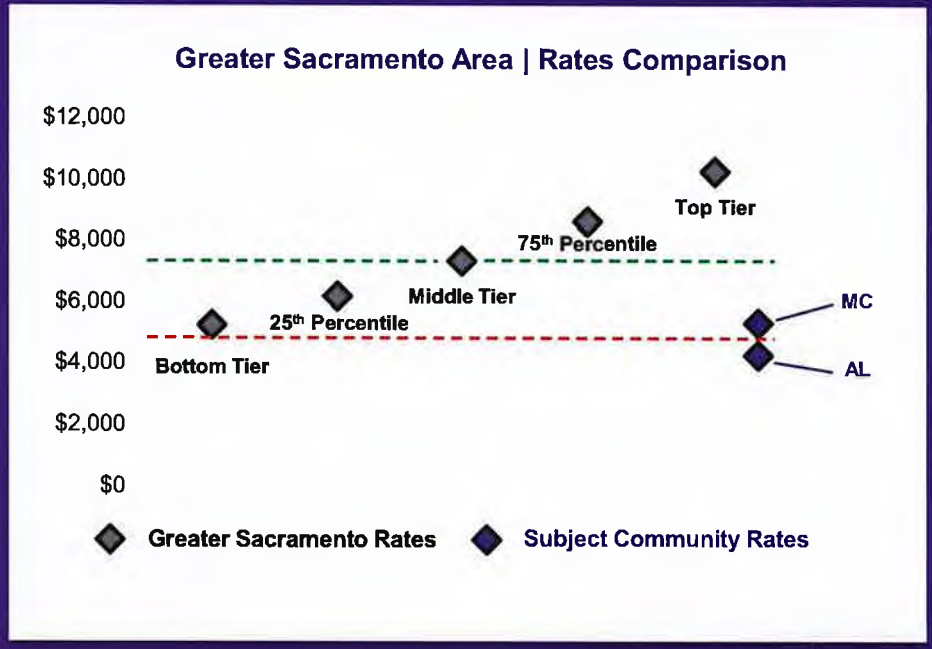






## Significant Rental Rate Upside (AL/MC)

Rental rates at The Courtyard (ALF) and The Gardens (MC) are below market. The average in-place rental rate across both communities is $4,570 PUPM, compared to the Greater Sacramento Area average of $7,232 PUPM. This presents a substantial opportunity for an incoming operator to experience revenue growth by aligning rents with the middle market, **potentially generating an additional ~$2.5MM in annual ALF/MC revenue.** ***See more on Page 35.***




[1] Source: CBRE Information Digest for the Skilled Nursing Industry – California Medi-Cal Summary.



# KEY CONSIDERATIONS (CONT.)

## Continuum of Care Community, Allowing Immediate Economies of Scale Opportunity

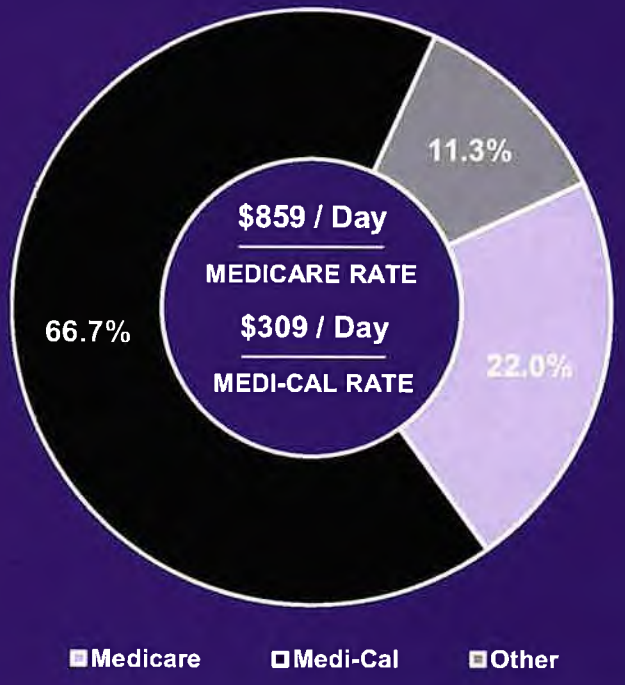
The Community offers a continuum of care campus model that provides senior housing and long-term care operators with significant advantages, particularly through increased economies of scale. Operational efficiencies from shared staffing, centralized administration, and bulk purchasing contribute to cost savings across all three acuity levels. Additionally, the memory care and skilled nursing components benefit from organic occupancy growth, supported by assisted living serving as a feeder, which enhances overall resident care and drives top-line growth. This full continuum approach delivers a competitive edge, enabling an incoming operator to establish and maintain a strong market presence within the Sacramento MSA.

## No Union Presence of Facility Based Staff

Currently, there is no union representation among the facility-based staff. However, a union is present, but its representation is limited to two maintenance staff members employed by the Hospital System, who provide daily services to the community.

## Favorable Reimbursement Rates in California (Medicare & Medicaid)

The California state Medi-Cal rates have been significantly bolstered since the onset of the COVID-19 pandemic to support skilled nursing providers who may be struggling to fund operations in the face of inflating costs. Furthermore, Medicare rates at The Fountains (SNF) exceed $850, creating a strong incentive to admit higher-acuity patients at some of the highest daily rates in the nation.. Pease see the adjacent chart that outlines the Community's Skilled Nursing split by payor type for the FY2024 period:



# COMMUNITY OVERVIEW



# COMMUNITY AERIAL



# COMMUNITY OVERVIEW

Adventist Health Rideout – Senior Living Campus is a 235-bed senior care community offering skilled nursing, assisted living, and memory care services. The community consists of three single-story buildings: The Fountains, The Courtyards, and The Gardens.

The Fountains operates as the skilled nursing facility at the Community. Originally constructed in 1988 and expanded in 2010, it offers a total of 145 beds across two sections, spanning a combined 59,648 SF. This facility is designed to accommodate both long-term residents and those in need of short-term rehabilitation.

The Courtyard was built in 1998 and serves as the assisted living component of the community. It features 54 units within a 40,000 SF facility, providing residents with a supportive environment that balances independence with necessary assistance.

The Gardens specializes in memory care services. The building was first constructed in 2002 and later expanded in 2009, now offering 36 units within a 21,240 SF space. It is designed to support residents with cognitive impairments in a secure and structured environment..



## Community Profile

| | |
|---|---|
| **Address:** | 1240 Williams Way / 1260 Williams Way / 840 Washington Avenue, Yuba City, CA 95991 |
| **Property Type:** | Medium/High Density Residential |
| **Building Square Feet:** | 121,601 sq. ft. |
| **Land Area (Acres):** | ~17 acres |

| Care Level | Private / Semi | Units | Licensed Beds | CMS Quality Star Rating[1] | CMS Overall Star Rating[1] |
|---|---|---|---|---|---|
| **Skilled Nursing** | 11 / 67 | 78 | 145 | **5** | **4** |
| **Memory Care** | 24 / 12 | 36 | 49 | *N/A* | *N/A* |
| **Assisted Living** | - | 54 | 80 | *N/A* | *N/A* |

**Services Offered:**

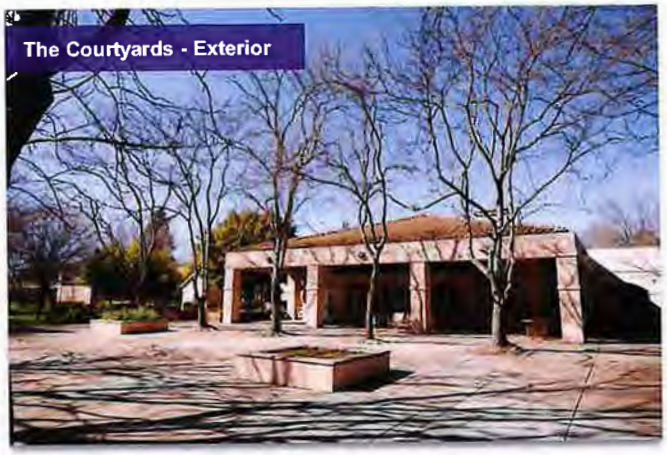
- ❖Recreation, daily activities, and special events
- ❖Group and individual activities
- ❖Individualized care plans
- ❖Religious groups and spiritual support
- ❖Transportation services
- ❖Assistance with daily living needs
- ❖Restorative therapies
- ❖Daily nutritious meals and snacks
- ❖Beauty and barber shop services
- ❖Active social, recreation, and educational programs
- ❖Regular health and wellness assessments
- ❖Medication assistance and distribution
- ❖24-hour licensed nursing care
- ❖Wound care therapy and infusion therapy

[1] Per medicare.gov.

# PHOTO TOUR


The Courtyards – Common Area


The Courtyards - Common Area


The Courtyards - Exterior


The Gardens – Resident Room


The Gardens – Common Area


The Gardens – Exterior


The Fountains – Patient Room


The Fountains – Exterior

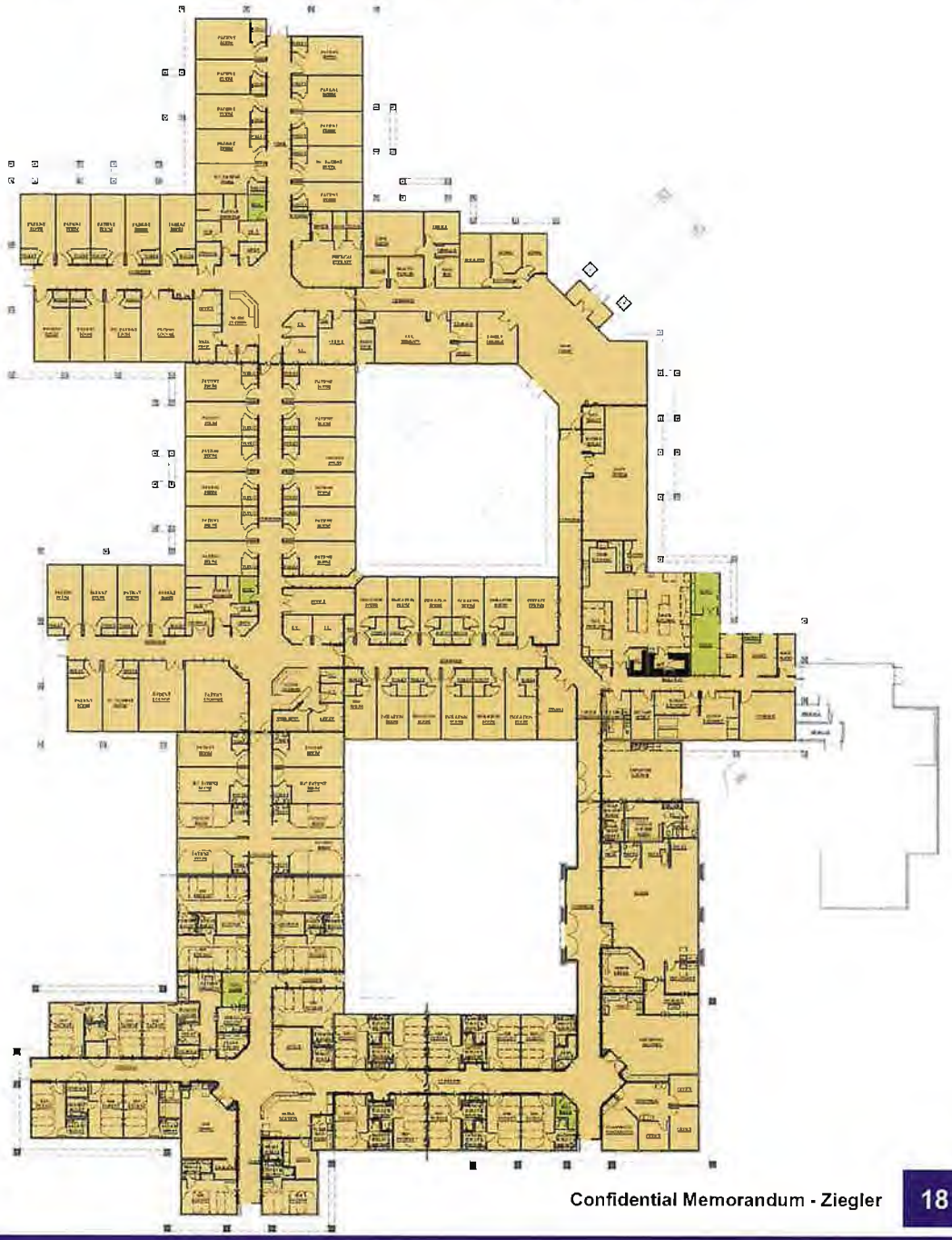

The Fountains – Dining Area

# COMMUNITY LAYOUT & DESCRIPTION - THE FOUNTAINS SKILLED NURSING

The Fountains Skilled Nursing is a 78-unit, 145-bed premier rehabilitation and skilled nursing community dedicated to compassionate, around-the-clock care. This state-of-the-art facility offers semi-private and private rooms, personalized recovery plans, and specialized therapies, including wound care, infusion therapy, and restorative treatments. Patients benefit from a modern rehab center, expert-led physical, occupational, and speech therapy, and an outdoor mobility course designed to rebuild strength and confidence. With a focus on dignity and healing, The Fountains provides a supportive environment for recovery and improved quality of life.

**Features/Amenities:**

- 24-hour licensed nursing care for expert medical attention and personalized support
- Restorative therapies, wound care, infusion therapy, and medication management
- Specialized rehabilitation with physical, occupational, and speech therapy
- Recovery programs for joint replacements, strokes, fractures, surgeries, and more
- Short-term respite care and hospice services for additional support
- Regular health assessments to ensure ongoing wellness and care

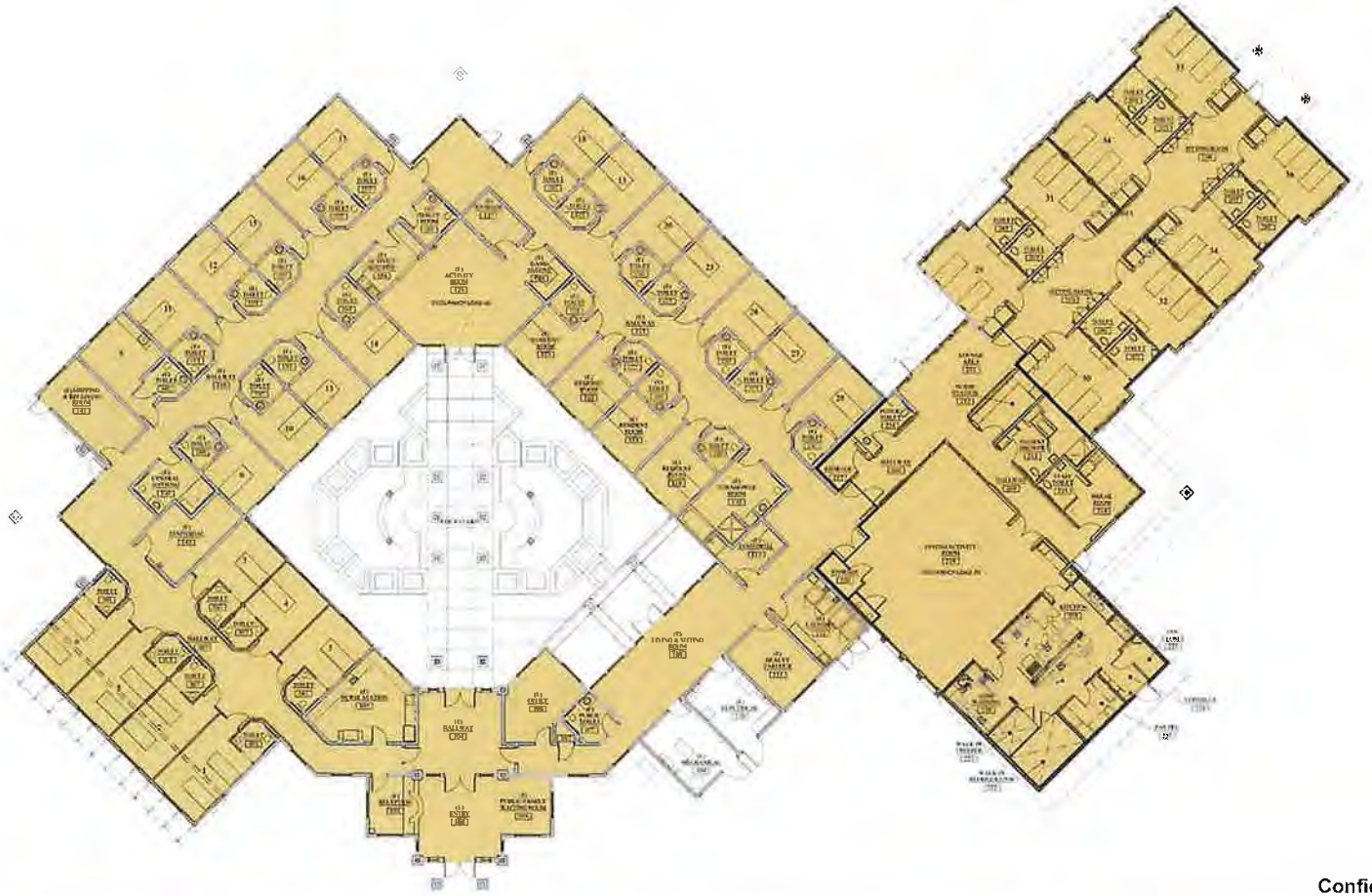


# COMMUNITY LAYOUT & DESCRIPTION - THE GARDEN'S ALZHEIMER'S CARE

The Gardens is a specialized 36-unit memory care community set amidst acres of beautifully landscaped grounds, offering a secure and serene environment for residents with Alzheimer's and dementia. Thoughtfully designed to promote dignity and independence, the community features a secure outdoor patio, personalized care from compassionate professionals, and a full suite of supportive services.

**Features/Amenities:**

- Beauty and barber shop services
- Medication management
- Registered dietitian-approved meals and snacks
- Weekly housekeeping and laundry services
- Active social, recreational, and educational programs to promote well-being
- Memory-supportive design elements, e.g. personalized glass memory boxes
- Secure walking areas for resident safety
- Respite services for family caregivers
- Hospice care for residents with declining health

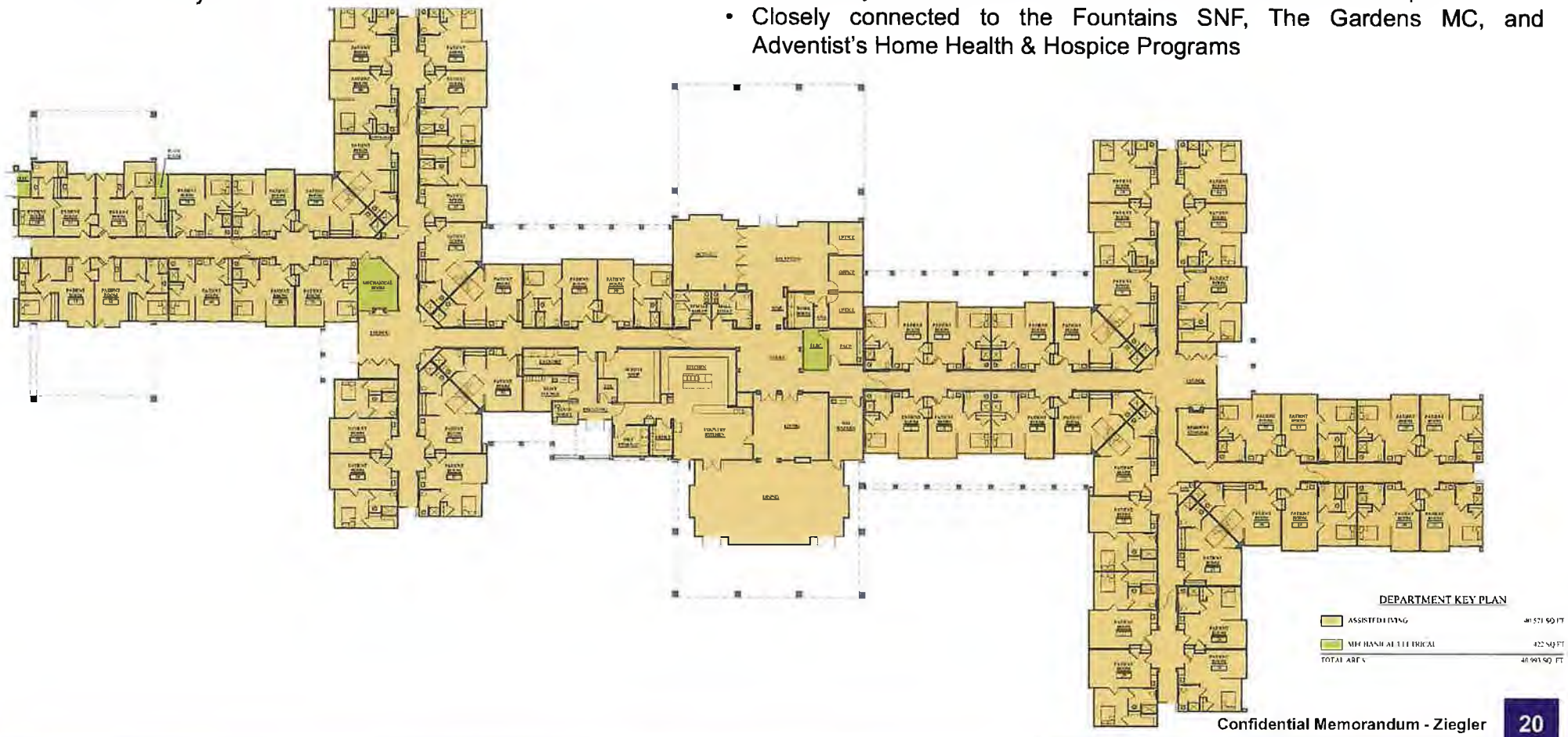


# COMMUNITY LAYOUT & DESCRIPTION - THE COURTYARD ASSISTED LIVING

The Courtyard is a 54-unit assisted living community that supports seniors needing daily assistance while maintaining independence. This single-story residence offers private and semi-private apartments with modern amenities, chef-prepared meals, and inviting shared spaces like an activity center and beauty salon. With personalized care, transportation services, and a vibrant atmosphere, The Courtyard provides a secure and enriching home for seniors in the Yuba City area.

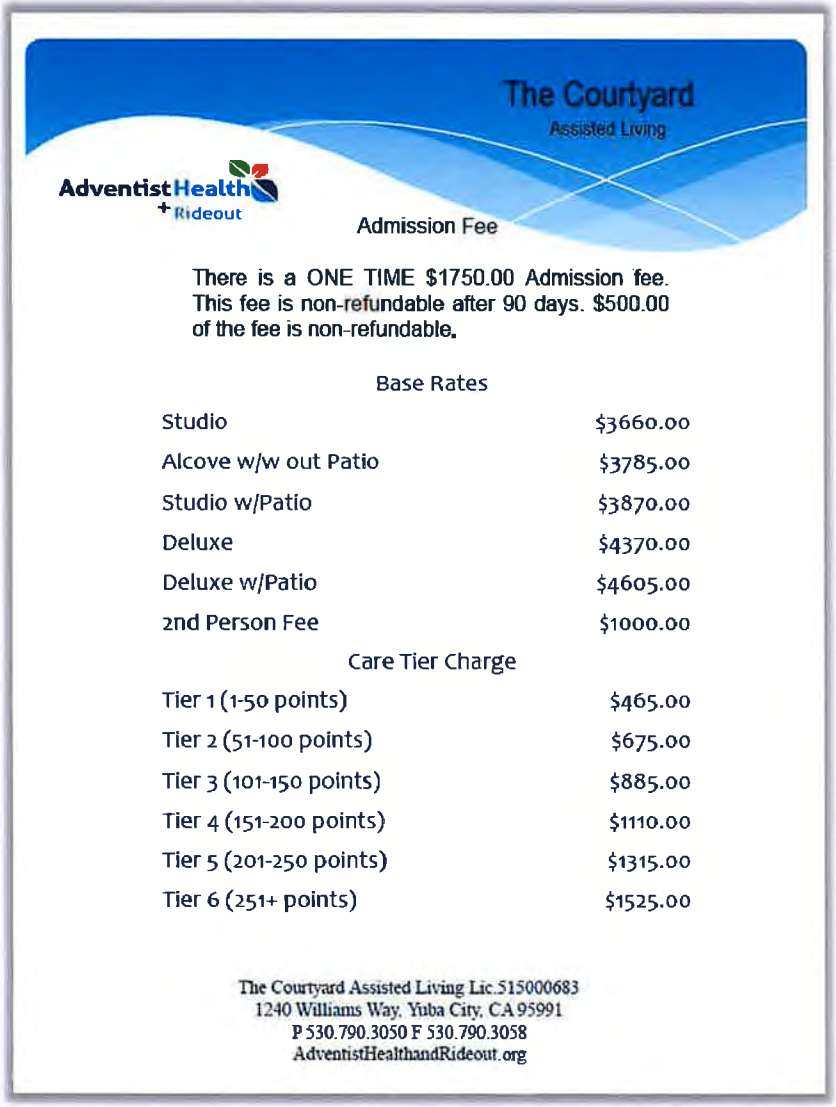
**Features/Amenities:**

- Choice of three spacious floor plans with secure outdoor patios
- 24-hour staffing, emergency call response system, and daily safety checks
- Personalized care, including medication management, wellness assessments
- All-inclusive supportive living plans promoting independence and well-being
- On-site beauty and barber services for resident convenience
- Nutritious, chef-prepared meals in a welcoming dining environment
- Pet-friendly accommodations to enhance the home-like atmosphere
- Closely connected to the Fountains SNF, The Gardens MC, and Adventist's Home Health & Hospice Programs



# RESIDENT RATE INFORMATION

The below sheets outline the monthly resident rate charges at the Assisted Living (or "The Courtyard") and the Memory Care (or "The Gardens") at the Community. These rates were put into place in January of 2025. Historically, management has increased resident rates on an annual basis by between 2.00% - 5.00%. Please see the ***Financial Performance*** section for additional insight into these rates as compared to the market and potential top-line upside improvement.



The Courtyard
Assisted Living

AdventistHealth + Rideout

Admission Fee

There is a ONE TIME $1750.00 Admission fee. This fee is non-refundable after 90 days. $500.00 of the fee is non-refundable.

| Base Rates | |
|---|---|
| Studio | $3660.00 |
| Alcove w/w out Patio | $3785.00 |
| Studio w/Patio | $3870.00 |
| Deluxe | $4370.00 |
| Deluxe w/Patio | $4605.00 |
| 2nd Person Fee | $1000.00 |
| **Care Tier Charge** | |
| Tier 1 (1-50 points) | $465.00 |
| Tier 2 (51-100 points) | $675.00 |
| Tier 3 (101-150 points) | $885.00 |
| Tier 4 (151-200 points) | $1110.00 |
| Tier 5 (201-250 points) | $1315.00 |
| Tier 6 (251+ points) | $1525.00 |

The Courtyard Assisted Living Lic.515000683
1240 Williams Way, Yuba City, CA 95991
P 530.790.3050 F 530.790.3058
AdventistHealthandRideout.org



The Gardens
Memory Care

AdventistHealth + Rideout

**Admission Fee**

There is a ONE TIME $1750.00 Admission fee. This fee is non-refundable after 90 days. $500.00 of the fee is non-refundable.

**Base Rates**

| | |
|---|---|
| Private Room | $5540 |
| Shared Room | $4450 |
| Incontinence Fee | $250 |

**Care Tiers**

| | |
|---|---|
| Tier 1 (0-100 points) | $600 |
| Tier 2 (101-200 points) | $795 |
| Tier 3 (201+ points) | $1115 |

**Base Rate+ Care Tier+ Incontinence Fee = Monthly Charge**

**Respite Care** **$250(per day of care)**

**Respite care includes short-term overnight care**

The Gardens Memory Care Facility & Adult Day Program | Lic. #515001365, Lic. # 5150013436
840 Washington Ave, Yuba City, CA 95991 | T 530.790.3075

# ON-SITE SOLAR PANEL FARM

The Community contains an on-site solar farm as highlighted to the right. Please see below specifics to the agreements in place. Full agreements will be made available in the virtual data room.

## Partnership and Agreement

California Solar 3, LLC (Supplier) will build, own, and operate solar energy systems at The Community, supplying all generated electricity to Senior Care Services (Customer) under a Solar Power Purchase Agreement.

## Site Lease

The Customer has leased portions of its property to the Supplier for the installation, operation, and maintenance of the solar systems.

## Fixed Contract Price

The Customer will buy all generated electricity at a fixed contracted price of $0.0985 ($/kWh) for the 20-year term, with ownership transferring at designated Interconnection Points.

## Performance & Output

Expected energy output is estimated but may vary due to environmental and engineering factors. An independent engineer will certify the final output.

## Production Guarantee & Shortfall

The Supplier guarantees 85% of expected output every two years. If production falls below this, the Supplier owes penalties. If output drops below 55%, the Customer can terminate the agreement or accept penalties.

## Term and Termination Schedule

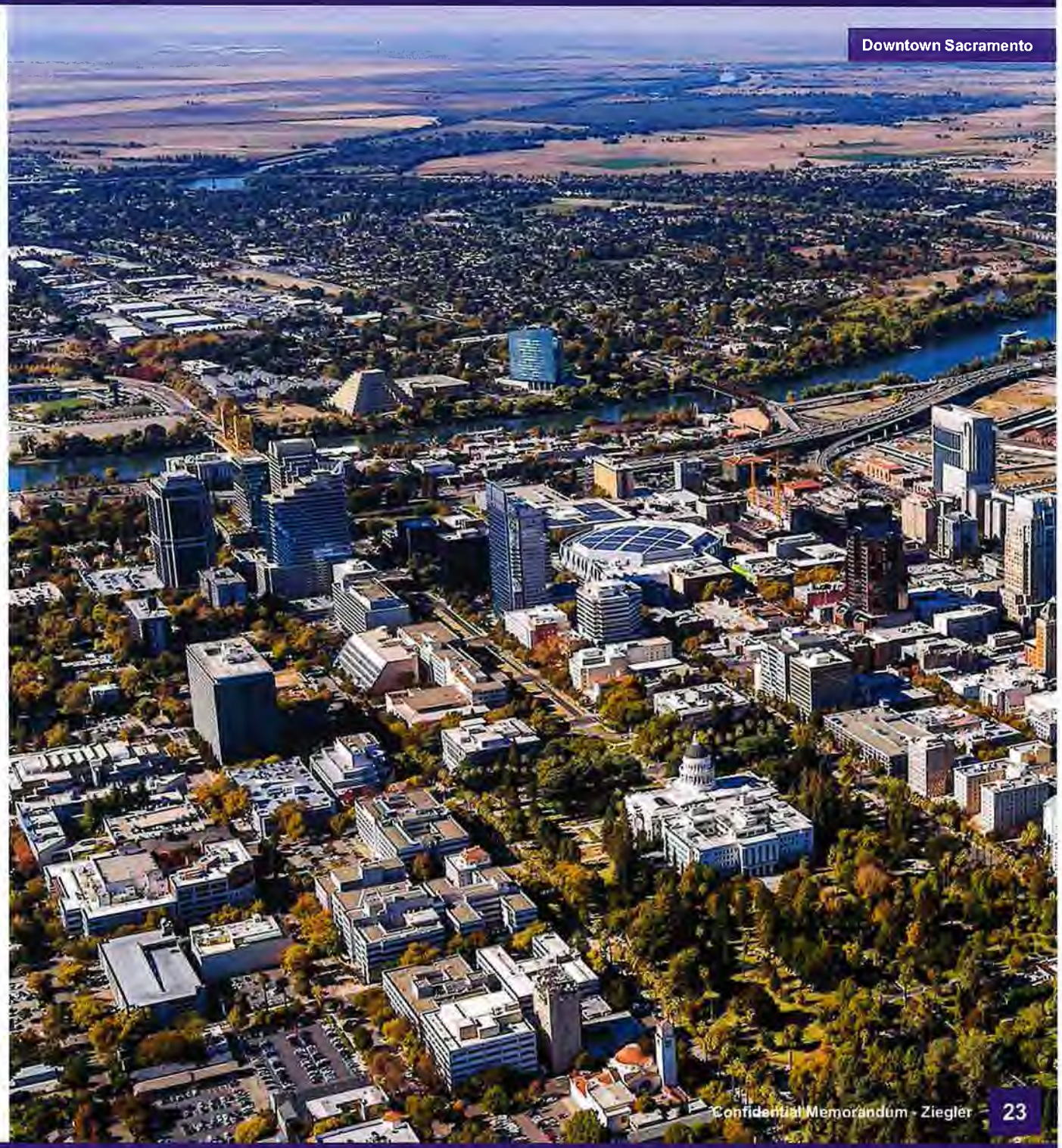
The agreements in place for the solar farm are on a 20-year term beginning Spring 2019. The option to terminate the agreement is available, should a prospective purchaser choose to do so. The price of termination lowers each year based on a preset termination schedule available in the agreements. If terminated in the year 2025, the estimated termination fee is **~$1.43MM.**

## Purchase Option

The Customer can purchase the system on or after the 7th anniversary of the Final Commercial Operation Date at the greater of: (1) The Termination Value for the year in which the Purchase Option is exercises, or (2) The Fair Market Value (FMV) of the system, determined through an appraisal.



# MARKET ANALYSIS

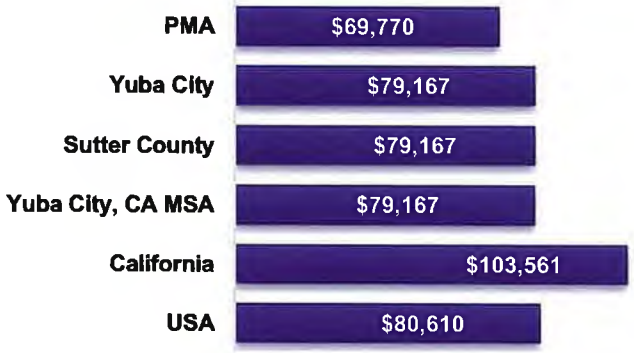


Downtown Sacramento

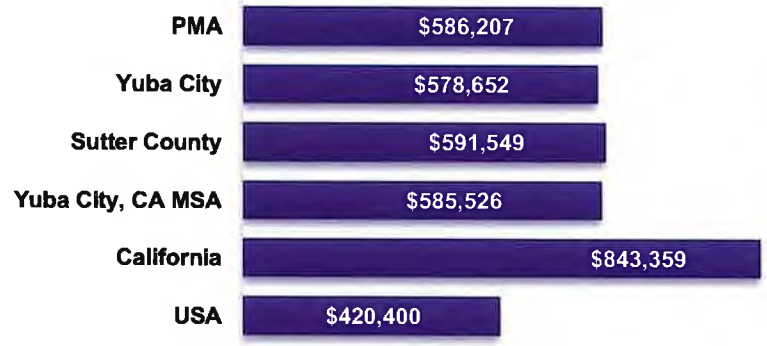
# MARKET ANALYSIS –YUBA CITY, CALIFORNIA

Yuba City is a vibrant and growing community that serves as the county seat of Sutter County, located in the heart of Northern California's Sacramento Valley. Nestled between the picturesque Sutter Buttes—the world's smallest mountain range—and the winding Feather River, the area offers abundant natural beauty and recreational opportunities. Residents and visitors enjoy outdoor activities such as hiking, biking, and boating, with access to nearby attractions like the Sutter Buttes and Feather River Parkway. Yuba City is part of the Yuba City Metropolitan Statistical Area, which has seen steady growth in recent years. The region is known for its agricultural roots, producing a significant share of the state's rice, walnuts, and peaches. Economically, Yuba City has favorable living conditions, with housing prices and the cost of living generally lower than the California average, making it an attractive option for families and retirees alike. Demographic data show a growing senior population, reflecting the area's appeal to older adults seeking a suburban lifestyle with access to essential amenities and healthcare services. Yuba City's blend of small-town charm, agricultural heritage, and natural beauty makes it a unique and appealing place to live and work.

## Median Household Income




## Median Home Value







Sources: NIC MAP Vision and US Census Bureau.

# PROXIMITY TO ADVENTIST HEALTH AND RIDEOUT HOSPITAL

Adventist Health – Senior Care Services in Yuba City is located only **~9 miles** to its affiliated Adventist Health and Rideout Hospital, acting as it's most important referral relationship, and ensuring that seniors receive seamless access to medical care when needed. Leveraging this established relationship, the Community will continue to benefit from a reliable and consistent patient flow, ensuring stabilized occupancy. A new operator can further strengthen this connection by integrating essential services to accommodate higher-acuity patients discharged from the hospital, leading to higher reimbursement rates. The success of this partnership is reflected in The Fountain's 5-star quality measure rating, lower readmission rates, and its reputation as one of the market's most trusted senior care providers.

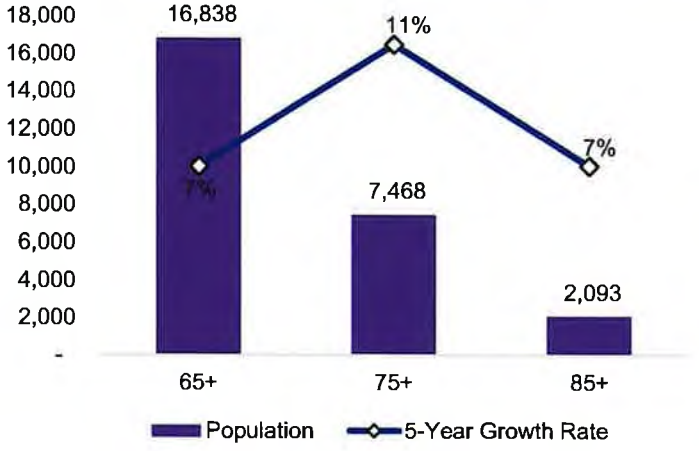


# DEMOGRAPHIC ANALYSIS

| | POPULATION | | | | | | | % OF POPULATION | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Geography | 5 Mile | 10 Mile | 15 Mile | MSA | County | State | US | 5 Mile | 10 Mile | 15 Mile | MSA | County | State | US |
| Total Population | 105,638 | 149,685 | 173,872 | 183,052 | 97,279 | 38,869,060 | 330,280,432 | | | | | | | |
| Age 65+ | 16,938 | 23,236 | 26,543 | 29,092 | 16,838 | 6,547,203 | 54,953,658 | 16.0% | 15.5% | 15.3% | 15.9% | 17.3% | 16.8% | 16.6% |
| Age 75+ | 7,480 | 10,023 | 11,361 | 12,297 | 7,468 | 2,803,453 | 22,284,903 | 7.1% | 6.7% | 6.5% | 6.7% | 7.7% | 7.2% | 6.7% |
| Age 85+ | 2,102 | 2,694 | 3,009 | 3,187 | 2,093 | 757,375 | 6,582,768 | 2.0% | 1.8% | 1.7% | 1.7% | 2.2% | 1.9% | 2.0% |

| | 5-YEAR GROWTH IN POPULATION | | | | | | | % GROWTH OF POPULATION - 2019 TO 2024 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Geography | 5 Mile | 10 Mile | 15 Mile | MSA | County | State | US | 5 Mile | 10 Mile | 15 Mile | MSA | County | State | US |
| Total Population | 105,215 | 150,134 | 174,915 | 184,333 | 96,112 | 38,752,453 | 341,067,362 | -0.4% | 0.3% | 0.6% | 0.7% | -1.2% | -0.3% | 3.3% |
| Age 65+ | 18,276 | 25,327 | 29,038 | 31,914 | 17,966 | 7,280,490 | 63,779,293 | 7.9% | 9.0% | 9.4% | 9.7% | 6.7% | 11.2% | 16.1% |
| Age 75+ | 8,482 | 11,567 | 13,236 | 14,375 | 8,289 | 3,266,023 | 24,900,402 | 13.4% | 15.4% | 16.5% | 16.9% | 11.0% | 16.5% | 11.7% |
| Age 85+ | 2,262 | 2,990 | 3,364 | 3,592 | 2,233 | 832,355 | 6,993,293 | 7.6% | 11.0% | 11.8% | 12.7% | 6.7% | 9.9% | 6.2% |

| | TOTAL SUPPLY | | | | | | | SUPPLY GROWTH - 2014 TO 2019 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Geography | 5 Mile | 10 Mile | 15 Mile | MSA | County | State | US | 5 Mile | 10 Mile | 15 Mile | MSA | County | State | US |
| Independent Living* | 75 | 75 | 75 | 75 | 75 | 43,501 | 485,197 | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 9.3% | 9.8% |
| Assisted Living* | 366 | 388 | 388 | 388 | 282 | 68,406 | 485,847 | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 11.7% | 9.8% |
| Memory Care* | 158 | 168 | 168 | 168 | 122 | 24,656 | 174,063 | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 15.1% | 7.8% |
| Skilled Nursing | 420 | 519 | 519 | 519 | 433 | 98,415 | 1,584,251 | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.4% | 7.8% |









Source: NIC Map

# COMPETITIVE LANDSCAPE – SKILLED NURSING

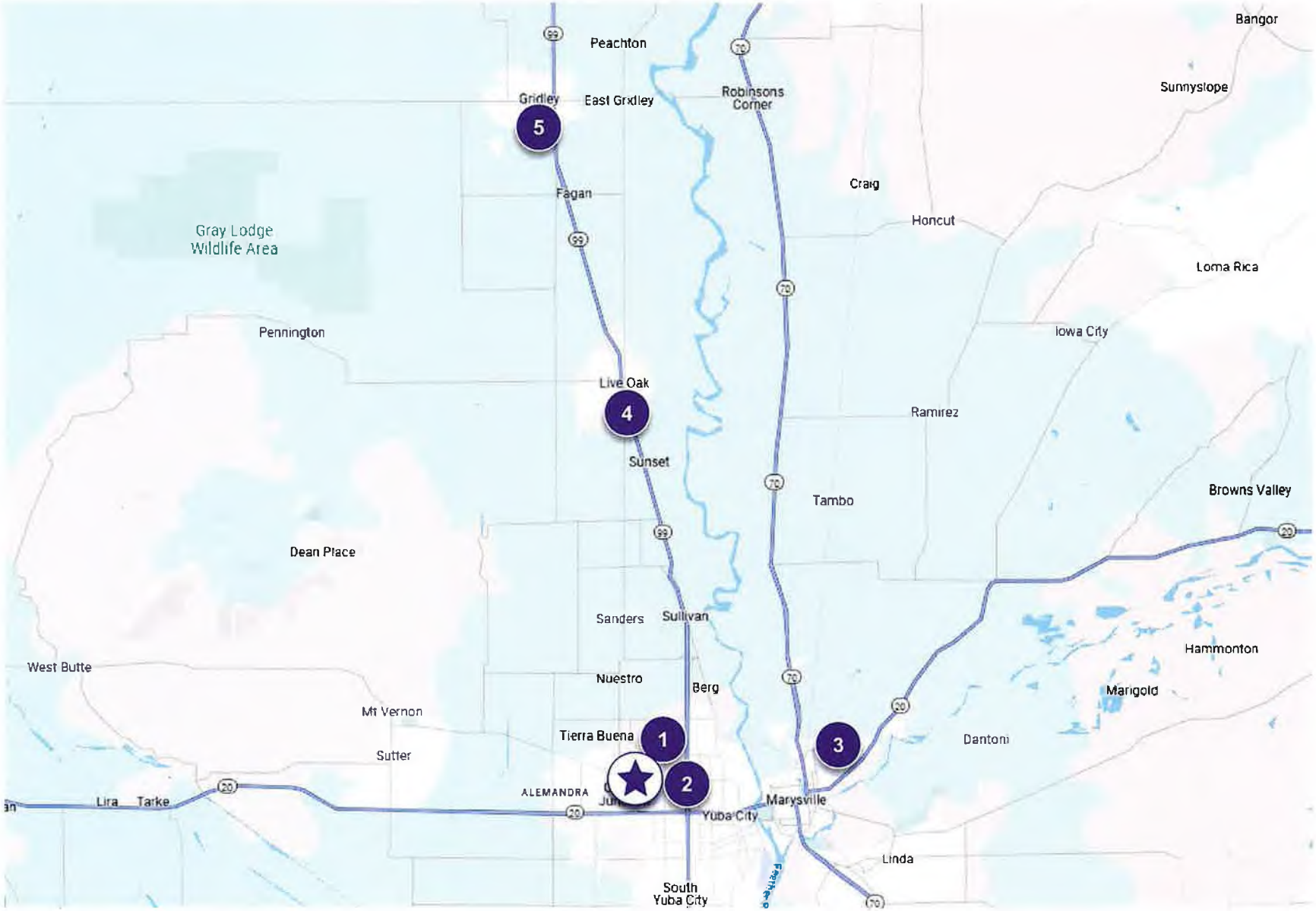
A listing of the nearest skilled nursing communities and details of their operations are shown below with a corresponding map following the listing:

| | SUBJECT COMMUNITY | 1 | 2 | 3 | 4 | 5 |
|---|---|---|---|---|---|---|
| |  |  |  |  |  |  |
| **PROPERTY NAME** | **The Fountains Skilled Nursing** | **Bridgeview Post Acute** | **Yuba City Post Acute** | **Marysville Post Acute** | **River Valley Care Center** | **Gridley Post Acute** |
| **DISTANCE FROM SUBJECT** | - | 0.74 mi. | 0.77 mi. | 2.66 mi. | 7.89 mi. | 15.38 mi. |
| **YEAR BUILT** | 1988 | 1970 | 1962 | 1965 | 1992 | N/A |
| **COMMUNITY TYPES** | SNF | SNF | SNF | SNF | SNF | SNF |
| **OPERATOR** | Adventist Health | West Harbor Healthcare | PACS Group | Marysville Post Acute | PACS Group | N/A |
| **IL UNITS** | - | - | - | - | - | - |
| **AL UNITS** | - | - | - | - | - | - |
| **MC UNITS** | - | - | - | - | - | - |
| **SNF BEDS** | 145 | 130 | 59 | 86 | 99 | 82 |
| **TOTAL** | **145** | **130** | **59** | **86** | **99** | **82** |

Source: NIC MAP Vision.

# COMPETITIVE LANDSCAPE (CONT.)

The below map displays the location of each competitor in relation to The Community as referenced on the tables on the previous page:




Source: NIC MAP Vision.

# COMPETITIVE LANDSCAPE –ASSISTED LIVING AND MEMORY CARE

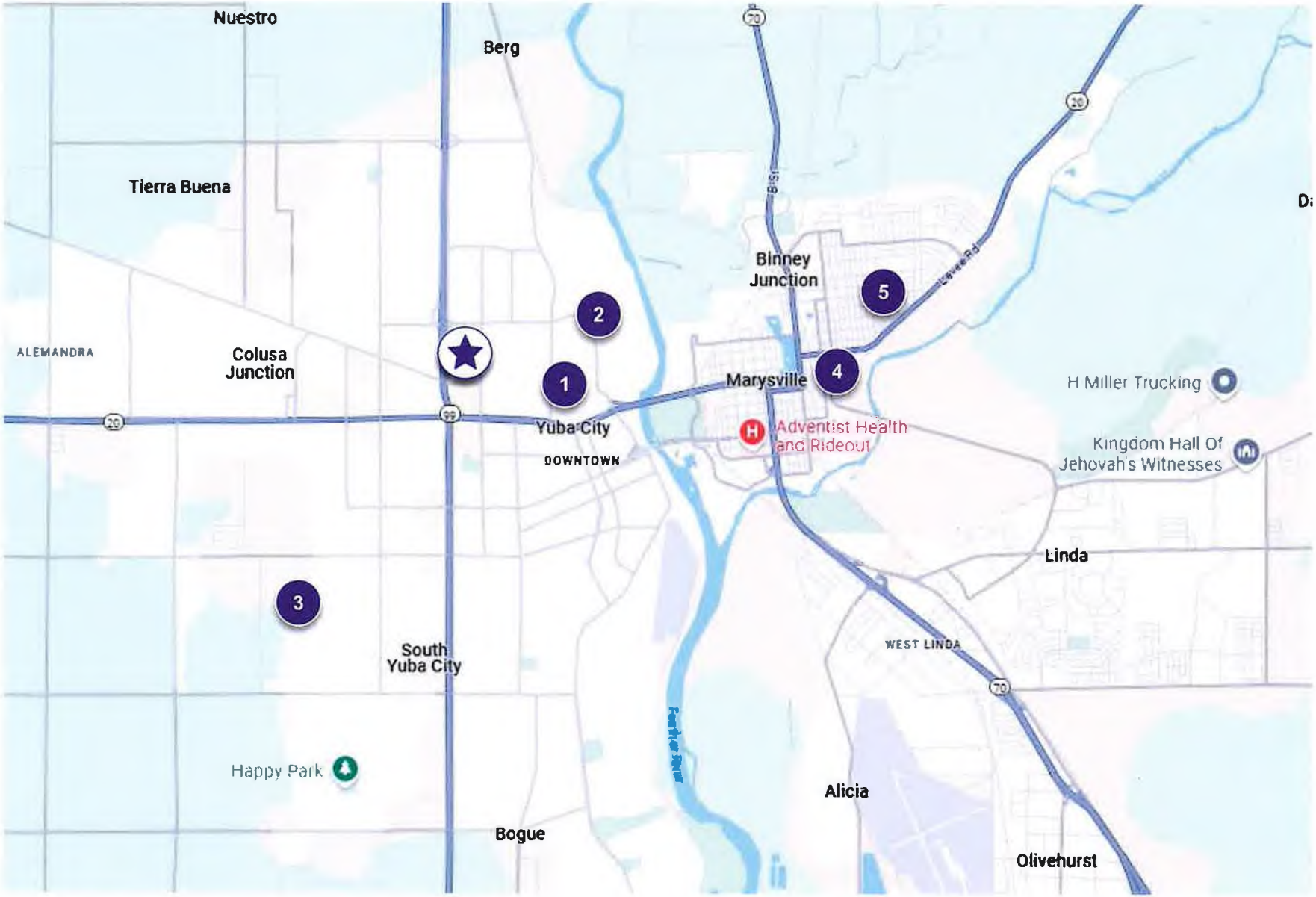
A listing of the nearest assisted living and memory care communities and details of their operations are shown below with a corresponding map following the listing:

| | SUBJECT COMMUNITY | 1 | 2 | 3 | 4 | 5 |
|---|---|---|---|---|---|---|
| |  |  |  |  |  |  |
| **PROPERTY NAME** | **Adventist Health – Assisted Living and Memory Care** | **Summerfield Senior Living** | **Willow Glen Care Center** | **Emerald Oaks** | **Comfort Haven For The Elderly** | **Prestige Assisted Living At Marysville** |
| **DISTANCE FROM SUBJECT** | - | 0.78 mi. | 0.88 mi. | 2.38 mi. | 2.76 mi. | 2.99 mi. |
| **YEAR BUILT** | 1998/2002 | 1994 | 2007 | 2017 | N/A | N/A |
| **COMMUNITY TYPES** | AL/MC | IL/AL/MC | AL/MC | AL/MC | AL/MC | AL/MC |
| **OPERATOR** | Adventist Health | Titan SenQuest | Willow Glen Care Center | Emerald Oaks Assisted Living | N/A | Prestige Care |
| **IL UNITS** | - | 10 | - | - | - | - |
| **AL UNITS** | 54 | 69 | 42 | 81 | 34 | 50 |
| **MC UNITS** | 36 | 30 | 18 | 35 | 14 | 22 |
| **SNF BEDS** | - | - | - | - | - | - |
| **TOTAL** | **90** | **139** | **60** | **116** | **48** | **72** |

Source: NIC MAP Vision.

# COMPETITIVE LANDSCAPE (CONT.)

The below map displays the location of each competitor in relation to The Community as referenced on the tables on the previous page:




Source: NIC MAP Vision.

# FINANCIAL PERFORMANCE



# DETAILED INCOME STATEMENT

Below is a detailed income statement for the Community summarizing the operating results for the fiscal years ending December 31st , 2022, 2023, and 2024 as well as the trailing twelve-month and trailing-six-month stub periods ending February 28th, 2025. The Ziegler Financial Model and detailed financial statements are made available in the virtual data room.

| Source | Actual | | Actual | | Actual | | Actual | | Actual | |
|---|---|---|---|---|---|---|---|---|---|---|
| Period Ending | FY 2022 | | FY 2023 | | FY 2024 | | TTM 2/28/2025 | | T6MA 2/28/2025 | |
| Days | 365 | | 365 | | 365 | | 365 | | 365 | |
| OCCUPANCY | | | | | | | | | | |
| *AL/MC Occupancy %* | *81.9%* | | *85.5%* | | *93.1%* | | *92.0%* | | *91.3%* | |
| *SNF Occupancy %* | *96.3%* | | *91.4%* | | *91.0%* | | *90.2%* | | *88.1%* | |
| Total Resident Days | 77,839 | | 76,441 | | 78,717 | | 77,953 | | 76,608 | |
| Available Beds | 235 | | 235 | | 235 | | 235 | | 235 | |
| ***Overall Occupancy %*** | ***90.7%*** | | ***89.1%*** | | ***91.8%*** | | ***90.9%*** | | ***89.3%*** | |
| OPERATING REVENUE | $ | $ PPD/PUPM | $ | $ PPD/PUPM | $ | $ PPD/PUPM | $ | $ PPD/PUPM | $ | $ PPD/PUPM |
| Assisted Living & Memory Care | $ 3,445,567 | $ 3,897 | $ 3,944,587 | $ 4,272 | $ 4,503,580 | $ 4,481 | $ 4,540,741 | $ 4,570 | $ 4,736,788 | $ 4,805 |
| Skilled Nursing Revenue | 21,897,232 | 430 | 21,178,509 | 438 | 20,917,330 | 434 | 20,294,610 | 425 | 19,320,509 | 414 |
| Other Revenue | 228,667 | 3 | 231,475 | 3 | 28,195 | 0 | 33,806 | 0 | 38,420 | 1 |
| **Total Operating Income** | **$ 25,571,465** | **$ 329** | **$ 25,354,571** | **$ 332** | **$ 25,449,105** | **$ 323** | **$ 24,869,157** | **$ 319** | **$ 24,095,716** | **$ 315** |
| OPERATING EXPENSE | $ | $ PPD/PUPM | $ | $ PPD/PUPM | $ | $ PPD/PUPM | $ | $ PPD/PUPM | $ | $ PPD/PUPM |
| Salaries and Wages - SNF | $ 7,806,459 | $ 153 | $ 8,194,453 | $ 169 | $ 8,650,936 | $ 180 | $ 8,699,482 | $ 182 | $ 8,802,960 | $ 189 |
| Salaries and Wages - Assisted Living and Memory Care | 1,600,156 | 1,810 | 1,713,007 | 1,855 | 2,121,913 | 2,111 | 2,192,011 | 2,206 | 2,290,272 | 2,323 |
| Salaries and Wages - Unallocated | 95,117 | 1 | (19,567) | (0) | (8,698) | (0) | (8,699) | (0) | (1,492) | (0) |
| Contract Labor | 449,582 | 6 | 411,971 | 5 | 199,695 | 3 | 133,583 | 2 | 18,739 | 0 |
| Employee Benefits | 4,047,997 | 52 | 4,217,978 | 55 | 4,706,922 | 60 | 4,854,968 | 62 | 5,411,067 | 71 |
| Interdepartmental Benefit Transfers | - | - | - | - | - | - | - | - | - | - |
| Workers Comp | 248,818 | 3 | 255,243 | 3 | 99,561 | 1 | 99,561 | 1 | 200,772 | 3 |
| FICA Taxes | 791,403 | 10 | 823,694 | 11 | 899,323 | 11 | 913,086 | 12 | 930,369 | 12 |
| Consulting Fees | 93,024 | 1 | 58,093 | 1 | (3,744) | (0) | 10,464 | 0 | 21,100 | 0 |
| Professional Fees | 1,477,590 | 19 | 1,533,357 | 20 | 1,617,440 | 21 | 1,504,886 | 19 | 1,283,793 | 17 |
| Supplies | 554,579 | 7 | 579,596 | 8 | 567,636 | 7 | 582,881 | 7 | 559,072 | 7 |
| Dietary | 933,191 | 12 | 970,437 | 13 | 1,026,772 | 13 | 1,051,099 | 13 | 1,075,062 | 14 |
| Admin | 1,066,143 | 14 | 1,163,012 | 15 | 190,437 | 2 | 385,831 | 5 | 671,837 | 9 |
| Minor Medical Equipment | 52,498 | 1 | 42,805 | 1 | 31,438 | 0 | 41,546 | 1 | 46,620 | 1 |
| Minor Non-Medical Equipment | 121,803 | 2 | (7,722) | (0) | 48,435 | 1 | 36,776 | 0 | 33,202 | 0 |
| Maintenance | 399,755 | 5 | 211,109 | 3 | 199,626 | 3 | 171,667 | 2 | 165,687 | 2 |
| Purchased Services | 3,255,304 | 42 | 3,797,378 | 50 | 3,315,279 | 42 | 3,485,336 | 45 | 3,932,306 | 51 |
| Equipment | 41,936 | 1 | 51,696 | 1 | 60,460 | 1 | 59,120 | 1 | 40,240 | 1 |
| Utilities | 676,879 | 9 | 606,169 | 8 | 762,101 | 10 | 805,765 | 10 | 816,308 | 11 |
| Drugs | 451,119 | 6 | 449,702 | 6 | 372,327 | 5 | 366,439 | 5 | 425,114 | 6 |
| Housekeeping | 163,637 | 2 | 104,974 | 1 | 208,025 | 3 | 209,216 | 3 | 175,095 | 2 |
| Insurance | 268,720 | 3 | 195,000 | 3 | 175,969 | 2 | 178,375 | 2 | 98,661 | 1 |
| Property Taxes | 18,371 | 0 | 24,600 | 0 | 30,600 | 0 | 30,200 | 0 | 30,249 | 0 |
| Physician Fees | 386,590 | 5 | 126,000 | 2 | 336,586 | 4 | 223,986 | 3 | 28,636 | 0 |
| Bad Debt | 82,160 | 1 | (125,293) | (2) | (185,842) | (2) | (71,633) | (1) | (144,453) | (2) |
| Other Expenses | 29,408 | 0 | 42,042 | 1 | 1,048,840 | 13 | 936,796 | 12 | 604,343 | 8 |
| **Total Operating Expense** | **$ 25,112,238** | **$ 323** | **$ 25,419,734** | **$ 333** | **$ 26,472,035** | **$ 336** | **$ 26,892,740** | **$ 345** | **$ 27,515,560** | **$ 359** |
| **EBITDAM** | **$ 459,227** | **$ 6** | **$ (65,162)** | **$ (1)** | **$ (1,022,930)** | **$ (13)** | **$ (2,023,583)** | **$ (26)** | **$ (3,419,844)** | **$ (45)** |
| ***EBITDAM Margin %*** | ***1.8%*** | | ***-0.3%*** | | ***-4.0%*** | | ***-8.1%*** | | ***-14.2%*** | |
| Shared Services (Unadjusted) | 3,626,426 | 47 | 3,635,896 | 48 | 3,690,681 | 47 | 3,397,427 | 44 | 3,100,196 | 40 |
| **EBITDA** | **$ (3,167,199)** | **$ (41)** | **$ (3,701,058)** | **$ (48)** | **$ (4,713,611)** | **$ (60)** | **$ (5,421,010)** | **$ (70)** | **$ (6,520,040)** | **$ (85)** |
| ***EBITDA Margin %*** | ***-12.4%*** | | ***-14.6%*** | | ***-18.5%*** | | ***-21.8%*** | | ***-27.1%*** | |

**PPD** = Per Patient Day.
**PUPM** = Per Unit Per Month.
**EBITDA** = Earnings Before Interest, Taxes, Depreciation, and Amortization

# LABOR REPORT

The table below summarizes labor usage. Additional detail on employee pay information can be found in the online data room. Prospective purchasers should apply their own operational cost structure to the financial statements. Note there is **no union presence** at the Community.

| Position | Number of Employees | FTEs | Average Hourly Rate | Total Annualized Salary |
|---|---|---|---|---|
| Certified Nursing Assistant | 79 | 59.4 | $26.06 | $4,028,074 |
| Personal Care Assistant | 35 | 17.8 | $24.21 | $1,699,377 |
| LVN | 22 | 16.1 | $37.24 | $1,625,150 |
| Medication Technician | 16 | 11.8 | $24.67 | $760,827 |
| RN | 14 | 11.8 | $70.84 | $1,737,432 |
| Restorative Nursing Assistant | 5 | 5 | $28.88 | $300,310 |
| RN, MDS Coordinator | 2 | 1 | $69.69 | $289,910 |
| Director, Assisted Living | 1 | 1 | $76.30 | $153,831 |
| Director, RN | 1 | 1 | $96.62 | $194,795 |
| LVN, Treatment Nurse | 1 | 1 | $38.78 | $80,662 |
| Manager, Assisted Living | 1 | 1 | $56.77 | $114,450 |
| RN, Infection Preventionist | 1 | 1 | $69.38 | $139,869 |
| Supervisor, LVN | 1 | 1 | $39.16 | $81,453 |
| **Subtotal - Direct Care** | **179** | **128.9** | **$50.66** | **$11,206,139** |
| Activities Associate | 10 | 8 | $25.11 | $469,310 |
| Social Service Designee | 2 | 2 | $26.71 | $111,114 |
| Facilities Associate | 1 | 1 | $30.62 | $63,690 |
| Staffing and Central Supply Coordinator | 1 | 1 | $30.45 | $63,336 |
| Supervisor, Activities | 1 | 1 | $33.61 | $69,909 |
| Manager, Medical Records | 1 | 1 | $50.20 | $101,198 |
| Manager, Quality & Clinical Education | 1 | 1 | $47.38 | $95,518 |
| Manager, Social Services | 1 | 1 | $50.20 | $101,198 |
| Customer Care Associate | 3 | 2.8 | $27.14 | $159,378 |
| Administrative Assistant | 2 | 2 | $28.71 | $119,434 |
| Care Management Coordinator | 2 | 2 | $29.33 | $121,992 |
| Medical Records Associate | 2 | 2 | $26.26 | $109,242 |
| Resident Assessment Coordinator | 2 | 2 | $50.03 | $208,125 |
| Unit Associate | 2 | 2 | $26.66 | $110,885 |
| Resident Care Staff Coordinator | 1 | 1 | $30.16 | $62,733 |
| Ward Clerk | 1 | 1 | $24.76 | $51,501 |
| Administrator | 1 | 1 | $98.56 | $198,690 |
| Billing Associate | 1 | 1 | $28.70 | $59,696 |
| Manager, Business Office | 1 | 1 | $41.44 | $83,546 |
| **Subtotal - Other** | **36** | **33.8** | **$37.16** | **$2,360,492** |
| **Total / Average** | **215** | **291.6** | **$42.64** | **$13,566,632** |

# IN-PLACE RESIDENT RATES & TIER UTILIZATION

## THE COURTYARD
(Assisted Living)

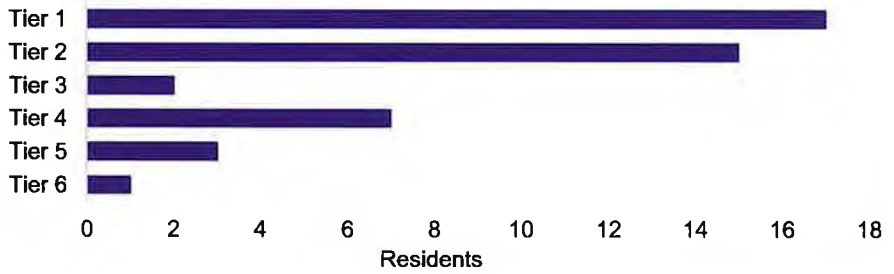
### In-place Resident Rates

| Room Type | Resident Count | Average | Median |
|---|---|---|---|
| Studio | 20 | $3,448 | $3,660 |
| Alcove | 9 | $3,476 | $3,785 |
| Studio w/ Patio | 6 | $3,870 | $3,870 |
| Deluxe | 10 | $4,367 | $4,370 |
| Deluxe w/ Patio | 6 | $4,448 | $4,605 |
| 2nd Person Fee | 2 | $1,000 | $1,000 |
| **Total** | **53** | **$3,695** | **$3,785** |

### Tier Utilization

| Tier | Resident Count | Average | Median |
|---|---|---|---|
| Tier 1 | 17 | $462 | $465 |
| Tier 2 | 15 | $665 | $675 |
| Tier 3 | 2 | $885 | $885 |
| Tier 4 | 7 | $1,093 | $1,100 |
| Tier 5 | 3 | $1,085 | $1,315 |
| Tier 6 | 1 | $1,525 | $1,525 |
| **Total** | **45** | **$712** | **$675** |

### Resident Tier Utilization




## THE GARDENS
(Memory Care)

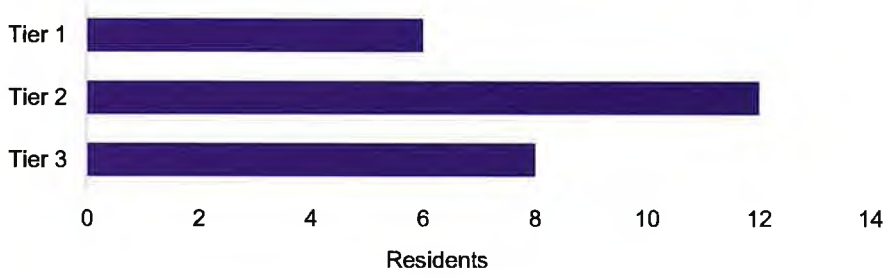
### In-place Resident Rates

| Room Type | Resident Count | Average | Median |
|---|---|---|---|
| Studio | 19 | $5,221 | $5,540 |
| Studio - Shared | 8 | $3,592 | $4,063 |
| **Total** | **27** | **$4,738** | **$5,375** |

### Tier Utilization

| Tier | Resident Count | Average | Median |
|---|---|---|---|
| Tier 1 | 6 | $550 | $575 |
| Tier 2 | 12 | $759 | $795 |
| Tier 3 | 8 | $1,071 | $1,115 |
| **Total** | **26** | **$777** | **$795** |

### Resident Tier Utilization



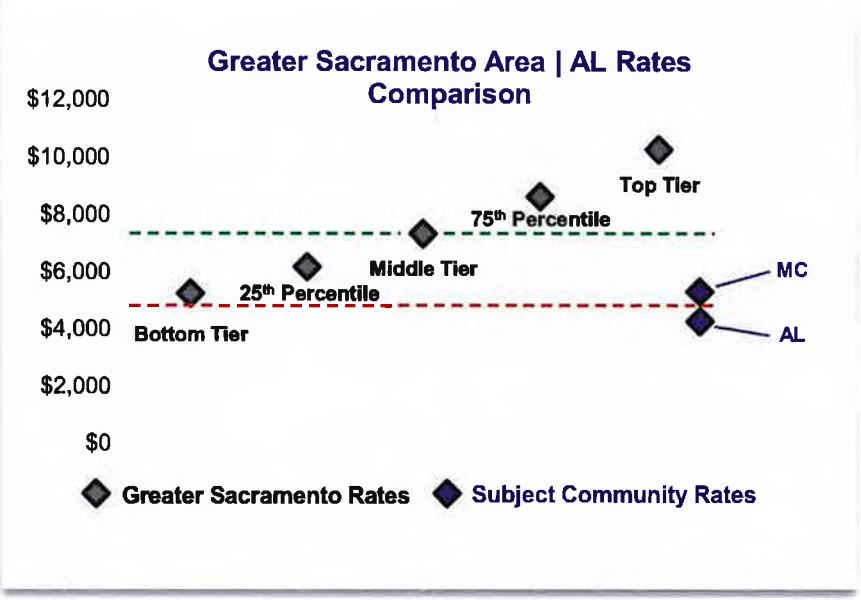

**Note** – All information is as of January 2025.

# TOP-LINE UPSIDE

## Assisted Living & Memory Care Rate Increase Upside

The Community's current in-place rates for assisted living and memory care are at the lower end of market rates within the Greater Sacramento Area. A prospective purchaser should assess whether rate adjustments are warranted to better align with prevailing market averages (refer to the chart on the right). The table below illustrates the incremental revenue impact by adjusting the blended average AL/MC rate up to the Sacramento MSA Middle Tier AL Rate, assuming no change in occupancy:

| | Average In-Place Rate (Jan-2025) | Average In-Place Blended Rate | Greater Sacramento Middle-Tier Rate | Incremental Revenue Impact |
|---|---|---|---|---|
| Assisted Living | $4,407 | $4,850 | $7,232 | +$2,572,344 |
| Memory Care | $5,515 | | | |




## Improvement to Quality Mix with higher Medicare population

The opportunity to strengthen the existing relationship with Adventist Health & Rideout Hospital enables a skilled operator to enhance services at The Fountains by incorporating more extensive services (e.g. respiratory therapy, etc) and bringing all therapy services in-house. These changes will allow for a more concentrated focus and a better ability to admit higher-acuity residents.

Expanding services and admitting higher-acuity patients will increase the Medicare Mix, enabling the new operator to capitalize on the facility's highly attractive Medicare rates, which currently average $859 PPD. Please refer to the table on the right for the additional revenue generated by incremental increases in the Medicare Mix

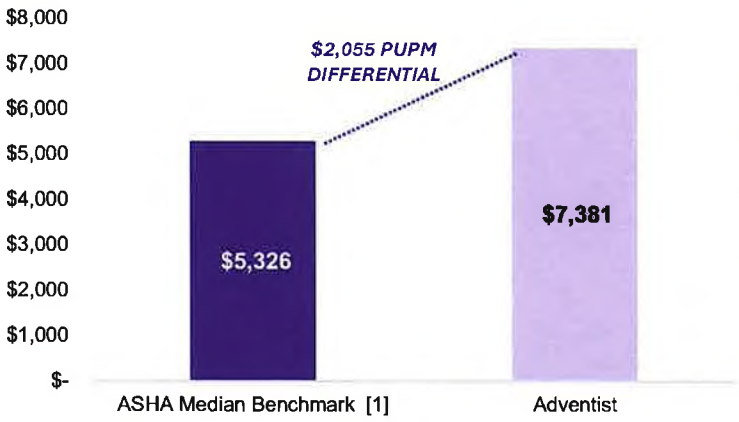
| Medicare Shift | ~22% Medicare (Current Mix) | 25% Medicare | 30% Medicare | 35% Medicare |
|---|---|---|---|---|
| Medi-Cal | 66.7% | 63.7% | 58.7% | 53.7% |
| Medicare | 22.0% | 25.0% | 30.0% | 35.0% |
| Other | 11.3% | 11.3% | 11.3% | 11.3% |
| **Total** | **100.0%** | **100.0%** | **100.0%** | **100.0%** |
| **Estimated Revenue** | **$20,294,610** | **$20,904,996** | **$21,922,677** | **$22,940,358** |
| **Incremental Increase** | - | **+$610,387** | **+$1,628,068** | **+$2,645,749** |
| *% Growth* | - | *3.0%* | *8.0%* | *13.0%* |

# EXPENSE REDUCTION OPPORTUNITY

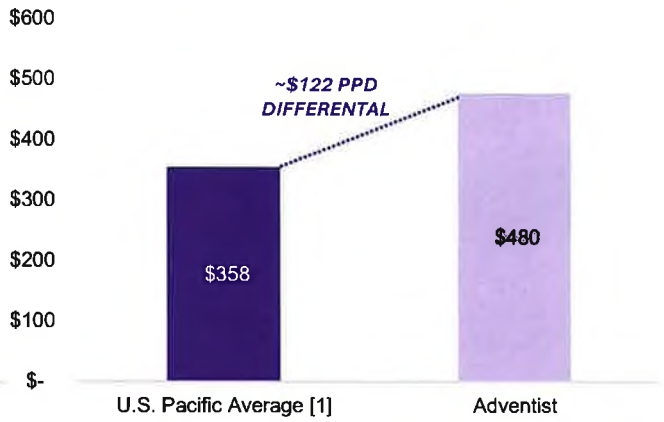
## Benchmarking Inflated PPD Costs

Expenses across the Community are significantly above industry averages. An incoming operator has a unique opportunity to take over a nearly stabilized asset and optimize costs to better align with market norms, unlocking substantial upside potential.

**ALF: OPEX Per Unit Per Month**



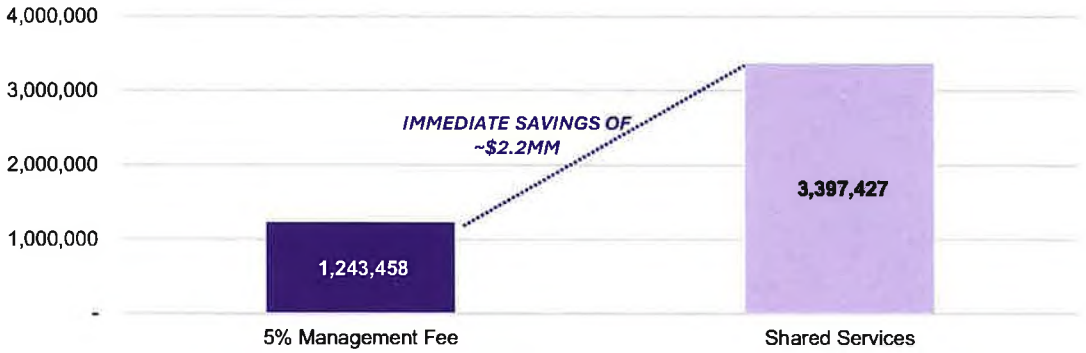

**SNF: Routine Cost Per Patient Day**




## Shared Services

The Community has a Shared Services expense line that is compromised of corporate level expenses that would traditionally be classified as Management Fees in a for-profit operating structure. Currently, these Shared Services costs represent 13.7% of gross revenue—significantly exceeding the senior housing industry's standard 5% management fee. Adjusting to this standard would result in an immediate expense reduction of approximately $2,200,000. Please refer to the table on the right for further illustration.

**Shared Service Allocation Normalization**




## Other Expense Considerations

### Adventist Uses Hospital Rates

Since the Community operates under the Hospital Health System, its staff receive highly competitive hospital wages. Adjusting wages to align with the Sacramento MSA senior housing and long-term care labor market will immediately reduce labor costs

1) ASHA State of Seniors Housing 2024; 1) Plante Moran: 2025 Skilled Nursing Facility Medicare Benchmarking Report

# OTHER CONSIDERATIONS

## Minimal Union Presence

The Community has a minimal union presence, limited to two maintenance staff members who are employed by the Hospital System and provide daily services to the Community. Further details regarding these employees, including the scope of their roles and the status of contract discussions, can be provided upon request.

## Historical Capital Expenditures

The Community has remained committed to providing its patients best-in-class quality care in a modern, well-maintained environment investing consistently in capital expenditure improvements. Capital expenditure spending **since 2023** is shown in the adjacent table:

| Capital Projects (since 2023) | Capital Expenditure | Capex / Bed |
|---|---|---|
| Fountains-HVAC Unit/Roof Replacement: 3 Roof Wells | $308,663 | $1,313 |
| Fountains: AC Replacement (1 Unit for Kitchen) | 74,873 | 319 |
| Maxi Move Lift (Fountains) | 7,115 | 30 |
| 2 Maxi Move Lifts (Fountains) | 14,231 | 61 |
| Generator Upgrade Project (Fountains) | 244,566 | 1,041 |
| **Total** | **$649,448** | **$2,764** |

## Capital Expenditure Needs

The Community currently has two capital expenditure needs. The first is for a new generator, with total hard costs for the equipment estimated at approximately $2.6MM and overall project costs projected to be **~$3.5MM**. It is worth noting that the Community has already incurred approximately $234,000 related to this project. Additionally, a roof replacement project is underway. The project will consist of replacing the roof, four (4) HVAC units, and fire alarm system. The total budget of the project is **~$3.5MM**. Additional details on these projects are available upon request.

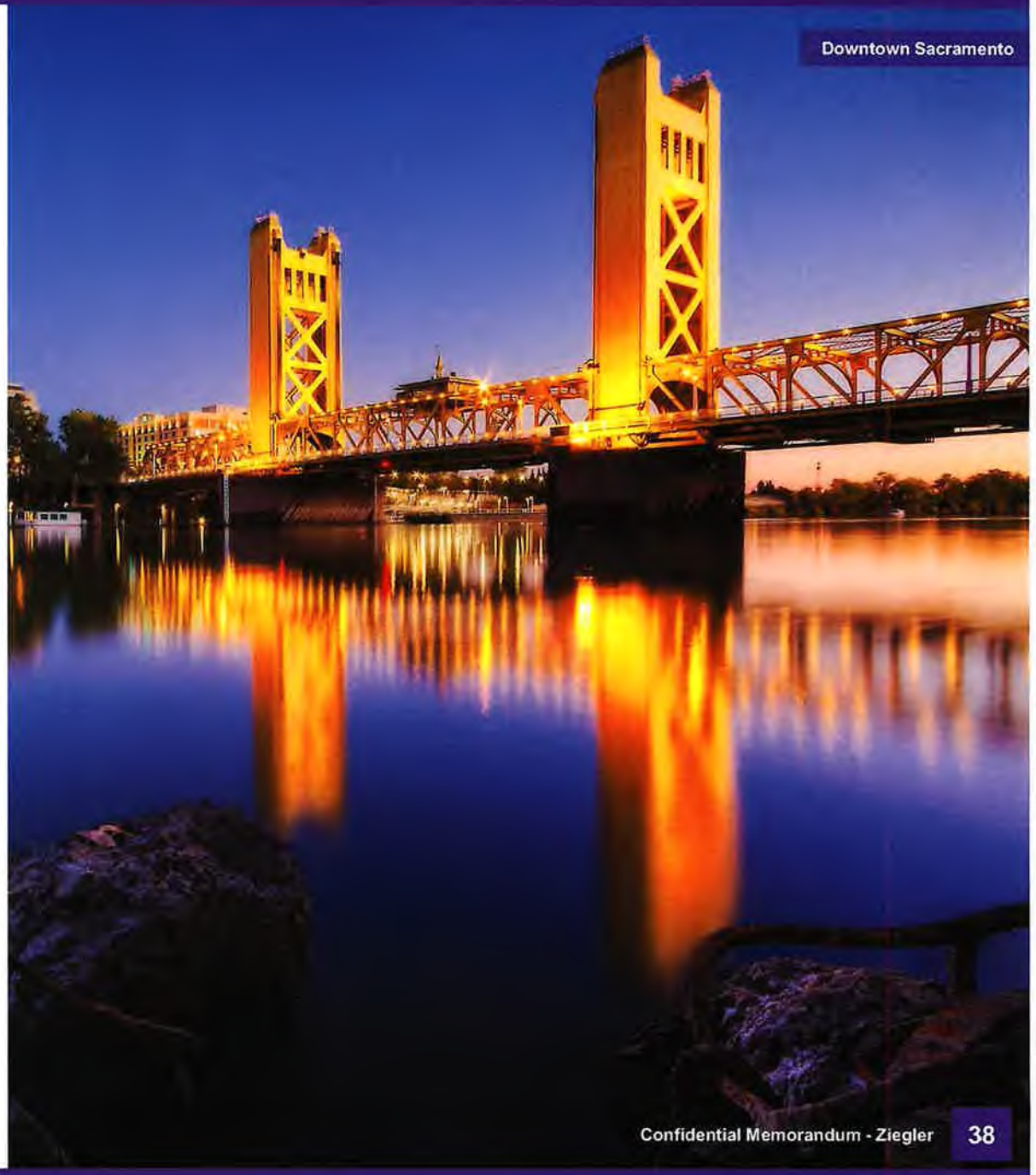
## Bringing Third Party Contracts In-House

Bringing therapy and dietary services in-house at a skilled nursing facility increases revenue by enabling direct Medicare/Medicaid billing, optimizing PDPM reimbursement, and cutting third-party costs. It also improves cost control by managing staffing more efficiently, reducing administrative expenses, and ensuring compliance. In-house teams can better meet patient needs, improve therapy outcomes, and provide more flexible dietary services, leading to lower costs and better overall efficiency.

| | Therapy Contract | Dietary Contract |
|---|---|---|
| **Provider** | Integro | Sodexo |
| **Scope of Agreement** | Provide physical, speech, and occupational therapy services to residents of the Facility | 3 meals per day across entire Community; Dining provides a cook and aide at all meals |
| **Payment** | Based on a per diem rate or per unit of service depending on the patient category (e.g., Medicare Part A, HMO, private pay). *Please refer to the contract in the data room.* | *Please refer to the contract in the data room* |

# APPENDIX

**CBRE: Information Digest for the Skilled Nursing Industry – California Medi-Cal Summary**



Downtown Sacramento

# CALIFORNIA MEDI-CAL SUMMARY

## Introduction

Nursing facilities in California are licensed by the California Department of Public Health (CDPH), Certificates and Licenses Division, under the designation of "Skilled Nursing Facilities." Prior to July 1, 2007, nursing homes had been licensed by the Department of Health Services, which has since been divided into CDPH and the Department of Health Care Services (DHCS). The DHCS administers the state's Medi-Cal reimbursement system, which will be detailed later in this overview. The following table summarizes the total number of nursing facilities within the state:

| Nursing Facilities in California | |
|---|---|
| Licensed Nursing Facilities [1] | 1,082 |
| Licensed Nursing Beds [1] | 108,019 |
| Beds per 1,000 Aged 65 > [2] | 17.34 |
| Beds per 1,000 Aged 75 > [2] | 41.95 |
| **Occupancy Percentage – 2021 [1]** | **74.80%** |

[1] Source: 2021 Medicare Cost Reports.
[2] Source: Environcis Analytics – 2022 Population.

The following are the historical occupancy figures for the last five years.

| Nursing Facilities in California | | | | |
|---|---|---|---|---|
| **2017** | **2018** | **2019** | **2020** | **2021** |
| 91.0% | 91.0% | 91.0% | 79.3% | 74.8% |

## Certificate of Need

California does not require an individual or organization to obtain a Certificate of Need (CON) to construct or acquire a nursing facility or increase the capacity and services offered at an existing facility. The CON program in California was terminated in 1986, creating an open market as it relates to new construction and the expansion of existing nursing homes. Potential new developments continue to require licensing as well as notification to the state of intent to build. Construction plans must be in accordance with Health Planning and Development. There is no moratorium on the construction of nursing facility beds in California.

## Bed Need Methodology

California does not possess a bed need methodology and is not in the process of developing a bed need calculation.

## Quality Assurance Fee

California utilizes a quality assurance fee (QAF) to obtain additional reimbursement for, and to support quality improvement efforts in, licensed skilled nursing facilities. The QAF was established under the Medicaid Long-Term Care Reimbursement Act, Assembly Bill 1629 (AB 1629), which will be discussed in detail in the Medi-Cal section.

The DHCS possesses two different QAF rates. One rate is for nursing facilities with less than 100,000 total resident days and the other is for nursing homes with 100,000 or more total resident days, based on the maximum allowable QAF amount and total resident days for each facility group. The DHCS calculates the total QAF charge by multiplying the appropriate assessment fee by the total resident days.

The QAF was set to expire on July 31, 2013, but was reauthorized by the California Legislature for freestanding skilled nursing facilities until July 31, 2015. As part of AB 1629, the QAF has been extended for five additional years. An Assembly Bill (ABx45) adopted under California's 2009 State Budget in July 2009 expanded the QAF calculation to include Medicare revenue. The resulting revenue is not passed through to the Medi-Cal reimbursement rate.

The following table identifies the QAF fees since it began:

| California Historical QAF Fees | | |
|---|---|---|
| **Rate Year (Effective Aug 1)** | **Less than 100,000 Bed Days** | **Equal to or Greater than 100,000 Bed Days** |
| 2009/2010 | $11.16 | $10.12 |
| 2010/2011 | $13.08 | $11.93 |
| 2011/2012 | $14.33 (Aug – Dec 2011) | $13.43 (Aug – Dec 2011) |
| 2011/2012 | $14.42 (Jan – July 2012) | $13.46 (Jan – July 2012) |
| 2012/2013 | $15.61 | $14.88 |
| 2013/2014 | $15.43 | $14.40 |
| 2014/2015 | $16.03 | $15.15 |
| 2015/2016 | $16.26 | $15.39 |
| 2016/2017 | $15.95 | $14.85 |
| 2017/2018 | $15.38 | $14.28 |
| 2019/2020 | $15.68 | $14.80 |
| 1/1/2021* | $15.19 | $14.54 |
| 1/1/2022 | $16.96 | $16.08 |
| 1/1/2023 | $19.61 | $18.65 |

* The normal increase on August 1, 2020 did not occur.

Source: CBRE Information Digest for the Skilled Nursing Industry, May 2024.

# CALIFORNIA MEDI-CAL SUMMARY (cont.)

## Quality Assurance Fee (cont.)

The QAF is paid by each provider on a monthly basis to the DHCS for deposit into the state treasury. For each facility assessed, the QAF is reimbursed for the Medi-Cal portion of its fee (the per diem rate assigned to the facility multiplied by Medi-Cal patient days).

Those facilities identified as Multi-Level Retirement Communities (MLRCs) were exempt from the QAF until October 2010, when SB 853 extended the QAF to these facilities. An MLRC is a provider of a continuum of services, including independent living, assisted living and skilled nursing care on a single campus. However, these facilities are only required to provide more than one level of care and are not licensed as continuing care retirement communities (CCRCs). CCRCs are still exempt from the QAF. The legislation also requires the state to utilize trended forward data instead of historical data to calculate fees and increases to the QAF. The purpose of this legislation is to ensure the general fund would not be impacted by the loss of the QAF.

## Medi-Cal Rate Calculation System

California's Medi-Cal program previously reimbursed facilities on a prospective, flat-rate system. AB 1629 converted the Medi-Cal payment system into a cost-based, facility-specific reimbursement system. Medi-Cal now reimburses nursing facilities for improved wages and staffing based on the actual cost of care derived from the facility's cost reports. It also holds nursing facilities accountable for residents' quality of life and provides a way for the state to tap into more federal Medicaid dollars.

AB 1629 was signed into law on September 29, 2004, and went into effect on August 31, 2005. The state plan amendment has been approved by the Centers for Medicare & Medicaid Services (CMS). Some of the objectives of this bill are:

- To provide significant incentives to spend more on direct patient care and maintain cost-effective administration. The new system places reimbursement caps on administrative costs, direct patient care labor costs and capital improvements at different levels. These caps are represented as a specific percentile of all per diem costs for a specific component.
- To provide financial incentives to nursing facilities to improve quality of care, increase staffing and reduce direct caregiver turnover to stabilize the workforce.
- To use the QAF to obtain additional federal reimbursement to nursing facilities, which supports quality improvement efforts at the facilities.
- To improve accountability and quality of care by creating cost centers. In a cost center-based system, if funding that is supposed to be spent on direct labor costs is instead spent on capital and overhead, the facility will be reimbursed less for labor costs the next year.

The state is required to renew the AB 1629 system periodically. The state has recently renewed it until December 31, 2021. However, it is likely that the system will continue to be renewed in the future.

## Cost Centers

Reimbursement is facility specific and reflects the sum of six cost components as follows:

- The Labor cost component includes direct resident care labor and indirect resident care labor. Direct care labor includes wages associated with routine nursing, social services, activities and other direct care personnel. Indirect care labor includes wages associated with staff supporting the delivery of patient care including housekeeping, laundry/linen, dietary, medical records, in-service education and plant operations.
- The Indirect Care Non-Labor component includes the non- labor costs related to services supporting the delivery of resident care, including the non-labor portion of nursing, housekeeping, laundry and linen, dietary, in-service education, and plant operations and maintenance costs.
- The Administrative cost component includes allowable administrative and general expenses of operating the facility, including a facility's allocated expenditures related to allowable home office costs. This component also includes allowable property insurance costs and excludes expenditures associated with caregiver training, facility license fees and medical records. However, legal and consulting costs for cases not found in favor of facilities are not considered allowable expenses.
- The Capital cost component is based on a fair rental value system (FRVS), which reimburses a facility's property costs. The FRVS is used in lieu of actual cost and/or lease payments on land, buildings, fixed equipment and major moveable equipment used in providing resident care.
- The Direct Pass-Through cost component is comprised of Medi-Cal's proportional costs for property taxes, facility license fees, liability insurance projected on the prior year's costs, caregiver training, and new state or federal mandates. This also includes QAF reimbursement discussed in the Quality Assurance Fee section.
- Professional Liability Insurance cost component includes professional liability insurance costs. Effective August 1, 2010, this expense was removed from the Administrative cost component and made its own cost center.

Source: CBRE Information Digest for the Skilled Nursing Industry, May 2024.

# CALIFORNIA MEDI-CAL SUMMARY (cont.)

## Inflation and Rebasing

The rate year in California is from August 1 to July 31. Rates are updated annually based on the most recent cost report data. Facilities must be audited a minimum of once every three years. Audit adjustment factors from prior fiscal period audits are applied to reported costs. For facilities not audited during the rate setting year, audit adjustments based on the previous audit will be applied to the reported costs during intervening years (if not an audit). Fiscal year 2011 rates were calculated utilizing 2008 cost report data. Nursing facility Medi-Cal rates were not rebased in fiscal year 2012 or fiscal year 2013. However, Medi-Cal rates were rebased on August 1, 2013, and August 1, 2014, utilizing 2011 and 2012 cost report data, respectively.

In a normal rebasing year, Direct Resident Care Labor and Indirect Resident Care Labor costs are inflated forward using an inflation index based on the most recent industry-specific historical wage data available. Indirect Care Non-Labor, Administrative (caregiver training) and liability insurance costs are inflated forward using the California Consumer Price Index (CCPI). Property tax costs are inflated 2% annually. Direct Pass-Through expenses are not inflated. Beginning with fiscal year 2006, Medi-Cal established maximum allowable increases in the weighted average Medi-Cal reimbursement rate from the prior year. The maximum allowable rate increases for fiscal years 2008 to 2020 are as follows:

| Fiscal Year | Max Allowable Rate Increase |
|---|---|
| 2008 | 5.50% |
| 2009 | 5.50% |
| 2010 | 0.00% |
| 2011 | 3.93% |
| 2012 | 2.40% |
| 2013 | 0.00% |
| 2014 | 2.00% |
| 2015 | 2.00% |
| 2016 | 3.62% |
| 2017 | 3.62% |
| 2018 | 3.62% |
| 2019 | 3.62% |
| 2020 | 3.62% |

The maximum allowable increase for fiscal years 2010 and 2011 was proposed to be 5.0%. However, due to California's fiscal crisis, ABx4 5 (previously discussed in the Quality Assurance Fee section) eliminated the maximum increase and froze the statewide average reimbursement rate for fiscal year 2010 at the fiscal year 2009 level.

The statewide average reimbursement rate via SB 853 allowed the statewide average reimbursement rate to increase up to 3.93% for fiscal year 2011. Based on increases to the QAF, in fiscal year 2012 rates were increased 0.426%. Given this factor, there were no updates to individual cost component rates in fiscal year 2012.

Within the exception of minor reduction ($0.87) in total potential rate add-ons, Medi-Cal rates in fiscal year 2013 (effective August 1, 2012) remained frozen at fiscal year 2012 levels. Therefore, there were no updates to individual cost component rates. As previously mentioned, California rebased Medi-Cal rates effective August 1, 2013. Applicable costs were inflated by the CCPI. However, the rate increase in fiscal years 2014 was limited to assure that the statewide weighted average rate does not increase by greater than 3.0% in either year. In addition, a portion of the funding for the rate increase (approximately 33.3% or the equivalent of a 1.0% rate increase) was dedicated to the state's soon to be implemented Quality and Accountability (Q&A) program.

The state approved the Q&A program via SB 853. Medi-Cal rates for fiscal year 2012 were to be reduced by 1.0% as a set-aside for the Q&A program. However, the implementation of the program was temporarily suspended until fiscal year 2014. This program will be reimbursed as a separate supplemental payment and is not part of calculated Medi-Cal nursing home rates. Therefore, the net effect of the rebase and the implementation of this program is a 2.0% weighted average rate increase.

The state rebased rates in fiscal year 2015 using 2012 cost report data. This rate increase was limited to assure that the statewide weighted average rate did not increase by greater than 3.0%. In addition, a portion of the funding for the rate increase (approximately 33.3% or the equivalent of a 1.0% rate increase) was again committed to the Q&A Program. Therefore, the net effect of the rebase is a 2.0% weighted average rate increase.

In 2015, the state recently extended the AB 1629 methodology legislatively for the next five years and included a 3.62% annual rate increase.

Fiscal year 2016 rates were based on 2013 cost report data, but were limited to the 3.62% rate increase.

Fiscal year 2017 rates (effective August 1, 2016) were determined utilizing 2014 cost report data, but were limited to the legislatively mandated 3.62% rate increase (prior to add-ons). Fiscal year 2018 and 2019 rates (effective August 1, 2017 and August 1, 2018) were determined based on 2015 and 2016 cost report data, respectively. However, in both years, rates were again limited to the 3.62% rate increase (prior to add-ons).

Source: CBRE Information Digest for the Skilled Nursing Industry, May 2024.

# CALIFORNIA MEDI-CAL SUMMARY (cont.)

## Inflation and Rebasing (cont.)

Recently the state extended AB 1629 for two more years (until December 31, 2021). However, there is no indication that it will not continue to be extended in the future. Fiscal year 2020 rates (effective August 1, 2019) were rebased using 2017 cost report data but were again limited to the 3.62% rate increase. Fiscal year 2021 rates (effective August 1, 2020) will not be rebased, but funds will be budgeted for a maximum rate increase of 3.62%. In addition, these rates will only be effective from August 1, 2020 to December 31, 2020. This reflects that the state will convert to a calendar rate year effective January 1, 2021. It is proposed that these rates will be rebased using 2018 cost report data and will submit to a maximum rate increase that could range from 3.5% to 4.0%. The details of this rebase and increase are still being finalized.

In response to the COVID-19 pandemic, California is providing a temporary 10.0% increase to nursing home per diem rates. The increase was effective March 1, 2020 and will be effective until the end of the public health emergency.

## Rate Methodology

A nursing facility's per diem reimbursement rate is the sum of its six cost components. In typical rebasing years, allowable inflated costs within each component are divided by patient days, resulting in a facility's per diem rate. The components are subject to applicable maximum allowable reimbursement levels, or ceilings.

The Direct Care Labor and Indirect Care Labor costs of the Labor component are subject to a ceiling equal to the 90th percentile of Direct Care Labor and Indirect Care Labor costs for all facilities. The Indirect Care Non-Labor component is limited to a ceiling equal to the 75th percentile of indirect care non-labor costs for all facilities.

Historically, the Administrative component is limited to a ceiling equal to the 50th percentile of administrative costs for all nursing facilities. However, SB 853 moved Professional Liability Insurance costs to its own cost component and sets a cap of liability insurance costs at the 75th percentile.

The percentiles used to calculate maximum reimbursement for the Direct Care Labor, Indirect Care Labor, Indirect Care Non-Labor and Administrative cost components are computed on a specific geographic peer group basis. There are seven peer groups in the state. Given that the state recently rebased rates effective August 1, 2019, the state recalculated these benchmarks. The table to the right presents the fiscal year 2019 maximum rates for each component by peer group:

| Peer Group | Counties | Cost Grouping | Total |
|---|---|---|---|
| 1 | Part of Los Angeles County | Direct Care Labor | $211.68 |
| | | Indirect Care Labor | $62.99 |
| | | Direct/Indirect Care Non-Labor | $44.95 |
| | | Professional Liability | $3.98 |
| | | Administration | $26.38 |
| 2 | Butte, Humboldt, Inyo, Madera, Mendocino, San Luis Obispo, Tehama, and Yolo | Direct Care Labor | $157.80 |
| | | Indirect Care Labor | $44.76 |
| | | Direct/Indirect Care Non-Labor | $33.81 |
| | | Professional Liability | $4.21 |
| | | Administration | $32.52 |
| 3 | Calaveras, Glenn, Plumas, San Joaquin, Shasta, Siskiyou, Stanislaus, Sutter, and Ventura | Direct Care Labor | $158.00 |
| | | Indirect Care Labor | $39.82 |
| | | Direct/Indirect Care Non-Labor | $33.81 |
| | | Professional Liability | $3.97 |
| | | Administration | $34.83 |
| 4 | Amador, El Dorado, Nevada, Placer, and Tuolumne | Direct Care Labor | $158.01 |
| | | Indirect Care Labor | $42.28 |
| | | Direct/Indirect Care Non-Labor | $37.18 |
| | | Professional Liability | $4.26 |
| | | Administration | $34.60 |
| 5 | Los Angeles | Direct Care Labor | $140.22 |
| | | Indirect Care Labor | $39.88 |
| | | Direct/Indirect Care Non-Labor | $29.89 |
| | | Professional Liability | $3.75 |
| | | Administration | $32.46 |
| 6 | Fresno, Orange, Riverside, San Bernadino, San Diego, Santa Cruz, and Solano | Direct Care Labor | $149.25 |
| | | Indirect Care Labor | $38.75 |
| | | Direct/Indirect Care Non-Labor | $32.26 |
| | | Professional Liability | $4.17 |
| | | Administration | $33.61 |
| 7 | Alameda, Contra Costa, Marin, Monterey, Napa, Sacramento, San Francisco, San Mateo, Santa Barbara, Santa Clara, and Sonoma | Direct Care Labor | $186.57 |
| | | Indirect Care Labor | $50.15 |
| | | Direct/Indirect Care Non-Labor | $35.25 |
| | | Professional Liability | $4.08 |
| | | Administration | $37.30 |

Source: CBRE Information Digest for the Skilled Nursing Industry, May 2024.

# CALIFORNIA MEDI-CAL SUMMARY (cont.)

## Rate Methodology (cont.)

Effective August 1, 2020, the state will expand to 11 peer groups. The peer group that a facility is in is based on the county in which they are located. California reimbursement experts do not anticipate that this will greatly impact Medi-Cal nursing home rates. However, nursing facilities' Medi-Cal rates will be held harmless to their last effective rate prior to the change on August 1, 2020.

Capital costs are reimbursed based on an FRVS that estimates the value of the capital-related assets necessary to care for Medi-Cal patients in lieu of actual costs and/or lease payments on land, buildings, fixed equipment and major moveable equipment used in providing patient care. The FRVS calculates facility-specific Capital cost component rates and does not categorize nursing facilities into geographic peer groups.

The FRVS is based on formulas developed by the DHCS that estimate facility value based on several factors, including facility age and completed capital improvements, modifications, and renovations. In addition, the FRVS uses a recognized market interest factor to derive a rental factor. The FRVS calculates facility-specific Capital cost component rates and does not categorize facilities into peer groups.

The initial age of each facility was determined at the midpoint of the 2005-2006 rate year. Facilities licensed on or before February 1, 1976, had five years subtracted in order to account for any improvements, renovations or modifications. Each year, the facility age is adjusted to make the facility one year older, with a maximum age of 34 years. Following the 2005-2006 rate year, additions and renovations are recognized by lowering the age of the facility. Major capital improvements, modifications, and renovations equal to or greater than $500 per bed on a total licensed bed basis will be converted into an equivalent number of new beds, effectively lowering the age of the facility on a proportional basis. Future completed capital improvements, modifications, and renovation expenditures included in the FRVS formula are documented in subsequent cost reports or supplemental schedules. Facility values are not affected by sale or change of ownership.

The FRVS utilizes the following steps:

- Building value is determined by multiplying a facility's total licensed beds by the RS Means estimated cost-per-bed estimate for new construction. The product is multiplied by 400 square feet per bed, then by a geographic location factor.
- Land value (10% of the building value) and equipment value ($4,000 per bed) are calculated.
- Minimum depreciable value of building and equipment are calculated at 38.8% of building and equipment value.
- Current undepreciated value of building and equipment is determined by multiplying the total building and equipment value by the facility's effective age, and then multiplying the product by a factor of 1.8% per year.
- The current and minimum value of the building and equipment are compared, and the higher value is selected.
- The return on total value (rental factor) is calculated based on the average 20-year U.S. Treasury Bond yield for the calendar year preceding the rate year plus a 2% risk premium subject to a floor of 7% and a ceiling of 10%.
- The rental factor is multiplied by the sum of the previously adjusted estimates of building, land and equipment values to derive the FRVS.
- The per diem amount is calculated by dividing the FRVS by the greater of actual resident days, or occupancy adjusted days, based on the statewide average occupancy rate.

Capital costs based on the FRVS have been limited. As of June 24, 2010, the maximum annual increase for the Capital cost component for all facilities in the aggregate was not to exceed 8% of the prior rate year's FRVS aggregate payment. If the total Capital cost for all facilities in the aggregate for fiscal year 2010 exceeded the value for the prior rate year cost category, the DHCS would have reduced the Capital cost for every facility in equal proportion. Fiscal years 2011 and 2012 rates were subject to an increase within the model and rate structure, as the distribution of funding to the rate components was subject to the overall maximum allowable rate increase. New rates were not established in fiscal year 2013. New FRV rates were determined for fiscal years 2014 and 2015, but as part of the total rate were limited to the overall maximum increase (2.0%). In addition, fiscal years 2016 and 2020 FRV rates were limited to the 3.62% maximum allowable rate increase, which was the policy through the five-year period. This policy was extended until December 31, 2021. The maximum rate increase for the period of January 1, 2021 to December 31, 2021, has not yet been published, but it is anticipated to range from 3.5% to 4.0%.

In a typical rebasing year, the Direct Pass-Through cost component is not subject to a maximum allowable reimbursement level and is therefore not computed on a geographic peer group basis. However, similar to Capital cost component rates, these rates were not re-established due to the maximum allowable rate increases in fiscal years 2012 to 2013. New Direct Pass-Through cost component rates were determined for fiscal years 2014 and 2015, but as part of the total rate were limited to the overall maximum allowable rate increase (2.0%). In addition, fiscal years 2016 and 2020 Direct Pass-Through rates were limited to the 3.62% maximum allowable rate increase, which was the policy through the five-year period. Similar to what is communicated above for FRV rates, this policy has been extended until December 31, 2021.

Source: CBRE Information Digest for the Skilled Nursing Industry, May 2024.

# CALIFORNIA MEDI-CAL SUMMARY (cont.)

## Rate Methodology (cont.)

In addition to the Medi-Cal rates, in fiscal year 2014 the state began reimbursing nursing homes an annual supplemental payment based on a Quality and Accountability Program (QASP). The implementation of this program was delayed until fiscal year 2014, but benchmarking for the program began July 1, 2011. Nursing facilities are eligible for two types of reimbursement under the program. A standard payment based on established quality of care standards, and reimbursement for nursing facilities that have displayed improvement in these quality of care measures.

Ninety percentage of the reimbursement is allocated to the standard payment, which rewards nursing facilities that perform better than the statewide average for specific quality measures. Eligibility for the program is based on a point-scoring system with a maximum score of 100 points. For fiscal year 2020, quality of care indicators, as well as the points allocated for each indicator that were utilized to determine if facilities are eligible for the additional reimbursement, are as follows:

| Q&A Scoring System | |
|---|---|
| **Category** | **Points** |
| Physical Restraints: Long-Stay | Monitor-Only – No Points |
| Pressure Ulcers | 11.1111 |
| Influenza Vaccination: Short-Stay | 5.55575 |
| Pneumococcal Vaccination: Short-Stay | 5.55575 |
| Control of Bowel or Bladder: Long-Stay | 11.1111 |
| Urinary Tract Infection: Long-Stay | 11.1111 |
| Self-Report Pain: Short-Term | 5.55575 |
| Self-Report Pain: Long-Term | 5.55575 |
| Need for Help Activities of Daily Living: Long-Term | 11.1111 |
| Staff Retention | 11.1111 |
| 30-Day Rehospitalization | 11.1111 |
| Antipsychotic Medication: Long Stay | 11.1111 |
| **Total** | **100.0** |

These measures were utilized to pay out rewards effective April 1, 2020. Hospital re-admissions within 30 days of being admitted to a nursing facility was added as a news benchmark in fiscal year 2018. Staff retention was established as a new benchmark in fiscal year 2017. The Activities of Daily Living category was added for fiscal year 2016 and was not included in the fiscal year 2015 calculation. All of the other categories were utilized to determine fiscal year 2015 rewards (paid out on April 1, 2015). Nursing facilities that score above the statewide average receive 50% of the points available per category. However, facilities that score above the 75th percentile in the state receive 100% of the points available.

To be eligible for supplemental payments, facilities must achieve a score of at least 50 points. For fiscal year 2015, these facilities were reimbursed $10.50 per Medi-Cal day. Facilities that achieve a score of over 66.67 are reimbursed approximately 1.5 times the payout per Medi-Cal day for the facilities that were in the lower tier (50-66 points). For fiscal year 2015, this equated to $15.08 per Medi-Cal day.

For fiscal year 2016, facilities that achieved a score of at least 50 points were reimbursed $9.96 per Medi-Cal day and facilities that achieved a score of over 66.67 were reimbursed $14.94 per Medi- Cal day.

For fiscal year 2017, facilities that achieved a score of at least 50 points were reimbursed $9.21 per Medi-Cal day and facilities that achieved a score of over 66.67 were reimbursed $13.81 per Medi- Cal day.

For fiscal year 2018, facilities that achieved a score of at least 50 points were reimbursed $9.87 per Medi-Cal day and facilities that achieved a score of over 66.67 were reimbursed $14.80 per Medi- Cal day.

For fiscal year 2019, facilities that achieved a score of at least 50 points were reimbursed $8.74 per Medi-Cal day and facilities that achieved a score of over 66.67 were reimbursed $13.11 per Medi-Cal day.

For fiscal year 2020, facilities that achieved a score of at least 50 points were reimbursed $8.92 per Medi-Cal day and facilities that achieved a score of over 66.67 were reimbursed $13.38 per Medi-Cal day.

The remaining 10.0% of funding for the program is allocated to the top 20% of nursing facilities in the state that displayed improvements in the quality of care measurements from the prior year.

Nursing facilities will be excluded from Q&A reimbursement for the following reasons:

- Facilities with AA or A citations;
- Any days of non-compliance with the state's 3.2 nursing hours per patient day (NHPPD) requirements and;
- Facilities with no fee-for-service Medi-Cal days.

Source: CBRE Information Digest for the Skilled Nursing Industry, May 2024.

# CALIFORNIA MEDI-CAL SUMMARY (cont.)

## Rate Methodology (cont.)

Facilities are reimbursed by an annual supplemental payment with the total amount paid out by the state equaling $90.0 million in fiscal years 2015 through 2020. Funding for the program will remain at $90 million over the previously mentioned five-year period. The state has indicated that funding will remain at $90 million for the foreseeable future. Payments for fiscal year 2020 were effective April 1, 2020, and were calculated utilizing state fiscal year 2019 (July 1, 2018, to June 30, 2019) data. 383 nursing facilities received QASP payments and the average payment for facilities that received payments was $219,312. 701 nursing facilities received no rewards.

Since August 1, 2011, the state has routinely paid out several rate add-ons. These add-ons were for specific incentives and have varied from year to year.

The add-ons for fiscal year 2017 combined equated to $3.06 as follows: Minimum wage ($0.45); FUTA ($0.22); ACA Reporting ($0.54); Payroll Based Journal ($0.13) and Paid Sick Leave ($1.72). Total of the add-ons for fiscal year 2018 significantly decreased to $1.39. This includes the following add-ons: Minimum wage of Participation ($0.04).

The add-ons for fiscal year 2018 total $1.58 including the following: 2016-17 FUTA add-on - $0.005; Minimum Wage (1/1/17 AB10) - $0.15; Minimum Wage (1/1/17 SB 3) - $0.17; Minimum Wage (1/1/18 SB 3) - $0.78; Payroll Based Journal - $0.13; Standards of Participation - $0.04; and ACA Employer Mandate - $0.19.

The add-ons for fiscal year 2019 total $3.13 including the following: Minimum Wage (1/1/17 SB 3) - $0.07; Minimum Wage (1/1/18 SB 3) - $1.36; Minimum Wage (1/1/19 SB 3) - $0.32; Standards of Participation - $1.32; and LGBT training- $0.06.

The add-ons for fiscal year 2020 total $2.95 including the following: Minimum Wage (1/1/18 SB 3) - $0.57; Minimum Wage (1/1/19 SB 3) - $0.55; Minimum Wage (1/1/20 SB 3) - $0.50; Standards of Participation - $1.31; and LGBT - $0.02.

Historically, the total statewide weighted average per diem rate was $142.11 in fiscal year 2006 (as adjusted for 2006-2007 mandates), $148.59 in fiscal year 2007, $152.14 in fiscal year 2008, $161.81 in fiscal year 2009, $164.27 in fiscal year 2010, $173.34 in fiscal year 2011, $177.74 in fiscal year 2012. The weighted average rate in fiscal year 2013 is $178.12, which represents a 0.2% increase from the prior year. In fiscal year 2014, the weighted average increased to $182.87, a 2.7% increase from the prior rate. The fiscal year 2015 weighted average rate increased 2.1% to $186.79. In addition, the weighted average rate increased to $197.76, which is 5.9% greater than the prior rate. This partially reflects increases in the rate add-ons. In fiscal year 2017 the weighted average increased to $204.64, which equates to a 3.5% increase from the prior year average. The weighted average increased 1.9% to $208.65 in fiscal year 2018 and increased 5.2% to $219.57 in fiscal year 2019. The weighted average increased to $229.00 effective August 1, 2019, which represented a 4.3% increase from the prior weighted average.

## Minimum Occupancy Standards

Medi-Cal methodology does not utilize any minimum occupancy standards.

## Other Rate Provisions

Newly constructed nursing facilities with no cost history or an existing facility newly certified to participate in the Medi-Cal program will receive an interim reimbursement rate based on the peer grouped weighted average Medi-Cal reimbursement rate. Once the new nursing facility has submitted six months of audited cost data, its facility-specific rate will be calculated according to the methodology set forth by the state.

Nursing facilities that experience a change of ownership are not qualified for increases in reimbursement rates associated with the change of ownership. In instances where the previous owner participated in the Medi-Cal program, the state will reimburse the new owner the per diem payment rate of the previous provider until the new owner of operator has submitted six or more months of audited cost data.

Nursing homes in California are eligible to be reimbursed by Medi- Cal for holding a bed for a patient that required hospitalization. Bed hold reimbursement is limited to a maximum of seven days per hospitalization. The nursing home is reimbursed its current per diem rate minus a per diem raw food cost. Effective August 1, 2019, this per diem is $8.35.

## Proposed Changes to the Medi-Cal Rate Calculation

With the exception of the change to the peer groups and the conversion to a calendar rate year, these is no significant planned or proposed legislation that would impact the state's reimbursement system.

Source: CBRE Information Digest for the Skilled Nursing Industry, May 2024.

# CALIFORNIA MEDI-CAL SUMMARY (cont.)

## California Cost Report Statistics

| | California Cost Report Statistics | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Lower Quartile Values | | | Median Values | | | Upper Quartile Values | | |
| | 2019 | 2020 | 2021 | 2019 | 2020 | 2021 | 2019 | 2020 | 2021 |
| **GENERAL STATISTICS:** | | | | | | | | | |
| Number of Beds | 64.75 | 62.50 | 65.00 | 99.00 | 99.00 | 99.00 | 120.00 | 120.00 | 120.00 |
| Average Daily Census | 66.62 | 58.13 | 54.94 | 89.71 | 79.43 | 77.61 | 122.52 | 106.82 | 100.92 |
| **Occupancy** | **85.1%** | **74.1%** | **71.5%** | **90.2%** | **81.0%** | **80.1%** | **93.2%** | **86.7%** | **86.3%** |
| **PAYOR MIX STATISTICS:** | | | | | | | | | |
| Medicare | 7.8% | 9.7% | 8.9% | 13.6% | 15.7% | 14.9% | 20.2% | 23.7% | 23.2% |
| Medi-Cal | 46.7% | 44.7% | 39.4% | 66.6% | 64.1% | 63.3% | 75.9% | 74.1% | 73.8% |
| Other | 9.8% | 9.1% | 10.0% | 18.9% | 17.4% | 18.5% | 44.6% | 39.5% | 48.9% |
| **AVG. LENGTH OF STAY STATISTICS (DAYS):** | | | | | | | | | |
| Medicare | 29.35 | 35.25 | 33.92 | 38.85 | 49.55 | 46.52 | 56.64 | 74.58 | 72.46 |
| Medi-Cal | 172.65 | 160.16 | 151.70 | 351.35 | 301.25 | 281.34 | 670.78 | 670.22 | 663.90 |
| Other | 24.48 | 29.34 | 27.13 | 46.70 | 59.26 | 53.89 | 128.88 | 149.50 | 148.80 |
| **REVENUE (PPD):** | | | | | | | | | |
| Inpatient | $244.38 | $261.86 | $280.16 | $284.85 | $304.28 | $326.09 | $349.90 | $366.03 | $392.49 |
| Ancillary | $61.68 | $59.20 | $65.54 | $97.91 | $95.94 | $100.55 | $148.51 | $143.58 | $145.85 |
| **Total** | **$323.91** | **$340.59** | **$370.44** | **$398.57** | **$416.43** | **$439.48** | **$499.21** | **$501.31** | **$527.25** |
| **EXPENSES (PPD):** | | | | | | | | | |
| Employee Benefits | $19.46 | $21.49 | $21.97 | $25.99 | $27.91 | $28.00 | $32.90 | $36.32 | $36.64 |
| Administrative and General | $61.96 | $74.03 | $80.71 | $73.82 | $87.14 | $94.30 | $87.31 | $105.43 | $112.48 |
| Plant Operations | $9.51 | $10.56 | $11.87 | $11.58 | $13.04 | $14.31 | $14.65 | $16.47 | $18.01 |
| Laundry & Linens | $2.76 | $3.10 | $3.24 | $3.66 | $4.18 | $4.37 | $4.84 | $5.49 | $5.70 |
| Housekeeping | $5.67 | $6.91 | $7.20 | $6.90 | $8.58 | $8.97 | $8.58 | $10.63 | $11.08 |
| Dietary | $18.05 | $20.18 | $21.37 | $20.45 | $22.75 | $24.22 | $23.91 | $26.96 | $28.76 |
| Nursing & Medical Related | $103.07 | $121.09 | $130.08 | $117.19 | $137.40 | $147.56 | $134.95 | $155.83 | $170.00 |
| Ancillary and Pharmacy | $25.78 | $25.72 | $26.83 | $36.42 | $35.84 | $36.67 | $50.76 | $49.42 | $51.05 |
| Social Services | $4.32 | $4.49 | $4.80 | $5.97 | $6.34 | $7.05 | $8.16 | $8.93 | $10.08 |

The departmental expenses do not include capital-related expenses, management fees, certain insurances, miscellaneous expenses, or non-reimbursable expenses.

Source: CBRE Information Digest for the Skilled Nursing Industry, May 2024.




## TRANSACTION CONTACTS

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## 11 Cal. Code Reg. Section 999.5(d)(11)(D)

*All documents reflecting the deliberative process used by the applicant and any related entity in selecting the transferee as the entity to participate in the proposed agreement or transaction*

For information about United's evaluation process and final selection of Propco and New Operators as the new owner and operators of the Facilities, respectively, please see our responses and supporting materials to Section 999.5(d)(1)(C), Section 999.5(d)(11)(A) and Section 999.5(d)(11)(B) of this Notice.

**11 Cal. Code Reg. Section 999.5(d)(11)(E)**

*Copies of each Proposal received by the applicant from any potential transferee suggesting the terms of a potential transfer of applicant's health facilities or facilities that provide similar healthcare, and any analysis of each such Proposal*

Please see our responses and supporting materials to Section 999.5(d)(1)(C) and Section 999.5(d)(11)(C) of this Notice.

## 11 Cal. Code Reg. Section 999.5(d)(11)(F)

*The applicant's prior two annual audited financial statements, the applicant's most current unaudited financial statement, business projection data and current capital asset valuation data*

Attached to this Section are the following documents:

- **Exhibit 18**, a copy of United's consolidated audited financial statements for the year ending December 31, 2024.
- **Exhibit 19**, a copy of United's consolidated audited financial statements for the year ending November 30, 2025.
- **Exhibit 20**, a copy of United's business projections for 2026 with respect to the Facilities.

Please see our response and supporting materials to Section 999.5(d)(2) for additional information on current capital asset valuation data.

**EXHIBIT 18**

**UNITED'S CONSOLIDATED AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDING DECEMBER 31, 2024**

AdventistHealth

**MR INCOME STATEMENT**
**UNITED COM-SERVE**
**RIDEOUT MARKET**

**Dec-24**

| Month-to-Date | | | | | Year-to-Date | | |
|---|---|---|---|---|---|---|---|
| PY | Prior 3-Month Average | Nov | Actual | | Actual | PY | % of PY |
| 1,967,139 | 1,528,003 | 1,477,219 | 1,415,656 | INPATIENT REVENUE | 19,201,630 | 23,242,159 | 82.6% |
| 1,225 | - | - | - | OUTPATIENT REVENUE | - | 30,125 | - |
| 196,030 | 394,300 | 390,245 | 370,038 | OTHER REVENUE | 4,623,693 | 2,562,522 | 180.4% |
| **2,164,394** | **1,922,303** | **1,867,464** | **1,785,695** | **GROSS PATIENT REVENUE** | **23,825,323** | **25,834,806** | **92.2%** |
| (71,219) | (144,809) | (76,909) | 12,143 | INPATIENT DEDUCTIONS | (1,853,789) | 648,020 | (286.1%) |
| (17,729) | 6,625 | 21,077 | (8,873) | OTHER DEDUCTIONS | 120,113 | 63,717 | 188.5% |
| **(88,949)** | **(138,185)** | **(55,832)** | **3,271** | **TOTAL DEDUCTIONS** | **(1,733,676)** | **711,737** | **(243.6%)** |
| (98,797) | (36,937) | (215,005) | (185,842) | BAD DEBT | (70,278) | (125,293) | 56.1% |
| **2,352,139** | **2,097,424** | **2,138,301** | **1,968,266** | **NET PATIENT REVENUE** | **25,629,277** | **25,248,362** | **101.5%** |
| *108.67%* | *109.16%* | *114.50%* | *110.22%* | *Net Patient Revenue Yield* | *107.57%* | *97.73%* | *110.07%* |
| - | (7,508) | - | - | PRIOR YEAR MEDICARE/MEDICAID | (22,525) | 28 | 810.5% |
| 16,560 | 3,889 | 6,737 | 6,847 | OTHER OPERATING REVENUE | 37,474 | 236,687 | 15.8% |
| **2,368,699** | **2,093,805** | **2,145,038** | **1,975,113** | **OPERATING REVENUE** | **25,644,226** | **25,485,076** | **100.6%** |
| 1,110,731 | 964,656 | 959,748 | 943,908 | SALARIES AND WAGES | 11,284,569 | 10,527,648 | 107.2% |
| 1,096,368 | 963,294 | 954,625 | 940,280 | GROSS PAY | 11,062,747 | 10,101,475 | 109.5% |
| 3,032 | 3,713 | 3,375 | 1,655 | INCENTIVES | 22,126 | 14,202 | 155.8% |
| 11,331 | (2,351) | 1,748 | 1,973 | CONTRACT LABOR | 199,695 | 411,971 | 48.5% |
| 641,760 | 436,242 | 439,860 | 823,550 | EMPLOYEE BENEFITS | 5,385,083 | 5,069,131 | 106.2% |
| 136,940 | 116,215 | 55,744 | 91,999 | MEDICAL PROFESSIONAL FEES | 1,841,426 | 1,649,706 | 111.6% |
| **1,889,430** | **1,517,112** | **1,455,352** | **1,859,457** | **TOTAL LABOR COSTS** | **18,511,078** | **17,246,485** | **107.3%** |
| 4,109 | 7,135 | 8,022 | (3,744) | OTHER PROFESSIONAL FEES | 108,857 | 67,744 | 160.7% |
| 237,744 | 176,405 | 180,579 | 189,185 | SUPPLIES | 2,127,872 | 2,111,255 | 100.8% |
| 341,854 | 306,898 | 214,485 | 374,264 | PURCHASED SERVICES | 3,663,106 | 4,072,117 | 90.0% |
| 335,878 | 301,218 | 308,192 | 283,685 | SHARED MANAGEMENT SERVICES | 3,690,681 | 3,635,896 | 101.5% |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 200,797 | 185,058 | 206,092 | 104,912 | OTHER DIRECT EXPENSES | 2,256,329 | 2,058,192 | 109.6% |
| 5,621 | 4,665 | 3,465 | 2,984 | LEASES AND RENTALS | 60,975 | 51,696 | 117.9% |
| 50,499 | 69,898 | 78,733 | 68,596 | UTILITIES (ALL JLL BY DEFINITION) | 762,101 | 606,169 | 125.7% |
| (70,378) | 21,525 | 21,525 | (61,106) | INSURANCE | 175,969 | 195,000 | 90.2% |
| 7,316 | 2,342 | 4,254 | 3,045 | TRAVEL_DUES AND SUBSCRIPTIONS | 29,916 | 28,711 | 104.2% |
| 207,739 | 86,628 | 98,115 | 91,394 | OTHER EXPENSE | 1,227,368 | 1,176,616 | 104.3% |
| **3,009,812** | **2,493,827** | **2,372,722** | **2,807,758** | **OPERATING EXPENSES** | **30,357,922** | **29,191,689** | **104.0%** |
| **(641,112)** | **(400,022)** | **(227,684)** | **(832,645)** | **EBIDA** | **(4,713,695)** | **(3,706,613)** | **127.2%** |
| *(27.07%)* | *(19.16%)* | *(10.61%)* | *(42.16%)* | *EBIDA%* | *(18.38%)* | *(14.54%)* | *126.38%* |
| 70,796 | 82,968 | 80,831 | 80,821 | INTEREST EXPENSE | 934,755 | 812,706 | 115.0% |
| 80,504 | 79,774 | 79,759 | 79,757 | DEPRECIATION AND AMORTIZATION | 958,668 | 966,503 | 99.2% |
| **(792,412)** | **(562,764)** | **(388,274)** | **(993,224)** | **OPERATING INCOME** | **(6,607,119)** | **(5,485,822)** | **120.4%** |
| *(33.45%)* | *(26.95%)* | *(18.10%)* | *(50.29%)* | *Operating Income %* | *(25.76%)* | *(21.53%)* | *119.69%* |
| 1,942,646 | 437,622 | 827,813 | (714,309) | INVESTMENT INCOME | 4,730,039 | 5,478,568 | 86.3% |
| **1,150,234** | **(125,142)** | **439,539** | **(1,707,533)** | **NET INCOME** | **(1,877,080)** | **(7,254)** | **25,875.9%** |
| *48.56%* | *(5.55%)* | *20.49%* | *(86.45%)* | *Profit Margin %* | *(7.32%)* | *(0.03%)* | *25,715.32%* |

**EXHIBIT 19**

**UNITED'S CONSOLIDATED AUDITED FINANCIAL STATEMENTS**
**DATED NOVEMBER 2025**

AdventistHealth

**MR Income Statement**
**200231-AH and Rideout - Assisted Living**
**Rideout Market**
**Total MR Cost Center**
**Nov-25**

| Month-to-Date | | | | | | | | Year-to-Date | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| PY | Prior 3-Month Average | Oct | Actual | Budget | Variance | % of Budget | | Actual | Budget | Variance | % of Budget | PY | % of PY |
| - | - | - | - | 174,675 | (174,675) | (100.0%) | INPATIENT REVENUE | - | 1,921,421 | (1,921,421) | (100.0%) | 0 | - |
| 390,245 | 446,641 | 457,419 | 706,675 | 215,943 | 490,732 | 227.3% | OTHER REVENUE | 5,018,320 | 2,403,901 | 2,614,419 | 108.8% | 4,253,654 | 118.0% |
| **390,245** | **446,641** | **457,419** | **706,675** | **390,618** | **316,057** | **80.9%** | **GROSS PATIENT REVENUE** | **5,018,320** | **4,325,323** | **692,998** | **16.0%** | **4,253,654** | **118.0%** |
| 21,077 | 24,117 | 21,298 | 16,780 | 12,317 | (4,463) | (36.2%) | OTHER DEDUCTIONS | 164,829 | 137,087 | (27,741) | (20.2%) | 128,986 | 127.8% |
| **21,077** | **24,117** | **21,298** | **16,780** | **12,317** | **(4,463)** | **(36.2%)** | **TOTAL DEDUCTIONS** | **164,829** | **137,087** | **(27,741)** | **(20.2%)** | **128,986** | **127.8%** |
| **369,168** | **422,524** | **436,121** | **689,895** | **378,301** | **311,594** | **82.4%** | **NET PATIENT REVENUE** | **4,853,492** | **4,188,235** | **665,256** | **15.9%** | **4,124,669** | **117.7%** |
| *94.60%* | *94.61%* | *95.34%* | *97.63%* | *96.85%* | *0.78%* | *0.80%* | *Net Patient Revenue Yield* | *96.72%* | *96.83%* | *(0.12%)* | *(0.12%)* | *96.97%* | *99.74%* |
| (680) | 526 | 707 | 2,490 | 4,454 | (1,964) | (44.1%) | OTHER OPERATING REVENUE | 4,361 | 49,066 | (44,704) | (91.1%) | 1,069 | 408.0% |
| **368,488** | **423,050** | **436,828** | **692,385** | **382,755** | **309,629** | **80.9%** | **OPERATING REVENUE** | **4,857,853** | **4,237,301** | **620,552** | **14.6%** | **4,125,738** | **117.7%** |
| 196,572 | 207,588 | 207,994 | 203,167 | 205,731 | 2,564 | 1.2% | SALARIES AND WAGES | 2,199,601 | 2,179,949 | (19,652) | (0.9%) | 2,062,802 | 106.6% |
| 99,486 | 79,253 | 77,764 | 78,673 | 110,862 | 32,189 | 29.0% | EMPLOYEE BENEFITS | 998,653 | 1,156,782 | 158,128 | 13.7% | 932,397 | 107.1% |
| **296,058** | **286,841** | **285,758** | **281,840** | **316,593** | **34,753** | **11.0%** | **TOTAL LABOR COSTS** | **3,198,255** | **3,336,731** | **138,476** | **4.2%** | **2,995,199** | **106.8%** |
| 250 | 250 | 200 | 300 | 1,275 | 975 | 76.5% | OTHER PROFESSIONAL FEES | 4,025 | 14,028 | 10,003 | 71.3% | 8,181 | 49.2% |
| 44,580 | 45,267 | 46,680 | 62,233 | 37,774 | (24,459) | (64.7%) | SUPPLIES | 496,733 | 414,946 | (81,787) | (19.7%) | 425,379 | 116.8% |
| 90,502 | 144,839 | 261,959 | 158,841 | 133,377 | (25,465) | (19.1%) | PURCHASED SERVICES | 1,753,187 | 1,467,085 | (286,102) | (19.5%) | 1,307,843 | 134.1% |
| 66,532 | 51,570 | 51,319 | 93,109 | 40,441 | (52,668) | (130.2%) | SHARED MANAGEMENT SERVICES | 580,348 | 447,711 | (132,638) | (29.6%) | 735,495 | 78.9% |
| 77,665 | 44,161 | 44,592 | 35,907 | 36,623 | 716 | 2.0% | OTHER DIRECT EXPENSES | 436,924 | 402,858 | (34,066) | (8.5%) | 477,430 | 91.5% |
| **575,586** | **572,928** | **690,508** | **632,231** | **566,084** | **(66,147)** | **(11.7%)** | **OPERATING EXPENSES** | **6,469,473** | **6,083,359** | **(386,114)** | **(6.3%)** | **5,949,526** | **108.7%** |
| **(207,098)** | **(149,878)** | **(253,680)** | **60,154** | **(183,329)** | **243,483** | **(132.8%)** | **EBIDA** | **(1,611,620)** | **(1,846,058)** | **234,438** | **(12.7%)** | **(1,823,788)** | **88.4%** |
| *(56.20%)* | *(35.10%)* | *(58.07%)* | *8.69%* | *(47.90%)* | *(56.59%)* | *118.14%* | *EBIDA%* | *(33.18%)* | *(43.57%)* | *(10.39%)* | *23.85%* | *(44.21%)* | *75.05%* |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 26,944 | 26,967 | 26,984 | 26,459 | 27,396 | 937 | 3.4% | INTEREST EXPENSE | 295,372 | 302,132 | 6,760 | 2.2% | 284,645 | 103.8% |
| 40,636 | - | - | - | 41,002 | 41,002 | 100.0% | DEPRECIATION AND AMORTIZATION | 281,392 | 451,023 | 169,632 | 37.6% | 448,563 | 62.7% |
| **(274,678)** | **(176,844)** | **(280,664)** | **33,695** | **(251,727)** | **285,422** | **(113.4%)** | **OPERATING INCOME** | **(2,188,384)** | **(2,599,213)** | **410,829** | **(15.8%)** | **(2,556,996)** | **85.6%** |
| *(74.54%)* | *(41.48%)* | *(64.25%)* | ***4.87%*** | *(65.77%)* | *(70.63%)* | ***107.40%*** | *Operating Income %* | *(45.05%)* | *(61.34%)* | *(16.29%)* | ***26.56%*** | *(61.98%)* | ***72.69%*** |
| **(274,678)** | **(176,844)** | **(280,664)** | **33,695** | **(251,727)** | **285,422** | **(113.4%)** | **NET INCOME** | **(2,188,384)** | **(2,599,213)** | **410,829** | **(15.8%)** | **(2,556,996)** | **85.6%** |
| *(74.54%)* | *(41.48%)* | *(64.25%)* | ***4.87%*** | *(65.77%)* | *(70.63%)* | ***107.40%*** | *Profit Margin %* | *(45.05%)* | *(61.34%)* | *(16.29%)* | ***26.56%*** | *(61.98%)* | ***72.69%*** |
| | | | | | | | **COURTYARD** | | | | | | |
| 4 | 2 | - | 2 | - | (2) | - | Discharges | 17 | - | (17) | - | 16 | 94.12% |
| 1,674 | 1,716 | 1,745 | 1,707 | 1,603 | (104) | -6.51% | Resident Days | 18,792 | 17,268 | (1,524) | -8.83% | 19,392 | 103.19% |
| 55.8 | 56.1 | 56 | 57 | 53 | (3) | -6.51% | Average Daily Census | 56 | 52 | (5) | -8.83% | 58 | 103.19% |
| | | | | | | | **GARDENS** | | | | | | |
| 1 | 2 | 2 | 4 | - | (4) | - | Discharges | 22 | - | (22) | - | 12 | 54.55% |
| 756 | 1,089 | 1,113 | 1,054 | 930 | (124) | -13.33% | Resident Days | 10,615 | 10,020 | (595) | -5.94% | 8,517 | 80.24% |
| 25.2 | 35.6 | 36 | 35 | 31 | (4) | -13.33% | Average Daily Census | 31.8 | 30.0 | (2) | -5.94% | 25.5 | 80.24% |
| | | | | | | | **TOTAL** | | | | | | |
| 5 | 4 | 2 | 2 | - | - | - | Discharges | 39 | - | (39) | - | 24 | 61.54% |
| 2,430 | 2,806 | 2,858 | 2,761 | 2,533 | (228) | -9.01% | Resident Days | 29,407 | 27,288 | (2,119) | -7.77% | 29,690 | 100.96% |
| 81.0 | 91.7 | 95.3 | 92.0 | 84.4 | (7.4) | -8.72% | Average Daily Census | 88.0 | 81.7 | (6) | -7.77% | 97.3 | 110.56% |
| | | | | | | | **Per Res Day** | | | | | | |
| $152 | $151 | $153 | $250 | $149 | (101) | -67.29% | Net Revenue | $142 | $140 | -$2 | -1.41% | $126 | 89.34% |
| $237 | $204 | $242 | $229 | $224 | (5) | -2.45% | Operating Expense | $198 | $202 | $4 | 1.83% | $181 | 91.19% |
| $18 | $16 | $16 | $23 | $15 | (8) | -51.13% | Supplies | $15 | $14 | -$1 | -6.90% | $13 | 86.81% |
| $37 | $52 | $92 | $58 | $53 | (5) | -9.24% | Purchased Services | $54 | $49 | -$5 | -10.93% | $41 | 75.63% |
| $32 | $16 | $16 | $13 | $14 | 1 | 10.06% | Other Expenses | $14 | $13 | $0 | -1.61% | $13 | 98.74% |
| $122 | $102 | $100 | $102 | $125 | 23 | 18.34% | Labor Costs | $99 | $111 | $12 | 10.39% | $91 | 91.67% |

AdventistHealth

**MR Income Statement**
**200231-AH and Rideout - Assisted Living**
**Rideout Market**
**Total MR Cost Center**
**Nov-25**

| Month-to-Date | | | | | | | | Year-to-Date | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| PY | Prior 3-Month Average | Oct | Actual | Budget | Variance | % of Budget | | Actual | Budget | Variance | % of Budget | PY | % of PY |
| - | - | - | - | 174,675 | (174,675) | (100.0%) | INPATIENT REVENUE | - | 1,921,421 | (1,921,421) | (100.0%) | 0 | - |
| 390,245 | 446,641 | 457,419 | 706,675 | 215,943 | 490,732 | 227.3% | OTHER REVENUE | 5,018,320 | 2,403,901 | 2,614,419 | 108.8% | 4,253,654 | 118.0% |
| **390,245** | **446,641** | **457,419** | **706,675** | **390,618** | **316,057** | **80.9%** | **GROSS PATIENT REVENUE** | **5,018,320** | **4,325,323** | **692,998** | **16.0%** | **4,253,654** | **118.0%** |
| 21,077 | 24,117 | 21,298 | 16,780 | 12,317 | (4,463) | (36.2%) | OTHER DEDUCTIONS | 164,829 | 137,087 | (27,741) | (20.2%) | 128,986 | 127.8% |
| **21,077** | **24,117** | **21,298** | **16,780** | **12,317** | **(4,463)** | **(36.2%)** | **TOTAL DEDUCTIONS** | **164,829** | **137,087** | **(27,741)** | **(20.2%)** | **128,986** | **127.8%** |
| **369,168** | **422,524** | **436,121** | **689,895** | **378,301** | **311,594** | **82.4%** | **NET PATIENT REVENUE** | **4,853,492** | **4,188,235** | **665,256** | **15.9%** | **4,124,669** | **117.7%** |
| *94.60%* | *94.61%* | *95.34%* | *97.63%* | *96.85%* | *0.78%* | *0.80%* | *Net Patient Revenue Yield* | *96.72%* | *96.83%* | *(0.12%)* | *(0.12%)* | *96.97%* | *99.74%* |
| (680) | 526 | 707 | 2,490 | 4,454 | (1,964) | (44.1%) | OTHER OPERATING REVENUE | 4,361 | 49,066 | (44,704) | (91.1%) | 1,069 | 408.0% |
| **368,488** | **423,050** | **436,828** | **692,385** | **382,755** | **309,629** | **80.9%** | **OPERATING REVENUE** | **4,857,853** | **4,237,301** | **620,552** | **14.6%** | **4,125,738** | **117.7%** |
| 196,572 | 207,588 | 207,994 | 203,167 | 205,731 | 2,564 | 1.2% | SALARIES AND WAGES | 2,199,601 | 2,179,949 | (19,652) | (0.9%) | 2,062,802 | 106.6% |
| 99,486 | 79,253 | 77,764 | 78,673 | 110,862 | 32,189 | 29.0% | EMPLOYEE BENEFITS | 998,653 | 1,156,782 | 158,128 | 13.7% | 932,397 | 107.1% |
| **296,058** | **286,841** | **285,758** | **281,840** | **316,593** | **34,753** | **11.0%** | **TOTAL LABOR COSTS** | **3,198,255** | **3,336,731** | **138,476** | **4.2%** | **2,995,199** | **106.8%** |
| 250 | 250 | 200 | 300 | 1,275 | 975 | 76.5% | OTHER PROFESSIONAL FEES | 4,025 | 14,028 | 10,003 | 71.3% | 8,181 | 49.2% |
| 44,580 | 45,267 | 46,680 | 62,233 | 37,774 | (24,459) | (64.7%) | SUPPLIES | 496,733 | 414,946 | (81,787) | (19.7%) | 425,379 | 116.8% |
| 90,502 | 144,839 | 261,959 | 158,841 | 133,377 | (25,465) | (19.1%) | PURCHASED SERVICES | 1,753,187 | 1,467,085 | (286,102) | (19.5%) | 1,307,843 | 134.1% |
| 66,532 | 51,570 | 51,319 | 93,109 | 40,441 | (52,668) | (130.2%) | SHARED MANAGEMENT SERVICES | 580,348 | 447,711 | (132,638) | (29.6%) | 735,495 | 78.9% |
| 77,665 | 44,161 | 44,592 | 35,907 | 36,623 | 716 | 2.0% | OTHER DIRECT EXPENSES | 436,924 | 402,858 | (34,066) | (8.5%) | 477,430 | 91.5% |
| **575,586** | **572,928** | **690,508** | **632,231** | **566,084** | **(66,147)** | **(11.7%)** | **OPERATING EXPENSES** | **6,469,473** | **6,083,359** | **(386,114)** | **(6.3%)** | **5,949,526** | **108.7%** |
| **(207,098)** | **(149,878)** | **(253,680)** | **60,154** | **(183,329)** | **243,483** | **(132.8%)** | **EBIDA** | **(1,611,620)** | **(1,846,058)** | **234,438** | **(12.7%)** | **(1,823,788)** | **88.4%** |
| *(56.20%)* | *(35.10%)* | *(58.07%)* | *8.69%* | *(47.90%)* | *(56.59%)* | *118.14%* | *EBIDA%* | *(33.18%)* | *(43.57%)* | *(10.39%)* | *23.85%* | *(44.21%)* | *75.05%* |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 26,944 | 26,967 | 26,984 | 26,459 | 27,396 | 937 | 3.4% | INTEREST EXPENSE | 295,372 | 302,132 | 6,760 | 2.2% | 284,645 | 103.8% |
| 40,636 | - | - | - | 41,002 | 41,002 | 100.0% | DEPRECIATION AND AMORTIZATION | 281,392 | 451,023 | 169,632 | 37.6% | 448,563 | 62.7% |
| **(274,678)** | **(176,844)** | **(280,664)** | **33,695** | **(251,727)** | **285,422** | **(113.4%)** | **OPERATING INCOME** | **(2,188,384)** | **(2,599,213)** | **410,829** | **(15.8%)** | **(2,556,996)** | **85.6%** |
| *(74.54%)* | *(41.48%)* | *(64.25%)* | ***4.87%*** | *(65.77%)* | *(70.63%)* | ***107.40%*** | *Operating Income %* | *(45.05%)* | *(61.34%)* | *(16.29%)* | ***26.56%*** | *(61.98%)* | ***72.69%*** |
| **(274,678)** | **(176,844)** | **(280,664)** | **33,695** | **(251,727)** | **285,422** | **(113.4%)** | **NET INCOME** | **(2,188,384)** | **(2,599,213)** | **410,829** | **(15.8%)** | **(2,556,996)** | **85.6%** |
| *(74.54%)* | *(41.48%)* | *(64.25%)* | ***4.87%*** | *(65.77%)* | *(70.63%)* | ***107.40%*** | *Profit Margin %* | *(45.05%)* | *(61.34%)* | *(16.29%)* | ***26.56%*** | *(61.98%)* | ***72.69%*** |
| | | | | | | | **COURTYARD** | | | | | | |
| 4 | 2 | - | 2 | - | (2) | - | Discharges | 17 | - | (17) | - | 16 | 94.12% |
| 1,674 | 1,716 | 1,745 | 1,707 | 1,603 | (104) | -6.51% | Resident Days | 18,792 | 17,268 | (1,524) | -8.83% | 19,392 | 103.19% |
| 55.8 | 56.1 | 56 | 57 | 53 | (3) | -6.51% | Average Daily Census | 56 | 52 | (5) | -8.83% | 58 | 103.19% |
| | | | | | | | **GARDENS** | | | | | | |
| 1 | 2 | 2 | 4 | - | (4) | - | Discharges | 22 | - | (22) | - | 12 | 54.55% |
| 756 | 1,089 | 1,113 | 1,054 | 930 | (124) | -13.33% | Resident Days | 10,615 | 10,020 | (595) | -5.94% | 8,517 | 80.24% |
| 25.2 | 35.6 | 36 | 35 | 31 | (4) | -13.33% | Average Daily Census | 31.8 | 30.0 | (2) | -5.94% | 25.5 | 80.24% |
| | | | | | | | **TOTAL** | | | | | | |
| 5 | 4 | 2 | 2 | - | - | - | Discharges | 39 | - | (39) | - | 24 | 61.54% |
| 2,430 | 2,806 | 2,858 | 2,761 | 2,533 | (228) | -9.01% | Resident Days | 29,407 | 27,288 | (2,119) | -7.77% | 29,690 | 100.96% |
| 81.0 | 91.7 | 95.3 | 92.0 | 84.4 | (7.4) | -8.72% | Average Daily Census | 88.0 | 81.7 | (6) | -7.77% | 97.3 | 110.56% |
| | | | | | | | **Per Res Day** | | | | | | |
| $152 | $151 | $153 | $250 | $149 | (101) | -67.29% | Net Revenue | $142 | $140 | -$2 | -1.41% | $126 | 89.34% |
| $237 | $204 | $242 | $229 | $224 | (5) | -2.45% | Operating Expense | $198 | $202 | $4 | 1.83% | $181 | 91.19% |
| $18 | $16 | $16 | $23 | $15 | (8) | -51.13% | Supplies | $15 | $14 | -$1 | -6.90% | $13 | 86.81% |
| $37 | $52 | $92 | $58 | $53 | (5) | -9.24% | Purchased Services | $54 | $49 | -$5 | -10.93% | $41 | 75.63% |
| $32 | $16 | $16 | $13 | $14 | 1 | 10.06% | Other Expenses | $14 | $13 | $0 | -1.61% | $13 | 98.74% |
| $122 | $102 | $100 | $102 | $125 | 23 | 18.34% | Labor Costs | $99 | $111 | $12 | 10.39% | $91 | 91.67% |

AdventistHealth

**MR Income Statement**
**200231-AH and Rideout - Assisted Living**
**Rideout Market**
**Total MR Cost Center**
**Nov-25**

| Month-to-Date | | | | | | | | Year-to-Date | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| PY | Prior 3-Month Average | Oct | Actual | Budget | Variance | % of Budget | | Actual | Budget | Variance | % of Budget | PY | % of PY |
| - | - | - | - | 174,675 | (174,675) | (100.0%) | INPATIENT REVENUE | - | 1,921,421 | (1,921,421) | (100.0%) | 0 | - |
| 390,245 | 446,641 | 457,419 | 706,675 | 215,943 | 490,732 | 227.3% | OTHER REVENUE | 5,018,320 | 2,403,901 | 2,614,419 | 108.8% | 4,253,654 | 118.0% |
| **390,245** | **446,641** | **457,419** | **706,675** | **390,618** | **316,057** | **80.9%** | **GROSS PATIENT REVENUE** | **5,018,320** | **4,325,323** | **692,998** | **16.0%** | **4,253,654** | **118.0%** |
| 21,077 | 24,117 | 21,298 | 16,780 | 12,317 | (4,463) | (36.2%) | OTHER DEDUCTIONS | 164,829 | 137,087 | (27,741) | (20.2%) | 128,986 | 127.8% |
| **21,077** | **24,117** | **21,298** | **16,780** | **12,317** | **(4,463)** | **(36.2%)** | **TOTAL DEDUCTIONS** | **164,829** | **137,087** | **(27,741)** | **(20.2%)** | **128,986** | **127.8%** |
| **369,168** | **422,524** | **436,121** | **689,895** | **378,301** | **311,594** | **82.4%** | **NET PATIENT REVENUE** | **4,853,492** | **4,188,235** | **665,256** | **15.9%** | **4,124,669** | **117.7%** |
| *94.60%* | *94.61%* | *95.34%* | *97.63%* | *96.85%* | *0.78%* | *0.80%* | *Net Patient Revenue Yield* | *96.72%* | *96.83%* | *(0.12%)* | *(0.12%)* | *96.97%* | *99.74%* |
| (680) | 526 | 707 | 2,490 | 4,454 | (1,964) | (44.1%) | OTHER OPERATING REVENUE | 4,361 | 49,066 | (44,704) | (91.1%) | 1,069 | 408.0% |
| **368,488** | **423,050** | **436,828** | **692,385** | **382,755** | **309,629** | **80.9%** | **OPERATING REVENUE** | **4,857,853** | **4,237,301** | **620,552** | **14.6%** | **4,125,738** | **117.7%** |
| 196,572 | 207,588 | 207,994 | 203,167 | 205,731 | 2,564 | 1.2% | SALARIES AND WAGES | 2,199,601 | 2,179,949 | (19,652) | (0.9%) | 2,062,802 | 106.6% |
| 99,486 | 79,253 | 77,764 | 78,673 | 110,862 | 32,189 | 29.0% | EMPLOYEE BENEFITS | 998,653 | 1,156,782 | 158,128 | 13.7% | 932,397 | 107.1% |
| **296,058** | **286,841** | **285,758** | **281,840** | **316,593** | **34,753** | **11.0%** | **TOTAL LABOR COSTS** | **3,198,255** | **3,336,731** | **138,476** | **4.2%** | **2,995,199** | **106.8%** |
| 250 | 250 | 200 | 300 | 1,275 | 975 | 76.5% | OTHER PROFESSIONAL FEES | 4,025 | 14,028 | 10,003 | 71.3% | 8,181 | 49.2% |
| 44,580 | 45,267 | 46,680 | 62,233 | 37,774 | (24,459) | (64.7%) | SUPPLIES | 496,733 | 414,946 | (81,787) | (19.7%) | 425,379 | 116.8% |
| 90,502 | 144,839 | 261,959 | 158,841 | 133,377 | (25,465) | (19.1%) | PURCHASED SERVICES | 1,753,187 | 1,467,085 | (286,102) | (19.5%) | 1,307,843 | 134.1% |
| 66,532 | 51,570 | 51,319 | 93,109 | 40,441 | (52,668) | (130.2%) | SHARED MANAGEMENT SERVICES | 580,348 | 447,711 | (132,638) | (29.6%) | 735,495 | 78.9% |
| 77,665 | 44,161 | 44,592 | 35,907 | 36,623 | 716 | 2.0% | OTHER DIRECT EXPENSES | 436,924 | 402,858 | (34,066) | (8.5%) | 477,430 | 91.5% |
| **575,586** | **572,928** | **690,508** | **632,231** | **566,084** | **(66,147)** | **(11.7%)** | **OPERATING EXPENSES** | **6,469,473** | **6,083,359** | **(386,114)** | **(6.3%)** | **5,949,526** | **108.7%** |
| **(207,098)** | **(149,878)** | **(253,680)** | **60,154** | **(183,329)** | **243,483** | **(132.8%)** | **EBIDA** | **(1,611,620)** | **(1,846,058)** | **234,438** | **(12.7%)** | **(1,823,788)** | **88.4%** |
| *(56.20%)* | *(35.10%)* | *(58.07%)* | *8.69%* | *(47.90%)* | *(56.59%)* | *118.14%* | *EBIDA%* | *(33.18%)* | *(43.57%)* | *(10.39%)* | *23.85%* | *(44.21%)* | *75.05%* |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 26,944 | 26,967 | 26,984 | 26,459 | 27,396 | 937 | 3.4% | INTEREST EXPENSE | 295,372 | 302,132 | 6,760 | 2.2% | 284,645 | 103.8% |
| 40,636 | - | - | - | 41,002 | 41,002 | 100.0% | DEPRECIATION AND AMORTIZATION | 281,392 | 451,023 | 169,632 | 37.6% | 448,563 | 62.7% |
| **(274,678)** | **(176,844)** | **(280,664)** | **33,695** | **(251,727)** | **285,422** | **(113.4%)** | **OPERATING INCOME** | **(2,188,384)** | **(2,599,213)** | **410,829** | **(15.8%)** | **(2,556,996)** | **85.6%** |
| *(74.54%)* | *(41.48%)* | *(64.25%)* | ***4.87%*** | *(65.77%)* | *(70.63%)* | ***107.40%*** | *Operating Income %* | *(45.05%)* | *(61.34%)* | *(16.29%)* | ***26.56%*** | *(61.98%)* | ***72.69%*** |
| **(274,678)** | **(176,844)** | **(280,664)** | **33,695** | **(251,727)** | **285,422** | **(113.4%)** | **NET INCOME** | **(2,188,384)** | **(2,599,213)** | **410,829** | **(15.8%)** | **(2,556,996)** | **85.6%** |
| *(74.54%)* | *(41.48%)* | *(64.25%)* | ***4.87%*** | *(65.77%)* | *(70.63%)* | ***107.40%*** | *Profit Margin %* | *(45.05%)* | *(61.34%)* | *(16.29%)* | ***26.56%*** | *(61.98%)* | ***72.69%*** |
| | | | | | | | **COURTYARD** | | | | | | |
| 4 | 2 | - | 2 | - | (2) | - | Discharges | 17 | - | (17) | - | 16 | 94.12% |
| 1,674 | 1,716 | 1,745 | 1,707 | 1,603 | (104) | -6.51% | Resident Days | 18,792 | 17,268 | (1,524) | -8.83% | 19,392 | 103.19% |
| 55.8 | 56.1 | 56 | 57 | 53 | (3) | -6.51% | Average Daily Census | 56 | 52 | (5) | -8.83% | 58 | 103.19% |
| | | | | | | | **GARDENS** | | | | | | |
| 1 | 2 | 2 | 4 | - | (4) | - | Discharges | 22 | - | (22) | - | 12 | 54.55% |
| 756 | 1,089 | 1,113 | 1,054 | 930 | (124) | -13.33% | Resident Days | 10,615 | 10,020 | (595) | -5.94% | 8,517 | 80.24% |
| 25.2 | 35.6 | 36 | 35 | 31 | (4) | -13.33% | Average Daily Census | 31.8 | 30.0 | (2) | -5.94% | 25.5 | 80.24% |
| | | | | | | | **TOTAL** | | | | | | |
| 5 | 4 | 2 | 2 | - | - | - | Discharges | 39 | - | (39) | - | 24 | 61.54% |
| 2,430 | 2,806 | 2,858 | 2,761 | 2,533 | (228) | -9.01% | Resident Days | 29,407 | 27,288 | (2,119) | -7.77% | 29,690 | 100.96% |
| 81.0 | 91.7 | 95.3 | 92.0 | 84.4 | (7.4) | -8.72% | Average Daily Census | 88.0 | 81.7 | (6) | -7.77% | 97.3 | 110.56% |
| | | | | | | | **Per Res Day** | | | | | | |
| $152 | $151 | $153 | $250 | $149 | (101) | -67.29% | Net Revenue | $142 | $140 | -$2 | -1.41% | $126 | 89.34% |
| $237 | $204 | $242 | $229 | $224 | (5) | -2.45% | Operating Expense | $198 | $202 | $4 | 1.83% | $181 | 91.19% |
| $18 | $16 | $16 | $23 | $15 | (8) | -51.13% | Supplies | $15 | $14 | -$1 | -6.90% | $13 | 86.81% |
| $37 | $52 | $92 | $58 | $53 | (5) | -9.24% | Purchased Services | $54 | $49 | -$5 | -10.93% | $41 | 75.63% |
| $32 | $16 | $16 | $13 | $14 | 1 | 10.06% | Other Expenses | $14 | $13 | $0 | -1.61% | $13 | 98.74% |
| $122 | $102 | $100 | $102 | $125 | 23 | 18.34% | Labor Costs | $99 | $111 | $12 | 10.39% | $91 | 91.67% |

AdventistHealth

**MR Income Statement**
**200231-AH and Rideout - Assisted Living**
**Rideout Market**
**Total MR Cost Center**
**Nov-25**

| Month-to-Date | | | | | | | | Year-to-Date | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| PY | Prior 3-Month Average | Oct | Actual | Budget | Variance | % of Budget | | Actual | Budget | Variance | % of Budget | PY | % of PY |
| - | - | - | - | 174,675 | (174,675) | (100.0%) | INPATIENT REVENUE | - | 1,921,421 | (1,921,421) | (100.0%) | 0 | - |
| 390,245 | 446,641 | 457,419 | 706,675 | 215,943 | 490,732 | 227.3% | OTHER REVENUE | 5,018,320 | 2,403,901 | 2,614,419 | 108.8% | 4,253,654 | 118.0% |
| **390,245** | **446,641** | **457,419** | **706,675** | **390,618** | **316,057** | **80.9%** | **GROSS PATIENT REVENUE** | **5,018,320** | **4,325,323** | **692,998** | **16.0%** | **4,253,654** | **118.0%** |
| 21,077 | 24,117 | 21,298 | 16,780 | 12,317 | (4,463) | (36.2%) | OTHER DEDUCTIONS | 164,829 | 137,087 | (27,741) | (20.2%) | 128,986 | 127.8% |
| **21,077** | **24,117** | **21,298** | **16,780** | **12,317** | **(4,463)** | **(36.2%)** | **TOTAL DEDUCTIONS** | **164,829** | **137,087** | **(27,741)** | **(20.2%)** | **128,986** | **127.8%** |
| **369,168** | **422,524** | **436,121** | **689,895** | **378,301** | **311,594** | **82.4%** | **NET PATIENT REVENUE** | **4,853,492** | **4,188,235** | **665,256** | **15.9%** | **4,124,669** | **117.7%** |
| *94.60%* | *94.61%* | *95.34%* | *97.63%* | *96.85%* | *0.78%* | *0.80%* | *Net Patient Revenue Yield* | *96.72%* | *96.83%* | *(0.12%)* | *(0.12%)* | *96.97%* | *99.74%* |
| (680) | 526 | 707 | 2,490 | 4,454 | (1,964) | (44.1%) | OTHER OPERATING REVENUE | 4,361 | 49,066 | (44,704) | (91.1%) | 1,069 | 408.0% |
| **368,488** | **423,050** | **436,828** | **692,385** | **382,755** | **309,629** | **80.9%** | **OPERATING REVENUE** | **4,857,853** | **4,237,301** | **620,552** | **14.6%** | **4,125,738** | **117.7%** |
| 196,572 | 207,588 | 207,994 | 203,167 | 205,731 | 2,564 | 1.2% | SALARIES AND WAGES | 2,199,601 | 2,179,949 | (19,652) | (0.9%) | 2,062,802 | 106.6% |
| 99,486 | 79,253 | 77,764 | 78,673 | 110,862 | 32,189 | 29.0% | EMPLOYEE BENEFITS | 998,653 | 1,156,782 | 158,128 | 13.7% | 932,397 | 107.1% |
| **296,058** | **286,841** | **285,758** | **281,840** | **316,593** | **34,753** | **11.0%** | **TOTAL LABOR COSTS** | **3,198,255** | **3,336,731** | **138,476** | **4.2%** | **2,995,199** | **106.8%** |
| 250 | 250 | 200 | 300 | 1,275 | 975 | 76.5% | OTHER PROFESSIONAL FEES | 4,025 | 14,028 | 10,003 | 71.3% | 8,181 | 49.2% |
| 44,580 | 45,267 | 46,680 | 62,233 | 37,774 | (24,459) | (64.7%) | SUPPLIES | 496,733 | 414,946 | (81,787) | (19.7%) | 425,379 | 116.8% |
| 90,502 | 144,839 | 261,959 | 158,841 | 133,377 | (25,465) | (19.1%) | PURCHASED SERVICES | 1,753,187 | 1,467,085 | (286,102) | (19.5%) | 1,307,843 | 134.1% |
| 66,532 | 51,570 | 51,319 | 93,109 | 40,441 | (52,668) | (130.2%) | SHARED MANAGEMENT SERVICES | 580,348 | 447,711 | (132,638) | (29.6%) | 735,495 | 78.9% |
| 77,665 | 44,161 | 44,592 | 35,907 | 36,623 | 716 | 2.0% | OTHER DIRECT EXPENSES | 436,924 | 402,858 | (34,066) | (8.5%) | 477,430 | 91.5% |
| **575,586** | **572,928** | **690,508** | **632,231** | **566,084** | **(66,147)** | **(11.7%)** | **OPERATING EXPENSES** | **6,469,473** | **6,083,359** | **(386,114)** | **(6.3%)** | **5,949,526** | **108.7%** |
| **(207,098)** | **(149,878)** | **(253,680)** | **60,154** | **(183,329)** | **243,483** | **(132.8%)** | **EBIDA** | **(1,611,620)** | **(1,846,058)** | **234,438** | **(12.7%)** | **(1,823,788)** | **88.4%** |
| *(56.20%)* | *(35.10%)* | *(58.07%)* | *8.69%* | *(47.90%)* | *(56.59%)* | *118.14%* | *EBIDA%* | *(33.18%)* | *(43.57%)* | *(10.39%)* | *23.85%* | *(44.21%)* | *75.05%* |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 26,944 | 26,967 | 26,984 | 26,459 | 27,396 | 937 | 3.4% | INTEREST EXPENSE | 295,372 | 302,132 | 6,760 | 2.2% | 284,645 | 103.8% |
| 40,636 | - | - | - | 41,002 | 41,002 | 100.0% | DEPRECIATION AND AMORTIZATION | 281,392 | 451,023 | 169,632 | 37.6% | 448,563 | 62.7% |
| **(274,678)** | **(176,844)** | **(280,664)** | **33,695** | **(251,727)** | **285,422** | **(113.4%)** | **OPERATING INCOME** | **(2,188,384)** | **(2,599,213)** | **410,829** | **(15.8%)** | **(2,556,996)** | **85.6%** |
| *(74.54%)* | *(41.48%)* | *(64.25%)* | ***4.87%*** | *(65.77%)* | *(70.63%)* | ***107.40%*** | *Operating Income %* | *(45.05%)* | *(61.34%)* | *(16.29%)* | ***26.56%*** | *(61.98%)* | ***72.69%*** |
| **(274,678)** | **(176,844)** | **(280,664)** | **33,695** | **(251,727)** | **285,422** | **(113.4%)** | **NET INCOME** | **(2,188,384)** | **(2,599,213)** | **410,829** | **(15.8%)** | **(2,556,996)** | **85.6%** |
| *(74.54%)* | *(41.48%)* | *(64.25%)* | ***4.87%*** | *(65.77%)* | *(70.63%)* | ***107.40%*** | *Profit Margin %* | *(45.05%)* | *(61.34%)* | *(16.29%)* | ***26.56%*** | *(61.98%)* | ***72.69%*** |
| | | | | | | | **COURTYARD** | | | | | | |
| 4 | 2 | - | 2 | - | (2) | - | Discharges | 17 | - | (17) | - | 16 | 94.12% |
| 1,674 | 1,716 | 1,745 | 1,707 | 1,603 | (104) | -6.51% | Resident Days | 18,792 | 17,268 | (1,524) | -8.83% | 19,392 | 103.19% |
| 55.8 | 56.1 | 56 | 57 | 53 | (3) | -6.51% | Average Daily Census | 56 | 52 | (5) | -8.83% | 58 | 103.19% |
| | | | | | | | **GARDENS** | | | | | | |
| 1 | 2 | 2 | 4 | - | (4) | - | Discharges | 22 | - | (22) | - | 12 | 54.55% |
| 756 | 1,089 | 1,113 | 1,054 | 930 | (124) | -13.33% | Resident Days | 10,615 | 10,020 | (595) | -5.94% | 8,517 | 80.24% |
| 25.2 | 35.6 | 36 | 35 | 31 | (4) | -13.33% | Average Daily Census | 31.8 | 30.0 | (2) | -5.94% | 25.5 | 80.24% |
| | | | | | | | **TOTAL** | | | | | | |
| 5 | 4 | 2 | 2 | - | - | - | Discharges | 39 | - | (39) | - | 24 | 61.54% |
| 2,430 | 2,806 | 2,858 | 2,761 | 2,533 | (228) | -9.01% | Resident Days | 29,407 | 27,288 | (2,119) | -7.77% | 29,690 | 100.96% |
| 81.0 | 91.7 | 95.3 | 92.0 | 84.4 | (7.4) | -8.72% | Average Daily Census | 88.0 | 81.7 | (6) | -7.77% | 97.3 | 110.56% |
| | | | | | | | **Per Res Day** | | | | | | |
| $152 | $151 | $153 | $250 | $149 | (101) | -67.29% | Net Revenue | $142 | $140 | -$2 | -1.41% | $126 | 89.34% |
| $237 | $204 | $242 | $229 | $224 | (5) | -2.45% | Operating Expense | $198 | $202 | $4 | 1.83% | $181 | 91.19% |
| $18 | $16 | $16 | $23 | $15 | (8) | -51.13% | Supplies | $15 | $14 | -$1 | -6.90% | $13 | 86.81% |
| $37 | $52 | $92 | $58 | $53 | (5) | -9.24% | Purchased Services | $54 | $49 | -$5 | -10.93% | $41 | 75.63% |
| $32 | $16 | $16 | $13 | $14 | 1 | 10.06% | Other Expenses | $14 | $13 | $0 | -1.61% | $13 | 98.74% |
| $122 | $102 | $100 | $102 | $125 | 23 | 18.34% | Labor Costs | $99 | $111 | $12 | 10.39% | $91 | 91.67% |

AdventistHealth

**MR Income Statement**
**200231-AH and Rideout - Assisted Living**
**Rideout Market**
**Total MR Cost Center**
**Nov-25**

| Month-to-Date | | | | | | | | Year-to-Date | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| PY | Prior 3-Month Average | Oct | Actual | Budget | Variance | % of Budget | | Actual | Budget | Variance | % of Budget | PY | % of PY |
| - | - | - | - | 174,675 | (174,675) | (100.0%) | INPATIENT REVENUE | - | 1,921,421 | (1,921,421) | (100.0%) | 0 | - |
| 390,245 | 446,641 | 457,419 | 706,675 | 215,943 | 490,732 | 227.3% | OTHER REVENUE | 5,018,320 | 2,403,901 | 2,614,419 | 108.8% | 4,253,654 | 118.0% |
| **390,245** | **446,641** | **457,419** | **706,675** | **390,618** | **316,057** | **80.9%** | **GROSS PATIENT REVENUE** | **5,018,320** | **4,325,323** | **692,998** | **16.0%** | **4,253,654** | **118.0%** |
| 21,077 | 24,117 | 21,298 | 16,780 | 12,317 | (4,463) | (36.2%) | OTHER DEDUCTIONS | 164,829 | 137,087 | (27,741) | (20.2%) | 128,986 | 127.8% |
| **21,077** | **24,117** | **21,298** | **16,780** | **12,317** | **(4,463)** | **(36.2%)** | **TOTAL DEDUCTIONS** | **164,829** | **137,087** | **(27,741)** | **(20.2%)** | **128,986** | **127.8%** |
| **369,168** | **422,524** | **436,121** | **689,895** | **378,301** | **311,594** | **82.4%** | **NET PATIENT REVENUE** | **4,853,492** | **4,188,235** | **665,256** | **15.9%** | **4,124,669** | **117.7%** |
| *94.60%* | *94.61%* | *95.34%* | *97.63%* | *96.85%* | *0.78%* | *0.80%* | *Net Patient Revenue Yield* | *96.72%* | *96.83%* | *(0.12%)* | *(0.12%)* | *96.97%* | *99.74%* |
| (680) | 526 | 707 | 2,490 | 4,454 | (1,964) | (44.1%) | OTHER OPERATING REVENUE | 4,361 | 49,066 | (44,704) | (91.1%) | 1,069 | 408.0% |
| **368,488** | **423,050** | **436,828** | **692,385** | **382,755** | **309,629** | **80.9%** | **OPERATING REVENUE** | **4,857,853** | **4,237,301** | **620,552** | **14.6%** | **4,125,738** | **117.7%** |
| 196,572 | 207,588 | 207,994 | 203,167 | 205,731 | 2,564 | 1.2% | SALARIES AND WAGES | 2,199,601 | 2,179,949 | (19,652) | (0.9%) | 2,062,802 | 106.6% |
| 99,486 | 79,253 | 77,764 | 78,673 | 110,862 | 32,189 | 29.0% | EMPLOYEE BENEFITS | 998,653 | 1,156,782 | 158,128 | 13.7% | 932,397 | 107.1% |
| **296,058** | **286,841** | **285,758** | **281,840** | **316,593** | **34,753** | **11.0%** | **TOTAL LABOR COSTS** | **3,198,255** | **3,336,731** | **138,476** | **4.2%** | **2,995,199** | **106.8%** |
| 250 | 250 | 200 | 300 | 1,275 | 975 | 76.5% | OTHER PROFESSIONAL FEES | 4,025 | 14,028 | 10,003 | 71.3% | 8,181 | 49.2% |
| 44,580 | 45,267 | 46,680 | 62,233 | 37,774 | (24,459) | (64.7%) | SUPPLIES | 496,733 | 414,946 | (81,787) | (19.7%) | 425,379 | 116.8% |
| 90,502 | 144,839 | 261,959 | 158,841 | 133,377 | (25,465) | (19.1%) | PURCHASED SERVICES | 1,753,187 | 1,467,085 | (286,102) | (19.5%) | 1,307,843 | 134.1% |
| 66,532 | 51,570 | 51,319 | 93,109 | 40,441 | (52,668) | (130.2%) | SHARED MANAGEMENT SERVICES | 580,348 | 447,711 | (132,638) | (29.6%) | 735,495 | 78.9% |
| 77,665 | 44,161 | 44,592 | 35,907 | 36,623 | 716 | 2.0% | OTHER DIRECT EXPENSES | 436,924 | 402,858 | (34,066) | (8.5%) | 477,430 | 91.5% |
| **575,586** | **572,928** | **690,508** | **632,231** | **566,084** | **(66,147)** | **(11.7%)** | **OPERATING EXPENSES** | **6,469,473** | **6,083,359** | **(386,114)** | **(6.3%)** | **5,949,526** | **108.7%** |
| **(207,098)** | **(149,878)** | **(253,680)** | **60,154** | **(183,329)** | **243,483** | **(132.8%)** | **EBIDA** | **(1,611,620)** | **(1,846,058)** | **234,438** | **(12.7%)** | **(1,823,788)** | **88.4%** |
| *(56.20%)* | *(35.10%)* | *(58.07%)* | *8.69%* | *(47.90%)* | *(56.59%)* | *118.14%* | *EBIDA%* | *(33.18%)* | *(43.57%)* | *(10.39%)* | *23.85%* | *(44.21%)* | *75.05%* |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 26,944 | 26,967 | 26,984 | 26,459 | 27,396 | 937 | 3.4% | INTEREST EXPENSE | 295,372 | 302,132 | 6,760 | 2.2% | 284,645 | 103.8% |
| 40,636 | - | - | - | 41,002 | 41,002 | 100.0% | DEPRECIATION AND AMORTIZATION | 281,392 | 451,023 | 169,632 | 37.6% | 448,563 | 62.7% |
| **(274,678)** | **(176,844)** | **(280,664)** | **33,695** | **(251,727)** | **285,422** | **(113.4%)** | **OPERATING INCOME** | **(2,188,384)** | **(2,599,213)** | **410,829** | **(15.8%)** | **(2,556,996)** | **85.6%** |
| *(74.54%)* | *(41.48%)* | *(64.25%)* | ***4.87%*** | *(65.77%)* | *(70.63%)* | ***107.40%*** | *Operating Income %* | *(45.05%)* | *(61.34%)* | *(16.29%)* | ***26.56%*** | *(61.98%)* | ***72.69%*** |
| **(274,678)** | **(176,844)** | **(280,664)** | **33,695** | **(251,727)** | **285,422** | **(113.4%)** | **NET INCOME** | **(2,188,384)** | **(2,599,213)** | **410,829** | **(15.8%)** | **(2,556,996)** | **85.6%** |
| *(74.54%)* | *(41.48%)* | *(64.25%)* | ***4.87%*** | *(65.77%)* | *(70.63%)* | ***107.40%*** | *Profit Margin %* | *(45.05%)* | *(61.34%)* | *(16.29%)* | ***26.56%*** | *(61.98%)* | ***72.69%*** |
| | | | | | | | **COURTYARD** | | | | | | |
| 4 | 2 | - | 2 | - | (2) | - | Discharges | 17 | - | (17) | - | 16 | 94.12% |
| 1,674 | 1,716 | 1,745 | 1,707 | 1,603 | (104) | -6.51% | Resident Days | 18,792 | 17,268 | (1,524) | -8.83% | 19,392 | 103.19% |
| 55.8 | 56.1 | 56 | 57 | 53 | (3) | -6.51% | Average Daily Census | 56 | 52 | (5) | -8.83% | 58 | 103.19% |
| | | | | | | | **GARDENS** | | | | | | |
| 1 | 2 | 2 | 4 | - | (4) | - | Discharges | 22 | - | (22) | - | 12 | 54.55% |
| 756 | 1,089 | 1,113 | 1,054 | 930 | (124) | -13.33% | Resident Days | 10,615 | 10,020 | (595) | -5.94% | 8,517 | 80.24% |
| 25.2 | 35.6 | 36 | 35 | 31 | (4) | -13.33% | Average Daily Census | 31.8 | 30.0 | (2) | -5.94% | 25.5 | 80.24% |
| | | | | | | | **TOTAL** | | | | | | |
| 5 | 4 | 2 | 2 | - | - | - | Discharges | 39 | - | (39) | - | 24 | 61.54% |
| 2,430 | 2,806 | 2,858 | 2,761 | 2,533 | (228) | -9.01% | Resident Days | 29,407 | 27,288 | (2,119) | -7.77% | 29,690 | 100.96% |
| 81.0 | 91.7 | 95.3 | 92.0 | 84.4 | (7.4) | -8.72% | Average Daily Census | 88.0 | 81.7 | (6) | -7.77% | 97.3 | 110.56% |
| | | | | | | | **Per Res Day** | | | | | | |
| $152 | $151 | $153 | $250 | $149 | (101) | -67.29% | Net Revenue | $142 | $140 | -$2 | -1.41% | $126 | 89.34% |
| $237 | $204 | $242 | $229 | $224 | (5) | -2.45% | Operating Expense | $198 | $202 | $4 | 1.83% | $181 | 91.19% |
| $18 | $16 | $16 | $23 | $15 | (8) | -51.13% | Supplies | $15 | $14 | -$1 | -6.90% | $13 | 86.81% |
| $37 | $52 | $92 | $58 | $53 | (5) | -9.24% | Purchased Services | $54 | $49 | -$5 | -10.93% | $41 | 75.63% |
| $32 | $16 | $16 | $13 | $14 | 1 | 10.06% | Other Expenses | $14 | $13 | $0 | -1.61% | $13 | 98.74% |
| $122 | $102 | $100 | $102 | $125 | 23 | 18.34% | Labor Costs | $99 | $111 | $12 | 10.39% | $91 | 91.67% |

Adventist Health

**MR Income Statement**
**200230-AH and Rideout - Skilled Nursing**
**Rideout Market**
**Total MR Cost Center**
**Nov-25**

| Month-to-Date | | | | | | | | Year-to-Date | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| PY | Prior 3-Month Average | Oct | Actual | Budget | Variance | % of Budget | | Actual | Budget | Variance | % of Budget | PY | % of PY |
| 1,477,219 | 1,548,867 | 1,628,471 | 1,385,446 | 1,648,193 | (262,746) | (15.9%) | INPATIENT REVENUE | 16,433,890 | 18,349,881 | (1,915,992) | (10.4%) | 17,785,974 | 92.4% |
| **1,477,219** | **1,548,867** | **1,628,471** | **1,385,446** | **1,648,193** | **(262,746)** | **(15.9%)** | **GROSS PATIENT REVENUE** | **16,433,890** | **18,349,881** | **(1,915,992)** | **(10.4%)** | **17,785,974** | **92.4%** |
| (76,909) | (198,102) | (120,587) | (126,323) | (150,146) | (23,823) | 15.9% | INPATIENT DEDUCTIONS | (2,322,923) | (1,671,627) | 651,296 | (39.0%) | (1,865,933) | 124.5% |
| **(76,909)** | **(198,102)** | **(120,587)** | **(126,323)** | **(150,146)** | **(23,823)** | **15.9%** | **TOTAL DEDUCTIONS** | **(2,322,923)** | **(1,671,627)** | **651,296** | **(39.0%)** | **(1,865,933)** | **124.5%** |
| (215,005) | - | - | - | - | - | - | BAD DEBT | (71,166) | - | 71,166 | - | 115,564 | (61.6%) |
| **1,769,133** | **1,746,970** | **1,749,057** | **1,511,769** | **1,798,339** | **(286,570)** | **(15.9%)** | **NET PATIENT REVENUE** | **18,827,979** | **20,021,508** | **(1,193,529)** | **(6.0%)** | **19,536,343** | **96.4%** |
| *119.76%* | *112.98%* | *107.40%* | *109.12%* | *109.11%* | *0.01%* | *0.01%* | *Net Patient Revenue Yield* | *114.57%* | *109.11%* | *5.46%* | *5.00%* | *109.84%* | *104.30%* |
| - | - | - | - | - | - | - | PRIOR YEAR MEDICARE/MEDICAID | - | - | - | - | (22,525) | - |
| 7,417 | 7,824 | 3,683 | 1,911 | 1,730 | 182 | 10.5% | OTHER OPERATING REVENUE | 357,394 | 18,839 | 338,555 | 1,797.1% | 29,558 | 1,209.1% |
| **1,776,550** | **1,754,793** | **1,752,741** | **1,513,681** | **1,800,069** | **(286,388)** | **(15.9%)** | **OPERATING REVENUE** | **19,185,373** | **20,040,347** | **(854,974)** | **(4.3%)** | **19,543,376** | **98.2%** |
| 763,176 | 798,522 | 771,674 | 767,322 | 832,064 | 64,743 | 7.8% | SALARIES AND WAGES | 8,497,831 | 8,853,061 | 355,229 | 4.0% | 8,277,859 | 102.7% |
| 340,374 | 349,486 | 349,867 | 340,459 | 440,750 | 100,291 | 22.8% | EMPLOYEE BENEFITS | 4,043,336 | 4,769,436 | 726,101 | 15.2% | 3,629,136 | 111.4% |
| 55,744 | 198,563 | 199,781 | (98,681) | 142,656 | 241,336 | 169.2% | MEDICAL PROFESSIONAL FEES | 1,392,267 | 1,568,564 | 176,297 | 11.2% | 1,749,427 | 79.6% |
| **1,159,294** | **1,346,572** | **1,321,321** | **1,009,100** | **1,415,469** | **406,370** | **28.7%** | **TOTAL LABOR COSTS** | **13,933,434** | **15,191,061** | **1,257,627** | **8.3%** | **13,656,422** | **102.0%** |
| 7,772 | 43,337 | 120,169 | 5,435 | 7,150 | 1,715 | 24.0% | OTHER PROFESSIONAL FEES | 188,359 | 78,650 | (109,709) | (139.5%) | 104,419 | 180.4% |
| 135,999 | 139,399 | 145,237 | 144,174 | 142,498 | (1,677) | (1.2%) | SUPPLIES | 1,532,423 | 1,566,347 | 33,925 | 2.2% | 1,513,308 | 101.3% |
| 123,983 | 206,564 | 297,640 | 210,746 | 187,437 | (23,309) | (12.4%) | PURCHASED SERVICES | 2,262,605 | 2,061,700 | (200,905) | (9.7%) | 1,981,000 | 114.2% |
| 241,660 | 213,278 | 205,915 | 203,554 | 190,084 | (13,469) | (7.1%) | SHARED MANAGEMENT SERVICES | 2,218,293 | 2,116,273 | (102,019) | (4.8%) | 2,671,502 | 83.0% |
| 128,427 | 138,241 | 126,028 | 143,983 | 171,431 | 27,448 | 16.0% | OTHER DIRECT EXPENSES | 1,822,833 | 1,885,456 | 62,623 | 3.3% | 1,673,987 | 108.9% |
| **1,797,136** | **2,087,392** | **2,216,310** | **1,716,991** | **2,114,069** | **397,078** | **18.8%** | **OPERATING EXPENSES** | **21,957,946** | **22,899,486** | **941,541** | **4.1%** | **21,600,637** | **101.7%** |
| **(20,586)** | **(332,598)** | **(463,569)** | **(203,311)** | **(314,001)** | **110,690** | **(35.3%)** | **EBIDA** | **(2,772,572)** | **(2,859,139)** | **86,567** | **(3.0%)** | **(2,057,262)** | **134.8%** |
| *(1.16%)* | *(19.17%)* | *(26.45%)* | *(13.43%)* | *(17.44%)* | *(4.01%)* | *23.00%* | *EBIDA%* | *(14.45%)* | *(14.27%)* | *0.18%* | *(1.29%)* | *(10.53%)* | *137.28%* |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 53,887 | 53,933 | 53,968 | 52,918 | 54,793 | 1,875 | 3.4% | INTEREST EXPENSE | 590,744 | 604,269 | 13,525 | 2.2% | 569,289 | 103.8% |
| 39,123 | 2,076 | 1,680 | 1,680 | 39,024 | 37,344 | 95.7% | DEPRECIATION AND AMORTIZATION | 287,364 | 429,175 | 141,811 | 33.0% | 430,348 | 66.8% |
| **(113,596)** | **(388,607)** | **(519,217)** | **(257,909)** | **(407,818)** | **149,909** | **(36.8%)** | **OPERATING INCOME** | **(3,650,681)** | **(3,892,583)** | **241,902** | **(6.2%)** | **(3,056,899)** | **119.4%** |
| *(6.39%)* | *(22.37%)* | *(29.62%)* | *(17.04%)* | *(22.66%)* | *(5.62%)* | *24.79%* | *Operating Income %* | *(19.03%)* | *(19.42%)* | *(0.40%)* | *2.03%* | *(15.64%)* | *121.65%* |
| 827,813 | 721,136 | 515,302 | 247,801 | - | 247,801 | - | INVESTMENT INCOME | 6,038,583 | - | 6,038,583 | - | 5,444,348 | 110.9% |
| **714,217** | **332,529** | **(3,915)** | **(10,108)** | **(407,818)** | **397,710** | **(97.5%)** | **NET INCOME** | **2,387,902** | **(3,892,583)** | **6,280,485** | **(161.3%)** | **2,387,449** | **100.0%** |
| *40.20%* | *18.58%* | *(0.22%)* | *(0.67%)* | *(22.66%)* | *(21.99%)* | *97.05%* | *Profit Margin %* | *12.45%* | *(19.42%)* | *(31.87%)* | *164.08%* | *12.22%* | *101.89%* |
| 46 | 41 | 39 | 44 | 41 | 3 | 7.32% | Discharges | 418 | 445 | (27) | -6.07% | 417 | 100.24% |
| 3,894 | 3,955 | 4,025 | 3,616 | 4,108 | (492) | -11.98% | Resident Days | 42,848 | 44,753 | (1905) | -4.26% | 44,432 | 96.44% |
| 84.7 | 96.8 | 103.2 | 82.2 | 100.6 | (18.4) | -18.29% | Length of Stay | 102.5 | 100.6 | 1.9 | 1.89% | 106.6 | 96.15% |
| 129.8 | 129.7 | 134.2 | 116.6 | 132.5 | (15.9) | -11.98% | Average Daily Census | 128.3 | 134.0 | (5.7) | -4.26% | 133.03 | 96.44% |
| | | | | | | | **Per Res Day** | | | | | | |
| $454 | $442 | $435 | $418 | $438 | ($19.7) | -4.50% | Net Revenue | $439 | $447 | ($8.0) | -1.78% | $440 | 99.94% |
| $462 | $528 | $551 | $475 | $515 | ($39.8) | -7.73% | Operating Expenses | $512 | $512 | $0.8 | 0.15% | $486 | 105.41% |
| $35 | $35 | $36 | $40 | $35 | $5.2 | 14.94% | Supplies | $36 | $35 | $0.8 | 2.18% | $34 | 105.01% |
| $32 | $52 | $74 | $58 | $46 | $12.7 | 27.73% | Purchase Services | $53 | $46 | $6.7 | 14.62% | $45 | 118.44% |
| $33 | $35 | $31 | $40 | $42 | ($1.9) | -4.58% | Other Expenses | $43 | $42 | $0.4 | 0.98% | $38 | 112.92% |
| $298 | $340 | $328 | $279 | $345 | ($65.5) | -19.01% | Labor Costs | $325 | $339 | ($14.3) | -4.20% | $307 | 105.80% |

**EXHIBIT 20**

**UNITED'S BUSINESS PROJECTIONS FOR 2026 WITH RESPECT TO THE FACILITIES**

AdventistHealth

Financial Planning & Analytics

Income Statement - Trend Analysis - 200231 - AH AND RIDEOUT - ASSISTED LIVING

*Pre-Elim: Excludes Elimination Activity - Comparable to Budget Targets

| | | | FY23 Year Total Actual | FY24 Year Total Actual | FY25 September Aug. Trailing12 | FY25 Annualized CurrYearAnnualized | FY25 Year Total Budget | FY26 Year Total Budget | FY26 Budget to FY25 Annualized F-D Variance | FY26 Budget to FY25 Annualized G/D Variance % |
|---|---|---|---|---|---|---|---|---|---|---|
| **Volume Indicators** | | | | | | | | | | |
| **Gross Patient Revenue** | | | | | | | | | | |
| MR_IP_REV - INPATIENT REVENUE | Cost Center | Location | 1,516,890 | - | - | - | 2,096,096 | - | - | - |
| MR_OP_REV - OUTPATIENT REVENUE | Cost Center | Location | 30,125 | - | - | - | - | - | - | - |
| MR_OTH_PT_REV - OTHER REVENUE | Cost Center | Location | 2,562,522 | 4,623,693 | 5,002,677 | 5,138,969 | 2,626,976 | 5,138,969 | - | - |
| **MR_GRS_PT_REV - GROSS PATIENT REVENUE** | **Cost Center** | **Location** | **4,109,537** | **4,623,693** | **5,002,677** | **5,138,969** | **4,723,072** | **5,138,969** | **-** | **-** |
| **Deductions** | | | | | | | | | | |
| MR_IP_DED - INPATIENT DEDUCTIONS | Cost Center | Location | 164,949 | - | - | - | - | - | - | - |
| MR_OTH_DED - OTHER DEDUCTIONS | Cost Center | Location | - | 120,113 | 155,799 | 169,000 | 149,804 | 169,000 | - | - |
| **MR_TOT_DED - TOTAL DEDUCTIONS** | **Cost Center** | **Location** | **164,949** | **120,113** | **155,799** | **169,000** | **149,804** | **169,000** | **-** | **-** |
| **Net Patient Revenue** | | | | | | | | | | |
| **MR_NET_PT_REV - NET PATIENT REVENUE** | **Cost Center** | **Location** | **3,944,587** | **4,503,580** | **4,846,879** | **4,969,968** | **4,573,268** | **4,969,968** | **-** | **-** |
| MR_OTH_OPER_REV - OTHER OPERATING REVENUE | Cost Center | Location | 214,592 | 1,069 | 1,161 | 1,552 | 53,543 | 1,549 | (3) | (0.2%) |
| **MR_OPER_REV - OPERATING REVENUE** | **Cost Center** | **Location** | **4,159,179** | **4,504,649** | **4,848,040** | **4,971,520** | **4,626,811** | **4,971,517** | **(3)** | **-** |
| **Operating Expenses** | | | | | | | | | | |
| MR_SAL_WAG - SALARIES AND WAGES | Cost Center | Location | 1,888,456 | 2,263,507 | 2,392,147 | 2,384,587 | 2,391,846 | 2,447,720 | 63,133 | 2.6% |
| MR_EMP_BENEFITS - EMPLOYEE BENEFITS | Cost Center | Location | 1,001,190 | 1,030,590 | 1,142,243 | 1,122,956 | 1,263,164 | 1,214,496 | 91,540 | 8.2% |
| **MR_TOTAL_LABOR - TOTAL LABOR COSTS** | **Cost Center** | **Location** | **2,889,646** | **3,294,097** | **3,534,390** | **3,507,543** | **3,655,011** | **3,662,216** | **154,673** | **4.4%** |
| MR_OTH_PROF_FEES - OTHER PROFESSIONAL FEES | Cost Center | Location | 25,073 | 9,056 | 4,650 | 4,700 | 15,303 | 4,700 | - | - |
| MR_SUPPLIES - SUPPLIES | Cost Center | Location | 421,957 | 465,237 | 517,446 | 517,085 | 452,784 | 534,313 | 17,228 | 3.3% |
| MR_PURCH_SERV - PURCHASED SERVICES | Cost Center | Location | 1,561,610 | 1,478,560 | 1,714,261 | 1,776,515 | 1,600,468 | 1,916,706 | 140,191 | 7.9% |
| MR_SHRD_MGMT_SERV - SHARED MANAGEMENT SERVICES | Cost Center | Location | 784,909 | 796,736 | 630,822 | 581,227 | 488,866 | 581,227 | - | - |
| MR_OTH_DIRCT_EXP - OTHER DIRECT EXPENSES | Cost Center | Location | 261,560 | 476,974 | 480,122 | 475,233 | 439,482 | 451,776 | (23,457) | (4.9%) |
| **MR_OPER_EXP - OPERATING EXPENSES** | **Cost Center** | **Location** | **5,944,755** | **6,522,660** | **6,881,690** | **6,882,303** | **6,651,914** | **7,150,938** | **288,635** | **4.2%** |
| **MR_EBIDA - EBIDA** | **Cost Center** | **Location** | **(1,785,576)** | **(2,018,012)** | **(2,033,650)** | **(1,890,783)** | **(2,025,103)** | **(2,179,421)** | **(288,638)** | **15.3%** |
| *EBIDA Margin* | | | *(42.9%)* | *(44.8%)* | *(41.9%)* | *(38.0%)* | *(43.8%)* | *(43.8%)* | *(0.1%)* | *15.3%* |
| MR_INTEREST_EXP - INTEREST EXPENSE | Cost Center | Location | 270,902 | 311,585 | 323,259 | 322,573 | 329,722 | 349,942 | 27,369 | 8.5% |
| MR_DEPR_AMORT - DEPRECIATION AND AMORTIZATION | Cost Center | Location | 496,252 | 469,198 | 403,299 | 375,189 | 492,026 | 348,463 | (26,726) | (7.1%) |
| **MR_OP_INCOME - OPERATING INCOME** | **Cost Center** | **Location** | **(2,552,730)** | **(2,818,795)** | **(2,760,209)** | **(2,588,545)** | **(2,846,850)** | **(2,877,826)** | **(289,281)** | **11.2%** |
| *Operating Margin* | | | *(61.4%)* | *(62.6%)* | *(56.9%)* | *(52.1%)* | *(61.5%)* | *(57.9%)* | *(0.1%)* | *11.2%* |
| **MR_NET_INCOME - NET INCOME** | **Cost Center** | **Location** | **(2,552,730)** | **(2,818,795)** | **(2,760,209)** | **(2,588,545)** | **(2,846,850)** | **(2,877,826)** | **(289,281)** | **11.2%** |
| *Profit Margin* | | | *(61.4%)* | *(62.6%)* | *(56.9%)* | *(52.1%)* | *(61.5%)* | *(57.9%)* | *(0.1%)* | *11.2%* |
| **Key Metrics** | | | | | | | | | | |
| NPR as % of Gross | | | 96.0% | 97.4% | 96.9% | 96.7% | 96.8% | 96.7% | - | - |
| TOR as % of Gross | | | 101.2% | 97.4% | 96.9% | 96.7% | 96.0% | 96.7% | - | - |
| SWB&CL as % of TOR | | | 69.5% | 73.1% | 72.9% | 70.6% | 79.0% | 73.7% | - | 4.4% |
| Benefits as % of Salaries and Wages | | | 53.0% | 45.5% | 47.7% | 47.1% | 52.8% | 49.6% | - | 5.4% |
| Supplies as % of TOR | | | 10.1% | 10.3% | 10.7% | 10.4% | 9.8% | 10.7% | - | 3.3% |

AdventistHealth

**Financial Planning & Analytics**

**Income Statement - Trend Analysis - 200230- AH AND RIDEOUT- SKILLED NURSING**

*Pre-Elim: Excludes Elimination Activity - Comparable to Budget Targets

| | | | FY23 Year Total Actual | FY24 Year Total Actual | FY25 September Aug Trailing12 | FY25 Annualized CurrYearAnnualized | FY25 Year Total Budget | FY26 Year Total Budget | FY26 Budget to FY25 Annualized F-D Variance | FY26 Budget to FY25 Annualized G/D Variance % |
|---|---|---|---|---|---|---|---|---|---|---|
| **Volume Indicators** | | | | | | | | | | |
| ENT_DISCH - TOTAL DISCHARGES - ENTITY | Cost Center | Location | 459 | 458 | 456 | 447 | 486 | 456 | 9 | 2.1% |
| ENT_PT_DYS - TOTAL PATIENT DAYS - ENTITY | Cost Center | Location | 48,449 | 48,149 | 47,020 | 46,943 | 48,910 | 47,020 | 77 | 0.2% |
| Average Length of Stay | | | 105.55 | 105.13 | 103.11 | 105.10 | 100.64 | 103.11 | (1.98) | (1.9%) |
| **Gross Patient Revenue** | | | | | | | | | | |
| MR_IP_REV - INPATIENT REVENUE | Cost Center | Location | 21,725,269 | 19,201,630 | 17,956,852 | 17,893,297 | 20,053,014 | 19,506,119 | 1,612,822 | 9.0% |
| **MR_GRS_PT_REV - GROSS PATIENT REVENUE** | **Cost Center** | **Location** | **21,725,269** | **19,201,630** | **17,956,852** | **17,893,297** | **20,053,014** | **19,506,119** | **1,612,822** | **9.0%** |
| **Deductions** | | | | | | | | | | |
| MR_IP_DED - INPATIENT DEDUCTIONS | Cost Center | Location | 483,070 | (1,853,789) | (2,367,055) | (2,768,018) | (1,826,778) | (1,288,794) | 1,479,224 | (53.4%) |
| MR_OTH_DED - OTHER DEDUCTIONS | Cost Center | Location | 63,717 | - | - | - | - | - | - | - |
| **MR_TOT_DED - TOTAL DEDUCTIONS** | **Cost Center** | **Location** | **546,788** | **(1,853,789)** | **(2,367,055)** | **(2,768,018)** | **(1,826,778)** | **(1,288,794)** | **1,479,224** | **(53.4%)** |
| **Net Patient Revenue** | | | | | | | | | | |
| MR_BAD_DEBT - BAD DEBT | Cost Center | Location | (125,293) | (70,278) | (410,453) | (94,888) | - | - | 94,888 | (100.0%) |
| **MR_NET_PT_REV - NET PATIENT REVENUE** | **Cost Center** | **Location** | **21,303,774** | **21,125,697** | **20,734,359** | **20,756,203** | **21,879,792** | **20,794,913** | **38,710** | **0.2%** |
| MR_OTH_OPER_REV - OTHER OPERATING REVENUE | Cost Center | Location | 22,095 | 36,405 | 368,379 | 469,066 | 20,589 | 51,836 | (417,230) | (88.9%) |
| MR_PY_SETTLEMENT - PRIOR YEAR MEDICARE/MEDICAID | Cost Center | Location | (26) | 22,525 | 22,525 | - | - | - | - | - |
| **MR_OPER_REV - OPERATING REVENUE** | **Cost Center** | **Location** | **21,325,897** | **21,139,578** | **21,080,213** | **21,225,269** | **21,900,381** | **20,846,749** | **(378,520)** | **(1.8%)** |
| **Operating Expenses** | | | | | | | | | | |
| MR_SAL_WAG - SALARIES AND WAGES | Cost Center | Location | 8,639,192 | 9,021,062 | 9,250,116 | 9,278,448 | 9,706,097 | 8,889,339 | (389,109) | (4.2%) |
| MR_EMP_BENEFITS - EMPLOYEE BENEFITS | Cost Center | Location | 4,067,941 | 4,354,493 | 4,749,569 | 4,461,617 | 5,184,726 | 4,715,460 | 253,842 | 5.7% |
| MR_MED_PROF_FEES - MEDICAL PROFESSIONAL FEES | Cost Center | Location | 1,649,706 | 1,841,426 | 1,592,209 | 1,721,555 | 1,711,291 | 1,517,674 | (203,881) | (11.8%) |
| **MR_TOTAL_LABOR - TOTAL LABOR COSTS** | **Cost Center** | **Location** | **14,356,839** | **15,216,980** | **15,591,894** | **15,461,620** | **16,602,115** | **15,122,473** | **(339,148)** | **(2.2%)** |
| MR_OTH_PROF_FEES - OTHER PROFESSIONAL FEES | Cost Center | Location | 42,671 | 99,801 | 67,631 | 83,673 | 85,800 | 84,113 | 439 | 0.5% |
| MR_SUPPLIES - SUPPLIES | Cost Center | Location | 1,689,298 | 1,662,635 | 1,656,382 | 1,657,325 | 1,708,970 | 1,727,954 | 70,630 | 4.3% |
| MR_PURCH_SERV - PURCHASED SERVICES | Cost Center | Location | 2,510,507 | 2,184,546 | 2,362,146 | 2,338,960 | 2,249,148 | 2,484,890 | 145,930 | 6.2% |
| MR_SHRD_MGMT_SERV - SHARED MANAGEMENT SERVICES | Cost Center | Location | 2,850,987 | 2,893,945 | 2,516,759 | 2,411,765 | 2,312,694 | 2,411,765 | - | - |
| MR_OTH_DIRCT_EXP - OTHER DIRECT EXPENSES | Cost Center | Location | 1,796,632 | 1,777,354 | 1,970,063 | 2,070,429 | 2,056,918 | 2,102,137 | 31,708 | 1.5% |
| **MR_OPER_EXP - OPERATING EXPENSES** | **Cost Center** | **Location** | **23,246,934** | **23,835,261** | **24,164,876** | **24,023,773** | **25,015,645** | **23,933,333** | **(90,440)** | **(0.4%)** |
| **MR_EBIDA - EBIDA** | **Cost Center** | **Location** | **(1,921,037)** | **(2,695,684)** | **(3,084,663)** | **(2,798,503)** | **(3,115,264)** | **(3,086,584)** | **(288,080)** | **10.3%** |
| *EBIDA Margin* | | | *(9.0%)* | *(12.8%)* | *(14.6%)* | *(13.2%)* | *(14.2%)* | *(14.8%)* | - | *12.3%* |
| MR_INTEREST_EXP - INTEREST EXPENSE | Cost Center | Location | 541,804 | 623,170 | 646,519 | 645,146 | 659,449 | 699,873 | 54,727 | 8.5% |
| MR_DEPR_AMORT - DEPRECIATION AND AMORTIZATION | Cost Center | Location | 470,251 | 469,470 | 401,371 | 378,671 | 468,209 | 379,482 | 811 | 0.2% |
| **MR_OP_INCOME - OPERATING INCOME** | **Cost Center** | **Location** | **(2,933,092)** | **(3,788,324)** | **(4,132,553)** | **(3,822,320)** | **(4,242,922)** | **(4,165,939)** | **(343,619)** | **9.0%** |
| *Operating Margin* | | | *(13.8%)* | *(17.9%)* | *(19.6%)* | *(18.0%)* | *(19.4%)* | *(20.0%)* | - | *11.0%* |
| MR_INVEST_INC - INVESTMENT INCOME | Cost Center | Location | 5,478,568 | 4,730,039 | 5,143,015 | 7,033,973 | - | 7,033,973 | - | - |
| **MR_NET_INCOME - NET INCOME** | **Cost Center** | **Location** | **2,545,476** | **941,715** | **1,010,463** | **3,211,653** | **(4,242,922)** | **2,868,034** | **(343,619)** | **(10.7%)** |
| *Profit Margin* | | | *11.9%* | *4.5%* | *4.8%* | *15.1%* | *(19.4%)* | *13.8%* | - | *(8.1%)* |
| **Key Metrics** | | | | | | | | | | |
| NPR as % of Gross | | | 98.1% | 110.0% | 115.5% | 116.0% | 109.1% | 106.6% | (0.1%) | (8.1%) |
| TOR as % of Gross | | | 98.2% | 110.1% | 117.4% | 118.6% | 109.2% | 106.9% | (0.1%) | (9.9%) |
| SWB&CL as % of TOR | | | 59.6% | 63.3% | 66.4% | 64.7% | 68.0% | 65.3% | - | 0.8% |
| Benefits as % of Salaries and Wages | | | 47.1% | 48.3% | 51.3% | 48.1% | 53.4% | 53.0% | - | 10.3% |
| Supplies as % of TOR | | | 7.9% | 7.9% | 7.9% | 7.8% | 7.8% | 8.3% | - | 6.2% |

## 11 Cal. Code Reg. Section 999.5(d)(11)(G)

*Any requests for opinions to the Internal Revenue Service for rulings attendant to this transaction and any Internal Revenue Service responses thereto*

United has not submitted any requests to the Internal Revenue Service for rulings related to the Transaction.

## 11 Cal. Code Reg. Section 999.5(d)(11)(H)

*Pro forma post-transaction balance sheet for the surviving or successor nonprofit corporation*

Pro forma post-Transaction balance sheets are not available for Propco or the New Operators.