

CONCORD HEALTHCARE & REHAB CENTER  
 Provider CCN: 31-5275  
 Period from 1/1/2023 to 12/31/2023

Form Approved  
 OMB No. 0938-0463  
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Worksheet S Monday, June 3, 2024 at 3:44:36 PM

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

PART I - COST REPORT STATUS

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

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

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

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by Concord Healthcare & Rehab Center (31-5275) for the cost report period beginning January 1, 2023 and ending December 31, 2023, and that to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR	CHECKBOX	
	1	2
1   _____	<input type="checkbox"/>	<input type="checkbox"/>
2   Printed name _____		
3   Title _____		
4   Signature date _____		

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.

PART III - SETTLEMENT SUMMARY

CMS #		Title XVIII			
		Title V	A	B	Title XIX
		1	2	3	4
1	SNF	0	15,250	0	0
100	Total	0	15,250	0	0

ECR Encryption Information: \_\_\_\_\_ PI Encryption Information: \_\_\_\_\_

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

CONCORD HEALTHCARE & REHAB CENTER  
 Provider CCN: 31-5275  
 Period from 1/1/2023 to 12/31/2023

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Skilled Nursing Facility and Skilled Nursing Facility Complex Identification Data

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY COMPLEX ADDRESS:

CMS

#

1 Street / P.O. Box: 963 Ocean Ave  
 2 City / State / Zip: LAKEWOOD NJ 08701  
 3 County / CBSA Code / Urban/Rural: Ocean 35154 Urban

Payment System  
 P., O. or N.

SNF AND SNF-BASED COMPONENT IDENTIFICATION

CMS #	COMPONENT	COMPONENT NAME	PROVIDER	DATE CERTIFIED	V	XVIII	XIX
0					4	5	6
4	SNF	Concord Healthcare & Rehab Cent	31-5275	03/24/1988			P
5	Nursing Facility						
7	SNF-Based HHA						
11	SNF-Based OLTC						
13	Other						
14	Cost Reporting Period (mm/dd/yyyy)		01/01/2023 12/31/2023				
15	Type of Control (See Instructions)		6				

TYPE OF FREESTANDING SKILLED NURSING FACILITY

16 Is this a distinct part skilled nursing facility that meets the requirements? N  
 17 Is this a composite distinct part skilled nursing facility that meets the requirements? N  
 18 Are there any costs included in Worksheet A which resulted from transactions with related organizations? No

MISCELLANEOUS COST REPORTING INFORMATION

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

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

20 Straight Line 137,468  
 21 Declining Balance.  
 22 Sum of the Years' Digits  
 23 Sum of lines 20 through 22 137,468  
 24 If depreciation is funded, enter the balance as of the end of the period.  
 25 Were there any disposal of capital assets during the cost reporting period? (Y/N) N  
 26 Was accelerated depreciation claimed on any assets in the current or any prior cost report applies? N  
 Did you cease to participate in the Medicare program at the end of the period to which this cost report  
 27 applies (See PRM 15-1, Chapter 1)? N  
 28 Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? N

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

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

Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the  
 37 level of care given for Titles V & XIX patients? N  
 38 Are you legally-required to carry malpractice insurance? N  
 Is the malpractice a "claims-made:", or "occurrence" policy? If the policy is "claims-made" enter 1. If  
 39 policy is "occurrence", enter 2.  
 What is the liability limit for the malpractice policy? Enter in column 1 the monetary limit per  
 40 lawsuit. Enter in column 2 the monetary limit per policy year.

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

Are malpractice premiums and paid losses reported in other than the Administrative and General cost center?  
 42 Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts. N

Are there any home office cost as defined in CMS Pub 15-1, chapter 10? Enter Y for Yes or N for no, in column  
 43 1. N  
 If line 43 = "Y", and there are costs for the home office, enter the home office chain number and enter the name  
 44 and address of the home office on lines 45-47.

45 Name / Contractor Name / Contractor Number  
 46 Street / PO Box  
 47 City / State / Zip

CONCORD HEALTHCARE & REHAB CENTER  
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Skilled Nursing Facility and Skilled Nursing Facility Healthcare Complex Reimbursement Questionnaire

Line #	1	2	3	4
<b>PROVIDER ORGANIZATION AND OPERATION</b>				
1	Has the provider changed ownership immediately prior to the beginning of the cost reporting period?			
	N			
2	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 3, "V" for voluntary or "I" for involuntary			
	N			
3	Is the provider involved in business transactions, including management contracts, with individuals or entities that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships?			
	N			
<b>FINANCIAL DATA AND REPORTS</b>				
4	Were the financial statements prepared by a Certified Public Accountant? If yes, enter in column 2 "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.			
	N			
5	Are the cost report total expenses and total revenues different from those on the filed financial statements? If yes, submit reconciliation.			
	N			
<b>APPROVED EDUCATIONAL ACTIVITIES</b>				
6	Column 1: Were costs claimed for Nursing School? Column 2: Is the provider the legal operator of the program?			
	N			
7	Were costs claimed for Allied Health Programs? (see instructions)			
	N			
8	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (see instructions)			
	N			
<b>BAD DEBTS</b>				
9	Is the provider seeking reimbursement for bad debts? (see instructions)			
	Y			
10	If line 9 is Yes, did the provider's bad debt collection policy change during this cost reporting period? If Yes, submit copy.			
	N			
11	If line 9 is Yes, are patient deductibles and/or coinsurance waived? If Yes, see instructions.			
	N			
12	Have total beds available changed from prior cost reporting period? If Yes, see instructions.			
	N			
<b>PS&amp;R DATA</b>				
13	Was the cost report prepared using the PS&R only? If yes, enter the paid through date of the PS&R used to prepare this cost report. (see Instructions)			
	Y	05/24/2024	Y	05/24/2024
14	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If yes enter the paid through date of the PS&R used to prepare this cost report.			
	N		N	
15	If line 13 or 14 is yes, were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If yes, see instructions.			
	N		N	
16	If line 13 or 14 is yes, then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.			
	N		N	
17	If line 13 or 14 is yes, then were adjustments made to PS&R data for Other?			
	N		N	
18	Was the cost report prepared only using the provider's records? If yes, see Instructions.			
	N		N	
<b>COST REPORT PREPARER CONTACT INFORMATION</b>				
19	First name/Last name/Title	1	2	3
	Connor Pliskin			Preparer
20	Employer.	Zimmet Healthcare Services Group LLC		
21	Telephone number/Email address.	732-970-0733	costreports@zhealthcare.com	

CONCORD HEALTHCARE & REHAB CENTER  
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Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex

PART I - STATISTICAL DATA

CMS #	Component	No. of Beds	Bed days Available	Inpatient Days				Total
				Title V	Title XVIII	Title XIX	Other	
		1	2	3	4	5	6	7
1	Skilled Nursing Facility	120	43,800	0	5,606	16,246	14,208	36,060
2	Nursing Facility	0	0	0	0	0	0	0
4	Home Health Agency Cost			0	0	0	0	0
5	Other Long Term Care	0	0				0	0
8	Total	120	43,800	0	5,606	16,246	14,208	36,060

CMS #	Component	Discharges				Average Length of Stay				
		Title V	Title XVIII	Title XIX	Other	Total	Title V	Title XVIII	Title XIX	Total
		8	9	10	11	12	13	14	15	16
1	Skilled Nursing Facility	0	137	48	131	316	0.00	40.92	338.46	114.11
2	Nursing Facility	0		0	0	0	0.00		0.00	0.00
4	Home Health Agency Cost					0				0.00
5	Other Long Term Care				0	0				0.00
8	Total	0	137	48	131	316	0.00	40.92	338.46	114.11

CMS #	Component	Admissions				FTE		
		Title V	Title XVIII	Title XIX	Other	Total	Paid	Non-Paid
		17	18	19	20	21	22	23
1	Skilled Nursing Facility	0	176	31	100	307	88.38	0
2	Nursing Facility	0		0	0	0	0.00	0
4	Home Health Agency Cost					0	0.00	0
5	Other Long Term Care				0	0	0.00	0
8	Total	0	176	31	100	307	88.38	0

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SNF Wage Index Information

PART II - DIRECT SALARIES

CMS #		Reclass. of Salaries			Paid Hours Related to Salary	Average Hourly Wage
		Amount Reported	from Wkst. A-6	Adjusted Salaries		
		1	2	3	4	5
1	Total Salary	5,385,829	0	5,385,829	183,837.00	29.30
2	Physician salaries - Part A	0	0	0	0.00	
3	Physician salaries - Part B	0	0	0	0.00	
4	Home office personnel	0	0	0	0.00	
5	Sum of lines 2 through 4	0	0	0	0.00	
6	Revised wages (line 1 - 5)	5,385,829	0	5,385,829	183,837.00	29.30
7	Other Long Term Care	0	0	0	0.00	
8	Home Health Agency	0	0	0	0.00	
9	CMHC	0	0	0	0.00	
10	Hospice	0	0	0	0.00	
11	Other Excluded Areas	0	0	0	0.00	
12	Subtotal Excluded salary (Sum of lines 7-11)	0	0	0	0.00	
13	Total Adjusted Salaries (Line 6 - 12)	5,385,829	0	5,385,829	183,837.00	29.30
OTHER WAGES AND RELATED COSTS						
14	Contract Labor: Patient Related & Mgmt	1,404,704	0	1,404,704	36,952.00	38.01
15	Contract Labor: Physician services - Part A	0	0	0	0.00	
16	Home office salaries & wage related costs	0	0	0	0.00	
WAGE RELATED COSTS						
17	Wage related costs (See Part IV)	1,037,919	0	1,037,919		
18	Wage related costs (See Part IV)	0	0	0		
19	Wage related costs (excluded units)	0	0	0		
20	Physicians Part A - WRC	0	0	0		
21	Physicians Part B - WRC	0	0	0		
22	Total Adjusted Wage Related cost	1,037,919	0	1,037,919		

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SNF Wage Index Information

PART III - OVERHEAD COSTS - DIRECT SALARIES

CMS #		Amount Reported 1	Reclass.	Adjusted Salaries 3	Paid Hours Related to Salary 4	Average Hourly Wage 5
			of Salaries from Wkst. A-6 2			
1	Employee Benefits	0	0	0	0	0.00
2	Administrative & General	1,009,339	0	1,009,339	29,280	34.47
3	Plant Operation, Maint. & Repairs	133,324	0	133,324	5,901	22.59
4	Laundry & Linen Service	0	0	0	0	0.00
5	Housekeeping	25,721	0	25,721	1,771	14.52
6	Dietary	558,339	0	558,339	27,397	20.38
7	Nursing Administration	380,559	0	380,559	14,764	25.78
8	Central Services & Supply	0	0	0	0	0.00
9	Pharmacy	0	0	0	0	0.00
10	Medical Rcd.s & M/R Library	0	0	0	0	0.00
11	Social Service	65,681	0	65,681	2,048	32.07
12	Nursing and Allied Health Ed. Act.					
13	Other General Service	198,060	0	198,060	11,837	16.73
14	Total	2,371,023	0	2,371,023	92,998	25.50

CONCORD HEALTHCARE & REHAB CENTER  
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Worksheet S-3 Part IV Monday, June 3, 2024 at 3:44:36 PM

SNF Wage Related Costs

CMS #	Description	
	RETIREMENT COST	
1	401K Employer Contributions	10,489
2	Tax Sheltered Annuity (TSA) Employer Contribution	0
3	Qualified and Non-Qualified Pension Plan Cost	0
4	Prior Year Pension Service Cost	0
	PLAN ADMINISTRATIVE COSTS (Paid to External Organization)	
5	401K/TSA Plan Administration fees	0
6	Legal/Accounting/Management Fees-Pension Plan	0
7	Employee Managed Care Program Administration Fees	0
	HEALTH AND INSURANCE COST	
8	Health Insurance (Purchased or Self Funded)	303,935
9	Prescription Drug Plan	0
10	Dental, Hearing and Vision Plan	20,778
11	Life Insurance (If employee is owner or beneficiary)	2,568
12	Accidental Insurance (If employee is owner or beneficiary)	0
13	Disability Insurance (If employee is owner or beneficiary)	0
14	Long-Term Care Insurance (If employee is owner or beneficiary)	0
15	Workers' Compensation Insurance	92,940
16	Retirement Health Care Cost (see instructions)	0
	TAXES	
17	FICA-Employers Portion Only	409,574
18	Medicare Taxes - Employer Portion Only	0
19	Unemployment Insurance	67,399
20	State or Federal Unemployment Taxes	6,030
	OTHER	
21	Executive Deferred Compensation	0
22	Day Care Cost and Allowances	0
23	Tuition Reimbursement	124,206
		=====
24	Total Wage Related Cost (Lines 1-23)	1,037,919
	PART B OTHER THAN CORE RELATED COST	
25	Other Wage Related Costs	0

CONCORD HEALTHCARE & REHAB CENTER  
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Worksheet S-3 Part V Monday, June 3, 2024 at 3:44:36 PM

SNF Reporting Of Direct Care Expenditures

PART V - OVERHEAD COSTS - DIRECT SALARIES

CMS #	Amount Reported 1	Fringe Benefits 2	Adjusted Salaries 3	Paid Hours Related to Salary 4	Average Hourly Wage 5	
<b>DIRECT SALARIES</b>						
<b>NURSING OCCUPATIONS</b>						
1	Registered Nurses (RNs)	607,623	117,097	724,720	14,694	49.32
2	Licensed Practical Nurses (LPNs)	804,507	155,039	959,546	20,013	47.95
3	Certified Nursing Assistants/Nursing Assistants/Aides	1,012,617	195,144	1,207,761	43,203	27.96
4	<b>Total Nursing (Sum of 1 - 3)</b>	<b>2,424,747</b>	<b>467,280</b>	<b>2,892,027</b>	<b>77,910</b>	<b>37.12</b>
5	Physical Therapists	206,770	39,847	246,617	4,948	49.84
6	Physical Therapy Assistants	0	0	0	0	0.00
7	Physical Therapy Aides	0	0	0	0	0.00
8	Occupational Therapists	280,572	54,070	334,642	6,144	54.47
9	Occupational Therapy Assistants	0	0	0	0	39.47
10	Occupational Therapy Aides	0	0	0	0	0.00
11	Speech Therapists	102,717	19,795	122,512	1,836	66.73
12	Respiratory Therapists	0	0	0	0	0.00
13	Other Medical Staff	0	0	0	0	0.00
<b>CONTRACT LABOR</b>						
<b>NURSING OCCUPATIONS</b>						
14	Registered Nurses (RNs)	202,808		202,808	3,872	52.38
15	Licensed Practical Nurses (LPNs)	359,687		359,687	6,716	53.56
16	Certified Nursing Assistants/Nursing Assistants/Aides	842,209		842,209	26,364	31.95
17	<b>Total Nursing (Sum of 14 - 16)</b>	<b>1,404,704</b>		<b>1,404,704</b>	<b>36,952</b>	<b>38.01</b>
18	Physical Therapists	0		0	0	61.71
19	Physical Therapy Assistants	0		0	0	0.00
20	Physical Therapy Aides	0		0	0	0.00
21	Occupational Therapists	0		0	0	53.22
22	Occupational Therapy Assistants	0		0	0	0.00
23	Occupational Therapy Aides	0		0	0	0.00
24	Speech Therapists	0		0	0	0.00
25	Respiratory Therapists	0		0	0	0.00
26	Other Medical Staff	0		0	0	0.00

CONCORD HEALTHCARE & REHAB CENTER  
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Reclassification and Adjustment of Trial Balance of Expenses

CMS #	COST CENTER DESCRIPTION	Salaries 1	Other 2	Total 3	Reclassi- fications 4	Reclassified Trial Balance 5	Adjust- ments to Expenses 6	Net Expenses for Cost Allocation 7
GENERAL SERVICE COST CENTERS								
1	Cap Rel Costs - Bldgs & Fixtures		1,042,372	1,042,372	0	1,042,372	0	1,042,372
2	Cap Rel Costs - Movable Equipment		137,957	137,957	0	137,957	0	137,957
3	Employee Benefits	0	1,049,251	1,049,251	0	1,049,251	0	1,049,251
4	Administrative & General	1,009,339	2,194,060	3,203,399	0	3,203,399	-687,578	2,515,821
5	Plant Operation, Maint. & Repairs	133,324	332,057	465,381	0	465,381	0	465,381
6	Laundry & Linen Service	0	5,855	5,855	0	5,855	0	5,855
7	Housekeeping	25,721	577,013	602,734	0	602,734	0	602,734
8	Dietary	558,339	598,024	1,156,363	0	1,156,363	-2,200	1,154,163
9	Nursing Administration	380,559	185,951	566,510	0	566,510	0	566,510
10	Central Services & Supply	0	169,795	169,795	0	169,795	0	169,795
11	Pharmacy	0	8,991	8,991	0	8,991	0	8,991
12	Medical Records & Library	0	0	0	0	0	0	0
13	Social Service	65,681	8,304	73,985	0	73,985	0	73,985
15	Activities	198,060	40,878	238,938	0	238,938	0	238,938
INPATIENT ROUTINE SERVICE COST CENTERS								
30	Skilled Nursing Facility	2,424,747	1,426,088	3,850,835	0	3,850,835	0	3,850,835
31	Nursing Facility	0	0	0	0	0	0	0
33	Other Long Term Care	0	0	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS								
40	Radiology	0	11,492	11,492	0	11,492	0	11,492
41	Laboratory	0	25,598	25,598	0	25,598	0	25,598
42	Intravenous Therapy	0	0	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0
44	Physical Therapy	206,770	51,699	258,469	0	258,469	0	258,469
45	Occupational Therapy	280,572	2,710	283,282	0	283,282	0	283,282
46	Speech Pathology	102,717	0	102,717	0	102,717	0	102,717
47	Electrocardiology	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	0	0	0	0
49	Drugs Charged to Patients	0	228,342	228,342	0	228,342	0	228,342
50	Dental Care - Title XIX only	0	0	0	0	0	0	0
51	Support Surfaces	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center	0	0	0	0	0	0	0
OUTPATIENT SERVICE COST CENTERS								
60	Clinic	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS								
70	Home Health Agency Cost	0	0	0	0	0	0	0
71	Ambulance	0	0	0	0	0	0	0
74	Other Reimbursable Cost	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS								
80	Malpractice Premiums & Paid Losses		0	0	0	0	0	0
81	Interest Expense		0	0	0	0	0	0
82	Utilization Review	0	0	0	0	0	0	0
84	Other Special Purpose Cost	0	0	0	0	0	0	0
89	SUBTOTALS	5,385,829	8,096,437	13,482,266	0	13,482,266	-689,778	12,792,488
NONREIMBURSABLE COST CENTERS								
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0
91	Barber and Beauty Shop	0	0	0	0	0	0	0
92	Physicians Private Offices	0	0	0	0	0	0	0
93	Nonpaid Workers	0	0	0	0	0	0	0
94	Patients Laundry	0	0	0	0	0	0	0
95	Dental	0	10,300	10,300	0	10,300	0	10,300
100	TOTAL	5,385,829	8,106,737	13,492,566	0	13,492,566	-689,778	12,802,788

CONCORD HEALTHCARE & REHAB CENTER  
 Provider CCN: 31-5275  
 Period from 1/1/2023 to 12/31/2023

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Reclassifications

CMS #	EXPLANATION OF RECLASSIFICATION ENTRY	Increases			Decreases					
		Code	COST CENTER	LINE	SALARY	NON-SALARY	COST CENTER	LINE	SALARY	NON-SALARY
		1	2	3	4	5	6	7	8	9
100	TOTAL RECLASSIFICATIONS				0	0			0	0

CONCORD HEALTHCARE & REHAB CENTER  
 Provider CCN: 31-5275  
 Period from 1/1/2023 to 12/31/2023

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Analysis of changes during cost reporting period in capital asset balances

CMS #	DESCRIPTION	Beginning	Acquisitions	Disposals	Ending	Fully
		Balances	Purchase	and	Balance	Depreciated
		1	2	Retirements	6	Assets
			3	5		7
			4			
1	Land	0	0	0	0	0
2	Land Improvements	0	0	0	0	0
3	Buildings & Fixtures	0	0	0	0	0
4	Building Improvements	1,696,562	50,000	0	1,746,562	1,346,834
5	Fixed Equipment	0	0	0	0	0
6	Movable Equipment	1,466,547	27,301	0	1,493,848	1,248,620
7	Subtotal	3,163,109	77,301	0	3,240,410	2,595,454
8	Reconciling Items	0	0	0	0	0
9	Total	3,163,109	77,301	0	3,240,410	2,595,454

CONCORD HEALTHCARE & REHAB CENTER  
 Provider CCN: 31-5275  
 Period from 1/1/2023 to 12/31/2023

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Adjustments to Expenses

CMS #	Description	Basis for Adjustment		Expense classification on Worksheet A to/from which the amount is to be adjusted		Line No.
		1	2	3	4	
1	Investment income on restricted funds	B	-212,411	Administrative & General	4	4
2	Trade, quantity and time discounts on purchases		0			
3	Refunds and rebates of expenses		0			
4	Rental of provider space by suppliers		0			
5	Telephone services (pay stations excluded)		0			
6	Television and radio service		0			
7	Parking lot		0			
8	Remuneration applicable to provider-based physician adjustment	A82	0			
9	Home office costs		0			
10	Sale of scrap, waste, etc.		0			
11	Nonallowable costs related to certain capital expenditures		0			
12	Adjustment resulting from transactions with related organizations	A81	0			
13	Laundry and Linen service		0			
14	Revenue - Employee meals		0			
15	Cost of meals - Guests		0			
16	Sale of medical supplies to other than patients		0			
17	Sale of drugs to other than patients		0			
18	Sale of medical records and abstracts	B	-121	Administrative & General	4	4
19	Vending machines		0			
20	Income from imposition of interest, finance or penalty charges		0			
21	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments	B	-2,200	Dietary	8	8
22	Utilization review -- physicians' compensation		0	Utilization Review	82	82
23	Depreciation -- buildings and fixtures		0	Cap Rel Costs - Bldgs & Fixtures	1	1
24	Depreciation -- movable equipment		0	Cap Rel Costs - Movable Equipment	2	2
25	Misc. Income	B	-4,000	Administrative & General	4	4
26	Promotional Advert. Joint	A	-141,825	Administrative & General	4	4
27	Promotional Advert. Direc	A	-1,800	Administrative & General	4	4
28	Admin&gen. Fines/penaltie	A	-680	Administrative & General	4	4
29	Contributions	A	-37,850	Administrative & General	4	4
30	BAD DEBT EXPENSE	A	-150,000	Administrative & General	4	4
31	Bad Debt Expense Part A	A	-138,626	Administrative & General	4	4
32	Political Action Fund	A	-265	Administrative & General	4	4
100	TOTAL		-689,778			

CONCORD HEALTHCARE & REHAB CENTER  
Provider CCN: 31-5275  
Period from 1/1/2023 to 12/31/2023

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

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

CMS #	Line No.	Cost Center	Expense Items	Amount	Amount	Adjustments
				Allowable In Cost	Included in Wkst A col 5	
10	1	2	3	4	5	6
	TOTALS			0	0	0

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

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

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

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

CONCORD HEALTHCARE & REHAB CENTER  
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 Period from 1/1/2023 to 12/31/2023

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Provider-Based Physicians Adjustments

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

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

CONCORD HEALTHCARE & REHAB CENTER  
 Provider CCN: 31-5275  
 Period from 1/1/2023 to 12/31/2023

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COST ALLOCATION - GENERAL SERVICE COSTS

	Net Expenses For Cost Allocation	Cap Rel Build & Fixtures (Square Feet)	Cap Rel Movable Equipment (Square Feet)	Employee Benefits (Gross Salaries)	SubTotal	Adminis- trative & General (Accum. Cost)	Plant Oper Maint. & Repair (Square Feet)	Laundry & Linen Service (Patient Days)	House- keeping (Square Feet)
	0	1	2	3	3A	4	5	6	7
1	1,042,372	1,042,372							
2	137,957		137,957						
3	1,049,251	7,575	1,002	1,057,828					
4	2,515,821	182,708	24,181	198,244	2,920,954	2,920,954			
5	465,381	35,873	4,748	26,186	532,188	157,308	689,496		
6	5,855	22,133	2,929	0	30,917	9,139	18,697	58,753	
7	602,734	14,592	1,931	5,052	624,309	184,538	12,326	0	821,173
8	1,154,163	84,927	11,240	109,663	1,359,993	401,998	71,742	0	89,468
9	566,510	17,215	2,278	74,746	660,749	195,309	14,542	0	18,135
10	169,795	8,034	1,063	0	178,892	52,878	6,786	0	8,463
11	8,991	0	0	0	8,991	2,658	0	0	0
12	0	6,656	881	0	7,537	2,228	5,623	0	7,012
13	73,985	11,411	1,510	12,900	99,806	29,501	9,639	0	12,021
15	238,938	0	0	38,901	277,839	82,126	0	0	0
ANCILLARY SERVICE COST CENTERS									
30	3,850,835	595,963	78,877	476,242	5,001,917	1,478,510	503,439	58,753	627,833
31	0	0	0	0	0	0	0	0	0
33	0	0	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS									
40	11,492	0	0	0	11,492	3,397	0	0	0
41	25,598	0	0	0	25,598	7,566	0	0	0
42	0	0	0	0	0	0	0	0	0
43	0	0	0	0	0	0	0	0	0
44	258,469	30,495	4,036	40,612	333,612	98,612	25,761	0	32,126
45	283,282	18,330	2,426	55,107	359,145	106,159	15,484	0	19,310
46	102,717	2,525	334	20,175	125,751	37,170	2,133	0	2,660
47	0	0	0	0	0	0	0	0	0
48	0	0	0	0	0	0	0	0	0
49	228,342	3,935	521	0	232,798	68,812	3,324	0	4,145
50	0	0	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS									
51	0	0	0	0	0	0	0	0	0
52	0	0	0	0	0	0	0	0	0
NON-REIMBURSABLE COST CENTERS									
60	0	0	0	0	0	0	0	0	0
63	0	0	0	0	0	0	0	0	0
70	0	0	0	0	0	0	0	0	0
71	0	0	0	0	0	0	0	0	0
74	0	0	0	0	0	0	0	0	0
84	0	0	0	0	0	0	0	0	0
89	12,792,488	1,042,372	137,957	1,057,828	12,792,488	2,917,909	689,496	58,753	821,173
90	0	0	0	0	0	0	0	0	0
91	0	0	0	0	0	0	0	0	0
92	0	0	0	0	0	0	0	0	0
93	0	0	0	0	0	0	0	0	0
94	0	0	0	0	0	0	0	0	0
95	10,300	0	0	0	10,300	3,045	0	0	0
98	0	0	0	0	0	0	0	0	0
99	0	0	0	0	0	0	0	0	0
100	12,802,788	1,042,372	137,957	1,057,828	12,802,788	2,920,954	689,496	58,753	821,173

CONCORD HEALTHCARE & REHAB CENTER  
 Provider CCN: 31-5275  
 Period from 1/1/2023 to 12/31/2023

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COST ALLOCATION - GENERAL SERVICE COSTS

	Dietary (Meals Served) 8	Nursing Adminis- tration (Patient Days) 9	Central Services & Supply (Patient Days) 10	Pharmacy (Patient Days) 11	Medical Records & Library (Patient Days) 12	Social Service (Patient Days) 13	Activities SERVICE (Patient Days) 15	SubTotal 16	Adjustments 17
1 Cap Rel Costs - Bldgs & Fixtures									
2 Cap Rel Costs - Movable Equipment									
3 Employee Benefits									
4 Administrative & General									
5 Plant Operation, Maint. & Repairs									
6 Laundry & Linen Service									
7 Housekeeping									
8 Dietary	1,923,201								
9 Nursing Administration	0	888,735							
10 Central Services & Supply	0	0	247,019						
11 Pharmacy	0	0	0	11,649					
12 Medical Records & Library	0	0	0	0	22,400				
13 Social Service	0	0	0	0	0	150,967			
15 Activities	0	0	0	0	0	0	359,965		
ANCILLARY SERVICE COST CENTERS									
30 Skilled Nursing Facility	961,600	444,368	123,509	5,825	11,200	75,484	179,982	9,472,420	0
31 Nursing Facility	0	0	0	0	0	0	0	0	0
33 Other Long Term Care	961,601	444,367	123,510	5,824	11,200	75,483	179,983	1,801,968	0
OTHER REIMBURSABLE COST CENTERS									
40 Radiology	0	0	0	0	0	0	0	14,889	0
41 Laboratory	0	0	0	0	0	0	0	33,164	0
42 Intravenous Therapy	0	0	0	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	0	0
44 Physical Therapy	0	0	0	0	0	0	0	490,111	0
45 Occupational Therapy	0	0	0	0	0	0	0	500,098	0
46 Speech Pathology	0	0	0	0	0	0	0	167,714	0
47 Electrocardiology	0	0	0	0	0	0	0	0	0
48 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0
49 Drugs Charged to Patients	0	0	0	0	0	0	0	309,079	0
50 Dental Care - Title XIX only	0	0	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS									
51 Support Surfaces	0	0	0	0	0	0	0	0	0
52 Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0
NON-REIMBURSABLE COST CENTERS									
60 Clinic	0	0	0	0	0	0	0	0	0
63 Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0
70 Home Health Agency Cost	0	0	0	0	0	0	0	0	0
71 Ambulance	0	0	0	0	0	0	0	0	0
74 Other Reimbursable Cost	0	0	0	0	0	0	0	0	0
84 Other Special Purpose Cost	0	0	0	0	0	0	0	0	0
89 Subtotals	1,923,201	888,735	247,019	11,649	22,400	150,967	359,965	12,789,443	0
90 Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0	0
91 Barber and Beauty Shop	0	0	0	0	0	0	0	0	0
92 Physicians Private Offices	0	0	0	0	0	0	0	0	0
93 Nonpaid Workers	0	0	0	0	0	0	0	0	0
94 Patients Laundry	0	0	0	0	0	0	0	0	0
95 Dental	0	0	0	0	0	0	0	13,345	0
98 Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99 Negative Cost Center	0	0	0	0	0	0	0	0	0
100 TOTAL	1,923,201	888,735	247,019	11,649	22,400	150,967	359,965	12,802,788	0

CONCORD HEALTHCARE & REHAB CENTER  
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COST ALLOCATION - GENERAL SERVICE COSTS

	Total
	18
1 Cap Rel Costs - Bldgs & Fixtures	
2 Cap Rel Costs - Movable Equipment	
3 Employee Benefits	
4 Administrative & General	
5 Plant Operation, Maint. & Repairs	
6 Laundry & Linen Service	
7 Housekeeping	
8 Dietary	
9 Nursing Administration	
10 Central Services & Supply	
11 Pharmacy	
12 Medical Records & Library	
13 Social Service	
15 Activities	
ANCILLARY SERVICE COST CENTERS	
30 Skilled Nursing Facility	9,472,420
31 Nursing Facility	0
33 Other Long Term Care	1,801,968
OTHER REIMBURSABLE COST CENTERS	
40 Radiology	14,889
41 Laboratory	33,164
42 Intravenous Therapy	0
43 Oxygen (Inhalation) Therapy	0
44 Physical Therapy	490,111
45 Occupational Therapy	500,098
46 Speech Pathology	167,714
47 Electrocardiology	0
48 Medical Supplies Charged to Patients	0
49 Drugs Charged to Patients	309,079
50 Dental Care - Title XIX only	0
SPECIAL PURPOSE COST CENTERS	
51 Support Surfaces	0
52 Other Ancillary Service Cost Center	0
NON-REIMBURSABLE COST CENTERS	
60 Clinic	0
63 Other Outpatient Service Cost	0
70 Home Health Agency Cost	0
71 Ambulance	0
74 Other Reimbursable Cost	0
84 Other Special Purpose Cost	0
89 Subtotals	12,789,443
90 Gift, Flower, Coffee Shops & Canteen	0
91 Barber and Beauty Shop	0
92 Physicians Private Offices	0
93 Nonpaid Workers	0
94 Patients Laundry	0
95 Dental	13,345
98 Cross Foot Adjustments	0
99 Negative Cost Center	0
100 TOTAL	12,802,788

CONCORD HEALTHCARE & REHAB CENTER  
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ALLOCATION OF CAPITAL - RELATED COSTS

	Directly Assigned Capital Related Costs 0	Cap Rel Build & Fixtures (Square Feet) 1	Cap Rel Movable Equipment (Square Feet) 2	SubTotal 2A	Employee Benefits (Gross Salaries) 3	Adminis- trative & General (Accum. Cost) 4	Plant Oper Maint. & Repair (Square Feet) 5	Laundry & Linen Service (Patient Days) 6	House- keeping (Square Feet) 7
1 Cap Rel Costs - Bldgs & Fixtures	0	0							
2 Cap Rel Costs - Movable Equipment	0	0	0						
3 Employee Benefits	0	7,575	1,002	8,577	8,577				
4 Administrative & General	0	182,708	24,181	206,889	1,608	208,497			
5 Plant Operation, Maint. & Repairs	0	35,873	4,748	40,621	212	11,229	52,062		
6 Laundry & Linen Service	0	22,133	2,929	25,062	0	652	1,412	27,126	
7 Housekeeping	0	14,592	1,931	16,523	41	13,172	931	0	30,667
8 Dietary	0	84,927	11,240	96,167	889	28,694	5,417	0	3,341
9 Nursing Administration	0	17,215	2,278	19,493	606	13,941	1,098	0	677
10 Central Services & Supply	0	8,034	1,063	9,097	0	3,774	512	0	316
11 Pharmacy	0	0	0	0	0	190	0	0	0
12 Medical Records & Library	0	6,656	881	7,537	0	159	425	0	262
13 Social Service	0	11,411	1,510	12,921	105	2,106	728	0	449
15 Activities	0	0	0	0	316	5,862	0	0	0
ANCILLARY SERVICE COST CENTERS									
30 Skilled Nursing Facility	0	595,963	78,877	674,840	3,860	105,537	38,013	27,126	23,447
31 Nursing Facility	0	0	0	0	0	0	0	0	0
33 Other Long Term Care	0	0	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS									
40 Radiology	0	0	0	0	0	242	0	0	0
41 Laboratory	0	0	0	0	0	540	0	0	0
42 Intravenous Therapy	0	0	0	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	0	0
44 Physical Therapy	0	30,495	4,036	34,531	329	7,039	1,945	0	1,200
45 Occupational Therapy	0	18,330	2,426	20,756	447	7,578	1,169	0	721
46 Speech Pathology	0	2,525	334	2,859	164	2,653	161	0	99
47 Electrocardiology	0	0	0	0	0	0	0	0	0
48 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0
49 Drugs Charged to Patients	0	3,935	521	4,456	0	4,912	251	0	155
50 Dental Care - Title XIX only	0	0	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS									
51 Support Surfaces	0	0	0	0	0	0	0	0	0
52 Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0
NON-REIMBURSABLE COST CENTERS									
60 Clinic	0	0	0	0	0	0	0	0	0
63 Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0
70 Home Health Agency Cost	0	0	0	0	0	0	0	0	0
71 Ambulance	0	0	0	0	0	0	0	0	0
74 Other Reimbursable Cost	0	0	0	0	0	0	0	0	0
84 Other Special Purpose Cost	0	0	0	0	0	0	0	0	0
89 Subtotals	0	1,042,372	137,957	1,180,329	8,577	208,280	52,062	27,126	30,667
90 Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0	0
91 Barber and Beauty Shop	0	0	0	0	0	0	0	0	0
92 Physicians Private Offices	0	0	0	0	0	0	0	0	0
93 Nonpaid Workers	0	0	0	0	0	0	0	0	0
94 Patients Laundry	0	0	0	0	0	0	0	0	0
95 Dental	0	0	0	0	0	217	0	0	0
98 Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99 Negative Cost Center	0	0	0	0	0	0	0	0	0
100 TOTAL	0	1,042,372	137,957	1,180,329	8,577	208,497	52,062	27,126	30,667

CONCORD HEALTHCARE & REHAB CENTER  
 Provider CCN: 31-5275  
 Period from 1/1/2023 to 12/31/2023

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ALLOCATION OF CAPITAL - RELATED COSTS

	Dietary (Meals Served) 8	Nursing Adminis- tration (Patient Days) 9	Central Services & Supply (Patient Days) 10	Pharmacy (Patient Days) 11	Medical Records & Library (Patient Days) 12	Social Service (Patient Days) 13	Activities SERVICE (Patient Days) 15	SubTotal 16	Adjustments 17
1 Cap Rel Costs - Bldgs & Fixtures									
2 Cap Rel Costs - Movable Equipment									
3 Employee Benefits									
4 Administrative & General									
5 Plant Operation, Maint. & Repairs									
6 Laundry & Linen Service									
7 Housekeeping									
8 Dietary	134,508								
9 Nursing Administration	0	35,815							
10 Central Services & Supply	0	0	13,699						
11 Pharmacy	0	0	0	190					
12 Medical Records & Library	0	0	0	0	8,383				
13 Social Service	0	0	0	0	0	16,309			
15 Activities	0	0	0	0	0	0	6,178		
ANCILLARY SERVICE COST CENTERS									
30 Skilled Nursing Facility	67,254	17,907	6,850	95	4,191	8,154	3,089	980,363	0
31 Nursing Facility	0	0	0	0	0	0	0	0	0
33 Other Long Term Care	67,254	17,908	6,849	95	4,192	8,155	3,089	107,542	0
OTHER REIMBURSABLE COST CENTERS									
40 Radiology	0	0	0	0	0	0	0	242	0
41 Laboratory	0	0	0	0	0	0	0	540	0
42 Intravenous Therapy	0	0	0	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	0	0
44 Physical Therapy	0	0	0	0	0	0	0	45,044	0
45 Occupational Therapy	0	0	0	0	0	0	0	30,671	0
46 Speech Pathology	0	0	0	0	0	0	0	5,936	0
47 Electrocardiology	0	0	0	0	0	0	0	0	0
48 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0
49 Drugs Charged to Patients	0	0	0	0	0	0	0	9,774	0
50 Dental Care - Title XIX only	0	0	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS									
51 Support Surfaces	0	0	0	0	0	0	0	0	0
52 Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0
NON-REIMBURSABLE COST CENTERS									
60 Clinic	0	0	0	0	0	0	0	0	0
63 Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0
70 Home Health Agency Cost	0	0	0	0	0	0	0	0	0
71 Ambulance	0	0	0	0	0	0	0	0	0
74 Other Reimbursable Cost	0	0	0	0	0	0	0	0	0
84 Other Special Purpose Cost	0	0	0	0	0	0	0	0	0
89 Subtotals	134,508	35,815	13,699	190	8,383	16,309	6,178	1,180,112	0
90 Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0	0
91 Barber and Beauty Shop	0	0	0	0	0	0	0	0	0
92 Physicians Private Offices	0	0	0	0	0	0	0	0	0
93 Nonpaid Workers	0	0	0	0	0	0	0	0	0
94 Patients Laundry	0	0	0	0	0	0	0	0	0
95 Dental	0	0	0	0	0	0	0	217	0
98 Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99 Negative Cost Center	0	0	0	0	0	0	0	0	0
100 TOTAL	134,508	35,815	13,699	190	8,383	16,309	6,178	1,180,329	0

CONCORD HEALTHCARE & REHAB CENTER  
 Provider CCN: 31-5275  
 Period from 1/1/2023 to 12/31/2023

Worksheet B Part II Monday, June 3, 2024 at 3:44:36 PM

ALLOCATION OF CAPITAL - RELATED COSTS

	Total
	18
1 Cap Rel Costs - Bldgs & Fixtures	
2 Cap Rel Costs - Movable Equipment	
3 Employee Benefits	
4 Administrative & General	
5 Plant Operation, Maint. & Repairs	
6 Laundry & Linen Service	
7 Housekeeping	
8 Dietary	
9 Nursing Administration	
10 Central Services & Supply	
11 Pharmacy	
12 Medical Records & Library	
13 Social Service	
15 Activities	
ANCILLARY SERVICE COST CENTERS	
30 Skilled Nursing Facility	980,363
31 Nursing Facility	0
33 Other Long Term Care	107,542
OTHER REIMBURSABLE COST CENTERS	
40 Radiology	242
41 Laboratory	540
42 Intravenous Therapy	0
43 Oxygen (Inhalation) Therapy	0
44 Physical Therapy	45,044
45 Occupational Therapy	30,671
46 Speech Pathology	5,936
47 Electrocardiology	0
48 Medical Supplies Charged to Patients	0
49 Drugs Charged to Patients	9,774
50 Dental Care - Title XIX only	0
SPECIAL PURPOSE COST CENTERS	
51 Support Surfaces	0
52 Other Ancillary Service Cost Center	0
NON-REIMBURSABLE COST CENTERS	
60 Clinic	0
63 Other Outpatient Service Cost	0
70 Home Health Agency Cost	0
71 Ambulance	0
74 Other Reimbursable Cost	0
84 Other Special Purpose Cost	0
89 Subtotals	1,180,112
90 Gift, Flower, Coffee Shops & Canteen	0
91 Barber and Beauty Shop	0
92 Physicians Private Offices	0
93 Nonpaid Workers	0
94 Patients Laundry	0
95 Dental	217
98 Cross Foot Adjustments	
99 Negative Cost Center	
100 TOTAL	1,180,329



CONCORD HEALTHCARE & REHAB CENTER  
 Provider CCN: 31-5275  
 Period from 1/1/2023 to 12/31/2023

Worksheet B-1 Monday, June 3, 2024 at 3:44:36 PM

COST ALLOCATION - STATISTICAL BASIS

	Nursing Adminis- tration (Patient Days) 9	Central Services & Supply (Patient Days) 10	Pharmacy (Patient Days) 11	Medical Records & Library (Patient Days) 12	Social Service (Patient Days) 13	Activities SERVICE (Patient Days) 15
1 Cap Rel Costs - Bldgs & Fixtures						
2 Cap Rel Costs - Movable Equipment						
3 Employee Benefits						
4 Administrative & General						
5 Plant Operation, Maint. & Repairs						
6 Laundry & Linen Service						
7 Housekeeping						
8 Dietary						
9 Nursing Administration	72,120					
10 Central Services & Supply	0	72,120				
11 Pharmacy	0	0	72,120			
12 Medical Records & Library	0	0	0	72,120		
13 Social Service	0	0	0	0	72,120	
15 Activities	0	0	0	0	0	72,120
ANCILLARY SERVICE COST CENTERS						
30 Skilled Nursing Facility	36,060	36,060	36,060	36,060	36,060	36,060
31 Nursing Facility	0	0	0	0	0	0
33 Other Long Term Care	36,060	36,060	36,060	36,060	36,060	36,060
OTHER REIMBURSABLE COST CENTERS						
40 Radiology	0	0	0	0	0	0
41 Laboratory	0	0	0	0	0	0
42 Intravenous Therapy	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	0
44 Physical Therapy	0	0	0	0	0	0
45 Occupational Therapy	0	0	0	0	0	0
46 Speech Pathology	0	0	0	0	0	0
47 Electrocardiology	0	0	0	0	0	0
48 Medical Supplies Charged to Patients	0	0	0	0	0	0
49 Drugs Charged to Patients	0	0	0	0	0	0
50 Dental Care - Title XIX only	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS						
51 Support Surfaces	0	0	0	0	0	0
52 Other Ancillary Service Cost Center	0	0	0	0	0	0
NON-REIMBURSABLE COST CENTERS						
60 Clinic	0	0	0	0	0	0
63 Other Outpatient Service Cost	0	0	0	0	0	0
70 Home Health Agency Cost	0	0	0	0	0	0
71 Ambulance	0	0	0	0	0	0
74 Other Reimbursable Cost	0	0	0	0	0	0
80 Malpractice Premiums & Paid Losses	0	0	0	0	0	0
84 Other Special Purpose Cost	0	0	0	0	0	0
89 Subtotal	72,120	72,120	72,120	72,120	72,120	72,120
90 Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0
91 Barber and Beauty Shop	0	0	0	0	0	0
92 Physicians Private Offices	0	0	0	0	0	0
93 Nonpaid Workers	0	0	0	0	0	0
94 Patients Laundry	0	0	0	0	0	0
95 Dental	0	0	0	0	0	0
98 Cross Foot Adjustments	0	0	0	0	0	0
99 Negative Cost Center	0	0	0	0	0	0
102 Cost to be Allocated per Bp1	888,735	247,019	11,649	22,400	150,967	359,965

CONCORD HEALTHCARE & REHAB CENTER  
 Provider CCN: 31-5275  
 Period from 1/1/2023 to 12/31/2023

Worksheet B-1 Monday, June 3, 2024 at 3:44:36 PM

COST ALLOCATION - STATISTICAL BASIS

	Cap Rel Build & Fixtures (Square Feet) 1	Cap Rel Movable Equipment (Square Feet) 2	Employee Benefits (Gross Salaries) 3	Reconcil- iation 4A	Adminis- trative & General (Accum. Cost) 4	Plant Oper Maint. & Repair (Square Feet) 5	Laundry & Linen & Service (Patient Days) 6	House- keeping (Square Feet) 7	Dietary (Meals Served) 8	
103	Unit Cost Multiplier per Bp1	32.790336	4.339772	0.196410	0.000000	0.295588	27.699502	1.629312	34.543707	8.888894
104	Cost to be Allocated per Bp2	0	0	8,577	0	208,497	52,062	27,126	30,667	134,508
105	Unit Cost Multiplier per Bp2	0.000000	0.000000	0.001593	0.000000	0.021099	2.091515	0.752246	1.290047	0.621686

CONCORD HEALTHCARE & REHAB CENTER  
 Provider CCN: 31-5275  
 Period from 1/1/2023 to 12/31/2023

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COST ALLOCATION - STATISTICAL BASIS

	Nursing Adminis- tration (Patient Days) 9	Central Services & Supply (Patient Days) 10	Pharmacy (Patient Days) 11	Medical Records & Library (Patient Days) 12	Social Service (Patient Days) 13	Activities SERVICE (Patient Days) 15	
103	Unit Cost Multiplier per Bp1	12.323003	3.425111	0.161522	0.310593	2.093275	4.991195
104	Cost to be Allocated per Bp2	35,815	13,699	190	8,383	16,309	6,178
105	Unit Cost Multiplier per Bp2	0.496603	0.189947	0.002634	0.116237	0.226137	0.085663

CONCORD HEALTHCARE & REHAB CENTER  
Provider CCN: 31-5275  
Period from 1/1/2023 to 12/31/2023

Worksheet B-2 Monday, June 3, 2024 at 3:44:36 PM

Post Step Down Adjustments

Worksheet B

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

#

Worksheet has no records.

CONCORD HEALTHCARE & REHAB CENTER  
 Provider CCN: 31-5275  
 Period from 1/1/2023 to 12/31/2023

Worksheet C Monday, June 3, 2024 at 3:44:36 PM

Ratio of Cost of Charges  
 for Ancillary and Outpatient Cost Centers

CMS #	COST CENTER	Total		Ratio
		1	2	
	ANCILLARY SERVICE COST CENTERS			
	OUTPATIENT SERVICE COST CENTERS			
40	Radiology	14,889	11,492	1.295597
41	Laboratory	33,164	25,598	1.295570
42	Intravenous Therapy	0	0	0.000000
43	Oxygen (Inhalation) Therapy	0	0	0.000000
44	Physical Therapy	490,111	441,626	1.109787
45	Occupational Therapy	500,098	375,194	1.332905
46	Speech Pathology	167,714	297,433	0.563872
47	Electrocardiology	0	0	0.000000
48	Medical Supplies Charged to Patients	0	0	0.000000
49	Drugs Charged to Patients	309,079	228,342	1.353579
50	Dental Care - Title XIX only	0	0	0.000000
51	Support Surfaces	0	0	0.000000
52	Other Ancillary Service Cost Center	0	0	0.000000
60	Clinic	0	0	0.000000
63	Other Outpatient Service Cost	0	0	0.000000
71	Ambulance	0	0	0.000000
100	TOTAL	1,515,055	1,379,685	

CONCORD HEALTHCARE & REHAB CENTER  
 Provider CCN: 31-5275  
 Period from 1/1/2023 to 12/31/2023

Worksheet D Part I Monday, June 3, 2024 at 3:44:36 PM

Skilled Nursing Facility  
 Title XVIII

PART I - ANCILLARY COST APPORTIONMENT

CMS #	Cost Center Description	Ratio of cost to charges 1	Health Care Program Charges		Health Care Program Cost	
			Part A 2	Part B 3	Part A 4	Part B 5
<b>ANCILLARY SERVICE COST CENTERS</b>						
40	Radiology	1.295597	0	0	0	0
41	Laboratory	1.295570	11,392	0	14,759	0
42	Intravenous Therapy	0.000000	0	0	0	0
43	Oxygen (Inhalation) Therapy	0.000000	0	0	0	0
44	Physical Therapy	1.109787	213,162	0	236,564	0
45	Occupational Therapy	1.332905	218,102	0	290,709	0
46	Speech Pathology	0.563872	158,486	0	89,366	0
47	Electrocardiology	0.000000	0	0	0	0
48	Medical Supplies Charged to Patients	0.000000	0	0	0	0
49	Drugs Charged to Patients	1.353579	106,203	0	143,754	0
50	Dental Care - Title XIX only	0.000000	0	0	0	0
51	Support Surfaces	0.000000	0	0	0	0
52	Other Ancillary Service Cost Center	0.000000	0	0	0	0
<b>OUTPATIENT SERVICE COST CENTERS</b>						
60	Clinic	0.000000	0	0	0	0
63	Other Outpatient Service Cost	0.000000	0	0	0	0
71	Ambulance	0.000000	0	0	0	0
100	<b>TOTAL</b>		<b>707,345</b>	<b>0</b>	<b>775,152</b>	<b>0</b>

CONCORD HEALTHCARE & REHAB CENTER  
 Provider CCN: 31-5275  
 Period from 1/1/2023 to 12/31/2023

Worksheet D Part II Monday, June 3, 2024 at 3:44:36 PM

Skilled Nursing Facility  
 Title XVIII

Part II - APPORTIONMENT OF VACCINE COST

#	Description	Amount
1	Drugs charged to patients - RCC	1.353579
2	Program vaccine charges	0
3	Program costs	0

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

	Total Cost (From Worksheet B, Part I, Col 18	Nursing & Allied Health (From Wkst B Part I, Col 14)	Ratio of Nursing & Allied Health Costs To Total Costs - Part A (Col 2 / Col 1)	Program Part A Cost (From Wkst D Part I, Col 4)	Part A Nursing & Allied Health Costs for Pass Through (Col 3 X Col 4)
	1	2	3	4	5
40	Radiology	0	0	0.000000	0
41	Laboratory	0	0	0	14,759
42	Intravenous Therapy	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	0	0	0
44	Physical Therapy	0	0	0	236,564
45	Occupational Therapy	0	0	0	290,709
46	Speech Pathology	0	0	0	89,366
47	Electrocardiology	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	0
49	Drugs Charged to Patients	0	0	0	143,754
50	Dental Care - Title XIX only	0	0	0	0
51	Support Surfaces	0	0	0	0
	=====	=====	=====	=====	=====
100	TOTAL	0	0	775,152	0

CONCORD HEALTHCARE & REHAB CENTER  
Provider CCN: 31-5275  
Period from 1/1/2023 to 12/31/2023

Worksheet D-1 Monday, June 3, 2024 at 3:44:36 PM

Nursing Facility  
Title XVIII

PART I - CALCULATION OF INPATIENT ROUTINE COSTS

CMS #	DESCRIPTION	AMOUNT
1	Inpatient days incl. private	36,060
2	Private room days	0
3	Inpatient days incl. Program prvt.	5,606
4	Med. nec. Program prvt. room days	0
5	Total general Inpatient routine svc.s co	9,472,420
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT		
6	General Inpatient routine service charge	1,569,680
7	General Inpatient routine service RCC	6.034619
8	Private room charges	0
9	Avg. private room per diem charge	0.00
10	Semi-private room charges	0
11	Avg. semi-private room per diem charge	0.00
12	Avg. private room charge diff.	0.00
13	Avg. private room cost diff.	0.00
14	Private room cost diff. adjustment	0
15	General Inpatient routine service cost n	9,472,420
PROGRAM INPATIENT ROUTINE SERVICE COSTS		
16	Adjusted general Inpatient per diem cost	262.68
17	Program routine service cost	1,472,584
18	Med. nec. program prvt. room cost	0
19	Total program general Inpatient cost	1,472,584
20	Capital related cost allocated to inpati	980,363
21	Per diem capital related costs	27.19
22	Program capital related cost	152,427
23	Inpatient routine service cost	1,320,157
24	Aggregate charges to beneficiaries for e	0
25	Total program routine service costs for	1,320,157
26	Per diem limitation	0.00
27	I/p routine service cost limitation	0
28	Reimbursable Inpatient routine service c	0

CONCORD HEALTHCARE & REHAB CENTER  
Provider CCN: 31-5275  
Period from 1/1/2023 to 12/31/2023

Worksheet D-1 Monday, June 3, 2024 at 3:44:36 PM

Computation of Inpatient Routine Costs

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

Line No.	Item Description	Amounts
1	Total inpatient days (see instructions)	36,060
2	Program inpatient days (see instructions)	5,606
3	Total Nursing & Allied Health costs ( see instructions)	0
4	Nursing & Allied Health ratio (Line 2 divided by line 1)	0.155463
5	Program Nursing & Allied Health costs for pass-through (Line 3 times line 4)	0

CONCORD HEALTHCARE & REHAB CENTER  
 Provider CCN: 31-5275  
 Period from 1/1/2023 to 12/31/2023

Worksheet E Monday, June 3, 2024 at 3:44:36 PM

Calculation of Reimbursement Settlement  
 Title XVIII

PART I - SNF REIMBURSEMENT UNDER PPS

PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT

1	Inpatient PPS amount (See Instructions)	4,230,705
2	Nursing and Allied Health Education Activities (pass through payments)	0
		-----
3	Subtotal	4,230,705
4	Primary payor amounts	0
5	Coinsurance	748,600
6	Reimbursable bad debts (From your records)	290,636
7	Reimbursable bad debts for dual eligible beneficiaries (See instructions)	197,847
8	Adjusted reimbursable bad debts. (See instructions)	188,913
9	Recovery of bad debts - for statistical records only	0
10	Utilization review	0
		-----
11	Subtotal	3,671,018
12	Interim payments (See instructions)	3,582,348
13	Tentative adjustment	0
14	Other adjustment (See instructions)	0
14.50	Demonstration payment adjustment amount before sequestration	0
14.55	Demonstration payment adjustment amount after sequestration	0
14.75	Sequestration for non-claims based amounts (See instructions)	3,778
14.99	Sequestration adjustment (See instructions)	69,642
15	Balance due provider/program	15,250
16	Protested amounts (Nonallowable cost report items)	0

PART I - SNF REIMBURSEMENT UNDER PPS

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

17	Ancillary services Part B	0
18	Vaccine cost	0
19	Total reasonable costs	0
20	Medicare Part B ancillary charges	0
21	Cost of covered services	0
22	Primary payor amounts	0
23	Coinsurance and deductibles	0
24	Reimbursable bad debts	0
24.01	Reimbursable bad debts for dual eligible beneficiaries (see inst)	0
24.02	Adjusted reimbursable bad debts (see instructions)	0
		-----
25	Subtotal	0
26	Interim adjustment	0
27	Tentative adjustment	0
28	Other adjustments (See instructions) Specify	0
28.50	Demonstration payment adjustment amount before sequestration	0
28.55	Demonstration payment adjustment amount after sequestration	0
28.99	Sequestration amount (see instructions)	0
		-----
29	Balance due provider/program	0
30	Protested amounts (Nonallowable cost report items)	0

CONCORD HEALTHCARE & REHAB CENTER  
 Provider CCN: 31-5275  
 Period from 1/1/2023 to 12/31/2023

Worksheet E-1 Monday, June 3, 2024 at 3:44:36 PM

Analysis of Payments to Providers for Service Rendered

CMS #	DESCRIPTION	---- Inpatient Part A ----		----- Part B -----	
		Mo/Day/Year 1	Amount 2	Mo/Day/Year 3	Amount 4
1	Total interim payments paid to provider		3,573,842		0
2	Interim payments payable on individual bills, eithe		0		0
3.01	Lump sums ... to Provider	07/21/2023	8,506		0
3.02	Lump sums ... to Provider		0		0
3.03	Lump sums ... to Provider		0		0
3.04	Lump sums ... to Provider		0		0
3.05	Lump sums ... to Provider		0		0
3.50	Lump sums ... to Program		0		0
3.51	Lump sums ... to Program		0		0
3.52	Lump sums ... to Program		0		0
3.53	Lump sums ... to Program		0		0
3.54	Lump sums ... to Program		0		0
3.99	SUBTOTAL		8,506		0
4	TOTAL INTERIM PAYMENTS		3,582,348		0

TO BE COMPLETED BY CONTRACTOR

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

Name of Contractor: \_\_\_\_\_ Contractor Number: \_\_\_\_\_  
 8 Name of Contractor/Number 0 0

CONCORD HEALTHCARE & REHAB CENTER  
 Provider CCN: 31-5275  
 Period from 1/1/2023 to 12/31/2023

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BALANCE SHEET

CMS #	ASSETS (omit cents)	General	Specific	Endowment	Plant
		Fund	Purpose	Fund	Fund
		1	2	3	4
<b>CURRENT ASSETS</b>					
1	Cash on hand and in banks	125,402	0	0	0
2	Temporary investments	0	0	0	0
3	Notes receivable	0	0	0	0
4	Accounts receivable	1,406,222	0	0	0
5	Other receivables	0	0	0	0
	Less: allowances for uncollectible notes and				
6	accounts receivable	661,401	0	0	0
7	Inventory	0	0	0	0
8	Prepaid expenses	234,832	0	0	0
9	Other current assets	58,184	0	0	0
10	Due from other funds	0	0	0	0
11	<b>TOTAL CURRENT ASSETS</b>	<b>1,163,239</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FIXED ASSETS</b>					
12	Land	0	0	0	0
13	Land improvements	0	0	0	0
14	Less: Accumulated depreciation	0	0	0	0
15	Buildings	0	0	0	0
16	Less: Accumulated depreciation	0	0	0	0
17	Leasehold improvements	1,746,562	0	0	0
18	Less: Accumulated amortization	2,728,136	0	0	0
19	Fixed equipment	0	0	0	0
20	Less: Accumulated depreciation	0	0	0	0
21	Automobiles and trucks	0	0	0	0
22	Less: Accumulated depreciation	0	0	0	0
23	Major movable equipment	1,493,848	0	0	0
24	Less: Accumulated depreciation	0	0	0	0
25	Minor equipment depreciable	0	0	0	0
26	Minor equipment nondepreciable	0	0	0	0
27	Other fixed assets	1,294,288	0	0	0
28	<b>TOTAL FIXED ASSETS</b>	<b>1,806,562</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER ASSETS</b>					
29	Investments	981,778	0	0	0
30	Deposits on leases	0	0	0	0
31	Due from owners/officers	0	0	0	0
32	Other assets	0	0	0	0
33	<b>TOTAL OTHER ASSETS</b>	<b>981,778</b>	<b>0</b>	<b>0</b>	<b>0</b>
34	<b>TOTAL ASSETS</b>	<b>3,951,579</b>	<b>0</b>	<b>0</b>	<b>0</b>

CONCORD HEALTHCARE & REHAB CENTER  
 Provider CCN: 31-5275  
 Period from 1/1/2023 to 12/31/2023

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BALANCE SHEET

CMS #	LIABILITIES AND FUND BALANCES (omit cents)	General	Specific	Endowment	Plant
		Fund 1	Purpose Fund 2	Fund 3	Fund 4
<b>CURRENT LIABILITIES</b>					
35	Accounts payable	1,183,101	0	0	0
36	Salaries, wages & fees payable	0	0	0	0
37	Payroll taxes payable	31,086	0	0	0
38	Notes & loans payable (short term)	0	0	0	0
39	Deferred income	0	0	0	0
40	Accelerated payments	0			
41	Due to other funds	0	0	0	0
42	Other current liabilities	1,938,728	0	0	0
43	<b>TOTAL CURRENT LIABILITIES</b>	<b>3,152,915</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>LONG TERM LIABILITIES</b>					
44	Mortgage payable	0	0	0	0
45	Notes payable	0	0	0	0
46	Unsecured loans	0	0	0	0
47	Loans from owners	0	0	0	0
48	Other long term liabilities	0	0	0	0
49		0	0	0	0
50	<b>TOTAL LONG TERM LIABILITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
51	<b>TOTAL LIABILITIES</b>	<b>3,152,915</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL ACCOUNTS</b>					
52	General fund balance	798,664			
53	Specific purpose fund		0		
54	Donor created - endowment fund balance - restricted		0	0	
55	Donor created - endowment fund balance - unrestricted			0	
56	Governing body created - endowment fund balance			0	
57	Plant fund balance - invested in plant				0
58	Plant fund balance - reserve for plant improvement, replacement and expansion				0
59	<b>TOTAL FUND BALANCES</b>	<b>798,664</b>	<b>0</b>	<b>0</b>	<b>0</b>
60	<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>3,951,579</b>	<b>0</b>	<b>0</b>	<b>0</b>

CONCORD HEALTHCARE & REHAB CENTER  
 Provider CCN: 31-5275  
 Period from 1/1/2023 to 12/31/2023

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STATEMENT OF CHANGES IN FUND BALANCES

	----- GENERAL FUND -----		SPECIFIC PURPOSE FUND -		----- ENDOWMENT FUND -----		----- PLANT FUND -----	
	1	2	3	4	5	6	7	8
1 Fund balances - beginning		1582878		0		0		0
2 Net income (loss)		422158						
3 Total		2005036		0		0		0
4 Additions (Credit adjustments)	0		0		0		0	
5	0		0		0		0	
6	0		0		0		0	
7	0		0		0		0	
8	0		0		0		0	
9	0		0		0		0	
10 Total Additions		0		0		0		0
11 Subtotal		2005036		0		0		0
12 Deductions (Debit adjustments)	0		0		0		0	
13	1206372		0		0		0	
14	0		0		0		0	
15	0		0		0		0	
16	0		0		0		0	
17	0		0		0		0	
18 Total deductions		1206372		0		0		0
19 Fund balances - ending		798664		0		0		0

CONCORD HEALTHCARE & REHAB CENTER  
 Provider CCN: 31-5275  
 Period from 1/1/2023 to 12/31/2023

Worksheet G-2 Part I Monday, June 3, 2024 at 3:44:36 PM

Statement of Patient Revenues and Operating Expenses

PART I - PATIENT REVENUES

CMS #	REVENUE CENTER	Inpatient 1	Outpatient 2	Total 3
	GENERAL INPATIENT ROUTINE CARE SERVICES			
1	Skilled Nursing Facility	13,626,899		13,626,899
2	Nursing Facility	0		0
4	Other Long Term Care	0		0
		-----	-----	-----
5	Total general Inpatient care services	13,626,899		13,626,899
	ALL OTHER CARE SERVICES			
6	Ancillary services	1,297,665	0	1,297,665
7	Clinic		0	0
8	Home Health Agency Cost		0	0
9	Ambulance		0	0
		-----	-----	-----
13		0		
		=====	=====	=====
14	Total Patient Revenues	14,924,564	0	14,924,564

CONCORD HEALTHCARE & REHAB CENTER  
Provider CCN: 31-5275  
Period from 1/1/2023 to 12/31/2023

Worksheet G-2 Part II Monday, June 3, 2024 at 3:44:36 PM

Statement of Patient Revenues and Operating Expenses

PART II - OPERATING EXPENSES

CMS #	Description		
1	Operating Expenses		13,492,566
2	Additions	0	
3		0	
4		0	
5		0	
6		0	
7		0	
8	Total Additions		0
9	Deductions	0	
10		0	
11		0	
12		0	
13		0	
14	Total Deductions		0
15	Total Operating Expenses		13,492,566

CONCORD HEALTHCARE & REHAB CENTER  
 Provider CCN: 31-5275  
 Period from 1/1/2023 to 12/31/2023

Worksheet G-3 Monday, June 3, 2024 at 3:44:36 PM

Statement of Revenues and Expenses

CMS #	Description		
1	Total Patient Revenues		14,924,564
2	Less: contractual allowances and ...		1,148,035
3	Net Patient Revenues (Line 1 - 2)		13,776,529
4	Less: total operating expenses		13,492,566
5	Net income from service to patients (Line 3 - 4)		283,963
	Other Income:		
6	Contributions, donations, bequests, etc.	0	
7	Income from investments	131,874	
8	Revenues from communications (Telephone and Internet service)	0	
9	Revenues from television and radio service	0	
10	Purchase discounts	0	
11	Rebates and refunds of expenses	0	
12	Parking lot receipts	0	
13	Revenue from laundry and linen service	0	
14	Revenue from meals sold to employees and guests	0	
15	Revenue from rental of living quarters	0	
16	Revenue from sale of medical and surgical supplies to other than patients	0	
17	Revenue from sale of drugs to other than patients	0	
18	Revenue from sale of medical records and abstracts	121	
19	Tuition (fees, sales of textbooks, uniforms, etc)	0	
20	Revenue from gifts, flowers, coffee shops, canteen	0	
21	Rental of vending machines	2,200	
22	Rental of skilled nursing space	0	
23	Government appropriations	0	
24	Barber & Beauty	0	
24.01	Other Income	4,000	
24.02		0	
24.03		0	
24.04		0	
24.05	PPP Forgiveness	0	
24.06		0	
24.50	COVID-19 PHE Funding	0	
25	Total other income		138,195
26	Total		422,158
27	Other Expenses (specify)	0	
28		0	
29		0	
29.01		0	
30	Total other expenses		0
31	Net income (or loss) for the period		422,158

**CONCORD HEALTHCARE, L.L.C.**  
**D/B/A CONCORD HEALTHCARE & REHABILITATION CENTER**  
**(a limited liability company)**  
**BALANCE SHEET**  
**AT DECEMBER 31, 2023**

**ASSETS**

**Current assets**

Cash and cash equivalents	\$ 249,788
Restricted cash - patient funds	27,490
Investments	981,778
Accounts receivable - net of allowance of \$112,200	1,294,023
Prepaid expenses and other	300,516
<b>Total current assets</b>	<u>2,853,595</u>

Property and equipment - net	1,806,606
Due from related entities	712,249
Right-of-use asset	7,742,032

<b>TOTAL ASSETS</b>	<u><u>\$ 13,114,482</u></u>
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**LIABILITIES AND MEMBERS' EQUITY**

**Current liabilities**

Line of credit	\$ 766,418
Accounts payable	1,115,691
Accrued expenses	477,904
Accrued and withheld taxes	39,313
Operating lease obligation	617,723
Due to members	81,000
Due to private and third-party payors	378,075
Patients' funds payable	26,751
<b>Total current liabilities</b>	<u>3,502,875</u>

Due to related entities	142,576
Operating lease obligation	7,186,419
<b>Total liabilities</b>	<u>10,831,870</u>

<b>Members' equity</b>	<u>2,282,612</u>
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<b>TOTAL LIABILITIES AND MEMBERS' EQUITY</b>	<u><u>\$ 13,114,482</u></u>
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**CONCORD HEALTHCARE, L.L.C.**  
**D/B/A CONCORD HEALTHCARE & REHABILITATION CENTER**  
**(a limited liability company)**  
**STATEMENTS OF EARNINGS AND MEMBERS' EQUITY**  
**YEAR ENDED DECEMBER 31, 2023**

Revenues	\$ 13,717,719
Operating expenses	<u>13,514,381</u>
Earnings from operations	203,338
Non-operating revenues (expenses):	
Interest income	73,185
Dividend income	43,668
Realized loss on securities	(40,269)
Unrealized gain on securities	55,289
Interest expense	<u>(44,105)</u>
<b>NET EARNINGS</b>	291,106
Members' equity - December 31, 2022	<u>2,395,286</u>
	2,686,392
Members' equity distributed	<u>(403,780)</u>
<b>MEMBERS' EQUITY - DECEMBER 31, 2023</b>	<u><u>\$ 2,282,612</u></u>

**CONCORD HEALTHCARE, L.L.C.**  
**D/B/A CONCORD HEALTHCARE & REHABILITATION CENTER**  
(a limited liability company)  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED DECEMBER 31, 2023**

<b>Cash flows from operating activities</b>	
Net earnings	\$ 291,106
Adjustments to reconcile net earnings to net cash provided by operating activities:	
Depreciation	137,424
Realized loss on securities	40,269
Unrealized gain on securities	(55,289)
Net decrease in right-of-use asset and operating lease obligation due to straight-lining of rent	62,110
<b>Decrease in assets</b>	
Accounts receivable	1,762,936
Prepaid expenses and other	29,099
<b>Increase (decrease) in liabilities</b>	
Accounts payable	(854,710)
Accrued expenses and withheld taxes	7,285
Due to private and third-party payors	119,249
Patients' funds payable	8,660
<b>Net cash provided by operating activities</b>	<u>1,548,139</u>
<b>Cash flows from investing activities</b>	
Purchase of property and equipment	(397,589)
Purchase of securities	(529,360)
Proceeds from sale of securities	490,679
<b>Net cash used in investing activities</b>	<u>(436,270)</u>
<b>Cash flows from financing activities</b>	
Proceeds from line of credit	486,272
Repayment to line of credit	(319,599)
Net payments from members	160,000
Net payments to related entities	(782,574)
Members' equity distributed	(403,780)
<b>Net cash used in financing activities</b>	<u>(859,681)</u>
<b>Net increase in cash, restricted cash, and cash equivalents</b>	252,188
Cash, restricted cash, and cash equivalents - December 31, 2022	<u>25,090</u>
<b>CASH, RESTRICTED CASH, AND CASH EQUIVALENTS - DECEMBER 31, 2023</b>	<u><u>\$ 277,278</u></u>

**CONCORD HEALTHCARE, L.L.C.**  
**D/B/A CONCORD HEALTHCARE & REHABILITATION CENTER**  
**(a limited liability company)**  
**SUPPLEMENTARY INFORMATION**  
**REVENUES**  
**YEAR ENDED DECEMBER 31, 2023**

		<b>Per Patient Day</b>
<b>Current year</b>		
Medicaid	\$ 189,635	\$ 265.60
Medicaid managed care	4,117,404	265.09
Private	779,726	315.42
Medicare - Part A	4,207,639	740.65
Medicare - Part A bad debt	(61,946)	(10.90)
Insurance	294,327	314.45
Veterans	3,529,714	373.79
Hospice	<u>435,052</u>	296.16
<b>Total current year</b>	<u>13,491,551</u>	<u>\$ 372.21</u>
<b>Miscellaneous</b>		
Ancillary	219,847	
Other	<u>6,321</u>	
	<u>226,168</u>	
<b>TOTAL REVENUES</b>	<u>\$ 13,717,719</u>	