

THE OAKS AT DENVILLE
 Provider CCN: 31-5329
 Period from 1/1/2023 to 12/31/2023

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

Worksheet S Wednesday, May 29, 2024 at 11:45:46 AM

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

PART I - COST REPORT STATUS

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

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

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

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by The Oaks at Denville (31-5329) 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"/>
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	24,584	0	0
100	Total	0	24,584	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.

THE OAKS AT DENVILLE
 Provider CCN: 31-5329
 Period from 1/1/2023 to 12/31/2023

Worksheet S-2 Part I Wednesday, May 29, 2024 at 11:45:46 AM

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: 21 Pocono Road
 2 City / State / Zip: DENVILLE NJ 07834
 3 County / CBSA Code / Urban/Rural: Morris 35084 Urban

Payment System
 P., O. or N.

SNF AND SNF-BASED COMPONENT IDENTIFICATION

CMS #	COMPONENT	COMPONENT NAME	PROVIDER	DATE CERTIFIED	V	XVIII	XIX
0		1	2	3	4	5	6
4	SNF	The Oaks at Denville	31-5329	01/01/1967			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)			2			

TYPE OF FREESTANDING SKILLED NURSING FACILITY

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

MISCELLANEOUS COST REPORTING INFORMATION

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

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

20 Straight Line 4,257,033
 21 Declining Balance.
 22 Sum of the Years' Digits
 23 Sum of lines 20 through 22 4,257,033
 24 If depreciation is funded, enter the balance as of the end of the period.
 25 Were there any disposal of capital assets during the cost reporting period? (Y/N) N
 26 Was accelerated depreciation claimed on any assets in the current or any prior cost report applies? N
 Did you cease to participate in the Medicare program at the end of the period to which this cost report
 27 applies (See PRM 15-1, Chapter 1)? N
 28 Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? N

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

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

37 Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? N
 38 Are you legally-required to carry malpractice insurance? N
 Is the malpractice a "claims-made:", or "occurrence" policy? If the policy is "claims-made" enter 1. If
 39 policy is "occurrence", enter 2. 1
 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	139675		100000

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. Yes
 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. H48370

45 Name / Contractor Name / Contractor Number
 SPRINGPOINT SENIOR LIVING NOVITAS 12301
 46 Street / PO Box
 4814 OUTLOOK DRIVE
 47 City / State / Zip
 WALL TOWNSHIP NJ 07753

THE OAKS AT DENVILLE
 Provider CCN: 31-5329
 Period from 1/1/2023 to 12/31/2023

Worksheet S-2 Part II Wednesday, May 29, 2024 at 11:45:46 AM

Skilled Nursing Facility and Skilled Nursing Facility Healthcare Complex Reimbursement Questionnaire

Line #	1	2	3	4
PROVIDER ORGANIZATION AND OPERATION				
1	Has the provider changed ownership immediately prior to the beginning of the cost reporting period?			
	N			
2	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 3, "V" for voluntary or "I" for involuntary			
	N			
3	Is the provider involved in business transactions, including management contracts, with individuals or entities that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships?			
	N			
FINANCIAL DATA AND REPORTS				
4	Were the financial statements prepared by a Certified Public Accountant? If yes, enter in column 2 "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.			
	Y	A		
5	Are the cost report total expenses and total revenues different from those on the filed financial statements? If yes, submit reconciliation.			
	N			
APPROVED EDUCATIONAL ACTIVITIES				
6	Column 1: Were costs claimed for Nursing School? Column 2: Is the provider the legal operator of the program?			
	N			
7	Were costs claimed for Allied Health Programs? (see instructions)			
	N			
8	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (see instructions)			
	N			
BAD DEBTS				
9	Is the provider seeking reimbursement for bad debts? (see instructions)			
	N			
10	If line 9 is Yes, did the provider's bad debt collection policy change during this cost reporting period? If Yes, submit copy.			
	N			
11	If line 9 is Yes, are patient deductibles and/or coinsurance waived? If Yes, see instructions.			
	N			
12	Have total beds available changed from prior cost reporting period? If Yes, see instructions.			
	N			
PS&R DATA				
13	Was the cost report prepared using the PS&R only? If yes, enter the paid through date of the PS&R used to prepare this cost report. (see Instructions)			
	Y	03/22/2024	Y	03/22/2024
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	
COST REPORT PREPARER CONTACT INFORMATION				
19	First name/Last name/Title	1	2	3
20	Employer.	Connor Pliskin		Preparer
21	Telephone number/Email address.	Zimmet Healthcare Services Group LLC 732-970-0733		costreports@zhealthcare.com

THE OAKS AT DENVILLE
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Worksheet S-3 Part I Wednesday, May 29, 2024 at 11:45:46 AM

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	84	30,660	0	4,813	1,493	11,985	18,291
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	84	30,660	0	4,813	1,493	11,985	18,291

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	172	5	105	282	0.00	27.98	298.60	64.86
2	Nursing Facility	0		0	0	0	0.00	0.00	0.00	0.00
4	Home Health Agency Cost					0				0.00
5	Other Long Term Care				0	0				0.00
8	Total	0	172	5	105	282	0.00	27.98	298.60	64.86

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	206	2	86	294	126.99	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	206	2	86	294	126.99	0

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Worksheet S-3 Part II Wednesday, May 29, 2024 at 11:45:46 AM

SNF Wage Index Information

PART II - DIRECT SALARIES

CMS #		Amount Reported	Reclass. of Salaries		Paid Hours Related to Salary	Average Hourly Wage
			from Wkst. A-6	Adjusted Salaries		
		1	2	3	4	5
1	Total Salary	9,187,833	0	9,187,833	264,144.00	34.78
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)	9,187,833	0	9,187,833	264,144.00	34.78
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	2,613,299	0	2,613,299	82,020.00	31.86
12	Subtotal Excluded salary (Sum of lines 7-11)	2,613,299	0	2,613,299	82,020.00	31.86
13	Total Adjusted Salaries (Line 6 - 12)	6,574,534	0	6,574,534	182,124.00	36.10
OTHER WAGES AND RELATED COSTS						
14	Contract Labor: Patient Related & Mgmt	1,079,088	0	1,079,088	20,241.00	53.31
15	Contract Labor: Physician services - Part A	0	0	0	0.00	
16	Home office salaries & wage related costs	1,160,450	0	1,160,450	18,573.00	62.48
WAGE RELATED COSTS						
17	Wage related costs (See Part IV)	1,843,456	0	1,843,456		
18	Wage related costs (See Part IV)	0	0	0		
19	Wage related costs (excluded units)	524,335	0	524,335		
20	Physicians Part A - WRC	0	0	0		
21	Physicians Part B - WRC	0	0	0		
22	Total Adjusted Wage Related cost	1,319,121	0	1,319,121		

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 Period from 1/1/2023 to 12/31/2023

Worksheet S-3 Part III Wednesday, May 29, 2024 at 11:45:46 AM

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	583,958	0	583,958	10,231	57.08
3	Plant Operation, Maint. & Repairs	865,259	0	865,259	32,204	26.87
4	Laundry & Linen Service	17,306	0	17,306	1,000	17.31
5	Housekeeping	198,664	0	198,664	10,719	18.53
6	Dietary	0	0	0	0	0.00
7	Nursing Administration	589,037	0	589,037	15,810	37.26
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	129,267	0	129,267	4,160	31.07
12	Nursing and Allied Health Ed. Act.					
13	Other General Service	204,986	0	204,986	8,933	22.95
14	Total	2,588,477	0	2,588,477	83,057	31.17

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Worksheet S-3 Part IV Wednesday, May 29, 2024 at 11:45:46 AM

SNF Wage Related Costs

CMS #	Description	
	RETIREMENT COST	
1	401K Employer Contributions	140,695
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)	899,831
9	Prescription Drug Plan	0
10	Dental, Hearing and Vision Plan	0
11	Life Insurance (If employee is owner or beneficiary)	0
12	Accidental Insurance (If employee is owner or beneficiary)	0
13	Disability Insurance (If employee is owner or beneficiary)	0
14	Long-Term Care Insurance (If employee is owner or beneficiary)	0
15	Workers' Compensation Insurance	159,215
16	Retirement Health Care Cost (see instructions)	0
	TAXES	
17	FICA-Employers Portion Only	616,019
18	Medicare Taxes - Employer Portion Only	0
19	Unemployment Insurance	27,696
20	State or Federal Unemployment Taxes	0
	OTHER	
21	Executive Deferred Compensation	0
22	Day Care Cost and Allowances	0
23	Tuition Reimbursement	0
		=====
24	Total Wage Related Cost (Lines 1-23)	1,843,456
	PART B OTHER THAN CORE RELATED COST	
25	Other Wage Related Costs	0

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Worksheet S-3 Part V Wednesday, May 29, 2024 at 11:45:46 AM

SNF Reporting Of Direct Care Expenditures

PART V - OVERHEAD COSTS - DIRECT SALARIES

CMS #	Amount Reported 1	Fringe Benefits 2	Adjusted Salaries 3	Paid Hours Related to Salary 4	Average Hourly Wage 5	
DIRECT SALARIES						
NURSING OCCUPATIONS						
1	Registered Nurses (RNs)	1,280,056	256,832	1,536,888	23,040	66.71
2	Licensed Practical Nurses (LPNs)	501,794	100,680	602,474	12,913	46.66
3	Certified Nursing Assistants/Nursing Assistants/Aides	1,104,332	221,574	1,325,906	42,027	31.55
4	Total Nursing (Sum of 1 - 3)	2,886,182	579,086	3,465,268	77,980	44.44
5	Physical Therapists	448,968	90,081	539,049	8,194	65.79
6	Physical Therapy Assistants	144,154	28,923	173,077	3,868	44.75
7	Physical Therapy Aides	32,930	6,607	39,537	1,991	19.86
8	Occupational Therapists	164,805	33,067	197,872	3,115	63.52
9	Occupational Therapy Assistants	100,317	20,128	120,445	2,665	45.20
10	Occupational Therapy Aides	0	0	0	0	0.00
11	Speech Therapists	79,854	16,022	95,876	1,253	76.52
12	Respiratory Therapists	0	0	0	0	0.00
13	Other Medical Staff	0	0	0	0	0.00
CONTRACT LABOR						
NURSING OCCUPATIONS						
14	Registered Nurses (RNs)	333,594		333,594	4,278	77.98
15	Licensed Practical Nurses (LPNs)	229,303		229,303	3,757	61.03
16	Certified Nursing Assistants/Nursing Assistants/Aides	516,190		516,190	12,206	42.29
17	Total Nursing (Sum of 14 - 16)	1,079,087		1,079,087	20,241	53.31
18	Physical Therapists	0		0	0	0.00
19	Physical Therapy Assistants	0		0	0	0.00
20	Physical Therapy Aides	0		0	0	0.00
21	Occupational Therapists	0		0	0	0.00
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

THE OAKS AT DENVILLE
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 Period from 1/1/2023 to 12/31/2023

Worksheet A Wednesday, May 29, 2024 at 11:45:46 AM

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		6,523,432	6,523,432	0	6,523,432	-564,948	5,958,484
2	Cap Rel Costs - Movable Equipment		155,525	155,525	0	155,525	4,381	159,906
3	Employee Benefits	0	1,954,347	1,954,347	0	1,954,347	0	1,954,347
4	Administrative & General	583,958	4,367,569	4,951,527	0	4,951,527	-1,308,736	3,642,791
5	Plant Operation, Maint. & Repairs	865,259	2,426,999	3,292,258	0	3,292,258	-28,822	3,263,436
6	Laundry & Linen Service	17,306	108,932	126,238	0	126,238	-26,424	99,814
7	Housekeeping	198,664	233,407	432,071	0	432,071	0	432,071
8	Dietary	0	3,211,891	3,211,891	0	3,211,891	-184,494	3,027,397
9	Nursing Administration	589,037	143,696	732,733	-3,815	728,918	0	728,918
10	Central Services & Supply	0	167,178	167,178	-44,220	122,958	0	122,958
11	Pharmacy	0	14,169	14,169	0	14,169	0	14,169
12	Medical Records & Library	0	0	0	0	0	-1,085	-1,085
13	Social Service	129,267	1,505	130,772	0	130,772	0	130,772
15	Activities	204,986	7,612	212,598	0	212,598	0	212,598
INPATIENT ROUTINE SERVICE COST CENTERS								
30	Skilled Nursing Facility	2,878,324	1,191,554	4,069,878	0	4,069,878	0	4,069,878
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	24,387	24,387	0	24,387	0	24,387
41	Laboratory	0	23,918	23,918	0	23,918	0	23,918
42	Intravenous Therapy	0	23,360	23,360	0	23,360	0	23,360
43	Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0
44	Physical Therapy	626,052	91,666	717,718	0	717,718	0	717,718
45	Occupational Therapy	401,827	0	401,827	0	401,827	0	401,827
46	Speech Pathology	79,854	0	79,854	0	79,854	0	79,854
47	Electrocardiology	0	0	0	3,815	3,815	0	3,815
48	Medical Supplies Charged to Patients	0	0	0	44,220	44,220	0	44,220
49	Drugs Charged to Patients	0	168,436	168,436	0	168,436	0	168,436
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	6,574,534	20,839,583	27,414,117	0	27,414,117	-2,110,128	25,303,989
NONREIMBURSABLE COST CENTERS								
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0
91	Barber and Beauty Shop	0	241,720	241,720	0	241,720	0	241,720
92	Physicians Private Offices	0	0	0	0	0	0	0
93	Nonpaid Workers	0	0	0	0	0	0	0
94	Patients Laundry	0	0	0	0	0	0	0
95	Other Non Reimbursable Cost	0	0	0	0	0	0	0
95.01	Residential/AL	1,932,494	550,659	2,483,153	0	2,483,153	0	2,483,153

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Worksheet A Wednesday, May 29, 2024 at 11:45:46 AM

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
95.02	Marketing	680,805	459,062	1,139,867	0	1,139,867	0	1,139,867
100	TOTAL	9,187,833	22,091,024	31,278,857	0	31,278,857	-2,110,128	29,168,729

THE OAKS AT DENVILLE
 Provider CCN: 31-5329
 Period from 1/1/2023 to 12/31/2023

Worksheet A-6 Wednesday, May 29, 2024 at 11:45:46 AM

Reclassifications

CMS #	EXPLANATION OF RECLASSIFICATION ENTRY	Code	Increases			Decreases				
			COST CENTER	LINE	SALARY	NON-SALARY	COST CENTER	LINE	SALARY	NON-SALARY
		1	2	3	4	5	6	7	8	9
1	To reclassify EKG	A	Electrocardiology	47.00	0	3,815	Nursing Administrati	9.00	0	3,815
2	To reclass med supply sold	A	Medical Supplies Cha	48.00	0	22,110	Central Services & S	10.00	0	22,110
3	To reclass med supply sold	A	Medical Supplies Cha	48.00	0	22,110	Central Services & S	10.00	0	22,110
100	TOTAL RECLASSIFICATIONS				0	48,035			0	48,035

THE OAKS AT DENVILLE
 Provider CCN: 31-5329
 Period from 1/1/2023 to 12/31/2023

Worksheet A-7 Wednesday, May 29, 2024 at 11:45:46 AM

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	13,299,679	0	0	13,299,679	0
2	Land Improvements	2,002,661	33,881	0	2,036,542	0
3	Buildings & Fixtures	69,467,740	2,061,285	200,531	71,328,494	188,751
4	Building Improvements	0	0	0	0	0
5	Fixed Equipment	0	0	0	0	0
6	Movable Equipment	8,674,347	220,044	535,970	8,358,421	511,313
7	Subtotal	93,444,427	2,315,210	736,501	95,023,136	700,064
8	Reconciling Items	0	0	0	0	0
9	Total	93,444,427	2,315,210	736,501	95,023,136	700,064

THE OAKS AT DENVILLE
 Provider CCN: 31-5329
 Period from 1/1/2023 to 12/31/2023

Worksheet A-8 Wednesday, May 29, 2024 at 11:45:46 AM

Adjustments to Expenses

CMS #	Description	Basis for Adjustment	Amount	Expense classification on Worksheet A to/from which the amount is to be adjusted		Line No.
				1	2	
1	Investment income on restricted funds	A	-85,702		Administrative & General	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	-404,528			
13	Laundry and Linen service		0			
14	Revenue - Employee meals	A	-7,524		Dietary	8
15	Cost of meals - Guests	A	-89,993		Dietary	8
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	A	-1,085		Medical Records & Library	12
19	Vending machines		0			
20	Income from imposition of interest, finance or penalty charges		0			
21	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0			
22	Utilization review -- physicians' compensation		0		Utilization Review	82
23	Depreciation -- buildings and fixtures		0		Cap Rel Costs - Bldgs & Fixtures	1
24	Depreciation -- movable equipment		0		Cap Rel Costs - Movable Equipment	2
25	Miscellaneous Income-Operating	A	-661,906		Cap Rel Costs - Bldgs & Fixtures	1
26	Dining - Special Events	A	-86,977		Dietary	8
27	Laundry Income	A	-26,424		Laundry & Linen Service	6
28	Maintenance Income	A	-12,951		Plant Operation, Maint. & Repairs	5
29	Expenses from Contributed Funds	B	-83		Administrative & General	4
30	Bad Debts	B	-711,073		Administrative & General	4
31	Miscellaneous Income-Utility	A	-15,871		Plant Operation, Maint. & Repairs	5
32	Miscellaneous Income-admin	A	-6,011		Administrative & General	4
100	TOTAL		-2,110,128			

THE OAKS AT DENVILLE
 Provider CCN: 31-5329
 Period from 1/1/2023 to 12/31/2023

Worksheet A-8-1 Wednesday, May 29, 2024 at 11:45:46 AM

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

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

CMS #	Line No.	Cost Center	Expense Items	Amount		Adjustments
				Allowable In Cost	Amount Included in Wkst A col 5	
1	4	Administrative & General	Home Office - Operational	767,236	2,433,549	-1,666,313
2	1	Cap Rel Costs - Bldgs & Fixtures	Home Office - Cap Building	97,606	0	97,606
3	2	Cap Rel Costs - Movable Equipment	Home Office - Cap M&E	4,381	0	4,381
4	4	Administrative & General	Home Office - Salaries and Wages	1,160,446	0	1,160,446
5	1	Cap Rel Costs - Bldgs & Fixtures	Interest Income	-648	0	-648
10		TOTALS		2,029,021	2,433,549	-404,528

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.

Symbol	Name	Percentage of Ownership		Type of Business
		3	4	
1	B	100%	Springpoint Senior Living	Home Office

- 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:

THE OAKS AT DENVILLE
 Provider CCN: 31-5329
 Period from 1/1/2023 to 12/31/2023

Worksheet A-8-2 Wednesday, May 29, 2024 at 11:45:46 AM

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

THE OAKS AT DENVILLE
 Provider CCN: 31-5329
 Period from 1/1/2023 to 12/31/2023

Worksheet B Part I Wednesday, May 29, 2024 at 11:45:46 AM

COST ALLOCATION - GENERAL SERVICE COSTS

	Total
	18
<hr/>	
1 Cap Rel Costs - Bldgs & Fixtures	
2 Cap Rel Costs - Movable Equipment	
3 Employee Benefits	
4 Administrative & General	
5 Plant Operation, Maint. & Repairs	
6 Laundry & Linen Service	
7 Housekeeping	
8 Dietary	
9 Nursing Administration	
10 Central Services & Supply	
11 Pharmacy	
12 Medical Records & Library	
13 Social Service	
15 Activities	
ANCILLARY SERVICE COST CENTERS	
30 Skilled Nursing Facility	11,815,473
31 Nursing Facility	0
33 Other Long Term Care	0
OTHER REIMBURSABLE COST CENTERS	
40 Radiology	28,025
41 Laboratory	27,487
42 Intravenous Therapy	26,845
43 Oxygen (Inhalation) Therapy	0
44 Physical Therapy	996,787
45 Occupational Therapy	566,616
46 Speech Pathology	111,310
47 Electrocardiology	4,384
48 Medical Supplies Charged to Patients	50,818
49 Drugs Charged to Patients	193,566
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	13,821,311
90 Gift, Flower, Coffee Shops & Canteen	0
91 Barber and Beauty Shop	277,784
92 Physicians Private Offices	0
93 Nonpaid Workers	0
94 Patients Laundry	0
95 Other Non Reimbursable Cost	0
95.01 Residential/AL	13,593,090
95.02 Marketing	1,476,544
98 Cross Foot Adjustments	0
99 Negative Cost Center	0

THE OAKS AT DENVILLE
 Provider CCN: 31-5329
 Period from 1/1/2023 to 12/31/2023

Worksheet B Part I Wednesday, May 29, 2024 at 11:45:46 AM

COST ALLOCATION - GENERAL SERVICE COSTS

	Net Expenses For Cost Allocation 0	Cap Rel Build & Fixtures (Square Feet) 1	Cap Rel Movable Equipment (Square Feet) 2	Employee Benefits (Gross Salaries) 3	SubTotal 3A	Adminis- trative & General (Accum. Cost) 4	Plant Oper Maint. & Repair (Square Feet) 5	Laundry & Linen & Service (Patient Days) 6	House- keeping (Square Feet) 7
100 TOTAL	29,168,729	5,958,484	159,906	1,956,588	29,168,729	3,786,908	4,205,733	177,571	612,821

THE OAKS AT DENVILLE
 Provider CCN: 31-5329
 Period from 1/1/2023 to 12/31/2023

Worksheet B Part I Wednesday, May 29, 2024 at 11:45:46 AM

COST ALLOCATION - GENERAL SERVICE COSTS

	Dietary (Meals Served)	Nursing Adminis- tration (Patient Days)	Central Services & Supply (Patient Days)	Pharmacy (Patient Days)	Medical Records & Library (Patient Days)	Social Service (Patient Days)	Activities SERVICE (Patient Days)	SubTotal	Adjustments
	8	9	10	11	12	13	15	16	17
100 TOTAL	3,853,228	981,824	141,303	16,283	14,801	187,696	343,188	29,168,729	0

THE OAKS AT DENVILLE
Provider CCN: 31-5329
Period from 1/1/2023 to 12/31/2023

Worksheet B Part I Wednesday, May 29, 2024 at 11:45:46 AM

COST ALLOCATION - GENERAL SERVICE COSTS

		Total
		18
100	<hr/> TOTAL	<hr/> 29,168,729

THE OAKS AT DENVILLE
 Provider CCN: 31-5329
 Period from 1/1/2023 to 12/31/2023

Worksheet B Part II Wednesday, May 29, 2024 at 11:45:46 AM

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	657,154
31 Nursing Facility	0
33 Other Long Term Care	0
OTHER REIMBURSABLE COST CENTERS	
40 Radiology	19
41 Laboratory	19
42 Intravenous Therapy	18
43 Oxygen (Inhalation) Therapy	0
44 Physical Therapy	10,773
45 Occupational Therapy	3,926
46 Speech Pathology	95
47 Electrocardiology	3
48 Medical Supplies Charged to Patients	35
49 Drugs Charged to Patients	132
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	672,174
90 Gift, Flower, Coffee Shops & Canteen	0
91 Barber and Beauty Shop	190
92 Physicians Private Offices	0
93 Nonpaid Workers	0
94 Patients Laundry	0
95 Other Non Reimbursable Cost	0
95.01 Residential/AL	5,444,853
95.02 Marketing	1,173
98 Cross Foot Adjustments	
99 Negative Cost Center	

THE OAKS AT DENVILLE
 Provider CCN: 31-5329
 Period from 1/1/2023 to 12/31/2023

Worksheet B Part II Wednesday, May 29, 2024 at 11:45:46 AM

ALLOCATION OF CAPITAL - RELATED COSTS

	Directly Assigned Capital Related Costs	Cap Rel Build & Fixtures (Square Feet)	Cap Rel Movable Equipment (Square Feet)	SubTotal 2A	Employee Benefits (Gross Salaries)	Adminis- trative & General (Accum. Cost)	Plant Oper Maint. & Repair (Square Feet)	Laundry & Linen & Service (Patient Days)	House- keeping (Square Feet)
	0	1	2	2A	3	4	5	6	7
100 TOTAL	0	5,958,484	159,906	6,118,390	2,241	19,903	215,095	32,715	38,079

THE OAKS AT DENVILLE
 Provider CCN: 31-5329
 Period from 1/1/2023 to 12/31/2023

Worksheet B Part II Wednesday, May 29, 2024 at 11:45:46 AM

ALLOCATION OF CAPITAL - RELATED COSTS

	Dietary (Meals Served)	Nursing Adminis- tration (Patient Days)	Central Services & Supply (Patient Days)	Pharmacy (Patient Days)	Medical Records & Library (Patient Days)	Social Service (Patient Days)	Activities SERVICE (Patient Days)	SubTotal	Adjustments
	8	9	10	11	12	13	15	16	17
100 TOTAL	200,704	814	96	11	8,506	3,218	26,068	6,118,390	0

THE OAKS AT DENVILLE
Provider CCN: 31-5329
Period from 1/1/2023 to 12/31/2023

Worksheet B Part II Wednesday, May 29, 2024 at 11:45:46 AM

ALLOCATION OF CAPITAL - RELATED COSTS

		Total
		18
100	<hr/> TOTAL	<hr/> 6,118,390

THE OAKS AT DENVILLE
 Provider CCN: 31-5329
 Period from 1/1/2023 to 12/31/2023

Worksheet B-1 Wednesday, May 29, 2024 at 11:45:46 AM

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	18,291					
10 Central Services & Supply	0	18,291				
11 Pharmacy	0	0	18,291			
12 Medical Records & Library	0	0	0	18,291		
13 Social Service	0	0	0	0	18,291	
15 Activities	0	0	0	0	0	18,291
ANCILLARY SERVICE COST CENTERS						
30 Skilled Nursing Facility	18,291	18,291	18,291	18,291	18,291	18,291
31 Nursing Facility	0	0	0	0	0	0
33 Other Long Term Care	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS						
40 Radiology	0	0	0	0	0	0
41 Laboratory	0	0	0	0	0	0
42 Intravenous Therapy	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	0
44 Physical Therapy	0	0	0	0	0	0
45 Occupational Therapy	0	0	0	0	0	0
46 Speech Pathology	0	0	0	0	0	0
47 Electrocardiology	0	0	0	0	0	0
48 Medical Supplies Charged to Patients	0	0	0	0	0	0
49 Drugs Charged to Patients	0	0	0	0	0	0
50 Dental Care - Title XIX only	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS						
51 Support Surfaces	0	0	0	0	0	0
52 Other Ancillary Service Cost Center	0	0	0	0	0	0
NON-REIMBURSABLE COST CENTERS						
60 Clinic	0	0	0	0	0	0
63 Other Outpatient Service Cost	0	0	0	0	0	0
70 Home Health Agency Cost	0	0	0	0	0	0
71 Ambulance	0	0	0	0	0	0
74 Other Reimbursable Cost	0	0	0	0	0	0
80 Malpractice Premiums & Paid Losses	0	0	0	0	0	0
84 Other Special Purpose Cost	0	0	0	0	0	0
89 Subtotal	18,291	18,291	18,291	18,291	18,291	18,291
90 Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0
91 Barber and Beauty Shop	0	0	0	0	0	0
92 Physicians Private Offices	0	0	0	0	0	0
93 Nonpaid Workers	0	0	0	0	0	0
94 Patients Laundry	0	0	0	0	0	0
95 Other Non Reimbursable Cost	0	0	0	0	0	0
95.01 Residential/AL	0	0	0	0	0	0
95.02 Marketing	0	0	0	0	0	0
98 Cross Foot Adjustments	0	0	0	0	0	0

THE OAKS AT DENVILLE
 Provider CCN: 31-5329
 Period from 1/1/2023 to 12/31/2023

Worksheet B-1 Wednesday, May 29, 2024 at 11:45:46 AM

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
99 Negative Cost Center	0	0	0	0	0	0	0	0	0
102 Cost to be Allocated per Bp1	5,958,484	159,906	1,956,588	0	3,786,908	4,205,733	177,571	612,821	3,853,228
103 Unit Cost Multiplier per Bp1	19.839922	0.532438	0.212954	0.000000	0.149198	14.560720	9.708108	2.146371	70.220837
104 Cost to be Allocated per Bp2	0	0	2,241	0	19,903	215,095	32,715	38,079	200,704
105 Unit Cost Multiplier per Bp2	0.000000	0.000000	0.000244	0.000000	0.000784	0.744683	1.788585	0.133370	3.657609

THE OAKS AT DENVILLE
 Provider CCN: 31-5329
 Period from 1/1/2023 to 12/31/2023

Worksheet B-1 Wednesday, May 29, 2024 at 11:45:46 AM

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
99 Negative Cost Center	0	0	0	0	0	0
102 Cost to be Allocated per Bp1	981,824	141,303	16,283	14,801	187,696	343,188
103 Unit Cost Multiplier per Bp1	53.677984	7.725275	0.890219	0.809196	10.261659	18.762670
104 Cost to be Allocated per Bp2	814	96	11	8,506	3,218	26,068
105 Unit Cost Multiplier per Bp2	0.044503	0.005248	0.000601	0.465037	0.175934	1.425182

THE OAKS AT DENVILLE
Provider CCN: 31-5329
Period from 1/1/2023 to 12/31/2023

Worksheet B-2 Wednesday, May 29, 2024 at 11:45:46 AM

Post Step Down Adjustments

Worksheet B

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

#

Worksheet has no records.

THE OAKS AT DENVILLE
 Provider CCN: 31-5329
 Period from 1/1/2023 to 12/31/2023

Worksheet C Wednesday, May 29, 2024 at 11:45:46 AM

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	28,025	24,387	1.149178
41	Laboratory	27,487	23,918	1.149218
42	Intravenous Therapy	26,845	23,360	1.149187
43	Oxygen (Inhalation) Therapy	0	0	0.000000
44	Physical Therapy	996,787	1,246,911	0.799405
45	Occupational Therapy	566,616	650,458	0.871103
46	Speech Pathology	111,310	225,487	0.493643
47	Electrocardiology	4,384	3,815	1.149148
48	Medical Supplies Charged to Patients	50,818	22,110	2.298417
49	Drugs Charged to Patients	193,566	235,560	0.821727
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	2,005,838	2,456,006	

THE OAKS AT DENVILLE
 Provider CCN: 31-5329
 Period from 1/1/2023 to 12/31/2023

Worksheet D Part I Wednesday, May 29, 2024 at 11:45:46 AM

Skilled Nursing Facility
 Title XVIII

PART I - ANCILLARY COST APPORTIONMENT

CMS #	Cost Center Description	Ratio of	Health Care		Health Care	
		cost to charges	Program Part A	Charges Part B	Program Part A	Cost Part B
		1	2	3	4	5
ANCILLARY SERVICE COST CENTERS						
40	Radiology	1.149178	10,244	0	11,772	0
41	Laboratory	1.149218	16,583	0	19,057	0
42	Intravenous Therapy	1.149187	0	0	0	0
43	Oxygen (Inhalation) Therapy	0.000000	0	0	0	0
44	Physical Therapy	0.799405	377,878	0	302,078	0
45	Occupational Therapy	0.871103	370,947	0	323,133	0
46	Speech Pathology	0.493643	146,111	0	72,127	0
47	Electrocardiology	1.149148	3,815	0	4,384	0
48	Medical Supplies Charged to Patients	2.298417	0	0	0	0
49	Drugs Charged to Patients	0.821727	178,089	0	146,341	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
OUTPATIENT SERVICE COST CENTERS						
60	Clinic	0.000000	0	0	0	0
63	Other Outpatient Service Cost	0.000000	0	0	0	0
71	Ambulance	0.000000	0	0	0	0
100	TOTAL		1,103,667	0	878,892	0

THE OAKS AT DENVILLE
 Provider CCN: 31-5329
 Period from 1/1/2023 to 12/31/2023

Worksheet D Part II Wednesday, May 29, 2024 at 11:45:46 AM

Skilled Nursing Facility
 Title XVIII

Part II - APPORTIONMENT OF VACCINE COST

#	Description	Amount
1	Drugs charged to patients - RCC	0.821727
2	Program vaccine charges	0
3	Program costs	0

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

	Total Cost (From Worksheet B, Part I, Col 18	Nursing & Allied Health (From Wkst B Part I, Col 14)	Ratio of Nursing & Allied Health Costs To Total Costs - Part A (Col 2 / Col 1)	Program Part A Cost (From Wkst D Part I, Col 4)	Part A Nursing & Allied Health Costs for Pass Through (Col 3 X Col 4)
	1	2	3	4	5
40	Radiology	0	0.000000	11,772	0
41	Laboratory	0	0	19,057	0
42	Intravenous Therapy	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	0	0	0
44	Physical Therapy	0	0	302,078	0
45	Occupational Therapy	0	0	323,133	0
46	Speech Pathology	0	0	72,127	0
47	Electrocardiology	0	0	4,384	0
48	Medical Supplies Charged to Patients	0	0	0	0
49	Drugs Charged to Patients	0	0	146,341	0
50	Dental Care - Title XIX only	0	0	0	0
51	Support Surfaces	0	0	0	0
	=====	=====	=====	=====	=====
100	TOTAL	0	0	878,892	0

THE OAKS AT DENVILLE
Provider CCN: 31-5329
Period from 1/1/2023 to 12/31/2023

Worksheet D-1 Wednesday, May 29, 2024 at 11:45:46 AM

Nursing Facility
Title XVIII

PART I - CALCULATION OF INPATIENT ROUTINE COSTS

CMS #	DESCRIPTION	AMOUNT
1	Inpatient days incl. private	18,291
2	Private room days	0
3	Inpatient days incl. Program prvt.	4,813
4	Med. nec. Program prvt. room days	0
5	Total general Inpatient routine svc.s co	11,815,473
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT		
6	General Inpatient routine service charge	2,559,728
7	General Inpatient routine service RCC	4.615910
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	11,815,473
PROGRAM INPATIENT ROUTINE SERVICE COSTS		
16	Adjusted general Inpatient per diem cost	645.97
17	Program routine service cost	3,109,054
18	Med. nec. program prvt. room cost	0
19	Total program general Inpatient cost	3,109,054
20	Capital related cost allocated to inpati	657,154
21	Per diem capital related costs	35.93
22	Program capital related cost	172,931
23	Inpatient routine service cost	2,936,123
24	Aggregate charges to beneficiaries for e	0
25	Total program routine service costs for	2,936,123
26	Per diem limitation	0.00
27	I/p routine service cost limitation	0
28	Reimbursable Inpatient routine service c	0

THE OAKS AT DENVILLE
Provider CCN: 31-5329
Period from 1/1/2023 to 12/31/2023

Worksheet D-1 Wednesday, May 29, 2024 at 11:45:46 AM

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)	18,291
2	Program inpatient days (see instructions)	4,813
3	Total Nursing & Allied Health costs (see instructions)	0
4	Nursing & Allied Health ratio (Line 2 divided by line 1)	0.263135
5	Program Nursing & Allied Health costs for pass-through (Line 3 times line 4)	0

THE OAKS AT DENVILLE
 Provider CCN: 31-5329
 Period from 1/1/2023 to 12/31/2023

Worksheet E Wednesday, May 29, 2024 at 11:45:46 AM

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)	3,211,443
2	Nursing and Allied Health Education Activities (pass through payments)	0

3	Subtotal	3,211,443
4	Primary payor amounts	0
5	Coinsurance	398,000
6	Reimbursable bad debts (From your records)	38,594
7	Reimbursable bad debts for dual eligible beneficiaries (See instructions)	30,453
8	Adjusted reimbursable bad debts. (See instructions)	25,086
9	Recovery of bad debts - for statistical records only	0
10	Utilization review	0

11	Subtotal	2,838,529
12	Interim payments (See instructions)	2,757,174
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)	502
14.99	Sequestration adjustment (See instructions)	56,269
15	Balance due provider/program	24,584
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

THE OAKS AT DENVILLE
 Provider CCN: 31-5329
 Period from 1/1/2023 to 12/31/2023

Worksheet E-1 Wednesday, May 29, 2024 at 11:45:46 AM

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		2,757,174		0
2	Interim payments payable on individual bills, eithe		0		0
3.01	Lump sums ... to Provider		0		0
3.02	Lump sums ... to Provider		0		0
3.03	Lump sums ... to Provider		0		0
3.04	Lump sums ... to Provider		0		0
3.05	Lump sums ... to Provider		0		0
3.50	Lump sums ... to Program		0		0
3.51	Lump sums ... to Program		0		0
3.52	Lump sums ... to Program		0		0
3.53	Lump sums ... to Program		0		0
3.54	Lump sums ... to Program		0		0
3.99	SUBTOTAL		0		0
4	TOTAL INTERIM PAYMENTS		2,757,174		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

THE OAKS AT DENVILLE
 Provider CCN: 31-5329
 Period from 1/1/2023 to 12/31/2023

Worksheet G Wednesday, May 29, 2024 at 11:45:46 AM

BALANCE SHEET

CMS #	ASSETS (omit cents)	General	Specific	Endowment	Plant
		Fund	Purpose	Fund	Fund
		1	2	3	4
CURRENT ASSETS					
1	Cash on hand and in banks	-360,263	0	0	0
2	Temporary investments	0	0	0	0
3	Notes receivable	0	0	0	0
4	Accounts receivable	3,960,266	0	0	0
5	Other receivables	-3,234,165	0	0	0
	Less: allowances for uncollectible notes and				
6	accounts receivable	1,033,900	0	0	0
7	Inventory	0	0	0	0
8	Prepaid expenses	82,169	0	0	0
9	Other current assets	10,941	0	0	0
10	Due from other funds	0	0	0	0
11	TOTAL CURRENT ASSETS	-574,952	0	0	0
FIXED ASSETS					
12	Land	13,299,679	0	0	0
13	Land improvements	2,036,541	0	0	0
14	Less: Accumulated depreciation	1,011,961	0	0	0
15	Buildings	71,328,494	0	0	0
16	Less: Accumulated depreciation	18,164,602	0	0	0
17	Leasehold improvements	0	0	0	0
18	Less: Accumulated amortization	0	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	8,358,421	0	0	0
24	Less: Accumulated depreciation	4,272,156	0	0	0
25	Minor equipment depreciable	0	0	0	0
26	Minor equipment nondepreciable	0	0	0	0
27	Other fixed assets	586,828	0	0	0
28	TOTAL FIXED ASSETS	72,161,244	0	0	0
OTHER ASSETS					
29	Investments	0	0	0	0
30	Deposits on leases	3,278,605	0	0	0
31	Due from owners/officers	0	0	0	0
32	Other assets	29,991,445	0	0	0
33	TOTAL OTHER ASSETS	33,270,050	0	0	0
34	TOTAL ASSETS	104,856,342	0	0	0

THE OAKS AT DENVILLE
 Provider CCN: 31-5329
 Period from 1/1/2023 to 12/31/2023

Worksheet G Wednesday, May 29, 2024 at 11:45:46 AM

BALANCE SHEET

CMS #	LIABILITIES AND FUND BALANCES (omit cents)	General	Specific	Endowment	Plant
		Fund 1	Purpose Fund 2	Fund 3	Fund 4
CURRENT LIABILITIES					
35	Accounts payable	1,281,379	0	0	0
36	Salaries, wages & fees payable	632,240	0	0	0
37	Payroll taxes payable	0	0	0	0
38	Notes & loans payable (short term)	3,410,580	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	435,025	0	0	0
43	TOTAL CURRENT LIABILITIES	5,759,224	0	0	0
LONG TERM LIABILITIES					
44	Mortgage payable	36,992,419	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	64,294,546	0	0	0
49		0	0	0	0
50	TOTAL LONG TERM LIABILITIES	101,286,965	0	0	0
51	TOTAL LIABILITIES	107,046,189	0	0	0
CAPITAL ACCOUNTS					
52	General fund balance	-2,189,847			
53	Specific purpose fund		0		
54	Donor created - endowment fund balance - restricted		0	0	
55	Donor created - endowment fund balance - unrestricted			0	
56	Governing body created - endowment fund balance			0	
57	Plant fund balance - invested in plant				0
58	Plant fund balance - reserve for plant improvement, replacement and expansion				0
59	TOTAL FUND BALANCES	-2,189,847	0	0	0
60	TOTAL LIABILITIES & FUND BALANCES	104,856,342	0	0	0

THE OAKS AT DENVILLE
 Provider CCN: 31-5329
 Period from 1/1/2023 to 12/31/2023

Worksheet G-1 Wednesday, May 29, 2024 at 11:45:46 AM

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		1543410		0		0		0
2 Net income (loss)		-3614323						
3 Total		-2070913		0		0		0
4 Additions (Credit adjustments)	0		0		0		0	
5 Employee Appreciation Fund - net	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		-2070913		0		0		0
12 Deductions (Debit adjustments)	0		0		0		0	
13	118934		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		118934		0		0		0
19 Fund balances - ending		-2189847		0		0		0

THE OAKS AT DENVILLE
 Provider CCN: 31-5329
 Period from 1/1/2023 to 12/31/2023

Worksheet G-2 Part I Wednesday, May 29, 2024 at 11:45:46 AM

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	10,285,627		10,285,627
2	Nursing Facility	0		0
4	Other Long Term Care	16,342,376		16,342,376
		-----	-----	-----
5	Total general Inpatient care services	26,628,003		26,628,003
	ALL OTHER CARE SERVICES			
6	Ancillary services	2,425,040	0	2,425,040
7	Clinic		0	0
8	Home Health Agency Cost		0	0
9	Ambulance		0	0
		-----	-----	-----
13		0		
		=====	=====	=====
14	Total Patient Revenues	29,053,043	0	29,053,043

THE OAKS AT DENVILLE
Provider CCN: 31-5329
Period from 1/1/2023 to 12/31/2023

Worksheet G-2 Part II Wednesday, May 29, 2024 at 11:45:46 AM

Statement of Patient Revenues and Operating Expenses

PART II - OPERATING EXPENSES

CMS #	Description		
1	Operating Expenses		31,278,857
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		31,278,857
			=====

THE OAKS AT DENVILLE
 Provider CCN: 31-5329
 Period from 1/1/2023 to 12/31/2023

Worksheet G-3 Wednesday, May 29, 2024 at 11:45:46 AM

Statement of Revenues and Expenses

CMS #	Description		
1	Total Patient Revenues		29,053,043
2	Less: contractual allowances and ...		3,665,804
3	Net Patient Revenues (Line 1 - 2)		25,387,239
4	Less: total operating expenses		31,278,857
5	Net income from service to patients (Line 3 - 4)		-5,891,618
	Other Income:		
6	Contributions, donations, bequests, etc.	144,254	
7	Income from investments	825,745	
8	Revenues from communications (Telephone and Internet service)	63,310	
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	26,424	
14	Revenue from meals sold to employees and guests	184,495	
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	1,085	
19	Tuition (fees, sales of textbooks, uniforms, etc)	0	
20	Revenue from gifts, flowers, coffee shops, canteen	0	
21	Rental of vending machines	0	
22	Rental of skilled nursing space	0	
23	Government appropriations	0	
24	Barber & Beauty	120,451	
24.01	Other Income	703,989	
24.02	Grounds Income	254,875	
24.03	Gain/Loss on Sale of Fixed Assets	-16,162	
24.04	Temporary Restricted - Contributions	250,028	
24.05	Guest House Income	31,901	
24.06		0	
24.50	COVID-19 PHE Funding	0	
25	Total other income		2,590,395
26	Total		-3,301,223
27	Other Expenses (specify)	0	
28	Net Change In FV of Derivative Inst	313,100	
29		0	
29.01		0	
30	Total other expenses		313,100
31	Net income (or loss) for the period		-3,614,323