

CRESTWOOD MANOR
 Provider CCN: 31-5298
 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 10:27:35 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 Crestwood Manor (31-5298) 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	_____	
2	_____	
3	_____	
4	_____	

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

		Title XVIII			
		Title V	A	B	Title XIX
		1	2	3	4
CMS #					
1	SNF	0	19,551	0	0
100	Total	0	19,551	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.

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2023 to 12/31/2023

Worksheet S-2 Part I Wednesday, May 29, 2024 at 10:27:35 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: 50 Lacey Road
 2 City / State / Zip: WHITING NJ 08759
 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		1	2	3	4	5	6
4	SNF	Crestwood Manor	31-5298	05/09/1980			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? 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 3,544,337
 21 Declining Balance.
 22 Sum of the Years' Digits
 23 Sum of lines 20 through 22 3,544,337
 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) Yes
 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
 40 What is the liability limit for the malpractice policy? Enter in column 1 the monetary limit per lawsuit. Enter in column 2 the monetary limit per policy year.

	Premiums	Paid Losses	Self Insurance
41 List malpractice premiums and paid losses	62397	0	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
 43 Are there any home office cost as defined in CMS Pub 15-1, chapter 10? Enter Y for Yes or N for no, in column 1. 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

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2023 to 12/31/2023

Worksheet S-2 Part II Wednesday, May 29, 2024 at 10:27:35 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?			
	Y			
FINANCIAL DATA AND REPORTS				
4	Were the financial statements prepared by a Certified Public Accountant? If yes, enter in column 2 "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.			
	N			
5	Are the cost report total expenses and total revenues different from those on the filed financial statements? If yes, submit reconciliation.			
	N			
APPROVED EDUCATIONAL ACTIVITIES				
6	Column 1: Were costs claimed for Nursing School? Column 2: Is the provider the legal operator of the program?			
	N			
7	Were costs claimed for Allied Health Programs? (see instructions)			
	N			
8	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (see instructions)			
	N			
BAD DEBTS				
9	Is the provider seeking reimbursement for bad debts? (see instructions)			
	Y			
10	If line 9 is Yes, did the provider's bad debt collection policy change during this cost reporting period? If Yes, submit copy.			
	N			
11	If line 9 is Yes, are patient deductibles and/or coinsurance waived? If Yes, see instructions.			
	N			
12	Have total beds available changed from prior cost reporting period? If Yes, see instructions.			
	N			
PS&R DATA				
13	Was the cost report prepared using the PS&R only? If yes, enter the paid through date of the PS&R used to prepare this cost report. (see Instructions)	Y	03/25/2024	Y 03/25/2024
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	William Hartung	2
20	Employer.		Zimmet Healthcare Services Group LLC	3
21	Telephone number/Email address.		732-970-0733	costreports@zhealthcare.com

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2023 to 12/31/2023

Worksheet S-3 Part I Wednesday, May 29, 2024 at 10:27:35 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	64	23,360	0	1,896	7,731	9,328	18,955
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	64	23,360	0	1,896	7,731	9,328	18,955

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	48	5	73	126	0.00	39.50	1,546.20	150.44
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	48	5	73	126	0.00	39.50	1,546.20	150.44

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	53	1	68	122	101.03	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	53	1	68	122	101.03	0

CRESTWOOD MANOR
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Worksheet S-3 Part II Wednesday, May 29, 2024 at 10:27:35 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	5,805,355	0	5,805,355	210,145.00	27.63
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)	5,805,355	0	5,805,355	210,145.00	27.63
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	1,723,665	0	1,723,665	73,826.00	23.35
12	Subtotal Excluded salary (Sum of lines 7-11)	1,723,665	0	1,723,665	73,826.00	23.35
13	Total Adjusted Salaries (Line 6 - 12)	4,081,690	0	4,081,690	136,319.00	29.94
OTHER WAGES AND RELATED COSTS						
14	Contract Labor: Patient Related & Mgmt	1,252,021	0	1,252,021	21,861.00	57.27
15	Contract Labor: Physician services - Part A	0	0	0	0.00	
16	Home office salaries & wage related costs	843,056	0	843,056	13,493.00	62.48
WAGE RELATED COSTS						
17	Wage related costs (See Part IV)	1,459,375	0	1,459,375		
18	Wage related costs (See Part IV)	0	0	0		
19	Wage related costs (excluded units)	433,302	0	433,302		
20	Physicians Part A - WRC	0	0	0		
21	Physicians Part B - WRC	0	0	0		
22	Total Adjusted Wage Related cost	1,026,073	0	1,026,073		

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Worksheet S-3 Part III Wednesday, May 29, 2024 at 10:27:35 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	1,960	0.00
2	Administrative & General	668,153	0	668,153	10,491	63.69
3	Plant Operation, Maint. & Repairs	517,625	0	517,625	24,463	21.16
4	Laundry & Linen Service	35,099	0	35,099	2,024	17.34
5	Housekeeping	261,643	0	261,643	14,982	17.46
6	Dietary	0	0	0	0	0.00
7	Nursing Administration	412,463	0	412,463	11,514	35.82
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	104,326	0	104,326	2,810	37.13
12	Nursing and Allied Health Ed. Act.					
13	Other General Service	172,044	0	172,044	9,791	17.57
14	Total	2,171,353	0	2,171,353	78,035	27.83

CRESTWOOD MANOR
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Worksheet S-3 Part IV Wednesday, May 29, 2024 at 10:27:35 AM

SNF Wage Related Costs

CMS #	Description	
	RETIREMENT COST	
1	401K Employer Contributions	70,099
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)	812,388
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	130,201
16	Retirement Health Care Cost (see instructions)	0
	TAXES	
17	FICA-Employers Portion Only	426,106
18	Medicare Taxes - Employer Portion Only	0
19	Unemployment Insurance	0
20	State or Federal Unemployment Taxes	20,581
	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)	1,459,375
	PART B OTHER THAN CORE RELATED COST	
25	Other Wage Related Costs	0

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2023 to 12/31/2023

Worksheet S-3 Part V Wednesday, May 29, 2024 at 10:27:35 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)	304,932	76,655	381,587	6,456	59.11
2	Licensed Practical Nurses (LPNs)	525,708	132,155	657,863	14,632	44.96
3	Certified Nursing Assistants/Nursing Assistants/Aides	633,345	159,213	792,558	27,713	28.60
4	Total Nursing (Sum of 1 - 3)	1,463,985	368,023	1,832,008	48,801	37.54
5	Physical Therapists	182,959	45,993	228,952	3,964	57.76
6	Physical Therapy Assistants	2,436	612	3,048	60	50.80
7	Physical Therapy Aides	0	0	0	0	0.00
8	Occupational Therapists	84,822	21,323	106,145	1,877	56.55
9	Occupational Therapy Assistants	47,694	11,990	59,684	1,289	46.30
10	Occupational Therapy Aides	0	0	0	0	0.00
11	Speech Therapists	108,943	27,387	136,330	2,080	65.54
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)	301,144		301,144	2,327	129.41
15	Licensed Practical Nurses (LPNs)	189,787		189,787	2,245	84.54
16	Certified Nursing Assistants/Nursing Assistants/Aides	761,091		761,091	17,289	44.02
17	Total Nursing (Sum of 14 - 16)	1,252,022		1,252,022	21,861	57.27
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

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2023 to 12/31/2023

Worksheet A Wednesday, May 29, 2024 at 10:27:35 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		5,127,848	5,127,848	0	5,127,848	-341,577	4,786,271
2	Cap Rel Costs - Movable Equipment		48,055	48,055	0	48,055	0	48,055
3	Employee Benefits	0	1,494,142	1,494,142	0	1,494,142	0	1,494,142
4	Administrative & General	668,153	3,122,077	3,790,230	0	3,790,230	-913,528	2,876,702
5	Plant Operation, Maint. & Repairs	517,625	1,301,262	1,818,887	0	1,818,887	-2,764	1,816,123
6	Laundry & Linen Service	35,099	32,340	67,439	0	67,439	-9,482	57,957
7	Housekeeping	261,643	40,500	302,143	0	302,143	0	302,143
8	Dietary	0	3,286,977	3,286,977	0	3,286,977	-180,928	3,106,049
9	Nursing Administration	412,463	44,584	457,047	-2,464	454,583	0	454,583
10	Central Services & Supply	0	80,875	80,875	-26,944	53,931	0	53,931
11	Pharmacy	0	10,671	10,671	0	10,671	0	10,671
12	Medical Records & Library	0	0	0	0	0	0	0
13	Social Service	104,326	0	104,326	0	104,326	0	104,326
15	Activities	172,044	12,590	184,634	0	184,634	0	184,634
INPATIENT ROUTINE SERVICE COST CENTERS								
30	Skilled Nursing Facility	1,481,929	1,282,886	2,764,815	0	2,764,815	0	2,764,815
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	7,265	7,265	0	7,265	0	7,265
41	Laboratory	0	4,433	4,433	0	4,433	0	4,433
42	Intravenous Therapy	0	-10	-10	2,464	2,454	0	2,454
43	Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0
44	Physical Therapy	428,408	67,252	495,660	-241,459	254,201	0	254,201
45	Occupational Therapy	0	0	0	132,516	132,516	0	132,516
46	Speech Pathology	0	0	0	108,943	108,943	0	108,943
47	Electrocardiology	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	26,944	26,944	0	26,944
49	Drugs Charged to Patients	0	48,177	48,177	0	48,177	0	48,177
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	4,081,690	16,011,924	20,093,614	0	20,093,614	-1,448,279	18,645,335
NONREIMBURSABLE COST CENTERS								
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0
91	Barber and Beauty Shop	47,142	231,506	278,648	0	278,648	0	278,648
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	1,369,289	45,682	1,414,971	0	1,414,971	0	1,414,971

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 Provider CCN: 31-5298
 Period from 1/1/2023 to 12/31/2023

Worksheet A Wednesday, May 29, 2024 at 10:27:35 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	307,234	652,680	959,914	0	959,914	0	959,914
100	TOTAL	5,805,355	16,941,792	22,747,147	0	22,747,147	-1,448,279	21,298,868

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2023 to 12/31/2023

Worksheet A-6 Wednesday, May 29, 2024 at 10:27:35 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 reclass IV Therapy cost	A	Intravenous Therapy	42.00	0	2,464	Nursing Administrati	9.00	0	2,464
2	To reclass OT costs	B	Occupational Therapy	45.00	132,516	0	Physical Therapy	44.00	132,516	0
3	To reclass ST costs	C	Speech Pathology	46.00	108,943	0	Physical Therapy	44.00	108,943	0
4	To reclass med supply sold	D	Medical Supplies Cha	48.00	0	26,944	Central Services & S	10.00	0	26,944
100	TOTAL RECLASSIFICATIONS				241,459	29,408			241,459	29,408

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2023 to 12/31/2023

Worksheet A-7 Wednesday, May 29, 2024 at 10:27:35 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	Total	Retirements	Assets
			3	4	5	7
1	Land	2,381,835	0	0	0	2,381,835
2	Land Improvements	0	0	0	0	0
3	Buildings & Fixtures	62,006,717	820,080	820,080	524,091	62,302,706
4	Building Improvements	0	0	0	0	0
5	Fixed Equipment	0	0	0	0	0
6	Movable Equipment	6,090,109	380,630	380,630	392,496	6,078,243
7	Subtotal	70,478,661	1,200,710	1,200,710	916,587	70,762,784
8	Reconciling Items	0	0	0	0	0
9	Total	70,478,661	1,200,710	1,200,710	916,587	70,762,784

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2023 to 12/31/2023

Worksheet A-8 Wednesday, May 29, 2024 at 10:27:35 AM

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	-273,598	Cap Rel Costs - Bldgs & Fixtures	1	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	-486,406			
13	Laundry and Linen service	B	-9,482	Laundry & Linen Service	6	
14	Revenue - Employee meals	B	-13,762	Dietary	8	
15	Cost of meals - Guests	B	-37,380	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		0			
19	Vending machines	B	-55	Dietary	8	
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	B	-212	Dietary	8	
26	Miscellaneous Income-Operating	B	-3,903	Administrative & General	4	
27	Miscellaneous Income-Operating	B	-110,171	Cap Rel Costs - Bldgs & Fixtures	1	
28	Miscellaneous Income-Operating	B	-100	Cap Rel Costs - Bldgs & Fixtures	1	
29	Cafe' Income	B	-47,911	Dietary	8	
30	Dining - Special Events	B	-81,608	Dietary	8	
31	Maintenance Income	B	-2,764	Plant Operation, Maint. & Repairs	5	
32	Telephone/Cable Commission Income	B	-11,396	Administrative & General	4	
33	Guest House Income	B	-31,330	Cap Rel Costs - Bldgs & Fixtures	1	
34	Fines & Penalties	A	-52	Administrative & General	4	
35	Expenses from Contributed Funds	A	-15,421	Administrative & General	4	
36	Bad Debts	A	-322,728	Administrative & General	4	
100	TOTAL		-1,448,279			

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2023 to 12/31/2023

Worksheet A-8-1 Wednesday, May 29, 2024 at 10:27:35 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 (col 4 - 5)
				Allowable In Cost	Amount Included in Wkst A col 5	
1	4	Administrative & General	Home Office - Operational	557,390	1,960,472	-1,403,082
2	1	Cap Rel Costs - Bldgs & Fixtures	Home Office - Cap Building	70,910	0	70,910
3	1	Cap Rel Costs - Bldgs & Fixtures	Home Office - MME	3,182	0	3,182
4	1	Cap Rel Costs - Bldgs & Fixtures	Home Office - Interest Income	-470	0	-470
5	4	Administrative & General	Home Office - Salaries and Wages of Others	843,054	0	843,054
10		TOTALS		1,474,066	1,960,472	-486,406

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	----- Related Organization(s) -----		Type of Business
		Percentage of Ownership	Percent of Ownership	
1	B	Springpoint Senior Living	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:

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2023 to 12/31/2023

Worksheet A-8-2 Wednesday, May 29, 2024 at 10:27:35 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
1	2	3	4	5	6	7	8	9
100	Total	0	0	0		0	0	0

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

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2023 to 12/31/2023

Worksheet B Part I Wednesday, May 29, 2024 at 10:27:35 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	9,340,172
31 Nursing Facility	0
33 Other Long Term Care	0
OTHER REIMBURSABLE COST CENTERS	
40 Radiology	8,568
41 Laboratory	5,228
42 Intravenous Therapy	2,894
43 Oxygen (Inhalation) Therapy	0
44 Physical Therapy	379,286
45 Occupational Therapy	197,096
46 Speech Pathology	161,545
47 Electrocardiology	0
48 Medical Supplies Charged to Patients	35,461
49 Drugs Charged to Patients	58,443
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	10,188,693
90 Gift, Flower, Coffee Shops & Canteen	26,469
91 Barber and Beauty Shop	358,313
92 Physicians Private Offices	0
93 Nonpaid Workers	0
94 Patients Laundry	0
95 Other Non Reimbursable Cost	0
95.01 Residential	9,473,979
95.02 Marketing	1,251,414
98 Cross Foot Adjustments	0
99 Negative Cost Center	0

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2023 to 12/31/2023

Worksheet B Part I Wednesday, May 29, 2024 at 10:27:35 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	21,298,868	4,786,271	48,055	1,494,142	21,298,868	3,238,534	2,465,949	129,754	501,972

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2023 to 12/31/2023

Worksheet B Part I Wednesday, May 29, 2024 at 10:27:35 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	4,046,097	669,093	63,602	12,585	0	154,699	289,631	21,298,868	0

CRESTWOOD MANOR
Provider CCN: 31-5298
Period from 1/1/2023 to 12/31/2023

Worksheet B Part I Wednesday, May 29, 2024 at 10:27:35 AM

COST ALLOCATION - GENERAL SERVICE COSTS

		Total
		18
100	<hr/> TOTAL	<hr/> 21,298,868

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2023 to 12/31/2023

Worksheet B Part II Wednesday, May 29, 2024 at 10:27:35 AM

ALLOCATION OF CAPITAL - RELATED 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	495,131
31 Nursing Facility	0
33 Other Long Term Care	0
OTHER REIMBURSABLE COST CENTERS	
40 Radiology	76
41 Laboratory	47
42 Intravenous Therapy	26
43 Oxygen (Inhalation) Therapy	0
44 Physical Therapy	16,247
45 Occupational Therapy	2,094
46 Speech Pathology	1,440
47 Electrocardiology	0
48 Medical Supplies Charged to Patients	2,399
49 Drugs Charged to Patients	1,441
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	518,901
90 Gift, Flower, Coffee Shops & Canteen	15,201
91 Barber and Beauty Shop	11,895
92 Physicians Private Offices	0
93 Nonpaid Workers	0
94 Patients Laundry	0
95 Other Non Reimbursable Cost	0
95.01 Residential	4,262,407
95.02 Marketing	25,922
98 Cross Foot Adjustments	
99 Negative Cost Center	

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2023 to 12/31/2023

Worksheet B Part II Wednesday, May 29, 2024 at 10:27:35 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	4,786,271	48,055	4,834,326	0	189,867	163,633	31,468	44,035

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2023 to 12/31/2023

Worksheet B Part II Wednesday, May 29, 2024 at 10:27:35 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	252,657	10,376	567	112	0	1,379	13,702	4,834,326	0

CRESTWOOD MANOR
Provider CCN: 31-5298
Period from 1/1/2023 to 12/31/2023

Worksheet B Part II Wednesday, May 29, 2024 at 10:27:35 AM

ALLOCATION OF CAPITAL - RELATED COSTS

		Total
		18
100	<hr/> TOTAL	<hr/> 4,834,326

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2023 to 12/31/2023

Worksheet B-1 Wednesday, May 29, 2024 at 10:27:35 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	18,955				
10	Central Services & Supply	0	18,955			
11	Pharmacy	0	0	18,955		
12	Medical Records & Library	0	0	0	18,955	
13	Social Service	0	0	0	0	18,955
15	Activities	0	0	0	0	0
	ANCILLARY SERVICE COST CENTERS					
30	Skilled Nursing Facility	18,955	18,955	18,955	18,955	18,955
31	Nursing Facility	0	0	0	0	0
33	Other Long Term Care	0	0	0	0	0
	OTHER REIMBURSABLE COST CENTERS					
40	Radiology	0	0	0	0	0
41	Laboratory	0	0	0	0	0
42	Intravenous Therapy	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	0	0	0	0
44	Physical Therapy	0	0	0	0	0
45	Occupational Therapy	0	0	0	0	0
46	Speech Pathology	0	0	0	0	0
47	Electrocardiology	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	0	0
49	Drugs Charged to Patients	0	0	0	0	0
50	Dental Care - Title XIX only	0	0	0	0	0
	SPECIAL PURPOSE COST CENTERS					
51	Support Surfaces	0	0	0	0	0
52	Other Ancillary Service Cost Center	0	0	0	0	0
	NON-REIMBURSABLE COST CENTERS					
60	Clinic	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	0
70	Home Health Agency Cost	0	0	0	0	0
71	Ambulance	0	0	0	0	0
74	Other Reimbursable Cost	0	0	0	0	0
80	Malpractice Premiums & Paid Losses	0	0	0	0	0
84	Other Special Purpose Cost	0	0	0	0	0
89	Subtotal	18,955	18,955	18,955	18,955	18,955
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0
91	Barber and Beauty Shop	0	0	0	0	0
92	Physicians Private Offices	0	0	0	0	0
93	Nonpaid Workers	0	0	0	0	0
94	Patients Laundry	0	0	0	0	0
95	Other Non Reimbursable Cost	0	0	0	0	0
95.01	Residential	0	0	0	0	0
95.02	Marketing	0	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2023 to 12/31/2023

Worksheet B-1 Wednesday, May 29, 2024 at 10:27:35 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	
102	Cost to be Allocated per Bp1	4,786,271	48,055	1,494,142	0	3,238,534	2,465,949	129,754	501,972	4,046,097
103	Unit Cost Multiplier per Bp1	14.576646	0.146352	0.257373	0.000000	0.179318	8.063005	6.845371	1.666386	71.152677
104	Cost to be Allocated per Bp2	0	0	0	0	189,867	163,633	31,468	44,035	252,657
105	Unit Cost Multiplier per Bp2	0.000000	0.000000	0.000000	0.000000	0.010513	0.535037	1.660142	0.146182	4.443102

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2023 to 12/31/2023

Worksheet B-1 Wednesday, May 29, 2024 at 10:27:35 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	669,093	63,602	12,585	0	154,699	289,631
103 Unit Cost Multiplier per Bp1	35.299024	3.355421	0.663941	0.000000	8.161382	15.279926
104 Cost to be Allocated per Bp2	10,376	567	112	0	1,379	13,702
105 Unit Cost Multiplier per Bp2	0.547402	0.029913	0.005909	0.000000	0.072751	0.722870

CRESTWOOD MANOR
Provider CCN: 31-5298
Period from 1/1/2023 to 12/31/2023

Worksheet B-2 Wednesday, May 29, 2024 at 10:27:35 AM

Post Step Down Adjustments

Worksheet B

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

#

Worksheet has no records.

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2023 to 12/31/2023

Worksheet C Wednesday, May 29, 2024 at 10:27:35 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	8,568	7,402	1.157525
41	Laboratory	5,228	12,440	0.420257
42	Intravenous Therapy	2,894	2,454	1.179299
43	Oxygen (Inhalation) Therapy	0	0	0.000000
44	Physical Therapy	379,286	425,113	0.892200
45	Occupational Therapy	197,096	343,826	0.573243
46	Speech Pathology	161,545	54,323	2.973786
47	Electrocardiology	0	0	0.000000
48	Medical Supplies Charged to Patients	35,461	40,386	0.878052
49	Drugs Charged to Patients	58,443	60,529	0.965537
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	10,836	0.000000
100	TOTAL	848,521	957,309	

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2023 to 12/31/2023

Worksheet D Part I Wednesday, May 29, 2024 at 10:27:35 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	1.157525	2,227	0	2,578	0
41	Laboratory	0.420257	3,474	0	1,460	0
42	Intravenous Therapy	1.179299	109	0	129	0
43	Oxygen (Inhalation) Therapy	0.000000	0	0	0	0
44	Physical Therapy	0.892200	134,397	0	119,909	0
45	Occupational Therapy	0.573243	150,412	0	86,223	0
46	Speech Pathology	2.973786	30,410	0	90,433	0
47	Electrocardiology	0.000000	0	0	0	0
48	Medical Supplies Charged to Patients	0.878052	363	0	319	0
49	Drugs Charged to Patients	0.965537	43,435	0	41,938	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		364,827	0	342,989	0

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2023 to 12/31/2023

Worksheet D Part II Wednesday, May 29, 2024 at 10:27:35 AM

Skilled Nursing Facility
 Title XVIII

Part II - APPORTIONMENT OF VACCINE COST

#	Description	Amount
1	Drugs charged to patients - RCC	0.965537
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	2,578	0
41	Laboratory	0	0	1,460	0
42	Intravenous Therapy	0	0	129	0
43	Oxygen (Inhalation) Therapy	0	0	0	0
44	Physical Therapy	0	0	119,909	0
45	Occupational Therapy	0	0	86,223	0
46	Speech Pathology	0	0	90,433	0
47	Electrocardiology	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	319	0
49	Drugs Charged to Patients	0	0	41,938	0
50	Dental Care - Title XIX only	0	0	0	0
51	Support Surfaces	0	0	0	0
	=====	=====	=====	=====	=====
100	TOTAL	0	0	342,989	0

CRESTWOOD MANOR
Provider CCN: 31-5298
Period from 1/1/2023 to 12/31/2023

Worksheet D-1 Wednesday, May 29, 2024 at 10:27:35 AM

Nursing Facility
Title XVIII

PART I - CALCULATION OF INPATIENT ROUTINE COSTS

CMS #	DESCRIPTION	AMOUNT
1	Inpatient days incl. private	18,955
2	Private room days	0
3	Inpatient days incl. Program prvt.	1,896
4	Med. nec. Program prvt. room days	0
5	Total general Inpatient routine svc.s co	9,340,172
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT		
6	General Inpatient routine service charge	902,030
7	General Inpatient routine service RCC	10.354613
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	9,340,172
PROGRAM INPATIENT ROUTINE SERVICE COSTS		
16	Adjusted general Inpatient per diem cost	492.76
17	Program routine service cost	934,273
18	Med. nec. program prvt. room cost	0
19	Total program general Inpatient cost	934,273
20	Capital related cost allocated to inpati	495,131
21	Per diem capital related costs	26.12
22	Program capital related cost	49,524
23	Inpatient routine service cost	884,749
24	Aggregate charges to beneficiaries for e	0
25	Total program routine service costs for	884,749
26	Per diem limitation	0.00
27	I/p routine service cost limitation	0
28	Reimbursable Inpatient routine service c	0

CRESTWOOD MANOR
Provider CCN: 31-5298
Period from 1/1/2023 to 12/31/2023

Worksheet D-1 Wednesday, May 29, 2024 at 10:27:35 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)	18,955
2	Program inpatient days (see instructions)	1,896
3	Total Nursing & Allied Health costs (see instructions)	0
4	Nursing & Allied Health ratio (Line 2 divided by line 1)	0.100026
5	Program Nursing & Allied Health costs for pass-through (Line 3 times line 4)	0

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2023 to 12/31/2023

Worksheet E Wednesday, May 29, 2024 at 10:27:35 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)	1,184,811
2	Nursing and Allied Health Education Activities (pass through payments)	0

3	Subtotal	1,184,811
4	Primary payor amounts	0
5	Coinsurance	188,600
6	Reimbursable bad debts (From your records)	30,692
7	Reimbursable bad debts for dual eligible beneficiaries (See instructions)	0
8	Adjusted reimbursable bad debts. (See instructions)	19,950
9	Recovery of bad debts - for statistical records only	0
10	Utilization review	0

11	Subtotal	1,016,161
12	Interim payments (See instructions)	976,287
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)	399
14.99	Sequestration adjustment (See instructions)	19,924
15	Balance due provider/program	19,551
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

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2023 to 12/31/2023

Worksheet E-1 Wednesday, May 29, 2024 at 10:27:35 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		976,287		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		976,287		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

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2023 to 12/31/2023

Worksheet G Wednesday, May 29, 2024 at 10:27:35 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	9,799,337	0	0	0
2	Temporary investments	242,606	0	0	0
3	Notes receivable	0	0	0	0
4	Accounts receivable	1,982,507	0	0	0
5	Other receivables	-388,836	0	0	0
	Less: allowances for uncollectible notes and				
6	accounts receivable	517,600	0	0	0
7	Inventory	0	0	0	0
8	Prepaid expenses	44,829	0	0	0
9	Other current assets	0	0	0	0
10	Due from other funds	0	0	0	0
11	TOTAL CURRENT ASSETS	11,162,843	0	0	0
FIXED ASSETS					
12	Land	2,381,835	0	0	0
13	Land improvements	0	0	0	0
14	Less: Accumulated depreciation	0	0	0	0
15	Buildings	62,302,706	0	0	0
16	Less: Accumulated depreciation	46,012,550	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	6,078,244	0	0	0
24	Less: Accumulated depreciation	3,427,076	0	0	0
25	Minor equipment depreciable	0	0	0	0
26	Minor equipment nondepreciable	0	0	0	0
27	Other fixed assets	0	0	0	0
28	TOTAL FIXED ASSETS	21,323,159	0	0	0
OTHER ASSETS					
29	Investments	0	0	0	0
30	Deposits on leases	3,185,642	0	0	0
31	Due from owners/officers	0	0	0	0
32	Other assets	1,489,548	0	0	0
33	TOTAL OTHER ASSETS	4,675,190	0	0	0
34	TOTAL ASSETS	37,161,192	0	0	0

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2023 to 12/31/2023

Worksheet G Wednesday, May 29, 2024 at 10:27:35 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	874,421	0	0	0
36	Salaries, wages & fees payable	436,093	0	0	0
37	Payroll taxes payable	0	0	0	0
38	Notes & loans payable (short term)	592,728	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	55,271	0	0	0
43	TOTAL CURRENT LIABILITIES	1,958,513	0	0	0
LONG TERM LIABILITIES					
44	Mortgage payable	25,215,250	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	10,723,167	0	0	0
49		0	0	0	0
50	TOTAL LONG TERM LIABILITIES	35,938,417	0	0	0
51	TOTAL LIABILITIES	37,896,930	0	0	0
CAPITAL ACCOUNTS					
52	General fund balance	-735,738			
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	-735,738	0	0	0
60	TOTAL LIABILITIES & FUND BALANCES	37,161,192	0	0	0

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2023 to 12/31/2023

Worksheet G-1 Wednesday, May 29, 2024 at 10:27:35 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		2071218		0		0		0
2 Net income (loss)		-2708777						
3 Total		-637559		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		-637559		0		0		0
12 Deductions (Debit adjustments)	0		0		0		0	
13 Contributions	98179		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		98179		0		0		0
19 Fund balances - ending		-735738		0		0		0

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2023 to 12/31/2023

Worksheet G-2 Part I Wednesday, May 29, 2024 at 10:27:35 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	8,973,303		8,973,303
2	Nursing Facility	0		0
4	Other Long Term Care	11,335,216		11,335,216
		-----	-----	-----
5	Total general Inpatient care services	20,308,519		20,308,519
	ALL OTHER CARE SERVICES			
6	Ancillary services	932,147	0	932,147
7	Clinic		0	0
8	Home Health Agency Cost		0	0
9	Ambulance		0	0
		-----	-----	-----
13		0		
		=====	=====	=====
14	Total Patient Revenues	21,240,666	0	21,240,666

CRESTWOOD MANOR
Provider CCN: 31-5298
Period from 1/1/2023 to 12/31/2023

Worksheet G-2 Part II Wednesday, May 29, 2024 at 10:27:35 AM

Statement of Patient Revenues and Operating Expenses

PART II - OPERATING EXPENSES

CMS #	Description		
1	Operating Expenses		22,747,147
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		22,747,147
			=====

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2023 to 12/31/2023

Worksheet G-3 Wednesday, May 29, 2024 at 10:27:35 AM

Statement of Revenues and Expenses

CMS #	Description		
1	Total Patient Revenues		21,240,666
2	Less: contractual allowances and ...		2,610,512
3	Net Patient Revenues (Line 1 - 2)		18,630,154
4	Less: total operating expenses		22,747,147
5	Net income from service to patients (Line 3 - 4)		-4,116,993
	Other Income:		
6	Contributions, donations, bequests, etc.	99,040	
7	Income from investments	1,109,693	
8	Revenues from communications (Telephone and Internet service)	11,396	
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	9,482	
14	Revenue from meals sold to employees and guests	180,661	
15	Revenue from rental of living quarters	0	
16	Revenue from sale of medical and surgical supplies to other than patients	0	
17	Revenue from sale of drugs to other than patients	0	
18	Revenue from sale of medical records and abstracts	0	
19	Tuition (fees, sales of textbooks, uniforms, etc)	0	
20	Revenue from gifts, flowers, coffee shops, canteen	0	
21	Rental of vending machines	55	
22	Rental of skilled nursing space	0	
23	Government appropriations	0	
24	Barber & Beauty	50,360	
24.01	Other Income	123,776	
24.02	Residential Services	27,792	
24.03		0	
24.04	Temporary Restricted Funds	215,265	
24.05	Guest House Income	31,330	
24.06		0	
24.50	COVID-19 PHE Funding	0	
25	Total other income		1,858,850
26	Total		-2,258,143
27	Other Expenses (specify)	0	
28	Net Change In FV of Derivative Inst	450,634	
29		0	
29.01		0	
30	Total other expenses		450,634
31	Net income (or loss) for the period		-2,708,777