

ROSE GARDEN NURSING REHAB CENTER  
Provider CCN: 31-5421  
Period from 1/1/2024 to 12/31/2024

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

Worksheet S Friday, May 9, 2025 at 11:10:14 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: \_\_\_\_\_  
2. ☒ Manually prepared cost report  
3. ☐ If this is an amended report enter the number of times the provider resubmitted this cost report  
3.01 ☐ No Medicare Utilization. Enter "Y" for yes or leave blank for no.  
Contractor 4. ☐ Cost Report Status 6. Contractor No. \_\_\_\_\_  
use only [1] As Submitted 7. ☐ First Cost Report Processed by Contractor  
[2] Settled without audit 8. ☐ Last Cost Report Processed by Contractor  
[3] Settled with audit 9. ☐ NPR Date: \_\_\_\_\_  
[4] Reopened 10. ☐ If line 4, column 1 is "4": Enter number of times reopened: \_\_\_\_\_  
[5] Amended 11. Contractor Vendor Code \_\_\_\_\_  
5. Date Received \_\_\_\_\_ 12. ☐ Medicare Utilization. Enter "F" for full, "L" for low, or "N" for none

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

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

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by Rose Garden Nursing Rehab Center (31-5421) for the cost report period beginning January 1, 2024 and ending December 31, 2024, and that to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR		CHECKBOX
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

		Title XVIII			
		Title V	A	B	Title XIX
#		1	2	3	4
1	SNF	0	25,969	-4,915	0
100	Total	0	25,969	-4,915	0

ECR Encryption Information:

PI Encryption Information:

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

ROSE GARDEN NURSING REHAB CENTER  
Provider CCN: 31-5421  
Period from 1/1/2024 to 12/31/2024

Worksheet S-2 Part I Friday, May 9, 2025 at 11:10:14 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:	1579 Old Freehold Rd			
2	City / State / Zip:	TOMS RIVER	NJ	08755	
3	County / CBSA Code / Urban/Rural:	Ocean	35154	Urban	

Payment System  
P., O. or N.

SNF AND SNF-BASED COMPONENT IDENTIFICATION

CMS	COMPONENT	COMPONENT NAME	PROVIDER	DATE				
#	0	1	2	CERTIFIED	3	V	XVIII	XIX
4	SNF	Rose Garden Nursing Rehab Cente	31-5421	12/01/1997		4	5	6
5	Nursing Facility						P	
7	SNF-Based HHA							
11	SNF-Based OLTC							
13	Other							
14	Cost Reporting Period (mm/dd/yyyy)	01/01/2024	12/31/2024					
15	Type of Control (See Instructions)		4					

TYPE OF FREESTANDING SKILLED NURSING FACILITY

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

MISCELLANEOUS COST REPORTING INFORMATION

19	Is this a low Medicare Utilization cost report, enter "Y" for yes or "N" for no.	N
19.01	If the response to line 19 is yes, Does this cost report meet your contractor's criteria for filing a low 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	648,061
21	Declining Balance.	
22	Sum of the Years' Digits	
23	Sum of lines 20 through 22	648,061
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
27	Did you cease to participate in the Medicare program at the end of the period to which this cost report 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		

Y/N

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

	Premiums	Paid Losses	Self Insurance
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41	List malpractice premiums and paid losses		Y/N
----	---	--	-----

42	Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.	N
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43	Are there any home office cost as defined in CMS Pub 15-1, chapter 10? Enter Y for Yes or N for no, in column 1.	N
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44	If line 43 = "Y", and there are costs for the home office, enter the home office chain number and enter the name and address of the home office on lines 45-47.	
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45	Name / Contractor Name / Contractor Number	
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46	Street / PO Box	
----	-----------------	--

47	City / State / Zip	
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ROSE GARDEN NURSING REHAB CENTER  
Provider CCN: 31-5421  
Period from 1/1/2024 to 12/31/2024

Worksheet S-2 Part II Friday, May 9, 2025 at 11:10:14 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.	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)	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	04/08/2025	Y 04/08/2025
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
	Marinela	Shqina		Preparer
20	Employer.	Zimmet Healthcare Services Group LLC		
21	Telephone number/Email address.	732-970-0733	costreports@zhealthcare.com	

ROSE GARDEN NURSING REHAB CENTER  
Provider CCN: 31-5421  
Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part I Friday, May 9, 2025 at 11:10:14 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
		1	2	Title V	Title XVIII	Title XIX	Other	
1	Skilled Nursing Facility	128	46,848	0	6,678	18,349	16,614	41,641
2	Nursing Facility	0	0	0	0	0	0	0
4	Home Health Agency Cost	0	0	0	0	0	0	0
5	Other Long Term Care	0	0	0	0	0	0	0
8	Total	128	46,848	0	6,678	18,349	16,614	41,641

CMS #	Component	Discharges				Average Length of Stay			
		Title V	Title XVIII	Title XIX	Other	Total	Title V	Title XVIII	Title XIX
1	Skilled Nursing Facility	8	9	10	11	12	13	14	15
2	Nursing Facility	0	186	49	236	471	0.00	35.90	374.47
4	Home Health Agency Cost	0	0	0	0	0	0.00	0.00	0.00
5	Other Long Term Care	0	0	0	0	0	0.00	0.00	0.00
8	Total	0	186	49	236	471	0.00	35.90	374.47

CMS #	Component	Admissions				FTE	
		Title V	Title XVIII	Title XIX	Other	Total	Paid
1	Skilled Nursing Facility	17	18	19	20	21	22
2	Nursing Facility	0	248	43	189	480	152.27
4	Home Health Agency Cost	0	0	0	0	0	0.00
5	Other Long Term Care	0	0	0	0	0	0.00
8	Total	0	248	43	189	480	152.27

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Worksheet S-3 Part II Friday, May 9, 2025 at 11:10:14 AM

SNF Wage Index Information

PART II - DIRECT SALARIES

CMS #		Reclass. of Salaries		Paid Hours Related to Salary	Average Hourly Wage
		Amount Reported	from Wkst. A-6	Adjusted Salaries	
		1	2	3	4
1	Total Salary	7,621,340	0	7,621,340	316,711.00
2	Physician salaries - Part A	0	0	0	0.00
3	Physician salaries - Part B	0	0	0	0.00
4	Home office personnel	0	0	0	0.00
5	Sum of lines 2 through 4	0	0	0	0.00
6	Revised wages (line 1 - 5)	7,621,340	0	7,621,340	316,711.00
7	Other Long Term Care	0	0	0	0.00
8	Home Health Agency	0	0	0	0.00
9	CMHC	0	0	0	0.00
10	Hospice	0	0	0	0.00
11	Other Excluded Areas	0	0	0	0.00
12	Subtotal Excluded salary (Sum of lines 7-11)	0	0	0	0.00
13	Total Adjusted Salaries (Line 6 - 12)	7,621,340	0	7,621,340	316,711.00
OTHER WAGES AND RELATED COSTS					
14	Contract Labor: Patient Related & Mgmt	1,397,277	0	1,397,277	31,381.00
15	Contract Labor: Physician services - Part A	0	0	0	0.00
16	Home office salaries & wage related costs	0	0	0	0.00
WAGE RELATED COSTS					
17	Wage related costs (See Part IV)	326,844	0	326,844	
18	Wage related costs (See Part IV)	0	0	0	
19	Wage related costs (excluded units)	0	0	0	
20	Physicians Part A - WRC	0	0	0	
21	Physicians Part B - WRC	0	0	0	
22	Total Adjusted Wage Related cost	326,844	0	326,844	

ROSE GARDEN NURSING REHAB CENTER  
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Worksheet S-3 Part III Friday, May 9, 2025 at 11:10:14 AM

SNF Wage Index Information

PART III - OVERHEAD COSTS - DIRECT SALARIES

CMS #		Amount Reported 1	Reclass. of Salaries from Wkst. A-6 2	Adjusted Salaries 3	Paid Hours Related to Salary 4	Average Hourly Wage 5
1	Employee Benefits	0	0	0	0	0.00
2	Administrative & General	965,949	0	965,949	29,743	32.48
3	Plant Operation, Maint. & Repairs	147,668	0	147,668	6,327	23.34
4	Laundry & Linen Service	0	0	0	0	0.00
5	Housekeeping	606,819	0	606,819	34,560	17.56
6	Dietary	883,596	0	883,596	41,495	21.29
7	Nursing Administration	173,480	0	173,480	4,080	42.52
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	164,416	0	164,416	4,365	37.67
12	Nursing and Allied Health Ed. Act.					
13	Other General Service	331,830	0	331,830	16,400	20.23
14	Total	3,273,758	0	3,273,758	136,970	23.90

ROSE GARDEN NURSING REHAB CENTER  
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Worksheet S-3 Part IV Friday, May 9, 2025 at 11:10:14 AM

SNF Wage Related Costs

CMS #	Description	
	RETIREMENT COST	
1	401K Employer Contributions	0
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)	0
9	Prescription Drug Plan	0
10	Dental, Hearing and Vision Plan	0
11	Life Insurance (If employee is owner or beneficiary)	0
12	Accidental Insurance (If employee is owner or beneficiary)	0
13	Disability Insurance (If employee is owner or beneficiary)	0
14	Long-Term Care Insurance (If employee is owner or beneficiary)	0
15	Workers' Compensation Insurance	326,844
16	Retirement Health Care Cost (see instructions)	0
	TAXES	
17	FICA-Employers Portion Only	0
18	Medicare Taxes - Employer Portion Only	0
19	Unemployment Insurance	0
20	State or Federal Unemployment Taxes	0
	OTHER	
21	Executive Deferred Compensation	0
22	Day Care Cost and Allowances	0
23	Tuition Reimbursement	0
		=====
24	Total Wage Related Cost (Lines 1-23)	326,844
	PART B OTHER THAN CORE RELATED COST	
25	Other Wage Related Costs	0

ROSE GARDEN NURSING REHAB CENTER  
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Worksheet S-3 Part V Friday, May 9, 2025 at 11:10:14 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)	1,099,024	47,132	1,146,156	20,992	54.60
2	Licensed Practical Nurses (LPNs)	1,278,036	54,809	1,332,845	36,265	36.75
3	Certified Nursing Assistants/Nursing Assistants/Aides	1,793,135	76,899	1,870,034	111,197	16.82
4	Total Nursing (Sum of 1 - 3)	4,170,195	178,840	4,349,035	168,454	25.82
5	Physical Therapists	0	0	0	0	0.00
6	Physical Therapy Assistants	0	0	0	0	0.00
7	Physical Therapy Aides	0	0	0	0	0.00
8	Occupational Therapists	0	0	0	0	0.00
9	Occupational Therapy Assistants	0	0	0	0	0.00
10	Occupational Therapy Aides	0	0	0	0	0.00
11	Speech Therapists	0	0	0	0	0.00
12	Respiratory Therapists	0	0	0	0	0.00
13	Other Medical Staff	0	0	0	0	0.00
	CONTRACT LABOR					
	NURSING OCCUPATIONS					
14	Registered Nurses (RNs)	0		0	0	0.00
15	Licensed Practical Nurses (LPNs)	37,808		37,808	945	40.01
16	Certified Nursing Assistants/Nursing Assistants/Aides	210,016		210,016	8,400	25.00
17	Total Nursing (Sum of 14 - 16)	247,824		247,824	9,345	26.52
18	Physical Therapists	343,403		343,403	6,559	52.36
19	Physical Therapy Assistants	0		0	0	0.00
20	Physical Therapy Aides	0		0	0	0.00
21	Occupational Therapists	541,850		541,850	10,743	50.44
22	Occupational Therapy Assistants	0		0	0	0.00
23	Occupational Therapy Aides	0		0	0	0.00
24	Speech Therapists	264,199		264,199	4,734	55.81
25	Respiratory Therapists	0		0	0	0.00
26	Other Medical Staff	0		0	0	0.00



ROSE GARDEN NURSING REHAB CENTER  
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Period from 1/1/2024 to 12/31/2024

Worksheet A Friday, May 9, 2025 at 11:10:14 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		1,545,284	1,545,284	0	1,545,284	-278,095	1,267,189
2	Cap Rel Costs - Movable Equipment		92,649	92,649	0	92,649	0	92,649
3	Employee Benefits	0	1,716,377	1,716,377	0	1,716,377	0	1,716,377
4	Administrative & General	965,949	2,515,028	3,480,977	0	3,480,977	-363,665	3,117,312
5	Plant Operation, Maint. & Repairs	147,668	658,306	805,974	0	805,974	28,311	834,285
6	Laundry & Linen Service	0	52,999	52,999	0	52,999	0	52,999
7	Housekeeping	606,819	112,346	719,165	0	719,165	0	719,165
8	Dietary	883,596	770,456	1,654,052	0	1,654,052	0	1,654,052
9	Nursing Administration	173,480	0	173,480	0	173,480	0	173,480
10	Central Services & Supply	0	257,381	257,381	0	257,381	0	257,381
11	Pharmacy	0	0	0	0	0	0	0
12	Medical Records & Library	0	0	0	0	0	0	0
13	Social Service	164,416	0	164,416	0	164,416	0	164,416
14	Nursing and Allied Health Education	0	0	0	0	0	0	0
15	Other General Service Cost	331,830	34,824	366,654	0	366,654	0	366,654
	INPATIENT ROUTINE SERVICE COST CENTERS							
30	Skilled Nursing Facility	4,347,582	263,195	4,610,777	0	4,610,777	0	4,610,777
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	7,797	7,797	0	7,797	0	7,797
41	Laboratory	0	17,535	17,535	0	17,535	0	17,535
42	Intravenous Therapy	0	0	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0
44	Physical Therapy	0	1,161,040	1,161,040	-806,049	354,991	0	354,991
45	Occupational Therapy	0	0	0	541,850	541,850	0	541,850
46	Speech Pathology	0	0	0	264,199	264,199	0	264,199
47	Electrocardiology	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	18,864	18,864	0	18,864	0	18,864
49	Drugs Charged to Patients	0	175,098	175,098	0	175,098	0	175,098
50	Dental Care - Title XIX only	0	0	0	0	0	0	0
51	Support Surfaces	0	3,878	3,878	0	3,878	0	3,878
52	Other Ancillary Service Cost Center	0	0	0	0	0	0	0
	OUTPATIENT SERVICE COST CENTERS							
60	Clinic	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	0	0	0
	OTHER REIMBURSABLE COST CENTERS							
70	Home Health Agency Cost	0	0	0	0	0	0	0
71	Ambulance	0	0	0	0	0	0	0
74	Other Reimbursable Cost	0	0	0	0	0	0	0
	SPECIAL PURPOSE COST CENTERS							
80	Malpractice Premiums & Paid Losses		0	0	0	0	0	0
81	Interest Expense		0	0	0	0	0	0
82	Utilization Review	0	0	0	0	0	0	0
84	Other Special Purpose Cost	0	0	0	0	0	0	0
89	SUBTOTALS	7,621,340	9,403,057	17,024,397	0	17,024,397	-613,449	16,410,948
	NONREIMBURSABLE COST CENTERS							
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0
91	Barber and Beauty Shop	0	1,488	1,488	0	1,488	0	1,488
92	Physicians Private Offices	0	0	0	0	0	0	0
93	Nonpaid Workers	0	0	0	0	0	0	0
94	Patients Laundry	0	0	0	0	0	0	0
95	Dental	0	0	0	0	0	0	0

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Provider CCN: 31-5421  
Period from 1/1/2024 to 12/31/2024

Worksheet A Friday, May 9, 2025 at 11:10:14 AM

Reclassification and Adjustment of Trial Balance of Expenses

CMS #	COST CENTER DESCRIPTION	Salaries	Other	Total	Reclassi- fications	Reclassified Trial Balance	Adjust- ments to Expenses	Net Expenses for Cost Allocation
		1	2	3	4	5	6	7
100	TOTAL	7,621,340	9,404,545	17,025,885	0	17,025,885	-613,449	16,412,436

ROSE GARDEN NURSING REHAB CENTER  
Provider CCN: 31-5421  
Period from 1/1/2024 to 12/31/2024

Worksheet A-6 Friday, May 9, 2025 at 11:10:14 AM

Reclassifications

CMS #	EXPLANATION OF RECLASSIFICATION ENTRY	Code	Increases			Decreases		
			COST CENTER	LINE	NON-SALARY	COST CENTER	LINE	NON-SALARY
			1	2	3	4	5	6
1	To reclass OT costs	A	Occupational Therapy	45.00	0	541,850	Physical Therapy	44.00
2	To reclass ST costs	B	Speech Pathology	46.00	0	264,199	Physical Therapy	44.00
100	TOTAL RECLASSIFICATIONS				0	806,049		0

ROSE GARDEN NURSING REHAB CENTER  
Provider CCN: 31-5421  
Period from 1/1/2024 to 12/31/2024

Worksheet A-7 Friday, May 9, 2025 at 11:10:14 AM

Analysis of changes during cost reporting period in capital asset balances

CMS #	DESCRIPTION	Beginning	-----	Acquisitions	-----	Disposals	and	Ending	Fully
		Balances	Purchase	Donation	Total	Retirements		Balance	Depreciated
		1	2	3	4	5		6	Assets
1	Land	0	0	0	0	0		0	0
2	Land Improvements	0	0	0	0	0		0	0
3	Buildings & Fixtures	0	0	0	0	0		0	0
4	Building Improvements	603,509	0	0	0	23,390		580,119	308,487
5	Fixed Equipment	0	0	0	0	0		0	0
6	Movable Equipment	877,140	58,168	0	58,168	0		935,308	419,316
		-----	-----	-----	-----	-----		-----	-----
7	Subtotal	1,480,649	58,168	0	58,168	23,390		1,515,427	727,803
8	Reconciling Items	0	0	0	0	0		0	0
		=====	=====	=====	=====	=====		=====	=====
9	Total	1,480,649	58,168	0	58,168	23,390		1,515,427	727,803

ROSE GARDEN NURSING REHAB CENTER  
Provider CCN: 31-5421  
Period from 1/1/2024 to 12/31/2024

Worksheet A-8 Friday, May 9, 2025 at 11:10:14 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.
				Cost Center		
		1	2	3		4
1	Investment income on restricted funds		0			
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			
	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			
	Adjustment resulting from transactions with related organizations	A81	-180,950			
13	Laundry and Linen service		0			
14	Revenue - Employee meals		0			
15	Cost of meals - Guests		0			
16	Sale of medical supplies to other than patients		0			
17	Sale of drugs to other than patients		0			
18	Sale of medical records and abstracts		0			
19	Vending machines		0			
	Income from imposition of interest, finance or penalty charges		0			
	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0			
22	Utilization review -- physicians' compensation		0	Utilization Review		82
23	Depreciation -- buildings and fixtures		0	Cap Rel Costs - Bldgs & Fixtures		1
24	Depreciation -- movable equipment		0	Cap Rel Costs - Movable Equipment		2
25	Other Income	B	-69,893	Administrative & General		4
26	Event Expenses	A	-27,196	Administrative & General		4
27	Bad Debts	A	-317,771	Administrative & General		4
28	Donations	A	-1,425	Administrative & General		4
29	Penalties	A	-1,500	Administrative & General		4
30	Marketing	A	-12,440	Administrative & General		4
31	NJ Corporation Business Expense	A	-398	Administrative & General		4
32	Corporate/Federal Income Taxes	A	-1,876	Administrative & General		4
			=====			
100	TOTAL		-613,449			

ROSE GARDEN NURSING REHAB CENTER  
Provider CCN: 31-5421  
Period from 1/1/2024 to 12/31/2024

Worksheet A-8-1 Friday, May 9, 2025 at 11:10:14 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	Amount	Adjustments
				Allowable In Cost	Included in Wkst A col 5	
				4	5	6
1	1	Cap Rel Costs - Bldgs & Fixtures	Realty Capital Costs	1,265,307	1,543,402	-278,095
2	4	Administrative & General	A&G	68,834	0	68,834
3	5	Plant Operation, Maint. & Repairs	POMR	28,311	0	28,311
10		TOTALS		1,362,452	1,543,402	-180,950

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

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

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

----- Related Organization(s) -----					
#	Symbol	Name	Percentage	Percent	Type
			of	of	of
			Ownership	Ownership	Business
			3	5	6
1	A	Andy Shawn	51% Dover Associaties	5%	Realty

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

Wkst A Line No	Cost Center / Physician Identifier	Cost of Memberships & Continuing Education	Provider Component Share of Col 12	Physician Cost of Malpractice Insurance	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

ROSE GARDEN NURSING REHAB CENTER  
Provider CCN: 31-5421  
Period from 1/1/2024 to 12/31/2024

Worksheet B Part I Friday, May 9, 2025 at 11:10:14 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
1 Cap Rel Costs - Bldgs & Fixtures	1,267,189	1,267,189							
2 Cap Rel Costs - Movable Equipment	92,649		92,649						
3 Employee Benefits	1,716,377	7,469	546	1,724,392					
4 Administrative & General	3,117,312	112,616	8,234	218,554	3,456,716	3,456,716			
5 Plant Operation, Maint. & Repairs	834,285	23,340	1,706	33,411	892,742	238,192	1,130,934		
6 Laundry & Linen Service	52,999	9,336	683	0	63,018	16,814	9,396	89,228	
7 Housekeeping	719,165	9,336	683	137,298	866,482	231,186	9,396	0	1,107,064
8 Dietary	1,654,052	126,036	9,215	199,921	1,989,224	530,745	126,840	0	126,261
9 Nursing Administration	173,480	10,503	768	39,251	224,002	59,766	10,570	0	10,522
10 Central Services & Supply	257,381	9,920	725	0	268,026	71,512	9,983	0	9,937
11 Pharmacy	0	0	0	0	0	0	0	0	0
12 Medical Records & Library	0	6,944	508	0	7,452	1,988	6,988	0	6,956
13 Social Service	164,416	9,336	683	37,200	211,635	56,466	9,396	0	9,353
14 Nursing and Allied Health Education	0	0	0	0	0	0	0	0	0
15 Other General Service Cost	366,654	152,060	11,118	75,079	604,911	161,396	153,030	0	152,332
ANCILLARY SERVICE COST CENTERS									
30 Skilled Nursing Facility	4,610,777	661,690	48,378	983,678	6,304,523	1,682,111	665,911	89,228	662,871
31 Nursing Facility	0	0	0	0	0	0	0	0	0
33 Other Long Term Care	0	0	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS									
40 Radiology	7,797	0	0	0	7,797	2,080	0	0	0
41 Laboratory	17,535	0	0	0	17,535	4,679	0	0	0
42 Intravenous Therapy	0	0	0	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	0	0
44 Physical Therapy	354,991	100,245	7,329	0	462,565	123,417	100,885	0	100,424
45 Occupational Therapy	541,850	4,376	320	0	546,546	145,824	4,404	0	4,384
46 Speech Pathology	264,199	4,376	320	0	268,895	71,744	4,404	0	4,384
47 Electrocardiology	0	0	0	0	0	0	0	0	0
48 Medical Supplies Charged to Patients	18,864	0	0	0	18,864	5,033	0	0	0
49 Drugs Charged to Patients	175,098	4,668	341	0	180,107	48,054	4,698	0	4,676
50 Dental Care - Title XIX only	0	0	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS									
51 Support Surfaces	3,878	0	0	0	3,878	1,035	0	0	0
52 Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0
NON-REIMBURSABLE COST CENTERS									
60 Clinic	0	0	0	0	0	0	0	0	0
63 Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0
70 Home Health Agency Cost	0	0	0	0	0	0	0	0	0
71 Ambulance	0	0	0	0	0	0	0	0	0
74 Other Reimbursable Cost	0	0	0	0	0	0	0	0	0
84 Other Special Purpose Cost	0	0	0	0	0	0	0	0	0
89 Subtotals	16,410,948	1,252,251	91,557	1,724,392	16,394,918	3,452,042	1,115,901	89,228	1,092,100
90 Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0	0
91 Barber and Beauty Shop	1,488	14,938	1,092	0	17,518	4,674	15,033	0	14,964
92 Physicians Private Offices	0	0	0	0	0	0	0	0	0
93 Nonpaid Workers	0	0	0	0	0	0	0	0	0
94 Patients Laundry	0	0	0	0	0	0	0	0	0
95 Dental	0	0	0	0	0	0	0	0	0
98 Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99 Negative Cost Center	0	0	0	0	0	0	0	0	0
100 TOTAL	16,412,436	1,267,189	92,649	1,724,392	16,412,436	3,456,716	1,130,934	89,228	1,107,064



ROSE GARDEN NURSING REHAB CENTER  
Provider CCN: 31-5421  
Period from 1/1/2024 to 12/31/2024

Worksheet B Part I Friday, May 9, 2025 at 11:10:14 AM

COST ALLOCATION - GENERAL SERVICE COSTS

	Dietary (Meals Served) 8	Nursing Adminis- tration (Patient Days) 9	Central Services & Supply (Patient Days) 10	Pharmacy (Patient Days) 11	Medical Records & Library (Patient Days) 12	Social Service (Patient Days) 13	Nursing & Allied Health Ed. (Patient Days) 14	Activities Service (Patient Days) 15	SubTotal 16
1 Cap Rel Costs - Bldgs & Fixtures									
2 Cap Rel Costs - Movable Equipment									
3 Employee Benefits									
4 Administrative & General									
5 Plant Operation, Maint. & Repairs									
6 Laundry & Linen Service									
7 Housekeeping									
8 Dietary	2,773,070								
9 Nursing Administration	0	304,860							
10 Central Services & Supply	0	0	359,458						
11 Pharmacy	0	0	0	0					
12 Medical Records & Library	0	0	0	0	23,384				
13 Social Service	0	0	0	0	0	286,850			
14 Nursing and Allied Health Education	0	0	0	0	0	0	0		
15 Other General Service Cost	0	0	0	0	0	0	0	1,071,669	
ANCILLARY SERVICE COST CENTERS									
30 Skilled Nursing Facility	2,773,070	304,860	359,458	0	23,384	286,850	0	1,071,669	14,223,935
31 Nursing Facility	0	0	0	0	0	0	0	0	0
33 Other Long Term Care	0	0	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS									
40 Radiology	0	0	0	0	0	0	0	0	9,877
41 Laboratory	0	0	0	0	0	0	0	0	22,214
42 Intravenous Therapy	0	0	0	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	0	0
44 Physical Therapy	0	0	0	0	0	0	0	0	787,291
45 Occupational Therapy	0	0	0	0	0	0	0	0	701,158
46 Speech Pathology	0	0	0	0	0	0	0	0	349,427
47 Electrocardiology	0	0	0	0	0	0	0	0	0
48 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	23,897
49 Drugs Charged to Patients	0	0	0	0	0	0	0	0	237,535
50 Dental Care - Title XIX only	0	0	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS									
51 Support Surfaces	0	0	0	0	0	0	0	0	4,913
52 Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0
NON-REIMBURSABLE COST CENTERS									
60 Clinic	0	0	0	0	0	0	0	0	0
63 Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0
70 Home Health Agency Cost	0	0	0	0	0	0	0	0	0
71 Ambulance	0	0	0	0	0	0	0	0	0
74 Other Reimbursable Cost	0	0	0	0	0	0	0	0	0
84 Other Special Purpose Cost	0	0	0	0	0	0	0	0	0
89 Subtotals	2,773,070	304,860	359,458	0	23,384	286,850	0	1,071,669	16,360,247
90 Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0	0
91 Barber and Beauty Shop	0	0	0	0	0	0	0	0	52,189
92 Physicians Private Offices	0	0	0	0	0	0	0	0	0
93 Nonpaid Workers	0	0	0	0	0	0	0	0	0
94 Patients Laundry	0	0	0	0	0	0	0	0	0
95 Dental	0	0	0	0	0	0	0	0	0
98 Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99 Negative Cost Center	0	0	0	0	0	0	0	0	0
100 TOTAL	2,773,070	304,860	359,458	0	23,384	286,850	0	1,071,669	16,412,436

ROSE GARDEN NURSING REHAB CENTER  
Provider CCN: 31-5421  
Period from 1/1/2024 to 12/31/2024

Worksheet B Part I Friday, May 9, 2025 at 11:10:14 AM

COST ALLOCATION - GENERAL SERVICE COSTS

	Adjustments 17	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		
14 Nursing and Allied Health Education		
15 Other General Service Cost		
ANCILLARY SERVICE COST CENTERS		
30 Skilled Nursing Facility	0	14,223,935
31 Nursing Facility	0	0
33 Other Long Term Care	0	0
OTHER REIMBURSABLE COST CENTERS		
40 Radiology	0	9,877
41 Laboratory	0	22,214
42 Intravenous Therapy	0	0
43 Oxygen (Inhalation) Therapy	0	0
44 Physical Therapy	0	787,291
45 Occupational Therapy	0	701,158
46 Speech Pathology	0	349,427
47 Electrocardiology	0	0
48 Medical Supplies Charged to Patients	0	23,897
49 Drugs Charged to Patients	0	237,535
50 Dental Care - Title XIX only	0	0
SPECIAL PURPOSE COST CENTERS		
51 Support Surfaces	0	4,913
52 Other Ancillary Service Cost Center	0	0
NON-REIMBURSABLE COST CENTERS		
60 Clinic	0	0
63 Other Outpatient Service Cost	0	0
70 Home Health Agency Cost	0	0
71 Ambulance	0	0
74 Other Reimbursable Cost	0	0
84 Other Special Purpose Cost	0	0
89 Subtotals	0	16,360,247
90 Gift, Flower, Coffee Shops & Canteen	0	0
91 Barber and Beauty Shop	0	52,189
92 Physicians Private Offices	0	0
93 Nonpaid Workers	0	0
94 Patients Laundry	0	0
95 Dental	0	0
98 Cross Foot Adjustments	0	0
99 Negative Cost Center	0	0
100 TOTAL	0	16,412,436

ROSE GARDEN NURSING REHAB CENTER  
Provider CCN: 31-5421  
Period from 1/1/2024 to 12/31/2024

Worksheet B Part II Friday, May 9, 2025 at 11:10:14 AM

ALLOCATION OF CAPITAL - RELATED COSTS

	Directly Assigned Capital Related Costs 0	Cap Rel Build & Fixtures (Square Feet) 1	Cap Rel Movable Equipment (Square Feet) 2	SubTotal 2A	Employee Benefits (Gross Salaries) 3	Adminis- trative & General (Accum. Cost) 4	Plant Oper Maint. & Repair (Square Feet) 5	Laundry & Linen Service (Patient Days) 6	House- keeping (Square Feet) 7
1 Cap Rel Costs - Bldgs & Fixtures	0	0							
2 Cap Rel Costs - Movable Equipment	0	0	0						
3 Employee Benefits	0	7,469	546	8,015	8,015				
4 Administrative & General	0	112,616	8,234	120,850	1,016	121,866			
5 Plant Operation, Maint. & Repairs	0	23,340	1,706	25,046	155	8,397	33,598		
6 Laundry & Linen Service	0	9,336	683	10,019	0	593	279	10,891	
7 Housekeeping	0	9,336	683	10,019	638	8,150	279	0	19,086
8 Dietary	0	126,036	9,215	135,251	930	18,711	3,768	0	2,177
9 Nursing Administration	0	10,503	768	11,271	183	2,107	314	0	181
10 Central Services & Supply	0	9,920	725	10,645	0	2,521	297	0	171
11 Pharmacy	0	0	0	0	0	0	0	0	0
12 Medical Records & Library	0	6,944	508	7,452	0	70	208	0	120
13 Social Service	0	9,336	683	10,019	173	1,991	279	0	161
14 Nursing and Allied Health Education	0	0	0	0	0	0	0	0	0
15 Other General Service Cost	0	152,060	11,118	163,178	349	5,690	4,546	0	2,626
ANCILLARY SERVICE COST CENTERS									
30 Skilled Nursing Facility	0	661,690	48,378	710,068	4,571	59,305	19,782	10,891	11,428
31 Nursing Facility	0	0	0	0	0	0	0	0	0
33 Other Long Term Care	0	0	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS									
40 Radiology	0	0	0	0	0	73	0	0	0
41 Laboratory	0	0	0	0	0	165	0	0	0
42 Intravenous Therapy	0	0	0	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	0	0
44 Physical Therapy	0	100,245	7,329	107,574	0	4,351	2,997	0	1,731
45 Occupational Therapy	0	4,376	320	4,696	0	5,141	131	0	76
46 Speech Pathology	0	4,376	320	4,696	0	2,529	131	0	76
47 Electrocardiology	0	0	0	0	0	0	0	0	0
48 Medical Supplies Charged to Patients	0	0	0	0	0	177	0	0	0
49 Drugs Charged to Patients	0	4,668	341	5,009	0	1,694	140	0	81
50 Dental Care - Title XIX only	0	0	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS									
51 Support Surfaces	0	0	0	0	0	36	0	0	0
52 Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0
NON-REIMBURSABLE COST CENTERS									
60 Clinic	0	0	0	0	0	0	0	0	0
63 Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0
70 Home Health Agency Cost	0	0	0	0	0	0	0	0	0
71 Ambulance	0	0	0	0	0	0	0	0	0
74 Other Reimbursable Cost	0	0	0	0	0	0	0	0	0
84 Other Special Purpose Cost	0	0	0	0	0	0	0	0	0
89 Subtotals	0	1,252,251	91,557	1,343,808	8,015	121,701	33,151	10,891	18,828
90 Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0	0
91 Barber and Beauty Shop	0	14,938	1,092	16,030	0	165	447	0	258
92 Physicians Private Offices	0	0	0	0	0	0	0	0	0
93 Nonpaid Workers	0	0	0	0	0	0	0	0	0
94 Patients Laundry	0	0	0	0	0	0	0	0	0
95 Dental	0	0	0	0	0	0	0	0	0
98 Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99 Negative Cost Center	0	0	0	0	0	0	0	0	0
100 TOTAL	0	1,267,189	92,649	1,359,838	8,015	121,866	33,598	10,891	19,086

ROSE GARDEN NURSING REHAB CENTER  
Provider CCN: 31-5421  
Period from 1/1/2024 to 12/31/2024

Worksheet B Part II Friday, May 9, 2025 at 11:10:14 AM

ALLOCATION OF CAPITAL - RELATED COSTS

	Dietary (Meals Served) 8	Nursing Adminis- tration (Patient Days) 9	Central Services & Supply (Patient Days) 10	Pharmacy (Patient Days) 11	Medical Records & Library (Patient Days) 12	Social Service (Patient Days) 13	Nursing & Allied Health Ed. (Patient Days) 14	Activities Service (Patient Days) 15	SubTotal 16
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	160,837								
9 Nursing Administration	0	14,056							
10 Central Services & Supply	0	0	13,634						
11 Pharmacy	0	0	0	0					
12 Medical Records & Library	0	0	0	0	7,850				
13 Social Service	0	0	0	0	0	12,623			
14 Nursing and Allied Health Education	0	0	0	0	0	0	0		
15 Other General Service Cost	0	0	0	0	0	0	0	176,389	
ANCILLARY SERVICE COST CENTERS									
30 Skilled Nursing Facility	160,837	14,056	13,634	0	7,850	12,623	0	176,389	1,201,434
31 Nursing Facility	0	0	0	0	0	0	0	0	0
33 Other Long Term Care	0	0	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS									
40 Radiology	0	0	0	0	0	0	0	0	73
41 Laboratory	0	0	0	0	0	0	0	0	165
42 Intravenous Therapy	0	0	0	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	0	0
44 Physical Therapy	0	0	0	0	0	0	0	0	116,653
45 Occupational Therapy	0	0	0	0	0	0	0	0	10,044
46 Speech Pathology	0	0	0	0	0	0	0	0	7,432
47 Electrocardiology	0	0	0	0	0	0	0	0	0
48 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	177
49 Drugs Charged to Patients	0	0	0	0	0	0	0	0	6,924
50 Dental Care - Title XIX only	0	0	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS									
51 Support Surfaces	0	0	0	0	0	0	0	0	36
52 Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0
NON-REIMBURSABLE COST CENTERS									
60 Clinic	0	0	0	0	0	0	0	0	0
63 Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0
70 Home Health Agency Cost	0	0	0	0	0	0	0	0	0
71 Ambulance	0	0	0	0	0	0	0	0	0
74 Other Reimbursable Cost	0	0	0	0	0	0	0	0	0
84 Other Special Purpose Cost	0	0	0	0	0	0	0	0	0
89 Subtotals	160,837	14,056	13,634	0	7,850	12,623	0	176,389	1,342,938
90 Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0	0
91 Barber and Beauty Shop	0	0	0	0	0	0	0	0	16,900
92 Physicians Private Offices	0	0	0	0	0	0	0	0	0
93 Nonpaid Workers	0	0	0	0	0	0	0	0	0
94 Patients Laundry	0	0	0	0	0	0	0	0	0
95 Dental	0	0	0	0	0	0	0	0	0
98 Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99 Negative Cost Center	0	0	0	0	0	0	0	0	0
100 TOTAL	160,837	14,056	13,634	0	7,850	12,623	0	176,389	1,359,838

ROSE GARDEN NURSING REHAB CENTER  
Provider CCN: 31-5421  
Period from 1/1/2024 to 12/31/2024

Worksheet B Part II Friday, May 9, 2025 at 11:10:14 AM

ALLOCATION OF CAPITAL - RELATED COSTS

	Adjustments 17	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		
14 Nursing and Allied Health Education		
15 Other General Service Cost		
ANCILLARY SERVICE COST CENTERS		
30 Skilled Nursing Facility	0	1,201,434
31 Nursing Facility	0	0
33 Other Long Term Care	0	0
OTHER REIMBURSABLE COST CENTERS		
40 Radiology	0	73
41 Laboratory	0	165
42 Intravenous Therapy	0	0
43 Oxygen (Inhalation) Therapy	0	0
44 Physical Therapy	0	116,653
45 Occupational Therapy	0	10,044
46 Speech Pathology	0	7,432
47 Electrocardiology	0	0
48 Medical Supplies Charged to Patients	0	177
49 Drugs Charged to Patients	0	6,924
50 Dental Care - Title XIX only	0	0
SPECIAL PURPOSE COST CENTERS		
51 Support Surfaces	0	36
52 Other Ancillary Service Cost Center	0	0
NON-REIMBURSABLE COST CENTERS		
60 Clinic	0	0
63 Other Outpatient Service Cost	0	0
70 Home Health Agency Cost	0	0
71 Ambulance	0	0
74 Other Reimbursable Cost	0	0
84 Other Special Purpose Cost	0	0
89 Subtotals	0	1,342,938
90 Gift, Flower, Coffee Shops & Canteen	0	0
91 Barber and Beauty Shop	0	16,900
92 Physicians Private Offices	0	0
93 Nonpaid Workers	0	0
94 Patients Laundry	0	0
95 Dental	0	0
98 Cross Foot Adjustments	0	
99 Negative Cost Center	0	
100 TOTAL	0	1,359,838

## 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
1	Cap Rel Costs - Bldgs & Fixtures	21,717							
2	Cap Rel Costs - Movable Equipment		21,717						
3	Employee Benefits	128	128	7,621,340					
4	Administrative & General	1,930	1,930	965,949	-3,456,716	12,955,720			
5	Plant Operation, Maint. & Repairs	400	400	147,668	0	892,742	19,259		
6	Laundry & Linen Service	160	160	0	0	63,018		41,641	
7	Housekeeping	160	160	606,819	0	866,482	160	0	18,939
8	Dietary	2,160	2,160	883,596	0	1,989,224	2,160	0	2,160
9	Nursing Administration	180	180	173,480	0	224,002	180	0	180
10	Central Services & Supply	170	170	0	0	268,026	170	0	170
11	Pharmacy	0	0	0	0	0	0	0	0
12	Medical Records & Library	119	119	0	0	7,452	119	0	119
13	Social Service	160	160	164,416	0	211,635	160	0	160
14	Nursing and Allied Health Education	0	0	0	0	0	0	0	0
15	Other General Service Cost	2,606	2,606	331,830	0	604,911	2,606	0	2,606
	ANCILLARY SERVICE COST CENTERS								
30	Skilled Nursing Facility	11,340	11,340	4,347,582	0	6,304,523	11,340	41,641	11,340
31	Nursing Facility	0	0	0	0	0	0	0	0
33	Other Long Term Care	0	0	0	0	0	0	0	0
	OTHER REIMBURSABLE COST CENTERS								
40	Radiology	0	0	0	0	7,797	0	0	0
41	Laboratory	0	0	0	0	17,535	0	0	0
42	Intravenous Therapy	0	0	0	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	0
44	Physical Therapy	1,718	1,718	0	0	462,565	1,718	0	1,718
45	Occupational Therapy	75	75	0	0	546,546	75	0	75
46	Speech Pathology	75	75	0	0	268,895	75	0	75
47	Electrocardiology	0	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	0	18,864	0	0	0
49	Drugs Charged to Patients	80	80	0	0	180,107	80	0	80
50	Dental Care - Title XIX only	0	0	0	0	0	0	0	0
	SPECIAL PURPOSE COST CENTERS								
51	Support Surfaces	0	0	0	0	3,878	0	0	0
52	Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0
	NON-REIMBURSABLE COST CENTERS								
60	Clinic	0	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	0	0	0	0
70	Home Health Agency Cost	0	0	0	0	0	0	0	0
71	Ambulance	0	0	0	0	0	0	0	0
74	Other Reimbursable Cost	0	0	0	0	0	0	0	0
80	Malpractice Premiums & Paid Losses	0	0	0	0	0	0	0	0
84	Other Special Purpose Cost	0	0	0	0	0	0	0	0
89	Subtotal	21,461	21,461	7,621,340	-3,456,716	12,938,202	19,003	41,641	18,683
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0
91	Barber and Beauty Shop	256	256	0	0	17,518	256	0	256
92	Physicians Private Offices	0	0	0	0	0	0	0	0
93	Nonpaid Workers	0	0	0	0	0	0	0	0
94	Patients Laundry	0	0	0	0	0	0	0	0
95	Dental	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	0

ROSE GARDEN NURSING REHAB CENTER  
Provider CCN: 31-5421  
Period from 1/1/2024 to 12/31/2024

Worksheet B-1 Friday, May 9, 2025 at 11:10:14 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	Nursing & Allied Health Ed. (Patient Days) 14	Activities Service (Patient Days) 15
1 Cap Rel Costs - Bldgs & Fixtures							
2 Cap Rel Costs - Movable Equipment							
3 Employee Benefits							
4 Administrative & General							
5 Plant Operation, Maint. & Repairs							
6 Laundry & Linen Service							
7 Housekeeping							
8 Dietary							
9 Nursing Administration	41,641						
10 Central Services & Supply	0	41,641					
11 Pharmacy	0	0	41,641				
12 Medical Records & Library	0	0	0	41,641			
13 Social Service	0	0	0	0	41,641		
14 Nursing and Allied Health Education	0	0	0	0	0	0	
15 Other General Service Cost	0	0	0	0	0	0	41,641
ANCILLARY SERVICE COST CENTERS							
30 Skilled Nursing Facility	41,641	41,641	41,641	41,641	41,641	0	41,641
31 Nursing Facility	0	0	0	0	0	0	0
33 Other Long Term Care	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS							
40 Radiology	0	0	0	0	0	0	0
41 Laboratory	0	0	0	0	0	0	0
42 Intravenous Therapy	0	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0
44 Physical Therapy	0	0	0	0	0	0	0
45 Occupational Therapy	0	0	0	0	0	0	0
46 Speech Pathology	0	0	0	0	0	0	0
47 Electrocardiology	0	0	0	0	0	0	0
48 Medical Supplies Charged to Patients	0	0	0	0	0	0	0
49 Drugs Charged to Patients	0	0	0	0	0	0	0
50 Dental Care - Title XIX only	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS							
51 Support Surfaces	0	0	0	0	0	0	0
52 Other Ancillary Service Cost Center	0	0	0	0	0	0	0
NON-REIMBURSABLE COST CENTERS							
60 Clinic	0	0	0	0	0	0	0
63 Other Outpatient Service Cost	0	0	0	0	0	0	0
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
80 Malpractice Premiums & Paid Losses	0	0	0	0	0	0	0
84 Other Special Purpose Cost	0	0	0	0	0	0	0
89 Subtotal	41,641	41,641	41,641	41,641	41,641	0	41,641
90 Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0
91 Barber and Beauty Shop	0	0	0	0	0	0	0
92 Physicians Private Offices	0	0	0	0	0	0	0
93 Nonpaid Workers	0	0	0	0	0	0	0
94 Patients Laundry	0	0	0	0	0	0	0
95 Dental	0	0	0	0	0	0	0
98 Cross Foot Adjustments	0	0	0	0	0	0	0
99 Negative Cost Center	0	0	0	0	0	0	0

ROSE GARDEN NURSING REHAB CENTER  
Provider CCN: 31-5421  
Period from 1/1/2024 to 12/31/2024

Worksheet B-1 Friday, May 9, 2025 at 11:10:14 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
102	Cost to be Allocated per Bp1	1,267,189	92,649	1,724,392	0	3,456,716	1,130,934	89,228	1,107,064	2,773,070
103	Unit Cost Multiplier per Bp1	58.350094	4.266197	0.226258	0.000000	0.266810	58.722364	2.142792	58.454195	22.198234
104	Cost to be Allocated per Bp2	0	0	8,015	0	121,866	33,598	10,891	19,086	160,837
105	Unit Cost Multiplier per Bp2	0.000000	0.000000	0.001052	0.000000	0.009406	1.744535	0.261545	1.007762	1.287489



ROSE GARDEN NURSING REHAB CENTER  
Provider CCN: 31-5421  
Period from 1/1/2024 to 12/31/2024

Worksheet B-1 Friday, May 9, 2025 at 11:10:14 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	Nursing & Allied Health Ed. (Patient Days) 14	Activities Service (Patient Days) 15
102	Cost to be Allocated per Bp1	304,860	359,458	0	23,384	286,850	0	1,071,669
103	Unit Cost Multiplier per Bp1	7.321150	8.632310	0.000000	0.561562	6.888643	0.000000	25.735909
104	Cost to be Allocated per Bp2	14,056	13,634	0	7,850	12,623	0	176,389
105	Unit Cost Multiplier per Bp2	0.337552	0.327418	0.000000	0.188516	0.303139	0.000000	4.235945

ROSE GARDEN NURSING REHAB CENTER  
Provider CCN: 31-5421  
Period from 1/1/2024 to 12/31/2024

Worksheet B-2 Friday, May 9, 2025 at 11:10:14 AM

Post Step Down Adjustments

Worksheet B

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

Worksheet has no records.

ROSE GARDEN NURSING REHAB CENTER  
Provider CCN: 31-5421  
Period from 1/1/2024 to 12/31/2024

Worksheet C Friday, May 9, 2025 at 11:10:14 AM

Ratio of Cost of Charges  
for Ancillary and Outpatient Cost Centers

CMS #	COST CENTER	Total 1	Total Charges 2	Ratio 3
	ANCILLARY SERVICE COST CENTERS			
	OUTPATIENT SERVICE COST CENTERS			
40	Radiology	9,877	9,181	1.075809
41	Laboratory	22,214	32,588	0.681662
42	Intravenous Therapy	0	0	0.000000
43	Oxygen (Inhalation) Therapy	0	0	0.000000
44	Physical Therapy	787,291	397,157	1.982317
45	Occupational Therapy	701,158	609,893	1.149641
46	Speech Pathology	349,427	297,375	1.175038
47	Electrocardiology	0	0	0.000000
48	Medical Supplies Charged to Patients	23,897	18,864	1.266804
49	Drugs Charged to Patients	237,535	567,268	0.418735
50	Dental Care - Title XIX only	0	0	0.000000
51	Support Surfaces	4,913	3,878	1.266890
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	6,533	0.000000
100	TOTAL	2,136,312	1,942,737	

ROSE GARDEN NURSING REHAB CENTER  
Provider CCN: 31-5421  
Period from 1/1/2024 to 12/31/2024

Worksheet D Part I Friday, May 9, 2025 at 11:10:14 AM

Skilled Nursing Facility  
Title XVIII

PART I - ANCILLARY COST APPORTIONMENT

Cost Center Description		Ratio of	----- Health Care -----	----- Health Care -----	
		cost to	---- Program Charges ---	----- Program Cost -----	
		charges	Part A	Part B	Part A
		1	2	3	4
					5
CMS #	ANCILLARY SERVICE COST CENTERS				
40	Radiology	1.075809	8,346	0	8,979
41	Laboratory	0.681662	29,625	0	20,194
42	Intravenous Therapy	0.000000	0	0	0
43	Oxygen (Inhalation) Therapy	0.000000	0	0	0
44	Physical Therapy	1.982317	343,914	0	681,747
45	Occupational Therapy	1.149641	421,255	0	484,292
46	Speech Pathology	1.175038	170,106	0	199,881
47	Electrocardiology	0.000000	0	0	0
48	Medical Supplies Charged to Patients	1.266804	0	0	0
49	Drugs Charged to Patients	0.418735	507,068	0	212,327
50	Dental Care - Title XIX only	0.000000	0	0	0
51	Support Surfaces	1.266890	0	0	0
52	Other Ancillary Service Cost Center	0.000000	0	0	0
OUTPATIENT SERVICE COST CENTERS					
60	Clinic	0.000000	0	0	0
63	Other Outpatient Service Cost	0.000000	0	0	0
71	Ambulance	0.000000	0	0	0
		-----	-----	-----	-----
100	TOTAL		1,480,314	0	1,607,420
			=====	=====	=====

ROSE GARDEN NURSING REHAB CENTER  
Provider CCN: 31-5421  
Period from 1/1/2024 to 12/31/2024

Worksheet D Part II Friday, May 9, 2025 at 11:10:14 AM

Skilled Nursing Facility  
Title XVIII

Part II - APPORTIONMENT OF VACCINE COST

#	Description	Amount
1	Drugs charged to patients - RCC	0.418735
2	Program vaccine charges	8,630
3	Program costs	3,614

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	9,877	0	0.000000	8,979	0
41 Laboratory	22,214	0	0	20,194	0
42 Intravenous Therapy	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0
44 Physical Therapy	787,291	0	0	681,747	0
45 Occupational Therapy	701,158	0	0	484,292	0
46 Speech Pathology	349,427	0	0	199,881	0
47 Electrocardiology	0	0	0	0	0
48 Medical Supplies Charged to Patients	23,897	0	0	0	0
49 Drugs Charged to Patients	237,535	0	0	212,327	0
50 Dental Care - Title XIX only	0	0	0	0	0
51 Support Surfaces	4,913	0	0	0	0
	=====	=====	=====	=====	=====
100 TOTAL	2,136,312	0		1,607,420	0

ROSE GARDEN NURSING REHAB CENTER  
Provider CCN: 31-5421  
Period from 1/1/2024 to 12/31/2024

Worksheet D-1 Friday, May 9, 2025 at 11:10:14 AM

Nursing Facility  
Title XVIII

PART I - CALCULATION OF INPATIENT ROUTINE COSTS

CMS		
#	DESCRIPTION	AMOUNT
1	Inpatient days incl. private	41,641
2	Private room days	0
3	Inpatient days incl. Program prvt.	6,678
4	Med. nec. Program prvt. room days	0
5	Total general Inpatient routine svc.s co	14,223,935
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT		
6	General Inpatient routine service charge	1,970,010
7	General Inpatient routine service RCC	7.220235
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	14,223,935
PROGRAM INPATIENT ROUTINE SERVICE COSTS		
16	Adjusted general Inpatient per diem cost	341.58
17	Program routine service cost	2,281,071
18	Med. nec. program prvt. room cost	0
19	Total program general Inpatient cost	2,281,071
20	Capital related cost allocated to inpati	1,201,434
21	Per diem capital related costs	28.85
22	Program capital related cost	192,660
23	Inpatient routine service cost	2,088,411
24	Aggregate charges to beneficiaries for e	0
25	Total program routine service costs for	2,088,411
26	Per diem limitation	0.00
27	I/p routine service cost limitation	0
28	Reimbursable Inpatient routine service c	0

ROSE GARDEN NURSING REHAB CENTER  
Provider CCN: 31-5421  
Period from 1/1/2024 to 12/31/2024

Worksheet D-1 Friday, May 9, 2025 at 11:10:14 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)	41,641
2	Program inpatient days (see instructions)	6,678
3	Total Nursing & Allied Health costs ( see instructions)	0
4	Nursing & Allied Health ratio (Line 2 divided by line 1)	0.160371
5	Program Nursing & Allied Health costs for pass-through (Line 3 times line 4)	0

ROSE GARDEN NURSING REHAB CENTER  
Provider CCN: 31-5421  
Period from 1/1/2024 to 12/31/2024

Worksheet E Friday, May 9, 2025 at 11:10:14 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)	4,912,697
2	Nursing and Allied Health Education Activities (pass through payments)	0
		-----
3	Subtotal	4,912,697
4	Primary payor amounts	0
5	Coinsurance	751,740
6	Reimbursable bad debts (From your records)	40,768
7	Reimbursable bad debts for dual eligible beneficiaries (See instructions)	38,368
8	Adjusted reimbursable bad debts. (See instructions)	26,499
9	Recovery of bad debts - for statistical records only	0
10	Utilization review	0
		-----
11	Subtotal	4,187,456
12	Interim payments (See instructions)	4,077,738
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)	530
14.99	Sequestration adjustment (See instructions)	83,219
15	Balance due provider/program	25,969
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	3,614
19	Total reasonable costs	3,614
20	Medicare Part B ancillary charges	8,630
21	Cost of covered services	3,614
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	3,614
26	Interim adjustment	8,457
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)	72
		-----
29	Balance due provider/program	-4,915
30	Protested amounts (Nonallowable cost report items)	0



ROSE GARDEN NURSING REHAB CENTER  
Provider CCN: 31-5421  
Period from 1/1/2024 to 12/31/2024

Worksheet E-1 Friday, May 9, 2025 at 11:10:14 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		4,077,738		8,457
2	Interim payments payable on individual bills, eithe		0		0
3.01	Lump sums ... to Provider		0		0
3.02	Lump sums ... to Provider		0		0
3.03	Lump sums ... to Provider		0		0
3.04	Lump sums ... to Provider		0		0
3.05	Lump sums ... to Provider		0		0
3.50	Lump sums ... to Program		0		0
3.51	Lump sums ... to Program		0		0
3.52	Lump sums ... to Program		0		0
3.53	Lump sums ... to Program		0		0
3.54	Lump sums ... to Program		0		0
3.99	SUBTOTAL		0		0
4	TOTAL INTERIM PAYMENTS		4,077,738		8,457

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

ROSE GARDEN NURSING REHAB CENTER  
Provider CCN: 31-5421  
Period from 1/1/2024 to 12/31/2024

Worksheet G Friday, May 9, 2025 at 11:10:14 AM

BALANCE SHEET

		General	Specific	Endowment	Plant
CMS	ASSETS (omit cents)	Fund	Purpose	Fund	Fund
#		1	2	3	4
	CURRENT ASSETS				
1	Cash on hand and in banks	3,399,005	0	0	0
2	Temporary investments	0	0	0	0
3	Notes receivable	0	0	0	0
4	Accounts receivable	1,265,284	0	0	0
5	Other receivables	1,366	0	0	0
	Less: allowances for uncollectible notes and				
6	accounts receivable	180,000	0	0	0
7	Inventory	0	0	0	0
8	Prepaid expenses	66,689	0	0	0
9	Other current assets	0	0	0	0
10	Due from other funds	0	0	0	0
		-----	-----	-----	-----
11	TOTAL CURRENT ASSETS	4,552,344	0	0	0
	FIXED ASSETS				
12	Land	0	0	0	0
13	Land improvements	0	0	0	0
14	Less: Accumulated depreciation	0	0	0	0
15	Buildings	0	0	0	0
16	Less: Accumulated depreciation	0	0	0	0
17	Leasehold improvements	580,119	0	0	0
18	Less: Accumulated amortization	652,505	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	935,308	0	0	0
24	Less: Accumulated depreciation	776,286	0	0	0
25	Minor equipment depreciable	0	0	0	0
26	Minor equipment nondepreciable	0	0	0	0
27	Other fixed assets	24,840	0	0	0
		-----	-----	-----	-----
28	TOTAL FIXED ASSETS	111,476	0	0	0
	OTHER ASSETS				
29	Investments	0	0	0	0
30	Deposits on leases	0	0	0	0
31	Due from owners/officers	0	0	0	0
32	Other assets	0	0	0	0
		-----	-----	-----	-----
33	TOTAL OTHER ASSETS	0	0	0	0
		-----	-----	-----	-----
34	TOTAL ASSETS	4,663,820	0	0	0

ROSE GARDEN NURSING REHAB CENTER  
Provider CCN: 31-5421  
Period from 1/1/2024 to 12/31/2024

Worksheet G Friday, May 9, 2025 at 11:10:14 AM

BALANCE SHEET

		General	Specific	Endowment	Plant
CMS	LIABILITIES AND FUND BALANCES (omit cents)	Fund	Purpose	Fund	Fund
#		1	2	3	4
	CURRENT LIABILITIES				
35	Accounts payable	471,822	0	0	0
36	Salaries, wages & fees payable	199,988	0	0	0
37	Payroll taxes payable	0	0	0	0
38	Notes & loans payable (short term)	0	0	0	0
39	Deferred income	0	0	0	0
40	Accelerated payments	0			
41	Due to other funds	0	0	0	0
42	Other current liabilities	1,007,617	0	0	0
		-----	-----	-----	-----
43	TOTAL CURRENT LIABILITIES	1,679,427	0	0	0
	LONG TERM LIABILITIES				
44	Mortgage payable	0	0	0	0
45	Notes payable	0	0	0	0
46	Unsecured loans	0	0	0	0
47	Loans from owners	0	0	0	0
48	Other long term liabilities	0	0	0	0
49		0	0	0	0
		-----	-----	-----	-----
50	TOTAL LONG TERM LIABILITIES	0	0	0	0
		-----	-----	-----	-----
51	TOTAL LIABILITIES	1,679,427	0	0	0
	CAPITAL ACCOUNTS				
52	General fund balance	2,984,393			
53	Specific purpose fund		0		
	Donor created - endowment fund balance -				
54	restricted		0	0	
	Donor created - endowment fund balance -				
55	unrestricted			0	
	Governing body created - endowment fund				
56	balance			0	
57	Plant fund balance - invested in plant				0
	Plant fund balance - reserve for plant				
58	improvement, replacement and expansion				0
		-----	-----	-----	-----
59	TOTAL FUND BALANCES	2,984,393	0	0	0
		-----	-----	-----	-----
60	TOTAL LIABILITIES & FUND BALANCES	4,663,820	0	0	0

ROSE GARDEN NURSING REHAB CENTER  
Provider CCN: 31-5421  
Period from 1/1/2024 to 12/31/2024

Worksheet G-1 Friday, May 9, 2025 at 11:10:14 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		2734829		0		0		0
2	Net income (loss)		372672						
			-----		-----		-----		-----
3	Total		3107501		0		0		0
4	Additions (Credit adjustments)	0		0		0		0	
5	Prior Period	26892		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		26892		0		0		0
11	Subtotal		3134393		0		0		0
12	Deductions (Debit adjustments)	0		0		0		0	
13	Distributions	150000		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		150000		0		0		0
19	Fund balances - ending		2984393		0		0		0

ROSE GARDEN NURSING REHAB CENTER  
Provider CCN: 31-5421  
Period from 1/1/2024 to 12/31/2024

Worksheet G-2 Part I Friday, May 9, 2025 at 11:10:14 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	17,080,498		17,080,498
2	Nursing Facility	0		0
4	Other Long Term Care	0		0
		-----	-----	-----
5	Total general Inpatient care services	17,080,498		17,080,498
	ALL OTHER CARE SERVICES			
6	Ancillary services	239,251	0	239,251
7	Clinic		0	0
8	Home Health Agency Cost		0	0
9	Ambulance		0	0
		-----	-----	-----
13		0	0	0
		=====	=====	=====
14	Total Patient Revenues	17,319,749	0	17,319,749

ROSE GARDEN NURSING REHAB CENTER  
Provider CCN: 31-5421  
Period from 1/1/2024 to 12/31/2024

Worksheet G-2 Part II Friday, May 9, 2025 at 11:10:14 AM

Statement of Patient Revenues and Operating Expenses

PART II - OPERATING EXPENSES

CMS #	Description	
1	Operating Expenses	17,025,885
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	17,025,885 =====

ROSE GARDEN NURSING REHAB CENTER  
Provider CCN: 31-5421  
Period from 1/1/2024 to 12/31/2024

Worksheet G-3 Friday, May 9, 2025 at 11:10:14 AM

Statement of Revenues and Expenses

CMS #	Description		
1	Total Patient Revenues	17,319,749	
2	Less: contractual allowances and ...	1	
3	Net Patient Revenues (Line 1 - 2)	17,319,748	
4	Less: total operating expenses	17,025,885	
5	Net income from service to patients (Line 3 - 4)	293,863	
	Other Income:		
6	Contributions, donations, bequests, etc.	0	
7	Income from investments	8,916	
	Revenues from communications (Telephone and Internet service)	0	
9	Revenues from television and radio service	0	
10	Purchase discounts	0	
11	Rebates and refunds of expenses	0	
12	Parking lot receipts	0	
13	Revenue from laundry and linen service	0	
14	Revenue from meals sold to employees and guests	0	
15	Revenue from rental of living quarters	0	
	Revenue from sale of medical and surgical supplies to other than patients	0	
17	Revenue from sale of drugs to other than patients	0	
18	Revenue from sale of medical records and abstracts	0	
19	Tuition (fees, sales of textbooks, uniforms, etc)	0	
20	Revenue from gifts, flowers, coffee shops, canteen	0	
21	Rental of vending machines	0	
22	Rental of skilled nursing space	0	
23	Government appropriations	0	
24	Barber & Beauty	0	
24.01	Other Income	69,893	
24.50	COVID-19 PHE Funding	0	
			-----
25	Total other income	78,809	
			-----
26	Total	372,672	
27	Other Expenses (specify)	0	
28		0	
29		0	
			-----
30	Total other expenses	0	
			-----
31	Net income (or loss) for the period	372,672	=====