

This report is required by law (42 USC 1395g; 42 CFR 413.20(b)). Failure to report can result in all interim payments made since the beginning of the cost reporting period being deemed overpayments (42 USC 1395g).

FORM APPROVED
OMB NO. 0938-0463
EXPIRES: 12/31/2021

COMPLETE CARE AT REGENT

Provider CCN: 315295

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/28/2025 6:31 pm

MCRIF32

Version: 11.1.179.1



SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE
COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY

Worksheet S
Parts I, II & III

PART I - COST REPORT STATUS

Provider use only:	1. ☒ 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 use only:	4. ☐ Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled with audit (4) Reopened (5) Amended	6. Contractor No.: _____	
		7. ☐ First Cost Report for this Provider CCN	
		8. ☐ Last Cost Report for this Provider CCN	
		9. NPR Date: _____	
		10. If line 4, column 1 is "4": Enter number of times reopened _____ 0	
		11. Contractor Vendor Code: 4	
		12. ☐ Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.	
	5. Date Received: _____		

PART II - CERTIFICATION OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR

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

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by COMPLETE CARE AT REGENT, 315295 {Provider Name(s) and CCN(s)} for the cost reporting period beginning 01/01/2024 and ending 12/31/2024 and that to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR	CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
	1	2		
1	<i>Shalom Stein</i>	Y	I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature.	1
2	Signatory Printed Name	SHALOM STEIN		2
3	Signatory Title	CEO		3
4	Signature Date	(Dated when report is electronically signed.)		4

PART III - SETTLEMENT SUMMARY

		Title XVIII				
		Title V	Part A	Part B	Title XIX	
		1.00	2.00	3.00	4.00	
		Cost Center Description				
1.00	SKILLED NURSING FACILITY	0	72,904	0	0	1.00
2.00	NURSING FACILITY	0			0	2.00
3.00	ICF/IID				0	3.00
4.00	SNF - BASED HHA I	0	0	0		4.00
5.00	SNF - BASED RHC I	0		0		5.00
6.00	SNF - BASED FQHC I	0		0		6.00
7.00	SNF - BASED CMHC I	0		0		7.00
100.00	TOTAL	0	72,904	0	0	100.00

The above amounts represent "due to" or "due from" the applicable Program for the element of the above complex indicated.

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

COMPLETE CARE AT REGENT	Period:	Run Date Time:	5/28/2025 6:31 pm	
Provider CCN: 315295	From: 01/01/2024	MCRIF32	2540-10	
	To: 12/31/2024	Version:	11.1.179.1	

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE
COMPLEX IDENTIFICATION DATA

Worksheet S-2
Part I
PPS

Skilled Nursing Facility and Skilled Nursing Facility Complex Address:											
1.00	Street:	50 POLIFLY ROAD	P.O. Box:						1.00		
2.00	City:	HACKENSACK	State:	NJ	ZIP Code:	07601			2.00		
3.00	County:	BERGEN	CBSA Code:	35614	Urban / Rural:	U			3.00		
3.01	CBSA on/after October 1 of the Cost Reporting Period (if applicable)								3.01		
SNF and SNF-Based Component Identification:											
	Component	Component Name	Provider CCN	Date Certified	Payment System (P, O, or N)						
		1.00	2.00	3.00	4.00	5.00	6.00				
4.00	SNF	COMPLETE CARE AT REGENT	315295	07/01/1990	N	P	N	4.00			
5.00	Nursing Facility							5.00			
6.00	ICF/IID							6.00			
7.00	SNF-Based HHA							7.00			
8.00	SNF-Based RHC							8.00			
9.00	SNF-Based FQHC							9.00			
10.00	SNF-Based CMHC							10.00			
11.00	SNF-Based OLTC							11.00			
12.00	SNF-Based HOSPICE							12.00			
13.00	SNF-Based CORF							13.00			
			From:	To:							
			1.00	2.00							
14.00	Cost Reporting Period (mm/dd/yyyy)	01/01/2024			12/31/2024			14.00			
15.00	Type of Control (See Instructions)	2 - Voluntary Nonprofit, Other			LLC			15.00			
							Y/N				
							1.00				
Type of Freestanding Skilled Nursing Facility											
16.00	Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?							N	16.00		
17.00	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?							N	17.00		
18.00	Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1.							Y	18.00		
Miscellaneous Cost Reporting Information											
19.00	If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.							N	19.00		
19.01	If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.							N	19.01		
Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.											
20.00	Straight Line							486,234	20.00		
21.00	Declining Balance							0	21.00		
22.00	Sum of the Year's Digits							0	22.00		
23.00	Sum of line 20 through 22							486,234	23.00		
24.00	If depreciation is funded, enter the balance as of the end of the period.							0	24.00		
25.00	Were there any disposal of capital assets during the cost reporting period? (Y/N)							N	25.00		
26.00	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)							N	26.00		
27.00	Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N)							N	27.00		
28.00	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)							N	28.00		
			Part A	Part B	Other						
			1.00	2.00	3.00						
If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption.											
29.00	Skilled Nursing Facility							N	N		29.00
30.00	Nursing Facility									N	30.00
31.00	ICF/IID										31.00
32.00	SNF-Based HHA							N	N		32.00
33.00	SNF-Based RHC										33.00
34.00	SNF-Based FQHC										34.00
35.00	SNF-Based CMHC								N		35.00
36.00	SNF-Based OLTC										36.00
							Y/N				
							1.00	2.00			
37.00	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N)							Y			37.00
38.00	Are you legally-required to carry malpractice insurance? (Y/N)							N			38.00

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SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE
COMPLEX IDENTIFICATION DATA

Worksheet S-2
Part I
PPS

			Y/N		
			1.00	2.00	
39.00	Is the malpractice a "claims-made" or "occurrence" policy? If the policy is "claims-made" enter 1. If the policy is "occurrence", enter 2.				39.00
		Premiums	Paid Losses	Self Insurance	
		1.00	2.00	3.00	
41.00	List malpractice premiums and paid losses:	0	0	0	41.00
				Y/N	
				1.00	
42.00	Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.			N	42.00
43.00	Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10?			Y	43.00
				Provider CCN	
				1.00	
44.00	If line 43 is yes, enter the home office chain number and enter the name and address of the home office on lines 45, 46 and 47.			H53670	44.00
If this facility is part of a chain organization, enter the name and address of the home office on the lines below.					
45.00	Name:	HACKENSACK MERIDIAN HEALTH, INC.	Contractor Name:	NOVITAS	45.00
46.00	Street:	343 THORNALL STREET	P.O. Box:		46.00
47.00	City:	EDISON	State:	NJ	47.00
			ZIP Code:	08837	

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SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE
COMPLEX REIMBURSEMENT QUESTIONNAIRE

Worksheet S-2
Part II
PPS

General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy)							
Completed by All Skilled Nursing Facilities							
Provider Organization and Operation							
		Y/N	Date				
		1.00	2.00				
1.00	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)	N					1.00
		Y/N	Date	V/I			
		1.00	2.00	3.00			
2.00	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary.	N					2.00
3.00	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)	Y					3.00
		Y/N	Type	Date			
		1.00	2.00	3.00			
Financial Data and Reports							
4.00	Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions)	Y	C				4.00
5.00	Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation.	N					5.00
		Y/N	Legal Oper.				
		1.00	2.00				
Approved Educational Activities							
6.00	Column 1: Were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N)	N	N				6.00
7.00	Were costs claimed for Allied Health Programs? (Y/N) see instructions.	N					7.00
8.00	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions.	N					8.00
			Y/N				
			1.00				
Bad Debts							
9.00	Is the provider seeking reimbursement for bad debts? (Y/N) see instructions.		Y				9.00
10.00	If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy.		N				10.00
11.00	If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions.		N				11.00
Bed Complement							
12.00	Have total beds available changed from prior cost reporting period? If "Y", see instructions.		N				12.00
		Description	Y/N	Date	Y/N	Date	
		0	1.00	2.00	3.00	4.00	
PS&R Data							
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.)	Y	03/20/2025	Y	03/20/2025		13.00
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.	N		N			14.00
15.00	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.	N		N			15.00
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.	N		N			16.00
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:	N		N			17.00
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.	N		N			18.00
		1.00	2.00	3.00			
Cost Report Preparer Contact Information							
19.00	Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.	KATHLEEN	MESKER	PREPARER			19.00
20.00	Enter the employer/company name of the cost report preparer.	HEALTH CARE RESOURCES					20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.	609-987-1440	KATHLEEN.MESKER@HCRNJ.NET				21.00

COMPLETE CARE AT REGENT

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MCRIF32

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SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE
COMPLEX STATISTICAL DATA

Worksheet S-3
Part I
PPS

	Component	Number of Beds	Bed Days Available	Inpatient Days/Visits					Discharges					
				Title V	Title XVIII	Title XIX	Other	Total	Title V	Title XVIII	Title XIX	Other	Total	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	
1.00	SKILLED NURSING FACILITY	180	65,880	0	3,496	43,229	11,302	58,027	0	83	131	212	426	1.00
2.00	NURSING FACILITY	0	0	0		0	0	0	0		0	0	0	2.00
3.00	ICF/IID	0	0			0	0	0			0	0	0	3.00
4.00	HOME HEALTH AGENCY COST													4.00
5.00	Other Long Term Care	0	0				0	0				0	0	5.00
6.00	SNF-Based CMHC													6.00
7.00	HOSPICE	0	0	0	0	0	0	0	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	180	65,880	0	3,496	43,229	11,302	58,027	0	83	131	212	426	8.00
	Component	Average Length of Stay				Admissions					Full Time Equivalent			
		Title V	Title XVIII	Title XIX	Total	Title V	Title XVIII	Title XIX	Other	Total	Employees on Payroll	Nonpaid Workers		
		13.00	14.00	15.00	16.00	17.00	18.00	19.00	20.00	21.00	22.00	23.00		
1.00	SKILLED NURSING FACILITY	0.00	42.12	329.99	136.21	0	116	105	207	428	152.00	0.00		1.00
2.00	NURSING FACILITY	0.00		0.00	0.00	0		0	0	0	0.00	0.00		2.00
3.00	ICF/IID			0.00	0.00			0	0	0	0.00	0.00		3.00
4.00	HOME HEALTH AGENCY COST													4.00
5.00	Other Long Term Care				0.00				0	0	0.00	0.00		5.00
6.00	SNF-Based CMHC													6.00
7.00	HOSPICE	0.00	0.00	0.00	0.00	0	0	0	0	0	0.00	0.00		7.00
8.00	Total (Sum of lines 1-7)	0.00	42.12	329.99	136.21	0	116	105	207	428	152.00	0.00		8.00

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		To: 12/31/2024	Version:	11.1.179.1



SNF WAGE INDEX INFORMATION

Worksheet S-3
Part II
 PPS

PART II - DIRECT SALARIES							
		Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
SALARIES							
1.00	Total salaries (See Instructions)	10,420,336	0	10,420,336	316,862.00	32.89	1.00
2.00	Physician salaries-Part A	0	0	0	0.00	0.00	2.00
3.00	Physician salaries-Part B	0	0	0	0.00	0.00	3.00
4.00	Home office personnel	0	0	0	0.00	0.00	4.00
5.00	Sum of lines 2 through 4	0	0	0	0.00	0.00	5.00
6.00	Revised wages (line 1 minus line 5)	10,420,336	0	10,420,336	316,862.00	32.89	6.00
7.00	Other Long Term Care	0	0	0	0.00	0.00	7.00
8.00	HOME HEALTH AGENCY COST						8.00
9.00	CMHC						9.00
10.00	HOSPICE	0	0	0	0.00	0.00	10.00
11.00	Other excluded areas	0	0	0	0.00	0.00	11.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	0	0	0	0.00	0.00	12.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	10,420,336	0	10,420,336	316,862.00	32.89	13.00
OTHER WAGES & RELATED COSTS							
14.00	Contract Labor: Patient Related & Mgmt	807,611	0	807,611	13,043.00	61.92	14.00
15.00	Contract Labor: Physician services-Part A	0	0	0	0.00	0.00	15.00
16.00	Home office salaries & wage related costs	0	0	0	0.00	0.00	16.00
WAGE-RELATED COSTS							
17.00	Wage-related costs core (See Part IV)	1,927,399	0	1,927,399			17.00
18.00	Wage-related costs other (See Part IV)	0	0	0			18.00
19.00	Wage related costs (excluded units)	0	0	0			19.00
20.00	Physician Part A - WRC	0	0	0			20.00
21.00	Physician Part B - WRC	0	0	0			21.00
22.00	Total Adjusted Wage Related cost (see instructions)	1,927,399	0	1,927,399			22.00

COMPLETE CARE AT REGENT

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MCRIF32

Version:

5/28/2025 6:31 pm

2540-10

11.1.179.1



SNF WAGE INDEX INFORMATION

Worksheet S-3

Part III

PPS

PART III - OVERHEAD COST - DIRECT SALARIES

		Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
1.00	Employee Benefits	0	0	0	0.00	0.00	1.00
2.00	Administrative & General	605,721	0	605,721	14,321.00	42.30	2.00
3.00	Plant Operation, Maintenance & Repairs	149,503	0	149,503	5,749.00	26.01	3.00
4.00	Laundry & Linen Service	143,607	0	143,607	8,154.00	17.61	4.00
5.00	Housekeeping	603,804	0	603,804	32,400.00	18.64	5.00
6.00	Dietary	820,886	0	820,886	35,131.00	23.37	6.00
7.00	Nursing Administration	828,699	0	828,699	16,112.00	51.43	7.00
8.00	Central Services and Supply	63,826	0	63,826	2,451.00	26.04	8.00
9.00	Pharmacy	0	0	0	0.00	0.00	9.00
10.00	Medical Records & Medical Records Library	29,867	0	29,867	1,449.00	20.61	10.00
11.00	Social Service	145,511	0	145,511	3,290.00	44.23	11.00
12.00	Nursing and Allied Health Ed. Act.						12.00
13.00	Other General Service	330,309	0	330,309	16,828.00	19.63	13.00
14.00	Total (sum lines 1 thru 13)	3,721,733	0	3,721,733	135,885.00	27.39	14.00

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SNF WAGE RELATED COSTS

Worksheet S-3
Part IV
PPS

PART IV - WAGE RELATED COSTS			
		Amount Reported	
		1.00	
Part A - Core List			
RETIREMENT COST			
1.00	401K Employer Contributions	0	1.00
2.00	Tax Sheltered Annuity (TSA) Employer Contribution	0	2.00
3.00	Qualified and Non-Qualified Pension Plan Cost	0	3.00
4.00	Prior Year Pension Service Cost	0	4.00
PLAN ADMINISTRATIVE COSTS (Paid to External Organization)			
5.00	401K/TSA Plan Administration fees	0	5.00
6.00	Legal/Accounting/Management Fees-Pension Plan	0	6.00
7.00	Employee Managed Care Program Administration Fees	0	7.00
HEALTH AND INSURANCE COST			
8.00	Health Insurance (Purchased or Self Funded)	427,105	8.00
9.00	Prescription Drug Plan	603	9.00
10.00	Dental, Hearing and Vision Plan	3,048	10.00
11.00	Life Insurance (If employee is owner or beneficiary)	3,622	11.00
12.00	Accident Insurance (If employee is owner or beneficiary)	0	12.00
13.00	Disability Insurance (If employee is owner or beneficiary)	0	13.00
14.00	Long-Term Care Insurance (If employee is owner or beneficiary)	0	14.00
15.00	Workers' Compensation Insurance	440,566	15.00
16.00	Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. Non cumulative portion)	0	16.00
TAXES			
17.00	FICA-Employers Portion Only	774,063	17.00
18.00	Medicare Taxes - Employers Portion Only	0	18.00
19.00	Unemployment Insurance	0	19.00
20.00	State or Federal Unemployment Taxes	278,392	20.00
OTHER			
21.00	Executive Deferred Compensation	0	21.00
22.00	Day Care Cost and Allowances	0	22.00
23.00	Tuition Reimbursement	0	23.00
24.00	Total Wage Related cost (Sum of lines 1 - 23)	1,927,399	24.00
		Amount Reported	
		1.00	
Part B - Other than Core Related Cost			
25.00	OTHER WAGE RELATED COSTS (SPECIFY)	0	25.00

COMPLETE CARE AT REGENT

Provider CCN: 315295

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/28/2025 6:31 pm

MCRIF32

Version: 11.1.179.1



SNF REPORTING OF DIRECT CARE EXPENDITURES

Worksheet S-3

Part V

PPS

	OCCUPATIONAL CATEGORY	Amount Reported	Fringe Benefits	Adjusted Salaries (col. 1 + col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
Direct Salaries							
Nursing Occupations							
1.00	Registered Nurses (RNs)	2,281,059	421,916	2,702,975	37,740.00	71.62	1.00
2.00	Licensed Practical Nurses (LPNs)	1,377,933	254,869	1,632,802	27,796.00	58.74	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	3,039,610	562,221	3,601,831	115,442.00	31.20	3.00
4.00	Total Nursing (sum of lines 1 through 3)	6,698,602	1,239,006	7,937,608	180,978.00	43.86	4.00
5.00	Physical Therapists	0	0	0	0.00	0.00	5.00
6.00	Physical Therapy Assistants	0	0	0	0.00	0.00	6.00
7.00	Physical Therapy Aides	0	0	0	0.00	0.00	7.00
8.00	Occupational Therapists	0	0	0	0.00	0.00	8.00
9.00	Occupational Therapy Assistants	0	0	0	0.00	0.00	9.00
10.00	Occupational Therapy Aides	0	0	0	0.00	0.00	10.00
11.00	Speech Therapists	0	0	0	0.00	0.00	11.00
12.00	Respiratory Therapists	0	0	0	0.00	0.00	12.00
13.00	Other Medical Staff	0	0	0	0.00	0.00	13.00
Contract Labor							
Nursing Occupations							
14.00	Registered Nurses (RNs)	0		0	0.00	0.00	14.00
15.00	Licensed Practical Nurses (LPNs)	0		0	0.00	0.00	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	56,077		56,077	1,731.00	32.40	16.00
17.00	Total Nursing (sum of lines 14 through 16)	56,077		56,077	1,731.00	32.40	17.00
18.00	Physical Therapists	141,012		141,012	2,191.00	64.36	18.00
19.00	Physical Therapy Assistants	163,213		163,213	2,790.00	58.50	19.00
20.00	Physical Therapy Aides	0		0	0.00	0.00	20.00
21.00	Occupational Therapists	181,439		181,439	2,336.00	77.67	21.00
22.00	Occupational Therapy Assistants	156,614		156,614	2,218.00	70.61	22.00
23.00	Occupational Therapy Aides	0		0	0.00	0.00	23.00
24.00	Speech Therapists	109,256		109,256	1,776.00	61.52	24.00
25.00	Respiratory Therapists	0		0	0.00	0.00	25.00
26.00	Other Medical Staff	0		0	0.00	0.00	26.00

COMPLETE CARE AT REGENT

Provider CCN: 315295

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time:

MCRIF32

Version:

5/28/2025 6:31 pm

2540-10

11.1.179.1



PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Worksheet S-7

PPS

	Group	Days	
	1.00	2.00	
1.00	RUX		1.00
2.00	RUL		2.00
3.00	RVX		3.00
4.00	RVL		4.00
5.00	RHX		5.00
6.00	RHL		6.00
7.00	RMX		7.00
8.00	RML		8.00
9.00	RLX		9.00
10.00	RUC		10.00
11.00	RUB		11.00
12.00	RUA		12.00
13.00	RVC		13.00
14.00	RVB		14.00
15.00	RVA		15.00
16.00	RHC		16.00
17.00	RHB		17.00
18.00	RHA		18.00
19.00	RMC		19.00
20.00	RMB		20.00
21.00	RMA		21.00
22.00	RLB		22.00
23.00	RLA		23.00
24.00	ES3		24.00
25.00	ES2		25.00
26.00	ES1		26.00
27.00	HE2		27.00
28.00	HE1		28.00
29.00	HD2		29.00
30.00	HD1		30.00
31.00	HC2		31.00
32.00	HC1		32.00
33.00	HB2		33.00
34.00	HB1		34.00
35.00	LE2		35.00
36.00	LE1		36.00
37.00	LD2		37.00
38.00	LD1		38.00
39.00	LC2		39.00
40.00	LC1		40.00
41.00	LB2		41.00
42.00	LB1		42.00
43.00	CE2		43.00
44.00	CE1		44.00
45.00	CD2		45.00
46.00	CD1		46.00
47.00	CC2		47.00
48.00	CC1		48.00
49.00	CB2		49.00
50.00	CB1		50.00
51.00	CA2		51.00
52.00	CA1		52.00
53.00	SE3		53.00
54.00	SE2		54.00
55.00	SE1		55.00
56.00	SSC		56.00
57.00	SSB		57.00

COMPLETE CARE AT REGENT	Period:	Run Date Time:	5/28/2025 6:31 pm	
Provider CCN: 315295	From: 01/01/2024	MCRIF32	2540-10	
	To: 12/31/2024	Version:	11.1.179.1	

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Worksheet S-7

PPS

	Group	Days	
	1.00	2.00	
58.00	SSA		58.00
59.00	IB2		59.00
60.00	IB1		60.00
61.00	IA2		61.00
62.00	IA1		62.00
63.00	BB2		63.00
64.00	BB1		64.00
65.00	BA2		65.00
66.00	BA1		66.00
67.00	PE2		67.00
68.00	PE1		68.00
69.00	PD2		69.00
70.00	PD1		70.00
71.00	PC2		71.00
72.00	PC1		72.00
73.00	PB2		73.00
74.00	PB1		74.00
75.00	PA2		75.00
76.00	PA1		76.00
99.00	AAA		99.00
100.00			100.00
	Expenses	Percentage	Y/N
	1.00	2.00	3.00
A notice published in the Federal Register Volume 68, No. 149 August 4, 2003 provided for an increase in the RUG payments beginning 10/01/2003. Congress expected this increase to be used for direct patient care and related expenses. For lines 101 through 106: Enter in column 1 the amount of the expense for each category. Enter in column 2 the percentage of total expenses for each category to total SNF revenue from Worksheet G-2, Part I, line 1, column 3. Indicate in column 3 "Y" for yes or "N" for no if the spending reflects increases associated with direct patient care and related expenses for each category. (If column 2 is zero, enter N/A in column 3) (See instructions)			
101.00	Staffing		101.00
102.00	Recruitment		102.00
103.00	Retention of employees		103.00
104.00	Training		104.00
105.00	OTHER (SPECIFY)		105.00
106.00	Total SNF revenue (Worksheet G-2, Part I, line 1, column 3)		106.00

COMPLETE CARE AT REGENT		Period:	Run Date Time:
Provider CCN: 315295		From: 01/01/2024	5/28/2025 6:31 pm
		To: 12/31/2024	MCRIF32 2540-10
			Version: 11.1.179.1



RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

PPS

		Cost Center Description	Salaries	Other	Total (col. 1 + col. 2)	Reclassifications Increase/Decrease (Fr Wkst A-6)	Reclassified Trial Balance (col. 3 +- col. 4)	Adjustments to Expenses (Fr Wkst A-8)	Net Expenses For Allocation (col. 5 +- col. 6)	
			1.00	2.00	3.00	4.00	5.00	6.00	7.00	
GENERAL SERVICE COST CENTERS										
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		3,826,541	3,826,541	0	3,826,541	373,276	4,199,817	1.00
3.00	00300	EMPLOYEE BENEFITS	0	1,970,871	1,970,871	0	1,970,871	0	1,970,871	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	605,721	2,792,951	3,398,672	0	3,398,672	-703,741	2,694,931	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	149,503	607,000	756,503	0	756,503	0	756,503	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	143,607	11,520	155,127	0	155,127	0	155,127	6.00
7.00	00700	HOUSEKEEPING	603,804	63,224	667,028	0	667,028	0	667,028	7.00
8.00	00800	DIETARY	820,886	558,086	1,378,972	0	1,378,972	-245	1,378,727	8.00
9.00	00900	NURSING ADMINISTRATION	828,699	0	828,699	0	828,699	0	828,699	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	63,826	0	63,826	0	63,826	0	63,826	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	29,867	0	29,867	0	29,867	0	29,867	12.00
13.00	01300	SOCIAL SERVICE	145,511	0	145,511	0	145,511	0	145,511	13.00
15.00	01500	ACTIVITIES	330,309	29,515	359,824	0	359,824	0	359,824	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	03000	SKILLED NURSING FACILITY	6,698,603	424,279	7,122,882	0	7,122,882	0	7,122,882	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	04000	RADIOLOGY	0	8,187	8,187	0	8,187	0	8,187	40.00
41.00	04100	LABORATORY	0	20,056	20,056	0	20,056	0	20,056	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	2,735	2,735	0	2,735	0	2,735	43.00
44.00	04400	PHYSICAL THERAPY	0	297,803	297,803	0	297,803	0	297,803	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	322,234	322,234	0	322,234	0	322,234	45.00
46.00	04600	SPEECH PATHOLOGY	0	131,390	131,390	0	131,390	0	131,390	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	309,030	309,030	0	309,030	0	309,030	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS										
71.00	07100	AMBULANCE	0	37,613	37,613	0	37,613	0	37,613	71.00
SPECIAL PURPOSE COST CENTERS										
81.00	08100	INTEREST EXPENSE	0	0	0	0	0	0	0	81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0	0	0	0	0	0	82.00
83.00	08300	HOSPICE	0	0	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	10,420,336	11,413,035	21,833,371	0	21,833,371	-330,710	21,502,661	89.00
NONREIMBURSABLE COST CENTERS										
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	0	0	95.00
100.00		TOTAL	10,420,336	11,413,035	21,833,371	0	21,833,371	-330,710	21,502,661	100.00

COMPLETE CARE AT REGENT	Period:	Run Date Time:	5/28/2025 6:31 pm
Provider CCN: 315295	From: 01/01/2024	MCRIF32	2540-10
	To: 12/31/2024	Version:	11.1.179.1



RECLASSIFICATIONS

Worksheet A-6

PPS

Increases					Decreases					
	Cost Center	Line #	Salary	Non Salary	Cost Center	Line #	Salary	Non Salary		
	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00		
100.00	TOTAL RECLASSIFICATIONS (Sum of columns 4 and 5 must equal sum of columns 8 and 9 (2))		0	0			0	0	100.00	

(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.
(2) Transfer the amounts in columns 4, 5, 8 and 9 to Worksheet A, column 4, lines as appropriate.

RECONCILIATION OF CAPITAL COSTS CENTERS

Worksheet A-7

PPS

			Acquisitions						
		Beginning Balances	Purchases	Donation	Total	Disposals and Retirements	Ending Balance	Fully Depreciated Assets	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES									
1.00	Land	0	0	0	0	0	0	0	1.00
2.00	Land Improvements	0	0	0	0	0	0	0	2.00
3.00	Buildings and Fixtures	0	0	0	0	0	0	0	3.00
4.00	Building Improvements	10,375	1,376,923	0	1,376,923	0	1,387,298	0	4.00
5.00	Fixed Equipment	50,297	28,655	0	28,655	0	78,952	0	5.00
6.00	Movable Equipment	0	0	0	0	0	0	0	6.00
7.00	Subtotal (sum of lines 1-6)	60,672	1,405,578	0	1,405,578	0	1,466,250	0	7.00
8.00	Reconciling Items	0	0	0	0	0	0	0	8.00
9.00	Total (line 7 minus line 8)	60,672	1,405,578	0	1,405,578	0	1,466,250	0	9.00

COMPLETE CARE AT REGENT

Provider CCN: 315295

Period:
From: 01/01/2024
To: 12/31/2024Run Date Time: 5/28/2025 6:31 pm
MCRIF32 2540-10
Version: 11.1.179.1

ADJUSTMENTS TO EXPENSES

Worksheet A-8

PPS

	Description (1)	(2) Basis For Adjustment	Amount	Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted	
				Cost Center	Line No.
				3.00	4.00
1.00	Investment income on restricted funds (chapter 2)	B	-11,225	CAP REL COSTS - BLDGS & FIXTURES	1.00
2.00	Trade, quantity, and time discounts (chapter 8)		0		2.00
3.00	Refunds and rebates of expenses (chapter 8)		0		3.00
4.00	Rental of provider space by suppliers (chapter 8)		0		4.00
5.00	Telephone services (pay stations excluded) (chapter 21)		0		5.00
6.00	Television and radio service (chapter 21)		0		6.00
7.00	Parking lot (chapter 21)		0		7.00
8.00	Remuneration applicable to provider-based physician adjustment	A-8-2	0		8.00
9.00	Home office cost (chapter 21)		0		9.00
10.00	Sale of scrap, waste, etc. (chapter 23)		0		10.00
11.00	Nonallowable costs related to certain Capital expenditures (chapter 24)		0		11.00
12.00	Adjustment resulting from transactions with related organizations (chapter 10)	A-8-1	-45,697		12.00
13.00	Laundry and linen service		0		13.00
14.00	Revenue - Employee meals	B	-245	DIETARY	8.00
15.00	Cost of meals - Guests		0		15.00
16.00	Sale of medical supplies to other than patients		0		16.00
17.00	Sale of drugs to other than patients		0		17.00
18.00	Sale of medical records and abstracts	B	-1,235	ADMINISTRATIVE & GENERAL	4.00
19.00	Vending machines		0		19.00
20.00	Income from imposition of interest, finance or penalty charges (chapter 21)		0		20.00
21.00	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0		21.00
22.00	Utilization review--physicians' compensation (chapter 21)		0	UTILIZATION REVIEW - SNF	82.00
23.00	Depreciation--buildings and fixtures		0	CAP REL COSTS - BLDGS & FIXTURES	1.00
24.00	Depreciation--movable equipment		0	*** Cost Center Deleted ***	2.00
25.00			0		25.00
25.01	RESIDENT MISSING ITEMS	A	-3,064	ADMINISTRATIVE & GENERAL	4.00
25.02	MARKETING	A	-23,258	ADMINISTRATIVE & GENERAL	4.00
25.03	BAD DEBT	A	-245,986	ADMINISTRATIVE & GENERAL	4.00
100.00	Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-330,710		100.00

(1) Description - All chapter references in this column pertain to CMS Pub. 15-1.

(2) Basis for adjustment (see instructions).

A. Costs - if cost, including applicable overhead, can be determined.

B. Amount Received - if cost cannot be determined.

COMPLETE CARE AT REGENT		Period:	Run Date Time:	
Provider CCN: 315295		From: 01/01/2024	MCRIF32 5/28/2025 6:31 pm	
		To: 12/31/2024	Version: 2540-10 11.1.179.1	

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND
HOME OFFICE COSTSWorksheet A-8-1
Parts I & II
PPS**PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:**

	Line No.	Cost Center	Expense Items	Amount Allowable In Cost	Amount Included in Wkst. A, col. 5	Adjustments (col. 4 minus col. 5)	
	1.00	2.00	3.00	4.00	5.00	6.00	
1.00	1.00	CAP REL COSTS - BLDGS & FIXTURES	RENT	0	2,888,708	-2,888,708	1.00
2.00	4.00	ADMINISTRATIVE & GENERAL	REALTY A&G COSTS	55,398	0	55,398	2.00
3.00	1.00	CAP REL COSTS - BLDGS & FIXTURES	DEPRECIATION	410,911	0	410,911	3.00
4.00	1.00	CAP REL COSTS - BLDGS & FIXTURES	INTEREST	2,862,298	0	2,862,298	4.00
5.00	4.00	ADMINISTRATIVE & GENERAL	MANAGEMENT	469,656	955,252	-485,596	5.00
6.00	0.00			0	0	0	6.00
7.00	0.00			0	0	0	7.00
8.00	0.00			0	0	0	8.00
9.00	0.00			0	0	0	9.00
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 10 to Worksheet A-8, column 3, line 12.			3,798,263	3,843,960	-45,697	10.00

PART II. INTERRELATIONSHIP TO RELATED ORGANIZATION(S) AND/OR HOME OFFICE:

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

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

				Related Organization(s) and/or Home Office			
	Symbol (1)	Name	Percentage of Ownership	Name	Percentage of Ownership	Type of Business	
	1.00	2.00	3.00	4.00	5.00	6.00	
1.00	B	PC HMH OPCO HOLDINGS LLC	0.00	PC HMH PROPCO HOLDING LLC	0.00	REALTY	1.00
2.00	B	PEACE CAPITAL LLC	0.00	COMPLETE CARE MANAGEMENT	0.00	MANAGEMENT COMPANY	2.00
3.00			0.00		0.00		3.00
4.00			0.00		0.00		4.00
5.00			0.00		0.00		5.00
6.00			0.00		0.00		6.00
7.00			0.00		0.00		7.00
8.00			0.00		0.00		8.00
9.00			0.00		0.00		9.00
10.00			0.00		0.00		10.00

(1) Use the following symbols to indicate interrelationship to related organizations:

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

COMPLETE CARE AT REGENT

Provider CCN: 315295

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/28/2025 6:31 pm

MCRIF32

Version: 11.1.179.1



COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B

Part I

PPS

	Cost Center Description	Net Expenses for Cost Allocation (from Wkst A col. 7)	BLDGS & FIXTURES	EMPLOYEE BENEFITS	Subtotal	ADMINISTRA TIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPI NG	
		0	1.00	3.00	3A	4.00	5.00	6.00	7.00	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES	4,199,817	4,199,817							1.00
3.00	EMPLOYEE BENEFITS	1,970,871	100,904	2,071,775						3.00
4.00	ADMINISTRATIVE & GENERAL	2,694,931	163,654	120,429	2,979,014	2,979,014				4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	756,503	364,351	29,724	1,150,578	185,038	1,335,616			5.00
6.00	LAUNDRY & LINEN SERVICE	155,127	194,474	28,552	378,153	60,815	72,738	511,706		6.00
7.00	HOUSEKEEPING	667,028	58,601	120,048	845,677	136,003	21,919	0	1,003,599	7.00
8.00	DIETARY	1,378,727	470,663	163,209	2,012,599	323,670	176,041	0	142,369	8.00
9.00	NURSING ADMINISTRATION	828,699	12,594	164,762	1,006,055	161,796	4,711	0	3,810	9.00
10.00	CENTRAL SERVICES & SUPPLY	63,826	0	12,690	76,516	12,305	0	0	0	10.00
12.00	MEDICAL RECORDS & LIBRARY	29,867	0	5,938	35,805	5,758	0	0	0	12.00
13.00	SOCIAL SERVICE	145,511	0	28,930	174,441	28,054	0	0	0	13.00
15.00	ACTIVITIES	359,824	177,138	65,672	602,634	96,917	66,254	0	53,582	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	7,122,882	2,389,768	1,331,821	10,844,471	1,744,034	893,837	511,706	722,872	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	8,187	0	0	8,187	1,317	0	0	0	40.00
41.00	LABORATORY	20,056	0	0	20,056	3,225	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	2,735	0	0	2,735	440	0	0	0	43.00
44.00	PHYSICAL THERAPY	297,803	66,603	0	364,406	58,605	24,911	0	20,146	44.00
45.00	OCCUPATIONAL THERAPY	322,234	152,541	0	474,775	76,354	57,055	0	46,142	45.00
46.00	SPEECH PATHOLOGY	131,390	10,668	0	142,058	22,846	3,990	0	3,227	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	309,030	0	0	309,030	49,699	0	0	0	49.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS										
71.00	AMBULANCE	37,613	0	0	37,613	6,049	0	0	0	71.00
SPECIAL PURPOSE COST CENTERS										
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	21,502,661	4,161,959	2,071,775	21,464,803	2,972,925	1,321,456	511,706	992,148	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	30,449	0	30,449	4,897	11,389	0	9,210	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
95.00	OTHER NONREIMBURSABLE COST CENTERS	0	7,409	0	7,409	1,192	2,771	0	2,241	95.00
98.00	Cross Foot Adjustments	0	0	0	0	0	0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	21,502,661	4,199,817	2,071,775	21,502,661	2,979,014	1,335,616	511,706	1,003,599	100.00

COMPLETE CARE AT REGENT

Provider CCN: 315295

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/28/2025 6:31 pm

MCRIF32

Version: 11.1.179.1



COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B

Part I

PPS

	Cost Center Description	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	ACTIVITIES	Subtotal	Post Stepdown Adjustments	
		8.00	9.00	10.00	12.00	13.00	15.00	16.00	17.00	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
3.00	EMPLOYEE BENEFITS									3.00
4.00	ADMINISTRATIVE & GENERAL									4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS									5.00
6.00	LAUNDRY & LINEN SERVICE									6.00
7.00	HOUSEKEEPING									7.00
8.00	DIETARY	2,654,679								8.00
9.00	NURSING ADMINISTRATION	0	1,176,372							9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	88,821						10.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	41,563					12.00
13.00	SOCIAL SERVICE	0	0	0	0	202,495				13.00
15.00	ACTIVITIES	0	0	0	0	0	819,387			15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	2,654,679	1,176,372	0	41,563	202,495	819,387	19,611,416	0	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	0	0	0	0	0	0	9,504	0	40.00
41.00	LABORATORY	0	0	0	0	0	0	23,281	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	3,175	0	43.00
44.00	PHYSICAL THERAPY	0	0	0	0	0	0	468,068	0	44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	0	0	654,326	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	0	0	172,121	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	88,821	0	0	0	447,550	0	49.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS										
71.00	AMBULANCE	0	0	0	0	0	0	43,662	0	71.00
SPECIAL PURPOSE COST CENTERS										
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	2,654,679	1,176,372	88,821	41,563	202,495	819,387	21,433,103	0	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	55,945	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
95.00	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	0	13,613	0	95.00
98.00	Cross Foot Adjustments	0	0	0			0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	2,654,679	1,176,372	88,821	41,563	202,495	819,387	21,502,661	0	100.00

COMPLETE CARE AT REGENT		Period:	Run Date Time:	5/28/2025 6:31 pm
Provider CCN: 315295		From: 01/01/2024	MCRIF32	2540-10
		To: 12/31/2024	Version:	11.1.179.1



COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B
Part I
PPS

	Cost Center Description	Total	
		18.00	
GENERAL SERVICE COST CENTERS			
1.00	CAP REL COSTS - BLDGS & FIXTURES		1.00
3.00	EMPLOYEE BENEFITS		3.00
4.00	ADMINISTRATIVE & GENERAL		4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS		5.00
6.00	LAUNDRY & LINEN SERVICE		6.00
7.00	HOUSEKEEPING		7.00
8.00	DIETARY		8.00
9.00	NURSING ADMINISTRATION		9.00
10.00	CENTRAL SERVICES & SUPPLY		10.00
12.00	MEDICAL RECORDS & LIBRARY		12.00
13.00	SOCIAL SERVICE		13.00
15.00	ACTIVITIES		15.00
INPATIENT ROUTINE SERVICE COST CENTERS			
30.00	SKILLED NURSING FACILITY	19,611,416	30.00
31.00	NURSING FACILITY	0	31.00
32.00	ICF/IID	0	32.00
33.00	OTHER LONG TERM CARE	0	33.00
ANCILLARY SERVICE COST CENTERS			
40.00	RADIOLOGY	9,504	40.00
41.00	LABORATORY	23,281	41.00
42.00	INTRAVENOUS THERAPY	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	3,175	43.00
44.00	PHYSICAL THERAPY	468,068	44.00
45.00	OCCUPATIONAL THERAPY	654,326	45.00
46.00	SPEECH PATHOLOGY	172,121	46.00
47.00	ELECTROCARDIOLOGY	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	447,550	49.00
51.00	SUPPORT SURFACES	0	51.00
OTHER REIMBURSABLE COST CENTERS			
71.00	AMBULANCE	43,662	71.00
SPECIAL PURPOSE COST CENTERS			
81.00	INTEREST EXPENSE		81.00
82.00	UTILIZATION REVIEW - SNF		82.00
83.00	HOSPICE	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	21,433,103	89.00
NONREIMBURSABLE COST CENTERS			
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	90.00
91.00	BARBER AND BEAUTY SHOP	55,945	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	92.00
93.00	NONPAID WORKERS	0	93.00
94.00	PATIENTS LAUNDRY	0	94.00
95.00	OTHER NONREIMBURSABLE COST CENTERS	13,613	95.00
98.00	Cross Foot Adjustments	0	98.00
99.00	Negative Cost Centers	0	99.00
100.00	TOTAL	21,502,661	100.00

COMPLETE CARE AT REGENT

Provider CCN: 315295

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/28/2025 6:31 pm

MCRIF32

Version: 11.1.179.1



ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II
PPS

	Cost Center Description	Directly Assigned New Capital Related Costs	BLDGS & FIXTURES	Subtotal	EMPLOYEE BENEFITS	ADMINISTRA TIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPI NG	
		0	1.00	2A	3.00	4.00	5.00	6.00	7.00	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
3.00	EMPLOYEE BENEFITS	0	100,904	100,904	100,904					3.00
4.00	ADMINISTRATIVE & GENERAL	0	163,654	163,654	5,865	169,519				4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	0	364,351	364,351	1,448	10,529	376,328			5.00
6.00	LAUNDRY & LINEN SERVICE	0	194,474	194,474	1,391	3,460	20,495	219,820		6.00
7.00	HOUSEKEEPING	0	58,601	58,601	5,847	7,739	6,176	0	78,363	7.00
8.00	DIETARY	0	470,663	470,663	7,949	18,417	49,602	0	11,116	8.00
9.00	NURSING ADMINISTRATION	0	12,594	12,594	8,024	9,206	1,327	0	297	9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0	618	700	0	0	0	10.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	289	328	0	0	0	12.00
13.00	SOCIAL SERVICE	0	0	0	1,409	1,596	0	0	0	13.00
15.00	ACTIVITIES	0	177,138	177,138	3,198	5,515	18,668	0	4,184	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	0	2,389,768	2,389,768	64,866	99,246	251,851	219,820	56,444	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	0	0	0	0	75	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	184	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	25	0	0	0	43.00
44.00	PHYSICAL THERAPY	0	66,603	66,603	0	3,335	7,019	0	1,573	44.00
45.00	OCCUPATIONAL THERAPY	0	152,541	152,541	0	4,345	16,076	0	3,603	45.00
46.00	SPEECH PATHOLOGY	0	10,668	10,668	0	1,300	1,124	0	252	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	2,828	0	0	0	49.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS										
71.00	AMBULANCE	0	0	0	0	344	0	0	0	71.00
SPECIAL PURPOSE COST CENTERS										
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	0	4,161,959	4,161,959	100,904	169,172	372,338	219,820	77,469	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	30,449	30,449	0	279	3,209	0	719	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
95.00	OTHER NONREIMBURSABLE COST CENTERS	0	7,409	7,409	0	68	781	0	175	95.00
98.00	Cross Foot Adjustments									98.00
99.00	Negative Cost Centers		0	0	0	0	0	0	0	99.00
100.00	TOTAL	0	4,199,817	4,199,817	100,904	169,519	376,328	219,820	78,363	100.00

COMPLETE CARE AT REGENT

Provider CCN: 315295

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/28/2025 6:31 pm

MCRIF32

Version: 11.1.179.1



ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II
PPS

	Cost Center Description	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	ACTIVITIES	Subtotal	Post Step-Down Adjustments	
		8.00	9.00	10.00	12.00	13.00	15.00	16.00	17.00	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
3.00	EMPLOYEE BENEFITS									3.00
4.00	ADMINISTRATIVE & GENERAL									4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS									5.00
6.00	LAUNDRY & LINEN SERVICE									6.00
7.00	HOUSEKEEPING									7.00
8.00	DIETARY	557,747								8.00
9.00	NURSING ADMINISTRATION	0	31,448							9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	1,318						10.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	617					12.00
13.00	SOCIAL SERVICE	0	0	0	0	3,005				13.00
15.00	ACTIVITIES	0	0	0	0	0	208,703			15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	557,747	31,448	0	617	3,005	208,703	3,883,515	0	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	0	0	0	0	0	0	75	0	40.00
41.00	LABORATORY	0	0	0	0	0	0	184	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	25	0	43.00
44.00	PHYSICAL THERAPY	0	0	0	0	0	0	78,530	0	44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	0	0	176,565	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	0	0	13,344	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	1,318	0	0	0	4,146	0	49.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS										
71.00	AMBULANCE	0	0	0	0	0	0	344	0	71.00
SPECIAL PURPOSE COST CENTERS										
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	557,747	31,448	1,318	617	3,005	208,703	4,156,728	0	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	34,656	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
95.00	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0	0	8,433	0	95.00
98.00	Cross Foot Adjustments	0	0	0			0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	557,747	31,448	1,318	617	3,005	208,703	4,199,817	0	100.00

COMPLETE CARE AT REGENT

Provider CCN: 315295

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time:

MCRIF32

Version:

5/28/2025 6:31 pm

2540-10

11.1.179.1



ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II
PPS

	Cost Center Description	Total	
		18.00	
GENERAL SERVICE COST CENTERS			
1.00	CAP REL COSTS - BLDGS & FIXTURES		1.00
3.00	EMPLOYEE BENEFITS		3.00
4.00	ADMINISTRATIVE & GENERAL		4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS		5.00
6.00	LAUNDRY & LINEN SERVICE		6.00
7.00	HOUSEKEEPING		7.00
8.00	DIETARY		8.00
9.00	NURSING ADMINISTRATION		9.00
10.00	CENTRAL SERVICES & SUPPLY		10.00
12.00	MEDICAL RECORDS & LIBRARY		12.00
13.00	SOCIAL SERVICE		13.00
15.00	ACTIVITIES		15.00
INPATIENT ROUTINE SERVICE COST CENTERS			
30.00	SKILLED NURSING FACILITY	3,883,515	30.00
31.00	NURSING FACILITY	0	31.00
32.00	ICF/IID	0	32.00
33.00	OTHER LONG TERM CARE	0	33.00
ANCILLARY SERVICE COST CENTERS			
40.00	RADIOLOGY	75	40.00
41.00	LABORATORY	184	41.00
42.00	INTRAVENOUS THERAPY	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	25	43.00
44.00	PHYSICAL THERAPY	78,530	44.00
45.00	OCCUPATIONAL THERAPY	176,565	45.00
46.00	SPEECH PATHOLOGY	13,344	46.00
47.00	ELECTROCARDIOLOGY	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	4,146	49.00
51.00	SUPPORT SURFACES	0	51.00
OTHER REIMBURSABLE COST CENTERS			
71.00	AMBULANCE	344	71.00
SPECIAL PURPOSE COST CENTERS			
81.00	INTEREST EXPENSE		81.00
82.00	UTILIZATION REVIEW - SNF		82.00
83.00	HOSPICE	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	4,156,728	89.00
NONREIMBURSABLE COST CENTERS			
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	90.00
91.00	BARBER AND BEAUTY SHOP	34,656	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	92.00
93.00	NONPAID WORKERS	0	93.00
94.00	PATIENTS LAUNDRY	0	94.00
95.00	OTHER NONREIMBURSABLE COST CENTERS	8,433	95.00
98.00	Cross Foot Adjustments	0	98.00
99.00	Negative Cost Centers	0	99.00
100.00	TOTAL	4,199,817	100.00

COMPLETE CARE AT REGENT

Provider CCN: 315295

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/28/2025 6:31 pm

MCRIF32

Version: 11.1.179.1



COST ALLOCATION - STATISTICAL BASIS

Worksheet B-1

PPS

	Cost Center Description	BLDGS & FIXTURES (SQUARE FEET)	EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM COST)	PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT CENSUS)	HOUSEKEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	
		1.00	3.00	4A	4.00	5.00	6.00	7.00	8.00	
GENERAL SERVICE COST CENTERS										
1.00	CAP REL COSTS - BLDGS & FIXTURES	56,689								1.00
3.00	EMPLOYEE BENEFITS	1,362	10,420,336							3.00
4.00	ADMINISTRATIVE & GENERAL	2,209	605,721	-2,979,014	18,523,647					4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	4,918	149,503	0	1,150,578	48,200				5.00
6.00	LAUNDRY & LINEN SERVICE	2,625	143,607	0	378,153	2,625	58,027			6.00
7.00	HOUSEKEEPING	791	603,804	0	845,677	791	0	44,784		7.00
8.00	DIETARY	6,353	820,886	0	2,012,599	6,353	0	6,353	174,081	8.00
9.00	NURSING ADMINISTRATION	170	828,699	0	1,006,055	170	0	170	0	9.00
10.00	CENTRAL SERVICES & SUPPLY	0	63,826	0	76,516	0	0	0	0	10.00
12.00	MEDICAL RECORDS & LIBRARY	0	29,867	0	35,805	0	0	0	0	12.00
13.00	SOCIAL SERVICE	0	145,511	0	174,441	0	0	0	0	13.00
15.00	ACTIVITIES	2,391	330,309	0	602,634	2,391	0	2,391	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS										
30.00	SKILLED NURSING FACILITY	32,257	6,698,603	0	10,844,471	32,257	58,027	32,257	174,081	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS										
40.00	RADIOLOGY	0	0	0	8,187	0	0	0	0	40.00
41.00	LABORATORY	0	0	0	20,056	0	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	2,735	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	899	0	0	364,406	899	0	899	0	44.00
45.00	OCCUPATIONAL THERAPY	2,059	0	0	474,775	2,059	0	2,059	0	45.00
46.00	SPEECH PATHOLOGY	144	0	0	142,058	144	0	144	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	309,030	0	0	0	0	49.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
OTHER REIMBURSABLE COST CENTERS										
71.00	AMBULANCE	0	0	0	37,613	0	0	0	0	71.00
SPECIAL PURPOSE COST CENTERS										
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	56,178	10,420,336	-2,979,014	18,485,789	47,689	58,027	44,273	174,081	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	411	0	0	30,449	411	0	411	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
95.00	OTHER NONREIMBURSABLE COST CENTERS	100	0	0	7,409	100	0	100	0	95.00
98.00	Cross Foot Adjustments									98.00
99.00	Negative Cost Centers									99.00
102.00	Cost to be allocated (per Wkst. B, Part I)	4,199,817	2,071,775		2,979,014	1,335,616	511,706	1,003,599	2,654,679	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	74.085219	0.198820		0.160822	27.709876	8.818412	22.409767	15.249677	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)		100,904		169,519	376,328	219,820	78,363	557,747	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)		0.009683		0.009151	7.807635	3.788237	1.749799	3.203951	105.00

COMPLETE CARE AT REGENT

Provider CCN: 315295

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/28/2025 6:31 pm

MCRIF32

Version: 11.1.179.1



COST ALLOCATION - STATISTICAL BASIS

Worksheet B-1

PPS

	Cost Center Description	NURSING ADMINISTRA TION (DIRECT NURSING)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (PATIENT CENSUS)	SOCIAL SERVICE (PATIENT CENSUS)	ACTIVITIES (CENSUS)		
		9.00	10.00	12.00	13.00	15.00		
GENERAL SERVICE COST CENTERS								
1.00	CAP REL COSTS - BLDGS & FIXTURES							1.00
3.00	EMPLOYEE BENEFITS							3.00
4.00	ADMINISTRATIVE & GENERAL							4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS							5.00
6.00	LAUNDRY & LINEN SERVICE							6.00
7.00	HOUSEKEEPING							7.00
8.00	DIETARY							8.00
9.00	NURSING ADMINISTRATION	182,708						9.00
10.00	CENTRAL SERVICES & SUPPLY	0	309,030					10.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	58,027				12.00
13.00	SOCIAL SERVICE	0	0	0	58,027			13.00
15.00	ACTIVITIES	0	0	0	0	58,027		15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	SKILLED NURSING FACILITY	182,708	0	58,027	58,027	58,027		30.00
31.00	NURSING FACILITY	0	0	0	0	0		31.00
32.00	ICF/IID	0	0	0	0	0		32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0		33.00
ANCILLARY SERVICE COST CENTERS								
40.00	RADIOLOGY	0	0	0	0	0		40.00
41.00	LABORATORY	0	0	0	0	0		41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0		42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0		43.00
44.00	PHYSICAL THERAPY	0	0	0	0	0		44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	0		45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	0		46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0		47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0		48.00
49.00	DRUGS CHARGED TO PATIENTS	0	309,030	0	0	0		49.00
51.00	SUPPORT SURFACES	0	0	0	0	0		51.00
OTHER REIMBURSABLE COST CENTERS								
71.00	AMBULANCE	0	0	0	0	0		71.00
SPECIAL PURPOSE COST CENTERS								
81.00	INTEREST EXPENSE							81.00
82.00	UTILIZATION REVIEW - SNF							82.00
83.00	HOSPICE	0	0	0	0	0		83.00
89.00	SUBTOTALS (sum of lines 1-84)	182,708	309,030	58,027	58,027	58,027		89.00
NONREIMBURSABLE COST CENTERS								
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0		90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0		91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0		92.00
93.00	NONPAID WORKERS	0	0	0	0	0		93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0		94.00
95.00	OTHER NONREIMBURSABLE COST CENTERS	0	0	0	0	0		95.00
98.00	Cross Foot Adjustments							98.00
99.00	Negative Cost Centers							99.00
102.00	Cost to be allocated (per Wkst. B, Part I)	1,176,372	88,821	41,563	202,495	819,387		102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	6.438536	0.287419	0.716270	3.489669	14.120789		103.00
104.00	Cost to be allocated (per Wkst. B, Part II)	31,448	1,318	617	3,005	208,703		104.00
105.00	Unit cost multiplier (Wkst. B, Part II)	0.172122	0.004265	0.010633	0.051786	3.596653		105.00

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Worksheet C

PPS

	Cost Center Description	Total (from Wkst. B, Pt I, col. 18)	Total Charges	Ratio (col. 1 divided by col. 2)	
		1.00	2.00	3.00	
ANCILLARY SERVICE COST CENTERS					
40.00	RADIOLOGY	9,504	0	0.000000	40.00
41.00	LABORATORY	23,281	6,504	3.579490	41.00
42.00	INTRAVENOUS THERAPY	0	0	0.000000	42.00
43.00	OXYGEN (INHALATION) THERAPY	3,175	0	0.000000	43.00
44.00	PHYSICAL THERAPY	468,068	433,102	1.080734	44.00
45.00	OCCUPATIONAL THERAPY	654,326	500,537	1.307248	45.00
46.00	SPEECH PATHOLOGY	172,121	271,092	0.634917	46.00
47.00	ELECTROCARDIOLOGY	0	0	0.000000	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0.000000	48.00
49.00	DRUGS CHARGED TO PATIENTS	447,550	309,030	1.448241	49.00
51.00	SUPPORT SURFACES	0	0	0.000000	51.00
OUTPATIENT SERVICE COST CENTERS					
71.00	AMBULANCE	43,662	0	0.000000	71.00
100.00	Total	1,821,687	1,520,265		100.00

COMPLETE CARE AT REGENT	Period:	Run Date Time:	5/28/2025 6:31 pm
Provider CCN: 315295	From: 01/01/2024	MCRIF32	2540-10
	To: 12/31/2024	Version:	11.1.179.1



APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

Worksheet D
Part I
PPS

Title XVIII
Skilled Nursing Facility

PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST							
		Ratio of Cost to Charges (Fr. Wkst. C Column 3)	Health Care Program Charges		Health Care Program Cost		
			Part A	Part B	Part A (col. 1 x col. 2)	Part B (col. 1 x col. 3)	
		1.00	2.00	3.00	4.00	5.00	
ANCILLARY SERVICE COST CENTERS							
40.00	RADIOLOGY	0.000000	0	0	0	0	40.00
41.00	LABORATORY	3.579490	5,768	0	20,646	0	41.00
42.00	INTRAVENOUS THERAPY	0.000000	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0.000000	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	1.080734	110,859	0	119,809	0	44.00
45.00	OCCUPATIONAL THERAPY	1.307248	129,492	0	169,278	0	45.00
46.00	SPEECH PATHOLOGY	0.634917	57,738	0	36,659	0	46.00
47.00	ELECTROCARDIOLOGY	0.000000	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	1.448241	63,495	0	91,956	0	49.00
51.00	SUPPORT SURFACES	0.000000	0	0	0	0	51.00
OUTPATIENT SERVICE COST CENTERS							
71.00	AMBULANCE (2)	0.000000		0		0	71.00
100.00	Total (Sum of lines 40 - 71)		367,352	0	438,348	0	100.00

(1) For titles V and XIX use columns 1, 2 and 4 only.
(2) Line 71 columns 2 and 4 are for titles V and XIX. No amounts should be entered here for title XVIII.

COMPLETE CARE AT REGENT		Period:	Run Date Time:	5/28/2025 6:31 pm
Provider CCN: 315295		From: 01/01/2024	MCRIF32	2540-10
		To: 12/31/2024	Version:	11.1.179.1



APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

Worksheet D

Parts II-III

Title XVIII

Skilled Nursing Facility

PPS

PART II - APPORTIONMENT OF VACCINE COST

		1.00	
1.00	Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49)	1.448241	1.00
2.00	Program vaccine charges (From your records, or the PS&R)	0	2.00
3.00	Program costs (Line 1 x line 2) (Title XVIII, PPS providers, transfer this amount to Worksheet E, Part I, line 18)	0	3.00

PART III - CALCULATION OF PASS THROUGH COSTS FOR NURSING & ALLIED HEALTH

	Cost Center Description	Total Cost (From Wkst. B, Part I, Col. 18)	Nursing & Allied Health (From Wkst. B, Part I, Col. 14)	Ratio of Nursing & Allied Health Costs to Total Costs - Part A (Col. 2 / Col. 1)	Program Part A Cost (From Wkst. D Part I, Col. 4)	Part A Nursing & Allied Health Costs for Pass Through (Col. 3 x Col. 4)	
		1.00	2.00	3.00	4.00	5.00	

ANCILLARY SERVICE COST CENTERS

40.00	RADIOLOGY	9,504	0	0.000000	0	0	40.00
41.00	LABORATORY	23,281	0	0.000000	20,646	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0.000000	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	3,175	0	0.000000	0	0	43.00
44.00	PHYSICAL THERAPY	468,068	0	0.000000	119,809	0	44.00
45.00	OCCUPATIONAL THERAPY	654,326	0	0.000000	169,278	0	45.00
46.00	SPEECH PATHOLOGY	172,121	0	0.000000	36,659	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0.000000	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0.000000	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	447,550	0	0.000000	91,956	0	49.00
51.00	SUPPORT SURFACES	0	0	0.000000	0	0	51.00
100.00	Total (Sum of lines 40 - 52)	1,778,025	0		438,348	0	100.00

COMPLETE CARE AT REGENT	Period:	Run Date Time:	5/28/2025 6:31 pm	
Provider CCN: 315295	From: 01/01/2024	MCRIF32	2540-10	
	To: 12/31/2024	Version:	11.1.179.1	

COMPUTATION OF INPATIENT ROUTINE COSTS

Worksheet D-1

Part I

Title XVIII

Skilled Nursing Facility

PPS

PART I CALCULATION OF INPATIENT ROUTINE COSTS			
		1.00	
INPATIENT DAYS			
1.00	Inpatient days including private room days	58,027	1.00
2.00	Private room days	0	2.00
3.00	Inpatient days including private room days applicable to the Program	3,496	3.00
4.00	Medically necessary private room days applicable to the Program	0	4.00
5.00	Total general inpatient routine service cost	19,611,416	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6.00	General inpatient routine service charges	18,610,335	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)	1.053792	7.00
8.00	Enter private room charges from your records	0	8.00
9.00	Average private room per diem charge (Private room charges line 8 divided by private room days, line 2)	0.00	9.00
10.00	Enter semi-private room charges from your records	0	10.00
11.00	Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days)	0.00	11.00
12.00	Average per diem private room charge differential (Line 9 minus line 11)	0.00	12.00
13.00	Average per diem private room cost differential (Line 7 times line 12)	0.00	13.00
14.00	Private room cost differential adjustment (Line 2 times line 13)	0	14.00
15.00	General inpatient routine service cost net of private room cost differential (Line 5 minus line 14)	19,611,416	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	337.97	16.00
17.00	Program routine service cost (Line 3 times line 16)	1,181,543	17.00
18.00	Medically necessary private room cost applicable to program (line 4 times line 13)	0	18.00
19.00	Total program general inpatient routine service cost (Line 17 plus line 18)	1,181,543	19.00
20.00	Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID)	3,883,515	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)	66.93	21.00
22.00	Program capital related cost (Line 3 times line 21)	233,987	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)	947,556	23.00
24.00	Aggregate charges to beneficiaries for excess costs (From provider records)	0	24.00
25.00	Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24)	947,556	25.00
26.00	Enter the per diem limitation (1)		26.00
27.00	Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)		27.00
28.00	Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to Worksheet E, Part II, line 4) (See instructions)		28.00
PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH			
		1.00	
1.00	Total SNF inpatient days	58,027	1.00
2.00	Program inpatient days (see instructions)	3,496	2.00
3.00	Total nursing & allied health costs. (see instructions)(Do not complete for titles V or XIX)	0	3.00
4.00	Nursing & allied health ratio. (line 2 divided by line 1)	0.060248	4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)	0	5.00

COMPLETE CARE AT REGENT	Period:	Run Date Time:	5/28/2025 6:31 pm	
Provider CCN: 315295	From: 01/01/2024	MCRIF32	2540-10	
	To: 12/31/2024	Version:	11.1.179.1	

CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII

Worksheet E

Part I

Title XVIII

Skilled Nursing Facility

PPS

PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT			
		1.00	
1.00	Inpatient PPS amount (See Instructions)	3,126,541	1.00
2.00	Nursing and Allied Health Education Activities (pass through payments)	0	2.00
3.00	Subtotal (Sum of lines 1 and 2)	3,126,541	3.00
4.00	Primary payor amounts	0	4.00
5.00	Coinsurance	432,672	5.00
6.00	Allowable bad debts (From your records)	184,842	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)	94,021	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)	120,147	8.00
9.00	Recovery of bad debts - for statistical records only	0	9.00
10.00	Utilization review	0	10.00
11.00	Subtotal (See instructions)	2,814,016	11.00
12.00	Interim payments (See instructions)	2,684,832	12.00
13.00	Tentative adjustment	0	13.00
14.00	OTHER adjustment (See instructions)	0	14.00
14.50	Demonstration payment adjustment amount before sequestration	0	14.50
14.55	Demonstration payment adjustment amount after sequestration	0	14.55
14.75	Sequestration for non-claims based amounts (see instructions)	2,403	14.75
14.99	Sequestration amount (see instructions)	53,877	14.99
15.00	Balance due provider/program (see Instructions)	72,904	15.00
16.00	Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2)	0	16.00
PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES - TITLE XVIII ONLY			
17.00	Ancillary services Part B	0	17.00
18.00	Vaccine cost (From Wkst D, Part II, line 3)	0	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)	0	19.00
20.00	Medicare Part B ancillary charges (See instructions)	0	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)	0	21.00
22.00	Primary payor amounts	0	22.00
23.00	Coinsurance and deductibles	0	23.00
24.00	Allowable bad debts (From your records)	0	24.00
24.01	Allowable Bad debts for dual eligible beneficiaries (see instructions)	0	24.01
24.02	Adjusted reimbursable bad debts (see instructions)	0	24.02
25.00	Subtotal (Sum of lines 21 and 24, minus lines 22 and 23)	0	25.00
26.00	Interim payments (See instructions)	0	26.00
27.00	Tentative adjustment	0	27.00
28.00	Other Adjustments (See instructions) Specify	0	28.00
28.50	Demonstration payment adjustment amount before sequestration	0	28.50
28.55	Demonstration payment adjustment amount after sequestration	0	28.55
28.99	Sequestration amount (see instructions)	0	28.99
29.00	Balance due provider/program (see instructions)	0	29.00
30.00	Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2	0	30.00

COMPLETE CARE AT REGENT		Period:	Run Date Time:	5/28/2025 6:31 pm	
Provider CCN: 315295		From: 01/01/2024	MCRIF32	2540-10	
		To: 12/31/2024	Version:	11.1.179.1	

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

Worksheet E-1

Title XVIII Skilled Nursing Facility PPS

	DESCRIPTION	Inpatient Part A		Part B		
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
		1.00	2.00	3.00	4.00	
1.00	Total interim payments paid to provider		2,684,832		0	1.00
2.00	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero		0		0	2.00
3.00	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					3.00
Program to Provider						
3.01	ADJUSTMENTS TO PROVIDER		0		0	3.01
3.02			0		0	3.02
3.03			0		0	3.03
3.04			0		0	3.04
3.05			0		0	3.05
Provider to Program						
3.50	ADJUSTMENTS TO PROGRAM		0		0	3.50
3.51			0		0	3.51
3.52			0		0	3.52
3.53			0		0	3.53
3.54			0		0	3.54
3.99	Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		0		0	3.99
4.00	Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B)		2,684,832		0	4.00
TO BE COMPLETED BY CONTRACTOR						
5.00	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					5.00
Program to Provider						
5.01	TENTATIVE TO PROVIDER		0		0	5.01
5.02			0		0	5.02
5.03			0		0	5.03
Provider to Program						
5.50	TENTATIVE TO PROGRAM		0		0	5.50
5.51			0		0	5.51
5.52			0		0	5.52
5.99	Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		0		0	5.99
6.00	Determined net settlement amount (balance due) based on the cost report. (1)					6.00
6.01	PROGRAM TO PROVIDER		72,904		0	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	Total Medicare program liability (see instructions)		2,757,736		0	7.00
Contractor Name		Contractor Number				
1.00		2.00				
8.00						8.00

(1) On lines 3, 5, and 6, where an amount is due "Provider to Program", show the amount and date on which the provider agrees to the amount of repayment even though total repayment is not accomplished until a later date.

COMPLETE CARE AT REGENT		Period:	Run Date Time:	5/28/2025 6:31 pm
Provider CCN: 315295		From: 01/01/2024	MCRIF32	2540-10
		To: 12/31/2024	Version:	11.1.179.1



BALANCE SHEET (If you are nonproprietary and do not maintain fund-type accounting records, complete the "General Fund" column only)

Worksheet G

PPS

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
Assets						
CURRENT ASSETS						
1.00	Cash on hand and in banks	384,683	0	0	0	1.00
2.00	Temporary investments	0	0	0	0	2.00
3.00	Notes receivable	0	0	0	0	3.00
4.00	Accounts receivable	5,551,307	0	0	0	4.00
5.00	Other receivables	0	0	0	0	5.00
6.00	Less: allowances for uncollectible notes and accounts receivable	0	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	106,082	0	0	0	8.00
9.00	Other current assets	411,372	0	0	0	9.00
10.00	Due from other funds	0	0	0	0	10.00
11.00	TOTAL CURRENT ASSETS (Sum of lines 1 - 10)	6,453,444	0	0	0	11.00
FIXED ASSETS						
12.00	Land	0	0	0	0	12.00
13.00	Land improvements	0	0	0	0	13.00
14.00	Less: Accumulated depreciation	0	0	0	0	14.00
15.00	Buildings	0	0	0	0	15.00
16.00	Less Accumulated depreciation	0	0	0	0	16.00
17.00	Leasehold improvements	1,387,298	0	0	0	17.00
18.00	Less: Accumulated Amortization	0	0	0	0	18.00
19.00	Fixed equipment	0	0	0	0	19.00
20.00	Less: Accumulated depreciation	0	0	0	0	20.00
21.00	Automobiles and trucks	0	0	0	0	21.00
22.00	Less: Accumulated depreciation	0	0	0	0	22.00
23.00	Major movable equipment	78,952	0	0	0	23.00
24.00	Less: Accumulated depreciation	-81,826	0	0	0	24.00
25.00	Minor equipment - Depreciable	0	0	0	0	25.00
26.00	Minor equipment nondepreciable	0	0	0	0	26.00
27.00	Other fixed assets	0	0	0	0	27.00
28.00	TOTAL FIXED ASSETS (Sum of lines 12 - 27)	1,384,424	0	0	0	28.00
OTHER ASSETS						
29.00	Investments	0	0	0	0	29.00
30.00	Deposits on leases	0	0	0	0	30.00
31.00	Due from owners/officers	353,003	0	0	0	31.00
32.00	Other assets	62,627	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	415,630	0	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	8,253,498	0	0	0	34.00
Liabilities and Fund Balances						
CURRENT LIABILITIES						
35.00	Accounts payable	4,075,815	0	0	0	35.00
36.00	Salaries, wages, and fees payable	571,882	0	0	0	36.00
37.00	Payroll taxes payable	0	0	0	0	37.00
38.00	Notes & loans payable (Short term)	0	0	0	0	38.00
39.00	Deferred income	538,364	0	0	0	39.00
40.00	Accelerated payments	0				40.00
41.00	Due to other funds	0	0	0	0	41.00
42.00	Other current liabilities	0	0	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	5,186,061	0	0	0	43.00
LONG TERM LIABILITIES						
44.00	Mortgage payable	0	0	0	0	44.00
45.00	Notes payable	0	0	0	0	45.00
46.00	Unsecured loans	0	0	0	0	46.00
47.00	Loans from owners:	0	0	0	0	47.00
48.00	Other long term liabilities	10,617,654	0	0	0	48.00
49.00	OTHER (SPECIFY)	0	0	0	0	49.00
50.00	TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49)	10,617,654	0	0	0	50.00

COMPLETE CARE AT REGENT		Period:	Run Date Time:	5/28/2025 6:31 pm
Provider CCN: 315295		From: 01/01/2024	MCRIF32	2540-10
		To: 12/31/2024	Version:	11.1.179.1



BALANCE SHEET (If you are nonproprietary and do not maintain fund-type accounting records, complete the "General Fund" column only)

Worksheet G

PPS

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
51.00	TOTAL LIABILITIES (Sum of lines 43 and 50)	15,803,715	0	0	0	51.00
CAPITAL ACCOUNTS						
52.00	General fund balance	-7,550,217				52.00
53.00	Specific purpose fund		0			53.00
54.00	Donor created - endowment fund balance - restricted			0		54.00
55.00	Donor created - endowment fund balance - unrestricted			0		55.00
56.00	Governing body created - endowment fund balance			0		56.00
57.00	Plant fund balance - invested in plant				0	57.00
58.00	Plant fund balance - reserve for plant improvement, replacement, and expansion				0	58.00
59.00	TOTAL FUND BALANCES (Sum of lines 52 thru 58)	-7,550,217	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	8,253,498	0	0	0	60.00

() = contra amount

COMPLETE CARE AT REGENT

Provider CCN: 315295

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time:

MCRIF32

Version:

5/28/2025 6:31 pm

2540-10

11.1.179.1



STATEMENT OF CHANGES IN FUND BALANCES

Worksheet G-1

PPS

		General Fund		Special Purpose Fund		Endowment Fund		Plant Fund		
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	
1.00	Fund balances at beginning of period		-4,821,879		0		0		0	1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)		-2,728,337							2.00
3.00	Total (sum of line 1 and line 2)		-7,550,216		0		0		0	3.00
4.00	Additions (credit adjustments)									4.00
5.00		0		0		0		0		5.00
6.00		0		0		0		0		6.00
7.00		0		0		0		0		7.00
8.00		0		0		0		0		8.00
9.00		0		0		0		0		9.00
10.00	Total additions (sum of line 5 - 9)		0		0		0		0	10.00
11.00	Subtotal (line 3 plus line 10)		-7,550,216		0		0		0	11.00
12.00	Deductions (debit adjustments)									12.00
13.00	ROUNDING	1		0		0		0		13.00
14.00		0		0		0		0		14.00
15.00		0		0		0		0		15.00
16.00		0		0		0		0		16.00
17.00		0		0		0		0		17.00
18.00	Total deductions (sum of lines 13 - 17)		1		0		0		0	18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		-7,550,217		0		0		0	19.00

COMPLETE CARE AT REGENT	Period:	Run Date Time:	5/28/2025 6:31 pm	
Provider CCN: 315295	From: 01/01/2024	MCRIF32	2540-10	
	To: 12/31/2024	Version:	11.1.179.1	

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Worksheet G-2
Part I
PPS

PART I - PATIENT REVENUES					
	Cost Center Description	Inpatient	Outpatient	Total	
		1.00	2.00	3.00	
General Inpatient Routine Care Services					
1.00	SKILLED NURSING FACILITY	18,610,335		18,610,335	1.00
2.00	NURSING FACILITY	0		0	2.00
3.00	ICF/IID	0		0	3.00
4.00	OTHER LONG TERM CARE	0		0	4.00
5.00	Total general inpatient care services (Sum of lines 1 - 4)	18,610,335		18,610,335	5.00
All Other Care Services					
6.00	ANCILLARY SERVICES	1,520,264	0	1,520,264	6.00
7.00	CLINIC		0	0	7.00
8.00	HOME HEALTH AGENCY COST		0	0	8.00
9.00	AMBULANCE		0	0	9.00
10.00	RURAL HEALTH CLINIC		0	0	10.00
10.10	FQHC		0	0	10.10
11.00	CMHC		0	0	11.00
12.00	HOSPICE	0	0	0	12.00
13.00	ROUTINE CHARGES / BED HOLD	21,694	0	21,694	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	20,152,293	0	20,152,293	14.00
PART II - OPERATING EXPENSES					
		1.00	2.00		
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)		21,833,371		1.00
2.00	Add (Specify)	0			2.00
3.00		0			3.00
4.00		0			4.00
5.00		0			5.00
6.00		0			6.00
7.00		0			7.00
8.00	Total Additions (Sum of lines 2 - 7)		0		8.00
9.00	Deduct (Specify)	0			9.00
10.00		0			10.00
11.00		0			11.00
12.00		0			12.00
13.00		0			13.00
14.00	Total Deductions (Sum of lines 9 - 13)		0		14.00
15.00	Total Operating Expenses (Sum of lines 1 and 8, minus line 14)		21,833,371		15.00

COMPLETE CARE AT REGENT		Period:	Run Date Time:	5/28/2025 6:31 pm
Provider CCN: 315295		From: 01/01/2024	MCRIF32	2540-10
		To: 12/31/2024	Version:	11.1.179.1



STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Worksheet G-3

PPS

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	20,152,293	1.00
2.00	Less: contractual allowances and discounts on patients accounts	1,251,324	2.00
3.00	Net patient revenues (Line 1 minus line 2)	18,900,969	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	21,833,371	4.00
5.00	Net income from service to patients (Line 3 minus 4)	-2,932,402	5.00
Other income:			
6.00	Contributions, donations, bequests, etc	191,360	6.00
7.00	Income from investments	11,225	7.00
8.00	Revenues from communications (Telephone and Internet service)	0	8.00
9.00	Revenue from television and radio service	0	9.00
10.00	Purchase discounts	0	10.00
11.00	Rebates and refunds of expenses	0	11.00
12.00	Parking lot receipts	0	12.00
13.00	Revenue from laundry and linen service	0	13.00
14.00	Revenue from meals sold to employees and guests	0	14.00
15.00	Revenue from rental of living quarters	0	15.00
16.00	Revenue from sale of medical and surgical supplies to other than patients	0	16.00
17.00	Revenue from sale of drugs to other than patients	0	17.00
18.00	Revenue from sale of medical records and abstracts	1,235	18.00
19.00	Tuition (fees, sale of textbooks, uniforms, etc.)	0	19.00
20.00	Revenue from gifts, flower, coffee shops, canteen	0	20.00
21.00	Rental of vending machines	245	21.00
22.00	Rental of skilled nursing space	0	22.00
23.00	Governmental appropriations	0	23.00
24.00	Other miscellaneous revenue (specify)	0	24.00
24.50	COVID-19 PHE Funding	0	24.50
25.00	Total other income (Sum of lines 6 - 24)	204,065	25.00
26.00	Total (Line 5 plus line 25)	-2,728,337	26.00
27.00	Other expenses (specify)	0	27.00
28.00		0	28.00
29.00		0	29.00
30.00	Total other expenses (Sum of lines 27 - 29)	0	30.00
31.00	Net income (or loss) for the period (Line 26 minus line 30)	-2,728,337	31.00