

VILLAGE POINT  
 Provider CCN: 31-5269  
 Period from 1/1/2023 to 12/31/2023

Form Approved  
 OMB No. 0938-0463  
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Worksheet S Friday, June 21, 2024 at 10:17:28 AM

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

PART I - COST REPORT STATUS

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

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

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

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by Village Point (31-5269) for the cost report period beginning January 1, 2023 and ending December 31, 2023, and that to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR		CHECKBOX	
	1		2	
1				

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.

- 2 |Printed name \_\_\_\_\_  
 3 |Title \_\_\_\_\_  
 4 |Signature date \_\_\_\_\_

PART III - SETTLEMENT SUMMARY

CMS #		Title XVIII			
		Title V	A	B	Title XIX
		1	2	3	4
1	SNF	0	-11,073	0	0
100	Total	0	-11,073	0	0

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 ECR Encryption Information: PI Encryption Information:  
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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.

VILLAGE POINT  
 Provider CCN: 31-5269  
 Period from 1/1/2023 to 12/31/2023

Worksheet S-2 Part I Friday, June 21, 2024 at 10:17:28 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: 1 David Brainard Drive  
 2 City / State / Zip: MONROE TOWNSHIP NJ 08831  
 3 County / CBSA Code / Urban/Rural: Middlesex 35154 Urban

Payment System  
 P., O. or N.

SNF AND SNF-BASED COMPONENT IDENTIFICATION

CMS #	COMPONENT	COMPONENT NAME	PROVIDER	DATE CERTIFIED	V	XVIII	XIX
0		1	2	3	4	5	6
4	SNF	Village Point	31-5269	01/01/1967			P
5	Nursing Facility						
7	SNF-Based HHA						
11	SNF-Based OLTC						
13	Other						
14	Cost Reporting Period (mm/dd/yyyy)		01/01/2023	12/31/2023			
15	Type of Control (See Instructions)			2			

TYPE OF FREESTANDING SKILLED NURSING FACILITY

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

MISCELLANEOUS COST REPORTING INFORMATION

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

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

20 Straight Line 1,033,940  
 21 Declining Balance.  
 22 Sum of the Years' Digits  
 23 Sum of lines 20 through 22 1,033,940  
 24 If depreciation is funded, enter the balance as of the end of the period.  
 25 Were there any disposal of capital assets during the cost reporting period? (Y/N) N  
 26 Was accelerated depreciation claimed on any assets in the current or any prior cost report applies? N  
 Did you cease to participate in the Medicare program at the end of the period to which this cost report  
 27 applies (See PRM 15-1, Chapter 1)? N  
 28 Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? N

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

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

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

	Premiums	Paid Losses	Self Insurance
41 List malpractice premiums and paid losses	97093	0	100000

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

43 Are there any home office cost as defined in CMS Pub 15-1, chapter 10? Enter Y for Yes or N for no, in column 1. Yes

If line 43 = "Y", and there are costs for the home office, enter the home office chain number and enter the name  
 44 and address of the home office on lines 45-47. H48370

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

VILLAGE POINT  
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Worksheet S-2 Part II Friday, June 21, 2024 at 10:17:28 AM

Skilled Nursing Facility and Skilled Nursing Facility Healthcare Complex Reimbursement Questionnaire

Line #	1	2	3	4
<b>PROVIDER ORGANIZATION AND OPERATION</b>				
1	Has the provider changed ownership immediately prior to the beginning of the cost reporting period?	N		
2	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 3, "V" for voluntary or "I" for involuntary	N		
3	Is the provider involved in business transactions, including management contracts, with individuals or entities that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships?	Y		
<b>FINANCIAL DATA AND REPORTS</b>				
4	Were the financial statements prepared by a Certified Public Accountant? If yes, enter in column 2 "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.	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		
<b>APPROVED EDUCATIONAL ACTIVITIES</b>				
6	Column 1: Were costs claimed for Nursing School? Column 2: Is the provider the legal operator of the program?	N		
7	Were costs claimed for Allied Health Programs? (see instructions)	N		
8	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (see instructions)	N		
<b>BAD DEBTS</b>				
9	Is the provider seeking reimbursement for bad debts? (see instructions)	Y		
10	If line 9 is Yes, did the provider's bad debt collection policy change during this cost reporting period? If Yes, submit copy.	N		
11	If line 9 is Yes, are patient deductibles and/or coinsurance waived? If Yes, see instructions.	N		
12	Have total beds available changed from prior cost reporting period? If Yes, see instructions.	N		
<b>PS&amp;R DATA</b>				
13	Was the cost report prepared using the PS&R only? If yes, enter the paid through date of the PS&R used to prepare this cost report. (see Instructions)	Y	03/25/2024	Y 03/25/2024
14	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If yes enter the paid through date of the PS&R used to prepare this cost report.	N		N
15	If line 13 or 14 is yes, were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If yes, see instructions.	N		N
16	If line 13 or 14 is yes, then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.	N		N
17	If line 13 or 14 is yes, then were adjustments made to PS&R data for Other?	N		N
18	Was the cost report prepared only using the provider's records? If yes, see Instructions.	N		N
<b>COST REPORT PREPARER CONTACT INFORMATION</b>				
19	First name/Last name/Title	1	William Hartung	2
20	Employer.		Zimmet Healthcare Services Group LLC	3
21	Telephone number/Email address.		732-970-0733	costreports@zhealthcare.com

VILLAGE POINT  
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Worksheet S-3 Part I Friday, June 21, 2024 at 10:17:28 AM

Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex

PART I - STATISTICAL DATA

CMS #	Component	No. of Beds	Bed days Available	Inpatient Days				Total
				Title V	Title XVIII	Title XIX	Other	
		1	2	3	4	5	6	7
1	Skilled Nursing Facility	120	43,800	0	5,207	12,257	18,947	36,411
2	Nursing Facility	0	0	0	0	0	0	0
4	Home Health Agency Cost			0	0	0	0	0
5	Other Long Term Care	0	0				0	0
8	Total	120	43,800	0	5,207	12,257	18,947	36,411

CMS #	Component	Discharges				Average Length of Stay				
		Title V	Title XVIII	Title XIX	Other	Total	Title V	Title XVIII	Title XIX	Total
		8	9	10	11	12	13	14	15	16
1	Skilled Nursing Facility	0	211	18	175	404	0.00	24.68	680.94	90.13
2	Nursing Facility	0		0	0	0	0.00		0.00	0.00
4	Home Health Agency Cost					0				0.00
5	Other Long Term Care				0	0				0.00
8	Total	0	211	18	175	404	0.00	24.68	680.94	90.13

CMS #	Component	Admissions				FTE		
		Title V	Title XVIII	Title XIX	Other	Total	Paid	Non-Paid
		17	18	19	20	21	22	23
1	Skilled Nursing Facility	0	242	14	143	399	107.12	0
2	Nursing Facility	0		0	0	0	0.00	0
4	Home Health Agency Cost					0	0.00	0
5	Other Long Term Care				0	0	0.00	0
8	Total	0	242	14	143	399	107.12	0

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Worksheet S-3 Part II Friday, June 21, 2024 at 10:17:28 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	5
1	Total Salary	7,410,894	0	7,410,894	222,805.00	33.26
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)	7,410,894	0	7,410,894	222,805.00	33.26
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	193,490	0	193,490	6,910.00	28.00
12	Subtotal Excluded salary (Sum of lines 7-11)	193,490	0	193,490	6,910.00	28.00
13	Total Adjusted Salaries (Line 6 - 12)	7,217,404	0	7,217,404	215,895.00	33.43
OTHER WAGES AND RELATED COSTS						
14	Contract Labor: Patient Related & Mgmt	545,255	0	545,255	12,755.00	42.75
15	Contract Labor: Physician services - Part A	0	0	0	0.00	
16	Home office salaries & wage related costs	689,937	0	689,937	11,043.00	62.48
WAGE RELATED COSTS						
17	Wage related costs (See Part IV)	1,497,541	0	1,497,541		
18	Wage related costs (See Part IV)	0	0	0		
19	Wage related costs (excluded units)	39,099	0	39,099		
20	Physicians Part A - WRC	0	0	0		
21	Physicians Part B - WRC	0	0	0		
22	Total Adjusted Wage Related cost	1,458,442	0	1,458,442		

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Worksheet S-3 Part III Friday, June 21, 2024 at 10:17:28 AM

SNF Wage Index Information

PART III - OVERHEAD COSTS - DIRECT SALARIES

CMS #		Amount Reported 1	Reclass.	Adjusted Salaries 3	Paid Hours Related to Salary 4	Average Hourly Wage 5
			of Salaries from Wkst. A-6 2			
1	Employee Benefits	0	0	0	0	0.00
2	Administrative & General	328,032	0	328,032	4,680	70.09
3	Plant Operation, Maint. & Repairs	63,860	0	63,860	3,124	20.44
4	Laundry & Linen Service	0	0	0	0	0.00
5	Housekeeping	160,236	0	160,236	9,922	16.15
6	Dietary	0	0	0	0	0.00
7	Nursing Administration	748,509	0	748,509	18,915	39.57
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	158,417	0	158,417	4,000	39.60
12	Nursing and Allied Health Ed. Act.					
13	Other General Service	258,414	0	258,414	14,407	17.94
14	Total	1,717,468	0	1,717,468	55,048	31.20

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Worksheet S-3 Part IV Friday, June 21, 2024 at 10:17:28 AM

SNF Wage Related Costs

CMS #	Description	
	RETIREMENT COST	
1	401K Employer Contributions	122,127
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)	647,324
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)	-123
14	Long-Term Care Insurance (If employee is owner or beneficiary)	0
15	Workers' Compensation Insurance	175,479
16	Retirement Health Care Cost (see instructions)	0
	TAXES	
17	FICA-Employers Portion Only	540,195
18	Medicare Taxes - Employer Portion Only	0
19	Unemployment Insurance	12,539
20	State or Federal Unemployment Taxes	0
	OTHER	
21	Executive Deferred Compensation	0
22	Day Care Cost and Allowances	0
23	Tuition Reimbursement	0
		=====
24	Total Wage Related Cost (Lines 1-23)	1,497,541
	PART B OTHER THAN CORE RELATED COST	
25	Other Wage Related Costs	0

VILLAGE POINT  
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Worksheet S-3 Part V Friday, June 21, 2024 at 10:17:28 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	
<b>DIRECT SALARIES</b>						
<b>NURSING OCCUPATIONS</b>						
1	Registered Nurses (RNs)	1,030,338	208,203	1,238,541	20,560	60.24
2	Licensed Practical Nurses (LPNs)	1,402,764	283,461	1,686,225	37,474	45.00
3	Certified Nursing Assistants/Nursing Assistants/Aides	2,284,158	461,567	2,745,725	86,089	31.89
4	<b>Total Nursing (Sum of 1 - 3)</b>	<b>4,717,260</b>	<b>953,231</b>	<b>5,670,491</b>	<b>144,123</b>	<b>39.34</b>
5	Physical Therapists	299,999	60,622	360,621	5,165	69.82
6	Physical Therapy Assistants	109,754	22,178	131,932	3,019	43.70
7	Physical Therapy Aides	6,695	1,353	8,048	279	28.85
8	Occupational Therapists	187,613	37,912	225,525	4,070	55.41
9	Occupational Therapy Assistants	78,036	15,769	93,805	2,169	43.25
10	Occupational Therapy Aides	0	0	0	0	0.00
11	Speech Therapists	69,469	14,038	83,507	1,654	50.49
12	Respiratory Therapists	0	0	0	0	0.00
13	Other Medical Staff	0	0	0	0	0.00
<b>CONTRACT LABOR</b>						
<b>NURSING OCCUPATIONS</b>						
14	Registered Nurses (RNs)	43,454		43,454	879	49.44
15	Licensed Practical Nurses (LPNs)	98,726		98,726	1,983	49.79
16	Certified Nursing Assistants/Nursing Assistants/Aides	403,075		403,075	9,893	40.74
17	<b>Total Nursing (Sum of 14 - 16)</b>	<b>545,255</b>		<b>545,255</b>	<b>12,755</b>	<b>42.75</b>
18	Physical Therapists	0		0	0	0.00
19	Physical Therapy Assistants	0		0	0	0.00
20	Physical Therapy Aides	0		0	0	0.00
21	Occupational Therapists	0		0	0	0.00
22	Occupational Therapy Assistants	0		0	0	0.00
23	Occupational Therapy Aides	0		0	0	0.00
24	Speech Therapists	0		0	0	0.00
25	Respiratory Therapists	0		0	0	0.00
26	Other Medical Staff	0		0	0	0.00



VILLAGE POINT  
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Worksheet A Friday, June 21, 2024 at 10:17:28 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		2,586,094	2,586,094	0	2,586,094	57,646	2,643,740
2	Cap Rel Costs - Movable Equipment		49,429	49,429	0	49,429	2,604	52,033
3	Employee Benefits	0	1,520,584	1,520,584	0	1,520,584	0	1,520,584
4	Administrative & General	328,032	1,892,699	2,220,731	0	2,220,731	-398,803	1,821,928
5	Plant Operation, Maint. & Repairs	63,860	714,603	778,463	0	778,463	0	778,463
6	Laundry & Linen Service	0	95,615	95,615	0	95,615	-24,008	71,607
7	Housekeeping	160,236	122,234	282,470	0	282,470	0	282,470
8	Dietary	0	1,719,966	1,719,966	0	1,719,966	-53,786	1,666,180
9	Nursing Administration	748,509	44,839	793,348	-4,843	788,505	0	788,505
10	Central Services & Supply	0	122,851	122,851	-36,896	85,955	-618	85,337
11	Pharmacy	0	11,745	11,745	0	11,745	0	11,745
12	Medical Records & Library	0	0	0	0	0	0	0
13	Social Service	158,417	665	159,082	0	159,082	0	159,082
15	Activities	258,414	21,709	280,123	0	280,123	0	280,123
INPATIENT ROUTINE SERVICE COST CENTERS								
30	Skilled Nursing Facility	4,748,370	720,926	5,469,296	0	5,469,296	-31,549	5,437,747
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	55,285	55,285	0	55,285	0	55,285
41	Laboratory	0	40,629	40,629	0	40,629	0	40,629
42	Intravenous Therapy	0	12,460	12,460	0	12,460	0	12,460
43	Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0
44	Physical Therapy	751,566	179,134	930,700	-335,118	595,582	0	595,582
45	Occupational Therapy	0	0	0	265,649	265,649	0	265,649
46	Speech Pathology	0	0	0	69,469	69,469	0	69,469
47	Electrocardiology	0	0	0	4,843	4,843	0	4,843
48	Medical Supplies Charged to Patients	0	0	0	36,896	36,896	0	36,896
49	Drugs Charged to Patients	0	178,663	178,663	0	178,663	0	178,663
50	Dental Care - Title XIX only	0	0	0	0	0	0	0
51	Support Surfaces	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center	0	0	0	0	0	0	0
OUTPATIENT SERVICE COST CENTERS								
60	Clinic	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS								
70	Home Health Agency Cost	0	0	0	0	0	0	0
71	Ambulance	0	0	0	0	0	0	0
74	Other Reimbursable Cost	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS								
80	Malpractice Premiums & Paid Losses		0	0	0	0	0	0
81	Interest Expense		0	0	0	0	0	0
82	Utilization Review	0	0	0	0	0	0	0
84	Other Special Purpose Cost	0	0	0	0	0	0	0
89	SUBTOTALS	7,217,404	10,090,130	17,307,534	0	17,307,534	-448,514	16,859,020
NONREIMBURSABLE COST CENTERS								
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0
91	Barber and Beauty Shop	0	35,121	35,121	0	35,121	0	35,121
92	Physicians Private Offices	0	0	0	0	0	0	0
93	Nonpaid Workers	0	0	0	0	0	0	0
94	Patients Laundry	0	0	0	0	0	0	0
95	Other Non Reimbursable Cost	0	0	0	0	0	0	0
95.01	Concierge	45,751	0	45,751	0	45,751	0	45,751

VILLAGE POINT  
 Provider CCN: 31-5269  
 Period from 1/1/2023 to 12/31/2023

Worksheet A Friday, June 21, 2024 at 10:17:28 AM

Reclassification and Adjustment of Trial Balance of Expenses

CMS #	COST CENTER DESCRIPTION	Salaries 1	Other 2	Total 3	Reclassi- fications 4	Reclassified Trial Balance 5	Adjust- ments to Expenses 6	Net Expenses for Cost Allocation 7
95.02	Marketing	147,739	125,520	273,259	0	273,259	-3,840	269,419
100	TOTAL	7,410,894	10,250,771	17,661,665	0	17,661,665	-452,354	17,209,311

VILLAGE POINT  
 Provider CCN: 31-5269  
 Period from 1/1/2023 to 12/31/2023

Worksheet A-6 Friday, June 21, 2024 at 10:17:28 AM

Reclassifications

CMS #	EXPLANATION OF RECLASSIFICATION ENTRY	Code	Increases			Decreases				
			COST CENTER	LINE	SALARY	NON-SALARY	COST CENTER	LINE	SALARY	NON-SALARY
		1	2	3	4	5	6	7	8	9
1	To reclass OT costs	A	Occupational Therapy	45.00	265,649	0	Physical Therapy	44.00	265,649	0
2	To reclass ST costs	B	Speech Pathology	46.00	69,469	0	Physical Therapy	44.00	69,469	0
3	To reclassify EKG	C	Electrocardiology	47.00	0	4,843	Nursing Administrati	9.00	0	4,843
4	To reclass med supply sold	D	Medical Supplies Cha	48.00	0	36,896	Central Services & S	10.00	0	36,896
100	TOTAL RECLASSIFICATIONS				335,118	41,739			335,118	41,739

VILLAGE POINT  
 Provider CCN: 31-5269  
 Period from 1/1/2023 to 12/31/2023

Worksheet A-7 Friday, June 21, 2024 at 10:17:28 AM

Analysis of changes during cost reporting period in capital asset balances

CMS #	DESCRIPTION	Beginning	Acquisitions	Disposals	Ending	Fully
		Balances	Purchase	and	Balance	Depreciated
		1	2	Retirements	6	Assets
			3	5		7
			4			
1	Land	0	0	0	0	0
2	Land Improvements	0	0	0	0	0
3	Buildings & Fixtures	26,456,759	20,673	0	26,477,432	0
4	Building Improvements	0	0	0	0	0
5	Fixed Equipment	0	0	0	0	0
6	Movable Equipment	1,121,038	28,308	0	1,149,346	386,963
7	Subtotal	27,577,797	48,981	0	27,626,778	386,963
8	Reconciling Items	0	0	0	0	0
9	Total	27,577,797	48,981	0	27,626,778	386,963

VILLAGE POINT  
 Provider CCN: 31-5269  
 Period from 1/1/2023 to 12/31/2023

Worksheet A-8 Friday, June 21, 2024 at 10:17:28 AM

Adjustments to Expenses

CMS #	Description	Basis for Adjustment	Amount	Expense classification on Worksheet A to/from which the amount is to be adjusted		Line No.
				1	2	
1	Investment income on restricted funds	B	-18,847		Administrative & General	4
2	Trade, quantity and time discounts on purchases		0			
3	Refunds and rebates of expenses		0			
4	Rental of provider space by suppliers		0			
5	Telephone services (pay stations excluded)		0			
6	Television and radio service		0			
7	Parking lot		0			
8	Remuneration applicable to provider-based physician adjustment	A82	0			
9	Home office costs		0			
10	Sale of scrap, waste, etc.		0			
11	Nonallowable costs related to certain capital expenditures		0			
	Adjustment resulting from transactions with related organizations	A81	595,627			
12	Laundry and Linen service	B	-24,008		Laundry & Linen Service	6
13	Revenue - Employee meals		0			
14	Cost of meals - Guests	B	-53,786		Dietary	8
15	Sale of medical supplies to other than patients		0			
16	Sale of drugs to other than patients		0			
17	Sale of medical records and abstracts		0			
18	Vending machines		0			
19	Income from imposition of interest, finance or penalty charges		0			
20	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0			
21	Utilization review -- physicians' compensation		0		Utilization Review	82
22	Depreciation -- buildings and fixtures		0		Cap Rel Costs - Bldgs & Fixtures	1
23	Depreciation -- movable equipment		0		Cap Rel Costs - Movable Equipment	2
24	Miscellaneous Income-Operating	B	-93		Administrative & General	4
25	Contributions-Operating	B	-465,000		Administrative & General	4
26	Incontinence Income - SNF	B	-31,549		Skilled Nursing Facility	30
27	Medical Transportation Income	B	-618		Central Services & Supply	10
28	Barber/Beauty Shop Income	B	-21,521		Administrative & General	4
29	Promotion & Public Relations	A	-274		Marketing	95.02
30	Expenses from Contributed Funds	A	-3,456		Administrative & General	4
31	Bad Debts	A	-425,263		Administrative & General	4
32	Promotions	A	-3,566		Marketing	95.02
33						
100	TOTAL		-452,354			

VILLAGE POINT  
 Provider CCN: 31-5269  
 Period from 1/1/2023 to 12/31/2023

Worksheet A-8-1 Friday, June 21, 2024 at 10:17:28 AM

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

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

CMS #	Line No.	Cost Center	Expense Items	Amount		Adjustments
				Allowable In Cost	Amount Included in Wkst A col 5	
	1	2	3	4	5	6
1	4	Administrative & General	Home Office - Operational	456,156	610,716	-154,560
2	1	Cap Rel Costs - Bldgs & Fixtures	Home Office - Cap Building	58,031	0	58,031
3	2	Cap Rel Costs - Movable Equipment	Home Office - Cap M&E	2,604	0	2,604
4	4	Administrative & General	Home Office - Salaries and Wages	689,937	0	689,937
5	1	Cap Rel Costs - Bldgs & Fixtures	Interest Income	-385	0	-385
10		TOTALS		1,206,343	610,716	595,627

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

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

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

Symbol	Name	----- Related Organization(s) -----		Type
		Percentage of Ownership	Percent of Ownership	
# 1	2	3	4	5
1	B	Springpoint Senior Living	100% Springpoint Senior Living	100% Home Office

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

VILLAGE POINT  
 Provider CCN: 31-5269  
 Period from 1/1/2023 to 12/31/2023

Worksheet A-8-2 Friday, June 21, 2024 at 10:17:28 AM

Provider-Based Physicians Adjustments

Wkst A Line No	Cost Center / Physician Identifier	Total Remuner- ation	Profess- ional Component	Provider Component	RCE Amount	Physician/ Provider Component Hours	Unadjusted RCE Limit	5% of Unadjusted RCE Limit
1	2	3	4	5	6	7	8	9
100	Total	0	0	0		0	0	0

Wkst A Line No	Cost Center / Physician Identifier	Cost of Memberships & Continuing Education	Provider Component Share of Col 12	Physician Cost of Malpractice Insurance Col 14	Provider Component Share of Col 15	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







VILLAGE POINT  
 Provider CCN: 31-5269  
 Period from 1/1/2023 to 12/31/2023

Worksheet B Part I Friday, June 21, 2024 at 10:17:28 AM

COST ALLOCATION - GENERAL SERVICE COSTS

	Total
	18
<hr/>	
1 Cap Rel Costs - Bldgs & Fixtures	
2 Cap Rel Costs - Movable Equipment	
3 Employee Benefits	
4 Administrative & General	
5 Plant Operation, Maint. & Repairs	
6 Laundry & Linen Service	
7 Housekeeping	
8 Dietary	
9 Nursing Administration	
10 Central Services & Supply	
11 Pharmacy	
12 Medical Records & Library	
13 Social Service	
15 Activities	
ANCILLARY SERVICE COST CENTERS	
30 Skilled Nursing Facility	15,139,143
31 Nursing Facility	0
33 Other Long Term Care	0
OTHER REIMBURSABLE COST CENTERS	
40 Radiology	62,311
41 Laboratory	45,793
42 Intravenous Therapy	14,044
43 Oxygen (Inhalation) Therapy	0
44 Physical Therapy	767,582
45 Occupational Therapy	371,612
46 Speech Pathology	98,870
47 Electrocardiology	5,458
48 Medical Supplies Charged to Patients	41,585
49 Drugs Charged to Patients	201,369
50 Dental Care - Title XIX only	0
SPECIAL PURPOSE COST CENTERS	
51 Support Surfaces	0
52 Other Ancillary Service Cost Center	0
NON-REIMBURSABLE COST CENTERS	
60 Clinic	0
63 Other Outpatient Service Cost	0
70 Home Health Agency Cost	0
71 Ambulance	0
74 Other Reimbursable Cost	0
84 Other Special Purpose Cost	0
89 Subtotals	16,747,767
90 Gift, Flower, Coffee Shops & Canteen	0
91 Barber and Beauty Shop	61,574
92 Physicians Private Offices	0
93 Nonpaid Workers	0
94 Patients Laundry	0
95 Other Non Reimbursable Cost	0
95.01 Concierge	62,145
95.02 Marketing	337,825
98 Cross Foot Adjustments	0
99 Negative Cost Center	0

VILLAGE POINT  
 Provider CCN: 31-5269  
 Period from 1/1/2023 to 12/31/2023

Worksheet B Part I Friday, June 21, 2024 at 10:17:28 AM

COST ALLOCATION - GENERAL SERVICE COSTS

	Net Expenses For Cost Allocation 0	Cap Rel Build & Fixtures (Square Feet) 1	Cap Rel Movable Equipment (Square Feet) 2	Employee Benefits (Gross Salaries) 3	SubTotal 3A	Adminis- trative & General (Accum. Cost) 4	Plant Oper Maint. & Repair (Square Feet) 5	Laundry & Linen & Service (Patient Days) 6	House- keeping (Square Feet) 7
100 TOTAL	17,209,311	2,643,740	52,033	1,520,584	17,209,311	1,940,507	937,190	80,708	365,309

VILLAGE POINT  
 Provider CCN: 31-5269  
 Period from 1/1/2023 to 12/31/2023

Worksheet B Part I Friday, June 21, 2024 at 10:17:28 AM

COST ALLOCATION - GENERAL SERVICE COSTS

	Dietary (Meals Served)	Nursing Adminis- tration (Patient Days)	Central Services & Supply (Patient Days)	Pharmacy (Patient Days)	Medical Records & Library (Patient Days)	Social Service (Patient Days)	Activities SERVICE (Patient Days)	SubTotal	Adjustments
	8	9	10	11	12	13	15	16	17
100 TOTAL	2,034,462	1,127,984	96,182	13,238	0	215,935	485,779	17,209,311	0

VILLAGE POINT  
Provider CCN: 31-5269  
Period from 1/1/2023 to 12/31/2023

Worksheet B Part I      Friday, June 21, 2024 at 10:17:28 AM

COST ALLOCATION - GENERAL SERVICE COSTS

		Total
		18
100	<hr/> TOTAL	<hr/> 17,209,311





VILLAGE POINT  
 Provider CCN: 31-5269  
 Period from 1/1/2023 to 12/31/2023

Worksheet B Part II Friday, June 21, 2024 at 10:17:28 AM

ALLOCATION OF CAPITAL - RELATED COSTS

	Total
	18
<hr/>	
1 Cap Rel Costs - Bldgs & Fixtures	
2 Cap Rel Costs - Movable Equipment	
3 Employee Benefits	
4 Administrative & General	
5 Plant Operation, Maint. & Repairs	
6 Laundry & Linen Service	
7 Housekeeping	
8 Dietary	
9 Nursing Administration	
10 Central Services & Supply	
11 Pharmacy	
12 Medical Records & Library	
13 Social Service	
15 Activities	
ANCILLARY SERVICE COST CENTERS	
30 Skilled Nursing Facility	2,666,298
31 Nursing Facility	0
33 Other Long Term Care	0
OTHER REIMBURSABLE COST CENTERS	
40 Radiology	186
41 Laboratory	136
42 Intravenous Therapy	42
43 Oxygen (Inhalation) Therapy	0
44 Physical Therapy	2,287
45 Occupational Therapy	7,843
46 Speech Pathology	3,112
47 Electrocardiology	16
48 Medical Supplies Charged to Patients	124
49 Drugs Charged to Patients	600
50 Dental Care - Title XIX only	0
SPECIAL PURPOSE COST CENTERS	
51 Support Surfaces	0
52 Other Ancillary Service Cost Center	0
NON-REIMBURSABLE COST CENTERS	
60 Clinic	0
63 Other Outpatient Service Cost	0
70 Home Health Agency Cost	0
71 Ambulance	0
74 Other Reimbursable Cost	0
84 Other Special Purpose Cost	0
89 Subtotals	2,680,644
90 Gift, Flower, Coffee Shops & Canteen	0
91 Barber and Beauty Shop	13,937
92 Physicians Private Offices	0
93 Nonpaid Workers	0
94 Patients Laundry	0
95 Other Non Reimbursable Cost	0
95.01 Concierge	185
95.02 Marketing	1,007
98 Cross Foot Adjustments	
99 Negative Cost Center	



VILLAGE POINT  
 Provider CCN: 31-5269  
 Period from 1/1/2023 to 12/31/2023

Worksheet B Part II Friday, June 21, 2024 at 10:17:28 AM

ALLOCATION OF CAPITAL - RELATED COSTS

	Directly Assigned Capital Related Costs	Cap Rel Build & Fixtures (Square Feet)	Cap Rel Movable Equipment (Square Feet)	SubTotal 2A	Employee Benefits (Gross Salaries)	Adminis- trative & General (Accum. Cost)	Plant Oper Maint. & Repair (Square Feet)	Laundry & Linen & Service (Patient Days)	House- keeping (Square Feet)
	0	1	2	2A	3	4	5	6	7
100 TOTAL	0	2,643,740	52,033	2,695,773	0	51,273	42,739	240	7,837

VILLAGE POINT  
 Provider CCN: 31-5269  
 Period from 1/1/2023 to 12/31/2023

Worksheet B Part II Friday, June 21, 2024 at 10:17:28 AM

ALLOCATION OF CAPITAL - RELATED COSTS

	Dietary (Meals Served)	Nursing Adminis- tration (Patient Days)	Central Services & Supply (Patient Days)	Pharmacy (Patient Days)	Medical Records & Library (Patient Days)	Social Service (Patient Days)	Activities SERVICE (Patient Days)	SubTotal	Adjustments
	8	9	10	11	12	13	15	16	17
100 TOTAL	103,960	44,745	287	39	0	643	70,430	2,695,773	0

VILLAGE POINT  
Provider CCN: 31-5269  
Period from 1/1/2023 to 12/31/2023

Worksheet B Part II      Friday, June 21, 2024 at 10:17:28 AM

ALLOCATION OF CAPITAL - RELATED COSTS

		Total
		18
100	<hr/> TOTAL	<hr/> 2,695,773



VILLAGE POINT  
 Provider CCN: 31-5269  
 Period from 1/1/2023 to 12/31/2023

Worksheet B-1 Friday, June 21, 2024 at 10:17:28 AM

COST ALLOCATION - STATISTICAL BASIS

	Nursing Adminis- tration (Patient Days) 9	Central Services & Supply (Patient Days) 10	Pharmacy (Patient Days) 11	Medical Records & Library (Patient Days) 12	Social Service (Patient Days) 13	Activities SERVICE (Patient Days) 15
1	Cap Rel Costs - Bldgs & Fixtures					
2	Cap Rel Costs - Movable Equipment					
3	Employee Benefits					
4	Administrative & General					
5	Plant Operation, Maint. & Repairs					
6	Laundry & Linen Service					
7	Housekeeping					
8	Dietary					
9	Nursing Administration	36,411				
10	Central Services & Supply	0	36,411			
11	Pharmacy	0	0	36,411		
12	Medical Records & Library	0	0	0	36,411	
13	Social Service	0	0	0	0	36,411
15	Activities	0	0	0	0	0
	ANCILLARY SERVICE COST CENTERS					
30	Skilled Nursing Facility	36,411	36,411	36,411	36,411	36,411
31	Nursing Facility	0	0	0	0	0
33	Other Long Term Care	0	0	0	0	0
	OTHER REIMBURSABLE COST CENTERS					
40	Radiology	0	0	0	0	0
41	Laboratory	0	0	0	0	0
42	Intravenous Therapy	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	0	0	0	0
44	Physical Therapy	0	0	0	0	0
45	Occupational Therapy	0	0	0	0	0
46	Speech Pathology	0	0	0	0	0
47	Electrocardiology	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	0	0
49	Drugs Charged to Patients	0	0	0	0	0
50	Dental Care - Title XIX only	0	0	0	0	0
	SPECIAL PURPOSE COST CENTERS					
51	Support Surfaces	0	0	0	0	0
52	Other Ancillary Service Cost Center	0	0	0	0	0
	NON-REIMBURSABLE COST CENTERS					
60	Clinic	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	0
70	Home Health Agency Cost	0	0	0	0	0
71	Ambulance	0	0	0	0	0
74	Other Reimbursable Cost	0	0	0	0	0
80	Malpractice Premiums & Paid Losses	0	0	0	0	0
84	Other Special Purpose Cost	0	0	0	0	0
89	Subtotal	36,411	36,411	36,411	36,411	36,411
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0
91	Barber and Beauty Shop	0	0	0	0	0
92	Physicians Private Offices	0	0	0	0	0
93	Nonpaid Workers	0	0	0	0	0
94	Patients Laundry	0	0	0	0	0
95	Other Non Reimbursable Cost	0	0	0	0	0
95.01	Concierge	0	0	0	0	0
95.02	Marketing	0	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0

VILLAGE POINT  
 Provider CCN: 31-5269  
 Period from 1/1/2023 to 12/31/2023

Worksheet B-1 Friday, June 21, 2024 at 10:17:28 AM

COST ALLOCATION - STATISTICAL BASIS

	Cap Rel Build & Fixtures (Square Feet) 1	Cap Rel Movable Equipment (Square Feet) 2	Employee Benefits (Gross Salaries) 3	Reconcil- iation 4A	Adminis- trative & General (Accum. Cost) 4	Plant Oper Maint. & Repair (Square Feet) 5	Laundry & Linen & Service (Patient Days) 6	House- keeping (Square Feet) 7	Dietary (Meals Served) 8
99 Negative Cost Center	0	0	0	0	0	0	0	0	0
102 Cost to be Allocated per Bp1	2,643,740	52,033	1,520,584	0	1,940,507	937,190	80,708	365,309	2,034,462
103 Unit Cost Multiplier per Bp1	30.181748	0.594025	0.205182	0.000000	0.127090	11.073969	2.216583	4.327588	18.508570
104 Cost to be Allocated per Bp2	0	0	0	0	51,273	42,739	240	7,837	103,960
105 Unit Cost Multiplier per Bp2	0.000000	0.000000	0.000000	0.000000	0.003358	0.505010	0.006591	0.092840	0.945779

VILLAGE POINT  
 Provider CCN: 31-5269  
 Period from 1/1/2023 to 12/31/2023

Worksheet B-1 Friday, June 21, 2024 at 10:17:28 AM

COST ALLOCATION - STATISTICAL BASIS

	Nursing Adminis- tration (Patient Days) 9	Central Services & Supply (Patient Days) 10	Pharmacy (Patient Days) 11	Medical Records & Library (Patient Days) 12	Social Service (Patient Days) 13	Activities SERVICE (Patient Days) 15
99 Negative Cost Center	0	0	0	0	0	0
102 Cost to be Allocated per Bp1	1,127,984	96,182	13,238	0	215,935	485,779
103 Unit Cost Multiplier per Bp1	30.979210	2.641564	0.363571	0.000000	5.930488	13.341545
104 Cost to be Allocated per Bp2	44,745	287	39	0	643	70,430
105 Unit Cost Multiplier per Bp2	1.228887	0.007882	0.001071	0.000000	0.017659	1.934306

VILLAGE POINT  
Provider CCN: 31-5269  
Period from 1/1/2023 to 12/31/2023

Worksheet B-2                      Friday, June 21, 2024 at 10:17:28 AM

Post Step Down Adjustments

Worksheet B

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

#

Worksheet has no records.



VILLAGE POINT  
 Provider CCN: 31-5269  
 Period from 1/1/2023 to 12/31/2023

Worksheet C Friday, June 21, 2024 at 10:17:28 AM

Ratio of Cost of Charges  
 for Ancillary and Outpatient Cost Centers

CMS #	COST CENTER	Total		Ratio
		1	2	
	ANCILLARY SERVICE COST CENTERS			
	OUTPATIENT SERVICE COST CENTERS			
40	Radiology	62,311	48,367	1.288296
41	Laboratory	45,793	38,651	1.184782
42	Intravenous Therapy	14,044	12,460	1.127127
43	Oxygen (Inhalation) Therapy	0	0	0.000000
44	Physical Therapy	767,582	809,744	0.947932
45	Occupational Therapy	371,612	657,387	0.565287
46	Speech Pathology	98,870	161,191	0.613372
47	Electrocardiology	5,458	4,843	1.126987
48	Medical Supplies Charged to Patients	41,585	36,896	1.127087
49	Drugs Charged to Patients	201,369	265,499	0.758455
50	Dental Care - Title XIX only	0	0	0.000000
51	Support Surfaces	0	0	0.000000
52	Other Ancillary Service Cost Center	0	0	0.000000
60	Clinic	0	0	0.000000
63	Other Outpatient Service Cost	0	0	0.000000
71	Ambulance	0	56,013	0.000000
100	TOTAL	1,608,624	2,091,051	

VILLAGE POINT  
 Provider CCN: 31-5269  
 Period from 1/1/2023 to 12/31/2023

Worksheet D Part I Friday, June 21, 2024 at 10:17:28 AM

Skilled Nursing Facility  
 Title XVIII

PART I - ANCILLARY COST APPORTIONMENT

CMS #	Cost Center Description	Ratio of	Health Care		Health Care	
		cost to charges	Program Part A	Charges Part B	Program Part A	Cost Part B
		1	2	3	4	5
<b>ANCILLARY SERVICE COST CENTERS</b>						
40	Radiology	1.288296	24,508	0	31,574	0
41	Laboratory	1.184782	23,561	0	27,915	0
42	Intravenous Therapy	1.127127	4,813	0	5,425	0
43	Oxygen (Inhalation) Therapy	0.000000	0	0	0	0
44	Physical Therapy	0.947932	488,876	0	463,421	0
45	Occupational Therapy	0.565287	443,495	0	250,702	0
46	Speech Pathology	0.613372	108,620	0	66,624	0
47	Electrocardiology	1.126987	4,843	0	5,458	0
48	Medical Supplies Charged to Patients	1.127087	0	0	0	0
49	Drugs Charged to Patients	0.758455	176,432	0	133,816	0
50	Dental Care - Title XIX only	0.000000	0	0	0	0
51	Support Surfaces	0.000000	0	0	0	0
52	Other Ancillary Service Cost Center	0.000000	0	0	0	0
<b>OUTPATIENT SERVICE COST CENTERS</b>						
60	Clinic	0.000000	0	0	0	0
63	Other Outpatient Service Cost	0.000000	0	0	0	0
71	Ambulance	0.000000	0	0	0	0
100	<b>TOTAL</b>		<b>1,275,148</b>	<b>0</b>	<b>984,935</b>	<b>0</b>

VILLAGE POINT  
 Provider CCN: 31-5269  
 Period from 1/1/2023 to 12/31/2023

Worksheet D Part II Friday, June 21, 2024 at 10:17:28 AM

Skilled Nursing Facility  
 Title XVIII

Part II - APPORTIONMENT OF VACCINE COST

#	Description	Amount
1	Drugs charged to patients - RCC	0.758455
2	Program vaccine charges	0
3	Program costs	0

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

	Total Cost (From Worksheet B, Part I, Col 18	Nursing & Allied Health (From Wkst B Part I, Col 14)	Ratio of Nursing & Allied Health Costs To Total Costs - Part A (Col 2 / Col 1)	Program Part A Cost (From Wkst D Part I, Col 4)	Part A Nursing & Allied Health Costs for Pass Through (Col 3 X Col 4)	
	1	2	3	4	5	
40	Radiology	0	0	0.000000	31,574	0
41	Laboratory	0	0	0	27,915	0
42	Intravenous Therapy	0	0	0	5,425	0
43	Oxygen (Inhalation) Therapy	0	0	0	0	0
44	Physical Therapy	0	0	0	463,421	0
45	Occupational Therapy	0	0	0	250,702	0
46	Speech Pathology	0	0	0	66,624	0
47	Electrocardiology	0	0	0	5,458	0
48	Medical Supplies Charged to Patients	0	0	0	0	0
49	Drugs Charged to Patients	0	0	0	133,816	0
50	Dental Care - Title XIX only	0	0	0	0	0
51	Support Surfaces	0	0	0	0	0
	=====	=====	=====	=====	=====	
100	TOTAL	0	0		984,935	0

VILLAGE POINT  
Provider CCN: 31-5269  
Period from 1/1/2023 to 12/31/2023

Worksheet D-1 Friday, June 21, 2024 at 10:17:28 AM

Nursing Facility  
Title XVIII

PART I - CALCULATION OF INPATIENT ROUTINE COSTS

CMS #	DESCRIPTION	AMOUNT
1	Inpatient days incl. private	36,411
2	Private room days	0
3	Inpatient days incl. Program prvt.	5,207
4	Med. nec. Program prvt. room days	0
5	Total general Inpatient routine svc.s co	15,139,143
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT		
6	General Inpatient routine service charge	2,728,489
7	General Inpatient routine service RCC	5.548545
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	15,139,143
PROGRAM INPATIENT ROUTINE SERVICE COSTS		
16	Adjusted general Inpatient per diem cost	415.78
17	Program routine service cost	2,164,966
18	Med. nec. program prvt. room cost	0
19	Total program general Inpatient cost	2,164,966
20	Capital related cost allocated to inpati	2,666,298
21	Per diem capital related costs	73.23
22	Program capital related cost	381,309
23	Inpatient routine service cost	1,783,657
24	Aggregate charges to beneficiaries for e	0
25	Total program routine service costs for	1,783,657
26	Per diem limitation	0.00
27	I/p routine service cost limitation	0
28	Reimbursable Inpatient routine service c	0

VILLAGE POINT  
Provider CCN: 31-5269  
Period from 1/1/2023 to 12/31/2023

Worksheet D-1 Friday, June 21, 2024 at 10:17:28 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)	36,411
2	Program inpatient days (see instructions)	5,207
3	Total Nursing & Allied Health costs ( see instructions)	0
4	Nursing & Allied Health ratio (Line 2 divided by line 1)	0.143006
5	Program Nursing & Allied Health costs for pass-through (Line 3 times line 4)	0

VILLAGE POINT  
 Provider CCN: 31-5269  
 Period from 1/1/2023 to 12/31/2023

Worksheet E Friday, June 21, 2024 at 10:17:28 AM

Calculation of Reimbursement Settlement  
 Title XVIII

PART I - SNF REIMBURSEMENT UNDER PPS

PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT

1	Inpatient PPS amount (See Instructions)	3,353,230
2	Nursing and Allied Health Education Activities (pass through payments)	0
		-----
3	Subtotal	3,353,230
4	Primary payor amounts	0
5	Coinsurance	338,600
6	Reimbursable bad debts (From your records)	25,302
7	Reimbursable bad debts for dual eligible beneficiaries (See instructions)	23,163
8	Adjusted reimbursable bad debts. (See instructions)	16,446
9	Recovery of bad debts - for statistical records only	0
10	Utilization review	0
		-----
11	Subtotal	3,031,076
12	Interim payments (See instructions)	2,981,527
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)	329
14.99	Sequestration adjustment (See instructions)	60,293
15	Balance due provider/program	-11,073
16	Protested amounts (Nonallowable cost report items)	0

PART I - SNF REIMBURSEMENT UNDER PPS

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

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

VILLAGE POINT  
 Provider CCN: 31-5269  
 Period from 1/1/2023 to 12/31/2023

Worksheet E-1 Friday, June 21, 2024 at 10:17:28 AM

Analysis of Payments to Providers for Service Rendered

CMS #	DESCRIPTION	---- Inpatient Part A ---		----- Part B -----	
		Mo/Day/Year 1	Amount 2	Mo/Day/Year 3	Amount 4
1	Total interim payments paid to provider		2,954,337		0
2	Interim payments payable on individual bills, eithe		0		0
3.01	Lump sums ... to Provider	07/10/2023	27,190		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		27,190		0
4	TOTAL INTERIM PAYMENTS		2,981,527		0

TO BE COMPLETED BY CONTRACTOR

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

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

VILLAGE POINT  
 Provider CCN: 31-5269  
 Period from 1/1/2023 to 12/31/2023

Worksheet G Friday, June 21, 2024 at 10:17:28 AM

BALANCE SHEET

CMS #	ASSETS (omit cents)	General	Specific	Endowment	Plant
		Fund	Purpose	Fund	Fund
		1	2	3	4
<b>CURRENT ASSETS</b>					
1	Cash on hand and in banks	132,651	0	0	0
2	Temporary investments	0	0	0	0
3	Notes receivable	0	0	0	0
4	Accounts receivable	1,201,529	0	0	0
5	Other receivables	-1,422,186	0	0	0
	Less: allowances for uncollectible notes and				
6	accounts receivable	303,442	0	0	0
7	Inventory	0	0	0	0
8	Prepaid expenses	53,373	0	0	0
9	Other current assets	0	0	0	0
10	Due from other funds	0	0	0	0
11	<b>TOTAL CURRENT ASSETS</b>	<b>-338,075</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FIXED ASSETS</b>					
12	Land	0	0	0	0
13	Land improvements	0	0	0	0
14	Less: Accumulated depreciation	0	0	0	0
15	Buildings	26,477,432	0	0	0
16	Less: Accumulated depreciation	4,900,694	0	0	0
17	Leasehold improvements	0	0	0	0
18	Less: Accumulated amortization	0	0	0	0
19	Fixed equipment	0	0	0	0
20	Less: Accumulated depreciation	0	0	0	0
21	Automobiles and trucks	0	0	0	0
22	Less: Accumulated depreciation	0	0	0	0
23	Major movable equipment	1,149,346	0	0	0
24	Less: Accumulated depreciation	741,122	0	0	0
25	Minor equipment depreciable	0	0	0	0
26	Minor equipment nondepreciable	0	0	0	0
27	Other fixed assets	0	0	0	0
28	<b>TOTAL FIXED ASSETS</b>	<b>21,984,962</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER ASSETS</b>					
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	5,747,053	0	0	0
33	<b>TOTAL OTHER ASSETS</b>	<b>5,747,053</b>	<b>0</b>	<b>0</b>	<b>0</b>
34	<b>TOTAL ASSETS</b>	<b>27,393,940</b>	<b>0</b>	<b>0</b>	<b>0</b>



VILLAGE POINT  
 Provider CCN: 31-5269  
 Period from 1/1/2023 to 12/31/2023

Worksheet G Friday, June 21, 2024 at 10:17:28 AM

BALANCE SHEET

CMS #	LIABILITIES AND FUND BALANCES (omit cents)	General	Specific	Endowment	Plant
		Fund	Purpose	Fund	Fund
		1	2	3	4
<b>CURRENT LIABILITIES</b>					
35	Accounts payable	377,040	0	0	0
36	Salaries, wages & fees payable	509,022	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	131,771	0	0	0
43	<b>TOTAL CURRENT LIABILITIES</b>	<b>1,017,833</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>LONG TERM LIABILITIES</b>					
44	Mortgage payable	23,000,000	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	3,664,677	0	0	0
49		0	0	0	0
50	<b>TOTAL LONG TERM LIABILITIES</b>	<b>26,664,677</b>	<b>0</b>	<b>0</b>	<b>0</b>
51	<b>TOTAL LIABILITIES</b>	<b>27,682,510</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL ACCOUNTS</b>					
52	General fund balance	-288,570			
53	Specific purpose fund		0		
54	Donor created - endowment fund balance - restricted		0	0	
55	Donor created - endowment fund balance - unrestricted			0	
56	Governing body created - endowment fund balance			0	
57	Plant fund balance - invested in plant				0
58	Plant fund balance - reserve for plant improvement, replacement and expansion				0
59	<b>TOTAL FUND BALANCES</b>	<b>-288,570</b>	<b>0</b>	<b>0</b>	<b>0</b>
60	<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>27,393,940</b>	<b>0</b>	<b>0</b>	<b>0</b>

VILLAGE POINT  
 Provider CCN: 31-5269  
 Period from 1/1/2023 to 12/31/2023

Worksheet G-1 Friday, June 21, 2024 at 10:17:28 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		-5168259		0		0		0
2 Net income (loss)		-70542						
3 Total		-5238801		0		0		0
4 Additions (Credit adjustments)	0		0		0		0	
5 Investments	4916901		0		0		0	
6 Prior Period Adjustment	33330		0		0		0	
7	0		0		0		0	
8	0		0		0		0	
9	0		0		0		0	
10 Total Additions		4950231		0		0		0
11 Subtotal		-288570		0		0		0
12 Deductions (Debit adjustments)	0		0		0		0	
13	0		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		0		0		0		0
19 Fund balances - ending		-288570		0		0		0

VILLAGE POINT  
 Provider CCN: 31-5269  
 Period from 1/1/2023 to 12/31/2023

Worksheet G-2 Part I Friday, June 21, 2024 at 10:17:28 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	18,792,048		18,792,048
2	Nursing Facility	0		0
4	Other Long Term Care	0		0
		-----	-----	-----
5	Total general Inpatient care services	18,792,048		18,792,048
	ALL OTHER CARE SERVICES			
6	Ancillary services	2,018,353	0	2,018,353
7	Clinic		0	0
8	Home Health Agency Cost		0	0
9	Ambulance		0	0
		-----	-----	-----
13		0		
		=====	=====	=====
14	Total Patient Revenues	20,810,401	0	20,810,401

VILLAGE POINT  
Provider CCN: 31-5269  
Period from 1/1/2023 to 12/31/2023

Worksheet G-2 Part II Friday, June 21, 2024 at 10:17:28 AM

Statement of Patient Revenues and Operating Expenses

PART II - OPERATING EXPENSES

CMS #	Description		
1	Operating Expenses		17,661,665
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		17,661,665

VILLAGE POINT  
 Provider CCN: 31-5269  
 Period from 1/1/2023 to 12/31/2023

Worksheet G-3 Friday, June 21, 2024 at 10:17:28 AM

Statement of Revenues and Expenses

CMS #	Description	
1	Total Patient Revenues	20,810,401
2	Less: contractual allowances and ...	5,458,634
3	Net Patient Revenues (Line 1 - 2)	15,351,767
4	Less: total operating expenses	17,661,665
5	Net income from service to patients (Line 3 - 4)	-2,309,898
	Other Income:	
6	Contributions, donations, bequests, etc.	465,000
7	Income from investments	18,847
8	Revenues from communications (Telephone and Internet service)	0
9	Revenues from television and radio service	0
10	Purchase discounts	0
11	Rebates and refunds of expenses	0
12	Parking lot receipts	0
13	Revenue from laundry and linen service	24,008
14	Revenue from meals sold to employees and guests	53,786
15	Revenue from rental of living quarters	0
16	Revenue from sale of medical and surgical supplies to other than patients	0
17	Revenue from sale of drugs to other than patients	0
18	Revenue from sale of medical records and abstracts	0
19	Tuition (fees, sales of textbooks, uniforms, etc)	0
20	Revenue from gifts, flowers, coffee shops, canteen	0
21	Rental of vending machines	0
22	Rental of skilled nursing space	0
23	Government appropriations	0
24	Barber & Beauty	21,521
24.01	Other Income	2,000,093
24.02	Miscellaneous-Concierge	54
24.03		0
24.04	Temporary Restricted Funds	14,946
24.05	PPP Forgiveness	0
24.06		0
24.50	COVID-19 PHE Funding	0
25	Total other income	2,598,255
26	Total	288,357
27	Other Expenses (specify)	0
28	Net Change In FV of Derivative Inst	358,899
29		0
29.01		0
30	Total other expenses	358,899
31	Net income (or loss) for the period	-70,542