

WHITE HOUSE HEALTHCARE & REHAB  
 Provider CCN: 31-5372  
 Period from 1/1/2023 to 12/31/2023

Form Approved  
 OMB No. 0938-0463  
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Worksheet S Tuesday, June 4, 2024 at 10:59:19 AM

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

PART I - COST REPORT STATUS

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

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

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

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by White House Healthcare & Rehab (31-5372) for the cost report period beginning January 1, 2023 and ending December 31, 2023, and that to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR	CHECKBOX	
	1	2
1   _____	<input type="checkbox"/>	<input type="checkbox"/>
2  Printed name _____		
3  Title _____		
4  Signature date _____		

I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification statement to be the legally binding equivalent of my original signature.

PART III - SETTLEMENT SUMMARY

CMS #		Title XVIII			
		Title V	A	B	Title XIX
		1	2	3	4
1	SNF	0	-6,800	571	0
100	Total	0	-6,800	571	0

ECR Encryption Information: \_\_\_\_\_

PI Encryption Information: \_\_\_\_\_

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

WHITE HOUSE HEALTHCARE & REHAB  
 Provider CCN: 31-5372  
 Period from 1/1/2023 to 12/31/2023

Worksheet S-2 Part I Tuesday, June 4, 2024 at 10:59:19 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: 560 Berkeley  
 2 City / State / Zip: ORANGE NJ 07050  
 3 County / CBSA Code / Urban/Rural: Essex 35084 Urban

Payment System  
 P., O. or N.

SNF AND SNF-BASED COMPONENT IDENTIFICATION

CMS #	COMPONENT	COMPONENT NAME	PROVIDER	DATE CERTIFIED	V	XVIII	XIX
0					4	5	6
4	SNF	White House Healthcare & Rehab	31-5372	03/24/1988		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)			4			

TYPE OF FREESTANDING SKILLED NURSING FACILITY

16 Is this a distinct part skilled nursing facility that meets the requirements? N  
 17 Is this a composite distinct part skilled nursing facility that meets the requirements? N  
 18 Are there any costs included in Worksheet A which resulted from transactions with related organizations? No

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 16,840  
 21 Declining Balance.  
 22 Sum of the Years' Digits  
 23 Sum of lines 20 through 22 16,840  
 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
29 Skilled Nursing Facility	No	No	
30 Nursing Facility			
32 SNF-Based HHA			
36 SNF-Based OLTC			

Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the  
 37 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.  
 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			

Are malpractice premiums and paid losses reported in other than the Administrative and General cost center?  
 42 Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts. N  
 Are there any home office cost as defined in CMS Pub 15-1, chapter 10? Enter Y for Yes or N for no, in column  
 43 1. N  
 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.  
 45 Name / Contractor Name / Contractor Number

46 Street / PO Box

47 City / State / Zip

WHITE HOUSE HEALTHCARE & REHAB  
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Worksheet S-2 Part II Tuesday, June 4, 2024 at 10:59:19 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?	N		
<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.	N		
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)	N		
10	If line 9 is Yes, did the provider's bad debt collection policy change during this cost reporting period? If Yes, submit copy.	N		
11	If line 9 is Yes, are patient deductibles and/or coinsurance waived? If Yes, see instructions.	N		
12	Have total beds available changed from prior cost reporting period? If Yes, see instructions.	N		
<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	06/04/2024	Y 06/04/2024
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	Marinela Shqina	2
20	Employer.		Zimmet Healthcare Services Group LLC	3
21	Telephone number/Email address.		732-970-0733	Preparer costreports@zhealthcare.com

WHITE HOUSE HEALTHCARE & REHAB  
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 Period from 1/1/2023 to 12/31/2023

Worksheet S-3 Part I Tuesday, June 4, 2024 at 10:59:19 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	176	64,240	0	9,372	39,197	6,163	54,732
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	176	64,240	0	9,372	39,197	6,163	54,732

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	207	174	179	560	0.00	45.28	225.27	97.74
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	207	174	179	560	0.00	45.28	225.27	97.74

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	225	90	257	572	173.26	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	225	90	257	572	173.26	0

WHITE HOUSE HEALTHCARE & REHAB  
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Worksheet S-3 Part II Tuesday, June 4, 2024 at 10:59:19 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	9,880,181	0	9,880,181	360,386.00	27.42
2	Physician salaries - Part A	0	0	0	0.00	
3	Physician salaries - Part B	0	0	0	0.00	
4	Home office personnel	0	0	0	0.00	
5	Sum of lines 2 through 4	0	0	0	0.00	
6	Revised wages (line 1 - 5)	9,880,181	0	9,880,181	360,386.00	27.42
7	Other Long Term Care	0	0	0	0.00	
8	Home Health Agency	0	0	0	0.00	
9	CMHC	0	0	0	0.00	
10	Hospice	0	0	0	0.00	
11	Other Excluded Areas	0	0	0	0.00	
12	Subtotal Excluded salary (Sum of lines 7-11)	0	0	0	0.00	
13	Total Adjusted Salaries (Line 6 - 12)	9,880,181	0	9,880,181	360,386.00	27.42
OTHER WAGES AND RELATED COSTS						
14	Contract Labor: Patient Related & Mgmt	939,391	0	939,391	28,178.00	33.34
15	Contract Labor: Physician services - Part A	0	0	0	0.00	
16	Home office salaries & wage related costs	0	0	0	0.00	
WAGE RELATED COSTS						
17	Wage related costs (See Part IV)	1,876,508	0	1,876,508		
18	Wage related costs (See Part IV)	0	0	0		
19	Wage related costs (excluded units)	0	0	0		
20	Physicians Part A - WRC	0	0	0		
21	Physicians Part B - WRC	0	0	0		
22	Total Adjusted Wage Related cost	1,876,508	0	1,876,508		

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Worksheet S-3 Part III Tuesday, June 4, 2024 at 10:59:19 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	1,268,282	0	1,268,282	26,596	47.69
3	Plant Operation, Maint. & Repairs	183,058	0	183,058	9,174	19.95
4	Laundry & Linen Service	0	0	0	0	0.00
5	Housekeeping	674,994	0	674,994	41,795	16.15
6	Dietary	907,664	0	907,664	52,009	17.45
7	Nursing Administration	494,790	0	494,790	7,419	66.69
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	118,305	0	118,305	2,969	39.85
12	Nursing and Allied Health Ed. Act.					
13	Other General Service	254,071	0	254,071	12,945	19.63
14	Total	3,901,164	0	3,901,164	152,907	25.51

WHITE HOUSE HEALTHCARE & REHAB  
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Worksheet S-3 Part IV Tuesday, June 4, 2024 at 10:59:19 AM

SNF Wage Related Costs

CMS #	Description	
	RETIREMENT COST	
1	401K Employer Contributions	0
2	Tax Sheltered Annuity (TSA) Employer Contribution	0
3	Qualified and Non-Qualified Pension Plan Cost	0
4	Prior Year Pension Service Cost	0
	PLAN ADMINISTRATIVE COSTS (Paid to External Organization)	
5	401K/TSA Plan Administration fees	0
6	Legal/Accounting/Management Fees-Pension Plan	0
7	Employee Managed Care Program Administration Fees	0
	HEALTH AND INSURANCE COST	
8	Health Insurance (Purchased or Self Funded)	809,594
9	Prescription Drug Plan	0
10	Dental, Hearing and Vision Plan	0
11	Life Insurance (If employee is owner or beneficiary)	0
12	Accidental Insurance (If employee is owner or beneficiary)	0
13	Disability Insurance (If employee is owner or beneficiary)	0
14	Long-Term Care Insurance (If employee is owner or beneficiary)	0
15	Workers' Compensation Insurance	136,601
16	Retirement Health Care Cost (see instructions)	0
	TAXES	
17	FICA-Employers Portion Only	742,636
18	Medicare Taxes - Employer Portion Only	0
19	Unemployment Insurance	129,871
20	State or Federal Unemployment Taxes	9,973
	OTHER	
21	Executive Deferred Compensation	0
22	Day Care Cost and Allowances	0
23	Tuition Reimbursement	47,833
		=====
24	Total Wage Related Cost (Lines 1-23)	1,876,508
	PART B OTHER THAN CORE RELATED COST	
25	Other Wage Related Costs	0

WHITE HOUSE HEALTHCARE & REHAB  
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Worksheet S-3 Part V Tuesday, June 4, 2024 at 10:59:19 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)	1,477,540	280,624	1,758,164	31,101	56.53
2	Licensed Practical Nurses (LPNs)	1,495,244	283,986	1,779,230	41,119	43.27
3	Certified Nursing Assistants/Nursing Assistants/Aides	2,223,696	422,339	2,646,035	116,222	22.77
4	<b>Total Nursing (Sum of 1 - 3)</b>	<b>5,196,480</b>	<b>986,949</b>	<b>6,183,429</b>	<b>188,442</b>	<b>32.81</b>
5	Physical Therapists	464,685	88,256	552,941	7,721	71.62
6	Physical Therapy Assistants	0	0	0	0	0.00
7	Physical Therapy Aides	19,163	3,640	22,803	1,265	18.03
8	Occupational Therapists	216,717	41,160	257,877	8,124	31.74
9	Occupational Therapy Assistants	0	0	0	0	39.47
10	Occupational Therapy Aides	7,598	1,443	9,041	204	44.32
11	Speech Therapists	74,374	14,126	88,500	1,723	51.36
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)	42,157		42,157	262	160.90
15	Licensed Practical Nurses (LPNs)	209,106		209,106	2,668	78.38
16	Certified Nursing Assistants/Nursing Assistants/Aides	688,128		688,128	25,248	27.25
17	<b>Total Nursing (Sum of 14 - 16)</b>	<b>939,391</b>		<b>939,391</b>	<b>28,178</b>	<b>33.34</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



WHITE HOUSE HEALTHCARE & REHAB  
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Worksheet A Tuesday, June 4, 2024 at 10:59:19 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
<b>GENERAL SERVICE COST CENTERS</b>								
1	Cap Rel Costs - Bldgs & Fixtures		1,277,340	1,277,340	0	1,277,340	-2,346	1,274,994
2	Cap Rel Costs - Movable Equipment		16,840	16,840	0	16,840	0	16,840
3	Employee Benefits	0	1,903,857	1,903,857	0	1,903,857	0	1,903,857
4	Administrative & General	1,268,282	2,580,685	3,848,967	0	3,848,967	-395,305	3,453,662
5	Plant Operation, Maint. & Repairs	183,058	619,031	802,089	0	802,089	0	802,089
6	Laundry & Linen Service	0	279,471	279,471	0	279,471	0	279,471
7	Housekeeping	674,994	59,513	734,507	0	734,507	0	734,507
8	Dietary	907,664	741,713	1,649,377	0	1,649,377	-360	1,649,017
9	Nursing Administration	494,790	208,839	703,629	0	703,629	0	703,629
10	Central Services & Supply	0	394,413	394,413	0	394,413	0	394,413
11	Pharmacy	0	15,976	15,976	0	15,976	0	15,976
12	Medical Records & Library	0	0	0	0	0	0	0
13	Social Service	118,305	0	118,305	0	118,305	0	118,305
15	Activities	254,071	45,331	299,402	0	299,402	0	299,402
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>								
30	Skilled Nursing Facility	5,196,480	968,579	6,165,059	0	6,165,059	0	6,165,059
31	Nursing Facility	0	0	0	0	0	0	0
33	Other Long Term Care	0	0	0	0	0	0	0
<b>ANCILLARY SERVICE COST CENTERS</b>								
40	Radiology	0	12,867	12,867	0	12,867	0	12,867
41	Laboratory	0	23,553	23,553	0	23,553	0	23,553
42	Intravenous Therapy	0	0	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	10,556	10,556	0	10,556	0	10,556
44	Physical Therapy	483,848	51,600	535,448	-159,526	375,922	0	375,922
45	Occupational Therapy	224,315	2,959	227,274	159,526	386,800	0	386,800
46	Speech Pathology	74,374	0	74,374	0	74,374	0	74,374
47	Electrocardiology	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	0	0	0	0
49	Drugs Charged to Patients	0	415,577	415,577	0	415,577	0	415,577
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
<b>OUTPATIENT SERVICE COST CENTERS</b>								
60	Clinic	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	0	0	0
<b>OTHER REIMBURSABLE COST CENTERS</b>								
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
<b>SPECIAL PURPOSE COST CENTERS</b>								
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	9,880,181	9,628,700	19,508,881	0	19,508,881	-398,011	19,110,870
<b>NONREIMBURSABLE COST CENTERS</b>								
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0
91	Barber and Beauty Shop	0	0	0	0	0	0	0
92	Physicians Private Offices	0	0	0	0	0	0	0
93	Nonpaid Workers	0	0	0	0	0	0	0
94	Patients Laundry	0	0	0	0	0	0	0
95	Other Non Reimbursable Cost	0	1,224	1,224	0	1,224	0	1,224
100	<b>TOTAL</b>	<b>9,880,181</b>	<b>9,629,924</b>	<b>19,510,105</b>	<b>0</b>	<b>19,510,105</b>	<b>-398,011</b>	<b>19,112,094</b>

WHITE HOUSE HEALTHCARE & REHAB  
 Provider CCN: 31-5372  
 Period from 1/1/2023 to 12/31/2023

Worksheet A-6 Tuesday, June 4, 2024 at 10:59:19 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	0	159,526	Physical Therapy	44.00	0	159,526
100	TOTAL RECLASSIFICATIONS				0	159,526			0	159,526

WHITE HOUSE HEALTHCARE & REHAB  
 Provider CCN: 31-5372  
 Period from 1/1/2023 to 12/31/2023

Worksheet A-7 Tuesday, June 4, 2024 at 10:59:19 AM

Analysis of changes during cost reporting period in capital asset balances

CMS #	DESCRIPTION	Beginning	Acquisitions		Disposals and		Ending	Fully
		Balances	Purchase	Donation	Total	Retirements	Balance	Depreciated Assets
		1	2	3	4	5	6	7
1	Land	0	0	0	0	0	0	0
2	Land Improvements	0	0	0	0	0	0	0
3	Buildings & Fixtures	0	0	0	0	0	0	0
4	Building Improvements	842,775	0	0	0	0	842,775	0
5	Fixed Equipment	0	0	0	0	0	0	0
6	Movable Equipment	754,555	0	0	0	0	754,555	0
7	Subtotal	1,597,330	0	0	0	0	1,597,330	0
8	Reconciling Items	0	0	0	0	0	0	0
9	Total	1,597,330	0	0	0	0	1,597,330	0

WHITE HOUSE HEALTHCARE & REHAB  
 Provider CCN: 31-5372  
 Period from 1/1/2023 to 12/31/2023

Worksheet A-8 Tuesday, June 4, 2024 at 10:59:19 AM

Adjustments to Expenses

CMS #	Description	Basis for Adjustment	Amount	Expense classification on Worksheet A to/from which the amount is to be adjusted		Line No.
				Cost Center		
		1	2	3		4
1	Investment income on restricted funds	B	-2,346	Cap Rel Costs - Bldgs & Fixtures		1
2	Trade, quantity and time discounts on purchases		0			
3	Refunds and rebates of expenses		0			
4	Rental of provider space by suppliers		0			
5	Telephone services (pay stations excluded)		0			
6	Television and radio service		0			
7	Parking lot		0			
8	Remuneration applicable to provider-based physician adjustment	A82	0			
9	Home office costs		0			
10	Sale of scrap, waste, etc.		0			
11	Nonallowable costs related to certain capital expenditures		0			
12	Adjustment resulting from transactions with related organizations	A81	0			
13	Laundry and Linen service		0			
14	Revenue - Employee meals		0			
15	Cost of meals - Guests		0			
16	Sale of medical supplies to other than patients		0			
17	Sale of drugs to other than patients		0			
18	Sale of medical records and abstracts		0			
19	Vending machines	B	-360	Dietary		8
20	Income from imposition of interest, finance or penalty charges		0			
21	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0			
22	Utilization review -- physicians' compensation		0	Utilization Review		82
23	Depreciation -- buildings and fixtures		0	Cap Rel Costs - Bldgs & Fixtures		1
24	Depreciation -- movable equipment		0	Cap Rel Costs - Movable Equipment		2
25	Other Rev - Miscellaneous	B	-17,589	Administrative & General		4
26	Promotional Advert. Joint	A	-25,751	Administrative & General		4
27	Promotional Advert. Direc	A	-4,427	Administrative & General		4
28	Admin&gen. Fines/penaltie	A	-92	Administrative & General		4
29	Contributions	A	-9,514	Administrative & General		4
30	BAD DEBTS - PRIVATE	B	-22,909	Administrative & General		4
31	BAD DEBTS PART A	A	-315,023	Administrative & General		4
			=====			
100	TOTAL		-398,011			

WHITE HOUSE HEALTHCARE & REHAB  
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Period from 1/1/2023 to 12/31/2023

Worksheet A-8-1 Tuesday, June 4, 2024 at 10:59:19 AM

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

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

CMS #	Line No.	Cost Center	Expense Items	Amount	Amount	Adjustments
				Allowable In Cost	Included in Wkst A col 5	
10	1	2	3	4	5	6
	TOTALS			0	0	0

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.

- 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:

WHITE HOUSE HEALTHCARE & REHAB  
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Worksheet A-8-2 Tuesday, June 4, 2024 at 10:59:19 AM

Provider-Based Physicians Adjustments

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

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

WHITE HOUSE HEALTHCARE & REHAB  
 Provider CCN: 31-5372  
 Period from 1/1/2023 to 12/31/2023

Worksheet B Part I Tuesday, June 4, 2024 at 10:59:19 AM

COST ALLOCATION - GENERAL SERVICE COSTS

	Net Expenses For Cost Allocation	Cap Rel Build & Fixtures (Square Feet)	Cap Rel Movable Equipment (Square Feet)	Employee Benefits (Gross Salaries)	SubTotal	Adminis- trative & General (Accum. Cost)	Plant Oper Maint. & Repair (Square Feet)	Laundry & Linen Service (Patient Days)	House- keeping (Square Feet)
	0	1	2	3	3A	4	5	6	7
1	Cap Rel Costs - Bldgs & Fixtures	1,274,994	1,274,994						
2	Cap Rel Costs - Movable Equipment	16,840		16,840					
3	Employee Benefits	1,903,857	0		1,903,857				
4	Administrative & General	3,453,662	82,641	1,092	244,392	3,781,787	3,781,787		
5	Plant Operation, Maint. & Repairs	802,089	50,836	671	35,274	888,870	219,273	1,108,143	
6	Laundry & Linen Service	279,471	22,115	292	0	301,878	74,469	21,469	397,816
7	Housekeeping	734,507	22,202	293	130,068	887,070	218,829	21,553	0
8	Dietary	1,649,017	183,032	2,417	174,902	2,009,368	495,685	177,680	0
9	Nursing Administration	703,629	21,213	280	95,344	820,466	202,398	20,593	0
10	Central Services & Supply	394,413	45,656	603	0	440,672	108,708	44,321	0
11	Pharmacy	15,976	8,933	118	0	25,027	6,174	8,672	0
12	Medical Records & Library	0	4,627	61	0	4,688	1,156	4,491	0
13	Social Service	118,305	3,172	42	22,797	144,316	35,601	3,079	0
15	Activities	299,402	98,500	1,301	48,958	448,161	110,555	95,620	0
ANCILLARY SERVICE COST CENTERS									
30	Skilled Nursing Facility	6,165,059	689,233	9,104	1,001,332	7,864,728	1,940,127	669,084	397,816
31	Nursing Facility	0	0	0	0	0	0	0	0
33	Other Long Term Care	0	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS									
40	Radiology	12,867	0	0	0	12,867	3,174	0	0
41	Laboratory	23,553	0	0	0	23,553	5,810	0	0
42	Intravenous Therapy	0	0	0	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	10,556	0	0	0	10,556	2,604	0	0
44	Physical Therapy	375,922	16,121	213	93,235	485,491	119,764	15,649	0
45	Occupational Therapy	386,800	16,092	213	43,224	446,329	110,104	15,621	0
46	Speech Pathology	74,374	0	0	14,331	88,705	21,882	0	0
47	Electrocardiology	0	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	5,034	66	0	5,100	1,258	4,887	0
49	Drugs Charged to Patients	415,577	5,587	74	0	421,238	103,914	5,424	0
50	Dental Care - Title XIX only	0	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS									
51	Support Surfaces	0	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0
NON-REIMBURSABLE COST CENTERS									
60	Clinic	0	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	0	0	0	0
70	Home Health Agency Cost	0	0	0	0	0	0	0	0
71	Ambulance	0	0	0	0	0	0	0	0
74	Other Reimbursable Cost	0	0	0	0	0	0	0	0
84	Other Special Purpose Cost	0	0	0	0	0	0	0	0
89	Subtotals	19,110,870	1,274,994	16,840	1,903,857	19,110,870	3,781,485	1,108,143	397,816
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0
91	Barber and Beauty Shop	0	0	0	0	0	0	0	0
92	Physicians Private Offices	0	0	0	0	0	0	0	0
93	Nonpaid Workers	0	0	0	0	0	0	0	0
94	Patients Laundry	0	0	0	0	0	0	0	0
95	Other Non Reimbursable Cost	1,224	0	0	0	1,224	302	0	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	0
100	TOTAL	19,112,094	1,274,994	16,840	1,903,857	19,112,094	3,781,787	1,108,143	397,816

WHITE HOUSE HEALTHCARE & REHAB  
 Provider CCN: 31-5372  
 Period from 1/1/2023 to 12/31/2023

Worksheet B Part I Tuesday, June 4, 2024 at 10:59:19 AM

COST ALLOCATION - GENERAL SERVICE COSTS

	Dietary (Meals Served) 8	Nursing Adminis- tration (Patient Days) 9	Central Services & Supply (Patient Days) 10	Pharmacy (Patient Days) 11	Medical Records & Library (Patient Days) 12	Social Service (Patient Days) 13	Activities SERVICE (Patient Days) 15	SubTotal 16	Adjustments 17
1 Cap Rel Costs - Bldgs & Fixtures									
2 Cap Rel Costs - Movable Equipment									
3 Employee Benefits									
4 Administrative & General									
5 Plant Operation, Maint. & Repairs									
6 Laundry & Linen Service									
7 Housekeeping									
8 Dietary	2,870,811								
9 Nursing Administration	0	1,065,255							
10 Central Services & Supply	0	0	640,616						
11 Pharmacy	0	0	0	49,053					
12 Medical Records & Library	0	0	0	0	15,089				
13 Social Service	0	0	0	0	0	186,255			
15 Activities	0	0	0	0	0	0	755,551		
ANCILLARY SERVICE COST CENTERS									
30 Skilled Nursing Facility	2,870,811	1,065,255	640,616	49,053	15,089	186,255	755,551	17,162,624	0
31 Nursing Facility	0	0	0	0	0	0	0	0	0
33 Other Long Term Care	0	0	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS									
40 Radiology	0	0	0	0	0	0	0	16,041	0
41 Laboratory	0	0	0	0	0	0	0	29,363	0
42 Intravenous Therapy	0	0	0	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	13,160	0
44 Physical Therapy	0	0	0	0	0	0	0	637,469	0
45 Occupational Therapy	0	0	0	0	0	0	0	588,589	0
46 Speech Pathology	0	0	0	0	0	0	0	110,587	0
47 Electrocardiology	0	0	0	0	0	0	0	0	0
48 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	16,418	0
49 Drugs Charged to Patients	0	0	0	0	0	0	0	536,317	0
50 Dental Care - Title XIX only	0	0	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS									
51 Support Surfaces	0	0	0	0	0	0	0	0	0
52 Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0
NON-REIMBURSABLE COST CENTERS									
60 Clinic	0	0	0	0	0	0	0	0	0
63 Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0
70 Home Health Agency Cost	0	0	0	0	0	0	0	0	0
71 Ambulance	0	0	0	0	0	0	0	0	0
74 Other Reimbursable Cost	0	0	0	0	0	0	0	0	0
84 Other Special Purpose Cost	0	0	0	0	0	0	0	0	0
89 Subtotals	2,870,811	1,065,255	640,616	49,053	15,089	186,255	755,551	19,110,568	0
90 Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0	0
91 Barber and Beauty Shop	0	0	0	0	0	0	0	0	0
92 Physicians Private Offices	0	0	0	0	0	0	0	0	0
93 Nonpaid Workers	0	0	0	0	0	0	0	0	0
94 Patients Laundry	0	0	0	0	0	0	0	0	0
95 Other Non Reimbursable Cost	0	0	0	0	0	0	0	1,526	0
98 Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99 Negative Cost Center	0	0	0	0	0	0	0	0	0
100 TOTAL	2,870,811	1,065,255	640,616	49,053	15,089	186,255	755,551	19,112,094	0



WHITE HOUSE HEALTHCARE & REHAB  
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COST ALLOCATION - GENERAL SERVICE COSTS

	Total
	18
1 Cap Rel Costs - Bldgs & Fixtures	
2 Cap Rel Costs - Movable Equipment	
3 Employee Benefits	
4 Administrative & General	
5 Plant Operation, Maint. & Repairs	
6 Laundry & Linen Service	
7 Housekeeping	
8 Dietary	
9 Nursing Administration	
10 Central Services & Supply	
11 Pharmacy	
12 Medical Records & Library	
13 Social Service	
15 Activities	
ANCILLARY SERVICE COST CENTERS	
30 Skilled Nursing Facility	17,162,624
31 Nursing Facility	0
33 Other Long Term Care	0
OTHER REIMBURSABLE COST CENTERS	
40 Radiology	16,041
41 Laboratory	29,363
42 Intravenous Therapy	0
43 Oxygen (Inhalation) Therapy	13,160
44 Physical Therapy	637,469
45 Occupational Therapy	588,589
46 Speech Pathology	110,587
47 Electrocardiology	0
48 Medical Supplies Charged to Patients	16,418
49 Drugs Charged to Patients	536,317
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	19,110,568
90 Gift, Flower, Coffee Shops & Canteen	0
91 Barber and Beauty Shop	0
92 Physicians Private Offices	0
93 Nonpaid Workers	0
94 Patients Laundry	0
95 Other Non Reimbursable Cost	1,526
98 Cross Foot Adjustments	0
99 Negative Cost Center	0
100 TOTAL	19,112,094

WHITE HOUSE HEALTHCARE & REHAB  
 Provider CCN: 31-5372  
 Period from 1/1/2023 to 12/31/2023

Worksheet B Part II Tuesday, June 4, 2024 at 10:59:19 AM

ALLOCATION OF CAPITAL - RELATED COSTS

	Directly Assigned Capital Related Costs 0	Cap Rel Build & Fixtures (Square Feet) 1	Cap Rel Movable Equipment (Square Feet) 2	SubTotal 2A	Employee Benefits (Gross Salaries) 3	Adminis- trative & General (Accum. Cost) 4	Plant Oper Maint. & Repair (Square Feet) 5	Laundry & Linen Service (Patient Days) 6	House- keeping (Square Feet) 7	
1	Cap Rel Costs - Bldgs & Fixtures	0	0							
2	Cap Rel Costs - Movable Equipment	0	0	0						
3	Employee Benefits	0	0	0	0					
4	Administrative & General	0	82,641	1,092	83,733	83,733				
5	Plant Operation, Maint. & Repairs	0	50,836	671	51,507	0	4,855	56,362		
6	Laundry & Linen Service	0	22,115	292	22,407	0	1,649	1,092	25,148	
7	Housekeeping	0	22,202	293	22,495	0	4,845	1,096	0	28,436
8	Dietary	0	183,032	2,417	185,449	0	10,975	9,037	0	4,744
9	Nursing Administration	0	21,213	280	21,493	0	4,481	1,047	0	550
10	Central Services & Supply	0	45,656	603	46,259	0	2,407	2,254	0	1,183
11	Pharmacy	0	8,933	118	9,051	0	137	441	0	232
12	Medical Records & Library	0	4,627	61	4,688	0	26	228	0	120
13	Social Service	0	3,172	42	3,214	0	788	157	0	82
15	Activities	0	98,500	1,301	99,801	0	2,448	4,863	0	2,553
ANCILLARY SERVICE COST CENTERS										
30	Skilled Nursing Facility	0	689,233	9,104	698,337	0	42,954	34,031	25,148	17,862
31	Nursing Facility	0	0	0	0	0	0	0	0	0
33	Other Long Term Care	0	0	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS										
40	Radiology	0	0	0	0	0	70	0	0	0
41	Laboratory	0	0	0	0	0	129	0	0	0
42	Intravenous Therapy	0	0	0	0	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	0	0	0	0	58	0	0	0
44	Physical Therapy	0	16,121	213	16,334	0	2,652	796	0	418
45	Occupational Therapy	0	16,092	213	16,305	0	2,438	795	0	417
46	Speech Pathology	0	0	0	0	0	485	0	0	0
47	Electrocardiology	0	0	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	5,034	66	5,100	0	28	249	0	130
49	Drugs Charged to Patients	0	5,587	74	5,661	0	2,301	276	0	145
50	Dental Care - Title XIX only	0	0	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS										
51	Support Surfaces	0	0	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0
NON-REIMBURSABLE COST CENTERS										
60	Clinic	0	0	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0
70	Home Health Agency Cost	0	0	0	0	0	0	0	0	0
71	Ambulance	0	0	0	0	0	0	0	0	0
74	Other Reimbursable Cost	0	0	0	0	0	0	0	0	0
84	Other Special Purpose Cost	0	0	0	0	0	0	0	0	0
89	Subtotals	0	1,274,994	16,840	1,291,834	0	83,726	56,362	25,148	28,436
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0	0
91	Barber and Beauty Shop	0	0	0	0	0	0	0	0	0
92	Physicians Private Offices	0	0	0	0	0	0	0	0	0
93	Nonpaid Workers	0	0	0	0	0	0	0	0	0
94	Patients Laundry	0	0	0	0	0	0	0	0	0
95	Other Non Reimbursable Cost	0	0	0	0	0	7	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	0	0
100	TOTAL	0	1,274,994	16,840	1,291,834	0	83,733	56,362	25,148	28,436

WHITE HOUSE HEALTHCARE & REHAB  
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 Period from 1/1/2023 to 12/31/2023

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ALLOCATION OF CAPITAL - RELATED COSTS

	Dietary (Meals Served) 8	Nursing Adminis- tration (Patient Days) 9	Central Services & Supply (Patient Days) 10	Pharmacy (Patient Days) 11	Medical Records & Library (Patient Days) 12	Social Service (Patient Days) 13	Activities SERVICE (Patient Days) 15	SubTotal 16	Adjustments 17
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	210,205								
9 Nursing Administration	0	27,571							
10 Central Services & Supply	0	0	52,103						
11 Pharmacy	0	0	0	9,861					
12 Medical Records & Library	0	0	0	0	5,062				
13 Social Service	0	0	0	0	0	4,241			
15 Activities	0	0	0	0	0	0	109,665		
ANCILLARY SERVICE COST CENTERS									
30 Skilled Nursing Facility	210,205	27,571	52,103	9,861	5,062	4,241	109,665	1,237,040	0
31 Nursing Facility	0	0	0	0	0	0	0	0	0
33 Other Long Term Care	0	0	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS									
40 Radiology	0	0	0	0	0	0	0	70	0
41 Laboratory	0	0	0	0	0	0	0	129	0
42 Intravenous Therapy	0	0	0	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	58	0
44 Physical Therapy	0	0	0	0	0	0	0	20,200	0
45 Occupational Therapy	0	0	0	0	0	0	0	19,955	0
46 Speech Pathology	0	0	0	0	0	0	0	485	0
47 Electrocardiology	0	0	0	0	0	0	0	0	0
48 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	5,507	0
49 Drugs Charged to Patients	0	0	0	0	0	0	0	8,383	0
50 Dental Care - Title XIX only	0	0	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS									
51 Support Surfaces	0	0	0	0	0	0	0	0	0
52 Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0
NON-REIMBURSABLE COST CENTERS									
60 Clinic	0	0	0	0	0	0	0	0	0
63 Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0
70 Home Health Agency Cost	0	0	0	0	0	0	0	0	0
71 Ambulance	0	0	0	0	0	0	0	0	0
74 Other Reimbursable Cost	0	0	0	0	0	0	0	0	0
84 Other Special Purpose Cost	0	0	0	0	0	0	0	0	0
89 Subtotals	210,205	27,571	52,103	9,861	5,062	4,241	109,665	1,291,827	0
90 Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0	0
91 Barber and Beauty Shop	0	0	0	0	0	0	0	0	0
92 Physicians Private Offices	0	0	0	0	0	0	0	0	0
93 Nonpaid Workers	0	0	0	0	0	0	0	0	0
94 Patients Laundry	0	0	0	0	0	0	0	0	0
95 Other Non Reimbursable Cost	0	0	0	0	0	0	0	7	0
98 Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99 Negative Cost Center	0	0	0	0	0	0	0	0	0
100 TOTAL	210,205	27,571	52,103	9,861	5,062	4,241	109,665	1,291,834	0

WHITE HOUSE HEALTHCARE & REHAB  
 Provider CCN: 31-5372  
 Period from 1/1/2023 to 12/31/2023

Worksheet B Part II Tuesday, June 4, 2024 at 10:59:19 AM

ALLOCATION OF CAPITAL - RELATED COSTS

	Total
	18
1 Cap Rel Costs - Bldgs & Fixtures	
2 Cap Rel Costs - Movable Equipment	
3 Employee Benefits	
4 Administrative & General	
5 Plant Operation, Maint. & Repairs	
6 Laundry & Linen Service	
7 Housekeeping	
8 Dietary	
9 Nursing Administration	
10 Central Services & Supply	
11 Pharmacy	
12 Medical Records & Library	
13 Social Service	
15 Activities	
ANCILLARY SERVICE COST CENTERS	
30 Skilled Nursing Facility	1,237,040
31 Nursing Facility	0
33 Other Long Term Care	0
OTHER REIMBURSABLE COST CENTERS	
40 Radiology	70
41 Laboratory	129
42 Intravenous Therapy	0
43 Oxygen (Inhalation) Therapy	58
44 Physical Therapy	20,200
45 Occupational Therapy	19,955
46 Speech Pathology	485
47 Electrocardiology	0
48 Medical Supplies Charged to Patients	5,507
49 Drugs Charged to Patients	8,383
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	1,291,827
90 Gift, Flower, Coffee Shops & Canteen	0
91 Barber and Beauty Shop	0
92 Physicians Private Offices	0
93 Nonpaid Workers	0
94 Patients Laundry	0
95 Other Non Reimbursable Cost	7
98 Cross Foot Adjustments	
99 Negative Cost Center	
100 TOTAL	1,291,834



WHITE HOUSE HEALTHCARE & REHAB  
 Provider CCN: 31-5372  
 Period from 1/1/2023 to 12/31/2023

Worksheet B-1 Tuesday, June 4, 2024 at 10:59:19 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	54,732				
10	Central Services & Supply	0	54,732			
11	Pharmacy	0	0	54,732		
12	Medical Records & Library	0	0	0	54,732	
13	Social Service	0	0	0	0	54,732
15	Activities	0	0	0	0	0
	ANCILLARY SERVICE COST CENTERS					
30	Skilled Nursing Facility	54,732	54,732	54,732	54,732	54,732
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	54,732	54,732	54,732	54,732	54,732
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
98	Cross Foot Adjustments	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0
102	Cost to be Allocated per Bp1	1,065,255	640,616	49,053	15,089	186,255
						755,551

WHITE HOUSE HEALTHCARE & REHAB  
 Provider CCN: 31-5372  
 Period from 1/1/2023 to 12/31/2023

Worksheet B-1 Tuesday, June 4, 2024 at 10:59:19 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	
103	Unit Cost Multiplier per Bp1	29.098822	0.384334	0.192695	0.000000	0.246687	28.248056	7.268435	29.901130	17.484050
104	Cost to be Allocated per Bp2	0	0	0	0	83,733	56,362	25,148	28,436	210,205
105	Unit Cost Multiplier per Bp2	0.000000	0.000000	0.000000	0.000000	0.005462	1.436743	0.459475	0.754151	1.280208

WHITE HOUSE HEALTHCARE & REHAB  
 Provider CCN: 31-5372  
 Period from 1/1/2023 to 12/31/2023

Worksheet B-1 Tuesday, June 4, 2024 at 10:59:19 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	
103	Unit Cost Multiplier per Bp1	19.463111	11.704597	0.896240	0.275689	3.403037	13.804557
104	Cost to be Allocated per Bp2	27,571	52,103	9,861	5,062	4,241	109,665
105	Unit Cost Multiplier per Bp2	0.503746	0.951966	0.180169	0.092487	0.077487	2.003672



WHITE HOUSE HEALTHCARE & REHAB  
Provider CCN: 31-5372  
Period from 1/1/2023 to 12/31/2023

Worksheet B-2 Tuesday, June 4, 2024 at 10:59:19 AM

Post Step Down Adjustments

Worksheet B

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

#

Worksheet has no records.

WHITE HOUSE HEALTHCARE & REHAB  
 Provider CCN: 31-5372  
 Period from 1/1/2023 to 12/31/2023

Worksheet C Tuesday, June 4, 2024 at 10:59:19 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	16,041	17,336	0.925300
41	Laboratory	29,363	23,553	1.246678
42	Intravenous Therapy	0	0	0.000000
43	Oxygen (Inhalation) Therapy	13,160	10,556	1.246684
44	Physical Therapy	637,469	828,192	0.769712
45	Occupational Therapy	588,589	778,181	0.756365
46	Speech Pathology	110,587	254,847	0.433935
47	Electrocardiology	0	0	0.000000
48	Medical Supplies Charged to Patients	16,418	0	0.000000
49	Drugs Charged to Patients	536,317	743,811	0.721039
50	Dental Care - Title XIX only	0	0	0.000000
51	Support Surfaces	0	0	0.000000
52	Other Ancillary Service Cost Center	0	0	0.000000
60	Clinic	0	0	0.000000
63	Other Outpatient Service Cost	0	0	0.000000
71	Ambulance	0	0	0.000000
100	TOTAL	1,947,944	2,656,476	

WHITE HOUSE HEALTHCARE & REHAB  
 Provider CCN: 31-5372  
 Period from 1/1/2023 to 12/31/2023

Worksheet D Part I Tuesday, June 4, 2024 at 10:59:19 AM

Skilled Nursing Facility  
 Title XVIII

PART I - ANCILLARY COST APPORTIONMENT

CMS #	Cost Center Description	Ratio of cost to charges 1	Health Care Program Charges		Health Care Program Cost	
			Part A 2	Part B 3	Part A 4	Part B 5
<b>ANCILLARY SERVICE COST CENTERS</b>						
40	Radiology	0.925300	15,760	0	14,583	0
41	Laboratory	1.246678	0	0	0	0
42	Intravenous Therapy	0.000000	0	0	0	0
43	Oxygen (Inhalation) Therapy	1.246684	0	0	0	0
44	Physical Therapy	0.769712	328,641	0	252,959	0
45	Occupational Therapy	0.756365	318,577	0	240,960	0
46	Speech Pathology	0.433935	135,878	0	58,962	0
47	Electrocardiology	0.000000	0	0	0	0
48	Medical Supplies Charged to Patients	0.000000	0	0	0	0
49	Drugs Charged to Patients	0.721039	721,239	0	520,041	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>1,520,095</b>	<b>0</b>	<b>1,087,505</b>	<b>0</b>

WHITE HOUSE HEALTHCARE & REHAB  
 Provider CCN: 31-5372  
 Period from 1/1/2023 to 12/31/2023

Worksheet D Part II Tuesday, June 4, 2024 at 10:59:19 AM

Skilled Nursing Facility  
 Title XVIII

Part II - APPORTIONMENT OF VACCINE COST

#	Description	Amount
1	Drugs charged to patients - RCC	0.721039
2	Program vaccine charges	11,400
3	Program costs	8,220

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	14,583	0
41	Laboratory	0	0	0	0
42	Intravenous Therapy	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	0	0	0
44	Physical Therapy	0	0	252,959	0
45	Occupational Therapy	0	0	240,960	0
46	Speech Pathology	0	0	58,962	0
47	Electrocardiology	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	0
49	Drugs Charged to Patients	0	0	520,041	0
50	Dental Care - Title XIX only	0	0	0	0
51	Support Surfaces	0	0	0	0
	=====	=====	=====	=====	=====
100	TOTAL	0	0	1,087,505	0

WHITE HOUSE HEALTHCARE & REHAB  
Provider CCN: 31-5372  
Period from 1/1/2023 to 12/31/2023

Worksheet D-1 Tuesday, June 4, 2024 at 10:59:19 AM

Nursing Facility  
Title XVIII

PART I - CALCULATION OF INPATIENT ROUTINE COSTS

CMS #	DESCRIPTION	AMOUNT
1	Inpatient days incl. private	54,732
2	Private room days	0
3	Inpatient days incl. Program prvt.	9,372
4	Med. nec. Program prvt. room days	0
5	Total general Inpatient routine svc.s co	17,162,624
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT		
6	General Inpatient routine service charge	3,177,831
7	General Inpatient routine service RCC	5.400735
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	17,162,624
PROGRAM INPATIENT ROUTINE SERVICE COSTS		
16	Adjusted general Inpatient per diem cost	313.58
17	Program routine service cost	2,938,872
18	Med. nec. program prvt. room cost	0
19	Total program general Inpatient cost	2,938,872
20	Capital related cost allocated to inpati	1,237,040
21	Per diem capital related costs	22.60
22	Program capital related cost	211,807
23	Inpatient routine service cost	2,727,065
24	Aggregate charges to beneficiaries for e	0
25	Total program routine service costs for	2,727,065
26	Per diem limitation	0.00
27	I/p routine service cost limitation	0
28	Reimbursable Inpatient routine service c	0

WHITE HOUSE HEALTHCARE & REHAB  
Provider CCN: 31-5372  
Period from 1/1/2023 to 12/31/2023

Worksheet D-1 Tuesday, June 4, 2024 at 10:59:19 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)	54,732
2	Program inpatient days (see instructions)	9,372
3	Total Nursing & Allied Health costs ( see instructions)	0
4	Nursing & Allied Health ratio (Line 2 divided by line 1)	0.171234
5	Program Nursing & Allied Health costs for pass-through (Line 3 times line 4)	0

WHITE HOUSE HEALTHCARE & REHAB  
 Provider CCN: 31-5372  
 Period from 1/1/2023 to 12/31/2023

Worksheet E Tuesday, June 4, 2024 at 10:59:19 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)	6,750,640
2	Nursing and Allied Health Education Activities (pass through payments)	0
		-----
3	Subtotal	6,750,640
4	Primary payor amounts	0
5	Coinsurance	1,360,000
6	Reimbursable bad debts (From your records)	954,012
7	Reimbursable bad debts for dual eligible beneficiaries (See instructions)	646,496
8	Adjusted reimbursable bad debts. (See instructions)	620,108
9	Recovery of bad debts - for statistical records only	0
10	Utilization review	0
		-----
11	Subtotal	6,010,748
12	Interim payments (See instructions)	5,897,333
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)	12,402
14.99	Sequestration adjustment (See instructions)	107,813
15	Balance due provider/program	-6,800
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	8,220
19	Total reasonable costs	8,220
20	Medicare Part B ancillary charges	11,400
21	Cost of covered services	8,220
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	8,220
26	Interim adjustment	7,485
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)	164
		-----
29	Balance due provider/program	571
30	Protested amounts (Nonallowable cost report items)	0

WHITE HOUSE HEALTHCARE & REHAB  
 Provider CCN: 31-5372  
 Period from 1/1/2023 to 12/31/2023

Worksheet E-1 Tuesday, June 4, 2024 at 10:59:19 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		5,897,333		7,485
2	Interim payments payable on individual bills, eithe		0		0
3.01	Lump sums ... to Provider		0		0
3.02	Lump sums ... to Provider		0		0
3.03	Lump sums ... to Provider		0		0
3.04	Lump sums ... to Provider		0		0
3.05	Lump sums ... to Provider		0		0
3.50	Lump sums ... to Program		0		0
3.51	Lump sums ... to Program		0		0
3.52	Lump sums ... to Program		0		0
3.53	Lump sums ... to Program		0		0
3.54	Lump sums ... to Program		0		0
3.99	SUBTOTAL		0		0
4	TOTAL INTERIM PAYMENTS		5,897,333		7,485

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



WHITE HOUSE HEALTHCARE & REHAB  
 Provider CCN: 31-5372  
 Period from 1/1/2023 to 12/31/2023

Worksheet G Tuesday, June 4, 2024 at 10:59:19 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	187,811	0	0	0
2	Temporary investments	0	0	0	0
3	Notes receivable	0	0	0	0
4	Accounts receivable	2,516,291	0	0	0
5	Other receivables	0	0	0	0
	Less: allowances for uncollectible notes and				
6	accounts receivable	43,300	0	0	0
7	Inventory	0	0	0	0
8	Prepaid expenses	264,022	0	0	0
9	Other current assets	-1,678,701	0	0	0
10	Due from other funds	0	0	0	0
11	<b>TOTAL CURRENT ASSETS</b>	<b>1,246,123</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	0	0	0	0
16	Less: Accumulated depreciation	0	0	0	0
17	Leasehold improvements	0	0	0	0
18	Less: Accumulated amortization	21,241	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	134,322	0	0	0
24	Less: Accumulated depreciation	0	0	0	0
25	Minor equipment depreciable	0	0	0	0
26	Minor equipment nondepreciable	0	0	0	0
27	Other fixed assets	5,151	0	0	0
28	<b>TOTAL FIXED ASSETS</b>	<b>118,232</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	0	0	0	0
33	<b>TOTAL OTHER ASSETS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
34	<b>TOTAL ASSETS</b>	<b>1,364,355</b>	<b>0</b>	<b>0</b>	<b>0</b>

WHITE HOUSE HEALTHCARE & REHAB  
 Provider CCN: 31-5372  
 Period from 1/1/2023 to 12/31/2023

Worksheet G Tuesday, June 4, 2024 at 10:59:19 AM

BALANCE SHEET

CMS #	LIABILITIES AND FUND BALANCES (omit cents)	General	Specific	Endowment	Plant
		Fund 1	Purpose Fund 2	Fund 3	Fund 4
<b>CURRENT LIABILITIES</b>					
35	Accounts payable	1,599,334	0	0	0
36	Salaries, wages & fees payable	0	0	0	0
37	Payroll taxes payable	46,097	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	709,014	0	0	0
43	<b>TOTAL CURRENT LIABILITIES</b>	<b>2,354,445</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>LONG TERM LIABILITIES</b>					
44	Mortgage payable	0	0	0	0
45	Notes payable	0	0	0	0
46	Unsecured loans	0	0	0	0
47	Loans from owners	0	0	0	0
48	Other long term liabilities	0	0	0	0
49	Other	0	0	0	0
50	<b>TOTAL LONG TERM LIABILITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
51	<b>TOTAL LIABILITIES</b>	<b>2,354,445</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL ACCOUNTS</b>					
52	General fund balance	-990,090			
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>-990,090</b>	<b>0</b>	<b>0</b>	<b>0</b>
60	<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>1,364,355</b>	<b>0</b>	<b>0</b>	<b>0</b>

WHITE HOUSE HEALTHCARE & REHAB  
 Provider CCN: 31-5372  
 Period from 1/1/2023 to 12/31/2023

Worksheet G-1 Tuesday, June 4, 2024 at 10:59:19 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		183216		0		0		0
2 Net income (loss)		-237071						
3 Total		-53855		0		0		0
4 Additions (Credit adjustments)	0		0		0		0	
5	0		0		0		0	
6	0		0		0		0	
7	0		0		0		0	
8	0		0		0		0	
9	0		0		0		0	
10 Total Additions		0		0		0		0
11 Subtotal		-53855		0		0		0
12 Deductions (Debit adjustments)	0		0		0		0	
13	936235		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		936235		0		0		0
19 Fund balances - ending		-990090		0		0		0

WHITE HOUSE HEALTHCARE & REHAB  
 Provider CCN: 31-5372  
 Period from 1/1/2023 to 12/31/2023

Worksheet G-2 Part I Tuesday, June 4, 2024 at 10:59:19 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	18,780,196		18,780,196
2	Nursing Facility	0		0
4	Other Long Term Care	0		0
		-----	-----	-----
5	Total general Inpatient care services	18,780,196		18,780,196
	ALL OTHER CARE SERVICES			
6	Ancillary services	2,620,791	0	2,620,791
7	Clinic		0	0
8	Home Health Agency Cost		0	0
9	Ambulance		0	0
		-----	-----	-----
13		0		
		=====	=====	=====
14	Total Patient Revenues	21,400,987	0	21,400,987

WHITE HOUSE HEALTHCARE & REHAB  
Provider CCN: 31-5372  
Period from 1/1/2023 to 12/31/2023

Worksheet G-2 Part II Tuesday, June 4, 2024 at 10:59:19 AM

Statement of Patient Revenues and Operating Expenses

PART II - OPERATING EXPENSES

CMS #	Description		
1	Operating Expenses		19,510,105
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		19,510,105

WHITE HOUSE HEALTHCARE & REHAB  
 Provider CCN: 31-5372  
 Period from 1/1/2023 to 12/31/2023

Worksheet G-3 Tuesday, June 4, 2024 at 10:59:19 AM

Statement of Revenues and Expenses

CMS #	Description	
1	Total Patient Revenues	21,400,987
2	Less: contractual allowances and ...	2,148,248
3	Net Patient Revenues (Line 1 - 2)	19,252,739
4	Less: total operating expenses	19,510,105
5	Net income from service to patients (Line 3 - 4)	-257,366
	Other Income:	
6	Contributions, donations, bequests, etc.	0
7	Income from investments	2,346
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	0
14	Revenue from meals sold to employees and guests	0
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	360
22	Rental of skilled nursing space	0
23	Government appropriations	0
24	Barber & Beauty	0
24.01	Other Income	17,589
24.02		0
24.03		0
24.04		0
24.05	PPP Forgiveness	0
24.06		0
24.50	COVID-19 PHE Funding	0
25	Total other income	20,295
26	Total	-237,071
27	Other Expenses (specify)	0
28		0
29		0
29.01		0
30	Total other expenses	0
31	Net income (or loss) for the period	-237,071

**WHITE HOUSE HEALTHCARE CENTER LLC**  
**(a limited liability company)**

**FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2023**

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## INDEPENDENT AUDITORS' REPORT

To the Members of  
White House Healthcare Center LLC

### **Opinion**

We have audited the accompanying financial statements of White House Healthcare Center LLC (a limited liability company), which comprise the balance sheet as of December 31, 2023, and the related statements of operations and members' deficiency, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of White House Healthcare Center LLC as of December 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of White House Healthcare Center LLC and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about White House Healthcare Center LLC's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

## **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of White House Healthcare Center LLC's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about White House Healthcare Center LLC's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

*Brand Sonnenschein LLP*

November 20, 2024

**WHITE HOUSE HEALTHCARE CENTER LLC**  
**(a limited liability company)**  
**BALANCE SHEET**  
**AT DECEMBER 31, 2023**

**ASSETS**

**Current assets**

Cash and cash equivalents (note 2)	\$ 9,780
Restricted cash - patient funds (note 2)	63,520
Accounts receivable - net of allowance of \$264,800	2,425,024
Prepaid expenses and other	<u>262,352</u>
<b>Total current assets</b>	<b>2,760,676</b>

Property and equipment - net (note 3)	118,233
Right-of-use asset (note 4)	13,411,933
Security deposit (note 4)	<u>80,000</u>

<b>TOTAL ASSETS</b>	<b>\$ <u><u>16,370,842</u></u></b>
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**LIABILITIES AND MEMBERS' DEFICIENCY**

**Current liabilities**

Accounts payable	\$ 1,484,824
Accrued expenses	575,841
Accrued and withheld taxes	46,097
Operating lease obligation (note 4)	423,473
Due to prior owner (note 11)	666,160
Due to private and third-party payors	578,814
Patients' funds payable	<u>63,520</u>
<b>Total current liabilities</b>	<b>3,838,729</b>

Due to related entity (note 9)	602,307
Operating lease obligation (note 4)	<u>13,064,152</u>
<b>Total liabilities</b>	<b>17,505,188</b>

<b>Members' deficiency</b>	<b><u>(1,134,346)</u></b>
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<b>TOTAL LIABILITIES AND MEMBERS' DEFICIENCY</b>	<b>\$ <u><u>16,370,842</u></u></b>
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**WHITE HOUSE HEALTHCARE CENTER LLC**  
**(a limited liability company)**  
**STATEMENTS OF OPERATIONS AND MEMBERS' DEFICIENCY**  
**YEAR ENDED DECEMBER 31, 2023**

Revenues	\$ 18,955,664
Operating expenses	<u>19,328,520</u>
Loss from operations	(372,856)
Non-operating revenue (expense):	
Interest income	2,346
Interest expense	<u>(10,817)</u>
<b>NET LOSS</b>	(381,327)
Members' deficiency - December 31, 2022	<u>(753,019)</u>
<b>MEMBERS' DEFICIENCY - DECEMBER 31, 2023</b>	<u><u>\$ (1,134,346)</u></u>

See accompanying notes to the financial statements.

**WHITE HOUSE HEALTHCARE CENTER LLC**  
**(a limited liability company)**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED DECEMBER 31, 2023**

<b>Cash flows from operating activities</b>	
Net loss	\$ (381,327)
Adjustments to reconcile net loss to net cash provided by operating activities:	
Depreciation	16,840
Net decrease in right-of-use asset and operating lease obligation due to straight-lining of rent	75,692
<b>(Increase) decrease in assets</b>	
Accounts receivable	(197,882)
Prepaid expenses and other	61,550
<b>Increase (decrease) in liabilities</b>	
Accounts payable	155,924
Accrued expenses and withheld taxes	(135,021)
Due to private and third-party payors	564,790
Patients' funds payable	(13,873)
<b>Net cash provided by operating activities</b>	<u>146,693</u>
<b>Cash flows from investing activities</b>	
Purchase of property and equipment	<u>(95,465)</u>
<b>Net cash used in investing activities</b>	<u>(95,465)</u>
<b>Cash flows from financing activities</b>	
Net payments from related entity	520,000
Net payments to prior owner	<u>(554,939)</u>
<b>Net cash used in financing activities</b>	<u>(34,939)</u>
<b>Net increase in cash, restricted cash, and cash equivalents</b>	16,289
Cash, restricted cash, and cash equivalents - December 31, 2022	<u>57,011</u>
<b>CASH, RESTRICTED CASH, AND CASH EQUIVALENTS - DECEMBER 31, 2023</b>	<u><u>\$ 73,300</u></u>

See accompanying notes to the financial statements.

**WHITE HOUSE HEALTHCARE CENTER LLC**  
**(a limited liability company)**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**NOTE 1 – FORMATION AND DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization and business** – White House Healthcare Center LLC (the “Company”) was formed in the state of New Jersey on February 23, 2022. The operating agreement provides, among other things, for the Company to continue at the will of the members, unless sooner terminated as provided in the agreement. The Company is licensed to operate a long-term care facility with 176 beds in Orange, New Jersey. The members of the Company are generally protected from liability for acts and obligations of the Company.

**Basis of accounting** – The books and records of the Company are maintained on the accrual basis in accordance with accounting principles generally accepted in the United States of America (“GAAP”).

**Cash equivalents** – Cash equivalents represent short-term investments with original maturity dates of three months or less.

**Restricted cash - patient funds** – The Company adopted Financial Accounting Standards Board (“FASB”) standard “ASU-2016-18, Statement of Cash Flows (Topic 230): Restricted Cash.” This standard requires that cash, restricted cash, and cash equivalents be included in beginning and ending cash, restricted cash, and cash equivalents on the statement of cash flows. The Company is required to maintain patient funds in a separate restricted account. The amount at all times must be equal to or exceed the aggregate of all outstanding obligations to the patients.

**Trade accounts receivable** – Trade accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has made reasonable collection efforts are written off through a charge to the valuation allowance and a credit to trade accounts receivable. The balance in the allowance for doubtful accounts increased by approximately \$196,800 during the year.

**Property and equipment** – Property and equipment are stated at cost. Depreciation is computed by the straight-line method over the estimated useful lives of the assets. Expenditures for maintenance and repairs are charged to operations as incurred. Significant renovations and replacements which improve and extend the life of the asset are capitalized.

**Leases** – The Company adopted “ASC-842, Leases.” With this adoption, the Company determined which contracts conveyed the Company a right to control identified property, plant, or equipment for a period of time in exchange for consideration, that were deemed leases. The Company classified these contracts as Right-of-Use (“ROU”) assets. ROU assets and lease liabilities are recognized based on the present value of lease payments over the lease term, with lease expense recognized on a straight-line basis.

Lease agreements may contain rent escalation clauses, rent holidays, or certain landlord incentives, including tenant improvement allowances. ROU assets include amounts for scheduled rent increases and may be reduced by lease incentive amounts. Using the transition approach, the Company elected to use the following practical expedients and, therefore, did not reassess any of the following: (1) whether any expired or existing contracts are or contain leases, (2) the lease classification of expired or existing operating leases and recorded them as operating leases and all existing leases that were classified as capital leases as financing leases, and (3) initial direct costs for any existing leases.

**WHITE HOUSE HEALTHCARE CENTER LLC**  
**(a limited liability company)**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**NOTE 1 – FORMATION AND DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

With implementation, the Company also elected the following practical expedients of (1) using the Company’s implicit borrowing rate (if available at the time of the lease origination); or (2) using a risk-free discount rate (US Treasury Rate) for the lease-derived ROU assets. ROU assets were treated separately from non-lease components of all asset classes. For leases utilizing the risk-free rate expedient, the Company elected to use a period comparable with that of the lease term, as an accounting policy election for all leases. The Company also made an accounting policy election to not record ROU assets or lease liabilities for leases with an initial term of 12 months or less and recognizes payments for such leases in its statement of operations on a straight-line basis over the lease term. There were no residual value guarantees in any of the leases. The Company used hindsight in determining the lease term.

**Revenues** – Revenue is derived primarily from providing healthcare services to the Company’s patients. Revenues are recognized when services are provided to the patients at the amount that reflects the consideration to which the Company expects to be entitled from patients and third-party payors, including Medicaid, Medicare, and insurers (private and Medicare replacement plans), in exchange for providing patient care. The healthcare services in transitional and skilled, home health, and hospice patient contracts include routine services in exchange for a contractual agreed-upon amount or rate. Routine services are treated as a single performance obligation satisfied over time as services are rendered. As such, patient care services represent a bundle of services that are not capable of being distinct. Additionally, there may be ancillary services which are not included in the daily rates for routine services, but instead are treated as separate performance obligations satisfied at a point in time, if and when those services are rendered.

Revenues recognized from healthcare services are adjusted for estimates of variable consideration to arrive at the transaction price. The Company determines the transaction price based on contractually agreed-upon amounts or rates, adjusted for estimates of variable consideration. The Company uses the expected value method to determine the variable component that should be used to arrive at the transaction price, using contractual agreements and historical reimbursement experience within each payor type. The amount of variable consideration which is included in the transaction price may be constrained and is included in the net revenue only to the extent that it is probable that a significant reversal in the amount of the cumulative revenue recognized will not occur in a future period. If actual amounts of consideration ultimately received differ from estimates, the Company adjusts these estimates, which would affect net service revenue in the period such variances become known.

**Income taxes** – The Company is treated as a partnership for federal income tax purposes and does not incur income taxes. Instead, its earnings and losses are included on the returns of the members. The policy of the Company is to record interest expenses and penalties relating to income taxes in operating expenses. During the year, there were no income tax-related interest or penalty expenses and no accrued interest and penalties.

In 2020, the State of New Jersey passed the Business Alternative Income Tax Act (“BAIT”). This law allowed LLCs to pay tax due on partnership earnings instead of on the individual owners’ returns. The tax rates are graduated and range from 5.675% to 10.9% of earnings. The Company did not record any BAIT payments during the year on behalf of owners.

**Government grants** – The Company adopted “ASU-2021-10, Government Assistance (Topic 832: Disclosures by Business Entities about Government Assistance).” The Company’s accounting policy for government grants is to follow International Accounting Standards No. 20 – “Accounting for Government Grants and Disclosure of Government Assistance.”

**WHITE HOUSE HEALTHCARE CENTER LLC**  
**(a limited liability company)**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**NOTE 1 – FORMATION AND DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Advertising** – Advertising costs, except for costs associated with direct-response advertising, are charged to operations when incurred. The costs of direct-response advertising are capitalized and amortized over the period during which future benefits are expected to be received.

**Estimates** – The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Subsequent events** – The Company has reviewed subsequent events and transactions for potential recognition and disclosure in the financial statements through November 20, 2024, the date the financial statements were available to be issued. No subsequent events were identified.

**NOTE 2 – CASH, RESTRICTED CASH, AND CASH EQUIVALENTS**

The balance in cash, restricted cash, and cash equivalents at December 31, 2023, consists of the following:

Operating cash	\$	9,780
Restricted cash – patient funds		<u>63,520</u>
Total cash, restricted cash, and cash equivalents	\$	<u>73,300</u>

**NOTE 3 – PROPERTY AND EQUIPMENT**

Property and equipment at December 31, 2023, are summarized as follows:

	Estimated life (years)		
Leasehold improvements	15	\$	20,037
Furniture and equipment	5-7		<u>119,437</u>
			139,474
Less: accumulated depreciation			<u>21,241</u>
		\$	<u>118,233</u>

Included in leasehold improvements at December 31, 2023, was approximately \$5,200 of construction in progress for design fees related to a planned renovation project. The assets are booked as phases of construction are completed. Depreciation will begin when the assets are placed in service.

Depreciation expense was \$16,840 for the year.



**WHITE HOUSE HEALTHCARE CENTER LLC**  
**(a limited liability company)**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**NOTE 4 – LEASES**

The Company occupies its premises under an operating lease from an unrelated landlord that is set to expire on August 31, 2042. The lease provides for an annual base rent of \$960,000, which increases by 5% every five years, with the first increase scheduled for September 1, 2027. The lease provides for additional rent of all real estate taxes, property insurance, and maintenance costs. The lease is secured by certain furniture, fixtures, and equipment of the Company. The lease requires a security deposit of one month's rent, which was \$80,000 at December 31, 2023. The Company recorded rent expense of \$1,338,652 for the year for this lease, which includes \$262,381 of real estate taxes and \$40,579 of property insurance.

ROU assets represent the Company's right to use an underlying asset for the lease term if greater than twelve months. Lease obligations represent the Company's liability to make lease payments arising from the lease. Operating lease ROU assets and related obligations are recognized at the commencement date based on the present value of lease payments over the lease term, discounted using an appropriate risk-free rate. The risk-free rate is based on the information available at the commencement date to determine the present value of lease payments. The value of an option to extend or terminate a lease is reflected to the extent it is reasonably certain management will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

The following table is a summary of components of lease expense and year-end ROU assets and lease liabilities relating to operating leases for the year.

Operating lease cost	\$ 1,035,692
Short-term lease cost	25,415
Variable lease cost	<u>302,960</u>
Total	\$ <u>1,364,067</u>
Operating lease ROU assets	\$ <u>13,411,933</u>
Other current liabilities	\$ 423,473
Operating lease liabilities	<u>13,064,152</u>
Total operating lease liabilities	\$ <u>13,487,625</u>
Weighted-average remaining lease term	18.67 years
Weighted-average discount rate	4.06%

Future lease liability maturities at December 31, 2023, are as follows:

2024	\$ 960,000
2025	960,000
2026	960,000
2027	976,000
2028	1,008,000
Thereafter	<u>14,544,600</u>
Total undiscounted lease liabilities	19,408,600
Less: imputed interest on lease liabilities	<u>5,920,975</u>
Total lease liabilities	\$ <u>13,487,625</u>

**WHITE HOUSE HEALTHCARE CENTER LLC**  
**(a limited liability company)**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**NOTE 4 – LEASES (continued)**

The following table presents supplemental cash flow information for the year.

Operating cash flows for operating leases	\$ 960,000
ROU assets recorded in exchange for operating lease obligations	\$ 13,894,277

**NOTE 5 – REVENUES**

Approximately 1% of revenues for the year were derived from billings to the New Jersey Department of Health for stays by Medicaid patients. Approximately 50% of revenues for the year were derived from billings to Managed Care Organizations that were approved by the New Jersey Department of Health. Approximately 37% of revenues for the year were derived from billings to the Federal government for stays by Medicare patients covered by Part A and for services provided which are covered by Medicare Part B.

**NOTE 6 – CONCENTRATION OF CREDIT RISK**

The Company maintains its cash balances at several financial institutions. At December 31, 2023, accounts at each institution are insured by the Federal Deposit Insurance Corporation (“FDIC”) up to \$250,000 per entity. At December 31, 2023, the Company had no uninsured bank balances.

At December 31, 2023, the Company had approximately 3% of its receivables due from the New Jersey Department of Health, 38% of its receivables due from Managed Care Organizations, and 18% of its receivables due from the Federal government for Medicare recipients.

At December 31, 2023, approximately 41% of the accounts payable balance was payable to three vendors.

**NOTE 7 – ECONOMIC DEPENDENCY**

During the year, the Company purchased a substantial portion of its services from one vendor. Purchases from this vendor totaled approximately \$960,000. There was no balance due to this vendor at December 31, 2023.

A substantial amount of the facility’s services are contracted from outside companies.

**NOTE 8 – ADVERTISING**

Advertising and recruiting expenses were \$113,125 for the year. There were no direct-response advertising costs either capitalized or expensed.

**WHITE HOUSE HEALTHCARE CENTER LLC**  
**(a limited liability company)**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**NOTE 9 – RELATED-PARTY TRANSACTIONS**

The amount due to an affiliated entity that is controlled by the Company’s members was \$602,307 at December 31, 2023. This loan was deemed to be non-interest-bearing and is not expected to be repaid within the year.

The Company recorded \$212,214 of fiscal service fees during the year, which were provided by a related entity. The Company also recorded \$14,380 to lease a workspace for the related entity, which is included in rent expense. At December 31, 2023, the amount due to the related entity and included in accounts payable was \$4,000. There were no future lease commitments due from the Company for the related entity’s workspace.

**NOTE 10 – DUE TO MEMBERS**

During the year, the Company recorded \$260,000 of management fees to members. There was no balance due to members at December 31, 2023.

**NOTE 11 – DUE TO PRIOR OWNER**

The Company has either received payments due to the prior owner or has had recoupments which the prior owner was required to reimburse. The balance owed to the prior owner at December 31, 2023, was \$666,160.

**NOTE 12 – SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION**

Cash paid during the year for interest	\$ <u>10,817</u>
--	------------------

**NOTE 13 – EMPLOYEE BENEFIT PLANS**

The Company makes contributions to a multiemployer health plan for its union-represented employees, pursuant to a collective-bargaining agreement. Contributions to the multiemployer health plan were \$303,258 for the year. The collective-bargaining agreement is set to expire on December 21, 2025.

The Company makes contributions to various insurers for health plans for its non-union employees. Such contributions were \$492,248 for the year.

**NOTE 14 – CONTINGENCIES**

Revenues are based on current billings. Certain adjustments may be made in subsequent periods as a result of audits or appeals, the final results of which are not determinable as of the date of the financial statements. Such adjustments, if any, will be reflected in revenues in the period in which they are ascertained.

The Company uses a corporate credit card for company purchases, with a \$70,000 spending limit. The balance due on the credit card at December 31, 2023, was \$41,154, and is included in accounts payable.

**WHITE HOUSE HEALTHCARE CENTER LLC**  
**(a limited liability company)**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

**NOTE 14 – CONTINGENCIES (continued)**

At times, the Company may be involved in various lawsuits and is subject to certain contingencies in the normal course of business. Management vigorously defends any claims that are asserted.

The New Jersey Department of Health is currently in the process of revising the methodology used to calculate the Medicaid reimbursement rate paid to the Company. The effect of these revisions on future operations cannot be determined at this time.

**NOTE 15 – RISKS AND UNCERTAINTIES**

During 2023, inflationary pressures have caused the cost of services and supplies to increase drastically. In response to this, the Federal Reserve Board has increased the federal funds rate from approximately 0.02% in March 2022 to 5.34% by December 2023. This increase has caused the cost of borrowing to jump significantly in a short period of time. If these increased rates continue for the long term, it could impact the Company's ability to finance its operations in the future.

## INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

To the Members of  
White House Healthcare Center LLC

We have audited the financial statements of White House Healthcare Center LLC as of December 31, 2023, and for the year then ended, and our report thereon dated November 20, 2024, which expressed an unmodified opinion on those financial statements, appears on page one. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information included in the accompanying schedules of revenues, operating expenses, patient days, and payroll and benefits is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Brand Sonnenschine LLP*

November 20, 2024

**WHITE HOUSE HEALTHCARE CENTER LLC**  
**(a limited liability company)**  
**SUPPLEMENTARY INFORMATION**  
**REVENUES**  
**YEAR ENDED DECEMBER 31, 2023**

		<b>Per Patient Day</b>
<b>Current year</b>		
Medicaid	\$ 189,355	\$ 249.81
Medicaid managed care	9,572,330	249.35
Private	570,573	349.83
Medicare - Part A	6,716,457	709.09
Medicare - Part A bad debt	(315,023)	(33.26)
HMO	1,388,910	380.52
Hospice	<u>212,042</u>	250.94
<b>Total current year</b>	<u>18,334,644</u>	<u>\$ 327.12</u>
 <b>Miscellaneous</b>		
Ancillary	603,071	
Other	<u>17,949</u>	
	<u>621,020</u>	
 <b>TOTAL REVENUES</b>	 <u>\$ 18,955,664</u>	

**WHITE HOUSE HEALTHCARE CENTER LLC**  
**(a limited liability company)**  
**SUPPLEMENTARY INFORMATION**  
**OPERATING EXPENSES**  
**YEAR ENDED DECEMBER 31, 2023**

<b>DIRECT PATIENT CARE COST</b>		<b>Per Patient Day</b>
<b>Direct routine patient care costs</b>		
Salaries - RN	\$ 1,477,540	\$ 26.36
- LPN	1,495,244	26.68
- CNA	2,223,696	39.67
Employee benefits	958,258	17.10
Contracted nursing	939,391	16.76
	<u>7,094,129</u>	<u>126.57</u>
 <b>Routine patient care costs - not directly reported</b>		
Medical supplies	351,069	6.26
COVID expenses	34,331	0.61
Oxygen	9,013	0.16
OTC drugs	15,976	0.29
	<u>410,389</u>	<u>7.32</u>
 <b>TOTAL DIRECT PATIENT CARE COST</b>	 <b><u>7,504,518</u></b>	 <b><u>133.89</u></b>
 <b>ANCILLARY PATIENT CARE COSTS</b>		
Radiology and laboratory	36,420	0.65
Salaries - Therapy	782,537	13.96
Employee benefits	144,304	2.57
Therapy services	65,115	1.16
Prescription drugs	415,577	7.41
Ambulance	29,187	0.52
Physicians	1,224	0.02
	<u>1,474,364</u>	<u>26.29</u>

**WHITE HOUSE HEALTHCARE CENTER LLC**  
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**SUPPLEMENTARY INFORMATION**  
**OPERATING EXPENSES**  
**YEAR ENDED DECEMBER 31, 2023**

<b>INDIRECT PATIENT CARE COSTS</b>	<b>Per Patient Day</b>	
<b>Nursing administration</b>		
Salaries - DON and ADON	\$ 335,727	\$ 5.99
- Nursing supervisors	159,062	2.84
Employee benefits	80,945	1.44
Clinical services	210,939	3.76
	786,673	14.03
 <b>Workforce-related costs - patient care</b>		
Direct patient care recruitment	82,947	1.48
	82,947	1.48
 <b>Patient support services</b>		
Food and supplements	575,554	10.27
Salaries - Dietary	922,360	16.46
Employee benefits	150,892	2.69
Dietician	83,143	1.48
Dietary supplies	68,321	1.22
Salaries - Housekeeping and laundry	674,994	12.04
Employee benefits	110,425	1.97
Contracted housekeeping and laundry	278,556	4.97
Housekeeping and laundry supplies	60,430	1.08
Salaries - Social services	118,305	2.11
Employee benefits	21,816	0.39
Salaries - Recreation	254,071	4.53
Employee benefits	46,852	0.84
Contracted recreation	22,766	0.41
Recreation supplies and services	22,565	0.40
Medical director	48,000	0.86
Pharmacy consultant	54,954	0.98
Fire drill	11,766	0.21
Garbage disposal	23,947	0.43
Exterminating	11,784	0.21
	3,561,501	63.55
 <b>TOTAL INDIRECT PATIENT CARE COSTS</b>	 <b>4,431,121</b>	 <b>79.06</b>



**WHITE HOUSE HEALTHCARE CENTER LLC**  
**(a limited liability company)**  
**SUPPLEMENTARY INFORMATION**  
**OPERATING EXPENSES**  
**YEAR ENDED DECEMBER 31, 2023**

<b>ADMINISTRATIVE AND OPERATING COSTS</b>	<b>Per Patient Day</b>	
<b>Property operating costs</b>		
Salaries - Maintenance	\$ 183,058	\$ 3.27
Employee benefits	29,947	0.53
Maintenance supplies and services	107,747	1.92
Contracted security	198,642	3.54
Gas	19,474	0.35
Electric	138,623	2.47
Water and sewer	92,313	1.65
Cable	3,699	0.07
Telephone	26,007	0.46
Real estate tax	262,381	4.68
Property insurance	40,579	0.72
	<u>1,102,470</u>	<u>19.66</u>
<b>Administrative and operating costs</b>		
Salaries - Administrator	352,701	6.29
Employee benefits	57,700	1.03
Salaries - Assistant administrator	221,188	3.95
Employee benefits	36,185	0.65
Salaries - Office	694,392	12.39
Employee benefits	113,597	2.03
Data processing	145,032	2.59
Office and postage	57,115	1.02
Management fees	260,000	4.64
Fiscal services	212,214	3.79
Office supplies and expenses	67,330	1.20
Insurance	313,255	5.59
Accounting	59,543	1.06
Legal	62,401	1.11
Travel	49,947	0.89
Consulting	123,959	2.21
License, dues, and seminars	49,647	0.89
	<u>2,876,206</u>	<u>51.33</u>
<b>TOTAL ADMINISTRATIVE AND OPERATING COSTS</b>	<b><u>3,978,676</u></b>	<b><u>70.99</u></b>

**WHITE HOUSE HEALTHCARE CENTER LLC**  
**(a limited liability company)**  
**SUPPLEMENTARY INFORMATION**  
**OPERATING EXPENSES**  
**YEAR ENDED DECEMBER 31, 2023**

		<b>Per Patient Day</b>
<b>CAPITAL COSTS</b>		
Rent	\$ 1,050,072	\$ 18.73
Depreciation	16,840	0.30
Equipment lease	<u>11,035</u>	<u>0.20</u>
<b>TOTAL CAPITAL COSTS</b>	<u>1,077,947</u>	<u>19.23</u>
 <b>NON-ALLOWABLE COSTS</b>		
Medicaid assessment tax	623,519	11.12
Bad debt expense	198,591	3.54
Marketing	30,178	0.54
Charitable contributions	9,514	0.17
Non-allowable miscellaneous	<u>92</u>	<u>-</u>
<b>TOTAL NON-ALLOWABLE COSTS</b>	<u>861,894</u>	<u>15.37</u>
 <b>TOTAL OPERATING EXPENSES</b>	 <b>\$ <u>19,328,520</u></b>	 <b>\$ <u>344.83</u></b>

**WHITE HOUSE HEALTHCARE CENTER LLC**  
**(a limited liability company)**  
**SUPPLEMENTARY INFORMATION**  
**PATIENT DAYS**  
**YEAR ENDED DECEMBER 31, 2023**

		<b>Percent of Total</b>
<b>SKILLED NURSING FACILITY</b>		
Medicaid	758	1.35%
Medicaid managed care	38,389	68.49%
Medicaid bedholds	1,304	2.33%
Private	1,631	2.91%
Medicare	9,472	16.90%
HMO	3,650	6.51%
Hospice	845	1.51%
	<u>56,049</u>	<u>100.00%</u>
 <b>Percent occupancy - 176 beds</b>	<u>87.25%</u>	

**WHITE HOUSE HEALTHCARE CENTER LLC**  
**(a limited liability company)**  
**SUPPLEMENTARY INFORMATION**  
**PAYROLL AND BENEFITS**  
**YEAR ENDED DECEMBER 31, 2023**

		<b>Per Patient Day</b>
<b>SALARIES</b>		
RN	\$ 1,477,540	\$ 26.36
LPN	1,495,244	26.68
CNA	2,223,696	39.67
Therapy	782,537	13.96
DON and ADON	335,727	5.99
Nursing supervisors	159,062	2.84
Dietary	922,360	16.46
Housekeeping and laundry	674,994	12.04
Social services	118,305	2.11
Recreation	254,071	4.53
Maintenance	183,058	3.27
Administrator	352,701	6.29
Assistant administrator	221,188	3.95
Office	<u>694,392</u>	<u>12.39</u>
<b>TOTAL SALARIES</b>	<b>\$ <u>9,894,875</u></b>	<b>\$ <u>176.54</u></b>
 <b>EMPLOYEE BENEFITS</b>		
Payroll taxes	\$ 729,544	
Workers' compensation	136,601	
Employee benefits	<u>884,776</u>	
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ <u>1,750,921</u></b>	
 <b>TOTAL EMPLOYEE BENEFITS AS A PERCENT OF SALARIES</b>	 <u>17.70%</u>	