

HARROGATE, INC.  
 Provider CCN: 31-5262  
 Period from 1/1/2022 to 12/31/2022

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

Worksheet S Sunday, May 21, 2023 at 11:56:00 PM

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: 05/21/2023 Time: 23:56:00 00  
 use only 2.  Manually prepared cost report  
 3.  If this is an amended report enter the number of times the provider resubmitted this cost report  
 3.01  No Medicare Utilization. Enter "Y" for yes or leave blank for no.  
 Contractor 4.  Cost Report Status 6. Contractor No. \_\_\_\_\_  
 use only [1] As Submitted 7.  First Cost Report Processed by Contractor  
 [2] Settled without audit 8.  Last Cost Report Processed by Contractor  
 [3] Settled with audit 9.  NPR Date: \_\_\_\_\_  
 [4] Reopened 10.  If line 4, column 1 is "4": Enter number of times reopened: \_\_\_\_\_  
 [5] Amended 11. Contractor Vendor Code \_\_\_\_\_  
 5. Date Received \_\_\_\_\_ 12.  Medicare Utilization. Enter "F" for full, "L" for low, or "N" for none  
 Date and time of ECR file creation: 05/21/2023 23:56

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 HARROGATE, INC. (31-5262) for the cost report period beginning January 1, 2022 and ending December 31, 2022, 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
<i>Mary Jo Kinneally</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
1   Printed name <i>Mary Jo Kinneally</i>		
2   Title <i>Director of Financial Services</i>		
3   Signature date <i>5/24/23</i>		

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 V	Title XVIII			Title XIX
		A	B	4	
1 SNF	0	0	0	0	
100 Total	0	0	0	0	

ECR Encryption Information:  
 05/21/2023 23:56  
 1sV9gtI3MoY.dm80KzGSKU0rHFv2E0  
 tUjhz0Y36dWwJpFp7LakWaoEipUdvZ  
 t5hx0jLLg10oJDWU

PI Encryption Information:  
 05/21/2023 23:56  
 Oc3fNLjA.choMDTfa67s4GIvpptPV0  
 A.gC60isnjH6sb:bPSSmNVFBTQOT0B  
 cqis3hKHEUOMeWmk

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.

HARROGATE, INC.  
 Provider CCN: 31-5262  
 Period from 1/1/2022 to 12/31/2022

Worksheet S-2 Part I Sunday, May 21, 2023 at 11:56:15 PM

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: 400 LOCUST STREET  
 2 City / State / Zip: LAKEWOOD NJ 08701  
 3 County / CBSA Code / Urban/Rural: Ocean 35154 Urban

Payment System  
 P., O. or N.

SNF AND SNF-BASED COMPONENT IDENTIFICATION

CMS #	COMPONENT	COMPONENT NAME	PROVIDER	DATE CERTIFIED	Payment System		
					P.	O.	N.
0		1	2	3	4	5	6
4	SNF	HARROGATE, INC.	31-5262	05/26/1988		P	
5	Nursing Facility						
7	SNF-Based HHA						
11	SNF-Based OLTC						
13	Other						
14	Cost Reporting Period (mm/dd/yyyy)		01/01/2022	12/31/2022			
15	Type of Control (See Instructions)			2			

TYPE OF FREESTANDING SKILLED NURSING FACILITY

16 Is this a distinct part skilled nursing facility that meets the requirements? N  
 17 Is this a composite distinct part skilled nursing facility that meets the requirements? N  
 18 Are there any costs included in Worksheet A which resulted from transactions with related organizations? 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 2,517,904  
 21 Declining Balance.  
 22 Sum of the Years' Digits  
 23 Sum of lines 20 through 22 2,517,904  
 24 If depreciation is funded, enter the balance as of the end of the period.  
 25 Were there any disposal of capital assets during the cost reporting period? (Y/N) N  
 26 Was accelerated depreciation claimed on any assets in the current or any prior cost report applies? N  
 Did you cease to participate in the Medicare program at the end of the period to which this cost report  
 27 applies (See PRM 15-1, Chapter 1)? N  
 28 Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? N

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

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

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? Yes  
 Is the malpractice a "claims-made:", or "occurrence" policy? If the policy is "claims-made" enter 1. If  
 39 policy is "occurrence", enter 2. 1  
 What is the liability limit for the malpractice policy? Enter in column 1 the monetary limit per  
 40 lawsuit. Enter in column 2 the monetary limit per policy year.

	Premiums	Paid	Losses	Self
				Insurance
41 List malpractice premiums and paid losses		93754		

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

HARROGATE, INC.  
 Provider CCN: 31-5282  
 Period from 1/1/2022 to 12/31/2022

Worksheet S-2 Part II Sunday, May 21, 2023 at 11:56:15 PM

Skilled Nursing Facility and Skilled Nursing Facility Healthcare Complex Reimbursement Questionnaire

Line #	1	2	3	4
1	N			
2	N			
3	N			
4	Y	A		
5	N			
6	N			
7	N			
8	N			
9	N			
10	N			
11	N			
12	N			
13	Y	04/14/2023	Y	04/14/2023
14	N		N	
15	N		N	
16	N		N	
17	N		N	
18	N		N	
19	1	2	3	3

COST REPORT PREPARER CONTACT INFORMATION  
 19 First name/Last name/Title Marinela Shgina  
 20 Employer. Zimmet Healthcare Services Group LLC  
 21 Telephone number/Email address. 732-970-0733 costreports@zhealthcare.com

HARROGATE, INC.  
 Provider CCN: 31-5262  
 Period from 1/1/2022 to 12/31/2022

Worksheet S-3 Part I Sunday, May 21, 2023 at 11:56:15 PM

Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex

PART I - STATISTICAL DATA

CMS #	Component	Bed days Available		Discharges		Admissions		Average Length of Stay	
		Title V	Title XVIII	Title V	Title XIX	Title V	Title XIX	Title V	Title XIX
1	Skilled Nursing Facility	68	24,820	0	2,249	0	2,249	0	16,441
2	Nursing Facility	0	0	0	0	0	0	0	0
4	Home Health Agency Cost	0	0	0	0	0	0	0	0
5	Other Long Term Care	0	0	0	0	0	0	0	0
8	Total	68	24,820	0	2,249	0	2,249	0	16,441

CMS #	Component	Discharges		Admissions		Average Length of Stay	
		Title V	Title XVIII	Title V	Title XIX	Title V	Title XIX
1	Skilled Nursing Facility	0	73	0	90	0.00	30.81
2	Nursing Facility	0	0	0	0	0.00	0.00
4	Home Health Agency Cost	0	0	0	0	0.00	0.00
5	Other Long Term Care	0	0	0	0	0.00	0.00
8	Total	0	73	0	90	0.00	30.81

CMS #	Component	Discharges		Admissions		Average Length of Stay	
		Title V	Title XVIII	Title V	Title XIX	Title V	Title XIX
1	Skilled Nursing Facility	0	91	0	58	144.37	0
2	Nursing Facility	0	0	0	0	0.00	0
4	Home Health Agency Cost	0	0	0	0	0.00	0
5	Other Long Term Care	0	0	0	0	0.00	0
8	Total	0	91	0	58	144.37	0

HARROGATE, INC.  
 Provider CCN: 31-5262  
 Period from 1/1/2022 to 12/31/2022

Worksheet S-3 Part II Sunday, May 21, 2023 at 11:56:15 PM

SNF Wage Index Information

PART II - DIRECT SALARIES

CMS #	Description	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	8,095,705	0	8,095,705	300,291.00	26.96
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)	8,095,705	0	8,095,705	300,291.00	26.96
7	Other Long Term Care	0	0	0	0.00	
8	Home Health Agency	0	0	0	0.00	
9	CMHC	0	0	0	0.00	
10	Hospice	0	0	0	0.00	
11	Other Excluded Areas	1,095,427	0	1,095,427	27,826.00	39.37
12	Subtotal Excluded salary (Sum of lines 7-11)	1,095,427	0	1,095,427	27,826.00	39.37
13	Total Adjusted Salaries (Line 6 - 12)	7,000,278	0	7,000,278	272,465.00	25.69
OTHER WAGES AND RELATED COSTS						
14	Contract Labor: Patient Related & Mgmt	798,032	0	798,032	11,912.00	66.99
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)	1,773,844	0	1,773,844		
18	Wage related costs (See Part IV)	0	0	0		
19	Wage related costs (excluded units)	240,018	0	240,018		
20	Physicians Part A - WRC	0	0	0		
21	Physicians Part B - WRC	0	0	0		
22	Total Adjusted Wage Related cost	1,533,826	0	1,533,826		

HARROGATE, INC.  
 Provider CCN: 31-5262  
 Period from 1/1/2022 to 12/31/2022

Worksheet S-3 Part III Sunday, May 21, 2023 at 11:56:15 PM

SNF Wage Index Information

PART III - OVERHEAD COSTS - DIRECT SALARIES

CMS #		Amount Reported	Reclass. of Salaries from Wkst.		Adjusted Salaries	Paid Hours Related to Salary	Average Hourly Wage
			A-6	2			
		1	2		3	4	5
1	Employee Benefits	197,379	0		197,379	4,160	47.45
2	Administrative & General	894,173	0		894,173	16,923	52.84
3	Plant Operation, Maint. & Repairs	519,415	0		519,415	21,383	24.29
4	Laundry & Linen Service	43,697	0		43,697	2,844	15.36
5	Housekeeping	692,228	0		692,228	37,355	18.53
6	Dietary	1,887,441	0		1,887,441	95,450	19.77
7	Nursing Administration	311,051	0		311,051	5,528	56.27
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	137,346	0		137,346	4,537	30.27
11	Social Service	77,353	0		77,353	2,080	37.19
12	Nursing and Allied Health Ed. Act.						
13	Other General Service	159,248	0		159,248	7,410	21.49
14	Total	4,919,331	0		4,919,331	197,670	24.89

HARROGATE, INC.  
Provider CCN: 31-5262  
Period from 1/1/2022 to 12/31/2022

Worksheet S-3 Part IV Sunday, May 21, 2023 at 11:56:15 PM

SNF Wage Related Costs

CMS #	Description	
	RETIREMENT COST	
1	401K Employer Contributions	56,358
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)	802,663
9	Prescription Drug Plan	0
10	Dental, Hearing and Vision Plan	383
11	Life Insurance (If employee is owner or beneficiary)	14,100
12	Accidental Insurance (If employee is owner or beneficiary)	0
13	Disability Insurance (If employee is owner or beneficiary)	102,597
14	Long-Term Care Insurance (If employee is owner or beneficiary)	0
15	Workers' Compensation Insurance	217,849
16	Retirement Health Care Cost (see instructions)	0
	TAXES	
17	FICA-Employers Portion Only	578,327
18	Medicare Taxes - Employer Portion Only	0
19	Unemployment Insurance	0
20	State or Federal Unemployment Taxes	1,567
	OTHER	
21	Executive Deferred Compensation	0
22	Day Care Cost and Allowances	0
23	Tuition Reimbursement	0
24	Total Wage Related Cost (Lines 1-23)	1,773,844
	PART B OTHER THAN CORE RELATED COST	
25	Other Wage Related Costs	0

HARROGATE, INC.  
 Provider CCN: 31-5262  
 Period from 1/1/2022 to 12/31/2022

Worksheet S-3 Part V Sunday, May 21, 2023 at 11:56:15 PM

SNF Reporting Of Direct Care Expenditures

PART V - OVERHEAD COSTS - DIRECT SALARIES

CMS #		Amount Reported 1	Fringe Benefits 2	Adjusted Salaries 3	Paid Hours Related to Salary 4	Average Hourly Wage 5
	DIRECT SALARIES					
	NURSING OCCUPATIONS					
1	Registered Nurses (RNs)	532,207	116,612	648,819	9,554	67.91
2	Licensed Practical Nurses (LPNs)	459,327	100,643	559,970	15,302	36.59
3	Certified Nursing Assistants/Nursing Assistants/Aides	1,089,413	238,701	1,328,114	49,938	26.60
4	Total Nursing (Sum of 1 - 3)	2,080,947	455,956	2,536,903	74,794	33.92
5	Physical Therapists	0	0	0	0	40.09
6	Physical Therapy Assistants	0	0	0	0	0.00
7	Physical Therapy Aides	0	0	0	0	0.00
8	Occupational Therapists	0	0	0	0	66.50
9	Occupational Therapy Assistants	0	0	0	0	39.47
10	Occupational Therapy Aides	0	0	0	0	0.00
11	Speech Therapists	0	0	0	0	25.00
12	Respiratory Therapists	0	0	0	0	0.00
13	Other Medical Staff	0	0	0	0	0.00
	CONTRACT LABOR					
	NURSING OCCUPATIONS					
14	Registered Nurses (RNs)	159,013		159,013	2,080	76.45
15	Licensed Practical Nurses (LPNs)	0		0	0	42.50
16	Certified Nursing Assistants/Nursing Assistants/Aides	19,025		19,025	407	46.74
17	Total Nursing (Sum of 14 - 16)	178,038		178,038	2,487	71.59
18	Physical Therapists	393,031		393,031	4,974	79.02
19	Physical Therapy Assistants	0		0	0	0.00
20	Physical Therapy Aides	0		0	0	0.00
21	Occupational Therapists	180,495		180,495	2,194	82.27
22	Occupational Therapy Assistants	0		0	0	0.00
23	Occupational Therapy Aides	0		0	0	0.00
24	Speech Therapists	46,468		46,468	2,258	20.58
25	Respiratory Therapists	0		0	0	0.00
26	Other Medical Staff	0		0	0	0.00



HARROGATE, INC.  
 Provider CCN: 31-5262  
 Period from 1/1/2022 to 12/31/2022

Worksheet A Sunday, May 21, 2023 at 11:56:15 PM

Reclassification and Adjustment of Trial Balance of Expenses

CMS #	COST CENTER DESCRIPTION	Salaries 1	Other 2	Total 3	Reclassi- fications 4	Reclassified Trial Balance 5	Adjust- ments to Expenses 6	Net Expenses for Cost Allocation 7
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs - Bldgs & Fixtures							
1.01	Cap costs Bldg SNF							
1.02	Cap Costs Bldg Residential							
2	Cap Rel Costs - Movable Equipment							
2.01	Cap cost mov equip SNF							
2.02	Cap cost mov equip Residential							
3	Employee Benefits							
4	Administrative & General							
5	Plant Operation, Maint. & Repairs							
6	Laundry & Linen Service							
7	Housekeeping							
7.01	Housekeeping SNF							
7.02	Housekeeping Residential							
8	Dietary							
9	Nursing Administration							
10	Central Services & Supply							
11	Pharmacy							
12	Medical Records & Library							
13	Social Service							
15	Activities							
	INPATIENT ROUTINE SERVICE COST CENTERS							
30	Skilled Nursing Facility							
31	Nursing Facility							
33	Other Long Term Care							
	ANCILLARY SERVICE COST CENTERS							
40	Radiology							
41	Laboratory							
42	Intravenous Therapy							
43	Oxygen (Inhalation) Therapy							
44	Physical Therapy							
45	Occupational Therapy							
46	Speech Pathology							
47	Electrocardiology							
48	Medical Supplies Charged to Patients							
49	Drugs Charged to Patients							
50	Dental Care - Title XIX only							
51	Support Surfaces							
52	Other Ancillary Service Cost Center							
	OUTPATIENT SERVICE COST CENTERS							
60	Clinic							
63	Other Outpatient Service Cost							
	OTHER REIMBURSABLE COST CENTERS							
70	Home Health Agency Cost							
71	Ambulance							
74	Other Reimbursable Cost							
	SPECIAL PURPOSE COST CENTERS							
80	Malpractice Premiums & Paid Losses							
81	Interest Expense							
82	Utilization Review							
84	Other Special Purpose Cost							
89	SUBTOTALS	7,000,278	10,682,869	17,683,147		17,683,147	-1,445,587	16,237,560
	NONREIMBURSABLE COST CENTERS							
90	Gift, Flower, Coffee Shops & Canteen		29,400	29,400		29,400	-29,400	0

HARROGATE, INC.

Provider CCN: 31-5262

Period from 1/1/2022 to 12/31/2022

Worksheet A

Sunday, May 21, 2023 at 11:56:15 PM

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
91	Barber and Beauty Shop	72,379	3,843	76,222	0	76,222	0	76,222
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	Residential	488,830	-69,178	419,652	0	419,652	0	419,652
95.01	Marketing	534,218	442,720	976,938	0	976,938	0	976,938
00	TOTAL	8,095,705	11,089,654	19,185,359	0	19,185,359	-1,474,987	17,710,372

HARROGATE, INC.  
 Provider CCN: 31-5262  
 Period from 1/1/2022 to 12/31/2022

Worksheet A-6 Sunday, May 21, 2023 at 11:56:15 PM

Reclassifications

CMS #	EXPLANATION OF RECLASSIFICATION ENTRY	Increases			Decreases			
		Code	COST CENTER	LINE	SALARY	NON-SALARY	SALARY	NON-SALARY
1	To reclass capital costs	B	2	3	0	89,237	0	89,237
2	To reclass capital costs	C	2	2.01	0	1,711,393	0	1,711,393
3	To reclass capital costs	D	2	2.01	0	224,824	0	224,824
4	To reclass capital costs	E	2	2.02	0	541,010	0	541,010
5	To reclass capital costs	F	2	1.01	0	1,369,185	0	1,369,185
100	TOTAL RECLASSIFICATIONS				0	3,935,649	0	3,935,649

The Optimizer Systems, LLC WinLASH 2540 System [Version: 10.5.1]  
 In lieu of Form CMS-2540-10

HARROGATE, INC.  
 Provider CCN: 31-5262  
 Period from 1/1/2022 to 12/31/2022

Worksheet A-7 Sunday, May 21, 2023 at 11:56:15 PM

Analysis of changes during cost reporting period in capital asset balances

CMS #	DESCRIPTION	Beginning	Acquisitions		Disposals		Ending	Fully
		Balances	Purchase	Donation	Total	Retirements	Balance	Depreciated Assets
		1	2	3	4	5	6	7
1	Land	2,074,852	0	0	0	0	2,074,852	0
2	Land Improvements	3,193,236	42,895	0	42,895	0	3,236,131	0
3	Buildings & Fixtures	50,625,528	2,424,511	0	2,424,511	0	53,050,039	0
4	Building Improvements	0	0	0	0	0	0	0
5	Fixed Equipment	2,696,970	0	0	0	15,145	2,681,825	0
6	Movable Equipment	5,863,241	20,166	0	20,166	0	5,883,407	0
7	Subtotal	64,453,827	2,487,572	0	2,487,572	15,145	66,926,254	0
8	Reconciling Items	0	0	0	0	0	0	0
9	Total	64,453,827	2,487,572	0	2,487,572	15,145	66,926,254	0

HARROGATE, INC.  
 Provider CCN: 31-5262  
 Period from 1/1/2022 to 12/31/2022

Worksheet A-8 Sunday, May 21, 2023 at 11:56:15 PM

Adjustments to Expenses

CMS #	Description	Basis for Adjustment	Amount	Expense classification on Worksheet A to/from which the amount is to be adjusted		Line No.
				1	2	
1	Investment income on restricted funds		0			
2	Trade, quantity and time discounts on purchases		0			
3	Refunds and rebates of expenses		0			
4	Rental of provider space by suppliers	B	-2,236	Cap costs Bldg SNF		1.01
5	Telephone services (pay stations excluded)		0			
6	Television and radio service	B	-198,417	Plant Operation, Maint. & Repairs		5
7	Parking lot		0			
	Remuneration applicable to provider-based physician adjustment	A82	0			
8	Home office costs		0			
9	Sale of scrap, waste, etc.		0			
10	Nonallowable costs related to certain capital expenditures		0			
11	Adjustment resulting from transactions with related organizations	A81	0			
12	Laundry and Linen service		0			
13	Revenue - Employee meals	B	-36,085	Dietary		8
14	Cost of meals - Guests	B	-1,308	Dietary		8
15	Sale of medical supplies to other than patients		0			
16	Sale of drugs to other than patients		0			
17	Sale of medical records and abstracts		0			
18	Vending machines		0			
19	Income from imposition of interest, finance or penalty charges		0			
20	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0			
21	Utilization review -- physicians' compensation		0	Utilization Review		82
22	Depreciation -- buildings and fixtures		0	Cap Rel Costs - Bldgs & Fixtures		1
23	Depreciation -- movable equipment		0	Cap Rel Costs - Movable Equipment		2
24	Additional Meals Income	B	-213,780	Dietary		8
25	Additional Meals Income	B	-56,840	Dietary		8
26	Guest Meals Income	B	-4,079	Dietary		8
27	Catering Income	B	-22,401	Dietary		8
28	Catering Income	B	-29	Dietary		8
29	Tray Service Income	B	-1,656	Dietary		8
30	Meal Absence Discount	A	-1,582	Dietary		8
31	AIL	B	-13,615	Nursing Administration		9
32	Transportation	B	-2,013	Skilled Nursing Facility		30
33	Guest Room	B	-15,205	Skilled Nursing Facility		30
34	Cable Billed	B	-7,602	Plant Operation, Maint. & Repairs		5
35	Cable Billed - Contra	B	-119	Plant Operation, Maint. & Repairs		5
36	Gift/Convenience Store - Non Taxable	B	-44,339	Administrative & General		4
37	Gift/Convenience Store - Contra	A	-29,400	Gift, Flower, Coffee Shops & Canteen		90
38	Bad Debts - Resident	A	-212,370	Administrative & General		4
39	Late Fees	A	-786	Administrative & General		4
40	Late Fees	A	-1,276	Administrative & General		4
41	Marketing & Sales - Miscellaneous	A	-91,000	Skilled Nursing Facility		30
42	Marketing & Sales - Miscellaneous	A	-12,537	Dietary		8
43	Interest Income - Non Operating	B	-20	Cap costs Bldg SNF		1.01
44	Interest Income - Non Operating	B	-121,289	Cap costs Bldg SNF		1.01
45	Gain/Loss on Sale of investments	A	-13,184	Cap costs Bldg SNF		1.01
46	Gain/Loss on Sale of assets	A	-371,741	Cap costs Bldg SNF		1.01
47	Misc Income	B	-78	Administrative & General		4
48						
49						
100	TOTAL		-1,474,987			

HARROGATE, INC.  
 Provider CCN: 31-5262  
 Period from 1/1/2022 to 12/31/2022

Worksheet A-8-1 Sunday, May 21, 2023 at 11:56:15 PM

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.	Expense Items	Amount		Adjustments (col 4 - 5)
			Allowable In Cost Wkst A col 4	Amount Included in col 5	
1		Cost Center	0	0	0
10		TOTALS	3	0	6

III. 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:

HARROGATE, INC.  
 Provider CCN: 31-5262  
 Period from 1/1/2022 to 12/31/2022

Worksheet A-8-2 Sunday, May 21, 2023 at 11:56:15 PM

Provider-Based Physicians Adjustments

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

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







HARROGATE, INC  
 Provider CCN: 31-5262  
 Period from 1/1/2022 to 12/31/2022

Worksheet B Part I Sunday, May 21, 2023 at 11:56:15 PM

COST ALLOCATION - GENERAL SERVICE COSTS

	Pharmacy (Patient Days)	Medical Records & Library (Patient Days)	Social Service (Patient Days)	Activities SERVICE (Patient Days)	SubTotal	Adjustments	Total
	11	12	13	15	16	17	18
1 Cap Rel Costs - Bldgs & Fixtures							
1.01 Cap costs Bldg SNF							
1.02 Cap Costs Bldg Residential							
2 Cap Rel Costs - Movable Equipment							
2.01 Cap cost mov equip SNF							
2.02 Cap cost mov equip Residential							
3 Employee Benefits							
4 Administrative & General							
5 Plant Operation, Maint. & Repairs							
6 Laundry & Linen Service							
7 Housekeeping							
7.01 Housekeeping SNF							
7.02 Housekeeping Residential							
8 Dietary							
9 Nursing Administration							
10 Central Services & Supply							
11 Pharmacy	42,829	229,093	198,739	419,237			
12 Medical Records & Library	0	229,093	0	0	13,224,342	0	13,224,342
13 Social Service	0	0	198,739	0	0	0	0
15 Activities	0	0	0	419,237	0	0	0
ANCILLARY SERVICE COST CENTERS							
30 Skilled Nursing Facility	42,829	229,093	198,739	419,237	13,224,342	0	13,224,342
31 Nursing Facility	0	0	0	0	0	0	0
33 Other Long Term Care	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS							
40 Radiology	0	0	0	0	7,831	0	7,831
41 Laboratory	0	0	0	0	6,927	0	6,927
42 Intravenous Therapy	0	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0
44 Physical Therapy	0	0	0	0	616,201	0	616,201
45 Occupational Therapy	0	0	0	0	281,100	0	281,100
46 Speech Pathology	0	0	0	0	61,467	0	61,467
47 Electrocardiology	0	0	0	0	0	0	0
48 Medical Supplies Charged to Patients	0	0	0	0	128,732	0	128,732
49 Drugs Charged to Patients	0	0	0	0	68,763	0	68,763
Dental Care - Title XIX only	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS							
51 Support Surfaces	0	0	0	0	0	0	0
52 Other Ancillary Service Cost Center	0	0	0	0	0	0	0
NON-REIMBURSABLE COST CENTERS							
60 Clinic	0	0	0	0	0	0	0
63 Other Outpatient Service Cost	0	0	0	0	0	0	0
70 Home Health Agency Cost	0	0	0	0	0	0	0
71 Ambulance	0	0	0	0	0	0	0
74 Other Reimbursable Cost	0	0	0	0	0	0	0
84 Other Special Purpose Cost	0	0	0	0	0	0	0
89 Subtotals	42,829	229,093	198,739	419,237	14,395,363	0	14,395,363
90 Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0
91 Barber and Beauty Shop	0	0	0	0	184,681	0	184,681
92 Physicians Private Offices	0	0	0	0	0	0	0
93 Nonpaid Workers	0	0	0	0	0	0	0

HARROGATE, INC.

Provider CCN: 31-5262

Period from 1/1/2022 to 12/31/2022

Worksheet B Part I Sunday, May 21, 2023 at 11:56:15 PM

COST ALLOCATION - GENERAL SERVICE COSTS

	Net Expenses For Cost Allocation	Cap Rel Build & Fixtures (Square Feet)	Cap cost Build SNF (Square Feet)	Cap cost Build Residential (Square Feet)	Cap Rel Movable Equipment (Square Feet)	Cap cost mov equip SNF (Square Feet)	Cap cost mov equip Residential (Square Feet)	Employee Benefits (Gross Salaries)	SubTotal 3A
94 Patients Laundry	0	0	0	0	0	0	0	0	
95 Residential	419,652	0	0	0	0	0	127,576	547,228	
95.01 Marketing	976,938	0	0	0	0	0	139,422	1,116,360	
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	17,710,372	0	860,715	89,237	1,761,017	224,824	541,010	17,710,372	

HARROGATE, INC.  
 Provider CGN: 31-5262  
 Period from 1/1/2022 to 12/31/2022

Worksheet B Part I Sunday, May 21, 2023 at 11:56:15 PM

COST ALLOCATION - GENERAL SERVICE COSTS

	Adminis- trative & General (Accum. Cost) 4	Plant Oper Maint. & Repair (Square Feet) 5	Laundry & Linen Service (Patient Days) 6	House- keeping (Hours of Service) 7	House- keeping (Square Feet) 7.01	House- Residential (Square Feet) 7.02	Dietary (Meals Served) 8	Nursing Adminis- tration (Patient Days) 9	Central Services & Supply (Patient Days) 10
94 Patients Laundry	0	0	0	0	0	0	0	0	0
95 Residential	176,632	0	0	0	0	0	0	0	0
95.01 Marketing	360,334	0	0	929,774	0	0	0	0	0
98 Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99 Negative Cost Center	0	0	0	0	0	0	0	0	0
100 TOTAL	4,321,582	2,208,181	198,258	1,203,155	749,654	1,506,841	6,642,183	500,823	90,089

HARROGATE, INC.  
 Provider CCN: 31-5262

Period from 1/1/2022 to 12/31/2022

Worksheet B Part I Sunday, May 21, 2023 at 11:56:15 PM

COST ALLOCATION - GENERAL SERVICE COSTS

	Pharmacy (Patient Days)	Medical Records & Library (Patient Days)	Social Service (Patient Days)	Activities SERVICE (Patient Days)	SubTotal	Adjustments	Total
94 Patients Laundry	0	0	0	0	0	0	0
95 Residential	0	0	0	0	723,860	0	723,860
95.01 Marketing	0	0	0	0	2,406,468	0	2,406,468
98 Cross Foot Adjustments	0	0	0	0	0	0	0
99 Negative Cost Center	0	0	0	0	0	0	0
1100 TOTAL	42,829	229,093	198,739	419,237	17,710,372	0	17,710,372





HARROGATE, INC.  
 Provider CCN: 31-5262  
 Period from 1/1/2022 to 12/31/2022

Worksheet B Part II Sunday, May 21, 2023 at 11:56:15 PM

ALLOCATION OF CAPITAL - RELATED COSTS

	Pharmacy (Patient Days) 11	Medical Records & Library (Patient Days) 12	Social Service (Patient Days) 13	Activities SERVICE (Patient Days) 15	SubTotal 16	Adjustments 17	Total 18
1 Cap Rel Costs - Bldgs & Fixtures							
1.01 Cap costs Bldg SNF							
1.02 Cap Costs Bldg Residential							
2 Cap Rel Costs - Movable Equipment							
2.01 Cap cost mov equip SNF							
2.02 Cap cost mov equip Residential							
3 Employee Benefits							
4 Administrative & General							
5 Plant Operation, Maint. & Repairs							
6 Laundry & Linen Service							
7 Housekeeping							
7.01 Housekeeping SNF							
7.02 Housekeeping Residential							
8 Dietary							
9 Nursing Administration							
10 Central Services & Supply							
11 Pharmacy	5,040						
12 Medical Records & Library	0	26,958	57,947				
13 Social Service	0	0					
15 Activities	0	0		49,333			
ANCILLARY SERVICE COST CENTERS							
30 Skilled Nursing Facility	5,040	26,958	57,947	49,333	2,815,025	0	2,815,025
31 Nursing Facility	0	0	0	0	0	0	0
33 Other Long Term Care	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS							
40 Radiology	0	0	0	0	921	0	921
41 Laboratory	0	0	0	0	815	0	815
42 Intravenous Therapy	0	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0
44 Physical Therapy	0	0	0	0	120,255	0	120,255
45 Occupational Therapy	0	0	0	0	54,070	0	54,070
46 Speech Pathology	0	0	0	0	7,233	0	7,233
47 Electrocardiology	0	0	0	0	0	0	0
48 Medical Supplies Charged to Patients	0	0	0	0	36,205	0	36,205
49 Drugs Charged to Patients	0	0	0	0	8,092	0	8,092
Dental Care - Title XIX only	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS							
51 Support Surfaces	0	0	0	0	0	0	0
52 Other Ancillary Service Cost Center	0	0	0	0	0	0	0
NON-REIMBURSABLE COST CENTERS							
60 Clinic	0	0	0	0	0	0	0
63 Other Outpatient Service Cost	0	0	0	0	0	0	0
70 Home Health Agency Cost	0	0	0	0	0	0	0
71 Ambulance	0	0	0	0	0	0	0
74 Other Reimbursable Cost	0	0	0	0	0	0	0
84 Other Special Purpose Cost	0	0	0	0	0	0	0
89 Subtotals	5,040	26,958	57,947	49,333	3,042,616	0	3,042,616
90 Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0
91 Barber and Beauty Shop	0	0	0	0	50,916	0	50,916
92 Physicians Private Offices	0	0	0	0	0	0	0
93 Nonpaid Workers	0	0	0	0	0	0	0



HARROGATE, INC.

Provider CCN: 31-5262

Period from 1/1/2022 to 12/31/2022

Worksheet B Part II Sunday, May 21, 2023 at 11:56:15 PM

ALLOCATION OF CAPITAL - RELATED COSTS

	Directly Assigned Capital Related Costs	Cap Rel Build & Fixtures (Square Feet)	Cap cost Build SNF (Square Feet)	Cap cost Build Residential (Square Feet)	Cap Rel Movable Equipment (Square Feet)	Cap cost mov equip SNF (Square Feet)	Cap cost mov equip Residential (Square Feet)	Employee Benefits (Gross Salaries)
	0	1	1.01	1.02	2	2.01	2.02	3
								2A
94 Patients Laundry	0	0	0	0	0	0	0	0
95 Residential	0	0	0	0	0	0	0	0
95.01 Marketing	0	0	0	0	0	0	0	0
98 Cross Foot Adjustments	0	0	0	0	0	0	0	0
99 Negative Cost Center	0	0	860,715	89,237	1,761,017	224,824	541,010	3,476,803
0100 TOTAL	0	0	860,715	89,237	1,761,017	224,824	541,010	3,476,803

HARROGATE, INC.  
 Provider CCN: 31-5262  
 Period from 1/1/2022 to 12/31/2022

Worksheet B Part II Sunday, May 21, 2023 at 11:56:15 PM

ALLOCATION OF CAPITAL - RELATED COSTS

	Adminis- trative & General (Accum. Cost) 4	Plant Oper Maint. & Repair (Square Feet) 5	Laundry & Linen Service (Patient Days) 6	House- keeping (Hours of Service) 7	House- keeping SNF (Square Feet) 7.01	House- keeping Residential (Square Feet) 7.02	Dietary (Meals Served) 8	Nursing Adminis- tration (Patient Days) 9	Central Services & Supply (Patient Days) 10
94 Patients Laundry	0	0	0	0	0	0	0	0	0
95 Residential	85,180	0	0	0	0	0	0	0	0
95.01 Marketing	173,769	0	0	124,322	0	0	0	0	0
98 Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99 Negative Cost Center	0	0	0	0	0	0	0	0	0
1100 TOTAL	2,084,057	476,031	118,109	160,876	178,857	339,384	1,349,308	58,934	10,601

HARROGATE, INC.

Provider CCN: 31-5262

Period from 1/1/2022 to 12/31/2022

Worksheet B Part II

Sunday, May 21, 2023 at 11:56:15 PM

ALLOCATION OF CAPITAL - RELATED COSTS

	Pharmacy (Patient Days) 11	Medical Records & Library (Patient Days) 12	Social Service (Patient Days) 13	Activities SERVICE (Patient Days) 15	SubTotal 16	Adjustments 17	Total 18
94 Patients Laundry	0	0	0	0	0	0	0
95 Residential	0	0	0	0	85,180	0	85,180
95.01 Marketing	0	0	0	0	298,091	0	298,091
98 Cross Foot Adjustments	0	0	0	0	0	0	0
99 Negative Cost Center	0	0	0	0	0	0	0
100 TOTAL	5,040	26,958	57,947	49,333	3,476,803	0	3,476,803





HARROGATE, INC.  
 Provider CCN: 31-5262  
 Period from 1/1/2022 to 12/31/2022

Worksheet B-1 Sunday, May 21, 2023 at 11:56:15 PM

COST ALLOCATION - STATISTICAL BASIS

	Medical Records & Library (Patient Days)	Social Service (Patient Days)	Activities SERVICE (Patient Days)
1 Cap Rel Costs - Bldgs & Fixtures			
1.01 Cap costs Bldg SNF			
1.02 Cap Costs Bldg Residential			
2 Cap Rel Costs - Movable Equipment			
2.01 Cap cost mov equip SNF			
2.02 Cap cost mov equip Residential			
3 Employee Benefits			
4 Administrative & General			
5 Plant Operation, Maint. & Repairs			
6 Laundry & Linen Service			
7 Housekeeping			
7.01 Housekeeping SNF			
7.02 Housekeeping Residential			
8 Dietary			
9 Nursing Administration			
10 Central Services & Supply			
11 Pharmacy			
12 Medical Records & Library	18,780	18,780	18,780
13 Social Service	0	0	0
15 Activities	0	0	18,780
ANCILLARY SERVICE COST CENTERS			
30 Skilled Nursing Facility	18,780	18,780	18,780
31 Nursing Facility	0	0	0
33 Other Long Term Care	0	0	0
OTHER REIMBURSABLE COST CENTERS			
40 Radiology	0	0	0
41 Laboratory	0	0	0
42 Intravenous Therapy	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0
44 Physical Therapy	0	0	0
45 Occupational Therapy	0	0	0
46 Speech Pathology	0	0	0
47 Electrocardiology	0	0	0
48 Medical Supplies Charged to Patients	0	0	0
49 Drugs Charged to Patients	0	0	0
50 Dental Care - Title XIX only	0	0	0
SPECIAL PURPOSE COST CENTERS			
51 Support Surfaces	0	0	0
52 Other Ancillary Service Cost Center	0	0	0
NON-REIMBURSABLE COST CENTERS			
60 Clinic	0	0	0
63 Other Outpatient Service Cost	0	0	0
70 Home Health Agency Cost	0	0	0
71 Ambulance	0	0	0
74 Other Reimbursable Cost	0	0	0
80 Malpractice Premiums & Paid Losses	0	0	0
84 Other Special Purpose Cost	0	0	0
89 Subtotal	18,780	18,780	18,780
90 Gift, Flower, Coffee Shops & Canteen	0	0	0
91 Barber and Beauty Shop	0	0	0
92 Physicians Private Offices	0	0	0



HARROGATE, INC.

Provider CCN: 31-5262

Period from 1/1/2022 to 12/31/2022

Worksheet B-1 Sunday, May 21, 2023 at 11:56:15 PM

COST ALLOCATION - STATISTICAL BASIS

	Plant Oper Maint. & Repair (Square Feet)	Laundry & Linen Service (Patient Days)	House- keeping (Hours of Service)	House- keeping (Square Feet)	House- keeping (Square Feet)	House- keeping Residential (Square Feet)	Dietary (Meals Served)	Nursing Adminis- tration (Patient Days)	Central Services & Supply (Patient Days)	Pharmacy (Patient Pays)
93 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0
94 Patients Laundry	0	0	0	0	0	0	0	0	0	0
95 Residential	0	0	0	0	0	0	0	0	0	0
95.01 Marketing	0	0	1,340	0	0	0	0	0	0	0
98 Cross Foot Adjustments	0	0	0	0	0	0	0	0	0	0
99 Negative Cost Center	0	0	0	0	0	0	0	0	0	0
102 Cost to be Allocated per Bp1	2,208,181	198,258	1,203,155	749,654	1,506,841	1,506,841	6,642,183	500,823	90,089	42,829
103 Unit Cost Multiplier per Bp1	2103.029524	9.346943	693.861015	52.904305	288.722169	288.722169	117.894622	26.667891	4.797071	2.280564
104 Cost to be Allocated per Bp2	476.031	118,109	160,876	178,857	339,384	339,384	1,349,308	58,934	10,601	5,040
105 Unit Cost Multiplier per Bp2	453.362857	5.568290	92.777393	12.622230	65.028550	65.028550	23.949379	3.138126	0.564483	0.268371



HARROGATE, INC.  
 Provider CCN: 31-5262  
 Period from 1/1/2022 to 12/31/2022

Worksheet B-1 Sunday, May 21, 2023 at 11:56:15 PM

COST ALLOCATION - STATISTICAL BASIS

	Medical Records & Library (Patient Days)	Social Service (Patient Days)	Activities SERVICE (Patient Days)
93 Nonpaid Workers	0	0	0
94 Patients Laundry	0	0	0
95 Residential	0	0	0
95.01 Marketing	0	0	0
96 Cross Foot Adjustments	0	0	0
99 Negative Cost Center	0	0	0
102 Cost to be Allocated per Bp1	229,093	198,739	419,237
103 Unit Cost Multiplier per Bp1	12.198775	10.582481	22.323589
104 Cost to be Allocated per Bp2	26,958	57,947	49,333
105 Unit Cost Multiplier per Bp2	1.435463	3.085570	2.626890

HARROGATE, INC.  
Provider CCN: 31-5262  
Period from 1/1/2022 to 12/31/2022

Worksheet B-2 Sunday, May 21, 2023 at 11:56:15 PM

Post Step Down Adjustments

Worksheet B

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

Worksheet has no records.

HARROGATE, INC.  
 Provider CCN: 31-5262  
 Period from 1/1/2022 to 12/31/2022

Worksheet C Sunday, May 21, 2023 at 11:56:15 PM

Ratio of Cost of Charges  
 for Ancillary and Outpatient Cost Centers

CMS #	COST CENTER	Total	Total	Ratio
		1	2	3
	ANCILLARY SERVICE COST CENTERS			
	OUTPATIENT SERVICE COST CENTERS			
40	Radiology	7,831	12,401	0.631481
41	Laboratory	6,927	8,340	0.830576
42	Intravenous Therapy	0	0	0.000000
43	Oxygen (Inhalation) Therapy	0	0	0.000000
44	Physical Therapy	616,201	650,643	0.947065
45	Occupational Therapy	281,100	308,542	0.911059
46	Speech Pathology	61,467	90,343	0.680374
47	Electrocardiology	0	0	0.000000
48	Medical Supplies Charged to Patients	128,732	134,276	0.958712
49	Drugs Charged to Patients	68,763	51,984	1.322772
50	Dental Care - Title XIX only	0	0	0.000000
51	Support Surfaces	0	0	0.000000
52	Other Ancillary Service Cost Centex	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	1,171,021	1,256,529	

HARROGATE, INC.  
 Provider CCN: 31-5262  
 Period from 1/1/2022 to 12/31/2022

Worksheet D Part I Sunday, May 21, 2023 at 11:56:15 PM

Skilled Nursing Facility  
 Title XVIII

PART I - ANCILLARY COST APPORTIONMENT

CMS #	Cost Center Description	Ratio of cost to charges	Health Care Program Charges		Health Care Program Cost	
			Part A	Part B	Part A	Part B
		1	2	3	4	5
<b>ANCILLARY SERVICE COST CENTERS</b>						
40	Radiology	0.631481	7,781	0	4,914	0
41	Laboratory	0.830576	3,576	0	2,970	0
42	Intravenous Therapy	0.000000	0	0	0	0
43	Oxygen (Inhalation) Therapy	0.000000	0	0	0	0
44	Physical Therapy	0.947065	148,193	0	140,348	0
45	Occupational Therapy	0.911059	145,058	0	132,156	0
46	Speech Pathology	0.680374	52,462	0	35,694	0
47	Electrocardiology	0.000000	0	0	0	0
48	Medical Supplies Charged to Patients	0.958712	17,291	0	16,577	0
49	Drugs Charged to Patients	1.322772	39,073	0	51,685	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>413,434</b>	<b>0</b>	<b>384,344</b>	<b>0</b>

HARROGATE, INC.  
 Provider CCN: 31-5262  
 Period from 1/1/2022 to 12/31/2022

Worksheet D Part II Sunday, May 21, 2023 at 11:56:15 PM

Skilled Nursing Facility  
 Title XVIII

Part II - APPORTIONMENT OF VACCINE COST

#	Description	Amount
1	Drugs charged to patients - RCC	1.322772
2	Program vaccine charges	0
3	Program costs	0

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

	Total Cost (From Worksheet B, Part I, Col 18 1	Nursing & Allied Health Costs (From Wkst B Part I, Col 14) 2	Ratio of Nursing & Allied Health Costs To Total Costs - Part A (Col 2 / Col 1) 3	Program Part A Cost (From Wkst D Part I, Col 4) 4	Part A Nursing & Allied Health Costs for Pass Through (Col 3 X Col 4) 5	
40	Radiology	0	0	0.000000	4,914	0
41	Laboratory	0	0	0	2,970	0
42	Intravenous Therapy	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	0	0	0	0
44	Physical Therapy	0	0	0	140,348	0
45	Occupational Therapy	0	0	0	132,156	0
46	Speech Pathology	0	0	0	35,694	0
47	Electrocardiology	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	16,577	0
49	Drugs Charged to Patients	0	0	0	51,685	0
50	Dental Care - Title XIX only	0	0	0	0	0
51	Support Surfaces	0	0	0	0	0
100	<b>TOTAL</b>	<b>0</b>	<b>0</b>		<b>384,344</b>	<b>0</b>

HARROGATE, INC.  
Provider CCN: 31-5262  
Period from 1/1/2022 to 12/31/2022

Worksheet D-1 Sunday, May 21, 2023 at 11:56:15 PM

Nursing Facility  
Title XVIII

PART I - CALCULATION OF INPATIENT ROUTINE COSTS

CMS #	DESCRIPTION	AMOUNT
1	Inpatient days incl. private	18,780
2	Private room days	0
3	Inpatient days incl. Program prvt.	2,249
4	Med. nec. Program prvt. room days	0
5	Total general Inpatient routine svc.s co	13,224,342
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT		
6	General Inpatient routine service charge	832,130
7	General Inpatient routine service RCC	15,892,159
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	13,224,342
PROGRAM INPATIENT ROUTINE SERVICE COSTS		
16	Adjusted general Inpatient per diem cost	704.17
17	Program routine service cost	1,583,678
18	Med. nec. program prvt. room cost	0
19	Total program general Inpatient cost	1,583,678
20	Capital related cost allocated to inpati	2,815,025
21	Per diem capital related costs	149.89
22	Program capital related cost	337,103
23	Inpatient routine service cost	1,246,575
24	Aggregate charges to beneficiaries for e	0
25	Total program routine service costs for	1,246,575
26	Per diem limitation	0.00
27	I/p routine service cost limitation	0
28	Reimbursable Inpatient routine service c	0

HARROGATE, INC.  
Provider CCN: 31-5262  
Period from 1/1/2022 to 12/31/2022

Worksheet D-1 Sunday, May 21, 2023 at 11:56:15 PM

Computation of Inpatient Routine Costs

Part II - Calculation of Inpatient Nursing & Allied Health Cost for PPS Pass-through  
Skilled Nursing Facility  
Title XVIII

Line No.	Item Description	Amounts
1	Total inpatient days (see instructions)	18,780
2	Program inpatient days (see instructions)	2,249
3	Total Nursing & Allied Health costs ( see instructions)	0
4	Nursing & Allied Health ratio (Line 2 divided by line 1)	0.119755
5	Program Nursing & Allied Health costs for pass-through (Line 3 times line 4)	0

HARROGATE, INC.  
Provider CCN: 31-5262  
Period from 1/1/2022 to 12/31/2022

Worksheet E Sunday, May 21, 2023 at 11:56:15 PM

Calculation of Reimbursement Settlement  
Title XVIII

PART I - SNF REIMBURSEMENT UNDER PPS

PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT

1	Inpatient PPS amount (See Instructions)	1,455,708
2	Nursing and Allied Health Education Activities (pass through payments)	0
		-----
3	Subtotal	1,455,708
4	Primary payor amounts	0
5	Coinsurance	193,528
6	Reimbursable bad debts (From your records)	0
7	Reimbursable bad debts for dual eligible beneficiaries (See instructions)	0
8	Adjusted reimbursable bad debts. (See instructions)	0
9	Recovery of bad debts - for statistical records only	0
10	Utilization review	0
		-----
11	Subtotal	1,262,180
12	Interim payments (See instructions)	1,244,381
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)	0
14.99	Sequestration adjustment (See instructions)	17,799
15	Balance due provider/program	0
16	Protested amounts (Nonallowable cost report items)	0

PART I - SNF REIMBURSEMENT UNDER PPS

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

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



HARROGATE, INC.  
 Provider CCN: 31-5262  
 Period from 1/1/2022 to 12/31/2022

Worksheet E-1 Sunday, May 21, 2023 at 11:56:15 PM

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		1,244,381		0
2	Interim payments payable on individual bills, eithe		0		0
3.01	Lump sums ... to Provider		0		0
3.02	Lump sums ... to Provider		0		0
3.03	Lump sums ... to Provider		0		0
3.04	Lump sums ... to Provider		0		0
3.05	Lump sums ... to Provider		0		0
3.50	Lump sums ... to Program		0		0
3.51	Lump sums ... to Program		0		0
3.52	Lump sums ... to Program		0		0
3.53	Lump sums ... to Program		0		0
3.54	Lump sums ... to Program		0		0
3.99	SUBTOTAL		0		0
4	TOTAL INTERIM PAYMENTS		1,244,381		0

TO BE COMPLETED BY CONTRACTOR

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

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

HARROGATE, INC.  
 Provider CCN: 31-5262  
 Period from 1/1/2022 to 12/31/2022

Worksheet G Sunday, May 21, 2023 at 11:56:15 PM

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	954,468	0	0	0
2	Temporary investments	2,096,102	0	0	0
3	Notes receivable	0	0	0	0
4	Accounts receivable	1,744,567	0	0	0
5	Other receivables	-48,237	0	0	0
	Less: allowances for uncollectible notes and				
6	accounts receivable	0	0	0	0
7	Inventory	45,186	0	0	0
8	Prepaid expenses	317,429	0	0	0
9	Other current assets	3,023,417	0	0	0
10	Due from other funds	0	0	0	0
11	<b>TOTAL CURRENT ASSETS</b>	<b>8,132,932</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FIXED ASSETS</b>					
12	Land	2,074,852	0	0	0
13	Land improvements	3,236,131	0	0	0
14	Less: Accumulated depreciation	2,409,456	0	0	0
15	Buildings	53,050,039	0	0	0
16	Less: Accumulated depreciation	34,397,994	0	0	0
17	Leasehold improvements	0	0	0	0
18	Less: Accumulated amortization	0	0	0	0
19	Fixed equipment	2,681,825	0	0	0
20	Less: Accumulated depreciation	933,938	0	0	0
21	Automobiles and trucks	217,176	0	0	0
22	Less: Accumulated depreciation	217,176	0	0	0
23	Major movable equipment	5,666,231	0	0	0
24	Less: Accumulated depreciation	5,857,455	0	0	0
25	Minor equipment depreciable	0	0	0	0
26	Minor equipment nondepreciable	0	0	0	0
27	Other fixed assets	1,398,725	0	0	0
28	<b>TOTAL FIXED ASSETS</b>	<b>24,508,960</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>32,641,892</b>	<b>0</b>	<b>0</b>	<b>0</b>

HARROGATE, INC.  
 Provider CCN: 31-5262  
 Period from 1/1/2022 to 12/31/2022

Worksheet G Sunday, May 21, 2023 at 11:56:15 PM

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	520,869	0	0	0
36	Salaries, wages & fees payable	646,939	0	0	0
37	Payroll taxes payable	-1,952	0	0	0
38	Notes & loans payable (short term)	0	0	0	0
39	Deferred income	19,549	0	0	0
40	Accelerated payments	0			
41	Due to other funds	0	0	0	0
42	Other current liabilities	28,685,905	0	0	0
43	<b>TOTAL CURRENT LIABILITIES</b>	<b>29,871,310</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>LONG TERM LIABILITIES</b>					
44	Mortgage payable	7,460,300	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	12,419,961	0	0	0
49		0	0	0	0
50	<b>TOTAL LONG TERM LIABILITIES</b>	<b>19,880,261</b>	<b>0</b>	<b>0</b>	<b>0</b>
51	<b>TOTAL LIABILITIES</b>	<b>49,751,571</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL ACCOUNTS</b>					
52	General fund balance	-17,109,679			
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>-17,109,679</b>	<b>0</b>	<b>0</b>	<b>0</b>
60	<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>32,641,892</b>	<b>0</b>	<b>0</b>	<b>0</b>

HAROGATE, INC.  
 Provider CCN: 31-5262  
 Period from 1/1/2022 to 12/31/2022

Worksheet G-1 Sunday, May 21, 2023 at 11:56:15 PM

STATEMENT OF CHANGES IN FUND BALANCES

	1	2	3	4	5	6	7	8
	GENERAL FUND	SPECIFIC PURPOSE FUND	ENDOWMENT FUND	PLANT FUND				
1 Fund balances - beginning	-16533513	0	0	0	0	0	0	0
2 Net income (Loss)	-576164							
3 Total	-17109677	0	0	0	0	0	0	0
4 Additions (Credit adjustments)	0	0	0	0	0	0	0	0
5	0	0	0	0	0	0	0	0
6	0	0	0	0	0	0	0	0
7	0	0	0	0	0	0	0	0
8	0	0	0	0	0	0	0	0
9	0	0	0	0	0	0	0	0
10 Total Additions	0	0	0	0	0	0	0	0
11 Subtotal	-17109677	0	0	0	0	0	0	0
12 Deductions (Debit adjustments)	0	0	0	0	0	0	0	0
13	0	0	0	0	0	0	0	0
14	0	0	0	0	0	0	0	0
15	0	0	0	0	0	0	0	0
16	0	0	0	0	0	0	0	0
17	0	0	0	0	0	0	0	0
18 Total deductions	2	0	0	0	0	0	0	0
19 Fund balances - ending	-17109679	0	0	0	0	0	0	0

HARROGATE, INC.  
Provider CCN: 31-5262  
Period from 1/1/2022 to 12/31/2022

Worksheet G-2 Part I Sunday, May 21, 2023 at 11:56:15 PM

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	3,607,540		3,607,540
2	Nursing Facility	0		0
4	Other Long Term Care	0		0
		-----	-----	-----
5	Total general Inpatient care services	3,607,540		3,607,540
	ALL OTHER CARE SERVICES			
6	Ancillary services	1,246,972	0	1,246,972
7	Clinic		0	0
8	Home Health Agency Cost		0	0
9	Ambulance		0	0
		-----	-----	-----
13		0		
		=====	=====	=====
14	Total Patient Revenues	4,854,512	0	4,854,512

HARROGATE, INC.  
Provider CCN: 31-5262  
Period from 1/1/2022 to 12/31/2022

Worksheet G-2 Part II Sunday, May 21, 2023 at 11:56:15 PM

Statement of Patient Revenues and Operating Expenses

PART II - OPERATING EXPENSES

CMS #	Description		
1	Operating Expenses	19,185,359	
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	19,185,359	

HARROGATE, INC.  
 Provider CCN: 31-5262  
 Period from 1/1/2022 to 12/31/2022

Worksheet G-3 Sunday, May 21, 2023 at 11:56:15 PM

Statement of Revenues and Expenses

CMS #	Description		
1	Total Patient Revenues		4,854,512
2	Less: contractual allowances and ...		204,302
3	Net Patient Revenues (Line 1 - 2)		4,650,210
4	Less: total operating expenses		19,185,359
5	Net income from service to patients (Line 3 - 4)		-14,535,149
	Other Income:		
6	Contributions, donations, bequests, etc.	1,032,036	
7	Income from investments	-454,468	
8	Revenues from communications (Telephone and Internet service)	0	
9	Revenues from television and radio service	7,602	
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	272,005	
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	11,675	
21	Rental of vending machines	0	
22	Rental of skilled nursing space	2,236	
23	Government appropriations	0	
24	Barber & Beauty	32,238	
24.01	Other Income	47,939	
24.02		13,007,603	
24.03		0	
24.04		0	
24.05	PPP Forgiveness	0	
24.06		0	
24.50	COVID-19 PHE Funding	119	
25	Total other income		13,958,985
26	Total		-576,164
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		-576,164