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July 7, 2025

Via FedEx

Office of Attorney General
Healthcare Rights and Access Section, California Department of Justice
1300 I Street, 12th Floor
Sacramento, California 95814
Attention: Heidi Lehrman, Deputy Attorney General

Re: Providence Health System – Southern California regarding Sale of St. Elizabeth Care Center to Toluca Way Health Holdings LLC and West Star Healthcare LLC: Written Notice and Request for Attorney General Consent to the Transaction (Cal. Corp. Code § 5914 / 11 C.C.R. 999.5)

Dear Ms. Lehrman:

This letter shall serve to supplement the enclosed written notice (the "Notice") to the Office of Attorney General (the "Attorney General") and the request for written consent from the Attorney General of the proposed transaction (the "Transaction") involving the sale of the assets and concurrent transfer of the operations of St. Elizabeth Care Center ("St. Elizabeth") by Providence Health System – Southern California, a California nonprofit corporation ("Providence"), to Toluca Way Health Holdings LLC, a Nevada limited liability company ("Toluca"), West Star Healthcare LLC, a Nevada limited liability company ("West Star"), and certain affiliates of The Ensign Group, Inc., a Delaware corporation.

California Corporations Code Section 5914 and its implementing regulations under Title 11 of the California Code of Regulations Section 999.5 require that any nonprofit corporation that operates or controls a health facility, as defined in Section 1250 of the California Health and Safety Code, is required to provide written notice to, and obtain the written consent of, the Attorney General prior to entering into any agreement or transaction that transfers control, responsibility, or governance of a material amount of assets or operations of a health facility that is operated or controlled by the nonprofit corporation to a for-profit entity. Pursuant to these requirements, Providence, as a nonprofit corporation that operates a health facility, St. Elizabeth, provides the enclosed Notice to obtain the Attorney General's written consent prior to the finalization of the Transaction.

As an overview of the Transaction (as further detailed in the Notice), in 2024, Providence determined that the sale and transition of operations of St. Elizabeth and seven of

its skilled nursing and assisted living facilities located in Alaska, Oregon, and Washington would best ensure continued access to high-quality, patient-centric care for its communities. Specifically, Providence faced persisting operational and economic challenges, and recognized that, in order to support the future needs of its residents and caregivers, outside capital investment through a sale of the facilities would be necessary. In particular, to ensure the best possible care for its residents, the facilities require continuous maintenance and modernization, and Providence determined that it would be unable to provide the necessary capital to meet these ongoing requirements. Thus, Providence undertook a competitive bid process to sell St. Elizabeth and its non-California facilities, during which Providence evaluated multiple proposals and bidders based on qualitative and quantitative criteria aimed at ensuring the viability of the resident-centric model of care.

At the conclusion of the bid process, Providence selected Ensign, through certain subsidiaries, to be the buyers and new operators of the facilities, including St. Elizabeth, based on their operational expertise, financial strength, and alignment with Providence's mission and values. The parties then negotiated and entered into an Asset Purchase and Sale Agreement and Operations Transfer Agreement, each dated December 16, 2024 (together, the "Transaction Agreements"). As reflected within the Transaction Agreements and described further in the Notice, the sale of St. Elizabeth (Providence's only California health facility subject to the Transaction) is part of a broader multi-state transaction, which is structured to include a sale of assets of St. Elizabeth to Toluca and concurrent transfer of St. Elizabeth's operations to West Star. A more detailed summary of the Transaction and Transaction Agreements is provided in Section 999.5(d)(1)(A) of the Notice and the Transaction Agreements are attached as Exhibits to Section 999.5(d)(1)(B) of the Notice.

Following the closing, the Transaction is expected to have a positive effect on the delivery of skilled nursing services at St. Elizabeth. The transition is designed to be seamless, with no material changes anticipated to the types or levels of services provided. Toluca and West Star have committed to supporting the facility's long-term viability by building upon the high quality of care at St. Elizabeth, investing in modernization, focusing on employee and caregiver retention, and ensuring the continued availability and accessibility of quality, affordable skilled nursing services for the North Hollywood community.

This Notice and request for approval by the Attorney General and other consents necessary to close the Transaction, as required under the Transaction Agreements, are ongoing at this time. Pursuant to the Transaction Agreement, the closing of the Transaction will occur upon satisfaction of each party's respective closing conditions, which we expect to occur during the third calendar quarter of 2025.

We respectfully request the Attorney General's written consent to the Transaction as described herein. Should you require any additional information or documentation, please do not hesitate to contact me at your convenience. We appreciate your consideration of this request and look forward to your response.

Attorneys at Law
nixonpeabody.com
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Sincerely,

Alexandra Busto
Partner

AB:md
Enclosures

NOTICE OF PROPOSED SUBMISSION
AND REQUEST FOR CONSENT BY

PROVIDENCE HEALTH SYSTEM – SOUTHERN CALIFORNIA,
A CALIFORNIA NONPROFIT CORPORATION,

IN CONNECTION WITH ITS ASSET PURCHASE AND SALE AGREEMENT AND OPERATIONS TRANSFER AGREEMENT OF ITS HEALTH FACILITY,
ST. ELIZABETH CARE CENTER

TO

TOLUCA WAY HEALTH HOLDINGS LLC,
A NEVADA LIMITED LIABILITY COMPANY
(AS BUYER)

AND

WEST STAR HEALTHCARE LLC,
A NEVADA LIMITED LIABILITY COMPANY
(AS NEW OPERATOR)

PREPARED FOR THE OFFICE OF THE ATTORNEY GENERAL

CALIFORNIA DEPARTMENT OF JUSTICE
HEALTHCARE RIGHTS AND ACCESS SECTION

July 7, 2025

Title 11, California Code of Regulations, § 999.5(d)(1)

DESCRIPTION OF THE TRANSACTION

11 Cal. Code Reg. Section 999.5(d)(1)(A)

A full description of the proposed agreement and transaction

The proposed transaction involves the sale of St. Elizabeth Care Center, a skilled nursing facility located at 10425 Magnolia Blvd., North Hollywood, CA 91601 ("St. Elizabeth") that is owned and operated by Providence Health System – Southern California, a California nonprofit corporation ("Providence").

The transaction (the "Transaction") is structured as a sale of the assets of St. Elizabeth by Providence to Toluca Way Health Holdings LLC, a Nevada limited liability company ("Toluca" or "Buyer") and concurrent transfer of the operations of St. Elizabeth to West Star Healthcare LLC, a Nevada limited liability company ("West Star" or "New Operator") and certain affiliates of The Ensign Group, Inc., a Delaware corporation (NASDAQ: ENSG) (with its affiliates and subsidiaries, including Toluca and West Star, referred to collectively herein as "Ensign"), pursuant to a series of definitive agreements (*See* **Exhibits 1 and 2** attached to Section 999.5(d)(1)(B), including all exhibits and schedules thereto, with certain of such schedules submitted to the Attorney General on a confidential basis pursuant to 11 Cal. Code Reg. § 999.5(c)(3)).

Providence, as the owner and licensed operator of St. Elizabeth, submits this notice to the Office of the California Attorney General pursuant to California Corporations Code Section 5914 and in accordance with the requirements of Title 11 of the California Code of Regulations, Section 999.5(a) (this "Notice").

I. The Parties

A. St. Elizabeth and Providence

St. Elizabeth is a skilled nursing facility ("SNF") located at 10425 Magnolia Blvd., North Hollywood, California, 91601, which has 52 licensed beds (with 48 operating beds). St. Elizabeth is not a standalone SNF; rather, Providence owns and operates St. Elizabeth as an operating division of Providence and maintains the licensure for St. Elizabeth. Accordingly, St. Elizabeth is governed by Providence.

Providence is a California nonprofit religious corporation and regional subsidiary of Providence Health & Services, a Washington nonprofit religious corporation ("Providence H&S"), Providence's sole corporate member. Providence owns and operates a network of hospitals, acute care facilities, medical foundation clinics, home health services, and provides or arranges for physician services and affiliated health services in the Southern California region. Providence is governed by Providence H&S (as its sole corporate member) and a Board of Directors (the "Providence Board"), which establish corporate policies, procedures, and practices to which Providence and its facilities, including St. Elizabeth, are subject.

In furtherance of Providence's broader mission, which is centered around "serving all, especially those who are poor and vulnerable", St. Elizabeth provides a resident-centered model of care and is dedicated to changing the traditional medical model approach to nursing home care by addressing the needs of its residents through creating a sense of community. St. Elizabeth's services include short-stay rehabilitation or skilled nursing for recently discharged hospital residents who need nursing care and/or rehabilitation services before returning home, as well as

long term care centered on individual choice and person-directed approaches. St. Elizabeth is staffed 24 hours per day by nurses and personnel that work in partnership with residents, families, doctors, referring hospitals, and health professionals to ensure that its residents' needs are met. As of June 2025, St. Elizabeth has a two-star overall rating on CMS' Five-Star Quality Rating System. In May 2025, St. Elizabeth's occupancy was approximately at 69% capacity. St. Elizabeth's payor mix consists of reimbursement from Medicare, Medi-Cal, commercial payors, and cash or private pay.

St. Elizabeth has faced operating challenges in recent years due to several factors, including: (1) reimbursement (including Medicare and Medi-Cal) rates that continue to lag behind inflation; (2) labor shortages that drive up wage rates and result in utilization of higher-cost agency staffing; (3) increasing capital improvement and repair costs; (4) slow recovery from the COVID pandemic, which included lock-downs and bans on new admissions; and (5) rising costs of pharmaceuticals, supplies, and equipment.

In spite of these challenges, Providence has been able to make significant improvements in its skilled nursing and assisted living operations, however, it acknowledges that additional capital investment is necessary and critical to support future needs of its residents and caregivers at St. Elizabeth. Specifically, to ensure the best possible care for its residents, the facilities require continuous maintenance and modernization, and Providence determined that it would be unable to provide the necessary capital to meet these ongoing requirements. Thus, Providence determined that a sale of St. Elizabeth and transition of its operations will best further its mission and goals of ensuring continued access to excellent, patient-centric care for its community. As discussed further in this Notice, through a request-for-proposal process, Providence identified Ensign as the best-suited buyer in light of the deep-rooted expertise of their affiliates in operating SNFs and related facilities, access to capital to invest in St. Elizabeth to modernize the facility, and commitment to caregiver retention.

B. Toluca, West Star, and Ensign

Toluca and West Star have been organized as Nevada limited liability companies and are indirect subsidiaries of Ensign. Toluca and West Star are special purpose entities that will own and/or operate SNFs and senior living facilities in California.

Ensign ultimately controls Toluca and West Star as its subsidiaries, which occurs through Ensign's nine-member Board of Directors (the "Ensign Board"). In addition, New Operator will maintain a designated leadership team that will be responsible for facility operations and day-to-day management. (*See* additional information included under Section 999.5(d)(9) of this Notice.)

Ensign is a publicly-listed company with subsidiaries that provide a broad spectrum of skilled nursing and assisted living services; physical, occupation, and speech therapies; and additional post-acute related services for patients with chronic conditions, prolonged illness, and the elderly in approximately 343 SNFs operated by subsidiaries located in Alabama, Alaska, Arizona, California, Colorado, Idaho, Iowa, Kansas, Nebraska, Nevada, Oregon, South Carolina, Tennessee, Texas, Utah, Washington, and Wisconsin (collectively, the "Ensign Facilities"). The Ensign Facilities also offer community-based residential services such as room and board, special nutritional programs, social services, recreational activities, and entertainment. Ensign affiliates and subsidiaries also acquire, lease, and own healthcare real estate to service the post-acute care

continuum. Ensign's affiliates and subsidiaries provide employment to approximately 50,000 individuals.

Ensign's mission is to "dignify post-acute care in the eyes of the world through moments of truth," and Ensign is dedicated to "creating a place where residents and their families feel loved, informed, and comfortable." Many of the Ensign Facilities have achieved a four- or five-star rating on CMS' Five-Star Quality Rating System. Since its founding, Ensign has never sold any of its affiliated facilities, including skilled nursing facilities.

During the year ending December 31, 2024, 46.9% and 25.9% of Ensign's affiliated skilled nursing services revenues were derived from Medicaid and Medicare, respectively. In addition, its SNF residents include members of commercial insurance plans and cash or private pay.

II. Overview of the Transaction

The Transaction will effectuate Providence's divestiture from the operations of St. Elizabeth, as follows: (1) Providence will transfer its interests in the assets related to the operation of St. Elizabeth to Toluca pursuant to that certain Asset Purchase and Sale Agreement entered into by Providence, certain affiliates of Providence, and certain affiliates of Ensign, dated December 16, 2024 (the "Purchase Agreement", attached to Section 999.5(d)(1)(B) as **Exhibit 1**), and (2) Providence will transfer operations of St. Elizabeth to West Star pursuant to that certain Operations Transfer Agreement between Providence and West Star dated December 16, 2024 (the "Operations Transfer Agreement", attached to Section 999.5(d)(1)(B) as **Exhibit 2**).

For clarity, the Transaction is one component of a broader transaction between Providence (including certain of its affiliates) and Ensign (including certain of its affiliates), pursuant to which Providence is selling assets related to the operations of its SNFs and assisted living facilities located in Alaska, California, Oregon, and Washington. St. Elizabeth is the only health facility located in California and subject to the parties' broader transaction, and no other California health facility operations of Providence are implicated under the broader transaction.

As described in Section 999.5(d)(1)(C) of this Notice, Providence selected Ensign as the buyer because, among other reasons, it identified that Ensign shares Providence's commitment to serving all people with dignity and compassion and maintains quality ratings that exceed the national average. Further, Providence determined that Ensign's access to capital for important modernizations to the facility, along with its commitment to caregiver retention, would be essential for ensuring a successful transition and thriving operations of St. Elizabeth (as well as all facilities transferred to Ensign's affiliates under the broader transaction).

A. Key Provisions of the Purchase Agreement

Pursuant to the Purchase Agreement, Providence will sell all of the assets exclusively related to the operation of St. Elizabeth to Toluca. The purchase price attributable to the St. Elizabeth assets is $4,966,317. (Please note that the total purchase price for the broader transaction is $90,000,000; the allocation of purchase price is set forth on Schedule 1.6 of the Purchase Agreement, attached as **Exhibit 1** to Section 999.5(d)(1)(B) of this Notice.)

The transferred assets include real property, inventory, personal property, intangible property, and other assets related to the operations of St. Elizabeth. Excluded assets include cash,

accounts receivable, employee retention tax credits and tax refunds, computer software and hardware, national contracts, Catholic-related names, historical and religious artifacts, and any assets not exclusively related to St. Elizabeth. The Purchase Agreement further identifies that Toluca will not assume any liabilities related to pre-closing activities, including recoupments under Medicare or Medicaid, resident-related claims, employment claims, and obligations related to rejected contracts. In addition, Ensign (either itself or through an affiliate) has agreed to serve as a guarantor of the obligations of its subsidiaries, Toluca and West Star.

In an effort to streamline the Transaction, the parties have already filed the necessary change of ownership applications with California Department of Public Health ("CDPH") and the Department of Health Care Services ("DHCS") with respect to its Medi-Cal enrollment, as well as other pre-closing filings required to effectuate the Transaction. The closing of the Transaction is anticipated to occur on a date during the fourth calendar quarter of 2025 (the "Closing Date").

B. Key Provisions of the Operations Transfer Agreement

In connection with the Purchase Agreement, Providence and West Star entered into the Operations Transfer Agreement to effectuate an orderly and smooth transition of operational responsibility of St. Elizabeth with particular care and focus on resident care and continuity of high-quality operations. Key terms of the Operations Transfer Agreement include the following:

- Mission Alignment. West Star will operate St. Elizabeth in a manner consistent with the shared values of Providence and Ensign, as articulated in Ensign's community based superior care approach, which is consistent with Providence's mission statement. West Star will also allow access for chaplaincy services on behalf of Providence, subject to indemnity from Providence.

- Employees and Professional Staff. West Star will use commercially reasonable efforts to make offers to hire substantially all of St. Elizabeth's employees, including those currently on leave pursuant to paid leave laws or Providence's leave of absence policies, as of the Closing Date, which offers are to be upon such terms and conditions of employment which are substantially similar to the terms of their employment by Providence. Providence will provide West Star with access to, and commercially reasonable assistance in the conduct of the interviewing and hiring of, such employees, including the distribution of pre-employment applications. Such employment will be on an "at-will" basis, subject to a 90-day probationary period.

- Collaboratives for Quality Improvement. West Star will endeavor to participate in Providence's collaboratives and initiatives that were available to residents of St. Elizabeth to promote the improvement patient outcomes and quality assurance.

- Pre-Medicaid Planning. For any residents of St. Elizabeth who, as of the Closing Date, are Medicaid pending or require Medicaid, West Star will assist them in securing Medicaid coverage.

C. Additional Agreements Pending Closing

On June 1, 2025, Providence and West Star entered into that certain Side Letter, identifying that the parties obtained approval from CDPH to enter into an interim management agreement (the

"IMA") for the pendency of the Transaction. Under the IMA, West Star will serve as a manager of St. Elizabeth and provide management services support in connection with St. Elizabeth's operations, including as contemplated by the Operations Transfer Agreement. (Copies of the Side Letter and IMA are attached to Section 999.5(d)(1)(B) as **Exhibits 3 and 4**, respectively, and the documentation evidencing CDPH's approval of the change of manager in connection therewith is attached to Section 999.5(d)(1)(B) as **Exhibit 5**.)

11 Cal. Code Reg. Section 999.5(d)(1)(B)

A complete copy of all proposed written agreements or contracts to be entered into by the applicant and the transferee that relate to or effectuate any part of the proposed transaction

Attached to this Section are the following documents:

- **Exhibit 1**, a copy of the Purchase Agreement, including all exhibits, schedules, and attachments thereto, provided that certain of such schedules are submitted to the Attorney General on a confidential basis pursuant to 11 Cal. Code Reg. § 999.5(c)(3).

- **Exhibit 2**, a copy of the Operations Transfer Agreement, including all exhibits, schedules, and attachments thereto, provided that certain of such schedules are submitted to the Attorney General on a confidential basis pursuant to 11 Cal. Code Reg. § 999.5(c)(3).

- **Exhibit 3,** a copy of the Side Letter to the Purchase Agreement between Providence and Toluca dated June 1, 2025.

- **Exhibit 4,** a copy of the IMA between Providence and West Star dated April 23, 2025.

- **Exhibit 5,** a copy of CDPH's approval for the parties to enter into the IMA.

EXHIBIT 1

PURCHASE AND SALE AGREEMENT AND DISCLOSURE SCHEDULES

ASSET PURCHASE AND SALE AGREEMENT

THIS ASSET PURCHASE AND SALE AGREEMENT (the "**Agreement**") is dated as of December 16, 2024 (the "**Effective Date**"), by and among Providence Health System – Southern California, a California nonprofit corporation, Providence Health & Services – Oregon, an Oregon nonprofit corporation, and Providence Health & Services – Washington, a Washington nonprofit corporation (individually and collectively "**Seller**") and Lilac City Health Holdings LLC, Sun Mountain Health Holdings LLC, Squak Valley Health Holdings LLC, Stevens Health Holdings LLC, Toluca Way Health Holdings LLC, Lynx Canyon Health Holdings LLC, Strong Creek Health Holdings LLC, and Silver Falls Health Holdings LLC, each a Nevada limited liability company (individually and collectively "**Buyer**").

RECITALS

A. Seller is the owner of the skilled nursing facilities and assisted living facilities identified on **Exhibit A** attached hereto and incorporated herein (each individually, a "**Facility**" and collectively the "**Facilities**"), together with all transferable Licenses, certifications, Provider Agreements, Personal Property, Inventory and other assets owned, leased, held or used by Seller exclusively in connection therewith.

B. The entities identified on **Exhibit B** attached hereto and incorporated herein (individually and collectively, "**Current Operator**") lease the Facilities from Seller and are the licensed operators of the Facilities.

C. Seller desires to sell to Buyer and Buyer desires to purchase from Seller, on the terms and subject to the conditions of this Agreement, all of Seller's right, title and interest in and to the Real Property (as defined below) associated with the Facilities, and all of the other assets located therein, appurtenant thereto or held or used in connection therewith and located at the Facilities, as described in this Agreement with each Buyer entity acquiring the Real Property of each Facility owned by each applicable Seller entity as set forth on **Exhibit A**.

D. Concurrently with Buyer's acquisition of the Real Property, each Buyer entity intends to lease the Real Property to the operating entities identified on **Exhibit B** (individually and collectively "**New Operator**").

E. At Closing, Buyer will assign to New Operator certain assets other than the Real Property, and Current Operator will enter into an Operations Transfer Agreements (as defined below) with New Operator with respect to the transfer of Current Operator's right, title and interest in and to the business operations of the applicable Facility.

F. Seller and Buyer desire to document certain terms and conditions relevant to the purchase and sale of the Facilities.

NOW, THEREFORE, in consideration of the foregoing and the mutual covenants and agreements hereinafter contained, the parties agree as follows:

TERMS AND CONDITIONS

ARTICLE 1. PURCHASE AND SALE OF ASSETS

1.1 Purchase and Sale. Subject to the terms and conditions of this Agreement, Seller agrees to sell, convey, transfer, assign and deliver to Buyer free of all leases, liens, encumbrances, and security interests (other than Permitted Exceptions (as defined below) with respect to the Real Property), and Buyer agrees to purchase from Seller, all of Seller's right, title and interest in and to the following assets, as such assets shall exist on the applicable Closing Date with respect to the operation of the Facilities (whether or not such assets are essential to the operation of the Facilities), all of which are referred to herein collectively as the "**Assets**".

(i) "**Real Property**," which means (a) the land as described in **Exhibit 1.1(i)**, including all easements and other rights, interests and appurtenances thereto which are or will be owned or used by Seller in connection therewith, and (b) all buildings, structures, furnishings, fixtures and other improvements located in, on, at, under or above or attached to such land, in each case, which shall be transferred to Buyer in its "as is, where is" condition;

(ii) "**Operating Assets**," which means, to the extent owned by Seller and used in connection with the Facilities, (a) all inventory used or held for use at the Facilities (the "**Inventory**"), (b) all furniture, fixtures, equipment, tools, machinery, vehicles and all other tangible personal property owned by Seller, located at the Facilities, and used in connection with the Facilities owned by Seller (the "**Personal Property**"); (c) to the extent assignable or transferable, all personal property leases with respect to ownership of the Facilities; and (d) to the extent assignable or transferable, all general intangibles related to the ownership, possession, lease or use of the Assets of the Facilities, including without limitation, lien waivers, surety agreements, bonds, warranties, guaranties, utility use agreements, covenants, commitments, permits, certificates, regulatory approvals and entitlements owned or employed by Seller in conjunction with the ownership of the Facilities (the "**Intangible Property**");

(iii) "**Other Assets**," which means all of such other and additional rights as Seller may have in and to the Real Property and the driveways, parking lots and related amenities or otherwise serving the Real Property, including the pharmacy located onsite at the applicable Facility in Alaska.

Buyer hereby designates its affiliates, New Operator, to receive an assignment of certain of the Operating Assets other than the Real Property, subject to and in accordance with the terms of the Operations Transfer Agreements (as defined below). For purposes of this Agreement, "**affiliate**" means, with respect to any entity, at the time of determination, any other entity directly or indirectly controlling or controlled by, or under direct or indirect common control with, such specified entity. For the purposes of this definition, "control," when used with respect to any specified entity, means the power to direct the management and policies of such entity directly or indirectly, whether through ownership of voting securities, by contract or otherwise; and the terms "controlling" and "controlled" have meanings correlative to the foregoing.

1.2 Excluded Assets. Notwithstanding anything to the contrary in Section 1.1, Seller shall retain all of the following assets owned directly or indirectly by it (or any of Seller's

affiliates), and such assets below shall not be included in the Assets to be transferred to Buyer (collectively, the "**Excluded Assets**"):

(a) cash, cash equivalents and short-term investments of Seller;

(b) all accounts receivables, accounts, notes, interest and other receivables of Seller, including but not limited to, other rights to payment generated from the operation of the Facilities prior to the applicable Closing Date (including accounts receivable arising from rate adjustments which relate to periods prior to the applicable Closing Date even if such adjustments occur after the applicable Closing Date) (collectively, the "**Accounts Receivable**"), and all claims, rights, interests and proceeds related thereto;

(c) all intercompany receivables of Seller with any of Seller's affiliates;

(d) systems, computer hardware, software and programs;

(e) assets owned and provided by vendors of services or goods to the Facilities;

(f) all claims, rights, interests and proceeds with respect to state or local tax refunds (including but not limited to property tax) resulting from periods prior to the Effective Time, and the right to pursue appeals of same;

(g) all of Seller's organizational record books and minute books, and Seller's email records;

(h) all bank accounts of Seller;

(i) all rights, claims and choses in action of Seller and its affiliates with respect to periods prior to the Effective Time, and any payments, awards or other proceeds resulting therefrom;

(j) all writings and other items that are protected from discovery by the attorney-client privilege, the attorney work product doctrine or any other cognizable privilege or protection;

(k) all of Seller's interest in and to the Rejected Contracts (as defined in the Operations Transfer Agreements);

(l) all of Seller's intellectual property, including but not limited to any proprietary software and the name "Providence" or variations thereof;

(m) national contracts for the Providence system that cover more than the Facilities;

(n) Insurance policies and proceeds thereof (except to the extent related to a casualty loss, or condemnation, as may otherwise be provided herein);

(o) Nontransferable licenses and permits or other nontransferable Intangible Property; and

(p) all equipment and tangible property located at the Facilities but not owned by Seller, or subject to an equipment lease or vehicle lease or software license that is not an Assumed Contract (as defined in the Operations Transfer Agreements); and

(q) all items specifically listed on **Schedule 1.2(q)**.

1.3 EXCLUDED LIABILITIES. THIS AGREEMENT EXCLUDES, AND BUYER AND NEW OPERATOR DO NOT ASSUME, ANY LIABILITIES OF SELLER NOT EXPRESSLY ASSUMED BY BUYER OR NEW OPERATOR IN WRITING IN THIS AGREEMENT OR IN ANY OTHER AGREEMENT RELATING TO THE TRANSFER OF THE FACILITIES FROM SELLER TO BUYER AND NEW OPERATOR INCLUDING, BUT NOT LIMITED TO THE FOLLOWING (COLLECTIVELY, THE "**EXCLUDED LIABILITIES**"): ALL COSTS, EXPENSES AND OTHER LIABILITIES AND OBLIGATIONS ARISING FROM THE OWNERSHIP, MANAGEMENT OR OPERATION OF THE FACILITIES PRIOR TO THE EFFECTIVE TIME, INCLUDING WITHOUT LIMITATION, ACCOUNTS PAYABLE; ANY LIABILITY FOR OVERPAYMENT RELATING TO THE FACILITIES WITH RESPECT TO SERVICES PERFORMED PRIOR TO THE EFFECTIVE TIME; ANY RESIDENT-RELATED CLAIM ARISING FROM ACTIONS OR OMISSIONS OCCURRING PRIOR TO THE EFFECTIVE TIME; ANY EMPLOYMENT CLAIMS OR ANY OTHER OBLIGATIONS UNDER ANY EMPLOYMENT AGREEMENT, PENSION OR RETIREMENT PLAN, PROFIT-SHARING PLAN, STOCK PURCHASE OR STOCK OPTION PLAN, MEDICAL OR OTHER BENEFITS OR INSURANCE PLAN, COMPENSATION OR BONUS AGREEMENT, VACATION OR SEVERANCE PAY PLAN OR AGREEMENT OR ANY OTHER EMPLOYEE BENEFIT PLAN OR COLLECTIVE BARGAINING AGREEMENT, IN EACH CASE, RELATING TO THE EMPLOYEES PRIOR TO THE EFFECTIVE TIME; OR ANY COSTS, EXPENSES, OR OBLIGATIONS ARISING UNDER ANY CONTRACTS NOT ASSUMED BY NEW OPERATOR.

1.4 The Escrow. The purchase and sale of the Assets shall be consummated through the establishment of an escrow (the "**Escrow**") with First American Title Insurance Company or such other escrow agent reasonably acceptable to the parties ("**Escrow Agent**"). Upon its deposit with the Escrow Agent, this Agreement shall constitute the parties' joint escrow instructions to the Escrow Agent. The Escrow Agent shall act in accordance with this Agreement. The parties agree to execute the general escrow instructions as may be requested by Escrow Agent, provided that in the event of any conflict between the provisions of such general escrow instructions and the provisions of this Agreement, the provisions of this Agreement shall control. Escrow Agent shall notify both Buyer and Seller in writing of the date of receipt of this Agreement.

1.5 The Closing.

(i) The Closing Date anticipated with regard to each of the Facilities is set out on **Schedule 1.5(i)**. The "**Initial Closing Facilities**" and "**Subsequent Closing Facilities**" shall have the meanings set out on such Schedule.

(ii) Provided that all of the conditions to Closing set forth in Articles 7 and 8 have been satisfied or waived for the Assets and Real Property related to the Initial Closing Facilities, the Escrow and the initial closing of the transactions contemplated hereby shall close (referred to herein interchangeably as the "**Initial Close of Escrow**," the "**Initial Closing**," the "**Initial Closing Date**" or by similar words or phrases) at the offices of Escrow Agent or such other location as the parties may agree upon at 10:00 A.M. Pacific Time the first day of the month following receipt of all applicable regulatory approvals, the conclusion of the Due Diligence Period, and receipt of all Closing Documents. The parties acknowledge and agree that the Subsequent Closing Facilities may close on a separate date from the Initial Closing Facilities. The Initial Closing shall be deemed to be effective as between the parties as of 12:01 A.M. Pacific Time on the Initial Closing Date (the "**Effective Time**", which term shall also mean, with regard to any Subsequent Closing, 12:01 A.M. Pacific Time on the Subsequent Closing Date). On the applicable Closing Date, Title Insurer (as defined below) shall: (a) issue and deliver to Buyer the Title Policy (as defined below) or, alternatively, be irrevocably committed to issue the Title Policy for the Real Property for the applicable Facilities (such Title Policy shall be effective as of the Effective Time), (b) deliver to Seller by wire transfer of immediately available funds to the account or accounts designated by Seller the Purchase Price allocated to the applicable Facilities (as adjusted by Seller and Buyer pursuant to a settlement statement executed by Seller and Buyer at Closing), and (c) deliver to Buyer and Seller such other agreements, documents and instruments as the parties instruct in the escrow instructions. Immediately following the applicable Closing, Escrow Agent shall cause the special warranty deeds (or local equivalent) for the Real Property for the applicable Facilities and any other documents which the parties mutually designate, to be recorded in the Official Records in each county where the applicable Facilities are located.

(iii) Following the Initial Closing, the parties hereto shall have a subsequent closing (a "**Subsequent Closing**", and together with the Initial Closing, the "**Closing**" or **Closings**") on the first day of the next month in which the Subsequent Closing Facilities meet all the criteria for Closing under Section 1.5(ii) as if they were Initial Closing Facilities (the "**Subsequent Closing Date**" and together with the Initial Closing Date, the "**Closing Date**"); *provided, however*, that such Subsequent Closing shall be a month where the parties have adequate assurance on or prior to the twentieth (20th) day of the prior month that any required third party consent will be obtained on or prior to such Subsequent Closing. The logistics for such Subsequent Closing Facilities shall be the same as for Initial Closing Facilities under Section 1.5(ii).

(iv) Except as otherwise specifically set out in this Agreement, matters pertaining to a Closing or a Closing Date shall be read and deemed to be related to: (a) prior to such anticipated Closing Date, the Facilities and related Assets which are anticipated to be or qualified to be part of the Closing on such Closing Date, and (b) after such anticipated Closing Date, the Facilities and related Assets that were part of the Closing as of such Closing Date.

1.6 Purchase Price. The "**Purchase Price**" for the Assets shall be NINETY MILLION and 00/100 U.S. Dollars ($90,000,000.00). The Purchase Price shall be allocated to the Facilities as set forth on **Schedule 1.6** and payable as follows:

(i) Deposit. Within two (2) business days after the mutual execution of this Agreement, Buyer shall deliver ONE MILLION SIX HUNDRED SIXTY-EIGHT THOUSAND and 00/100 U.S. Dollars ($1,668,000.00) (such amount and any interest accrued thereon, the

"**Deposit**") to Escrow in the form of a wire transfer or other immediately available funds. The Deposit shall be deposited in an interest-bearing account for Buyer's benefit in a segregated account at the bank at which the Escrow Agent maintains its principal depository relationship. If an Initial Closing occurs, fifty percent (50%) of the Deposit shall be credited toward the Purchase Price. If an Initial Closing does not occur, the Deposit shall be paid to the party entitled to the Deposit pursuant to the terms of this Agreement. If the Subsequent Closing occurs, the remaining fifty percent (50%) of the Deposit shall be credited toward the Purchase Price. If a Subsequent Closing does not occur, the remaining amount of the Deposit shall be paid to the party entitled to the Deposit pursuant to the terms of this Agreement. Interest shall follow the Deposit. Notwithstanding anything herein to the contrary, unless otherwise agreed to by the parties: (a) the effectiveness of this Agreement and the rights and obligations of the parties hereto, including any right to make any filing, disclosure or communication with respect to the transactions contemplated hereby, are contingent upon the receipt by the Escrow Agent of the Deposit and such filings, disclosures and communications shall not be made until such receipt and (b) in the event that the Escrow Agent does not timely receive the Deposit, this Agreement shall be null and void of no effect.

(ii) Closing Funds. On or before the Initial Closing Date and the Subsequent Closing Date, Buyer shall cause to be deposited with Escrow Agent an amount equal to the Purchase Price of the Facilities being acquired at such Closing (the "**Transferred Facilities**") (minus the portion of Deposit to be applied in connection with such Closing) in cash or other immediately available funds (the "**Cash Due at Closing**"). If the Purchase Price is adjusted for any reason, or Escrow Agent's balancing of the credits and debits due to Buyer and Seller at such Closing results in a change in the net amount due to Seller hereunder, any difference shall be reflected in the Cash Due at such Closing.

ARTICLE 2. REPRESENTATIONS AND WARRANTIES OF SELLER

Seller represents and warrants to Buyer that, as of the Effective Date, the applicable Closing Date and the applicable Effective Time:

2.1 Organization and Standing. Providence Health & Services – Washington is a Washington nonprofit corporation duly organized and validly existing under the laws of the state of its formation and authorized to do business in the states in which the Facilities owned by Providence Health & Services – Washington are located. Providence Health & Services – Oregon is an Oregon nonprofit corporation duly organized and validly existing under the laws of the state of its formation and authorized to do business in the states in which the Facilities owned by Providence Health & Services – Oregon are located. Providence Health System – Southern California is a California nonprofit corporation duly organized and validly existing under the laws of the state of its formation and authorized to do business in the state in which the Facility owned by Providence Health System – Southern California is located.

2.2 Capacity; Authority; Consents. Seller has full power, legal capacity and authority to execute and deliver this Agreement, to consummate the transactions contemplated hereby and to perform its obligations under this Agreement and will, prior to the applicable Closing, have all requisite power and authority to enter into the closing documents hereunder (the "**Closing Documents**") to which it is a party and to consummate the transactions contemplated by this

Agreement. The execution and delivery of this Agreement, the consummation of the transactions contemplated hereby and the performance of the obligations hereunder have been duly authorized by Seller's directors, members or managers, as applicable, and no other proceedings by Seller are necessary. This Agreement constitutes, and each other instrument to be executed and delivered by Seller pursuant to the terms of this Agreement will constitute, valid and binding obligations of Seller, enforceable against Seller in accordance with their respective terms. The individual(s) executing and delivering this Agreement on Seller's behalf are duly authorized and empowered to bind the Seller as contemplated hereby.

2.3 No Violation. Neither the execution and delivery by Seller of this Agreement nor the consummation of the transactions contemplated hereby nor compliance with any of the material provisions hereof by Seller will violate, conflict with or result in a breach of any material provision of the formation, bylaws or other organizational documents of Seller. To Seller's knowledge, Seller is not in violation of any statute, rule, regulation or order of any court or Federal, state or local governmental agency or instrumentality having jurisdiction over it, the Facilities or the Assets, the violation of which would have a Material Adverse Effect on the ownership or operation of the Facilities. To Seller's knowledge, Seller is not in default with respect to any of its material obligations or liabilities pertaining to the Real Property. Without limiting the foregoing, to Seller's knowledge, any easements or other agreements constituting Permitted Exceptions are free from material default by Seller and, to Seller's knowledge, by any other party thereto. Except as set out on **Schedule 2.3**, to Seller's knowledge, there are no pending survey deficiencies alleging that the Facilities is not in compliance with any material provision of the Life Safety Code. For purposes of this Agreement, "Seller's knowledge" shall mean the actual knowledge of Dianna Reely, Chief of Residential Services; Jeremy Dibble, Vice President, Real Estate; Catherine Gonzalez, Chief Financial Officer; Hanna Kamaric, Executive Director, Corporate Development; and Michael Koger; Executive Director, Integrations, Mergers + Acquisitions.

2.4 Environmental Compliance. To Seller's knowledge following Seller's reasonable investigation, except as disclosed in any environmental assessment reports furnished by Seller to Buyer: (a) no hazardous material has in the past three (3) years been stored or exists in, on, under or around the Real Property other than asbestos, PCBs, if any, and lead emanating from lead-based paint except in compliance with applicable environmental laws, rules and regulations; and (b) in the past three (3) years Seller has not caused or suffered any hazardous materials to be used, released, discharged, placed or disposed of at, on or under the Real Property or any real property adjacent thereto except in compliance with applicable environmental laws, rules and regulations. To Seller's knowledge, and except as disclosed in any environmental assessment reports furnished by Seller to Buyer or on **Schedule 2.4**, no underground storage tanks are located on the Real Property and no portion of the Real Property has ever been used as a dump for waste material. To Seller's knowledge, except for matters which were previously brought into compliance and except as disclosed to Buyer, Seller has not received any written notice from any governmental authority or any written complaint from any third party with respect to its alleged noncompliance with, or potential liability under, any applicable environmental laws, rules or regulations involving the Real Property or the Facilities, nor does it have a reasonable basis to expect the issuance of such a notice or complaint.

2.5 Litigation; Condemnation. Except as set forth on **Schedule 2.5** attached hereto, to Seller's knowledge, there are no material actions, suits or proceedings pending or threatened before

or by any judicial, administrative or union body, any arbiter or any governmental authority, against or affecting the Real Property or any portion thereof. To Seller's knowledge, there is no existing, and Seller has not received written notice of any proposed or threatened, eminent domain or similar proceeding that would affect the Real Property.

2.6 Title. Seller will convey good and indefeasible title to, and the entire right, title, and interest in the Assets, free and clear of any and all liens, encumbrances, or other liabilities, subject only to the Permitted Exceptions.

2.7 Bankruptcy. No insolvency proceedings of any character, including without limitation, bankruptcy, receivership, reorganization, composition or arrangement with creditors, voluntary or involuntary, affecting Seller (other than as creditor), or any the Assets, are pending or being contemplated by Seller, or, to Seller's knowledge, are being threatened against Seller by any other person or entity, and Seller has not made any assignment for the benefit of creditors or taken any action in contemplation of or that would constitute the basis of the institution of such insolvency proceedings.

2.8 Brokers. Neither Seller nor any affiliate of Seller has engaged any broker, finder or other similar agent in connection with the transactions contemplated hereby, excepting that Seller has engaged on a commission basis B.C. Ziegler and Company, for consulting and assistance in this transaction. This commission or fee shall be the sole obligation of the Seller, and Seller acknowledges that the Buyer shall have no responsibility for any such fee or commission from B.C. Ziegler and Company. Seller agrees to indemnify, defend and hold harmless Buyer and any affiliate of Buyer from and against any claims arising out of any breach of Seller's representations, warranties or covenants set forth in this Section 2.8.

2.9 No Other Contracts. Seller is not a party to any other contracts for the sale of the Assets, and except as set out on Schedule 2.9, there do not exist any rights of first refusal or options to purchase the Assets. Further, except with respect to the Permitted Exceptions, there are no agreements, contracts, leases, subleases, service contracts or any other agreements or instruments affecting the Assets to which Seller is a party.

2.10 Executive Order 13224. None of Seller nor the entities or individuals that own or control Seller, or that may be owned or controlled by Seller as of the applicable Closing Date (in all cases, other than through the ownership of publicly traded, direct or indirect, ownership interests) are: (i) in violation of any laws relating to terrorism or money laundering, or (ii) among the individuals or entities identified on any list compiled pursuant to Executive Order 13224 for the purpose of identifying suspected terrorists or on the most current list published by the U.S. Treasury Department Office of Foreign Assets Control at its official website, http://www.treas.gov/ofac/tllsdn.pdf or any replacement website or other replacement official publication of such list which identifies an "Specially Designated National" or "blocked person.

2.11 Tax Returns. All federal and state tax returns and material reports required by law to be filed by Seller relating to the ownership and, to the best of Seller's knowledge, by Current Operator with respect to the operation of the Facilities prior to the applicable Closing (collectively, "**Tax Returns**") have been or will be properly and timely filed (subject to the right to extend or delay the filing thereof) and do, or at the time of the filing thereof will, correctly reflect the tax

position of Seller and, to the best of Seller's knowledge, Current Operator and all taxes due under such Tax Returns have been or will be timely objected to, disputed and/or paid.

2.12 Full Disclosure. All of the Seller's warranties, representations and covenants in this Agreement: (i) constitute a material part of the consideration hereunder; (ii) are true and complete, current and accurate as of the date hereof (except to the extent that such representations and warranties are qualified by the term "material," in which case such representations and warranties (as so written, including the term "material"); (iii) shall be true and complete, current and accurate as of the applicable Closing Date and the applicable Effective Time; and (iv) and shall survive the applicable Closing Date and delivery of the Assets to Buyer. To Seller's actual knowledge, none of the statements, representations or warranties of Seller misstates or omits any fact which would make such statements, representations or warranties incomplete, misleading or incorrect in any material respect. Seller shall inform Buyer if any statement, representation or warranty becomes incorrect, misleading or incomplete subsequent to the date hereof.

ARTICLE 3. REPRESENTATIONS AND WARRANTIES OF BUYER

Buyer represents and warrants to Seller that, as of the Effective Date, the applicable Closing Date and the applicable Effective Time:

3.1 Organization and Standing. Buyer is a limited liability company duly formed, validly existing, and in good standing under the laws of the State of Nevada and is qualified to do business under the laws of the states where the Facilities are located. Buyer has the requisite power and authority to own and operate the Assets in the manner in which they are presently being operated.

3.2 Capacity; Authority; Consents. Buyer has full power, legal capacity and authority to execute and deliver this Agreement, to consummate the transactions contemplated hereby and to perform its obligations under this Agreement and will, prior to the applicable Closing, have all requisite power and authority to enter into the Closing Documents to which it is a party and to consummate the transactions contemplated by this Agreement. The execution and delivery of this Agreement, the consummation of the transactions contemplated hereby and the performance of Buyer's obligations hereunder have been duly authorized by Buyer's sole member or board of directors, as applicable, and no other proceedings on the part of Buyer are necessary in connection therewith. This Agreement constitutes, and each other instrument to be executed and delivered by Buyer will constitute, valid and binding obligations of Buyer, enforceable against Buyer in accordance with their respective terms. The individual(s) executing and delivering this Agreement on Buyer's behalf are duly authorized and empowered to bind the Buyer as contemplated hereby.

3.3 No Violation. Neither the execution and delivery by Buyer of this Agreement, nor the consummation of the transactions contemplated hereby nor compliance with any of the material provisions hereof by Buyer will violate, conflict with or result in a breach of any material provision of the articles of organization, operating agreement or other organizational documents of Buyer.

3.4 No Brokers or Finders. Neither Buyer nor any affiliate of Buyer has engaged any finder, broker, or similar agent in connection with the transactions contemplated hereby. Buyer agrees to indemnify, defend and hold harmless Seller and any affiliate of Seller from and against

any claims arising out of any breach of Buyer's representations, warranties or covenants set forth in this Section 3.4.

3.5 Ability to Perform; Solvency. Buyer has the ability to obtain funds in cash in amounts equal to the Purchase Price by means of credit facilities or otherwise and will at the applicable Closing have immediately available funds in cash, which are sufficient to pay the Purchase Price and to pay any other amounts payable pursuant to this Agreement and to consummate the transactions contemplated by this Agreement. After giving effect to the guarantee by the Guarantor, immediately after giving effect to each of the transactions contemplated by this Agreement and the Operations Transfer Agreements, and the payment of the Purchase Price and all related fees and expenses payable by Buyer or New Operator, as applicable, assuming satisfaction of the conditions to Buyer's and New Operator's obligations to consummate the Closing as set forth herein, each of Buyer and New Operator (together with their respective subsidiaries, each taken as a whole) (a) as of the applicable Closing Date will be able to pay its debts generally as they become due and shall own property having a present fair saleable value greater than the amounts required to pay its debts (including a reasonable estimate of the amount of all contingent liabilities) as they become absolute and mature in accordance with their stated terms; and (b) shall not have, as of the applicable Closing Date, unreasonably small capital to carry on any businesses in which it is engaged. For purposes of this Section 3.5, (1) "fair saleable value" means the amount that may be realized if the aggregate assets (including goodwill) are sold as an entirety with reasonable promptness in an arm's length transaction under present conditions for the sale of comparable business enterprises, and (2) "not have, as of the applicable Closing Date, unreasonably small capital to carry on any businesses in which it is engaged" means that Buyer and New Operator (together with their respective subsidiaries, each taken as a whole) will be able to generate enough cash from operations, asset dispositions or refinancing, or a combination thereof, to meet its obligations as they become due.

3.6 "AS -IS, WHERE-IS" Condition of the Assets. Buyer acknowledges and agrees that:

(i) Buyer has conducted or shall continue to conduct during the Due Diligence Period, or waive its right to conduct, such due diligence as Buyer has deemed or shall deem necessary or appropriate.

(ii) BUYER IS PURCHASING THE ASSETS IN THE PRESENT "AS-IS, WHERE-IS" CONDITION WITH ALL FAULTS, WITH NO RIGHT OF SETOFF OR REDUCTION IN THE PURCHASE PRICE, AS OF THE EFFECTIVE TIME AND WITHOUT ANY REPRESENTATION OR WARRANTY REGARDING THEIR CONDITION, FITNESS FOR ANY PARTICULAR PURPOSE, MERCHANTABILITY, OR COMPLIANCE WITH GOVERNMENTAL LAWS, ORDINANCES OR REGULATIONS, OR WITH ANY OTHER WARRANTY, EXPRESS OR IMPLIED BY LAW OR OTHERWISE. BUYER ACKNOWLEDGES AND AGREES THAT, EXCEPT AS OTHERWISE SET FORTH IN THIS AGREEMENT, SELLER IS NOT MAKING ANY EXPRESS OR IMPLIED WARRANTIES OR REPRESENTATIONS OF ANY KIND OR CHARACTER WITH RESPECT TO THE ASSETS, INCLUDING BUT LIMITED TO, THE ACCURACY AND COMPLETENESS THEREOF, OR THE RESULTS OF BUYER'S DUE DILIGENCE. BUYER WARRANTS AND REPRESENTS THAT IT HAS NOT RELIED UPON AND WILL NOT RELY ON, EITHER DIRECTLY OR

INDIRECTLY, ANY WARRANTY OR REPRESENTATION OF SELLER NOT EXPLICITLY SET FORTH IN THIS AGREEMENT. BUYER HEREBY WAIVES AND DISCLAIMS ANY WARRANTIES CONCERNING HABITABILITY, FITNESS FOR A PARTICULAR PURPOSE OR MERCHANTABILITY, AND ANY WARRANTIES RELATED TO THE WORKMANLIKE CONSTRUCTION, HABITABILITY, DESIGN, CONDITION OR QUALITY AS TO THE REAL PROPERTY AND/OR TO ANY IMPROVEMENTS LOCATED THEREON, THE FACILITIES OR THE ASSETS.

(iii) Buyer shall independently confirm to its satisfaction all information that it considers material to its purchase of the Real Property or the Assets.

3.7 Executive Order 13224. None of Buyer nor the entities or individuals that own or control Buyer, or that may be owned or controlled by Buyer (in all cases, other than through the ownership of publicly traded, direct or indirect, ownership interests) are: (i) in violation of any laws relating to terrorism or money laundering, or (ii) among the individuals or entities identified on any list compiled pursuant to Executive Order 13224 for the purpose of identifying suspected terrorists or on the most current list published by the U.S. Treasury Department Office of Foreign Assets Control at its official website, http://www.treas.gov/ofac/tllsdn.pdf or any replacement website or other replacement official publication of such list which identifies an "Specially Designated National" or "blocked person."

3.8 Full Disclosure. All of Buyer's warranties, representations or covenants in this Agreement: (i) constitute a material part of the consideration hereunder; (ii) are true and complete, current and accurate in all material respects as of the date hereof (except to the extent that such representations and warranties are qualified by the term "material," in which case such representations and warranties (as so written, including the term "material") shall be true, correct and complete in all respects); (iii) shall be true, complete, current and accurate as of the applicable Closing Date and applicable Effective Time (including the same qualifier as to materiality contained in the prior subsection); and (iv) and shall survive the applicable Closing Date and delivery of the Assets to Buyer. To Buyer's actual knowledge none of the statements, representations or warranties of Buyer misstates or omits any fact which would make such statements, representations or warranties incomplete, misleading or incorrect in any material respect. Buyer shall inform Seller if any statement, representation or warranty becomes incorrect, misleading or incomplete subsequent to the date hereof.

ARTICLE 4. MUTUAL COVENANTS

4.1 General Covenants. Following the execution of this Agreement, Seller and Buyer agree, and, where applicable, Buyer shall cause New Operator:

(i) Subject to Section 4.2, to cooperate fully with each other in preparing, filing, prosecuting, and taking any other actions which are or may be reasonable and necessary to obtain the consent of any governmental instrumentality or any third party, to accomplish the transactions contemplated by this Agreement;

(ii) To deliver such other instruments of title, certificates, consents, endorsements, assignments, assumptions and other documents or instruments, in form reasonably

acceptable to the party requesting the same and its counsel, as may be reasonably necessary to carry out and/or to comply with the terms of this Agreement and the transactions contemplated herein; and

(iii) To confer on a regular basis with the other, report on material operational matters and promptly advise the other orally and in writing of any change or event having, or which, insofar as can reasonably be foreseen could have, a Material Adverse Effect on such party or which would cause or constitute a material breach of any of the representations, warranties or covenants of such party contained herein.

4.2 Licensing. Buyer shall cause New Operator to use commercially reasonable efforts to obtain prior to the applicable Closing Date (or as soon thereafter as practicable): (i) all consents, approvals and licenses necessary to permit the consummation of the transactions contemplated by this Agreement including, but not limited to, such licensure and certification approval as may be necessary to enable New Operator to lawfully operate the Facilities as operated by Current Operator ("**Regulatory Approvals**"); and (ii) all consents required for the transfer or assignment of the Designated Contracts (as defined in the Operations Transfer Agreements) which will be assigned and transferred by Current Operator to New Operator pursuant to the terms of the Operations Transfer Agreements. Seller shall cooperate in all reasonable respects with Buyer and New Operator in their efforts to obtain such consents, approvals and licenses.

4.3 Public Announcements. The parties may not issue any press release or any written statement with respect to this Agreement or the transactions contemplated hereby; *provided, however*, that nothing herein shall be construed as prohibiting (i) public disclosures in connection with securing any licensing or certification approvals, or complying with regulations promulgated by the Securities and Exchange Commission or other government agencies; (ii) private disclosures to the employees, shareholders, agents, contractors, consultants, attorneys, accountants, lenders and affiliates of the disclosing party, as reasonably necessary to carry out the obligations hereof; or (iii) pursuant to public announcements (including, without limitation, press releases) made with the prior written approval of Seller and Buyer.

4.4 Utilities. To the extent not addressed in the Operations Transfer Agreements, Buyer and Seller shall cooperate to take all steps necessary to transfer all utilities related to the operation of the Facilities including without limitation electric service, gas service, telephone service, sewage, water and trash removal, into Buyer's or New Operator's names, as directed by Buyer, effective as of the Effective Time.

ARTICLE 5. COVENANTS

5.1 Covenants of Seller.

(i) Seller Information. To the extent in Seller's possession, Seller shall deliver such reasonable due diligence materials as Buyer has requested in the document attached as **Exhibit 5.1** and copies of any other materials relating to the transfer of Assets as may be reasonably requested by Buyer, without any representation or warranty as to the accuracy of such materials (collectively the "**Seller Information**"). If prior to the applicable Closing Date, Seller receives, discovers or becomes aware of any material change in the Assets or any matter affecting the Assets

which would render any of the materials previously given false or misleading, then Seller shall disclose such changes in writing to Buyer and deliver any additional related materials in Seller's possession to Buyer as soon as reasonably possible after such receipt or discovery.

(ii) Operations Transfer Agreements. Seller shall cause each Current Operator to execute the Operations Transfer Agreements (the "**Operations Transfer Agreements**"), on or before the Effective Date.

(iii) Indemnity Escrow Amount. On or before the Effective Time, the Escrow Agent, Seller, Current Operator, Buyer and New Operator shall enter into an escrow agreement in the form and substance to be mutually agreed to between the parties. From and after the Effective Time, the Escrow Agent shall hold back from the Purchase Price an amount equal to FIVE MILLION and no/100 U.S. Dollars ($5,000,000.00) (the "**Indemnity Escrow Amount**") in an account specified by the Escrow Agent. The Escrow Agent shall hold the Indemnity Escrow Amount for a period of Twenty-Four (24) months following the Effective Time as additional security for the satisfaction of the indemnification obligations of Current Operator as more specifically described in Article V of the Operations Transfer Agreements.

5.2 Covenants of Buyer

(i) Operations Transfer Agreements. Buyer shall cause New Operator to enter into the Operations Transfer Agreements on or before the Effective Date.

(ii) Confidentiality. In addition to the Confidentiality Agreement previously entered into by the Parties or their affiliates, all information furnished by Seller to Buyer pursuant to this Agreement shall be treated as the property of Seller and shall be kept confidential by Buyer and New Operator until the applicable Closing Date. In the event the Closing shall not occur, Buyer and New Operator, upon request, shall return to Seller all documents and other materials containing, reflecting or referring to such information, shall keep confidential all such information, and shall not directly or indirectly use such information for any competitive or other commercial purpose. Buyer's and New Operator's obligation to keep such information confidential and to not use such information shall continue for a period of five (5) years from the date the transactions contemplated by this Agreement are abandoned and shall extend to the officers, employees and agents of Buyer. The obligation to keep such information confidential shall not apply to any information which Buyer can demonstrate (a) was already in its possession prior to the disclosure thereof by Seller, (b) was then generally known to the public, (c) became known to the public through no fault of Buyer or any of its directors, managers, officers, partners, employees, affiliates or agents, (d) was disclosed to Buyer by a third party unaffiliated with Buyer who was not bound by an obligation of confidentiality to Seller, or (e) must be disclosed pursuant to any law or regulation or any order of a court of competent jurisdiction.

(iii) Mission and Core Values. Buyer acknowledges that Seller is a tax-exempt organization and conducts its activities consistent with the Roman Catholic moral tradition articulated in such documents as the Ethical and Religious Directives for Catholic Health Care Services issued by the United States Conference of Catholic Bishops and expressed in Providence's mission and values. Seller has provided to Buyer its "Mission and Core Values" statement. Buyer confirms that it will operate its business in a manner consistent with the shared

values of Seller and Buyer, as articulated in Buyer's community based superior care approach, which the parties believe is consistent with Seller's "Mission and Core Values" statement. Further, for the avoidance of doubt, Buyer and New Operators shall not provide for assistance in dying (i.e., assisted suicide) at the Facilities. This covenant shall survive Closing without an expiration date.

(iv) Third Party Operator. Seller hereby acknowledges Hill Valley Healthcare, LLC, and its affiliates, as acceptable third party operators.

(v) Future Auction of the Assets. During the ten (10) year period following the Closing Date, Buyer shall endeavor to provide Seller prior notice if Buyer or its applicable affiliate commences an auction to sell or dispose of any of the Facilities; provided, that failure to provide such prior notice shall not constitute a default under this Agreement.

(vi) Buyer Guarantor. Prior to Closing, an entity affiliated to Buyer, mutually agreeable to Buyer and Seller, shall execute a guaranty (the "**Guaranty**") of Buyer's obligations hereunder, in substantially equivalent terms as apply under the applicable guarantor provisions of the Operations Transfer Agreements.

ARTICLE 6. DUE DILIGENCE PERIOD; TITLE

6.1 Due Diligence Period. Buyer shall have until the Effective Date (the "**Due Diligence Deadline**," and the period ending on the Due Diligence Deadline, the "**Due Diligence Period**") to approve or disapprove, at its sole and absolute discretion and at its sole expense, the suitability of the Assets for Buyer's intended use (the "**Due Diligence Investigation**"). All due diligence shall be at Buyer's sole cost and expense and shall be conducted in accordance with applicable municipal, county, State or Federal statutes, codes, ordinances, laws, rules or regulations ("**Laws**"), including without limitation, Laws relating to worker safety and the proper disposal of discarded materials, and shall be subject to the rights of tenants occupying the Facilities pursuant to occupancy agreements. Buyer shall provide Seller with reasonably sufficient prior written notice, and shall coordinate with Seller, prior to and during each visit to the Property by any Buyer's Representatives and representatives of Seller may accompany Buyer's Representatives during each such visit. Buyer and Buyer's Representatives shall not have the right to enter into any dwelling unit of the Real Property without reasonably sufficient prior written notice to Seller whereupon Seller can arrange for an inspection of the unit with the applicable resident. Seller or its designated representative shall have the right to (i) be present for any physical inspections or testing of the Real Property, and (ii) no invasive or destructive testing of the Real Property shall be permitted without the prior written consent of Seller, to be granted or withheld in Seller's sole and absolute discretion. During the Due Diligence Period, Buyer shall restore the Assets to the same condition prior to conducting such due diligence, provided, that, for the avoidance of doubt, Buyer shall not be responsible for any existing conditions except to the extent exacerbated by Buyer. Subject to the foregoing, Buyer shall indemnify and hold Seller harmless from and against any and all (i) damage caused to the Assets, or any other property, by Buyer or its agents or contractors, (ii) loss, damage or injury to any person or property to the extent resulting directly from any hazard or other condition created by Buyer or its agents or contractors, and (iii) any injury to Buyer or any of its agents or contractors arising out of the exercise of Buyer's rights under this **Section 6.1**.

6.2 Due Diligence Materials. Buyer, at Buyer's sole expense, shall have the right to obtain such title reports, litigation and lien searches, non-invasive environmental reports, property appraisals, engineering and building condition reports, surveys, and other information and reports concerning the Assets, as Buyer may reasonably require (collectively, the "**Due Diligence Materials**"), and Seller agrees to use commercially reasonable efforts to cooperate with Buyer, at no expense to Seller, in locating and/or obtaining the Due Diligence Materials.

6.3 Termination Rights. If, during the Due Diligence Period, Buyer, as a matter of its sole discretion, determines for any or no reason whatsoever that the Assets are not suitable for Buyer's use, Buyer, by written notice given to Seller before the Due Diligence Deadline, shall have the right to terminate this Agreement. Any timely and proper termination of this Agreement pursuant to this Section 6.3 shall result in the automatic termination of the Operations Transfer Agreements. If this Agreement is terminated as provided in this Section 6.3: (i) the Deposit shall be returned to Buyer, and (ii) except as otherwise expressly provided in this Agreement, the parties shall have no further obligations hereunder.

6.4 Title Review Period. Escrow Agent shall promptly cause First American Title Insurance Company, attention Michael Arnett, having an address of 3281 E. Guasti Road, Suite 440, Ontario, CA 91761, or such other title insurer reasonably acceptable to the parties (the "**Title Insurer**") to issue to Buyer a current preliminary title report (the "**Title Report**"), together with readable copies of all instruments of record referred to therein. Buyer may, at Buyer's election, deliver to Escrow Agent and Title Insurer an ALTA survey of the Real Property and request that the Title Insurer issue an extended coverage owner's policy of title insurance, provided that issuance of such extended coverage shall not be a condition precedent to the Closing. Buyer shall have until the Due Diligence Deadline to notify Seller in writing of any objection to exceptions ("**Title Objections**") contained in the Title Report or on an ALTA/ACSM survey of the Real Property (the "**Survey**"). If Buyer fails to so make an objection by the Due Diligence Deadline, Buyer shall be deemed to have approved the condition of title to the Real Property as reflected in the Title Report and on the Survey and all such matters shown or listed on the Title Report and Survey shall be deemed Permitted Exceptions (provided that, nothing herein shall restrict Buyer's right to terminate on or before the Due Diligence Deadline. If Buyer timely objects to any exception(s) in the Title Report or on the Survey, Seller shall have the right, but not the obligation, to cause the removal of such exception to title or to cause the Title Insurer to commit to issuance of an endorsement reasonably acceptable to Buyer insuring against such exception to title. In the event Seller determines that it is unable or unwilling to remove any one or more of such exception(s) to title, Seller shall so notify Buyer in writing ("**Seller's Election to Not Correct Exceptions**") within ten (10) business days after it receives Buyer's notice of objection. Failure of Seller to so notify Buyer within such ten (10) business day period shall be deemed Seller's election not to remove such exceptions to title and/or not to cause the Title Insurer to commit to issuance of an endorsement reasonably acceptable to Buyer insuring against such exceptions to title. Buyer may, at its option, terminate this Agreement within three (3) business days after Buyer receives Seller's Election to Not Correct Exceptions or any time prior to closing if Seller fails to deliver notice of its election within the ten (10) business day period described above. If Seller is unable or unwilling to remedy all matters objected to by Buyer, Buyer will have the option of consummating the transaction contemplated hereby and accepting such title as Seller is so able or willing to convey without any reduction of or credit against the Purchase Price Upon such termination, Buyer shall be entitled to the return of the Deposit, and except as expressly provided

herein, the parties shall have no further liability under this Agreement. Notwithstanding anything contained herein to the contrary, Buyer shall not be required to object to monetary liens, judgments and security interests identified in the Title Report, it being agreed that all such liens, judgments, encumbrances and security interests shall be removed by Seller at or prior to the applicable Closing Date.

6.5 New Exceptions. If additional exception(s) to title are disclosed after the date of the Title Report, then Buyer's approval of such exception(s) to title shall be a condition precedent to Buyer's obligation to buy the Assets. Unless Buyer gives written notice to Seller that it disapproves any such additional exception(s) to title on or before the Due Diligence Deadline or the date that is three (3) business days after the disclosure of such additional exception(s), whichever is later, Buyer shall be deemed to have approved such additional exception(s). Seller shall have the right, but not the obligation, to cause the removal of such additional exception(s) to title or to cause the Title Insurer to commit to issuance of an endorsement reasonably acceptable to Buyer insuring against such exception(s) to title. In the event Seller determines that it is unable or unwilling to remove any one or more of such additional exception(s) to title, Seller shall so notify Buyer in writing ("**Seller's Election to Not Correct Additional Exceptions**") within three (3) business days after it receives Buyer's notice of objection. Failure of Seller to so notify Buyer within such three (3) business day period shall be deemed Seller's election not to remove such additional exception(s) to title and/or not to cause the Title Insurer to commit to issuance of an endorsement reasonably acceptable to Buyer insuring against such exception(s) to title. Buyer may elect in writing to either, at its option, (i) terminate this Agreement within three (3) business days after Buyer receives Seller's Election to Not Correct Additional Exception or immediately upon Seller's failure to deliver notice of its election within the 3-day period described above or (ii) waive such Title Objections and proceed to Closing without any reduction of or credit against the Purchase Price. Upon such termination, Buyer shall be entitled to the return of the Deposit and, except as expressly provided in this Agreement, the parties shall have no further liability under this Agreement. Notwithstanding the foregoing provisions, Seller covenants that they will not cause the creation of additional exception(s) to title after the Effective Date without the prior written consent of Buyer, which consent shall not be unreasonably withheld or delayed. Notwithstanding anything contained herein to the contrary, Buyer shall not be required to object to monetary liens, judgments, security interests and other matters identified in the Title Report, it being agreed that all such liens, judgments, encumbrances and security interests shall be removed by Seller at or prior to the Closing Date.

6.6 Title Policy**.** At each Closing, Seller will convey the Real Property to Buyer in such condition that Title Insurer is willing to issue to Buyer one or more ALTA standard owner's policies of title insurance (the "**Title Policy**") with liability equal to the Purchase Price allocated to the applicable Real Property, showing fee simple title to the applicable Real Property vested in Buyer, with such title coverages and endorsements or other assurances requested by Seller to cure Buyer's title or survey objection pursuant to Section 6.4 or Section 6.5, subject only to the following "**Permitted Exceptions**": (i) the lien of non-delinquent real property taxes and assessments; (ii) the matters approved or deemed approved as provided in Section 6.4 or Section 6.5; and (iii) such matters which have been created by or for the benefit of Buyer. The Seller shall pay for the Title Policy with standard title coverages, and the Buyer shall pay for any extended coverage, title endorsements, other assurances, surveys and other additions to the Title Policy or any survey, or any lender's title insurance, except that Seller shall pay for standard title coverages

and such title coverages, endorsements or other assurances obtained by Seller to cure Buyer's title or survey objection pursuant to Section 6.4 or Section 6.5. The willingness of the Title Insurer to issue any such additional coverages or endorsements (other than the ALTA standard owner's coverage and such additional coverages and endorsements obtained by Seller pursuant to Section 6.4 or Section 6.5 to cure Buyer's title or survey objection) is not a condition of Closing.

ARTICLE 7. CONDITIONS TO OBLIGATION OF BUYER TO PERFORM

The obligations of Buyer under this Agreement are subject to the satisfaction, on or before each Closing Date with regard to the Facilities subject to such Closing, of the following conditions (the "**Closing Conditions**"), each of which are for the sole benefit of Buyer and may be waived by Buyer at Buyer's sole option by delivery to Seller of a written notice of such waiver:

7.1 Compliance with Agreement. The material performance by Seller and Current Operator, as applicable, of each and every undertaking, covenant, condition and agreement required to be performed or satisfied by it under this Agreement and the Operations Transfer Agreements.

7.2 Representations and Warranties. Each representation and warranty made by Seller and Current Operator, as applicable, contained in this Agreement and the Operations Transfer Agreements shall be true and correct in all material respects on the Effective Date and on the applicable Closing Date (except to the extent that such representations and warranties are qualified by the term "material," in which case such representations and warranties (as so written, including the term "material") shall be true, correct and complete in all respects), except to the extent expressly made as of an earlier date, in which case as of such earlier date;

7.3 Due Diligence. Buyer shall be satisfied in its sole discretion with the results of its Due Diligence Investigation. If Buyer shall not be so satisfied and Buyer notifies Seller thereof in writing on or prior to the end of the Due Diligence Period, this Agreement shall be of no further force and effect and neither Seller nor Buyer shall have any further rights or obligations hereunder except with respect to those rights and obligations, if any, which specifically survive termination of this Agreement and other than the right of Buyer to secure the return of the Deposit from Escrow and the obligation of Escrow Agent to return the Deposit to Buyer. If Buyer fails to give such notice to Seller prior to the end of the Due Diligence Period, it shall be conclusively presumed that Buyer is satisfied with the results of its Due Diligence Investigation and this condition shall be deemed satisfied, and this Agreement shall continue in full force and effect.

7.4 No Bankruptcy or Dissolution. None of the following will have been done by, against or with respect to the other party: (A) the commencement of a case under Title 11 of the U.S. Code, as now constituted or hereafter amended, or under any other applicable federal or state bankruptcy law or other similar law; (B) the appointment of a trustee or receiver of any property interest; (C) an assignment for the benefit of creditors; (D) an attachment, execution or other judicial seizure of a substantial property interest; (E) the taking of, failure to take, or submission to any action indicating an inability to meet its financial obligations as they accrue; or (F) a dissolution or liquidation.

7.5 No Damage. Between the Effective Date and the applicable Closing Date, inclusive, no destruction of or damage from any cause whatsoever, will have occurred with respect to the applicable Facility that, according to Buyer's reasonable estimate, would cost, in the aggregate, more than One Hundred Fifty Thousand Dollars ($150,000.00) to repair, restore and replace or would take longer than sixty (60) days to repair, restore and replace, in which event, Buyer may terminate this Agreement and be entitled to a return of the Deposit.

7.6 No Taking. Except as may be otherwise disclosed by Seller to Buyer, between the Effective Date and the applicable Closing Date, no taking, threatened taking (or consideration by a governmental authority of a taking) of the Property or any material part thereof by eminent domain will have occurred that would materially and adversely affect the value or use of the Property or portion thereof.

7.7 Operations Transfer Agreements. Current Operator and New Operator shall have entered into the Operations Transfer Agreements. All conditions to Closing under the Operations Transfer Agreements shall have been fulfilled or waived. All the terms and conditions of the Operations Transfer Agreements are incorporated by reference into this Agreement and the material performance of the obligations thereunder (for the Facilities subject to such Closing) that can be performed prior to Closing shall be a condition precedent hereof.

7.8 No Material Adverse Effect. There shall not have occurred any Material Adverse Effect; *provided, however*, that Seller will have thirty (30) days following notice from Buyer of such condition or conditions giving rise to the Material Adverse Effect to cure such condition. "**Material Adverse Effect**" means any change, development, event, state of facts or occurrence that has, or could reasonably be expected to have, in the aggregate, a material adverse effect on (i) the business, property, assets, operations, operating results, employees, vendor or third party payor relations or financial condition of the Facilities, taken as a whole (including, but not limited to, by reason of (A) the occurrence of a survey at the Facilities that results in or, after the exit interview conducted by the surveyors, is expected to result in any citations or deficiencies that rise to "harm-level" of "G" or higher, or (B) census at the Facilities drops at a rate of 8% or more between the Effective Date and the Closing Date) or (ii) Current Operator's ability to perform its obligations under this OTA or the consummation by Current Operator of the transactions contemplated hereby, taken as a whole; *provided*, *however*, that in no event shall any of the following occurring after the date hereof, alone or in combination, be deemed to constitute a Material Adverse Effect: (A) any effect that results from changes affecting the skilled nursing or senior housing industry or the United States economy generally, (B) any effect that results from changes affecting general worldwide economic or capital market conditions, (C) any effect resulting from compliance with the terms and conditions of this Agreement or the Operations Transfer Agreements, (D) any declaration of war, military crisis or conflict, civil unrest, act of terrorism, disaster, calamity, emergency, pandemic, or act of God, (E) the failure of a Facility to achieve internal or external financial forecasts or projections, provided that the events, changes, developments or occurrences underlying such failure shall not be excluded as a result of this clause (E), or (F) any breach by Buyer of this Agreement or the Operations Transfer Agreements; *provided*, *however*, that the exclusions provided in clauses (A), (B), or (D) shall not apply to the extent such change, development, event, state of facts or occurrence affects the Facilities in a disproportionately adverse manner relative to other Persons engaged in the industries in which the Facilities operate.

7.9 Delivery of Seller Closing Items. Seller shall have deposited in Escrow all of the Seller Closing Items (as defined below).

7.10 Delivery of Possession. Seller shall have irrevocably tendered possession of the Facilities to Buyer as of the Effective Time, subject to the rights of tenants occupying the Facilities pursuant to occupancy agreements, and such other residents who have been admitted to the Facilities in the ordinary course of business. Notwithstanding the foregoing, Seller shall not be obligated to evict, and it shall not be deemed a condition precedent to Closing for Seller to evict, any resident occupying the Facilities as of the Closing Date.

7.11 Unfavorable Action or Proceeding. On the applicable Closing Date, no orders, decrees, judgments or injunctions of any court or governmental body shall be in effect, and no claims, actions, suits, proceedings, arbitrations or investigations shall be pending or threatened, which challenge or seek to challenge, the consummation of the transactions contemplated in this Agreement.

7.12 Closing Certificate. Seller shall have delivered to Buyer a certificate of a duly authorized officer of Seller dated as of the applicable Closing Date stating that the conditions specified in Section 7.1 and Section 7.2 have been satisfied for all Facilities being transferred on such Closing Date.

7.13 ROFR Waiver. Seller shall have delivered to Buyer sufficient evidence, as determined by Buyer in its sole discretion, that any ROFR relating to any Facility or Assets, including but not limited to the Sisters of Providence's ROFR, has been terminated or otherwise resolved to Buyer's satisfaction.

ARTICLE 8. CONDITIONS TO OBLIGATION OF SELLER TO PERFORM

The obligations of Seller under this Agreement are subject to the satisfaction, on or before each Closing Date with regard to the Facilities subject to such Closing, of the following conditions, each of which may be waived by Seller by delivery to Buyer of a written notice of such waiver.

8.1 Compliance with Agreement. The performance by Buyer and New Operator, as applicable, of each and every undertaking, covenant, condition and agreement required to be performed or satisfied by them under this Agreement and the Operations Transfer Agreements.

8.2 Representations and Warranties. Each representation and warranty made by Buyer and New Operator, as applicable, contained in this Agreement and the Operations Transfer Agreements shall be true and correct in all material respects on the Effective Date (except to the extent that such representations and warranties are qualified by the term "material," in which case such representations and warranties (as so written, including the term "material") shall be true, correct and complete in all respects), except to the extent expressly made as of an earlier date, in which case as of such earlier date.

8.3 Delivery of Buyer Closing Items. Buyer shall have deposited in Escrow all of the Buyer Closing Items (as defined below).

8.4 Unfavorable Action or Proceeding. On the applicable Closing Date, no orders, decrees, judgments or injunctions of any court or governmental body shall be in effect, and no claims, actions, suits, proceedings, arbitrations or investigations shall be pending or threatened, which challenge or seek to challenge, or which could prevent or cause the rescission of, the consummation of the transactions contemplated in this Agreement.

8.5 No Bankruptcy or Dissolution. None of the following will have been done by, against or with respect to any party hereto: (A) the commencement of a case under Title 11 of the U.S. Code, as now constituted or hereafter amended, or under any other applicable federal or state bankruptcy law or other similar law; (B) the appointment of a trustee or receiver of any property interest; (C) an assignment for the benefit of creditors; (D) an attachment, execution or other judicial seizure of a substantial property interest; (E) the taking of, failure to take, or submission to any action indicating an inability to meet its financial obligations as they accrue; or (F) a dissolution or liquidation.

8.6 Operations Transfer Agreements. Current Operator and New Operator shall have entered into the Operations Transfer Agreements. All conditions to Closing under the Operations Transfer Agreements shall have been fulfilled or waived.

8.7 Closing Certificate. Buyer shall have delivered to Seller a certificate of a duly authorized officer of Buyer dated as of the applicable Closing Date stating that the conditions specified in Section 8.1 and Section 8.2 have been satisfied for all Facilities being transferred on such Closing Date.

8.8 Board Approval. Seller shall have received the approval of its Board of Directors to consummate the transactions contemplated by this Agreement and the Operations Transfer Agreements.

ARTICLE 9. RISKS AND REMEDIES

9.1 Remedies Prior to or on Closing.

(i) Termination. In the event of any material breach or default of any warranty, covenant, agreement, condition or other obligation of a party hereunder, the other party may at its option, subject to Section 9.2, terminate this Agreement by delivering written notice of termination to the defaulting party specifying with particularity the breach or default on which the notice is based. In the event of such a termination, subject to the notice and cure provisions set forth in Section 9.2 below, Escrow Agent shall immediately (i) disburse the Deposit to the non-defaulting party, (ii) cancel the Escrow, and (iii) charge any escrow cancellation or similar fee to the defaulting party. In the event that Buyer terminates this Agreement prior to the end of the Due Diligence Period pursuant to Section 6.3, Escrow Agent shall immediately disburse the Deposit to Buyer and cancel Escrow.

(ii) Default of Seller. In the event the Closing and the transactions contemplated hereby do not occur as provided herein by reason of the default of Seller, Buyer may elect, to (a) terminate this Agreement and receive the Deposit from the Escrow Agent, and in such event Seller shall not have any further liability whatsoever to Buyer hereunder, (b) waive the default or breach and proceed to Closing, or (c) pursue its equitable remedies, including, without

limitation, specific performance to require closing of this Agreement or the obligations of Seller hereunder, within sixty (60) days following delivery of the notice of default. Notwithstanding the foregoing, nothing contained herein shall limit Buyer's remedies at law or in equity, as to any breach of this Agreement by Seller. In the event the Initial Closing has occurred, Buyer shall be entitled to the remedy set forth in subsection (a) above for any Subsequent Closing Facilities only.

(iii) Default of Buyer. In the event the Closing and the transactions contemplated hereby do not occur as provided herein by reason of the default of Buyer, Seller may elect, to (a) terminate this Agreement and receive the Deposit from the Escrow Agent, and in such event, except as expressly provided in this Agreement, Buyer shall not have any further liability whatsoever to Seller hereunder, (b) waive the default or breach and proceed to Closing, or (c) pursue its equitable remedies, including, without limitation, specific performance to require closing of this Agreement or the obligations of Buyer hereunder within sixty (60) days following delivery of the notice of default. Notwithstanding the foregoing, nothing contained herein shall limit Seller's remedies at law or in equity, as to any breach of this Agreement by Buyer.

Notwithstanding anything to the contrary in this Section 9.1, the right to terminate this Agreement under this Section 9.1 shall not be available to any party hereto whose breach of representation or warranty or failure to fulfill in any material respect any covenants and agreements of such party set forth in this Agreement was a cause of the failure of the event or condition giving rise to the right to terminate the Agreement.

9.2 Notice of Default. Notwithstanding anything contained herein to the contrary, neither party to this Agreement may claim termination or pursue any other remedy (other than injunctive relief) on account of a breach of a condition, covenant or warranty by the other, without first giving such other party written notice of such breach and not less than ten (10) days within which to cure such breach. The applicable Closing Date and the applicable Effective Time, if necessary, shall be postponed if necessary to afford such opportunity to cure.

9.3 Risk of Loss. Until the applicable Closing Date, Seller (a) shall bear all risk of loss with regard to the Assets (whether or not insured), (b) shall cause to be maintained in full force and effect fire and extended coverage insurance in an amount equal to one hundred percent (100%) of the replacement cost of the Assets, and (c) shall comply with all requirements of all such insurance policies. Prior to the applicable Effective Time, Seller shall not reduce or cancel the amount of coverage of any insurance policy pertaining to the Assets. In the event that all or any part of the Assets are damaged or destroyed by fire, windstorm or any other casualty on or prior to the applicable Closing Date, Seller shall immediately notify Buyer of such damage or destruction. In the event that such damage or destruction is in the aggregate more than One Hundred Fifty Thousand Dollars ($150,000), Buyer shall have the option to: (x) terminate this Agreement by written notice delivered to Seller within ten (10) days after Buyer's receipt of notice of such damage or destruction, in which case the parties shall have no further obligations hereunder, or (y) proceed with the transactions contemplated by this Agreement without abatement of the Purchase Price, in which case (i) all insurance proceeds shall be deemed to have been absolutely and irrevocably assigned to and be payable directly to Buyer, (ii) after the Close of Escrow, Buyer shall have the right to conduct all settlement proceedings with respect to the insurance claims, and (iii) Seller shall deliver to Buyer through Escrow an unconditional assignment of all insurance

proceeds. If this Agreement is not terminated, Seller shall not be obligated to repair any damage or destruction.

9.4 Condemnation. If condemnation or eminent domain proceedings or an agreement with or notice from a governmental agency in lieu of such proceedings should affect all or a portion of the land or of the improvements on the land constituting the Real Property prior to the Close of Escrow, Buyer may, at its option, either (i) terminate this Agreement by written notice to Seller, in which event the Deposit shall be returned to Buyer, and neither Buyer nor Seller shall have any further liability hereunder, or (ii) elect to consummate this transaction without abatement of the Purchase Price, in which event Seller shall assign to Buyer all of its right, title and interest in and to any award made or to be made in connection with such proceedings or agreement and shall permit Buyer to conduct all negotiations and enter into all agreements with respect thereto. Buyer's rights hereunder shall be cumulative, and Buyer shall have the foregoing rights in the case of each such condemnation or eminent domain proceeding.

9.5 Survival.

(i) All representations and warranties of Seller, on the one hand, and Buyer, on the other hand, contained in this Agreement, the Operations Transfer Agreements, or in any document to be executed and delivered pursuant hereto or thereto at a Closing (each, a "**Closing Document**"), and all indemnity obligations of the Parties, shall survive for the period of two (2) years following the applicable Closing (the "**Survival Period**"); provided that any representations, warranties, covenants and remedies arising out of or based on any Excluded Liability, or arising out of or based on Fraud shall survive the applicable Closing Date (and shall not be subject to the Survival Period). Except as otherwise set out in this Agreement, post-Closing covenants and obligations of the parties shall survive for the lesser of (i) the period contemplated by their terms or (ii) the Survival Period, and shall automatically terminate at such time without any action on the part of any Party hereto; *provided, however,* that non-monetary obligations for access and/or retention of records, confidentiality, general cooperation, delivery of property received belonging to the other party, and further assurances, shall survive for the applicable Closing Date for the period of the statute of limitations or the specific period set forth herein.

9.6 Seller Indemnification. Without limiting its other obligations and duties hereunder, Seller shall indemnify, defend and hold Buyer, New Operator, and their respective officers, directors, employees, shareholders and affiliates ("**Buyer Indemnified Parties**"), harmless for, from and against any and all claims, losses, expenses, damages, obligations, deficiencies, or liabilities of any kind (but excluding any punitive, incidental, consequential, special or indirect damages, including loss of future revenue or income, loss of business reputation or opportunity or diminution of value or any damages based on any type of multiple), including without limitation costs of investigation, interest, penalties, reasonable attorneys' fees, and any and all costs, expenses, and fees incident to any suit, action or proceeding, incurred, sustained or suffered (collectively, "**Losses**") by the Buyer Indemnified Parties which arise out of, result from or are related to any of the following:

(i) any misrepresentation of a material fact or breach of warranty on the part of Seller under this Agreement or the Operations Transfer Agreements, or from any misrepresentations in any certificate furnished or to be furnished to Buyer hereunder;

(ii) any breach of any covenant or agreement on the part of Seller under this Agreement or the Operations Transfer Agreements;

(iii) except as otherwise provided in this Agreement, any and all obligations and liabilities relating to the ownership of the Facilities by Seller that exist as of the applicable Effective Time; and for purposes of this Section 9.6 an obligation shall be deemed to "exist" as of the applicable Effective Time if it relates to events which occurred as a result of the acts or omissions of Seller prior to the applicable Effective Time, even if it is not asserted until after the Closing Date;

(iv) any claims against Seller, Current Operator, Buyer, New Operator or the Facilities (a) with respect to any Excluded Assets, (b) with respect to the ownership of the Facilities by Seller prior to the Effective Time, (c) with respect to the operation of the Facilities by Current Operator prior to the Effective Time, or (e) for any fees, fines or penalties assessed against the Assets of the Facilities and attributable to periods prior to the Effective Time; and

(v) any Excluded Liability.

Notwithstanding anything to the contrary contained in this Agreement, Seller shall have no liability or indemnification obligation to Buyer Indemnified Parties with respect to the condition of the Assets.

9.7 Buyer Indemnification. Without limiting its other obligations and duties hereunder, Buyer and/or Guarantor shall indemnify, defend and hold Seller and its respective officers, directors, employees, shareholders and affiliates (the "**Seller Indemnified Parties**" and together with the Seller Indemnified Parties, the "**Indemnified Parties**" and each, an "**Indemnified Party**"), harmless for, from and against any and all Losses sustained or suffered by the Seller Indemnified Parties which arise out of, result from or are related to any of the following:

(i) any misrepresentation of a material fact or breach of warranty on the part of Buyer or New Operator under this Agreement or the Operations Transfer Agreements, or from any misrepresentations in any certificate furnished or to be furnished to Seller hereunder or thereunder;

(ii) any breach of any covenant or agreement of the part of Buyer or New Operator under this Agreement or the Operations Transfer Agreements; and

(iii) Buyer's or New Operator's ownership and operation of the Facilities on and after the Effective Time.

9.8 Limitations on Liability.

(i) Neither Seller nor Buyer shall have any obligation to indemnify an Indemnified Party from and against any Loss pursuant to Section 9.6(i) or Section 9.7(i) unless and until the aggregate claims for such Losses with respect to such claim exceeds TWENTY-FIVE THOUSAND and 00/100 U.S. Dollars ($25,000.00) (the "**Indemnification Threshold**"), at which time the Indemnified Parties shall be entitled to recover all such Losses greater than the Indemnification Threshold, subject to the Indemnification Cap.

(ii) Other than with respect to any Losses arising from an Excluded Liability, in no event shall the Indemnified Parties be entitled to recover Losses from Seller or Buyer, as applicable, pursuant to Section 9.6(i) or Section 9.7(i), as applicable, for an aggregate amount in excess of the Indemnity Escrow Amount (the "**Indemnification Cap**").

(iii) Notwithstanding the limitations on indemnification set forth in this Section 9.8, such limitations shall not apply to any claim against Seller or Buyer, as applicable, for Fraud. For purposes of this Agreement, "**Fraud**" means, with respect to any party, an actual and intentional misrepresentation of a material existing fact with respect to any representation or warranty, made by such party with actual knowledge of its falsity and made for the purpose of inducing the other party to act, and upon which the other party justifiably relies with resulting Losses. For the avoidance of doubt, "Fraud" shall not include any claim for equitable fraud, constructive fraud, promissory fraud, unfair dealings fraud, fraud by reckless or negligent misrepresentation or any tort based on negligence or recklessness.

(iv) Any Losses for which any Indemnified Party would be entitled to indemnification under this Article 9 shall be reduced by the amount of insurance proceeds actually received or recovered in cash under any insurance policies for the benefit of such Indemnified Party (including any title policies) and any cash payments, setoffs or recoupment of any payments actually recovered by such Indemnified Party in respect of such Losses.

(v) Any indemnification payments made pursuant to this Agreement shall be treated as an adjustment to the Purchase Price (as determined for U.S. federal income tax purposes) and shall be reflected as an adjustment to the consideration allocated to a specific asset, if any, giving rise to the adjustment. In the event of a claim under this Article 9, an Indemnified Party shall have a duty to mitigate its Losses to the fullest extent required by applicable Law.

(vi) Seller shall not be required to pay duplicative damages.

9.9 Indemnification Procedures. Without limiting its other obligations and duties hereunder, Buyer and Seller agree that, upon receipt by either party of a claim in respect of which any indemnity may be sought hereunder, such party (the "**Claimant**") shall give written notice (the "**Notice of Claim**") to the other (the "**Indemnitor**") within ten (10) days of receiving such claim. No indemnification shall be available to any Claimant who fails to timely give the required Notice of Claim if the Indemnitor was unaware of the claim and was prejudiced by the failure to timely receive the Notice of Claim. The Indemnitor shall be entitled at its own expense to participate in the defense of any claim or action against the Claimant. The Indemnitor shall have the right to assume the entire defense of such claim provided that (i) Indemnitor gives written notice of its desire to defend such claim (the "**Notice of Defense**") to the Claimant within fifteen (15) days after Indemnitor's receipt of the Notice of Claim; (ii) Indemnitor's defense of such claim shall be without cost to Claimant or prejudice to Claimant's rights; (iii) counsel chosen by Indemnitor to defend such claim shall be reasonably acceptable to Claimant, (iv) the Indemnitor shall bear all costs and expenses in connection with the defense of such claim; (v) Claimant shall have the right, at Claimant's expense, to have Claimant's counsel participate in the defense of such claim; and (vi) Claimant shall have the right to receive periodic reports from Indemnitor and Indemnitor's counsel with respect to the status and details of the defense of such claim and shall have the right to make direct inquiries to Indemnitor's counsel in this regard. Solely for purposes

of subsection (vi) above, the submission of reports by Indemnitor's counsel to Claimant, pursuant to subsection (vi) above, shall not be deemed a waiver by Indemnitor of the attorney-client privilege.

ARTICLE 10. CLOSING

10.1 Seller's Obligations at Closing. On or before the applicable Closing Date, Seller shall deposit into Escrow, or deliver or cause to be delivered directly to Buyer, all of the following, which are referred to herein as "**Seller Closing Items**":

(i) If Seller has received, prior to the applicable Closing Date, evidence of all required approvals authorizing the execution and performance of this Agreement;

(ii) All releases, waivers, and satisfactions reasonably necessary to deliver title and/or satisfy any requirements under Article 6 of this Agreement for issuance of the Title Policy;

(iii) A certificate of an officer of Seller certifying to Buyer (a) compliance with Seller's covenants set forth in this Agreement and (b) truth of all representations and warranties of Seller set forth in this Agreement as of the applicable Closing Date and the applicable Effective Time;

(iv) The Operations Transfer Agreements, executed by Current Operator, if not previously delivered to Buyer;

(v) All necessary instruments of transfer, properly executed by Seller acknowledged, conveying, transferring and assigning to Buyer all of Seller's right, title and interest in and to the Assets and any and all warranties or rights in connection therewith, all in form and substance reasonably satisfactory to Buyer and Seller, including without limitation:

(a) A Special Warranty Deed (the "**Deed**") or similar instrument in the state where the applicable Facility is located, from Seller conveying the Real Property, subject only to the Permitted Exceptions;

(b) A Bill of Sale, Assignment and Assumption of Resident Trust Funds, and Assignment and Assumption Agreement, each as defined in the Operations Transfer Agreements, from Seller or Current Operator, as applicable, to New Operator, which shall include the Assets other than the Real Property and the Assets to be conveyed to the New Operator pursuant to the Operations Transfer Agreements (the "**Asset Transfer Agreements**");

(c) The original titles to all motor vehicles transferred under the Operations Transfer Agreements; *provided that* Buyer may designate New Operator to take title to such motor vehicles;

(d) The leases and/or licenses with respect to the dining room, kitchen and chapel, each adjacent and connected to the Emilie Court Facility;

(e) The easement with respect to the ingress and egress in connection with the Mount Angel Benedictine Facility; and

(f) The easement with respect to the parking lot adjacent to the St. Joseph's Facility;

(vi) All keys and combinations for all locks on the Real Property and for all motor vehicles, which Seller or Escrow Agent shall immediately deliver to Buyer upon applicable Closing;

(vii) Such transfer tax forms as may be required as a condition to the recordation of the Deed or as may be required from Seller in connection with the transfer of the Real Property; and

(viii) Such other forms and documents as Buyer or Escrow Agent may reasonably request in order to effectuate the transactions contemplated hereby and close the Escrow.

10.2 Buyer's Obligations at Closing. On or before the applicable Closing Date, Buyer shall deposit in Escrow, or deliver or cause to be delivered directly to Seller the following, which are referred to herein as the "**Buyer Closing Items**":

(i) The Cash Due at the applicable Closing, plus other amounts required to be deposited by Buyer to pay for Buyer's share of costs and prorations, by wire transfer, cashier's check or other form of immediately available funds acceptable to Escrow Agent;

(ii) If Buyer has received, prior to the applicable Closing Date, evidence of all required approvals authorizing the execution and performance of this Agreement;

(iii) A certificate of an officer of Buyer certifying to Seller (a) compliance with Buyer's covenants set forth in this Agreement and (b) truth of all representations and warranties of Buyer set forth in this Agreement as of the applicable Closing Date and the Effective Time;

(iv) Countersignatures to the Asset Transfer Agreements, to the extent applicable;

(v) The Guaranty; and

(vi) Such other documents, forms, certifications, instructions or items as Seller or Escrow Agent may reasonably request to effectuate the transactions contemplated hereby and close the Escrow.

10.3 Costs and Prorations. To the extent not addressed in the Operations Transfer Agreements, the costs of the transaction and the expenses related to the ownership and operation of the Facilities shall be allocated between Seller and Buyer as follows:

(i) All items to be prorated shall be prorated (a) as of the Effective Time, with Seller responsible therefor or entitled thereto for the period prior to the Effective Time, and with Buyer responsible therefor or entitled thereto for the period from and after the Effective Time, (b) on the basis of actual days elapsed in the relevant accounting, revenue or expense period and, (c) if exact information is not available, shall be estimated based on the most recent information available. If, after netting together all credits due each party hereunder, there is a net credit due

(x) Buyer, such credit shall reduce, dollar-for-dollar, the Cash Due at the applicable Closing; or (y) Seller, such credit shall increase, dollar-for-dollar, the Cash Due at the applicable Closing.

(ii) Seller shall pay any and all transfer, documentary stamp, recording fee, excise tax or other fee, tax, charge or assessment which may be imposed by any governmental agency on the sale or transfer of the Real Property to Buyer or the recording of the Deed to be delivered to Buyer as provided herein.

(iii) Seller shall pay any sales tax due on the transfer of title to the Assets to Buyer or New Operator.

(iv) Seller shall pay the equivalent cost of a standard ALTA Owner's Title Policy, and Buyer shall pay the excess cost of ALTA extended coverage and any endorsements which it elects to obtain.

(v) Real Property and Personal Property taxes, assessments and other impositions shall be prorated as of the Effective Time.

(vi) Seller and Buyer shall each pay their own attorneys' fees.

(vii) Buyer and Seller shall each pay one-half of any escrow fees.

(viii) To the extent Seller has affirmatively elected or is otherwise required by this Agreement to pay the same, Seller shall pay all costs associated with obtaining and recording any releases necessary to cause any monetary liens affecting the Real Property, any liens encumbering the motor vehicles of Seller and any lien, encumbrance or other security interest affecting any of the Assets to be discharged in accordance with the terms of this Agreement as of the applicable Closing. If acceptable arrangements are not otherwise made prior to or at the applicable Closing, Escrow Agent shall use Seller's Purchase Price proceeds to discharge any or all such encumbrances and obtain the corresponding releases through Escrow at the applicable Closing, pursuant to a Closing Statement to be agreed between the Parties.

(ix) Utility charges accrued as of the Effective Time shall be estimated based on prior charges, and shall be prorated between the parties as of the Effective Time.

(x) Personal Property lease payments, plus all other income and expenses which are normally prorated upon the sale of assets of a going concern, advance payments, prepayments, prepaid expenses and utility deposits shall be prorated as of the Effective Time.

(xi) Except as otherwise provided herein, each party represents and warrants to the other that no real estate sales or brokerage commissions or like commissions are or will be due from the other party in connection with this transaction. Further, each party agrees to indemnify, defend and hold harmless the other party for, from and against any and all liability, loss, cost, damage or expense, including without limitation court costs and reasonable attorneys' fees, resulting from any assertion of a right to a brokerage commission as a consequence of any act or omission of such indemnifying party.

10.4 Notwithstanding the foregoing provisions, there shall be no prorations under this Agreement for employment related matters, as such matters are governed by, and shall be prorated pursuant to, the terms of the Operations Transfer Agreements.

ARTICLE 11. GENERAL PROVISIONS

11.1 Notices. All notices, requests, demands and other communications required under this Agreement shall be in writing and shall be deemed duly given and received (i) if personally delivered, on the date of delivery, (ii) if mailed, three (3) days after deposit in the United States Mail, registered or certified, return receipt requested, postage prepaid and addressed as provided below, (iii) if by a courier delivery service providing overnight or "next-day" delivery, on the next business day after deposit with such service, or (iv) electronic mail, addressed as follows:

If to Buyer:

c/o Ensign Services, Inc.
29222 Rancho Viejo Road, Suite #127
San Juan Capistrano, CA 92675
Attn: General Counsel
Email: legal@ensignservices.net

If to Seller:
Anna Newsom
Chief Legal Officer
Providence St. Joseph Health
1801 Lind Ave SW
Renton, WA 98057
Email: anna.newsome@providence.org

Erik Wexler
Chief Operating Officer (shortly to be Chief Executive Officer)
Providence St. Joseph Health
1801 Lind Ave SW
Renton, WA 98057
Email: erik.wexler@providence.org

With a copy to (which shall not constitute notice):
Polsinelli
501 Commerce Street, Suite 1300
Nashville, TN, 37219
Attn: Bobby Guy, Esq.; John Wright, Esq.
Email: bguy@polsinelli.com;
jjwright@polsinelli.com

Any party may change its above-designated address by giving the other party written notice of such change in the manner set forth herein.

11.2 Effect of Termination. The termination of this Agreement shall operate to terminate the Operations Transfer Agreements and any other agreements and documents executed in connection with the transfer of the Assets to Buyer or New Operator; provided, that such termination shall not diminish a party's rights and remedies for a breach or default by another party.

11.3 Miscellaneous. This Agreement, and the Operations Transfer Agreements, constitute the entire agreement among the parties and supersedes all prior and contemporaneous agreements and undertakings of the parties with respect to the subject matter hereof. No supplement, modification or amendment of this Agreement shall be binding and enforceable unless executed in writing by the parties hereto. No waiver of any of the provisions of this Agreement shall be deemed, or shall constitute, a waiver of any other provision hereof (whether or not similar) nor shall such waiver constitute a continuing waiver, and no waiver shall be binding unless executed in writing by the party making the waiver. Exhibits referred to in this Agreement, whether attached hereto at the time of this Agreement's execution and delivery or thereafter, are hereby incorporated into this Agreement and made a part hereof. In the event an action, suit or arbitration proceeding is brought by any party hereto to enforce the terms of this Agreement, the prevailing party shall be entitled to the payment of its reasonable attorneys' fees and costs, as determined by the judge of the court or the arbitrator, as applicable. The invalidity or unenforceability of any particular provision, or any part thereof, of this Agreement shall not affect the other provisions hereof and this Agreement shall be continued in all respects as if such invalid or unenforceable provision were omitted. Except as otherwise provided herein, all provisions of this Agreement shall be binding upon, inure to the benefit of, and be enforceable by and against the respective heirs, executors, administrators, personal representatives, successors and assigns of any of the parties to this Agreement. The parties hereto agree that each party and its counsel have reviewed this Agreement and that any rule of construction to the effect that ambiguities are to be resolved against the drafting party shall not apply to the interpretation of this Agreement. Headings contained in this Agreement are inserted only as a matter of convenience and in no way define, limit, extend or describe the scope of this Agreement or of any provision hereof. Time is of the essence for all dates and time periods set forth in this Agreement and each performance called for in this Agreement.

11.4 Governing Law; Jurisdiction; Mediation.

(i) Except as expressly provided herein, this Agreement shall be construed in accordance with, and governed by, the laws of the state where the Facility is located, without regard to the application of conflicts of law principles. The parties agree that any legal suit, action or proceeding arising out of or relating to this Agreement must be instituted in a State or Federal court in the state and county where the Facility is located, and they hereby irrevocably submit to the jurisdiction of any such court.

(ii) Any controversy between the parties to this Agreement, involving the construction or application of any terms, provision, or conditions of this Agreement, including but not limited to, all claims, counterclaims, disputes or other matters, shall on written request of either

party, served on the other, be first submitted to mediation before any complaint for damages be filed in any Court of competent jurisdiction.

11.5 Further Documentation. Each party will execute and deliver such further instruments and do such further acts and things as may be reasonably required to carry out the intent and purpose of this Agreement.

11.6 Reserved.

11.7 Cross Default. Any material breach or default of any warranty, covenant, agreement, condition or other obligation of a party under the Operations Transfer Agreements shall constitute a material breach or default of this Agreement and the non-breaching party to this Agreement shall be entitled to any and all remedies to which such non-breaching party may be entitled under the terms of this Agreement.

11.8 Successors and Assigns. This Agreement shall bind and inure to the benefit of the respective heirs, executors, administrators, personal representatives, successors and permitted assigns of the parties hereto; provided, however, that neither party hereto shall assign this Agreement without the prior written consent of the other party. Notwithstanding the foregoing, however, Buyer may assign its rights under this Agreement to a wholly-owned affiliate (direct or indirect), provided Buyer remains liable hereunder. Any assignment not permitted hereunder and undertaken without such prior written consent shall be deemed null and void.

11.9 Time . Time is of the essence in the parties' performance of their obligations in this Agreement.

11.10 Governmental Approvals. Nothing contained in this Agreement shall be construed as authorizing Buyer to apply for a zoning change, variance, subdivision map approval, lot line adjustment, or other discretionary governmental act, approval or permit with respect to the Facilities prior to the applicable Closing, and Buyer agrees not to do so. Buyer agrees not to submit any reports, studies or other documents, including, without limitation, plans and specifications, impact statements for water, sewage, drainage or traffic, environmental review forms, or energy conservation checklists to any governmental agency, or any amendment or modification to any such instruments or documents prior to the applicable Closing. Buyer's obligation to purchase the Property shall not be subject to or conditioned upon Buyer's obtaining any variances, zoning amendments, subdivision map approval, lot line adjustment or other discretionary governmental act, approval or permit.

11.11 Exhibits and Schedules. If any exhibits or schedules are not attached hereto, the parties hereto agree to attach such exhibits and schedules as soon as reasonably practicable but in any event no later than fifteen (15) days following the Effective Date. Buyer's obligations to close pursuant to this Agreement shall be conditioned upon Buyer approving such exhibits and schedules within seven (7) days of submission thereof to Buyer. The parties hereto agree that the party charged with providing an exhibit or schedule to this Agreement shall, to the extent necessary after delivery thereof, amend or supplement all exhibits and schedules in order for the same to be current, true and correct as of the applicable Closing Date. The information contained in the Disclosure Schedules shall be deemed to qualify to the specific Section (or subsection, as

appropriate) of this Agreement to which it corresponds, and shall be cumulative so that if the existence of the fact or item or its contents disclosed in any particular Schedule is relevant to any other Schedule, then such fact or item shall be deemed to be disclosed with respect to the other Schedule to the extent such relevance is reasonably apparent whether or not a specific cross-reference appears. The headings contained in the Disclosure Schedules are included for convenience only, and are not intended to limit the effect of the disclosures contained in such Schedule or to expand the scope of the information required to be disclosed in such Schedule. Descriptions of documents in the Schedules are summaries only and are qualified in their entirety by the specific terms of such documents. Matters reflected in the Disclosure Schedules are not necessarily limited to matters required by this Agreement to be reflected herein; additional matters are set forth for informational purposes and the fact that any item of information is disclosed in the Disclosure Schedules shall not be construed to mean that such information is required to be disclosed by this Agreement. Any information and the dollar thresholds set forth herein shall not be used as a basis for interpreting the term "material" or other similar terms in this Agreement or constitute an admission that such items are required to be disclosed under this Agreement.

11.12 Bulk Sales or Transfer Laws. Buyer hereby waives compliance by Seller with the provisions of the bulk sales or transfer laws of all applicable jurisdictions.

11.13 No Personal Liability. No individual officer, director, employee, manager, agent, or representative shall have personal liability for any of the obligations hereunder or claims of any kind in connection herewith, except with respect to the Fraud of such officer, director, employee, manager, agent, or representative.

11.14 Counterparts; Facsimile Signature. This Agreement may be executed in one or more counterparts, each of which shall be deemed to constitute an original, but all of which shall constitute one and the same instrument, and shall become effective when one or more counterparts have been signed by each of the Parties. Counterparts may be executed by hand or by any electronic signature complying with state or federal law, including the U.S. federal ESIGN Act of 2000, as amended (the "**ESIGN Act**"). Executed counterparts may be delivered via facsimile, electronic mail or other similar transmission method, and any executed counterpart so delivered shall be valid and effective for all purposes. No Party shall raise the use of any electronic signature that complies with the ESIGN Act (including www.docusign.com), or the use of a facsimile machine, electronic mail or other similar transmission method as a means to deliver a signature to this Agreement or any amendment hereto as a defense to the formation or enforceability of a contract and each Party forever waives any such defense.

[*Signature page immediately follows*]

Docusign Envelope ID: 6143A55D-1941-4C12-9B83-5EF7376E8F72

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first set forth above.

SELLER:

PROVIDENCE HEALTH SYSTEM – SOUTHERN CALIFORNIA,
a California nonprofit corporation

By: [redacted] _____
Name: Greg Hoffman
Title: Chief Financial Officer and Treasurer

PROVIDENCE HEALTH & SERVICES – OREGON,
an Oregon nonprofit corporation

By: [redacted] _____
Name: Greg Hoffman
Title: Chief Financial Officer and Treasurer

PROVIDENCE HEALTH & SERVICES – WASHINGTON,
a Washington nonprofit corporation

By: [redacted] _____
Name: Greg Hoffman
Title: Chief Financial Officer and Treasurer

BUYER:

LILAC CITY HEALTH HOLDINGS LLC,
a Nevada limited liability company

By: [redacted]
Name: Chad Keetch
Title: Manager

SUN MOUNTAIN HEALTH HOLDINGS LLC,
a Nevada limited liability company

By: [redacted]
Name: Chad Keetch
Title: Manager

SQUAK VALLEY HEALTH HOLDINGS LLC,
a Nevada limited liability company

By: [redacted]
Name: Chad Keetch
Title: Manager

STEVENS HEALTH HOLDINGS LLC,
a Nevada limited liability company

By: [redacted]
Name: Chad Keetch
Title: Manager

TOLUCA WAY HEALTH HOLDINGS LLC,
a Nevada limited liability company

By: [redacted]
Name: Chad Keetch
Title: Manager

LYNX CANYON HEALTH HOLDINGS LLC,
a Nevada limited liability company

By: [redacted] _____
Name: Chad Keetch
Title: Manager

STRONG CREEK HEALTH HOLDINGS LLC,
a Nevada limited liability company

By: [redacted] _____
Name: Chad Keetch
Title: Manager

SILVER FALLS HEALTH HOLDINGS LLC,
a Nevada limited liability company

By: [redacted] _____
Name: Chad Keetch
Title: Manager

EXHIBIT A

Facility	Care Level	Beds	Address	Seller	Buyer
St. Joseph Care Center	SNF	113	17 E 8th Ave., Spokane, WA 99202	Providence Health & Services – Washington	Lilac City Health Holdings LLC
Emilie Court Assisted Living	ALF	60	34 E 8th Ave., Spokane, WA 99202	Providence Health & Services – Washington	Sun Mountain Health Holdings LLC
Marianwood Care Center	SNF	117	3725 Providence Point Dr., Issaquah, WA 98029	Providence Health & Services – Washington	Squak Valley Health Holdings LLC
Mother Joseph Care Center	SNF	152	3333 Ensign Rd. NE, Olympia, WA 98506	Providence Health & Services – Washington	Stevens Health Holdings LLC
Benedictine Nursing Center/ Providence Benedictine Orchard House	SNF	93/54	540-550 S Main St., Mt. Angel, OR 97362	Providence Health & Services – Oregon	Silver Falls Health Holdings LLC
St. Elizabeth Care Center	SNF	52	10425 Magnolia Blvd., North Hollywood, CA 91601	Providence Health System – Southern California	Toluca Way Health Holdings LLC
Extended Care & Transitional Care Center	SNF	96/50	920 Compassion Cir., Anchorage, AK 99504	Providence Health & Services – Washington	Lynx Canyon Health Holdings LLC
Horizon House	ALF	90	4140 Folker St., Anchorage, AK 99508	Providence Health & Services – Washington	Strong Creek Health Holdings LLC

EXHIBIT B

Facility	Address	Current Operator	New Operator
St. Joseph Care Center	17 E 8th Ave., Spokane, WA 99202	Providence Health & Services – Washington	Last Empire Healthcare LLC
Emilie Court Assisted Living	34 E 8th Ave., Spokane, WA 99202	Providence Health & Services – Washington	Woodard ALF Operations LLC
Marianwood Care Center	3725 Providence Point Dr., Issaquah, WA 98029	Providence Health & Services – Washington	Luna Vega Healthcare LLC
Mother Joseph Care Center	3333 Ensign Rd. NE, Olympia, WA 98506	Providence Health & Services – Washington	Woodard SNF Operations LLC
Benedictine Nursing Center/Providence Benedictine Orchard House	540-550 S Main St., Mt. Angel, OR 97362	Providence Health & Services – Oregon	Rex Road Healthcare LLC
St. Elizabeth Care Center	10425 Magnolia Blvd., North Hollywood, CA 91601	Providence Health System – Southern California	West Star Healthcare LLC
Extended Care & Transitional Care Center	920 Compassion Cir., Anchorage, AK 99504	Providence Health & Services – Washington	Korsin Healthcare LLC
Horizon House	4140 Folker St., Anchorage, AK 99508	Providence Health & Services – Washington	One Hope Senior Living LLC

EXHIBIT 1.1(i)

REAL PROPERTY LEGAL DESCRIPTIONS

[*to be inserted*]

DISCLOSURE SCHEDULES

TO

ASSET PURCHASE AGREEMENT

BY AND AMONG

PROVIDENCE HEALTH SYSTEM – SOUTHERN CALIFORNIA, A CALIFORNIA NONPROFIT CORPORATION,

PROVIDENCE HEALTH & SERVICES – OREGON, AN OREGON NONPROFIT CORPORATION, AND

PROVIDENCE HEALTH & SERVICES – WASHINGTON, A WASHINGTON NONPROFIT CORPORATION

(INDIVIDUALLY AND COLLECTIVELY "SELLER")

AND

LILAC CITY HEALTH HOLDINGS, LLC, A NEVADA LIMITED LIABILITY COMPANY

SUN MOUNTAIN HEALTH HOLDINGS LLC, A NEVADA LIMITED LIABILITY COMPANY

SQUAK VALLEY HEALTH HOLDINGS LLC, A NEVADA LIMITED LIABILITY COMPANY

STEVENS HEALTH HOLDINGS LLC, A NEVADA LIMITED LIABILITY COMPANY

TOLUCA WAY HEALTH HOLDINGS LLC, A NEVADA LIMITED LIABILITY COMPANY

LYNX CANYON HEALTH HOLDINGS LLC, A NEVADA LIMITED LIABILITY COMPANY

STRONG CREEK HEALTH HOLDINGS LLC, A NEVADA LIMITED LIABILITY COMPANY

AND SILVER FALLS HEALTH HOLDINGS LLC, A NEVADA LIMITED LIABILITY COMPANY

(INDIVIDUALLY AND COLLECTIVELY "SELLER")

DATED AS OF December 16, 2024

These Disclosure Schedules constitute the Disclosure Schedules referred to in the above-referenced Asset Purchase Agreement (the "**Agreement**"). Capitalized terms used herein and not otherwise defined herein have the meanings ascribed to such terms in the Agreement.

Certain matters and items disclosed in these Disclosure Schedules may not be required to be disclosed herein but may be disclosed herein for informational purposes only and matters of a similar nature are not necessarily disclosed. No particular disclosure shall constitute an indication or admission of the materiality thereof or create a standard of disclosure. Inclusion of any item in these Disclosure Schedules shall not constitute, or be deemed to be, an admission to any third party concerning such item. Neither the specification of any dollar amount in any of the representations and warranties contained in the Agreement nor the inclusion of any specific item in these Disclosure Schedules shall be deemed to constitute an admission by the Seller or any Seller Party, or otherwise imply, that such amounts or higher or lower amounts, or the items so included or other items, are or are not material.

Notwithstanding any cross-referencing which may be undertaken in these Disclosure Schedules, any matter identified in any one or more sections of this Disclosure Schedule shall be deemed disclosed for purposes of every other section of these Disclosure Schedules to which the relevance of such disclosure is reasonably apparent. In addition, all descriptions of agreements or other matters appearing in any section of these Disclosure Schedules are not complete descriptions of agreements and other matters and are qualified by reference to the more complete documents referred to thereby. Headings and subheadings contained in these Disclosure Schedules are for convenience of reference only and are not intended to define or limit the contents of any section of these Disclosure Schedules. Any annexes and attachments hereto form an integral part of these Disclosure Schedules and are incorporated by reference herein for all purposes as if set forth fully herein.

SCHEDULE 1.2(q)

EXCLUDED ASSETS

1. Cash, cash equivalents and short-term investments of Current Operator; All Accounts Receivable, and all claims, rights, interests and proceeds related thereto;
2. All intercompany receivables of Current Operator with any of Current Operator's affiliates;
3. Systems, computer hardware, software and programs;
4. All software licenses and contracts;
5. All software and all computers, computer equipment and hardware, in each case, that are used to collect, store, process, or transmit information;
6. All employee benefits plans and arrangements of Seller and Current Operator and any of their respective affiliates, including all assets with respect thereto;
7. Assets owned and provided by vendors of services or goods to the Facility;
8. All claims, rights, interests and proceeds with respect to federal, state, or local tax refunds (including but not limited to property tax) resulting from periods prior to the Effective Time, and the right to pursue appeals of same;
9. All of Current Operator's organizational record books and minute books, and Current Operator's email records;
10. All bank accounts of Current Operator;
11. All rights, claims and choses in action of Current Operator and its affiliates with respect to periods prior to the Effective Time, and any payments, awards or other proceeds resulting therefrom;
12. All writings and other items that are protected from discovery by the attorney-client privilege, the attorney work product doctrine or any other cognizable privilege or protection;
13. All of Seller's interest in and to the any contract that is not a Designated Contract;
14. All of Current Operator's intellectual property, including but not limited to any proprietary software and the name "Providence" or variations thereof;
15. Any National Contracts;
16. Insurance policies and proceeds thereof;
17. Nontransferable licenses and permits, including NPIs;
18. All equipment and tangible property located at the Facility but not owned by Current Operator, or subject to an equipment lease or vehicle lease or software license that is not a Designated Contract, and all other assets, properties and rights not related to or used in the Facility;
19. All Overhead and Shared Services, including any contracts for or assets related to Overhead and Shared Services;
20. All of Current Operator's email accounts and M365, SharePoint, local drive, and cloud storage access;
21. All names of the Facilities associated with Providence or with the prior Catholic ownership or figures, including "Emilie Court", "St. Joseph", "Benedictine," "Mother Joseph," and "St. Elizabeth."

22. All Employee Retention Tax Credits, and similar amounts due under COVID era/COVID emergency programs.

23. All funds and accounts of all employee retirement, deferred compensation, health, welfare or benefit plans and programs, including assets representing a surplus or overfunding of any employee benefit plans;

24. All unclaimed property of any third party as of the Closing, including, without limitation, property which is subject to applicable escheat Laws;

25. All assets of Current Operator not used exclusively in connection with or held exclusively for use in connection with the Business;

26. All files, charts, and other information relating to all Residents who previously occupied the Facility or used the Facility prior to the Effective Time and are not Residents of the Facility as of the Effective Time (including, but not limited to, all patient records, medical records, therapy records, pharmacy records, clinical records, and Resident Trust Funds records) for all periods prior to the date that is three (3) years before the Effective Time (collectively, "**Prior Records**" and together with the Current Records, "**Records**");

27. The items of personal property brought to the Facility by employees of Current Operator or its Affiliates that are not used or held for use with the Business and the operation of any of the Facility;

28. Historical and religious artifacts (but not all religious signage/insignia);

29. All National Provider Identifier numbers of Current Operator, Seller or any of their respective affiliates, or of any provider at the Facility.

30. Any asset transferred to Buyer, its affiliate or assignee under the terms of the Operations Transfer Agreements;

31. Any assets listed as an "Excluded Asset" pursuant to the terms of the Operations Transfer Agreements;

32. all claims, rights, interests and proceeds (whether received in cash or by credit to amounts otherwise due to a third party) with respect to amounts overpaid by Current Operator to any third party with respect to periods prior to the Closing (e.g., such overpaid amounts may be determined by billing audits undertaken by Current Operator or Current Operator's consultants) to the extent not offset against any underpayments by any applicable third party payor in respect of services rendered prior to the Closing; and

33. any receipts (i) relating to Current Operator's Cost Reports or rights to settlements and retroactive adjustments on the same (whether resulting from an appeal by Current Operator or otherwise) with respect to time periods prior to the Closing, or (ii) which result from Current Operator's pursuit of one or more appeals pertaining to a Government Reimbursement Program to the extent not offset against any overpayments by such Government Reimbursement Program in respect of services rendered prior to the Closing.

SCHEDULE 1.5(i)

FACILITY CLOSING DATES

All facilities located outside California will be Initial Closing Facilities and are anticipated to close (subject to regulatory approvals) as early as March 1, 2025.

All facilities located in California will be Subsequent Closing Facilities and are anticipated to close (subject to regulatory approvals) sometime after May 1, 2025.

SCHEDULE 1.6

ALLOCATION OF PURCHASE PRICE

	Purchase price allocation
[redacted]	[redacted]
Portfolio total	90,000,000

SCHEDULE 2.3

NO VIOLATION



SCHEDULE 2.4
ENVIRONMENTAL

[TBD - Schedule to be updated upon receipt of Buyer's Phase I reports]

SCHEDULE 2.5

LITIGATION

None. Litigation and survey matters listed on OTA Schedules 3.2, 3.4, and 3.11 are incorporated herein by reference because they relate to the Facilities located on the Real Property, but none are believed to affect the Real Property.

SCHEDULE 2.9

NO OTHER CONTRACTS

1. Providence Mother Joseph Care Center (Commitment No. NCS-1202135-OR1 - Updated as of October 7, 2024) - Schedule B, Part II, Exception 25 pertains to a 50 year ground lease from Sisters of Providence in Washington (as Lessor) to Gene and Michael Lynn (as Lessee). The ground lease appears to contain an option to purchase the nursing home and certain other assets in favor of Lessor. A recorded assignment notes that Lynn assigned its interest in the lease to Sisters of Providence. This Lease is not effective and is superseded, as Sisters of Providence in Washington would be both the lessor and lessee under certain assignments, effectively dissolving it.

2. Providence Benedictine Orchard House (Commitment No. NCS-1202141-OR1 - Updated as of October 7, 2024) - Schedule B, Part II, Exception 17 pertains to a Right of First Refusal (ROFR) in favor of Benedictine Sisters of Mt. Angel, Oregon to purchase the property. However, Section 8.a reads that it is only applicable for so long as the Benedictine Sisters own the land adjacent to the subject property. Benedictine Sisters no longer owns that land, and therefore the ROFR is no longer effective by its terms.

EXHIBIT 2

OPERATIONS TRANSFER AGREEMENT AND DISCLOSURE SCHEDULES

Execution Copy

OPERATIONS TRANSFER AGREEMENT

between

Providence Health & Services – Southern California,
a California nonprofit corporation
("**Current Operator**")

and

West Star Healthcare LLC,
a Nevada limited liability company
("**New Operator**")

Effective December 16, 2024

OPERATIONS TRANSFER AGREEMENT

This Operations Transfer Agreement (the "**OTA**") is entered into on the date set forth above (the "**Effective Date**") by and among **Providence Health & Services – Southern California**, a California nonprofit corporation ("**Current Operator**" or "**Seller**"), and **West Star Healthcare LLC**, a Nevada limited liability company ("**New Operator**") and, solely for purposes of Section 6.24 of this OTA, Flagstone Healthcare North LLC ("**Flagstone North**"), Flagstone Healthcare South LLC ("**Flagstone South**"), and Flagstone Healthcare Central LLC ("**Flagstone Central**" and together with Flagstone North and Flagstone South, collectively, "**Guarantor**"). Capitalized terms used herein but not defined shall have the same meaning ascribed to such terms in the Purchase Agreement (as defined below).

WHEREAS, Current Operator owns and operates that certain 52-bed skilled nursing facility known as St. Elizabeth Care Center (the "**Facility**"), located on real property at 10425 Magnolia Blvd., North Hollywood, CA 91601 (the "**Real Property**");

WHEREAS, on the Closing Date, Seller intends to sell the Facility to an affiliate of New Operator, Toluca Way Health Holdings LLC, a Nevada limited liability company ("**Buyer**"), pursuant to that certain Asset Purchase and Sale Agreement dated as of the date hereof between Seller and Buyer (the "**Purchase Agreement**");

WHEREAS, Current Operator desires to divest itself of the operations of the Facility and all of its interest in the tangible and intangible property and other interests relating to the operations of the Facility, all upon the terms and conditions contained in this OTA;

WHEREAS, the parties hereto desire for Current Operator, subject to the satisfaction of the conditions contained herein, to cease operations of the Facility and surrender all rights in and to the Facility, except as provided in this OTA, and for New Operator to commence operation of the Facility; and

WHEREAS, the parties wish to provide for an orderly and lawful transition of the operation of the Facility from Current Operator to New Operator.

NOW, THEREFORE, in consideration of the premises, the mutual obligations of the Parties contained in this OTA, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto, intending to be legally bound, hereby agree as follows:

ARTICLE I:
ASSETS, LIABILITIES AND OTHER MATTERS

1.1 Effective Date of this OTA. The Effective Date shall be the date set forth above.

1.2 Closing Date. The "**Closing Date**" for purposes of this OTA shall be (i) the first day of the calendar month immediately following the satisfaction or waiver of the conditions set forth in Article IV below, or (ii) such other date as Current Operator and New Operator shall mutually agree upon in writing. Notwithstanding the actual time at which the Closing occurs, the time ("**Effective Time**") as of which the Closing shall be deemed to be effective and the risk of loss shall pass from Current Operator to New Operator shall be 12:00:01 a.m. Pacific Time on the Closing Date. Current Operator acknowledges that a fair return to New Operator on its investment in the Facility is dependent, in part, on the continued operation of the

Facility between the Effective Date and the Closing Date. Current Operator further acknowledges that diversion of residents and/or patients, as applicable, from the Facility to other facilities or institutions and/or reemployment by Current Operator of management or supervisory personnel working at the Facility following the Closing Date at other facilities or institutions owned, operated or managed, whether directly or indirectly, by Current Operator or its affiliates could have a material adverse impact on the value and utility of the Facility. Accordingly, New Operator and Current Operator agree as follows: from the date of this OTA until the Closing Date (A) Current Operator will operate the Facility as a going concern in ordinary course and in substantial compliance with all laws, statutes, orders and regulations applicable to the lawful operation of the Facility and maintenance of licensure and provider certifications, (B) Current Operator shall continue admitting patients at the Facility in a manner consistent with past practice, (C) Current Operator will not refuse admissions or remove, recommend or solicit the removal or transfer of any patient from the Facility prior to the Closing Date except for valid medical and other lawful reasons or as would otherwise occur in the normal course of operating of the Facility, (D) Current Operator shall not in any case enter into residency agreements with terms which materially depart from the historical practices of Current Operator, (E) Current Operator shall not transfer, recommend transfer, or solicit for transfer, any employees, personnel, residents, patients or patient care activities of the Facility to any other facility owned or operated by Current Operator or any of its affiliates, (F) neither Current Operator nor any of its respective affiliates shall directly or indirectly, induce any personnel working exclusively in connection with the Facility to accept employment at any other skilled nursing, health care, rehabilitative care, senior housing, or retirement housing facility that is operated, owned, developed, leased, managed, controlled, or invested in by Current Operator or any of its affiliates or in which Current Operator or any of its affiliates otherwise participates in or from which Current Operator or any of its affiliates receives revenues, and (G) Current Operator shall not, without the prior written consent of New Operator, reduce or allow to be reduced, either permanently or temporarily, the number of licensed beds at the Facility, except through no fault of its own. New Operator recognizes that Current Operator is a large organization with multiple business lines, and not a special purpose entity created to operate exclusively the Facility, and accordingly, none of the foregoing is intended to nor shall restrict Current Operator's actions in any of its other business lines or other operations (unless such actions are specifically directed at the Facility). Further, in the case of subsections (E) and (F) above, Seller in the ordinary course of business posts open positions within the broader health system, and so long as not targeted at personnel working exclusively in connection with the Facility who are anticipated to be Transferred Employees, Seller shall not be in violation of these provisions.

1.3 New Operator to Begin Operating Facility on Closing Date. As of the Closing Date, New Operator shall assume responsibility for the operations of the Facility. On and after the Closing Date, per the terms of this OTA, New Operator shall bear responsibility for operating expenses incurred at the Facility, and shall earn the revenue associated with the operation of the Facility, except as otherwise set forth herein.

1.4 No Assumption of Liabilities.

(a) Notwithstanding any provision contained in this OTA or in any other document referred to in this OTA to the contrary, this OTA is intended as and shall be deemed to be an agreement for the cooperation of Current Operator and New Operator in effecting a smooth transfer of the operations of the Facility from Current Operator to New Operator, and except as specifically set forth herein, none of the provisions hereof shall be deemed to create any obligation or liability of either party hereto to any person or entity that is not a party to this OTA, whether under the third-party beneficiary theory or otherwise.

(b) Other than as specifically set forth herein, New Operator shall not assume and shall not be liable for any debts, liabilities or obligations of Current Operator, including, but not limited to, any (i) liabilities or obligations of Current Operator to its creditors, shareholders or owners, (ii) liabilities or obligations of Current Operator with respect to any acts, events or transactions occurring prior to, on or after the Closing Date, (iii) liabilities or obligations of Current Operator for any federal, state, county or local taxes applicable to or assessed against Current Operator or the assets or business of Current Operator, (iv) any contingent liabilities or obligations of Current Operator, whether known or unknown by Current Operator or New Operator, (v) any costs, expenses and other liabilities and obligations arising from the operation of the Facility prior to the Closing Date, including without limitation, accounts payable, (vi) any liability for overpayment or recoupment relating to the Facility with respect to services performed prior to the Closing Date, (vii) any resident-related claim arising from actions or omissions occurring prior to the Closing Date, (viii) any employment claims or any other obligations under any employment agreement, pension or retirement plan, profit-sharing plan, stock purchase or stock option plan, medical or other benefits or insurance plan, compensation or bonus agreement, vacation or severance pay plan or agreement or any other employee benefit plan or collective bargaining agreement, in each case, relating to the Facility Employees prior to the Closing Date ("**Employee Liabilities**", which includes all compensation, benefits and taxes, including, but not limited to, wages, vacation, bonuses, holiday pay, FICA contributions, worker's compensation premiums, and payroll taxes, for dates of service prior to the Closing Date), (ix) any costs, expenses, or obligations arising under any contracts not assumed by New Operator (including, without limitation, Rejected Contracts), (x) any costs, expenses, or obligations arising under any CMS Accelerated and Advance Payment Program or related to any Pandemic Funds (in each case as defined below), and (xi) any costs, expenses, or obligations arising under Current Operator's handling of Resident Trust Funds prior to the Closing Date (each an "**Excluded Liability**", and collectively, the "**Excluded Liabilities**").

(c) Other than as specifically set forth herein, Current Operator shall not assume and shall not be liable for, any debts, liabilities or obligations of New Operator including, but not limited to, any (i) liabilities or obligations of New Operator to its creditors, shareholders or owners, (ii) liabilities or obligations of New Operator with respect to any acts, events or transactions occurring prior to, on or after the Closing Date, (iii) liabilities or obligations of New Operator for any federal, state, county or local taxes applicable to or assessed against New Operator or the assets or business of New Operator, or (iv) any contingent liabilities or obligations of New Operator, whether known or unknown by New Operator or Current Operator.

(d) Except as specifically provided in this OTA, New Operator shall have no duty whatsoever to take any action or receive or make any payment or credit arising from or related to any services provided or costs arising from or related to any services provided or costs incurred in connection with the operation of the Facility prior to the Closing Date, including, but not limited to, any matters relating to cost reports, collections, audits, hearing, or legal action arising therefrom.

(e) Except as specifically provided in this OTA, Current Operator shall have no duty whatsoever to take any action or receive or make any payment or credit arising from or related to any services provided or costs arising from or related to any services provided or costs incurred in connection with the operation of the Facility on or after the Closing Date, including, but not limited to, any matters relating to cost reports, collections, audits, hearing, or legal action arising therefrom.

1.5 Surveys.

(a) Current Operator agrees to correct compliance deficiencies identified in a health or life safety code survey regarding the operations of the Facility prior to the Closing Date or have a plan of correction reasonably acceptable to New Operator, including, but not limited to, those matters which pertain to enforcement actions imposed against the Facility for violations occurring prior to the Closing Date. Such correction(s) will be at Current Operator's sole cost and expense. Current Operator agrees to correct any and all such matters within the timeframes specified in the Facility's plan of correction.

(b) Current Operator hereby agrees to notify New Operator by electronic mail of (i) the occurrence of a survey at the Facility within seven (7) days (but in any case prior to the Closing Date) of any such survey at the Facility, (ii) the communications from any state surveyor during the exit interview within three (3) business days (but in any case prior to the Closing Date) and (iii) any citations or deficiencies identified in a survey report related to the Facility within three (3) business days of the receipt thereof (but in any case prior to the Closing Date).

1.6 Transfer of Resident Trust Funds.

(a) On the Closing Date, or sooner if required by applicable law, Current Operator shall deliver to New Operator for its review and approval (such approval not to be unreasonably withheld, delayed, or conditioned) a true, correct and complete accounting, properly reconciled, of any resident trust funds held by Current Operator as of the Closing Date for any resident of the Facility (collectively, the "**Resident Trust Funds**"). If and to the extent required by applicable law in connection with the transfer of operations or otherwise, such accounting shall be certified by an independent certified public accountant.

(b) No later than three (3) business days following the Closing Date, Current Operator hereby agrees to (i) remit to the parties entitled thereto of all Resident Trust Funds which Current Operator or the Facility is no longer entitled or permitted to hold, and (ii) transfer the remaining Resident Trust Funds to New Operator and New Operator hereby agrees that it will accept such Resident Trust Funds in trust for the residents, in accordance with applicable Law. If requested by Current Operator, New Operator will issue a receipt to Current Operator evidencing its acceptance and receipt of the Resident Trust Funds. Current Operator shall indemnify, defend, and hold New Operator harmless from any and all liabilities, claims, and demands of any type, including reasonable attorneys' fees and court costs, accruing prior to the Closing Date relating to claims that the Resident Trust Funds transferred to New Operator do not represent all of the Resident Trust Funds delivered to Current Operator as custodian, and for claims which arise from the alleged acts or omissions of Current Operator with respect to the Resident Trust Property held or handled by Current Operator, or for any failure by Current Operator to deliver to New Operator all monies and property that Current Operator was lawfully required to or agreed to hold in trust up to the Closing Date. New Operator shall indemnify, defend and hold harmless Current Operator from and against all liabilities, claims and demands including, without limitation, reasonable attorneys' fees, in the event a claim is made against Current Operator by a resident for his/her Resident Trust Funds after such funds were transferred to New Operator pursuant to the terms hereof.

(c) In furtherance of the above, it is acknowledged and agreed that after the Closing Date, New Operator will manage Current Operator's Resident Fund Management Service account ("**RFMS Account**") until such time as New Operator has its own RFMS Account, but in no event longer than four (4) months following the Closing Date. Current Operator and New Operator will use commercially reasonable efforts to cooperate in New Operator's management of Current Operator's RFMS Account, including (without limitation) (i) coordinating requisite access for New Operator to Current Operator's RFMS Account, (ii) Current Operator creating and processing applicable refunds of Resident Trust Funds for any

residents discharged prior to the Closing Date, and (iii) New Operator providing monthly reconciliation reports to Current Operator.

1.7 Cost Reports.

(a) The parties understand and agree that the Current Operator will file any final cost reports with the Medicare and Medicaid agencies as a result of the transition of operational responsibilities on the Closing Date. Current Operator shall timely prepare and file with the applicable governmental agency its cost reports for the fiscal year ending immediately preceding the fiscal year in which the Closing Date occurs, and for any stub period and final cost reports up to the Closing Date in respect to its operation of the Facility which are required to be filed by law under the terms of the Medicare and Medicaid programs or any other Third Party Payor Program (as defined below) that settles on a cost report basis. Current Operator will provide the appropriate agencies with any information needed to support claims for reimbursement made by Current Operator either in such final cost reports or in any cost reports filed for prior or subsequent cost reporting periods. Current Operator shall promptly provide New Operator with copies of such reports and supporting documentation. In the event Current Operator fails to timely, accurately or completely file any cost report for the Facility that would jeopardize compliance with applicable regulations, New Operator shall have the right but not the responsibility, and Current Operator hereby irrevocably authorizes New Operator to prepare, file, and otherwise process such cost reports for Current Operator's name and behalf and at Current Operator's expense, in each case, in accordance with applicable regulations. If New Operator elects to prepare, file, complete, correct and/or process any such report, it shall do so without any legal liability for any errors or omissions therein, and Current Operator hereby forever releases, waives, and discharges New Operator from any liability, known or unknown, for its handling of any cost report hereunder.

(b) After the Closing Date, Current Operator shall promptly and diligently provide New Operator with reasonable and appropriate documentation regarding the Medicare bad debts incurred by Current Operator prior to the Closing Date associated with the Facility ("**Current Operator Bad Debt**") for purposes of facilitating New Operator's preparation of related cost reports. Current Operator agrees to reasonably cooperate by providing reasonably requested pre-Closing Date data to New Operator in connection with New Operator's preparation of cost reports with respect to the period after the Closing Date.

(c) New Operator shall timely prepare and file with the Centers for Medicare and Medicaid Services ("**CMS**") and the appropriate state agency for the Facility, its initial cost report for the fiscal year commencing with the fiscal year in which the Closing Date occurs and will include Current Operator Bad Debt in its initial Cost Report, and in future Cost Reports to the extent legally appropriate.

(d) New Operator shall notify Current Operator within ten (10) business days of receipt of any notice of adverse audit adjustments, overpayment, recoupment, fine, penalty, late charge or assessment accruing in relation to Current Operator Bad Debt. New Operator agrees to appeal at the request of, on behalf of, and at the sole expense of Current Operator, including any reasonable internal corporate expense of New Operator, any Medicare claims audit, cost report audit, overpayment, recoupment, fines, penalties, late charges and assessment accruing in relation to Current Operator Bad Debt. Current Operator and New Operator shall each reasonably cooperate with the other respective party, with respect to any such matters including, but not limited to, timely providing any requested documentation within the other party's possession or control relating to such matters. New Operator is not responsible for (i) the actual results of any such appeal, or (ii) Current Operator's failure to provide information and/or documents necessary to process any such appeal.

(e) Current Operator and New Operator shall each notify the other respective party within ten (10) business days of receipt of any Facility notice of adverse audit adjustments, overpayment,

recoupment, fine, penalty, late charge or assessment accruing for any period prior to the Closing Date and which adversely affects the Facility's Medicare or Medicaid future reimbursement rates. Current Operator hereby agrees to appeal at the reasonable request, and on behalf, of New Operator any Medicare or Medicaid claims audit, cost report audit, overpayment, recoupment, fines, penalties, late charges and assessment relating to the Facility accruing for any period prior to the Closing Date; provided, that, New Operator makes such a request a minimum of seven (7) days prior to the expiration of the contest or appeal period. Current Operator and New Operator shall each reasonably cooperate with the other respective party, with respect to any such matters, including but not limited to timely providing any requested documentation within the other party's possession or control. Current Operator is not responsible for (i) the actual results of any such appeal or (ii) New Operator's failure to provide information and/or documents necessary to process any such appeal.

(f) Current Operator will provide New Operator with its final cost reports in respect to its operation of the Facility as soon as reasonably practicable after the Closing Date, but in no event later than the date on which such final cost report is required to be filed by Law under the terms of the Medicare and Medicaid Programs, and will provide the appropriate Medicare and Medicaid agencies with any information needed to support claims for reimbursement made by Current Operator either in said final cost report or in any cost reports filed for prior cost reporting periods, it being specifically understood and agreed that the intent and purpose of this provision is to ensure that the reimbursement paid to New Operator after it becomes the operator of the Facility is not reduced or offset in any manner as a result of Current Operator's failure to timely file such final cost reports or such supporting documentation with respect to any past reimbursement claims including, without limitation, those included in the final cost reports. Current Operator shall promptly provide New Operator with copies of such reports and supporting documentation.

(g) New Operator shall pay to Current Operator any and all reimbursements including but not limited to retroactive rate adjustments, appeal settlements and/or Cost Report settlements for all Cost Report periods with fiscal years ended prior to the Closing Date that it receives after the Closing Date. During the five (5) year period following the Closing Date, New Operator shall also make a good faith effort to reconcile its cost report reimbursements and/or settlements with documentation Current Operator provides to New Operator regarding Current Operator Bad Debt and shall pay to Current Operator any and all reimbursements and/or settlements related to Current Operator Bad Debt.

1.8 Reporting Requirements. Current Operator shall timely file, or cause to be filed, all other reports or other filings required to be filed with any governmental or regulatory authority with respect to the operation of the Facility prior to the Closing Date. New Operator shall timely file, or cause to be filed, all other reports or other filings required to be filed with any governmental or regulatory authority with respect to the operation of the Facility from and after the Closing Date.

1.9 Accounts Receivable.

(a) Current Operator shall retain whatever right, title and interest it may have in and to all outstanding Accounts Receivable (as defined in the Purchase Agreement) with respect to the Facility which relate to the period prior to the Closing Date, including, but not limited to, any Accounts Receivable arising from rate adjustments, Medicaid supplemental payments, Medicaid lag payments, Pay for Performance, or settlements which relate to the period prior to the Closing Date even if such adjustments occur on or after the Closing Date ("**Current Operator A/R**"). Current Operator acknowledges that New Operator owns all revenues, monies, accounts, payments, accounts receivable and other proceeds of the operation of the Facility arising from services provided by or at the Facility on or after the Closing Date ("**New Operator A/R**"). Current Operator shall remain liable for any overpayments (including, without

limitation, recapture of pass-throughs) made to Current Operator for periods prior to the Closing Date for which payment is due to (or for which subsequent reimbursements are offset or denied by) Medicare, Medicaid or any other Third-Party Payor Program after the Closing Date. Current Operator agrees to timely and properly bill and collect all such pre-Closing Date accounts receivable. Current Operator and New Operator agree that the "pay to" address for Medicare and Medicaid payments shall continue to be the Facility address. Neither party shall have the right to setoff or recoupment against the other party's accounts receivable.

(b) As of the Closing Date, Current Operator hereby irrevocably assigns to New Operator any and all interest it may have in the New Operator A/R and all rights to the New Operator A/R, including without limitation Medicare and Medicaid-related general intangibles in the New Operator A/R and any other Third Party Payor Program reimbursements in the New Operator A/R, together with the products and proceeds of all of the foregoing, attributable to the provision of resident services by the operation of the Facility on or after the Closing Date with the authority and power to bill and collect same, and disclaims all right, title and interest therein and thereto.

(c) Payments received by Current Operator or New Operator on or after the Closing Date with respect to the Facility from third party payors, such as the Medicare program, the Medicaid program, the Veteran's Administration, or managed care companies, health maintenance organizations (collectively, "**Third Party Payor Programs**"), or private parties (including, but not limited to, payments received from residents or their respective family members or responsible parties, and payments received in the form of Social Security or pension checks (collectively, "**Private Party Payments**")), whether any such Private Party Payment is applicable to a resident's co-pay or otherwise, shall be handled as follows:

(i) if such payments either specifically indicate on the accompanying remittance advice or are otherwise identifiable from the content of the remittance advice, or if the parties agree, that they relate to the period prior to the Closing Date, they shall be forwarded on the first business day of each week and on the last business day of each month, and until so forwarded, shall be held in trust for the benefit of Current Operator, to Current Operator or retained by Current Operator, as applicable, along with the applicable remittance advice;

(ii) if such payments indicate on the accompanying remittance advice, or are otherwise identifiable from the content of the remittance advice or if the parties agree, that they relate to the period on or after the Closing Date, they shall be forwarded on the first business day of each week and on the last business day of each month, and until so forwarded, shall be held in trust for the benefit of New Operator, to New Operator or retained by New Operator, as applicable, along with the applicable remittance advice;

(iii) if such payments indicate on the accompanying remittance advice, or are otherwise identifiable from the content of the remittance advice or if the parties agree, that they relate to periods both prior to and on or after the Closing Date, the portion thereof which relates to the period on or after the Closing Date shall be forwarded on the first business day of each week and on the last business day of each month, and until so forwarded, shall be held in trust for the benefit of New Operator, to New Operator or retained by New Operator and the portion thereof that relates to the period prior to the Closing Date shall be remitted on the first business day of each week and on the last business day of each month, and until so remitted, shall be held in trust for the benefit of Current Operator, to Current Operator or retained by Current Operator; and

(iv) if, with respect to a payment received within sixty (60) days after the Closing Date, the accompanying remittance advice or accompanying correspondence does not indicate or is not so commercially identifiable from the content of the remittance advice or accompanying correspondence as to the period to which a payment relates or if there is no accompanying remittance advice or correspondence and if the parties do not otherwise agree as to how to apply such payment, then the payment shall be applied by New Operator first to reduce the patient's pre- Closing Date balances until the balance is zero (and any amount so applied will be paid over after receipt by New Operator to Current Operator within ten (10) business days of receipt, and until so forwarded, shall be held in trust for the benefit of Current Operator), and the balance of each payment will be applied to reduce any balances due for services rendered by New Operator on or after the Closing Date. With respect to non-designated payments received more than sixty (60) days after the Closing Date, such payments will first be applied 100% to any balances relating to the period from and after the Closing Date, with the excess, if any, applied to the extent of any balances due for services rendered by Current Operator at the Facility prior to the Closing Date. The portion thereof which is deemed to relate to the period on or after the Closing Date shall be forwarded (promptly and until so forwarded, shall be held in trust for the benefit of New Operator), to or retained by New Operator and the balance thereof in excess of the amounts arising on or after the Closing Date shall be remitted (within ten (10) business days, and until so remitted, shall be held in trust for the benefit of Current Operator) to or retained by Current Operator.

Current Operator and New Operator agree to submit to each other, on or shortly after expiration of sixty (60) days after the Closing Date, a full reconciliation of all payments received by such party on or after the Closing Date, together with relevant remittance advice and payment of any net amounts owed to the other party (collectively, the "**Full Reconciliation**"). Any and all payments received after the Full Reconciliation has been prepared and submitted shall be either retained or remitted to the other party within ten (10) business days after receipt thereof, as appropriate hereunder.

(d) Nothing herein shall be deemed to limit in any way Current Operator's or New Operator's rights and remedies to recover accounts receivable due and owing to either of them under the terms of this OTA. If the parties mutually determine that any payment hereunder was misapplied by the parties, the party which erroneously received said payment shall remit the same to the other within three (3) business days after said determination is made.

(e) The parties covenant and agree to do and perform the following:

(i) Not less than fifteen (15) days prior to the Closing Date, Current Operator shall deliver to New Operator an accounts receivable aging schedule, with payor detail, and, within fifteen (15) days after the Closing Date, shall update such schedule as of the Closing Date.

(ii) If necessary, New Operator and Current Operator agree to provide each other, upon reasonable request and in a timely manner, with copies of all Medicare and Medicaid or Third-Party Payor Program reimbursement requests pertaining to the Facility submitted to any applicable fiscal intermediary whether before or after the Closing Date. Each party agrees to take all commercially reasonable steps to assist the other in processing claims and obtaining payments for services rendered under such applicable programs in which the Facility participates (i) in the case of New Operator, from and after the Closing Date, and (ii) in the case of Current Operator, prior to the Closing Date. The party being assisted agrees to reimburse the party rendering assistance for any reasonable documented out-of-pocket expenses incurred by the assisting party in rendering such assistance. In furtherance of the obligations pursuant to this paragraph, the parties agree as follows: (i) Current Operator shall provide current access codes and passwords

to New Operator for all Third Party Payor Programs which participate in electronic billing so that New Operator may do the billing for the Facility for residential care and services provided on and after the Closing Date; (ii) unless specifically requested by New Operator, Current Operator will not do any billing for any residential care and services provided by New Operator; and (iii) neither Current Operator nor New Operator shall change any of the access codes or passwords without first notifying the other and providing it with the new (updated) access codes and passwords.

(f) In the event that federal or state agencies or any private insurer or other payor making payments to Current Operator for services performed prior to Closing Date make any claim for reimbursements, fines, civil money penalties, recoupment of fraudulent charges or overpayments (including without limitation recapture of pass-throughs) occurring for any such period, then Current Operator agrees to save, indemnify, defend and hold New Operator harmless for, from and against any and all loss, damage, injury or expense incurred by New Operator because of any actual loss resulting from such claim, and Current Operator shall promptly reimburse New Operator for the full amount of any such claim, offset, chargeback or other attempted recovery of such reimbursements, fines, civil money penalties, fraudulent payments and overpayments upon demand. In the event Current Operator successfully appeals any such overpayment claim and New Operator receives funds or credits as result thereof, New Operator shall promptly remit to Current Operator the full amount of any such funds or credits, less the amount of any uncompensated losses, damages, injuries or expenses incurred by New Operator because of such claim; provided New Operator promptly notifies Current Operator in writing prior to incurring such expenses and the reason therefor, and Current Operator reasonably approves.

(g) In order to facilitate the processing of funds between New Operator and Current Operator as set forth in this Section 1.9, the parties agree as follows: (i) within three (3) business days following the Closing Date, Current Operator shall provide access to New Operator to all applicable Current Operator bank accounts relating to the operating revenues of the Facility, and (ii) within ninety (90) calendar days following the Closing Date, Current Operator shall cause all applicable Current Operator bank accounts relating to the operating revenues of the Facility to be automatically swept daily into an account designated by New Operator.

(h) The terms of this Section 1.9 shall survive Closing.

1.10 Prorations.

(a) At the Closing Date, utility charges for the billing period in which the Closing Date occurs, real and personal property taxes attributable to the Facility, and any other items of expense attributable to the Facility (collectively, "**Prorated Items**"), shall be prorated between Current Operator and New Operator with Current Operator to be responsible for the period prior to the Closing Date and with New Operator to be responsible for the Closing Date and thereafter. In general, such prorations shall be made so as to reimburse Current Operator for prepaid expenses to the extent such expenses are attributable to the Closing Date and thereafter and to charge Current Operator for expenses accrued but unpaid prior to the Effective Time. The intent of this provision shall be implemented by New Operator remitting to Current Operator any invoices for Prorated Items that reflect a service date before the Closing Date and by New Operator assuming responsibility for the payment of the portion of any invoices for Prorated Items for services on and/or after the Closing Date with any overage or shortage in payment by either party to be adjusted and paid as provided in this OTA; provided that in the event of any nonpayment of amounts due for pre-Closing Date periods which threatens the availability of goods or services to the Facility, then in addition to all other rights and remedies available to New Operator, New Operator shall have the right, but not the

obligation, to pay amounts due and Current Operator shall reimburse New Operator for the cost thereof promptly following written demand; provided further that, if Current Operator's nonpayment threatens the health and safety of any residents or the operation of the Facility in the ordinary course of business, New Operator shall have the right to pay such amounts due without the need to provide prior notice or a chance to cure to Current Operator, and Current Operator shall reimburse New Operator for the cost thereof promptly upon written demand. Notwithstanding the foregoing, New Operator acknowledges and agrees that it shall have no right, title, obligation or interest in and to any retroactive workers compensation insurance program payments whether or not the same are paid prior to or after the Effective Time if and to the extent they relate to any period prior to the Effective Time.

(b) All such prorations shall be made on the basis of actual days elapsed in the relevant accounting, billing or revenue period and shall be based on the most recent information available to Current Operator. Utility charges which are not metered and read as of the Closing Date shall be estimated based on prior charges, and shall be re-prorated upon receipt of statements therefore. Utility and security deposits made prior to the Closing Date shall be released to the Current Operator after being replaced within thirty (30) days by New Operator.

(c) To the extent possible and based on reasonable estimates, the parties shall make all prorations at the Closing. All amounts owing from one party hereto to the other party hereto that require adjustment after the Closing Date shall be settled within thirty (30) days after the Closing Date, or, in the event that information necessary for such adjustment is not available within said thirty (30) day period, then as soon thereafter as practicable. For the avoidance of doubt, such amounts shall not count toward or be subject to the Indemnification Threshold or the Indemnification Cap.

(d) New Operator shall work to transition the utilities serving the Facility into the name of New Operator effective as of the Effective Time, and Current Operator shall reasonably cooperate with New Operator.

1.11 Access to Records.

(a) On the Closing Date, Current Operator shall, to the extent permitted by applicable Law, allow all of the resident medical records, financial records, operational records, employee records and other relevant records used or developed in connection with the business conducted at, and relating to, the Facility that are in Current Operator's possession or control to remain at the Facility and allow New Operator access to digital records to facilitate New Operator uploading the information from such digital records from Current Operator's electronic systems to New Operator's electronic systems, should the resident medical records, financial records, operational records and employee records be maintained electronically, and assign all right, title and interest thereto to New Operator. Nothing herein shall be construed as precluding Current Operator from removing from the Facility as of the Closing Date (i) the financial records that relate to its operation of the Facility (provided that copies thereof will be made available to New Operator at the Closing) and/or to its overall corporate operations; (ii) records relating to Current Operator's operating policies and procedures; and (iii) the records of former employees of the Facility who will not be hired by New Operator. Notwithstanding the foregoing, in the case of the records described in clauses (ii) and (iii), Current Operator agrees to maintain and preserve said records for a period of five (5) years after the Closing Date and shall give New Operator reasonable access to any information in any such removed records as New Operator may reasonably demonstrate is necessary for the efficient operation, maintenance and defense of the Facility or New Operator by New Operator.

(b) To the extent permitted by applicable Law, on and after the Closing Date, New Operator shall allow Current Operator and its agents and representatives to have reasonable access to (upon reasonable prior notice and during normal business hours), and to make copies of, at Current Operator's expense, the books and records and supporting material of the Facility relating to any period prior to the Closing Date, to the extent reasonably necessary to enable Current Operator to investigate and defend employee or other claims, to file or defend tax returns and to verify accounts receivable collections due Current Operator, or for any other reasonable purpose. New Operator shall assure that any successor operator of the Facility is legally obligated to provide Current Operator access to the Records in the manner required by this Section 1.11(b).

(c) To the extent permitted by applicable Law, at least fourteen (14) days prior to the Closing date, Current Operator shall allow New Operator and its agents and representatives to have reasonable access to (upon reasonable prior notice and during normal business hours), and to received electronic records of, at Current Operator's expense, the books and records and supporting material of the Facility relating to any period prior to the Closing Date, to the extent reasonably necessary to implement medical and financial systems for operation of the Facility on the Closing Date.

(d) To the extent permitted by applicable Law, Current Operator shall be entitled to remove the originals of any record delivered to New Operator, for purposes of litigation involving a resident or employee to who such record relates, if an officer of a court of competent jurisdiction, agency official or counsel for Current Operator certifies, through valid subpoena, discovery request, administrative order or request, or otherwise, that such original must be produced in order to comply with applicable Law or the order of a court of competent jurisdiction in connection with such litigation. Any record so removed shall promptly be returned to New Operator following its use, and a copy of such record shall remain on the premises while the original is offsite.

(e) New Operator agrees to maintain such books, records and other material comprising records of the Facility's operation prior to the Closing Date that have been received by New Operator from Current Operator or otherwise, including, but not limited to, resident records and records of resident funds, to the extent required by Law, but in no event for less than three (3) years or the minimum period required by any applicable law, and thereafter shall allow Current Operator a reasonable opportunity to remove such documents, at Current Operator's expense, in the event that New Operator shall decide to dispose of such documents.

(f) Notwithstanding anything in this OTA to the contrary, the right to inspect and obtain any records from Current Operator or New Operator shall be subject to all provisions of law regarding confidentiality and privacy. Current Operator and New Operator acknowledge and agree that the definition of "health care operations" set forth in Section 164.501 of the Health Insurance Portability and Accountability Act of 1996 ("**HIPAA**") permits the parties to use and disclose individually identifiable resident and employee health information in order to assure a smooth transition of facility operations. Current Operator and New Operator agree to comply with, and to cause their respective employees, subcontractors and agents to comply with, applicable state and federal laws and regulations relating to the security, protection and privacy of individually identifiable health care information, including, without limitation, the regulations promulgated pursuant to HIPAA, and any amendments to those regulations that may occur from time to time. New Operator agree that their employees, subcontractors, and agents shall maintain the confidentiality of resident and employee records and medical information, in accordance with applicable state and federal laws, rules and regulations. New Operator and their employees, subcontractors, or agents

agree not to disclose protected health information to any third party except where permitted or required by Law or where the resident or employee expressly approves such disclosure in writing.

1.12 Designated Contracts and Rejected Contracts.

(a) The parties understand and agree that the Facility's Medicare and Medicaid Provider Agreements are maintained in the name of the Current Operator; provided that, following the Closing Date, Current Operator shall use its best efforts to direct Medicare and Medicaid payments for services delivered at the Facility on and after the Closing Date into a bank account that New Operator shall establish for such purpose.

(b) Current Operator has delivered, or within ten (10) days from the date of this OTA will deliver to New Operator, true, complete and current copies of all vendor, service and supplier operating contracts, equipment leases and similar arrangements related to the operations of the Facility involving the payment of at least twenty-five Thousand Dollars ($25,000) per year, excluding any national contracts which include more facilities than included in the Purchase Agreement ("**Facility Contracts**"). Current Operator represents that there are no material Facility Contracts, oral or written, which have not been disclosed in writing, pursuant to the foregoing or otherwise, to New Operator, and the Facility Contracts delivered and disclosed are in full force and effect and have not been modified, altered or amended in any way, except as disclosed to New Operator.

(c) Current Operator assigns, and New Operator shall assume as of the Closing Date only those contracts specifically identified by New Operator in its sole discretion and as set forth on Schedule 1.12, referred to herein as the "**Designated Contracts.**" New Operator shall provide to Current Operator the list of Designated Contracts no later than fifteen (15) days after the Due Diligence Deadline. All other contracts to which a Current Operator is a party, and which are related to the Facility or the operation of the Facility, but which are not otherwise listed on Schedule 1.12, are referred to herein as the "**Rejected Contracts**." It is agreed that New Operator shall have no obligations, rights or liabilities regarding any of the Rejected Contracts, and Current Operator shall indemnify, defend and hold New Operator harmless from all claims, costs, expenses, attorneys' fees, demands or damages arising from or related to the Rejected Contracts relating to the Facility. Current Operator further agrees to indemnify, defend and hold New Operator harmless from and against any costs, expenses, attorneys' fees, demands, damages, or claims arising from or relating to the failure, if any, of Current Operator to satisfy in full any liabilities arising under (i) any of the Designated Contracts for services or supplies which were performed or rendered at or for the Facility and accruing to the period prior to the Closing Date or (ii) any of the Rejected Contracts. New Operator agrees to indemnify, defend and hold Current Operator harmless from and against any costs, expenses, attorney's fees, demands, damages or claims arising from or relating to the failure, if any, of New Operator to satisfy in full any liabilities arising under any of the Designated Contracts for services or supplies which were performed or rendered at or for the Facility and accruing on or after the Closing Date.

(d) Current Operator shall, on the Closing Date, transfer, convey and assign the Designated Contracts relating to the Facility to New Operator pursuant to the terms of the Assignment and Assumption Agreement (as defined in Article IV), in a form acceptable to both parties in their reasonable discretion. In furtherance of the foregoing, Current Operator shall reasonably cooperate with New Operator in connection with the assignment of the Designated Contracts to New Operator.

(e) Anything in this OTA to the contrary notwithstanding, this OTA shall not constitute an agreement to assign or transfer any contract or lease, or any claim, right or benefit arising

thereunder or resulting therefrom, if an attempted assignment or transfer thereof, without the consent of a third party thereto or of the issuing Governmental Entity, as the case may be, would constitute a breach thereof. If as of the Closing Date a required consent to such assignment is not obtained or if an attempted assignment or transfer thereof would be ineffective or would affect the rights thereunder so that New Operator would not receive all such rights, then, in each such case, (a) the contract or lease, with respect to which the foregoing apply ("**Deferred Item**") shall be withheld from transfer pursuant to this OTA without any consideration payable to New Operator, and (b) from and after the Closing Date, Current Operator and New Operator will reasonably cooperate to obtain such consent for the Deferred Item as soon as practicable after the Closing Date, provided that Current Operator shall not be required to make any payments to any counterparty to a contract or agree to any material undertakings in connection therewith.assigned or transferred to

(f) Current Operator agrees to give formal notice of cancellation under each of the Rejected Contracts within five (5) business days following receipt of New Operator's list of Designated Contracts, with the terminations to be effective on or before the Closing Date or at the earliest possible date(s) thereafter.

(g) If New Operator is unable, despite the exercise of commercially reasonable efforts, to establish utility accounts for any telephone service agreements or any cable or satellite television contracts by the Closing Date, for a period of up to sixty (60) days following the Closing Date, Current Operator shall continue as the named party on such contracts in New Operator's discretion. Such contracts shall continue following the Closing Date in a manner and at levels consistent with how such services were provided to the Facility immediately prior to the Closing Date. New Operator shall pay Current Operator the "prevailing rate" for the service provided to New Operator (based on metered usage, where applicable). For purposes hereof, the term "prevailing rate" means the then current rate charged to Current Operator by the provider of such utilities, including any applicable taxes and other charges, for such sixty (60) day period. New Operator shall use its best efforts to obtain these services directly from the current service provider or another service provider prior to the end of the 60-day term.

1.13 Employees.

(a) Attached hereto as **Schedule 1.13** is a complete and accurate list of all current employees of the Facility (collectively, the "**Facility Employees**"), which shall include each employees name, Social Security Number, position, status (part or full time), current compensation rates, I-9 status and E-Verify status, current benefits enrollment data, a reasonable estimate of all Accrued PTO owing from Current Operator to such employees as of the Closing Date and indicating whether such employee is a foreign national. Upon prior notice by New Operator, Current Operator shall update such **Schedule 1.13** three (3) business days before the Closing Date. Current Operator also agrees to provide to New Operator, promptly following the execution and delivery of this OTA, copies of Current Operator's current employee handbook, detailed benefits information including carriers, brokers, participating employees, insurance contracts, rates, fees, reserves, utilization reports, all other applicable financial data, contact information and cost information, 401(k) plan documents and a roster of enrolled employees, and such other documentation of current terms and conditions of employment as New Operator may reasonably request, to the extent not disclosed in **Schedule 1.13**. All information disclosed or provided to New Operator hereunder shall be deemed confidential. New Operator shall use commercially reasonable efforts to make offers to hire substantially all of the Facility Employees, including those currently on leave pursuant to the Family Medical Leave Act or the Current Operator's leave of absence policies, as of the Closing Date upon such terms and conditions of employment which are substantially similar to the terms of their employment by Current

Operator, the intent of which is to comply with the Workers Adjustment and Retraining Notification Act (the "**WARN Act**"). It is expressly agreed that the Facility Employees are not third-party beneficiaries of this OTA. Prior to the Closing Date, Current Operator will provide New Operator with access to, and commercially reasonable assistance in the conduct of the interviewing and hiring of, such employees, including the distribution of pre-employment applications. Such employment shall be on an "at-will" basis, subject to a ninety (90)-day probationary period. New Operator shall perform all payroll activities for Hired Employees, as hereinafter defined, from and after the Closing Date.

(b) New Operator shall be responsible for all Employee Liabilities (as hereinafter defined) that relate to Hired Employees, as hereinafter defined, that arise or accrue on or after the Closing Date. Current Operator shall remain liable for all Employee Liabilities relating to employees and independent contractors of Current Operator and/or at the Facility that are incurred before the Closing Date. Current Operator shall pay all Employee Liabilities required to be paid by Current Operator under the terms hereof within the time frames required by Law and shall offer health continuation coverage as required under Internal Revenue Code Section 4980B to all of Current Operator's employees and their eligible dependents, to the extent that such employees are not rehired by New Operator. Current Operator shall terminate the employment of each of the Facility's employees as of the Closing Date. Current Operator agrees to issue and deliver its final payroll checks (including sums due as set forth below, to the extent applicable, as required by applicable State and federal laws and Current Operator's existing policies and procedures) to the Current Operator's employees, and to timely and fully pay all payroll taxes and similar obligations due in connection therewith in accordance with the requirements of applicable law. Current Operator agrees to indemnify, defend and hold New Operator harmless for, from and against any and all claims, suits, actions, proceedings, costs, fees, and other liabilities arising from or in connection with the non-payment, untimely payment, or incomplete or inaccurate payment to Current Operator's employees for wages, Accrued PTO (to the extent the amount paid by Current Operator to Current Operator's employees proves insufficient) and other sums due employees for pre-Closing Date periods. With respect to any unused vacation, personal or sick time that has accrued as of the Closing Date ("**Accrued PTO**") for employees of Current Operator who are hired by New Operator ("**Hired Employees**") and are included in **Schedule 1.13**, Current Operator agrees to pay such Accrued PTO directly to the Hired Employees at Closing, but solely in accordance with and required by the terms of Current Operator's PTO policy, at its next regularly scheduled payroll. As used in this OTA, "**Employee Liabilities**" means all compensation, benefits and taxes, including, but not limited to, wages, vacation, bonuses, holiday pay, FICA contributions, worker's compensation premiums, and payroll taxes.

(c) Except as otherwise set forth in this OTA or as required by applicable Law, the levels of compensation and employee benefits offered to any Facility Employees that may be hired by New Operator shall be determined by New Operator in its sole discretion.

(d) The Current Operator agrees to not change the current levels of compensation and benefits for employees included on **Schedule 1.13** from the Effective Date until the Closing Date except as may be required by applicable Law or as provided by Current Operator's personnel policies in the ordinary course of business, such as those pertaining to post hiring or annual performance evaluations.

(e) For a period of twelve (12) months commencing as of the Closing Date, neither Current Operator nor any of its affiliates shall directly solicit any of the Facility Employees identified on such list for employment by Current Operator or any of its affiliates; provided, that nothing herein shall preclude Current Operator or any of its affiliates from undertaking recruiting activities of a general nature that are not specifically directed at any Facility Employee so identified. The foregoing restriction shall not apply to any Facility Employees no longer employed at the Facility.

(f) Current Operator represents that it has submitted to CMS, or will submit to CMS prior to the Closing Date, prior to any deadlines set by CMS applicable to such filing, all Payroll-Based Journal ("**PBJ**") data related to the period of time beginning on July 1, 2016 and ending on the Closing Date in accordance with Section 6106 of the Affordable Care Act (ACA) and related regulations. Within ten (10) days following the Closing Date, Current Operator shall deliver to New Operator either (i) the PBJ Acceptance Report received by Current Operator upon successful submission of PBJ data, or (ii) the raw data file submitted by Current Operator, in either case covering the six (6) month period of time ending on the Closing Date.

(g) To the extent allowable under applicable state law (and subject to requirements to obtain consent of such employees, if any), Current Operator shall allow New Operator to retain Current Operator's employee files of Hired Employees, including without limitation originally executed employee applications and original Form I-9s, but excluding all notes, reprimands and comments *regarding* Hired Employees, for a period of ninety (90) days from the Closing Date. Immediately thereafter New Operator shall deliver the original documents to Current Operator; notwithstanding the foregoing, during such retention period, New Operator shall allow Current Operator access, upon prior notice and during normal business hours, to such employee files and the ability to copy the same, as Current Operator may require in its reasonable discretion.

(h) All Hired Employees who are employed under a Collective Bargaining Agreement and accept and commence employment with New Operator shall continue to be employed in accordance with the terms and conditions of such Collective Bargaining Agreements following the Closing Date, and New Operator shall assume and comply with the terms and conditions of such Collective Bargaining Agreements.

(i) The terms of this Paragraph 1.13 shall survive Closing.

1.14 Use of Telephone Number. New Operator may use the (a) telephone numbers, (b) fax numbers, and (c) other promotional materials related to the marketing and advertising of the business that do not include the name of "Providence", in each case, conducted at the Facility (collectively, the "**Intangible Personal Property**"). Current Operator shall as of the Closing Date transfer or cause to be transferred, at New Operator's expense, all right, title and interest in and to the Intangible Personal Property. Current Operator agrees to execute and deliver any and all documents and agreements necessary to affect such transfer, but makes no warranty or representation with respect to its rights to use or transfer the Intangible Personal Property.

1.15 Assets, Supplies and Inventory. Upon the terms and subject to the conditions of this OTA, Current Operator shall sell, transfer and convey to New Operator, as of the Closing Date, all of its right, title and interest in and to each of the following, in each case, to the extent relating exclusively to the Facility and its operations, owned by Current Operator and not by a third party vendor, and not excluded pursuant to Section 1.16: (i) the office supplies, medical supplies, food supplies, housekeeping supplies, laundry supplies and other inventories and supplies at normal operating levels at the Facility (excluding those provided by a National Contract), (ii) all machinery, tools, spare and replacement parts and similar property used in connection with the operations of the Facility, and tangible personal property used in connection with the operation of the Facility, (iii) furnishings, fixtures, equipment and every other item of personal property in place or in use at the Facility, excepting the Excluded Assets, if any, and excepting the personal property owned by the employees of the Current Operator that any such employee brings to the Facility, and

(iv) all other assets to the extent owned, held or used by Current Operator exclusively in connection with the operation of the Facility (collectively, the "**Assets**") free and clear of all liens, except for Permitted Exceptions (as defined in the Purchase Agreement). Such conveyance shall be accomplished by the execution and delivery by Current Operator and New Operator on the Closing Date of a Bill of Sale in substantially the same form attached hereto as **Exhibit B**. Current Operator shall not have any obligation to deliver the Assets to any location other than the Facility, it being understood and agreed that the presence of the Assets at the Facility on the Closing Date shall constitute delivery thereof.

1.16 Excluded Assets. Schedule 1.16 is a list of assets that will not be transferred to the New Operator, including equipment that will be removed from the Facility by Current Operator prior to or within thirty (30) days after the Closing Date (collectively the "**Excluded Assets**"). Notwithstanding anything herein to the contrary, Current Operator shall retain, and New Operator shall not acquire, any right, title or interest in the Excluded Assets.

1.17 Vehicles. On the Closing Date, Current Operator shall also transfer and convey to New Operator, in its "as-is" condition, all of its right, title and interest, in and to the vehicles, if any, listed on **Schedule 1.17** (the "**Vehicles**") located at and used exclusively in connection with the facility, and those Vehicles shall remain at the Facility on the Closing Date.

1.18 Provider Agreements. Current Operator acknowledges that, in accordance with all applicable law and regulation and under certain Third Party Payor Programs, New Operator may bill any Third Party Payor Program for services furnished to any Facility residents from and after the Closing Date, utilizing the provider number or Third Party Payor Provider Agreement issued to Current Operator and Current Operator hereby consents (i) to the use of Current Operator's Federal Tax ID Number and provider numbers, if any, under all Third Party Payor Programs solely for the purpose of billing any such Third Party Payor Program and (ii) the direct or indirect payment of post-Closing Date accounts receivable to an account or accounts titled in the name of New Operator or any other entity designated by New Operator for such purpose. Current Operator further agrees to promptly provide such letters, consents, verifications, information and other documents, as is reasonably necessary or required by applicable law or regulation, to the applicable governmental authority, Third Party Payor Program and/or banking institutions necessary to obtain all necessary approvals for the assignment of said Third Party Payor Programs and to effectuate the collection process set forth in Section 1.9 and the direct or indirect payment of post-Closing Date accounts receivable as set forth above, and New Operator as may be reasonably requested or required to effectuate the transfer or assignment of the Third Party Payor Programs (if allowable under applicable law) and New Operator's acquisition of a new provider agreement; provided however that as long as Current Operator materially complies with the foregoing, Current Operator shall have no liability whatsoever to New Operator or otherwise in the event that the applicable governmental program or agency does not issue to New Operator a new provider agreement. If so requested by New Operator, Current Operator shall promptly execute written and electronic notifications to the payors under the applicable governmental programs in which the Facility participates so that resident payments for services rendered following the Closing Date are sent to the Facility via paper check. New Operator shall be responsible for the preparation of such written notification(s); Current Operator agrees to execute and return such reasonable notification(s) to New Operator within five (5) business days of receipt. In addition, Current Operator agrees to provide to New Operator prior to the Closing Date the contact information of its representative(s) at such Third Party Payor Programs and to facilitate the direct communication between New Operator and such representatives to coordinate the implementation of this paragraph. New Operator shall indemnify, hold harmless, protect and defend Current Operator for the use of such Third Party Payor Programs under this paragraph, without regard to any Indemnification Threshold or Indemnification Cap.

1.19 Due Diligence.

(a) New Operator shall have the right until the Effective Date (the "**Due Diligence Deadline**," and the period ending on the Due Diligence Deadline, the "**Due Diligence Period**") to enter upon the Facility at such times as may be mutually convenient and as may be scheduled by Current Operator to conduct such inspections, investigations, tests and studies as New Operator shall reasonably deem necessary, including, without limitation, environmental site assessments, engineering tests and studies, and physical examinations of the Facility. New Operator may perform other due diligence investigations and feasibility studies, including a review of the financial condition and operations of the Facility and of any litigation, bankruptcy, judgment and security interests in the name of the Current Operator, Seller and the Facility (the "**Due Diligence Investigation**"). To the extent New Operator hires any third party site inspectors, engineers or other parties that will invasively inspect and/or test the Facility, New Operator will secure the prior written consent of Current Operator to any such inspections or tests, which consent may not be unreasonably withheld, conditioned or delayed, and will ensure that any such third party has adequate insurance covering any potential damage done to the Facility as a result of such inspection/testing and shall provide Current Operator with evidence thereof upon request. During the Due Diligence Period, New Operator shall also have the right to tour the Facility at such mutually convenient times as may be arranged by Current Operator, to review the books and records related to the financial condition and the operations thereof and to observe the day-to-day operations thereof subject to New Operator's obligation not to disrupt the day-to-day operations at the Facility and to perform any such inspections of the books and records of the Facility in compliance with applicable local, state or federal laws governing the confidentiality of resident and/or employee records. Notwithstanding any conflicting provision of this OTA, New Operator shall not contact any employee, resident or vendor of the Facility except for communications that are coordinated by Current Operator. New Operator's access shall be premised upon reasonable notice and shall be coordinated through individuals whose names and contact information will be provided to New Operator; provided that New Operator or its affiliates shall have the right during the Due Diligence Period to meet and interview facility-level leaders at a place and time agreed upon by Current Operator or its affiliates.

(b) If not previously provided, Current Operator has previously provided or within a reasonable period after the Effective Date will provide, New Operator with the materials listed on the attached **Schedule 1.19** (the "**Initial Due Diligence Materials**"). Subject to availability, Current Operator will endeavor to provide for New Operator's review copies of any additional due diligence documents as may be reasonably requested by New Operator during the Due Diligence Period (the "**Supplemental Due Diligence Materials**" and together with the Initial Due Diligence Materials, the "**Due Diligence Materials**"). New Operator shall notify Current Operator in writing of any Due Diligence Materials which they deem to be necessary for its Due Diligence Investigation and which it has reason to believe have not been made available to it by Current Operator.

(c) If, during the Due Diligence Period, New Operator, as a matter of its sole discretion, determines for any or no reason whatsoever that the Facility is not suitable for New Operator's use, New Operator, by written notice given to Current Operator before the Due Diligence Deadline, shall have the right to terminate this OTA. If this OTA is terminated as provided in this paragraph, except as otherwise expressly provided in this OTA, the parties shall have no further obligations hereunder.

1.20 Pandemic Funds.

(a) Except as set forth on **Schedule 1.20** attached hereto, Current Operator has not received Paycheck Protection Program SBA Loans (as defined below), and CARES Act Provider Relief Fund Monies (as defined below) (collectively the "**Pandemic Funds**"), which have been released by the Federal government in response to the COVID-19 pandemic. If Current Operator receives any Pandemic Funds prior to the Closing Date, it shall utilize these funds in accordance with the laws and guidance applicable to each specific category of Pandemic Funds. The "Paycheck Protection Program SBA Loans" ("**SBA Loans**") shall mean those loans designed to provide a direct incentive for small businesses to keep their workers on the payroll. Any and all SBA Loans received by Current Operator shall remain the sole responsibility, liability, and obligation of Current Operator. The "CARES Act Provider Relief Fund Monies" shall mean those funds received from the U.S. Department of Human Services pursuant to the CARES Act, a law intended to address the economic fallout of the COVID-19 pandemic. Any and all CARES Act Provider Relief Fund Monies shall remain the property and responsibility of Current Operator. For the avoidance of doubt, New Operator shall not assume or accept any funds, proceeds, responsibilities, liabilities, and/or obligations related to, or in connection with, the CARES Act Provider Relief Fund Monies received by Current Operator.

(b) Except as set forth on **Schedule 1.20** attached hereto, Current Operator represents and warrants that it has not received funds pursuant to the CMS Accelerated and Advance Payment Program, a program designed to increase cash flow to Medicare providers and suppliers impacted by the COVID-19 pandemic. Should Current Operator receive such funds prior to the Closing Date, Current Operator shall return such funds to CMS. Current Operator hereby agrees to indemnify, defend (with counsel reasonably acceptable to New Operator) and hold New Operator, and its members, officers, directors, employees, agents and affiliates harmless from and against all losses, claims, obligations, demands, assessments, penalties, liabilities, costs, damages, reasonable attorneys' fees and expenses asserted against or incurred by any or all of them by reason of or resulting from or based on such funds received pursuant to the CMS Accelerated and Advance Payment Program or related to any Pandemic Funds.

1.21 Reasonable Cooperation. Current Operator agrees to use reasonable efforts to fully cooperate with New Operator prior to the Closing Date in every reasonable respect and shall provide New Operator with reasonable access to the Facility and the Current Records and personnel during regular business hours, following reasonable advance notice, in order to assist in the licensure of New Operator and the transfer of operations to New Operator, provided, that New Operator's access shall not interfere with or interrupt the operation of the Current Operator's systems or the operations of the Facility. New Operator shall use reasonable efforts to reasonably cooperate with Current Operator prior to and after the Closing Date in every respect and shall allow Current Operator reasonable access to the Facility and to any Records and personnel during regular business hours in order to assist Current Operator in the transition from operating the Facility, the collection of Current Operator's outstanding Accounts Receivable (including, without limitation, cooperating with Current Operator's use of computer systems to close out billing) and the performance by Current Operator of its obligations hereunder, provided that Current Operator's access shall not interfere with or interrupt the operation of the New Operator's systems or the operations of the Facility. Each party agrees to cooperate with the other in effecting a change in operation of the Facility for the purposes of licensing and certification in order to ensure the continuous and uninterrupted operation of the Facility as a licensed skilled nursing facility including the execution of any documents and the surrender of the existing license and Third Party Payor Programs, that may be necessary or desirable to effect the orderly and uninterrupted transition of the license, Third Party Payor Programs and other certifications to New Operator. Current Operator agrees not to take any action or commit any omission that will or could be reasonably expected to result in the termination or suspension of the existing license or Third Party Payor Programs. For the avoidance of doubt, Current Operator shall be required to fulfill, at its sole cost and expense, all requirements of any governmental authority having jurisdiction of the Facility as contained in

any survey (including a change of ownership survey), report, citation, plan of correction, judgment, order or other directive relating to the operation of the Facility prior to the Closing Date, and the official acceptance thereof as may be required to obtain the license and as otherwise set forth in this OTA.

1.22 Licensure

(a) New Operator agrees that promptly following the Effective Date, and in no event later than five (5) business days following the Effective Date, New Operator shall make commercially reasonable efforts to file all applications and other documents with the department of health as are required for the Facility's license and applications and other documents with other regulatory bodies as required to approve the transfer, and they shall make its best efforts to secure such license and regulatory approvals as promptly as possible. New Operator shall from time to time, upon request of Current Operator, advise Current Operator of the status of New Operator's efforts to secure the license and other regulatory approvals. Current Operator shall reasonably and promptly cooperate with New Operator in filing any notices or furnishing any other documents required to be filed by Current Operator in order to enable New Operator to obtain the license and other approvals and, upon request, Current Operator will provide drafts of such notices to New Operator for their review and comment.

(b) Current Operator and New Operator acknowledge and agree that, in connection with the issuance of the license to New Operator, the department of health may conduct a change of ownership survey of the Facility. Current Operator will be solely responsible for all costs incurred in connection with correcting any deficiencies identified during such survey and will pay the cost of any monetary penalties assigned to deficient practices that predate the Closing Date. Notwithstanding anything contained herein or in the Purchase Agreement to the contrary:

(c) Notwithstanding anything contained herein or in the Purchase Agreement to the contrary:

(i) the parties contemplate that the New Operator may take possession of and operate the Facility as manager prior to New Operator being able to obtain its License to operate the Facility. In such an event and in order to allow for the continued and uninterrupted operation of the Facility prior to issuance of New Operator's License and any applicable provider number under any government reimbursement program in which the Facility participates, effective on the Effective Time, to the extent allowed by law in connection with the management arrangement (1) Buyer will lease the Facility to New Operator pursuant to a new lease, (2) New Operator will sublease the Facility to Current Operator ("**Sublease**"), and (3) subject to the California Assembly Bill No. 1502, Chapter 578 ("**SNF Ownership and Management Reform Act**"), Current Operator and New Operator will enter into a Management Agreement, acceptable to the parties in their reasonable discretion, between Current Operator as "Operator" and New Operator as "Manager" of the Facility ("**Management Agreement**"), it being understood that the Sublease and Management Agreement (if in place) will automatically terminate upon the later of the issuance of New Operator's License or any applicable provider number under any government reimbursement program in which the Facility participates.

(ii) Promptly upon execution of this OTA, the New Operator shall proceed with all commercially reasonable diligence to submit a change of ownership ("**CHOW**") application to CDPH for the License and a Change of Manager ("**CHOM**") application to the California Department of Public Health ("**CDPH**") for a change of manager of the Facility, and shall proceed with all reasonable diligence following the date of such submissions to obtain the same. The parties expressly acknowledge and agree that the CHOW and CHOM

applications shall be reviewed and processed by CDPH simultaneously; provided that if, at any time, CDPH indicates that both applications cannot processed simultaneously or that the processing of both applications at the same time is slowing down or holding up the approval process, then New Operator agrees to promptly withdraw the CHOM application and to proceed with all reasonable diligence to obtain the approval of the CHOW application. New Operator shall immediately notify Current Operator if CDPH at any time indicates that both applications cannot be processed simultaneously. Within ten (10) days of the execution of this OTA, New Operator shall submit an application for the issuance of a new provider number under the applicable government reimbursement program and agreement in the name of the New Operator, pursuant to all applicable laws and regulations regarding the same and shall proceed with all reasonable diligence to obtain the same.

(iii) Prior to the Effective Time as mutually agreed to by New Operator and Current Operator, but in no event later than ninety (90) days prior to the Effective Time, New Operator and Current Operator shall file written notice, to the extent required by law, either with (1) the Attorney General under Section 999.5(a)(1)(A) of the California Code of Regulations for approval of the sale of not-for-profit assets to a for-profit, or (2) with the office of Health Care Affordability that the Facility will be transferred to New Operator, pursuant to the pre-transaction notice requirements set forth in California Senate Bill No. 184.

(iv) Whether or not the steps in this clause (c) become necessary, in order to facilitate a transition of operational and financial responsibility to the extent allowed by law for the Facility from Current Operator to New Operator in a manner which will ensure the continued operation of the Facility after the Effective Time in compliance with applicable law and in a manner which does not jeopardize the health, safety and welfare of the residents of the Facility, Current Operator and New Operator shall amend this OTA to document any terms and conditions applicable to the steps in this clause (c), to the reasonable satisfaction of New Operator, all in accordance with applicable law.

(d)

1.23 Further Assurances. Each of the parties hereto agrees to execute and deliver any and all further agreements, documents or instruments necessary to effectuate this OTA and the transactions referred to herein or contemplated hereby or reasonably requested by the other party to perfect or evidence their rights hereunder.

1.24 Mission and Core Values. New Operator acknowledges that Current Operator is a tax-exempt organization and conducts its activities consistent with the Roman Catholic moral tradition articulated in such documents as the Ethical and Religious Directives for Catholic Health Care Services issued by the United States Conference of Catholic Bishops and expressed in Providence's mission and values. Current Operator has provided to New Operator its "Mission and Core Values" statement. New Operator confirms that it will operate its business in a manner consistent with the shared values of Current Operator and New Operator, as articulated in New Operator's community based superior care approach, which the parties believe is consistent with Current Operator's "Mission and Core Values" statement. Further, for the avoidance of doubt, New Operator shall not provide for assistance in dying (i.e., assisted suicide) at the Facility. This covenant shall survive Closing.

1.25 Pre-Medicaid Pending. With respect to any Residents who, as of the Closing Date, are currently Medicaid pending or need Medicaid, New Operator shall assist such Residents in attempting to secure Medicaid coverage.

1.26 Signage. New Operator shall change all signage and references in its marketing materials so that they do nor reference the name "Providence" or any other Excluded Asset (or any variation of either of them) within thirty (30) days after the Closing Date.

1.27 Collaboratives for Quality Improvement. New Operator endeavors to participate in the SNF Collaboratives that are already in place between Current Operator and Seller, in order to work together to improve patient outcomes and quality assurance; provided that, such participation shall be voluntary, shall not require any referrals between New Operator and Seller, and shall in all respects be in compliance with law.

1.28 Chaplaincy Services. New Operator shall provide access for the availability of chaplaincy services by or on behalf of Current Operator at the Facility; provided that New Operator shall have no monetary or other obligations and Current Operator shall indemnify and defend the New Operator Indemnitees from any Losses, in each case, relating thereto.

ARTICLE II:
NEW OPERATOR REPRESENTATIONS AND WARRANTIES

New Operator represents and warrants to Current Operator as of the Closing Date as follows:

2.1 Organization and Standing of New Operator. New Operator is a limited liability company duly organized, validly existing and in good standing under the Laws of the State of Nevada and is authorized to do business in the State of California. New Operator has the power and authority to own the property and assets now owned by it and to conduct the business presently being conducted by it.

2.2 Authority. New Operator has the full corporate, partnership or similar power and authority to make, execute, deliver and perform this OTA and to carry out the transactions contemplated hereby, including the schedules, exhibits, and other instruments and documents required or contemplated hereby. Such execution, delivery, performance and consummation have been duly authorized by all necessary action, corporate or otherwise, on the part of New Operator, its members and managers. This OTA constitutes the legal, valid and binding obligation of New Operator, enforceable against New Operator in accordance with its terms, except as such enforceability may be limited by bankruptcy, insolvency, reorganization, moratorium and other similar Laws and equitable principles relating to or limiting creditors' rights generally.

2.3 Qualification. New Operator is duly qualified or licensed to do business, and is in good standing, in all jurisdictions (domestic and foreign) in which the character or the location of the assets owned or leased by it or the nature of the business conducted by it requires such licensing or qualification.

2.4 No Conflicts or Violations. Neither the execution and delivery of this OTA or the other Transaction Documents, the consummation of the transactions contemplated hereby and thereby, nor the fulfillment of the terms hereof by New Operator shall (i) violate or result in a breach of any of the material terms and provisions of, constitute a default under, conflict with, or result in any acceleration of rights, benefits or obligations of any party under any material contracts to which New Operator is a party or by which it is bound, (ii) violate any order of any governmental authority applicable to New Operator, or (iii) constitute a violation by New Operator of any applicable Law, or (iv) conflict with or violate any organizational document of New Operator.

2.5 Litigation. There are no proceedings, orders, or determinations by or with any arbitrator, court, or other governmental body, authority or agency, or to New Operator's knowledge, threatened against or by New Operator or any of its affiliates that challenge (or could challenge) or seek (or could seek) to prevent, enjoin, or otherwise delay the consummation of the transactions contemplated under this OTA or the execution and delivery of any agreement in connection therewith.

2.6 Broker. New Operator has not engaged, nor is liable to pay any fees, costs or commissions to any Broker(s) in connection with the transactions contemplated hereby.

ARTICLE III:
CURRENT OPERATOR REPRESENTATIONS AND WARRANTIES

Current Operator represents and warrants to New Operator as follows:

3.1 Organization and Standing of Current Operator. Current Operator is a nonprofit corporation duly organized, validly existing and in good standing under the Laws of the State of California and is authorized to do business in the State of California. Current Operator has the power and authority to own the property and assets now owned by it and to conduct the business presently being conducted by it. This OTA constitutes the legal, valid and binding obligation of Current Operator, enforceable against Current Operator in accordance with its terms, except as such enforceability may be limited by bankruptcy, insolvency, reorganization, moratorium and other similar Laws and equitable principles relating to or limiting creditors' rights generally.

3.2 Licensing. Current Operator (i) possesses, if and where required, a license, certificate and all similar approvals necessary to maintain and operate the Facility, (ii) is licensed by the State of California to operate the Facility as a skilled nursing facility, and all permits, licenses, provider agreements and other governmental approvals necessary for the operation of the Facility as it is currently operated have been received and are now currently effective and (iii) confirms that all of its employees working at the Facility are permitted by the State of California to lawfully work in a skilled nursing facility.

3.3 Court Orders and Decrees. There are currently no court orders, consent decrees, judgments or similar directives, including without limitation corporate integrity agreements under 42 USC Sec. 1320a-7b(f), affecting the Facility, Current Operator, or any shareholder, member, partner or affiliate of Current Operator, in each case affecting the Facility.

3.4 Judicial Actions. Except as set out on **Schedule 3.4,** there are no pending or, to Current Operator's knowledge, threatened judicial, municipal or administrative proceedings, consent decrees or judgments with respect to, or in any manner affecting or relating to the Facility or any portion thereof and all exceptions, deficiencies, violations, plans of correction or other indications of lack of compliance in any State survey or inspection reports related to the Facility been fully corrected and to the best of Current Operator's knowledge there are no bans or limitations in effect, pending or threatened with respect to admissions to the Facility. Except as set out on **Schedule 3.4**, for the two (2) year period immediately preceding the Closing Date, there have been no notices of claims, claims, suits, actions, threats, demands, or casualty losses of any kind filed or claimed relating to the Facility or claims or losses related to the Facility affecting any insurance rating of the Facility or Current Operator, nor has there been any demands from an attorney representing a current or past resident of the Facility within the past two (2) years.

3.5 Collective Bargaining Agreements. Except as set out on Schedule 3.5, there are no collective bargaining agreements between Current Operator and/or the Facility and any labor organization or employee group applicable to the operation of the Facility and, to Current Operator's knowledge, no election or other effort to unionize the Facility or any portion of its staff is underway, has been petitioned for by any Facility staff, or has been granted by the National Labor Relations Board or any similar body. .

3.6 Compliance. Except as set out on Schedule 3.6, to Current Operator's knowledge**,** the Facility is in substantial compliance with (i) all governmental orders issued by any agency having jurisdiction of the Facility, (ii) all plans of correction and allegations of compliance filed by or on behalf of the Facility, and (iii) all Conditions and Standards of Participation for the Medicare and Medicaid programs. Current Operator is enrolled and is a provider authorized to participate without restriction under the Third-Party Payor Programs that it currently bills related to the Facility. Current Operator has not received written or verbal notice of, nor does it have a reasonable basis to expect the issuance of a written or verbal notice with respect to, any action or proceeding initiated or proposed by State or federal agencies having jurisdiction thereof, to either revoke, withdraw or suspend any of the License or to decertify, terminate, ban or limit the participation of Current Operator or the Facility in the Medicare, Medicaid, VA or any other Third Party Payor Programs related to the Facility, and to the best of Current Operator's knowledge, there is no condition or event which constitutes, or which with notice or the lapse of time or both would constitute, a default under or a violation of Current Operator's license to operate the Facility, the Medicare Provider Agreement or the Medicaid Provider Agreement for the Facility, which might result in the revocation or termination thereof.

3.7 Cost Reports. Current Operator has filed all required Medicare and Medicaid cost reports and related reports (including, without limitation, any reports required under any other applicable laws or private provider rules) for the Facility due prior to the date of this OTA in substantial compliance with applicable Laws and such cost reports are accurate in all material respects.

3.8 Authority. Current Operator has the full power and authority to make, execute, deliver and perform this OTA including the schedules, exhibits, and other instruments and documents required or contemplated hereby. Such execution, delivery, performance and consummation have been duly authorized by all necessary action, corporate or otherwise, on the part of Current Operator.

3.9 Financial Statements. Current Operator's financial statements, attached hereto as **Schedule 3.9**, in connection with Current Operator's operations of the Facility, fairly represent in all material respects the financial condition and results of the operations of the Facility for the periods covered thereby. All of the books and records of the Facility, including, but not limited to, books and records related to resident trust funds and employee records, are true and correct in all material respects.

3.10 Insurance Policies. The insurance policies and programs identified on Current Operator's insurance certificate(s) attached hereto as **Schedule 3.10** related to the Facility are in full force and effect as of the date of this OTA, have not been cancelled or revoked, and will be kept in full force and effect until the Closing Date.

3.11 Regulatory Fines. Other than as specifically identified in **Schedule 3.11,** to Current Operator's knowledge, Current Operator does not have any outstanding liability for fines, civil money penalties, recoupment of fraudulent charges, or overpayments (including, without limitation, recapture of payment intermediaries) from any government program with respect to the Facility.

3.12 Data Privacy. Other than as specifically identified in **Schedule 3.12,** to Current Operator's knowledge, since January 1, 2019, it has not received any written notice or claim of, or been subject to any action for, any data privacy or security breach, and it has not suffered any material HIPAA breach, in each case in respect of the Facility.

3.13 Environmental. To Current Operator's knowledge: (a) no hazardous material has been stored or exists in, on, under or around the Facility other than asbestos, PCBs, if any, and lead emanating from lead-based paint; and (b) Current Operator has not caused or suffered any hazardous materials to be used, released, discharged, placed or disposed of at, on or under the Facility or any real property adjacent thereto except in compliance with applicable environmental laws, rules and regulations. Except as set out on Schedule 3.13 or the schedules to the Purchase Agreement, no underground storage tanks are located on the Facility and no portion of the Facility has ever been used as a dump for waste material. Except for matters which were previously brought into compliance, Current Operator has not received any written notice from any governmental authority or any written complaint from any third party with respect to its alleged noncompliance with, or potential liability under, any applicable environmental laws, rules or regulations involving the Facility, nor does it have a reasonable basis to expect the issuance of such a notice or complaint.

3.14 Pending Medicaid. Except as set forth on **Schedule 3.14**, which shall be updated as of three (3) days prior to the Closing Date, there are no residents of the Facility that are "pending Medicaid."

3.15 Inventory. As of the Closing Date, inventories and supplies will be in sufficient quantity and condition for the normal operation of the Facility in compliance with all material requirements of governmental authorities and consistent with past practices.

3.16 Facility Contracts. Schedule 3.16 lists all Facility Contracts. True and correct copies of all Facility Contracts have been delivered to New Operator, are in full force and effect except as otherwise noted on **Schedule 1.12,** and have not been modified, altered or amended in any way, except as disclosed to New Operator.

3.17 Brokers. Except as set forth in the Purchase Agreement, Current Operator has not engaged, nor is liable to pay any fees, costs or commissions to, any broker, finder, agent or financial advisor (each, a "**Broker**") in connection with the transactions contemplated hereby.

3.18 NO WARRANTY OF CONDITION. THE ASSETS ARE BEING SOLD, TRANSFERRED, ASSIGNED AND DELIVERED BY CURRENT OPERATOR AND RECEIVED BY NEW OPERATOR AS IS-WHERE IS, AND WITH ALL FAULTS, AND WITHOUT ANY REPRESENTATIONS OR WARRANTIES WHATSOEVER, EXPRESS OR IMPLIED, WRITTEN OR ORAL, WHETHER STATUTORY, ARISING BY OPERATION OF LAW, ARISING BY CUSTOMS OR USAGES OF TRADE, OR OTHERWISE, EXCEPT SOLELY AS EXPRESSLY SET FORTH IN THIS ARTICLE TO THIS OTA AND THE OTHER TRANSACTION DOCUMENTS, AND SUBJECT TO ANY AND ALL LIMITATIONS AND QUALIFICATIONS HEREIN; IT BEING THE INTENTION OF CURRENT OPERATOR AND NEW OPERATOR TO EXPRESSLY REVOKE, RELEASE, WAIVE, DISCLAIM, NEGATE AND EXCLUDE ALL EXPRESS AND IMPLIED REPRESENTATIONS AND WARRANTIES (EXCEPT SOLELY AS EXPRESSLY SET FORTH IN THIS OTA AND SUBJECT TO ANY AND ALL LIMITATIONS AND QUALIFICATIONS HEREIN) INCLUDING, WITHOUT LIMITATION, AS TO (i) THE CONDITION OF THE FACILITY, THE ASSETS OR ANY ASPECT THEREOF INCLUDING, WITHOUT LIMITATION, ANY AND ALL EXPRESS OR IMPLIED

REPRESENTATIONS AND WARRANTIES OF OR RELATED TO REGULATORY COMPLIANCE, MERCHANTABILITY, FITNESS FOR A PARTICULAR USE OR PURPOSE OR NON-INFRINGEMENT; (ii) THE NATURE OR QUALITY OF CONSTRUCTION, STRUCTURAL DESIGN, OR ENGINEERING OF THE FACILITY, THE ASSETS OR ANY OTHER ASSET OR PROPERTY, IF ANY; (iii) THE QUALITY OF THE LABOR OR MATERIALS INCLUDED IN THE FACILITY OR ASSETS; (iv) ANY FEATURES OR CONDITIONS AT OR WHICH AFFECT THE FACILITY OR THE ASSETS WITH RESPECT TO ANY PARTICULAR PURPOSE, USE, POTENTIAL, OR OTHERWISE; (v) THE SIZE, SHAPE, CONFIGURATION, CAPACITY, QUANTITY, QUALITY, CASH FLOW, EXPENSES, VALUE, MAKE, MODEL OR CONDITION OF THE ASSETS; (vi) ALL EXPRESS OR IMPLIED REPRESENTATIONS OR WARRANTIES CREATED BY ANY AFFIRMATION OF FACT OR PROMISE OR BY ANY DESCRIPTION OF THE FACILITY OR ASSETS; (vii) ANY STRUCTURAL CONDITION OR HAZARD OR THE ABSENCE THEREOF HERETOFORE, NOW OR HEREAFTER AFFECTING IN ANY MANNER ANY OF THE FACILITY OR ASSETS; AND (viii) ALL OTHER EXPRESS OR IMPLIED WARRANTIES AND REPRESENTATIONS BY CURRENT OPERATOR WHATSOEVER, EXCEPT AS EXPRESSLY SET FORTH IN THIS OTA AND SUBJECT TO ANY AND ALL LIMITATIONS AND QUALIFICATIONS HEREIN. FURTHERMORE, CURRENT OPERATOR MAKES NO REPRESENTATIONS OR WARRANTIES, EXPRESS OR IMPLIED, AS TO THE FUTURE PROFITABILITY, FUTURE CASH FLOW OR VIABILITY OF THE BUSINESS RELATED TO THE ASSETS, ALL OF WHICH NEW OPERATOR MUST DETERMINE FROM ITS INVESTIGATION OF THE RECORDS OF CURRENT OPERATOR AND THE FACILITY AND NEW OPERATOR'S OWN BUSINESS ACUMEN.

ARTICLE IV:
CLOSING MATTERS AND CERTAIN OBLIGATIONS

4.1 Joint Closing Conditions: This OTA and the respective obligations of the parties hereunder are conditioned upon the following, or the waiver thereof by both Current Operator and New Operator, which waivers shall be binding upon the parties only to the extent made in writing and dated as of the Closing Date:

(a) **Closing Documentation.** The parties to this OTA shall have executed and delivered, as applicable, the following: (i) an assignment and assumption of Resident Trust Funds substantially in the form and substance of **Exhibit A** ("**Assignment and Assumption of Resident Trust Funds**"), (ii) the Bill of Sale substantially in the form of **Exhibit B**, (iii) the Assignment and Assumption Agreement substantially in the form of **Exhibit C**, (iv) the leases and/or licenses with respect to the dining room, kitchen and chapel, each adjacent and connected to the Emilie Court Facility, (v) the easement with respect to the ingress and egress in connection with the Mount Angel Benedictine Facility, (vi) the easement with respect to the parking lot adjacent to the St. Joseph's Facility, (vii) the Guaranty, and (viii) all agreements, assignments, exhibits, schedules instruments, obligations and other documents required to be delivered or performed pursuant to this OTA.

(b) **License.** New Operator's receipt of its own license from the department of health, and any additional approvals required by law; provided, however, if New Operator shall not have received a physical License by the Closing Date, but New Operator (or its designee and/or their counsel) shall have received customary written confirmation from the applicable governmental authorities confirming that Closing Date may occur or that the license will be issued in the ordinary course upon delivery by New Operator of documentation evidencing the consummation of the transactions contemplated by this OTA or any similar customary assurance, then this condition with respect to the License shall be deemed to have

been satisfied. Further, to the extent subsequently agreed by the parties, the parties may satisfy this condition by closing under Interim Management Agreements and Interim Subleases, to the extent allowed by law.

(c) **Purchase Agreement.** Seller and Buyer shall have satisfied all conditions precedent under the Purchase Agreement, which shall be consummated simultaneously. All the terms and conditions of the Purchase Agreement are incorporated by reference into this OTA and the performance of the obligations thereunder that can be performed prior to Closing Date shall be a condition precedent hereof.

(d) **Notice to Residents**. Current Operator and New Operator shall provide notice to current residents regarding the operational transfer on or before ten (10) days prior to the Closing Date, including any periods required by applicable law. A mutual form for the notice is attached, and notice shall be substantially in the form of, as **Exhibit D**.

(e) **No Injunction**. No injunction, judgment, order, decree, ruling or charge shall be in effect under any action, suit or proceeding before any court or quasi-judicial or administrative agency of any federal, state, local, or foreign jurisdiction or before any arbitrator that (i) prevents consummation of any of the transactions contemplated by this OTA or (ii) would cause any of the transactions contemplated by this OTA to be rescinded following consummation, provided that New Operator has not solicited or encouraged any such action, suit or proceeding.

(f) **Bringdown Certificates**. New Operator and Current Operator shall each deliver to the other a certificate of a duly authorized officer dated as of the Closing Date certifying that the respective conditions specified in **Article IV** have been satisfied;

(g) **Good Standing**. Current Operator and New Operator shall each deliver to the other a certificate of the applicable secretary of state as of a recent date as to the legal existence and good standing of Current Operator or New Operator, respectively.

(h) **Deficiencies**. Prior to the Closing Date, Current Operator shall have substantially fulfilled all requirements of any governmental agency having jurisdiction of the Facility, and the Facility must be in substantial compliance with applicable federal and state laws, rules and regulations, as contained in any survey report, citation, plan of correction, judgment, order or other directive relating to the operation of the Facility, and the official acceptance thereof by such agency; provided however, open deficiencies that are subject to a plan of correction which remain the responsibility of Current Operator to fulfill will be accepted by New Operator;

(i) **Due Diligence.** Prior to the expiration of the Due Diligence Period, New Operator shall be satisfied in its sole discretion with the results of its Due Diligence Investigation.

(j) **Surrender**. Current Operator shall surrender possession of the Facility and the operations therein to New Operator on the Closing Date in accordance with this OTA.

(k) **No Bankruptcy**. None of the following will have been done by, against or with respect to Current Operator: (A) the commencement of a case under Title 11 of the U.S. Code, as now constituted or hereafter amended, or under any other applicable federal or state bankruptcy law or other

similar law; (B) the appointment of a trustee or receiver of any property interest; (C) an assignment for the benefit of creditors; (D) an attachment, execution or other judicial seizure of a substantial property interest; (E) the taking of, failure to take, or submission to any action indicating an inability to meet its financial obligations as they accrue; or (F) a dissolution or liquidation.

4.2 No Material Damage. Between the Effective Date and the Closing Date, inclusive, no destruction of or damage from any cause whatsoever, will have occurred with respect to the Facility that, according to Current Operator's reasonable estimate, would cost, in the aggregate, more than One Hundred Thousand Dollars ($100,000.00) to repair, restore and replace or would take longer than sixty (60) days to repair, restore and replace, in which event, New Operator may terminate this OTA in its reasonable discretion.

4.3 No Material Adverse Effect. On the Effective Date through the Closing Date, there shall not have occurred any change or changes concerning the Facility or the Assets that individually or in the aggregate has or would be reasonably expected to have a Material Adverse Effect, provided, however, that Current Operator will have thirty (30) days following notice from New Operator of such condition or conditions giving rise to the Material Adverse Effect to cure such condition. For purposes hereunder, "**Material Adverse Effect**" means any change, development, event, state of facts or occurrence that has, or could reasonably be expected to have, in the aggregate, a material adverse effect on (i) the business, property, assets, operations, operating results, employees, vendor or third party payor relations or financial condition of the Facility, taken as a whole (including, but not limited to, by reason of (A) the occurrence of a survey at the Facility that results in or, after the exit interview conducted by the surveyors, is expected to result in any citations or deficiencies that rise to "harm-level" of "G" or higher, or (B) census at the Facility drops at a rate of 8% or more between the Effective Date and the Closing Date) or (ii) Current Operator's ability to perform its obligations under this OTA or the consummation by Current Operator of the transactions contemplated hereby, taken as a whole; provided, however, that in no event shall any of the following occurring after the date hereof, alone or in combination, be deemed to constitute a Material Adverse Effect: (A) any effect that results from changes affecting the skilled nursing or senior housing industry (to the extent such effect is not disproportionate with respect to Current Operator) or the United States economy generally (to the extent such effect is not disproportionate with respect to Current Operator), (B) any effect that results from changes affecting general worldwide economic or capital market conditions (to the extent such effect is not disproportionate with respect to Current Operator), (C) any effect resulting from compliance with the terms and conditions of this OTA, or (D) any declaration of war, military crisis or conflict, civil unrest, act of terrorism, or act of God (excluding the COVID-19 virus or any impact thereof).

(a) **Representations and Warranties.** Each representation and warranty made by Current Operator in this OTA shall be true and correct in all material respects on the Effective Date and on the Closing Date (except to the extent that such representations and warranties are qualified by the term "material," in which case such representations and warranties (as so written, including the term "material") shall be true, correct and complete in all respects, except to the extent any such representation or warranty is made as of an earlier date or with respect to a particular period, in which case such representation or warranty shall have been true and correct in all material respects (or, with respect to any representation qualified as to materiality, true and correct) as of such date or with respect to such period.

(b) **Compliance with Covenants**. Current Operator shall have performed and complied, in all material respects, with all terms, agreements, covenants and conditions of this OTA to be performed or complied with at or prior to Closing.

4.4 Conditions to Obligations of the Current Operator. The obligations of Current Operator hereunder are subject to the fulfillment of all of the following conditions precedent unless such fulfillment is waived in writing by Current Operator, subject to the limitations contained herein, as the case may be:

a. **No Bankruptcy**. None of the following will have been done by, against or with respect to New Operator: (A) the commencement of a case under Title 11 of the U.S. Code, as now constituted or hereafter amended, or under any other applicable federal or state bankruptcy law or other similar law; (B) the appointment of a trustee or receiver of any property interest; (C) an assignment for the benefit of creditors; (D) an attachment, execution or other judicial seizure of a substantial property interest; (E) the taking of, failure to take, or submission to any action indicating an inability to meet its financial obligations as they accrue; or (F) a dissolution or liquidation.

b. **No Material Adverse Effect**. On the Effective Date through the Closing Date, there shall not have occurred any event, circumstance or other change in New Operator or its assets that, alone or in the aggregate, has had or, reasonably could be expected to have, a material adverse effect with regard to New Operator; provided, however, that New Operator will have thirty (30) days following notice from Current Operator of such condition or conditions giving rise to such material adverse effect to cure such condition.

c. **Representations and Warranties.** Each representation and warranty made by New Operator in this OTA shall be true and correct in all material respects on the Closing Date (except to the extent that such representations and warranties are qualified by the term "material," in which case such representations and warranties (as so written, including the term "material") shall be true, correct and complete in all respects, except to the extent any such representation or warranty is made as of an earlier date or with respect to a particular period, in which case such representation or warranty shall have been true and correct in all material respects (or, with respect to any representation qualified as to materiality, true and correct) as of such date or with respect to such period.

d. **Compliance with Covenants**. New Operator shall have performed and complied, in all material respects, with all terms, agreements, covenants and conditions of this OTA to be performed or complied with at or prior to Closing.

e. **Other Operations Transfer Agreements**. The affiliates of New Operator and Buyer (or Hill Valley, as the case may be) shall have consummated the transactions contemplated by the Other Operations Transfer Agreements, except to the extent any facility governed by any of the Other Operations Transfer Agreements is subject to a "Subsequent Closing" (as governed by **Section 1.5** of the Purchase Agreement and defined below).

4.5 Delayed Closing. Notwithstanding anything in this OTA to the contrary, in the event the sale of the Facility under the Purchase Agreement does not occur or is delayed as a result of the provisions of Section 1.5 of the Purchase Agreement (a "**Subsequent Closing**"), the transfer of operations from Current Operator associated with the Facility to New Operator shall occur on the date of the eventual sale of such Facility pursuant to the Purchase Agreement. All of the provisions of this OTA shall apply to such transfer of operations, other than the Closing Date for such transfer of operations, which shall be adjusted accordingly in accordance with the Purchase Agreement.

4.6 Remedies and Breach. Unless otherwise provided in this OTA, remedies for a breach of this OTA shall be handled pursuant to Sections 9.1 and 9.2 of the Purchase Agreement. In the event that the Purchase Agreement is terminated, this OTA shall automatically terminate, unless otherwise provided herein.

ARTICLE V: INDEMNIFICATION

5.1. Indemnification by Current Operator. From and after the Effective Time, Current Operator shall indemnify and defend New Operator (and each of its respective members, managers, officers, directors, employees, and affiliates) (collectively, the "**New Operator Indemnitees**") and hold the New Operator Indemnitees harmless against any and all claims, losses, expenses, damages, obligations, deficiencies, or liabilities of any kind (but excluding any punitive, incidental, consequential, special or indirect damages, including loss of future revenue or income, loss of business reputation or opportunity or diminution of value or any damages based on any type of multiple), including without limitation costs of investigation, interest, penalties, reasonable attorneys' fees, and any and all costs, expenses, and fees incident to any suit, action or proceeding, incurred, sustained or suffered (collectively, "**Losses**") by the New Operator Indemnitees which arise out of, result from or are related to any of the following:

(a) Any material inaccuracy in any representation or certification, or breach of any warranty, made by Current Operator pursuant to this OTA; or

(b) The breach or violation of or failure to perform any covenant or agreement made by Current Operator in this OTA; or

(c) The acts or omissions of the Current Operator under the Designated Contracts to the extent arising prior to the Closing Date; or

(d) The Rejected Contracts whether the same relate to the period prior to or after the Closing Date; or

(e) The operation of the Facility prior to the Closing Date; or

(f) Claims for recoupment of payments or any other claims against Current Operator by Medicare, Medicaid or other Third Party Payor Programs relating to the Facility and to the extent attributable to the period prior to the Closing Date, including, but not limited to, claims against New Operator in the form of offsets by Medicare, Medicaid or any other Third Party Payor Program against their payments due to New Operator or attributable to periods on and after the Closing Date that relate to said payments made to Current Operator; or

(g) Claims for personal injury, death, medical malpractice or property damage, relating to the Facility and/or its employees or agents to the extent accruing to the period prior to the Closing Date; or

(h) Failure to comply with any applicable Law, statute, ordinance, regulation, judgment, order, decree, license or permit relating to the Facility and for which a state or federal governmental agency asserts a violation occurring during the period prior to the Closing Date; or

(i) Any Excluded Liability.

5.2. Indemnification by New Operator. From and after the Effective Time, New Operator shall indemnify and defend Current Operator (and each of its shareholders, members, managers, officers, directors, employees, and affiliates) (collectively, the "**Current Operator Indemnitees**") and hold Current Operator Indemnitees harmless against any and all Losses incurred, sustained or suffered by the Current Operator Indemnitees which arise out of, result from or are related to any of the following:

(a) Any material inaccuracy in any representation or certification, or breach of any warranty, made by New Operator pursuant to this OTA; or

(b) The breach or violation of or failure to perform any covenant or agreement made by New Operator in this OTA; or

(c) The operation of the Facility on or after the Closing Date, or

(d) Claims for recoupment of payments by Medicare, Medicaid or other Third Party Payor Programs relating to the Facility and to the extent accruing to the period on or after the Closing Date; or

(e) Claims for personal injury, death, medical malpractice or property damage, relating to the Facility and/or its employees or agents and to the extent accruing to the period on or after the Closing Date; or

(f) Failure to comply with any applicable Law, statute, ordinance, regulation, judgment, order, decree, license or permit relating to the Facility and for which a state or federal governmental agency asserts a violation occurring during the period on or after the Closing Date; or

(g) New Operator's use of the Third Party Payor Programs under **Section 1.18**.

5.3 Control of Defense of Indemnifiable Claims. Each indemnified party (each, an "**Indemnitee**") shall give the indemnifying party ("**Indemnitor**") prompt notice of each claim for which it seeks indemnification. A claim for indemnification for any matter not involving a third- party claim may be asserted by notice to the party from whom indemnification is sought. A claim for indemnification for any matter involving a third-party claim shall be made against the Indemnitor promptly, but no more than ten (10) days, after receipt by the Indemnitee of notice of the commencement of any proceeding against the Indemnitee. Failure to timely notify the Indemnitor will not relieve the Indemnitor of any liability it may have to the Indemnitee, except to the extent the Indemnitor's defense of such action is prejudiced by the Indemnitee's failure to timely deliver such notice. The Indemnitor will be entitled, at its election, to assume the defense of such claims (unless the Indemnitor is also a party to such claim and joint representation would be inappropriate) and, after notice to the Indemnitee of its election to assume and pay for the defense of such claim, the Indemnitor will not be liable to the Indemnitee for any fees of other counsel or any other expenses with respect to the defense of such claim. If the Indemnitor assumes the defense of a claim, no compromise

or settlement of such claims may be effected by the Indemnitor without the Indemnitee's consent unless (i) there is no finding or admission of any violation of Law or any violation of the rights of any person and no effect on any other claims that may be made against the Indemnitee, and (ii) the sole relief provided is monetary damages that are paid in full by the Indemnitor. If notice is given to an Indemnitor of the commencement of any claim and the Indemnitor does not, within ten days after the Indemnitee's notice is given, give notice to the Indemnitee of its election to assume the defense of such claim, the Indemnitor will be bound by any determination made in such claim or any compromise or settlement effected by the Indemnitee.

5.4 Limitations on Indemnification. Each party's liability hereunder shall be limited to actual damages and no party shall be liable to the other party hereunder for special, consequential, incidental, punitive, extra contractual, bad faith, exemplary or other damages, fines, penalties, except when such damages, fines and penalties are asserted against or imposed upon the Indemnitee by a government or private third party, at which time such damages, fines and penalties shall be limited to the actual damages of the Indemnitee.

5.5 Survival; Limitations of Liability; Indemnification Procedures. The respective representations, warranties, covenants and remedies of New Operator and Current Operator made herein or in any certificate or other document delivered pursuant to this Agreement shall survive the Closing Date. Current Operator shall not be required to pay duplicative damages under this OTA, the Other Operations Transfer Agreement and the Purchase Agreement.

ARTICLE VI:
MISCELLANEOUS PROVISIONS

6.1 Drafting. This OTA is the mutual product of the parties, and each provision has been subject to the mutual consultation, negotiation and agreement of each of the parties and shall not be construed for or against any party.

6.2 Public Announcements. Section 4.3 on public announcements of the Purchase Agreement shall apply to announcements under this Agreement. Further, the parties agree that they will cooperate in developing and implementing a communication plan whereby the transfer of operations will be communicated to residents, resident family members and Facility employees, including providing the notice to residents described in **Exhibit D**.

6.3 Confidentiality. All information furnished by Current Operator to New Operator pursuant to this OTA shall be treated as the property of Current Operator and shall be kept confidential by New Operator until the applicable Closing Date. In the event the Closing shall not occur, New Operator, upon request, shall return to Current Operator all documents and other materials containing, reflecting or referring to such information, shall keep confidential all such information, and shall not directly or indirectly use such information for any competitive or other commercial purpose. New Operator's obligation to keep such information confidential and to not use such information shall continue for a period of five (5) years from the date the transactions contemplated by this OTA are abandoned and shall extend to the officers, employees and agents of New Operator. The obligation to keep such information confidential shall not apply to any information which New Operator can demonstrate (a) was already in its possession prior to the disclosure thereof by Current Operator, (b) was then generally known to the public, (c) became known to the public through no fault of New Operator or any of its directors, managers, officers, partners, employees, affiliates or agents, (d) was disclosed to New Operator by a third party unaffiliated with New Operator who was not

bound by an obligation of confidentiality to Current Operator, or (e) must be disclosed pursuant to any law or regulation or any order of a court of competent jurisdiction.

6.4 Costs and Expenses. Except as expressly otherwise provided in this OTA, each party hereto shall bear its own costs and expenses in connection with this OTA and the consummation of the transactions contemplated hereby; provided, that the foregoing shall not limit a party's rights to include expenses in an indemnification claim.

6.5 Performance. In the event of a breach by either party of its obligations hereunder, the other party shall have the right, in addition to any other remedies which may be available, to obtain specific performance of the terms of this OTA, and the breaching party hereby waives the defense that there may be an adequate remedy at law.

6.6 Benefit and Assignment. This OTA binds and inures to the benefit of each party hereto and its successors and proper assigns. Neither party shall be permitted to assign its rights or obligations under this OTA without the prior consent of the other parties hereto.

6.7 Effect and Construction of this OTA. The captions used herein are for convenience only and shall not control or affect the meaning or construction of the provisions of this OTA. This OTA may be executed in one or more counterparts, and all such counterparts shall constitute one and the same instrument. Copies of original signatures sent by facsimile transmission shall be deemed to be originals for all purposes of this OTA. All gender employed in this OTA shall include all genders, and the singular shall include the plural and the plural shall include the singular whenever and as often as may be appropriate. When used in this OTA, the term "including" shall mean "including but not limited to."

6.8 Notices. All notices, requests, demands and other communications required under this Agreement shall be in writing and shall be deemed duly given and received (i) if personally delivered, on the date of delivery, (ii) if mailed, three (3) days after deposit in the United States Mail, registered or certified, return receipt requested, postage prepaid and addressed as provided below, (iii) if by a courier delivery service providing overnight or "next-day" delivery, on the next business day after deposit with such service, or (iv) electronic mail, addressed as follows:

If to New Operator:

c/o Ensign Services, Inc.
Attn: Legal Department
29222 Rancho Viejo Road, Suite 127
San Juan Capistrano, CA 92675
legal@ensignservices.net

If to Current Operator:

Anna Newsom
Chief Legal Officer
Providence St. Joseph Health
1801 Lind Ave SW
Renton, WA 98057
Email: anna.newsome@providence.org

Erik Wexler
Chief Operating Officer (shortly to be Chief Executive Officer)

Providence St. Joseph Health
1801 Lind Ave SW
Renton, WA 98057
Email: erik.wexler@providence.org

With a copy to (which shall not constitute notice):
Polsinelli
501 Commerce Street, Suite 1300
Nashville, TN, 37219
Attn: Bobby Guy, Esq.; John Wright, Esq.
Email: bguy@polsinelli.com; jjwright@polsinelli.com

6.9 Waiver, Discharge, Amendment, etc. This OTA shall not be released, discharged, abandoned, changed or modified in any manner, except by an instrument in writing executed by or on behalf of each of the parties hereto by their duly authorized officer or representative. The failure of any party to enforce at any time any of the provisions of this OTA shall in no way be construed to be a waiver of any such provision, nor in any way to affect the validity of this OTA or any part hereof or the right of any party thereafter to enforce each and every such provision. No waiver of any breach of this OTA shall be held to be a waiver of any other or subsequent breach. The Parties may modify or amend this OTA at any time, only by a written instrument duly executed and delivered by New Operator and Current Operator.

6.10 Rights of Persons Not Parties. Nothing contained in this OTA shall be deemed to create rights in persons not parties hereto, other than the successors and proper assigns of the parties hereto.

6.11 Governing Law. This OTA shall be governed by, and construed in accordance with, the Law of the State of California.

6.12 Severability. Any provision, or distinguishable portion of any provision, of the OTA which is determined in any judicial or administrative proceeding to be prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be ineffective to the extent of such prohibition or unenforceability without invalidating the remaining provisions hereof, and any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction. To the extent permitted by applicable Law, the parties waive any provision of Law which renders a provision hereof prohibited or unenforceable in any respect.

6.13 Entire Agreement. This OTA, including the exhibits and disclosure schedules hereto, together with the Purchase Agreement, constitute the entire agreement between the parties hereto with respect to the subject matter hereof, and there are no agreements, understandings, restrictions, warranties, or representations between the parties with respect to the subject matter hereof other than as set forth herein and therein. This agreement may be modified only by mutual execution by the parties.

6.14 Attorney's Fees. If an action shall be brought by any party to enforce such party's rights under this OTA or on account of any breach of or to interpret any of the terms, covenants or conditions of this OTA, the substantially prevailing party shall be entitled to recover from the other party, as part of the

prevailing party's costs, reasonable attorney's fees, the amount of which shall be fixed by the court and shall be made a part of any judgment rendered.

6.15 Further Assurances. Each of the parties hereto agrees to execute and deliver any and all further agreements, documents or instruments reasonably necessary to effectuate this OTA and the transactions referred to herein or contemplated hereby or reasonably requested by the other party to perfect or evidence their rights hereunder.

6.16 Joint Venture. Nothing contained herein shall be construed as forming a joint venture or partnership between the parties hereto with respect to the subject matter hereof.

6.17 Captions. The paragraph headings contained herein are for convenience only and shall not be considered or referred to in resolving questions of interpretation.

6.19 Dispute Resolution. The parties shall submit any dispute between them relating to this OTA or the transactions contemplated herein, to confidential mediation prior to bringing any legal action against another party to this OTA; **provided, however**, that if the other party fails to respond within five (5) business days after the notifying party demands mediation, then the notifying party may bring an action immediately to resolve the dispute in accordance with **Section 6.20** of this OTA; **provided further**, that if mediation is not concluded within sixty (60) days after one party notifies the other party of its demand for mediation, then the either party may bring an action to resolve the dispute in accordance with **Section 6.20** of this OTA. This provision shall not prohibit either party from seeking any necessary injunctive relief prior to conducting a mediation.

6.20 Venue; WAIVER OF JURY TRIAL. Any legal action to interpret, construe or enforce this OTA, including any action for injunctive relief, must be filed in the state judicial district courts of Los Angeles County, California. Each party waives any objection to venue in Los Angeles County, California. **EACH PARTY FURTHER KNOWINGLY AND VOLUNTARILY WAIVES ANY RIGHT IT MAY HAVE TO A JURY TRIAL IN ANY LEGAL ACTION ARISING OUT OF THIS OTA OR ANY OF THE TRANSACTIONS CONTEMPLATED HEREIN OR THEREIN.**

6.21 Time of Essence. With regard to all dates and time periods set forth or referred to in this OTA, time is of the essence unless such delay is caused by factors outside the control of the Party in which case a reasonable delay shall be granted to the requesting Party.

6.22 Disclosure Schedules. If any exhibits or schedules are not attached hereto, the parties hereto agree to attach such exhibits and schedules as soon as reasonably practicable but in any event no later than fifteen (15) days following the Effective Date. New Operator's obligations to close pursuant to this OTA shall be conditioned upon New Operator approving such exhibits and schedules within seven (7) days of submission thereof to New Operator. Any updates to a Disclosure Schedule shall not create a right for the other party to terminate unless such update is material to such party. The information contained in the disclosure schedules to this OTA shall be deemed to qualify to the specific Section (or subsection, as appropriate) of this OTA to which it corresponds, and shall be cumulative so that if the existence of the fact or item or its contents disclosed in any particular Schedule is relevant to any other schedule, then such fact or item shall be deemed to be disclosed with respect to the other schedule to the extent such relevance is reasonably apparent whether or not a specific cross-reference appears. The headings contained in the disclosure schedules are included for convenience only, and are not intended to limit the effect of the disclosures contained in such schedule or to expand the scope of the information required to be disclosed in

such schedule. Descriptions of documents in the Schedules are summaries only and are qualified in their entirety by the specific terms of such documents. Matters reflected in the disclosure schedules are not necessarily limited to matters required by this OTA to be reflected herein; additional matters are set forth for informational purposes and the fact that any item of information is disclosed in the disclosure schedules shall not be construed to mean that such information is required to be disclosed by this OTA. Any information and the dollar thresholds set forth herein shall not be used as a basis for interpreting the term "material" or other similar terms in this OTA or constitute an admission that such items are required to be disclosed under this OTA.

6.23 Attorney-Client Privilege. Neither of Current Operator or New Operator is waiving, and each will not be deemed to have waived or diminished, any of its attorney work product protections, attorney-client privileges or similar protections and privileges as a result of disclosing its confidential information (including confidential information related to pending or threatened litigation) to the others, regardless of whether such party has asserted, or is or may be entitled to assert, such privileges and protections. The parties (a) share a common legal and commercial interest in all of the confidential information that is subject to such privileges and protections; (b) are or may become joint defendants in proceedings to which such party's confidential information covered by such protections and privileges relates; (c) intend that such privileges and protections remain intact should any party become subject to any actual or threatened proceeding to which the confidential information covered by such protections and privileges relates; and (d) intend that after the Closing the proprietary party whose confidential information is at issue shall have the right to assert such protections and privileges. No party shall admit, claim or contend, in proceedings involving any party or otherwise, that any party waived any of its attorney work-product protections, attorney-client privileges or similar protections and privileges with respect to any information, documents or other material not disclosed to a Party due to any Party disclosing its confidential information (including confidential information related to pending or threatened litigation) to another party.

6.24 Guaranty. Guarantor hereby unconditionally guarantees the full and prompt fulfillment of all of the obligations and performance of New Operator under this OTA and the documents and transactions contemplated hereby, including but not limited to the obligations of New Operator arising under Article 5 of this OTA (the "**Guaranty**"). Guarantor hereby covenants and agrees to maintain sufficient capitalization necessary for any performance or payment required under this Guaranty. The obligations of Guarantor hereunder are independent of the obligations of New Operator under this OTA, and a separate action or actions may be brought and prosecuted against Guarantor regardless of whether any action is brought against New Operator or whether New Operator is joined in any such action or actions. The Guaranty is a guaranty of performance and payment when due and not merely of collection. The Guaranty shall be absolute and unconditional regardless of any lack of enforceability of this OTA or any bankruptcy, insolvency or similar action or proceeding with respect to New Operator. The liability of Guarantor under this Section 6.24 will in no way be affected or impaired by any failure or delay by Current Operator in exercising any right under this OTA and Guarantor hereby waives all defenses of suretyship. The amendment or modification of this OTA will not affect Guarantor's liability under this Section 6.24.

6.25 Bulk Sales or Transfer Laws. New Operator hereby waives compliance by Current Operator with the provisions of the bulk sales or transfer laws of all applicable jurisdictions.

6.26 No Personal Liability. No individual officer, director, employee, manager, agent, or representative shall have personal liability for any of the obligations hereunder or claims of any kind in connection herewith, except with respect to the Fraud of such officer, director, employee, manager, agent, or representative.

6.27 Subject to Purchase Agreement. This OTA is subject in its entirety to the terms and conditions of the Purchase Agreement and in the event of any inconsistency between this OTA and the Purchase Agreement, the Purchase Agreement shall control.

6.28 Definitions. In addition to the terms otherwise defined herein, the following terms shall have the following meaning:

"**Affiliate**" shall mean with respect to any Person, any Person that directly or indirectly, through one or more intermediaries, controls, is controlled by, or is under common control with, such first Person.

"**Business**" means the business conducted by Current Operator exclusively at or exclusively related to the Facility.

"**Current Operator's knowledge**" means the actual knowledge of Dianna Reely, Chief of Residential Services; Holly Cowles, Director, Long Term Care; Jill Jones, Director, Rehabilitation Services; Catherine Gonzalez, Chief Financial Officer; Hanna Kamaric, Executive Director, Corporate Development; and Michael Koger; Executive Director, Integrations, Mergers + Acquisitions.

"**Current Records**" means all files, charts, and other information located at the Facility in Current Operator's possession or control relating all (i) current Residents of the Facility as of the Closing Date (including, but not limited to, all resident records, billing and collection records, medical records, therapy records, pharmacy records, clinical records, and Resident Trust Funds records), (ii) Residents who previously occupied the Facility or used the Facility prior to the Effective Time and are not Residents of the Facility as of the Effective Time (including, but not limited to, all patient records, medical records, therapy records, pharmacy records, clinical records, and Resident Trust Funds records) for the period between and including the Effective Time and the date that is five (5) years prior to the Effective Time, (iii) employment records for the New Operator Employees (including all medical and health records and all non-medical records including payroll and schedule records, evaluations, etc.), (iv) administrative compliance records including, but not limited to, all state surveys and plans of correction for the Facility, and (v) correspondence and any other written data which was utilized exclusively in connection with the operation of the Facility or the Business.

"**Governmental Authority**" or "**Governmental Entity**" shall mean any Federal, state, local or foreign government or any court of competent jurisdiction, administrative agency or commission or other governmental or quasi-governmental authority or instrumentality, domestic or foreign.

"**Law**" means any statute, law, rule or regulation or ordinance of any Governmental Authority.

"**National Contracts**" means all national contracts for the Providence system that cover more than one facility.

"**Other Operations Transfer Agreements**" means those certain Operations Transfer Agreements dated the same date hereof, by and between the affiliates of Current Operator and New Operator for the purposes of transferring the operations of other facilities under the Purchase Agreement.

"**Overhead and Shared Services**" means ancillary corporate or shared services provided to or in support of any Facility that are general corporate, overhead or other services or provided to both (a) the Facility, and (b) any other business or facility of Current Operator, Seller or their affiliates that is not a Facility

including, without limitation, access to hardware and software related to financial and clinical operations, use of intellectual property, travel and entertainment services, temporary labor services, purchasing and supply services, personal telecommunications services, computer hardware and software services, energy/utilities services, treasury services, public relations, legal and risk management services (including workers' compensation), payroll services, sales and marketing support services, information technology and telecommunications services, accounting services, tax services, internal audit services, executive management services, investor relations services, human resources and employee relations management services, employee benefits services, credit, collections and accounts payable services, logistics services, property management services, environmental support services, training, federal and state reimbursement services, state licensing and Medicare and Medicaid certification and maintenance support, in each case including services relating to the provision of access to information, operating and reporting systems and databases and all hardware and software or other intellectual property used in connection therewith.

"**Person**" shall mean any individual, limited partnership, limited liability company, trust or any other entity whatsoever.

"**Resident**" means a resident of the Facility.

[SIGNATURE PAGE FOLLOWS]

Docusign Envelope ID: 6143A55D-1941-4C12-9B83-5EF7376E8F72

IN WITNESS WHEREOF, the parties hereto have caused this OTA to be executed as shown below:

CURRENT OPERATOR:

PROVIDENCE HEALTH SYSTEM – SOUTHERN CALIFORNIA,
a California nonprofit corporation

By: _____
Name: Greg Hoffman
Title: Chief Financial Officer and Treasurer

IN WITNESS WHEREOF, the parties hereto have caused this OTA to be executed as shown below:

CURRENT OPERATOR:

Providence Health System – Southern California,
a California nonprofit corporation

By: _____
Name:
Title:

NEW OPERATOR:

West Star Healthcare LLC,
a Nevada limited liability company

By: [redacted]
Name: Soon Burnam
Title: Secretary

GUARANTOR:

Flagstone Healthcare North LLC
Flagstone Healthcare South LLC
Flagstone Healthcare Central LLC,
each a Nevada limited liability company

By: [redacted]
Name: Soon Burnam
Title: Secretary

EXHIBIT A

ASSIGNMENT AND ASSUMPTION OF RESIDENT TRUST FUNDS

This Assignment and Assumption of Resident Trust Funds effective as of 12:01 a.m. of the __ day of _____ (the "**Closing Date**"), and is between _____ (the "**Current Operator**") and _____ (the "**New Operator").**

Background

A. Current Operator and New Operator, inter alia, are parties to an Operations Transfer Agreement ("**Transfer Agreement"**) dated as of _____.

B. It is a condition to the Closing under the Transfer Agreement that Current Operator assign all of its right, title and interest in, to, and under the Resident Trust Funds (as such term is defined in the Transfer Agreement) to New Operator, and that New Operator assume Current Operator's obligations with respect to such Resident Trust Funds arising after the Closing Date.

Now, therefore, in consideration of the premises, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged by the parties hereto, the parties hereto, intending to be bound, hereby agree as follows:

1. Current Operator hereby assigns, transfers and conveys all of its right, title and interest in, to, and under the Resident Trust Funds to New Operator.

2. New Operator hereby assumes all liabilities arising after the Closing Date with respect to the Resident Trust Funds.

3. This Assignment and Assumption of Resident Trust Funds shall be binding upon and inure to the benefit of the parties hereto, their successors, and assigns, shall not be modified except by agreement in writing executed by all the parties hereto, and shall be governed by the Laws of the State of [ ]. Capitalized terms used herein and not otherwise defined shall have the meaning set forth in the Transfer Agreement.

[SIGNATURES APPEAR ON FOLLOWING PAGE]

IN WITNESS WHEREOF, the parties hereto have caused this Assignment and Assumption of Resident Funds to be executed this_____day of _____, _____.

CURRENT OPERATOR:

[ ],
a [ ]

By: _____
Name: _____
Title: _____

NEW OPERATOR:

[ ],
a [ ]

By: _____
Name: _____
Title: _____

EXHIBIT B

BILL OF SALE

EXHIBIT C

ASSIGNMENT AND ASSUMPTION AGREEMENT

EXHIBIT D

NOTICE TO RESIDENTS

OMNIBUS DISCLOSURE SCHEDULES

TO

OPERATIONS TRANSFER AGREEMENTS

BY AND AMONG

PROVIDENCE HEALTH SYSTEM – SOUTHERN CALIFORNIA, PROVIDENCE HEALTH & SERVICES – OREGON, OR PROVIDENCE HEALTH & SERVICES - WASHINGTON, AS APPLICABLE (EACH A "CURRENT OPERATOR")

AND

REX ROAD HEALTHCARE LLC, KORSIN HEALTHCARE LLC, ONE HOPE SENIOR LIVING LLC, LUNA VEGA HEALTHCARE LLC, LAST EMPIRE HEALTHCARE LLC, WEST STAR HEALTHCARE LLC, OR HILL VALLEY HEALTHCARE OR ITS AFFILIATE, AS APPLICABLE (EACH A "NEW OPERATOR")

DATED AS OF December 16, 2024

These Omnibus Disclosure Schedules constitute the Disclosure Schedules referred to in each of the above-referenced Operations Transfer Agreements (the "**Agreements**" and each an "**Agreement**") entered into between one of the Current Operators and one of the New Operators. Capitalized terms used herein and not otherwise defined herein have the meanings ascribed to such terms in the applicable Agreement.

Certain matters and items disclosed in these Omnibus Disclosure Schedules may not be required to be disclosed herein but may be disclosed herein for informational purposes only and matters of a similar nature are not necessarily disclosed. No particular disclosure shall constitute an indication or admission of the materiality thereof or create a standard of disclosure. Inclusion of any item in these Omnibus Disclosure Schedules shall not constitute, or be deemed to be, an admission to any third party concerning such item. Neither the specification of any dollar amount in any of the representations and warranties contained in the applicable Agreement nor the inclusion of any specific item in these Omnibus Disclosure Schedules shall be deemed to constitute an admission by the Seller or any Seller Party, or otherwise imply, that such amounts or higher or lower amounts, or the items so included or other items, are or are not material.

Notwithstanding any cross-referencing which may be undertaken in these Omnibus Disclosure Schedules, any matter identified in any one or more sections of these Omnibus Disclosure Schedules shall be deemed disclosed for purposes of every other section of these Omnibus Disclosure Schedules to which the relevance of such disclosure is reasonably apparent. In addition, all descriptions of agreements or other matters appearing in any section of these Omnibus Disclosure Schedules are not complete descriptions of agreements and other matters and are qualified by reference to the more complete documents referred to thereby. Headings and subheadings contained in these Disclosure Schedules are for convenience of reference only and are not intended to define or limit the contents of any section of these Omnibus Disclosure Schedules. Any annexes and attachments hereto form an integral part of these Omnibus Disclosure Schedules and are incorporated by reference herein for all purposes as if set forth fully herein.

For efficiency, these are omnibus disclosure schedules containing information regarding eight facilities being purchased as part of a portfolio deal, and there are eight Agreements to which these Omnibus Disclosure Schedules will be attached. For the avoidance of doubt, for each of the eight Agreements, these

Omnibus Disclosure Schedules are to be read for the information related to the Facility referenced in that specific Agreement, and not the other Facilities whose information is also contained herein.

Schedule 1.12(b)
Designated Contracts

1. [Buyer to provide Schedule 1.12(b)].

Schedule 1.13(a)
Facility Employees

1. See data room folder 5.7 – G. HR Acquisition Checklist. Note that "employee name" redacted from the census and can be provided prior to closing; employee ID was provided in its absence.

Schedule 1.16
Excluded Assets

1. Cash, cash equivalents and short-term investments of Current Operator; All Accounts Receivable, and all claims, rights, interests and proceeds related thereto;
2. All intercompany receivables of Current Operator with any of Current Operator's affiliates;
3. Systems, computer hardware, software and programs;
4. All software licenses and contracts;
5. All software and all computers, computer equipment and hardware, in each case, that are used to collect, store, process, or transmit information;
6. All employee benefits plans and arrangements of Seller and Current Operator and any of their respective affiliates, including all assets with respect thereto;
7. Assets owned and provided by vendors of services or goods to the Facility;
8. All claims, rights, interests and proceeds with respect to federal, state, or local tax refunds (including but not limited to property tax) resulting from periods prior to the Effective Time, and the right to pursue appeals of same;
9. All of Current Operator's organizational record books and minute books, and Current Operator's email records;
10. All bank accounts of Current Operator;
11. All rights, claims and choses in action of Current Operator and its affiliates with respect to periods prior to the Effective Time, and any payments, awards or other proceeds resulting therefrom;
12. All writings and other items that are protected from discovery by the attorney-client privilege, the attorney work product doctrine or any other cognizable privilege or protection;
13. All of Seller's interest in and to the any contract that is not a Designated Contract;
14. All of Current Operator's intellectual property, including but not limited to any proprietary software and the name "Providence" or variations thereof;
15. Any National Contracts;
16. Insurance policies and proceeds thereof;
17. Nontransferable licenses and permits, including NPIs;
18. All equipment and tangible property located at the Facility but not owned by Current Operator, or subject to an equipment lease or vehicle lease or software license that is not a Designated Contract, and all other assets, properties and rights not related to or used in the Facility;
19. All Overhead and Shared Services, including any contracts for or assets related to Overhead and Shared Services;

20. All of Current Operator's email accounts and M365, SharePoint, local drive, and cloud storage access;

21. All names of the Facilities associated with Providence or with the prior Catholic ownership or figures, including "Emilie Court", "St. Joseph", "Benedictine," "Mother Joseph," and "St. Elizabeth."

22. All Employee Retention Tax Credits, and similar amounts due under COVID era/COVID emergency programs.

23. All funds and accounts of all employee retirement, deferred compensation, health, welfare or benefit plans and programs, including assets representing a surplus or overfunding of any employee benefit plans;

24. All unclaimed property of any third party as of the Closing, including, without limitation, property which is subject to applicable escheat Laws;

25. All assets of Current Operator not used exclusively in connection with or held exclusively for use in connection with the Business;

26. All files, charts, and other information relating to all Residents who previously occupied the Facility or used the Facility prior to the Effective Time and are not Residents of the Facility as of the Effective Time (including, but not limited to, all patient records, medical records, therapy records, pharmacy records, clinical records, and Resident Trust Funds records) for all periods prior to the date that is three (3) years before the Effective Time (collectively, "**Prior Records**" and together with the Current Records, "**Records**");

27. The items of personal property brought to the Facility by employees of Current Operator or its Affiliates that are not used or held for use with the Business and the operation of any of the Facility;

28. Historical and religious artifacts (but not all religious signage/insignia);

29. All National Provider Identifier numbers of Current Operator, Seller or any of their respective affiliates, or of any provider at the Facility.

30. Any asset transferred to Buyer, its affiliate or assignee under the terms of the Purchase Agreement;

31. Any assets listed as an "Excluded Asset" pursuant to the terms of the Purchase Agreement;

32. all claims, rights, interests and proceeds (whether received in cash or by credit to amounts otherwise due to a third party) with respect to amounts overpaid by Current Operator to any third party with respect to periods prior to the Closing (e.g., such overpaid amounts may be determined by billing audits undertaken by Current Operator or Current Operator's consultants) to the extent not offset against any underpayments by any applicable third party payor in respect of services rendered prior to the Closing; and

33. any receipts (i) relating to Current Operator's Cost Reports or rights to settlements and retroactive adjustments on the same (whether resulting from an appeal by Current Operator or otherwise) with respect to time periods prior to the Closing, or (ii) which result from Current Operator's pursuit of one or more appeals pertaining to a Government Reimbursement Program to the extent not offset against any overpayments by such Government Reimbursement Program in respect of services rendered prior to the Closing.

Schedule 1.17
Vehicles

1. Vehicles summarized in table view below. See data room folder 5.2.17 – 8. Vehicle + Equipment Leases + Titles for various titles and/or registrations. Note that vehicle titles for PHH still being located, so information from vehicle registration is included below.

St. Joseph Care Center

Description	Vehicle Identification #	Year	Make	Model	Title #	License Plate #	Other Info.
Bus	1FDFE4FS7GDC22447	2016	FORD		1533411510	C93340E	Use Tax Waived - Gift
	2B7LB31Z5XK515946	1999	DODGE	35B	1206740201	AHC9654	Use Tax Waived - Gift
Van	1FDWE3FL4GDC21811	2016	FORD	ECONOLINE	1713824118		Cutaway – Body style

Emilie Ct. Assisted Living

Description	Vehicle Identification #	Year	Make	Model	Title #	License Plate #	Other Info.
Van	1GNDV23LX6D196607	2006	CHEV	UP	1205929204	B95208U	

Marianwood Care Center

Description	Vehicle Identification #	Year	Make	Model	Title #	License Plate #	Other Info.
Van	1FDFE4FS8CDB13103	2012	FORD	ECONOLINE	1793344797		
Van	1GNDV33187D179391	2007	CHEV	UPLANDER	1708610834		

Horizon House

Description	Vehicle Identification #	Year	Make	Model	Title #	License Plate #	Other Info.
	1FTHF36G1TEA51764	1996	FORD			YYN819	Jan 2018 – Expiry date JYYN819 – Tab No
	1FDFE4FS8CDB24652	2013	FRRV			YZC597	8177705 – Tab No
	2B7KB31Y5SK531768	1995	DODGE		5976727072 420231022	YZC879	A195172 – Tab No

Extended Care & Transitional Care Center

Description	Vehicle Identification #	Year	Make	Model	Title #	License Plate #	Other Info.
Van (Dietary and Laundry)	NM0LS6AN5CT109994	2012	FORD	TCN	4083206	YZC790	Thing 1
Van (Dietary and Laundry)	NM0LS6AN7CT109995	2012	FORD	TCN	4083205	YZC789	Thing 2
Old Dietary Van	1GCDL19W4YB218030	2000	CHEV	AST	3434743	NY5634	
Activity Bus	1GBJG31K381233477	2009	ELDD		3099444	LYX451	
Old Plant/Laundry Track	1FTCR11U8VTA27835	1997	FORD		163536	YYP580	
UTV	4XATH7EA9C2704536	2012	POLARIS				ATV-Off road utility
UTV	4XATH7EA7C2704123	2012	POLARIS				ATV-Off road utility
Security Truck	1FTER4FH2LLA83255	2020	FORD	PIC	6009079	YZH705	
Plant Service Truck	3GCNYAEHXKG215256	2019	CHEV	SLV	5709515	LBU958	
Transportation Van	2C4RC1CG6PR579363	2023	CHRY	VOY	6660494		
Bobcat							Lift/Plow/Brush/Sand/Gravel
Jeep	1C4NJRFBOCD706205	2012	PAT			YZC252	Not Drivable – Pt uses for training

Schedule 1.19(b)
Due Diligence Matters

1. Completed.

Schedule 1.20(a)
Pandemic Funds

1. See below for funds related to Facilities. Providence does not expect to receive any additional pandemic funding prior to the Closing Date. Providence does not have any Paycheck Protection Program SBA Loans.

St. Elizabeth Care Center

State	LBN	DBA	CARES Act PRF Funding Rec'd
CA	Providence Health System - Southern California	PROVIDENCE ST. ELIZABETH CARE CENTER	*

***** This TIN is shared with Providence Saint Joseph Medical Center Hospital. PRF funds identified to Hospital EIN

St. Joseph Care Center

State	LBN	DBA	CARES Act PRF Funding Rec'd
WA	Providence Health & Services Washington	PROVIDENCE ST JOSEPH CARE CENTER	$ 1,472,625

Mother Joseph Care Center

State	LBN	DBA	CARES Act PRF Funding Rec'd
WA	Providence Health & Services Washington	PROVIDENCE MOTHER JOSEPH CARE CENTER	$ 1,893,521

Marianwood

State	LBN	DBA	CARES Act PRF Funding Rec'd
WA	Providence Health & Services Washington	PROVIDENCE MARIANWOOD	$ 877,404

Extended Care and Transitional Care Center

State	LBN	DBA	CARES Act PRF Funding Rec'd
AK	Providence Health & Services Washington	PROVIDENCE EXTENDED CARE AND TRADITIONAL CARE CENTER	$ 3,068,094 **

****** This TIN is shared between PEC and PTCC. Funds received are identified above to PEC. For income recognition, $444,790.89 was recorded as PEC revenue. The remainder was recorded to PTCC.

Benedictine Nursing Center

State	LBN	DBA	CARES Act PRF Funding Rec'd
OR	Providence Health & Services Oregon	PROVIDENCE BENEDICTINE NURSING CENTER	$ 1,398,887

Schedule 1.20(b)
CMS Accelerated and Advance Payment Program Funds

1. None, with the potential exception of matters shown on Schedule 1.20(a), which is incorporated herein by reference.

Schedule 2.6
Broker

1. None.

Schedule 3.2
Licensing

1. Licensing summarized in table below. See information posted to data room folder 5.2.6 – 29. Licenses or 5.2.18 – 29. Licenses.
2. I-9's demonstrates employee compliance and high-level overview. At the site-level, caregivers use certifications and licenses which are also specified in the job description requirements for each position. I-9's, certifications and licenses are provided through the EverCheck mobile app. Providence HR team beginning process to verify there are no exclusions to employee compliance. See data room folder 5.7.2 19. HR Policies for a Mandatory Education Policy Sample; Licensure, Certification, Registration Policy Sample; Background Check and Excluded Individual Policy Sample; I9 Policy; and Resources for Job Required License & Certification.

Benedictine Nursing Center

Description	Registry No / Business Id	Reg / Issue and Expiry Date	Business Name	State	Notes
Business License - AL	2909398	07/09/2001	PROVIDENCE BENEDICTINE ORCHARD HOUSE	Oregon	
Facility License – PROVIDENCE BENEDICTINE ORCHARD HOUSE	1472225427	11/01/2021 – 10/31/2023	PROVIDENCE BENEDICTINE ORCHARD HOUSE	Mount Angel, OR	Licensed capacity of 54
Business License - SNF	43505098	05/10/2007	PROVIDENCE BENEDICTINE NURSING CENTER	Oregon	
CLIA Waiver - SNF	38D0626205	01/01/2024 – 12/31/2025	PROVIDENCE BENEDICTINE NURSING CENTER	Mount Angel, OR	
DOH - SNF	1952698766	12/01/2022 – 11/30/2023	PROVIDENCE BENEDICTINE NURSING CENTER	Mount Angel – Oregon	98 Beds

Extended Care and Transitional Care Center

Description	Registry No / Business Id	Reg / Issue and Expiry Date	Business Name	State	Notes
Business License – PEC (AL)	313007977	12/08/2023 - 1/31/2025	PROVIDENCE HEALTH AND SERVICES	Washington	
Certificate of occupancy (PEC AL)	*9904834/B9904440	06/16/2000	Providence Extended Care	Spokane, WA	Contractor: Bouten Construction Co. Project Name: Construct Assisted Living

					Construction Type: V-1 Hour Sprinklered
Certificate of occupancy (PEC AL)	01 5632 – Permit No	08/09/2002 11/13/2024 - Reprint	Providence Extended Care	Anchorage, AK	Construction Type: Commercial BldgAdd
Business License – PEC PTCC	979296	11/16/2023 – 12/31/2025	PROVIDENCE EXTENDED CARE	Anchorage, AK	
Business License – PEC PTCC	983250	12/27/2022 – 12/31/2024	PROVIDENCE TRANSITIONAL CARE CENTER	Anchorage, AK	
CLIA Waiver PEC PTCC	02D2049802	11/14/2022 – 11/13/2024	PROVIDENCE EXTENDED CARE	Anchorage, AK	
CLIA Waiver PEC PTCC	02D0640487	09/01/2024 – 08/31/2026	PROVIDENCE TRANSITIONAL CARE CENTER	Anchorage, AK	
AK DOH License – Long Term Care Facility	LTC-006	07/01/2022 – 06/30/2024	PROVIDENCE TRANSITIONAL CARE CENTER	Anchorage, AK	50 Beds
AK DOH License – Long Term Care Facility PROVISIONAL	LTC-016	07/01/2022 – 06/30/2024	PROVIDENCE EXTENDED CARE	Anchorage, AK	*96 Beds
Pharmacy	PHAP1390	6/27/2024 – 6/30/3036	PROVIDENCE APOTHECARY	AK	PIC of Facility
Certificate of Occupancy - PEC	C11-1341	09/10/2022		Anchorage, AK	Commercial new Building; Combined Use
Certificate of Occupancy - PEC	C13-1551	11/13/2024 – Reprint		Anchorage, AK	Commercial new Building; Hopsitals Use

*Note there is an exception at Providence Extended Care where the facility experienced a change to a provisional license. The number of beds has been restored, but the license is still listed as provisional as 2 out of the 3 State of AK enforcements have been removed. The license is expected to change back by January when the final enforcement is removed.

Horizon House

Description	Registry No / Business Id	Reg / Issue and Expiry Date	Business Name	State	Notes
Business License – PHH	279763 – License No	11/17/2023 - 12/31/2025	PROVIDENCE HORIZON HOUSE	Alaska	
Facility License – Providence Horizon House	000003	06/01/2024 – 05/31/2026	Biennial	Capacity of (65) residents	Anchorage, AK

Facility License – Providence Horizon House-Cottages	000229	06/01/2024 – 05/31/2026	Biennial	Capacity of (25) residents	Anchorage, AK
Food Permit – Providence Hospital (PHH)	FA0008107	07/07/2017	Anchorage, AK		

Emilie Court Assisted Living

Description	Registry No / Business Id	Reg / Issue and Expiry Date	Business Name	State	Notes
Facility License – Providence Emilie Court Assisted Living	2021	08/01/2023 – 07/31/2024	Emilie Court	Spokane, WA	60 adults
Certificate of Occupancy	Project #9904834/B9904440		Emilie Court	Spokane, WA	Project: Construct Assisted Living; Construction Type: V-1 Hour Sprinklered; Contractor Bouten Construction Co

Mother Joseph Care Center

Description	Registry No / Business Id	Reg / Issue and Expiry Date	Business Name	State	Notes
Business License – PMJCC	313007977	-	PROVIDENCE HEALTH SYSTEN – WASHINGTON	Olympia, WA	
CLIA Waiver PMJCC	50D0675692	07/01/2023 – 06/30/2025	PROVIDENCE MOTHER JOSEPH CARE CENTER	Olympia, WA	
DSHS License – Nursing Home License	1067	05/01/2023 – 04/30/2024	PROVIDENCE MOTHER JOSEPH CARE CENTER	Olympia, WA	152 Adults
MJCC	29949	04/18/1991		Olympia, WA	Health Care Cetner V-1 HR W/AFES

St. Elizabeth Care Center

Description	Registry No / Business Id	Reg / Issue and Expiry Date	Business Name	State	Notes

Business License – PSECC	920000070	06/01/2024 – 05/31/2025	PROVIDENCE HEALTH SYSTEM – SOUTHERN CALIFORNIA	North Hollywood, CA	
Certificate of Occupancy	**Not clear**	**Not clear**		Los Angeles, CA	
Certificate of Occupancy - 1964	VN50978	04/07/1964		Los Angeles, CA	
Certificate of Occupancy - 1976	VN27754	06/10/1976		Los Angeles, CA	
CLIA Waiver PSECC	05D0900139	04/18/2023 – 04/17/2025	PROVIDENCE ST ELIZABETH CARE CENTER	North Hollywood, CA	
CDPH License – Skilled Nursing Facility	920000070	06/01/2023 – 05/31/2024	PROVIDENCE HEALTH SYSTEM – SOUTHERN CALIFORNIA	52 Beds	North Hollywood, CA
Food Permit – PSECC	PR0192817	10/23/2023 – 08/07/2024	PROVIDENCE ST ELIZABETH CC KITCHEN	LA	

St. Joseph Care Center

Description	Registry No / Business Id	Reg / Issue and Expiry Date	Business Name	State	Notes
Business License - PSJCC	3130079777	01/13/2023 – 01/31/2024	PROVIDENCE HEALTH & SERVICES – WASHINGTON	Spokane, WA	
Certificate of Occupancy		1988	Extended Care Facility	I-1	Spokane, WA
Certificate of Occupancy	*9418800	06/16/1995	Nursing Home	II-1-HR	Spokane, WA
Certificate of Occupancy	*9702520	05/27/1997	Nursing Home	II-1 Hour	Spokane, WA
St. Joseph Care Center	B0800128BLDC	02/18/2009	-	I-A	Spokane, WA
CLIA Waiver PSJCC	50D0882335	03/05/2024 – 06/30/2025	PROVIDENCE ST JOSEPH CARE CENTER	Spokane, WA	
DSHS License	1417	01/01/2023 – 12/31/2023	PROVIDENCE ST JOSEPH CARE CENTER	113 Adults	Spokane, WA
DSHS License	1417	01/01/2024 – 12/31/2024	PROVIDENCE ST JOSEPH CARE CENTER	113 Adults	Spokane, WA

Marianwood Care Center

Description	Registry No / Business Id	Reg / Issue and Expiry Date	Business Name	State	Notes
CLIA Waiver PMW	50D1016349	07/01/2023 – 06/30/2025	PROVIDENCE MARIANWOOD	Issaquah, WA	
PMW License – Nursing Home License	1177	03/01/2023 – 02/28/2024	PROVIDENCE MARIANWOOD	Issaquah, WA	117 Adults

Schedule 3.3

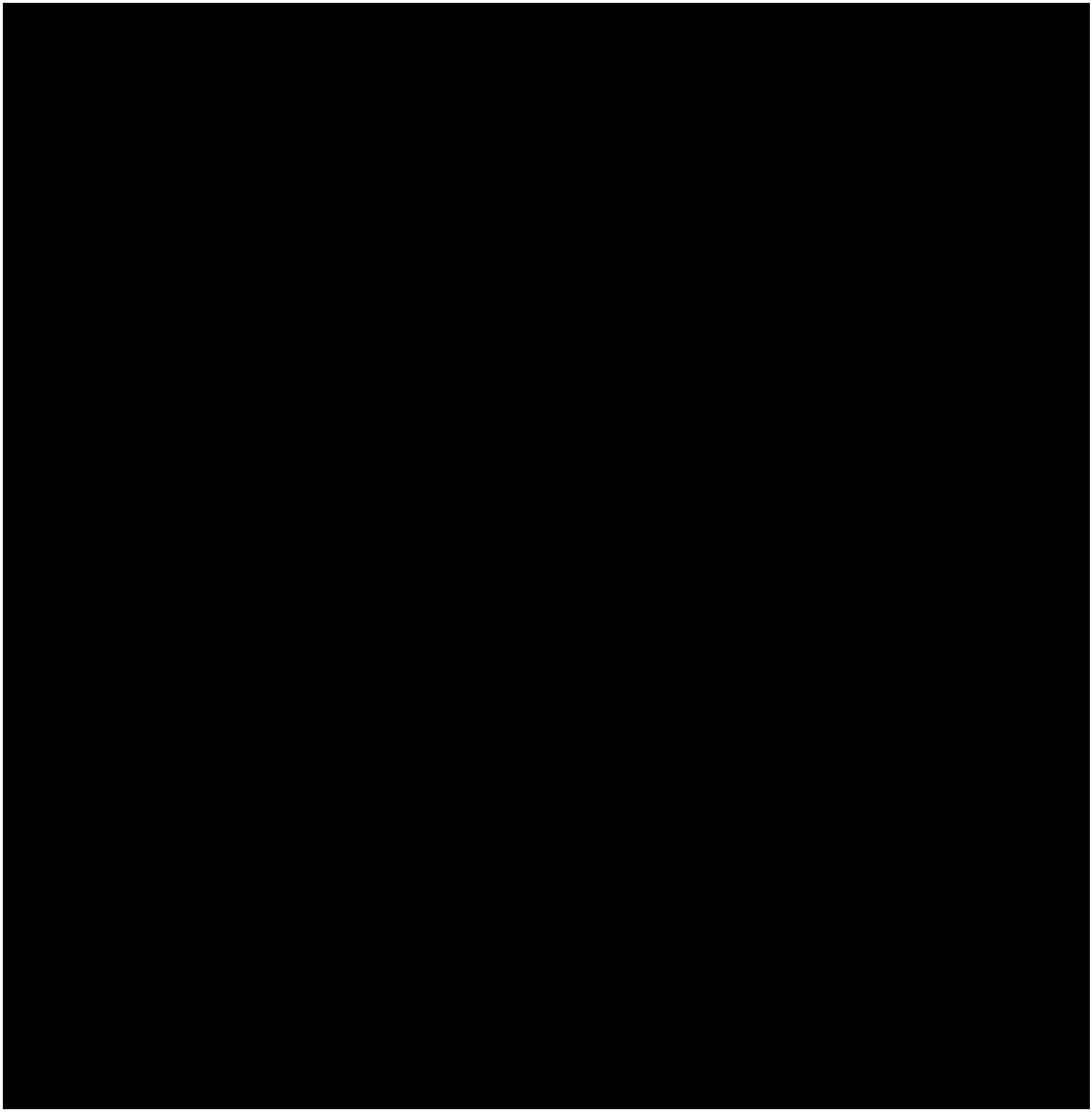
Court Orders and Decrees

1. None, with the exception of matters on Schedules 3.2, 3.4, and 3.11, which are incorporated here by reference.

Schedule 3.4
Judicial Actions

[redacted]

(cont'd on next page)







Schedule 3.5
Collective Bargaining Agreements

1. Collective Bargaining Agreements exists for Providence Mother Joseph Care Center. See CBA document, located in folder 5.7 – G. HR Acquisition Checklist in data room.
2. Collective Bargaining Agreements exists for Providence St. Joseph Care Center. See CBA document, located in folder 5.7 – G. HR Acquisition Checklist in data room.

Schedule 3.6
Compliance

1. See Schedules 3.2, 3.4, and 3.11, which are incorporated here by reference.

Schedule 3.9
Financial Statements

1. See financial statements set out in data room 2.5 – Financial Information (Accordion databooks dated from 12.23 from Jan19-Mar24).

Schedule 3.10
Insurance Policies

1. Insurance Policies summarized in table view below and provided in data room folder 2.7 – Insurance and Litigation.

Certificate Holder / Site Location	Producer	Insured	Insurer	Type of Insurance	Policy Eff. Date	Policy Exp Date	Limits	Agency Customer ID	Location #
Providence Extended Care, 920 Compassion Circle, Anchorage, AK	Marsh Management Services Inc.	Providence St. Joseph Health	Providence Assurance, LLC	COMMERCIAL GENERAL LIABILITY	06/01/2023	06/01/2024	EACH OCCURRENCE - 3,000,000 GENERAL AGGREGATE - 5,000,000	CN118985706	Seattle
Providence Transitional Care Center, Providence Transitional Care Center, Anchorage, AK	Marsh Management Services Inc.	Providence St. Joseph Health	Providence Assurance, LLC	COMMERCIAL GENERAL LIABILITY	06/01/2023	06/01/2024	EACH OCCURRENCE - 3,000,000 GENERAL AGGREGATE - 5,000,000	CN118985706	Seattle
Providence St. Elizabeth Care Center, 10425 Magnolia Blvd., North Hollywood, CA	Marsh Management Services Inc.	Providence St. Joseph Health	Providence Assurance, LLC	COMMERCIAL GENERAL LIABILITY	06/01/2023	06/01/2024	EACH OCCURRENCE - 3,000,000 GENERAL AGGREGATE - 5,000,000	CN118985706	Seattle
Providence Benedictine Nursing Center, 540 South Main Street, Mt. Angel, OR	Marsh Management Services Inc.	Providence St. Joseph Health	Providence Assurance, LLC	COMMERCIAL GENERAL LIABILITY	06/01/2023	06/01/2024	EACH OCCURRENCE - 3,000,000 GENERAL AGGREGATE - 5,000,000	CN118985706	Seattle
Providence Benedictine Orchard House, 550 S Main St, Mt. Angel, OR	Marsh Management Services Inc.	Providence St. Joseph Health	Providence Assurance, LLC	COMMERCIAL GENERAL LIABILITY	06/01/2023	06/01/2024	EACH OCCURRENCE - 3,000,000 GENERAL AGGREGATE - 5,000,000	CN118985706	Seattle
Providence Emilie Court Assisted Living, 34 E 8th Avenue, Spokane, WA	Marsh Management Services Inc.	Providence St. Joseph Health	Providence Assurance, LLC	COMMERCIAL GENERAL LIABILITY	06/01/2023	06/01/2024	EACH OCCURRENCE - 3,000,000 GENERAL AGGREGATE - 5,000,000	CN118985706	Seattle

Providence Marianwood, 3725 Providence Point Drive SE, Issaquah, WA	Marsh Management Services Inc.	Providence St. Joseph Health	Providence Assurance, LLC	COMMERCIAL GENERAL LIABILITY	06/01/2023	06/01/2024	EACH OCCURRENCE - 3,000,000 GENERAL AGGREGATE - 5,000,000	CN118985706	Seattle
Providence Mother Joseph Care Center, 3333 Ensign Road NE, Olympia, WA	Marsh Management Services Inc.	Providence St. Joseph Health	Providence Assurance, LLC	COMMERCIAL GENERAL LIABILITY	06/01/2023	06/01/2024	EACH OCCURRENCE - 3,000,000 GENERAL AGGREGATE - 5,000,000	CN118985706	Seattle
Providence St. Joseph Care Center 17 E 8th Avenue, Spokane, WA	Marsh Management Services Inc.	Providence St. Joseph Health	Providence Assurance, LLC	COMMERCIAL GENERAL LIABILITY	06/01/2023	06/01/2024	EACH OCCURRENCE - 3,000,000 GENERAL AGGREGATE - 5,000,000	CN118985706	Seattle

Schedule 3.11
Regulatory Fines

[redacted]

Schedule 3.12
Data Privacy

1. None.

Schedule 3.13
Environmental

[TBD - Schedule to be updated upon receipt of Buyer's Phase I reports]

Schedule 3.14
Pending Medicaid

1. See data room folder 5.3 – B. Managed Care for patient details and the table below for summary of Self Pay and Medicaid Pending.

	Total Self Pay Patients*	Total Medicaid Pending
Marianwood Care Center	10	1
Mother Joseph Care Center	20	10
St. Joseph Care Center	11	1
St Elizabeth Care Center	6	0
Benedictine Nursing Center	8	0
Extended Care Center	4	2
Transitional Care Center	6	3
Total	**65**	**17**

* Guarantor / Payer not identified

Schedule 3.16
Facility Contracts

1. See below for a listing of Vendor Contracts:

Providence St Joseph Care Center	Spend
AYA HEALTHCARE INC	[redacted]
THOMAS CUISINE CORPORATION	
OMNICARE PORTLAND/EVERGRN PDX	
MEDLINE INDUSTRIES INC	
OMNICARE LLC	
KEVALA TECHNOLOGIES INC	
ALSCO INC	
LABCORP OF AMER E1484	
MCKINSTRY CO LLC	
EVERGREEN PHARMACEUTICAL INC	
INTEGRATED MEDIA SYSTEMS	
COMFORT MEDICAL LLC	
IPC OF WA -INPATIENT CONSULTAN	
CONSOLIDATED BILLING SVC INC	
EXPRESS SERVICES INC	
NORCO INC E7763	
A-L COMPRESSED GASES INC	
TK ELEVATOR CORPORATION	
CAREFUSION SOL-ALARIS/INFUSION	
NETWORK SERVICES COMPANY	
US FOODS	
LEADINGAGE WASHINGTON	
KCI USA INC 3M MEDICAL SOLUTIONS	
WELLSKY CORPORATION	
HILL ROM INC	
INSIGHT DIRECT USA INC	
HILL-ROM CO INC - RENTAL	
STANDARD TEXTILE	
NEW SCHRYVER LLC/TRIDENT CARE	
ARJO INC	
GRAINGER INC	

Providence Emilie Court Assisted Living	Spend
THOMAS CUISINE CORPORATION	[redacted]
MCKINSTRY CO LLC	
WELLSKY CORPORATION	
EXPRESS SERVICES INC	

JOHNSON CONTROLS FIRE PROTECTION LP	[redacted]
TK ELEVATOR CORPORATION	
MEDLINE INDUSTRIES INC	
NETWORK SERVICES COMPANY	
LEADINGAGE WASHINGTON	
INSIGHT DIRECT USA INC	
KEVALA TECHNOLOGIES INC	
US FOODS	
LABCORP OF AMER E1484	

Providence Marianwood	**Spend**
AYA HEALTHCARE INC	[redacted]
THOMAS CUISINE CORPORATION	
BONBICA HEALTHCARE STAFFING	
LABCORP OF AMER E1484	
CARDINAL HEALTH 110 LLC	
KCI USA INC 3M MEDICAL SOLUTIONS	
NEW SCHRYVER LLC/TRIDENT CARE	
IPC OF WA -INPATIENT CONSULTAN	
COMFORT SYSTEMS USA NW INC	
NETWORK SERVICES COMPANY	
HILL ROM INC	
BELLEVUE HEALTHCARE BELLEVUE	
REMEDI8 LLC	
STANDARD TEXTILE	
LEADINGAGE WASHINGTON	
DYNAMIC ACCESS LLC	
ARJO INC	
CARDINAL HEALTH 112-NATL LOGIS	
MEDLINE INDUSTRIES INC	
INOVALON PROVIDER INC	
GRAINGER INC	
ECOLAB	
WELLSKY CORPORATION	
HILL-ROM CO INC - RENTAL	
INSIGHT DIRECT USA INC	
DIRECT SUPPLY EQUIPMENT	

Providence Mother Joseph Care Center	**Spend**
AYA HEALTHCARE INC	[redacted]
THOMAS CUISINE CORPORATION	
MEDLINE INDUSTRIES INC	

DAIYA HEALTHCARE PLLC	[redacted]
MCKESSON MED-SURG MINNESOTA SU	
LIVEVIEW TECHNOLOGIES	
NEW SCHRYVER LLC/TRIDENT CARE	
OLYMPIA SHEET METAL INC	
KCI USA INC 3M MEDICAL SOLUTIONS	
SORENSON COMMUNICATIONS LLC	
NATIONAL INTERPRETING SERVICE INC	
LABCORP OF AMER E1484	
HILL ROM INC	
LEADINGAGE WASHINGTON	
NETWORK SERVICES COMPANY	
BELLEVUE HEALTHCARE BELLEVUE	
DYNAMIC ACCESS LLC	
DIRECT SUPPLY EQUIPMENT	
ARJO INC	
INOVALON PROVIDER INC	
ECOLAB	
HILL-ROM CO INC - RENTAL	
INSIGHT DIRECT USA INC	
WELLSKY CORPORATION	
STANDARD TEXTILE	
REMEDI8 LLC	

Providence Benedictine Nursing Center	**Spend**
AYA HEALTHCARE INC	[redacted]
THOMAS CUISINE CORPORATION	
SERVICE LINEN - MEDICLEANSE	
MEDLINE INDUSTRIES INC	
NEW SCHRYVER LLC/TRIDENT CARE	
JH KELLY/PORTLAND MECHANICAL	
DESANTIS LANDSCAPES	
DAIYA HEALTHCARE PLLC	
PERFORMANCE SYSTEMS INTEGRATION LLC	
THE CLEANERY	
HEALTHSTREAM INC	
GRAINGER INC	
NETWORK SERVICES COMPANY	
REMEDI8 LLC	
KCI USA INC 3M MEDICAL SOLUTIONS	
ARJO INC	
TK ELEVATOR CORPORATION	

INOVALON PROVIDER INC	[redacted]
DIRECT SUPPLY EQUIPMENT	
ECOLAB	
NORCO INC E7763	
INSIGHT DIRECT USA INC	

Providence St. Elizabeth Care Center	**Spend**
INTERFACE REHAB INC	[redacted]
CA DEPT OF HEALTH EMERGENCY MEDICAL SVCS AUTHORITY	
SKILLED NURSING PHARMACY	
US FOODS	
MEDLINE INDUSTRIES INC	
DIAGNOSTIC LABORATORIES	
F AND W FOODSERVICES	
ECOLAB	
AIRGAS USA LLC	
GRAINGER INC	
INOVALON PROVIDER INC	
WELLSKY CORPORATION	
DIRECT SUPPLY EQUIPMENT	
NETWORK SERVICES COMPANY	

Providence Extended Care	**Spend**
AYA HEALTHCARE INC	[redacted]
US FOODS	
MEDLINE INDUSTRIES INC	
SALA MEDICAL LLC	
SNOWMAN SNOWPLOWING	
HILL ROM INC	
AUTOMATED LAUNDRY SYS AND SUP	
PACIFIC MEDICAL SPECIALTY GROUP LLC	
NORTHWOOD LANDSCAPING	
AIRGAS USA LLC	
CONVERGINT TECHNOLOGIES LLC	
CHINOOK FIRE PROTECTION INC	
INSIGHT DIRECT USA INC	
STANDARD TEXTILE	
CHARLIES PRODUCE	
AK HOSPITALIST GRP LLC	
CONVERGINT TECH -CA ONLY	
MICROCOM/SATEO INC	
NETWORK SERVICES COMPANY	

KCI USA INC 3M MEDICAL SOLUTIONS
HILL-ROM CO INC - RENTAL
INOVALON PROVIDER INC
GRAINGER INC
DIRECT SUPPLY EQUIPMENT

[redacted]

Providence Extended Care	Spend
CARDINAL HEALTH 112-NATL LOGIS	[redacted]
SALA MEDICAL LLC	
US FOODS	
AYA HEALTHCARE INC	
NORTHWOOD LANDSCAPING	
AK HOSPITALIST GRP LLC	
MEDLINE INDUSTRIES INC	
PACIFIC MEDICAL SPECIALTY GROUP LLC	
CONVERGINT TECHNOLOGIES LLC	
ARJO INC	
CONVERGINT TECH -CA ONLY	
AIRGAS USA LLC	
CHARLIES PRODUCE	
MICROCOM/SATEO INC	
CAREFUSION SOL-ALARIS/INFUSION	
HILL ROM INC	
GRAINGER INC	
SNOWMAN SNOWPLOWING	
CHINOOK FIRE PROTECTION INC	
KCI USA INC 3M MEDICAL SOLUTIONS	
HILL-ROM CO INC - RENTAL	
DIRECT SUPPLY EQUIPMENT	
AUTOMATED LAUNDRY SYS AND SUP	
INOVALON PROVIDER INC	
ECOLAB	

Providence Horizon House	Spend
MEDLINE INDUSTRIES INC	[redacted]
KELLY LAWN AND LANDSCAPING	
NORTHWOOD LANDSCAPING	
GRAINGER INC	
MICROCOM/SATEO INC	
CHINOOK FIRE PROTECTION INC	
TK ELEVATOR CORPORATION	
STANDARD TEXTILE	

ARJO INC
ECOLAB
INOVALON PROVIDER INC

[redacted]

2. See below for a summary of Payor Contracts:

Location	Address	SNF/AL	State	TIN	Contracted Payers
Providence Marianwood	3725 Providence Point Drive SE, Issaquah WA 98029	SNF	WA	91-1708341	Aetna (Com, MA) CHPW (MA, Mcaid, Exch) Cigna (Com, MA) Coordinated Care (Exch, Mcaid) First Choice (Com) First Health (Com) Health Net (Tricare) Humana (Com, MA) Kaiser (Com, MA, Exch) Molina (MA, Mcaid, Exch) Premera (Com, Exch, MA) Providence Health Plan (Com, Exch, MA) Regence Blue Shield (Com, MA, Exch, Triwest) United (Com, MA, Mcaid) Wellcare (MA) Wellpoint (MA, Mcaid)
Providence Mother Joseph Care Center	3333 Ensign Road NE, Olympia, WA 98506	SNF	WA	91-1496520	Aetna (Com, MA) CHPW (MA, Mcaid, Exch) Cigna (Com, MA) Coordinated Care (Exch, Mcaid) Employee Health Network (Whole Foods) First Choice (Com) First Health (Com) Health Net (Tricare) Humana (Com, MA) Kaiser (Com, MA, Exch) Molina (MA, Mcaid, Exch) Physicians of Southwest WA (MA) Premera (Com, Exch, MA) Providence Health Plan (Com, Exch, MA) Regence Blue Shield (Com, MA, Exch, Triwest) United (Com, MA, Mcaid) Wellcare (MA) Wellpoint (MA, Mcaid)
Providence St. Joseph Care Center	17 E 8th Avenue,	SNF	WA	30-0502310	Aetna (Com, MA) Asuris Northwest (Triwest) CHPW (MA, Mcaid, Exch)

Location	Address	SNF/AL	State	TIN	Contracted Payers
	Spokane, WA 99202				Cigna (Com, MA) Coordinated Care (Exch, Mcaid) Employee Health Network (Whole Foods) First Choice (Com) First Health (Com) Health Net (Tricare) Humana (Com, MA) Interwest Health (Com) Kaiser (Com, MA, Exch) Molina (MA, Mcaid, Exch) Physicians of Southwest WA (MA) Premera (Com, Exch, MA) Providence Health Plan (Com, Exch, MA) Regence Blue Shield (Com, MA, Exch, Triwest) United (Com, MA, Mcaid) Wellcare (MA) Wellpoint (MA, Mcaid)
Providence Emilie Court	34 E 8th Avenue, Spokane, WA 99202	AL	WA	36-4640210	No Payer Contracts
Providence Benedictine Nursing Center & AL	540 South Main Street, Mt. Angel, OR 97362	SNF/AL	OR	91-1943495	Aetna (Com) Care Oregon (MA, Mcaid) Cigna (Com) First Choice (Com) Health Net (Tricare) Humana (Com) Kaiser (Com, MA, Mcaid) Moda Health Plan (Com, MA) Pacific Medical (Tricare) Pacific Source (Com, MA, Mcaid) Providence Health Plan (Com, MA, Mcaid) Regence Blue Cross (Com, MA, Triwest) United Behavioral (Com, MA) United Healthcare (Com, MA)
Providence St. Elizabeth Care Center	10425 Magnolia Blvd, North Hollywood, CA 91601	SNF	CA	95-1675600	Aetna (Com, MA) Blue Shield (Com, MA) Health Net (Com, MA) Providence Health Plan (Com)

Location	Address	SNF/AL	State	TIN	Contracted Payers
Providence Extended Care	920 Compassion Cir., Anchorage, AK 99504	SNF	AK	92-0094231	Department of VA First Choice (Com) Health Net (Tricare) Premera (Com) Providence Health Plan (Caregivers) VA Triwest
Providence Transitional Care Center	910 Compassion Cir., Anchorage, AK 99504	SNF	AK	92-0094231	Department of VA First Choice (Com) Health Net (Tricare) Premera Providence Health Plan (Caregivers) VA Triwest
Providence Horizon House	4140 Folker St., Anchorage, AK 99508	AL	AK	92-0154835	No Payer Contracts

EXHIBIT 3

SIDE LETTER TO PURCHASE AGREEMENT

June 1, 2025

Bobby Guy
(615) 259-1511
bguy@polsinelli.com

c/o Ensign Services, Inc.
Attn: Legal Department
29222 Rancho Viejo Road, Suite 127
San Juan Capistrano, CA 92675
legal@ensignservices.net

Re: Side Letter Regarding Closing of St. Elizabeth Facility

Gentlemen:

Reference is made to that certain Asset Purchase Agreement, as amended (the "APA") and related Operations Transfer Agreement (the "OTA"), in each case, with respect to the St. Elizabeth Facility, entered into between certain affiliates of Providence and Ensign. Capitalized terms have the meanings set out in the APA and the OTAs.

Pursuant to the APA, the parties agreed to sell the St. Elizabeth Facility real estate, and pursuant to the OTA, the parties agreed to transfer the operations of the St. Elizabeth Facility. As of the date hereof, Ensign is taking over as manager pursuant to an interim management agreement. Typically, the real estate and certain operational assets would also transfer at the same time, pending regulatory approval for the transaction; however, Providence and Ensign cannot transfer such real estate and certain operational assets until approval of the California Attorney General is received.

The parties have received approval from the applicable California regulators to enter into an interim management agreement (an "IMA", and the approval being the "CHOM"), and have an IMA form approved by the regulators. Because the assets are not transferring and the transaction is not closing in connection with the beginning of the IMA, the parties are concerned that certain of the definitions and concepts in the IMA may not have their intended effect. Accordingly, the parties agree that the IMA and its terms will be interpreted as if the parties had closed under the OTA as of June 1, 2025, at the time of initiation of the IMA, and further, that the indemnity provisions of the OTA shall be effective as of initiation of the IMA.

Except as set forth herein, the APA and OTA is unmodified and in full force and effect.

[Signature Page Follows]

Providence Health System – Southern California, by its counsel:

Polsinelli:



By: Bobby Guy, Esq.
John Wright, Esq.
2049 Century Park East, Suite 2900
Los Angeles, CA 90067

By signing below, the undersigned consent and agree to the foregoing terms:

BUYER

TOLUCA WAY HEALTH HOLDINGS, LLC, by its counsel:



By: David Buchanan, Esq.
Anthony Frost, Esq.
29222 Rancho Viejo Road, Suite 127
San Juan Capistrano, CA 92675

Acknowledged and Agreed:

BUYER GUARANTOR

FLAGSTONE HEALTHCARE, LLC, by its counsel:



By: David Buchanan, Esq.
Anthony Frost, Esq.
29222 Rancho Viejo Road, Suite 127
San Juan Capistrano, CA 92675

EXHIBIT 4

INTERIM MANAGEMENT AGREEMENT

INTERIM MANAGEMENT AGREEMENT

This Interim Management Agreement (this "**Agreement**") is made and entered into as of April 23, 2025 (the "**Execution Date**"), between West Star Healthcare LLC, a Nevada limited liability company ("**Manager**") and Providence Health System – Southern California, a California nonprofit corporation ("**Operator**", and collectively with the Manager, the "Parties").

RECITALS

A. Operator currently holds a license #920000070 (the "**License**") to operate that certain 52-bed skilled nursing facility known as Providence St. Elizabeth Care Center (the "**Facility**") by the California state department of health ("**Department**").

B. Operator desires to engage Manager as the Manager of the Facility, to provide to, or on behalf of, the Operator the services provided for herein with respect to the Facility during the Term (as defined below).

C. Operator has agreed to transfer all operations of the Facility to Manager under a separate Operations Transfer Agreement dated December 16, 2024 (the "**Transfer Agreement**") and such transfer shall take place on the Closing Date (as defined in the Transfer Agreement).

D. Manager is willing to assist with the administration of the Facility on behalf of Operator during the Term.

TERMS OF THE AGREEMENT

NOW THEREFORE, in consideration of the foregoing premises and the mutual covenants herein contained, IT IS AGREED AS FOLLOWS:

I. Responsibilities of Manager: The Parties acknowledge that, during the Term, the Operator shall remain the licensee of the Facility, and in that capacity, and during such period, shall retain statutory and regulatory authority for the Facility. Operator hereby engages Manager and Manager hereby accepts such engagement and agrees to provide those certain services as more fully described herein and the Transfer Agreement to Operator in connection with the operation of the Facility, upon the terms and conditions set forth in this Agreement and the Transfer Agreement. By entering into this Agreement, Operator does not delegate to Manager any powers, duties or responsibilities which it is prohibited by law from delegating, and Manager is subject to Operator's ultimate statutory and regulatory authority as the current licensee. Operator hereby appoints Manager as (i) its sole and exclusive agent for the purpose of occupying and operating the Facility, and (ii) its attorney-in-fact for all purposes with respect to Operator's rights, duties and responsibilities under the License for the Facility, to the fullest extent permitted by law. Operator hereby grants and assigns to Manager all rights, privileges, powers and authority necessary or desirable for Manager to fulfill the purposes and intent of this Agreement and the Transfer Agreement, with the right and obligation to act in Operator's name and stead as necessary or desirable for the efficient or effective operation of the Facility. Operator also retains such other authority as shall not have been expressly delegated to Manager pursuant to this Agreement or the Transfer Agreement. Subject to the foregoing, Manager shall provide the following services:

A. Operational Policies and Forms: Manager shall implement operational policies and procedures and develop such new policies and procedures as it deems necessary to insure the establishment and maintenance of operational standards appropriate for the nature of the Facility.

B. Charges: Manager shall provide the schedules of recommended charges, including any and all special charges, for services rendered to the residents at the Facility.

C. Information: Manager shall develop any informational material, mass media releases, and other related publicity materials, which it deems necessary for the operation of the Facility.

D. Regulatory Compliance: Manager, with the assistance of Operator if requested by Manager, shall use its commercially reasonable efforts to assist Operator to maintain all licenses, permits, qualifications and approvals from any applicable governmental or regulatory authority for the operation of the Facility, shall assist Operator with respect to the operation of the Facility in full compliance with all applicable laws and regulations and shall comply with all such laws and regulations in performing its obligations under this Agreement.

E. Equipment and Improvements: Manager shall maintain the Facility's physical plant and equipment and coordinate improvements which are needed to maintain or upgrade the quality of the Facility and said equipment, to replace obsolete or run-down equipment or to correct any other survey deficiencies which may be cited during the Term of this Agreement. Manager shall make all necessary and approved repairs, replacements and maintenance and shall acquire all necessary equipment, including replacement equipment and, in the case of repairs and maintenance, shall be undertaken in a workmanlike and lien free manner.

F. Accounting: Manager shall provide home office and accounting support to the Facility. Manager shall bill and collect all rent from the residents of the Facility and payments from third party payors including government payors, utilizing the Operator's provider numbers and presenting claims under the Provider Agreements. All accounting procedures and systems utilized in providing said support shall be in accordance with the operating capital and cash programs developed by Manager, which programs shall conform to generally accepted accounting principles and shall not materially distort income or loss. In addition, Manager shall prepare or cause to be prepared all tax returns, including payroll tax returns and shall cause all local, state and federal taxes to be timely paid or contested, as appropriate. Nothing herein shall preclude Manager from delegating to a third party a portion of the accounting duties provided for in this section; provided, that such delegation shall not relieve Manager from ultimate liability for the timely and complete performance of the obligations provided for herein, or relieve Manager from the responsibility for the accuracy of the books and records of the Facility. The Manager shall pay all of the expenses of the Facility related to the Term of this Agreement including, but not limited to, payroll and employee benefits; supplies; equipment; vendors; utilities; payment of Manager's fee and any other capital and operating expenses of the Facility. Any fee due to Manager which is not paid when due as a result of an insufficiency of Facility Funds to cover the same shall accrue and shall be due and payable only at such time as there are sufficient Facility Funds to pay the same. As used in this Agreement, "**Facility Funds**" means all revenues from, and proceeds of, operation of, and services provided by, the Facility during the Term.

G. Reports and Records: Manager shall prepare and provide all necessary bookkeeping and accounting for the operation of the Facility. Operator shall assist Manager in complying with any reporting obligations necessary to comply with all applicable laws to maintain the License.

H. Personnel: Manager and Operator acknowledge and agree that Manager shall have full power and authority to hire and fire the personnel at the Facility as employees of Manager. Operator does hereby delegate to Manager the authority to recruit, train, promote, direct and discipline personnel of the Facility; establish salary levels, personnel policies and employee benefits; and establish employee performance standards, all as needed during the Term of this Agreement to ensure the efficient operation of all departments within and services offered by the Facility. All of the foregoing obligations shall be undertaken in accordance with the operating budgets of the Facility, the policies and procedures of the Facility and all applicable state and federal laws and all expenses incurred by Manager in connection therewith shall be paid by Manager.

I. Supplies and Equipment: Manager shall purchase, in its own name, supplies and equipment (capital and non-capital) needed to operate the Facility. In purchasing said supplies and equipment, if possible, Manager shall take advantage of any national or group purchasing agreements to which Manager may be a party.

J. Pre-Term Services and Receivables. Consistent with the Transfer Agreement, Operator shall be responsible (with Manager's cooperation) for collecting all of the receivables related to the period prior to the Effective Time under the Transfer Agreement ("Preexisting Accounts Receivable"). Operator and Manager shall pursue claims for the pre-Effective Time and the post-Effective Time periods, respectively, in commercially reasonable fashion to prevent causing unreasonable interference with or delay in receiving the claims being pursued by the other. Manager shall remit all Preexisting Accounts Receivable received by Manager to Operator as provided in the Transfer Agreement. For the avoidance of doubt, Preexisting Accounts Receivable shall not constitute Facility Funds.

K. Resident Care: Manager shall provide patient care as required under applicable regulations for skilled nursing Facility and shall handle and administer all resident trust funds and accounts.

L. Collection of Accounts: Manager shall issue bills and collect accounts and monies owed for goods and services furnished by the Facility, including, but not limited to, enforcing the rights of Operator and the Facility as creditor under any contract or in connection with the rendering of any services. Any actions taken by Manager to collect said accounts receivable shall be in accordance with the applicable laws, rules and regulations governing the collection of accounts receivable. Subject to the immediately following sentence, any amounts collected by Manager shall be handled in accordance with the procedures set forth in Section 5.6 of the Transfer Agreement. The parties recognized that Medicare, Medicaid and other government payments for services provided by the Facility will be paid to Operator's single consolidated bank account for receipt of government payments, and the parties agree that amounts due to Manager from such government payments shall be handled in accordance with the procedures set forth in the Transfer Agreement.

M. [Intentionally Omitted].

N. Admission Agreements and Contracts. The Manager shall prepare all admission agreements for execution by residents and update and amend admission agreements as necessary. During the Term of this Agreement, Operator's name shall appear on all admission agreements and disclosures.

II. Insurance: Manager shall arrange for and maintain all necessary and proper hazard insurance covering the Facility, the furniture, fixtures, and equipment situated thereon, and all necessary and proper malpractice and public liability insurance for the protection of Manager, and Operator and their officers, partners, agents and employees. All employee health and worker's compensation insurance provided to the employees of the Facility shall be administered and paid for by Manager. Any insurance provided pursuant to this paragraph shall comply with the requirements of the Transfer Agreement and shall name Operator as an additional insured, and, with the exception of the insurance maintained by Manager for its own protection, shall be paid from the Facility Funds or Manager's own funds.

III. Proprietary Interest: The systems, methods, procedures and controls employed by Manager and any written materials or brochures developed by Manager to document the same are to remain the property of Manager and are not, at any time during or after the Term of this Agreement, to be utilized, distributed, copied or otherwise employed or acquired by Operator, except as authorized by Manager.

IV. Term of Agreement: Subject to the terms set forth in the Transfer Agreement, the term of this Agreement (the "**Term**") shall commence on the first day of the calendar month immediately following the calendar month in which change of management approval from the Department is received ("**Effective Date**") and shall terminate upon the earliest of the following to occur:

A. Approvals Obtained. Upon the occurrence of each of: (i) Manager's receipt of its License from the Department ("**CHOW Approval**"); (ii) the Parties' receipt of written approval from the California Attorney General ("**AG Approval**") of the transactions contemplated by the Transfer Agreement and of the related real estate transaction contemplated by that certain Asset Purchase and Sale Agreement, dated as of December 16, 2024, by and among certain affiliates of Manager and Operator (the "**APA**"); and (iii) the closing of the transactions contemplated by the APA with respect to the Facility (the "**APA Closing**"); provided, that in the event that AG Approval is obtained and the APA Closing occurs prior to Manager receiving CHOW Approval, then upon the APA Closing, Manager and Operator shall enter into an Interim Sublease substantially in the form previously negotiated by the affiliates of the Parties and the Term shall continue until Manager receives CHOW Approval; and provided further that in the unlikely event CHOW Approval is available before AG Approval, the parties will have such CHOW dated the same day as Closing under the APA following AG Approval.

B. Attorney General Denial. Ninety (90) Days after written denial of AG Approval of the sale of the Facility and loss of related appeals (each of which appeals Manager shall pursue to exhaustion); provided that the parties will work to negotiate a

long-term management services agreement ("**MSA**") at fair market value consistent with the terms hereof and a market MSA prior to such termination hereof. In connection with any termination, Manager and Operator shall cooperate reasonably and in good faith with each other and their respective affiliates to facilitate the transfer all operations of the Facility from Manager back to Operator or to Operator's designee, including, without limitation, with respect to books and records, resident trust funds, employees (whom Manager and its affiliates shall not solicit for one year after transfer back), and any other assets or operations, the use, direction, or possession of which was transferred to Manager in connection with this Agreement.

V. Default: Either party may terminate this Agreement, as specified in this Section V, in the event of a default ("**Event of Default**") by the other party.

A. With respect to Manager, it shall be an "Event of Default" hereunder:

(i) If Manager shall fail to keep, observe or perform any material agreement, term or provision of this Agreement, and such default shall continue for a period of thirty (30) days after notice thereof shall have been given to Manager by Operator, which notice shall specify the event or events constituting the default; provided however, if such cure is of the type that it cannot be cured within said thirty (30) day period, Manager shall not be deemed in default if Manager commences such cure within the thirty (30) day period and diligently pursues such cure to completion; or

(ii) If Manager shall apply for or consent to the appointment of a receiver, trustee or liquidator of Manager of all or a substantial part of its assets, file a voluntary petition in bankruptcy, or admit in writing its inability to pay its debts as they become due, make a general assignment for the benefit of creditors, file a petition or an answer seeking reorganization or arrangement with creditors or taking advantage of any insolvency law, or if an order judgment or decree shall be entered by a court of competent jurisdiction, on the application of a creditor, adjudicating Manager, a bankrupt or insolvent or approving a petition seeking reorganization of Manager, or appointing a receiver, trustee or liquidator of Manager, of all or a substantial part of its assets.

B. With respect to Operator, it shall be an Event of Default hereunder:

(i) If Operator shall fail to keep, observe or perform any material agreement, term or provision of this Agreement, and such default shall continue for a period of thirty (30) days after notice thereof shall have been given to Operator by Manager, which notice shall specify the event or events constituting the default; provided however, if such cure is of the type that it cannot be cured within said thirty (30) day period, Operator shall not be deemed in default if Operator commences such cure within the thirty (30) day period and diligently pursues such cure to completion; provided further that, without limiting any right or remedy available to Manager at law, in equity or hereunder, Manager shall have the right to cure any default by Operator and Operator shall reimburse Manger for the cost thereof upon demand;

(ii) If Operator shall be dissolved or shall apply for or consent to the appointment of a receiver, trustee or liquidator of Operator or of all or a substantial part of its

assets, file a voluntary petition in bankruptcy, or admit in writing its inability to pay its debts as they become due, make a general assignment for the benefit or creditors, file a petition or an answer seeking reorganization or arrangement with creditors or taking advantage of any insolvency law, or if an order, judgment or decree shall be entered by a court of competent jurisdiction, on the application of a creditor, adjudicating Operator a bankrupt or insolvent or approving a petition seeking reorganization of Operator or appointing a receiver, trustee or liquidator of Operator of all or a substantial part of its assets.

VI. Remedies Upon Default:

A. If any Event of Default by Operator shall occur, Manager may, in addition to any other remedy available to it in law or equity on account of such Event of Default, forthwith terminate this Agreement, and neither party shall have any further obligations whatsoever under this Agreement, but Manager shall immediately be entitled to receive payment of all amounts theretofore unpaid but earned to the date of termination.

B. If any Event of Default by Manager shall occur, Operator may, in addition to any other remedy available to it in law or equity on account of such Event of Default, forthwith terminate this Agreement, and neither party shall have any further obligation whatsoever under this Agreement; provided, however, that Manager's right to receive payment of all amounts theretofore unpaid but earned to date of termination shall be subject to Operator's right to receive payment of damages from Manager, including set off.

VII. Facility Operations:

A. No Guarantee of Profitability: Manager does not guarantee that the Facility will be profitable, but Manager shall use its commercially reasonable efforts to provide the services contemplated by this Agreement in as cost efficient and profitable a manner as possible.

B. Standard of Performance: In performing its obligations under this Agreement, Manager shall use its commercially reasonable efforts and act in good faith and with professionalism in accordance with acceptable and prevailing standards of health care and the policies adopted by, and resources available to, the Facility.

C. Force Majeure: Neither party will be deemed to be in violation of this Agreement if it is prevented from performing any of its obligations hereunder for any reason beyond its control, including, without limitation, strikes, shortages, war, acts of God, or any statute, regulation or rule of federal, state or local government or agency thereof.

VIII. Limitations on Authority of Manager. Notwithstanding anything contained in this Agreement to the contrary, Operator shall remain responsible for the operation of the Facility to the extent required by applicable Laws, and subject to indemnity from Manager.

IX. Fee : Subject to the terms of the Transfer Agreement, in addition to the payment of all costs and expenses of any kind arising from the operation of the Facility during the Term, Manager shall be entitled to pay itself one hundred percent (100%) of the profits and be solely responsible for one hundred percent (100%) of the losses, if any (including without limitation any tax benefits from losses), of the Facility that accrue during the Term. Operator hereby assigns all

rights to the rents, profits or income of the Facility earned from and after the Transfer Date to Manager, without reservation, right of set-off or reimbursement, as and for the management fee payable hereunder. Manager and Operator acknowledge and agree that, notwithstanding anything to the contrary set forth in this Agreement or in the Transfer Agreement Operator shall have no financial obligations or liabilities (i) arising out of the operation of the Facility or (ii) under this Agreement, and that all of the costs and expenses of the operation of the Facility be funded only from Facility Funds or Manager's own funds.

X. Assignment: This Agreement shall not be assigned by either party without the prior written consent of the other party, which consent shall not be unreasonably withheld; provided, however, that nothing herein shall be construed as precluding the assignment or delegation of accounting duties as set forth in Section I.F.

XI. Notices: All notices required or permitted hereunder shall be given in writing by hand delivery, by registered or certified mail, postage prepaid, by overnight delivery or by facsimile transmission (with receipt confirmed with the recipient). Notice shall be delivered or mailed to the parties at the following addresses or at such other places as either party shall designate in writing.

If to Manager:

c/o Ensign Services, Inc.
29222 Rancho Viejo Rd. Suite #127
San Juan Capistrano, CA 92675
legal@ensignservices.net

If to Operator:

Anna Newsom
Chief Legal Officer
Providence St. Joseph Health
1801 Lind Ave SW
Renton, WA 98057
Email: anna.newsome@providence.org

Erik Wexler
Chief Executive Officer
Providence St. Joseph Health
1801 Lind Ave SW
Renton, WA 98057
Email: erik.wexler@providence.org

With a copy to (which shall not constitute notice):
Polsinelli
501 Commerce Street, Suite 1300

Nashville, TN, 37219
Attn: Bobby Guy, Esq.; John Wright, Esq.
Email: bguy@polsinelli.com; jjwright@polsinelli.com

XII. Relationship of the Parties: The relationship of the parties shall be that of a principal and independent contractor and all acts performed by Manager during the term hereof shall be deemed to be performed in its capacity as an independent contractor. Nothing contained in this Agreement is intended to or shall be construed to give rise to or create a partnership or joint venture or lease between Operator, its successors and assigns on the one hand, and Manager, its successors and assigns on the other hand.

XIII. Indemnification:

A. Indemnification by Manager: Subject to the terms, conditions and other limitations set forth in the Transfer Agreement, Manager and Guarantor under the Transfer Agreement covenant and agree to indemnify, defend (with counsel acceptable to Operator in its reasonable discretion), and hold harmless Operator and its officers, directors, members, managers, employees, and agents (collectively, the "**Operator Indemnitees**"), for, from and against all direct and indirect losses, costs, rent, taxes, insurance, expenses, attorneys' fees, fines, judgments, liens, liabilities, claims, damages, offsets, fraud or overpayment liabilities, or sums incurred by Operator Indemnitees resulting from or in any way connected to the Facility, the License, or the Operations during the Term. Notwithstanding the foregoing, Manager shall have no obligation to any Operator Indemnitee under this Article XIII to the extent that any damages are found in a final judgment by a court of competent jurisdiction (i) to have arisen from the intentionally wrongful misconduct or gross negligence of such Operator Indemnitee, or (ii) to the extent that the damages are attributable to any matter for which Current Operator has an obligation to indemnify New Operator pursuant to Article 5 of the Transfer Agreement (solely to the extent related to the period of operation prior to the Effective Date).

B. Indemnification by Operator. Subject to the terms, conditions and other limitations set forth in the Transfer Agreement, Operator covenants and agrees to indemnify, defend (with counsel acceptable to Manager in its reasonable discretion), and hold harmless Manager and its officers, directors, members, managers, employees, and agents (collectively, "**Manager Indemnitees**") for, from and against all direct and indirect losses, costs, rent, taxes, insurance, expenses, attorneys' fees, fines, judgments, liens, liabilities, claims, damages, offsets, fraud or overpayment liabilities, or sums incurred by Manager Indemnitees, resulting from or relating to Operator's breach of its obligations under this Agreement. Notwithstanding the foregoing, Operator shall have no obligation to any Manager Indemnitees under this Article XIII to the extent that any damages are found in a final judgment by a court of competent jurisdiction (i) to have arisen from the intentionally wrongful misconduct or gross negligence of such Manager Indemnitee, or (ii) to the extent that the damages are attributable to any matter for which New Operator has an obligation to indemnify Current Operator pursuant to Article 5 of the Transfer Agreement.

XIV. Entire Agreement: The Transfer Agreement and this Agreement and any documents executed in connection herewith contain the entire agreement between the parties for

purposes of managing day to day activities of the Facility and shall be binding upon and inure to the benefit of their successors and assigns, and shall be construed in accordance with the laws of the State where the Facility is located. This Agreement may not be modified or amended except by written instrument signed by both of the parties hereto.

XV. Captions: The captions used herein are for convenience of reference only and shall not be construed in any manner to limit or modify any of the terms hereof.

XVI. Attorney's Fees: In the event either party brings an action to enforce this Agreement, the prevailing party in such action shall be entitled to recover from the other all costs incurred in connection therewith, including reasonable attorney's fees.

XVII. Severability: In the event one or more of the provisions contained in this Agreement is deemed to be invalid, illegal or unenforceable in any respect under applicable law, the validity, legality and enforceability of the remaining provisions hereof shall not in any way be impaired thereby.

XVIII. Cumulative; No Waiver: No right or remedy herein conferred upon or reserved to either of the parties hereto is intended to be exclusive of any other right or remedy, and each and every right and remedy shall be cumulative and in addition to any other right or remedy given hereunder, or now or hereafter legally existing upon the occurrence of an Event of Default hereunder. The failure of either party hereto to insist at any time upon the strict observance or performance of any of the provisions of this Agreement or to exercise any right or remedy as provided in this Agreement shall not impair any such right or remedy or be construed as a waiver or relinquishment thereof with respect to subsequent defaults. Every right and remedy given by this Agreement to the parties hereof may be exercised from time to time and as often as may be deemed expedient by the parties thereto, as the case may be.

XIX. Authorization for Agreement: The execution and performance of this Agreement by Operator and Manager have been duly authorized by all necessary laws, resolutions or corporate action, and this Agreement constitutes the valid and enforceable obligations of Operator and Manager in accordance with its terms, except as such enforceability may be limited by creditors rights laws and general principles of equity.

XX. Counterparts: This Agreement may be executed in any number of counterparts, each of which shall be an original, and each such counterpart shall together constitute but one and the same Agreement.

XXI. Confidentiality of Records and Patient Information. All records, files, proceedings and related information with respect to patients, and of Operator and of the Facility's Medical Staff and its committees pertaining to the evaluation and improvement of the quality of patient care at Operator, shall be kept strictly confidential by Manager and its personnel. Manager shall ensure that the foregoing persons shall not voluntarily disclose any such confidential information, either orally or in writing, except as expressly required by law or pursuant to written authorization by Operator. Manager shall take all steps necessary to assure that the confidentiality of medical records and health information of Facility patients is preserved in accordance with applicable law, including without limitation regulations implementing Public Law 104-191 of August 21, 1996,

known as the Health Insurance Portability and Accountability Act of 1996, as amended by the HITECH Act of the American Recovery and Reinvestment Act of 2009 and its implementing regulations, including without limitation, the Standards for Electronic Transaction and Code Set (45 CFR Parts 160 and 162), the Standards for Privacy of Individually Identifiable Health Information (45 CFR Parts 160 and 164), the Security Standards for the Protection of Electronic Protected Health Information (45 CFR Parts 160 and 164) and such other regulations that may, from time to time, be promulgated thereunder ("HIPAA"), and that all employees and agents of Manager shall use such information solely for the purposes necessary to perform Manager's obligations under this Agreement. Neither Manager nor its personnel shall voluntarily disclose such records or information, either orally or in writing, except as expressly required by law. The provisions of this section shall survive the termination or expiration of this Agreement.

[***Remainder of this page left intentionally blank***]

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IN WITNESS WHEREOF, the parties have hereto caused this Agreement to be duly executed, as of the day and year first above written.

OPERATOR:

Providence Health System – Southern California, a California nonprofit corporation

By: [redacted]
Name: Greg Hoffman
Its: Chief Financial Officer and Treasurer

MANAGER:

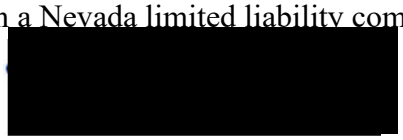
West Star Healthcare LLC,
a Nevada limited liability company



By: _____
Name: Soon Burnam
Its: Secretary

MANAGER'S GUARANTOR:

Flagstone Healthcare South LLC,
Flagstone Healthcare North, LLC,
Flagstone Healthcare Central, LLC,
each a Nevada limited liability company



By: _____
Name: Soon Burnam
Its: Secretary

EXHIBIT 5

CDPH CHOM APPROVAL FOR INTERIM MANAGEMENT AGREEMENT

June 2, 2025

Ms. Soon Burnam
West Star Healthcare LLC
29222 Rancho Viejo Rd. Suite127
San Juan Capistrano, CA 92675-1049

CHANGE OF MANAGEMENT COMPANY APPLICATION - FINAL TRANSACTION DOCUMENTATION APPROVED

LICENSURE: SKILLED NURSING FACILITY
FACILITY ID NUMBER: 920000074
APPLICATION ID NUMBER: 4070430

Dear Ms. Burnam:

On January 22, 2025, the California Department of Public Health (CDPH), Licensing and Certification Division, Centralized Applications Branch (CAB) received a Change of Management Company (CHMC) application final transaction documentation for the application identified above for Providence St. Elizabeth Care Center. The CAB completed its review of the documentation and confirm that on June 1, 2025, your application was approved.

If you have any questions, please contact me at (279) 667-0423 or by email at Pricella.mercer@cdph.ca.gov.

Visit the Licensing and Certification Program website https://www.cdph.ca.gov/Programs/CHCQ/LCP/Pages/ApplyForLicensure.aspx for provider instructions and checklists, sample application, application packets, and tutorial videos to guide you when completing your application packets.

Sincerely,

[redacted]

Pricella Mercer, Associate Governmental Program Analyst

Centralized Applications Branch

11 Cal. Code Reg. Section 999.5(d)(1)(C)

A statement of all of the reasons the board of directors of applicant believes that the proposed agreement or transaction is either necessary or desirable

The Providence Board determined that it would be in the best interest of the residents and communities served by certain of its skilled nursing facilities to seek out a buyer for such facilities, which included eight facilities (six skilled nursing facilities and two assisted living facilities) located in four states. The complexity of the multi-state process was heightened by the need to ensure continuity of care, regulatory compliance in multiple jurisdictions, and the preservation of Providence's mission-driven legacy in all of the communities served. In particular, the Providence Board determined that it would be in the best interest of its community and residents to transfer the ownership and operations of its facilities, including St. Elizabeth, in order to keep the facilities open sustainably into the future.

In seeking out a potential buyer, the Providence Board undertook a competitive bid process in an effort to identify a buyer that would be able to purchase the multi-state, multi-facility portfolio and enable the facilities, including St. Elizabeth, to continue to provide high-quality, affordable, and mission-driven healthcare services well into the future. Please see the information and supporting materials included in Section 999.5(d)(11)(A) and Section 999.5(d)(11)(B) of this Notice for further details on Providence's evaluation process, including those materials submitted on a confidential basis pursuant to 11 Cal. Code Reg. § 999.5(c)(3).

During its evaluation process, Providence vetted potential buyers using specific criteria and categories such as mission, execution, and partnership. With respect to its ultimate selection of Ensign as the buyer, through its subsidiaries, the Providence Board concluded that the proposed Transaction with Ensign would allow St. Elizabeth to benefit from Ensign's operational sophistication, experience operating SNFs through their subsidiaries, and mission-driven commitment to the communities it serves. In particular, the Providence Board considered Ensign to be the best buyer for the following reasons: (a) Ensign's bid offered a competitive purchase price, which was consistent with the fair market value of the facility assets; (b) Ensign, through its subsidiaries, demonstrated operational expertise, tenure, and sophistication in the skilled nursing and assisted living services sector; (c) Ensign's dedication to quality of care, as evidenced by the Ensign Facilities' ratings on CMS' Five-Star Quality Rating System; (d) Ensign's commitment to the Medicaid population; and (e) Ensign's experience with non-profit acquisitions. In addition, Ensign's mission—to "dignify post-acute care in the eyes of the world through moments of truth"—aligns with Providence's faith-based approach to holistic and individualized care. Moreover, Ensign has never sold a skilled nursing facility, which signaled Ensign's long-term commitment to ensuring the provision of skilled nursing services to the community.

Attached to this Section as **Exhibit 6** is a resolution of the Providence Board, dated December 2024, approving the proposed Transaction and the execution of the Purchase Agreement and Operations Transfer Agreement by Providence.

EXHIBIT 6

PROVIDENCE BOARD RESOLUTIONS

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RESOLUTIONS
BOARD OF DIRECTORS
PROVIDENCE ST. JOSEPH HEALTH
PROVIDENCE HEALTH & SERVICES
PROVIDENCE HEALTH & SERVICES – WASHINGTON
PROVIDENCE HEALTH & SERVICES – OREGON
PROVIDENCE HEALTH SYSTEM – SOUTHERN CALIFORNIA
(each a "Corporation" and collectively, the "Corporations")

WHEREAS, Providence Health & Services, a Washington non-profit corporation ("**PH&S**") is a wholly owned subsidiary of Providence St. Joseph Health, a Washington non-profit corporation ("**PSJH**");

WHEREAS, Providence Health & Services – Washington, a Washington non-profit corporation ("**PH&S-WA**"), Providence Health & Services – Oregon, an Oregon non-profit corporation ("**PH&S-OR**"), and Providence Health System – Southern California, a California non-profit corporation ("**PHS-SC**," and together with PH&S-WA and PH&S-OR, the "**Sellers**"), are wholly owned subsidiaries of PH&S;

WHEREAS, the Corporations are governed by a mirror Board of Directors (the "**Providence Board**");

WHEREAS, the Sellers or one or more of their applicable designated affiliates, on the one hand, and The Ensign Group, Inc., or one or more of their designated affiliates, on the other hand (the "**Purchasers**," and together with Sellers, the "**Parties**") are discussing entering into (i) an Asset Purchase and Sale Agreement (the "**Asset Purchase Agreement**"), whereby the Purchasers will buy certain Assets (as defined in the Asset Purchase Agreement) from the Sellers pursuant to the terms and conditions of the Agreement (the "**Proposed Asset Sale**") and (ii) Operations Transfer Agreement (the "**Operations Transfer Agreement**"), whereby the Sellers will surrender and transfer certain Assets (as defined in the Operations Transfer Agreement to Purchasers pursuant to the terms and conditions of the Operations Transfer Agreement and in connection with the Asset Purchase Agreement (the "**Proposed OTA Transfer**" and, together with the Proposed Asset Sale, the "**Proposed Transaction**");

WHEREAS, the material deal terms of both the Asset Purchase Agreement and the Operations Transfer Agreement agreed to by the Parties are included in Exhibit A (the "**Deal Terms**");

WHEREAS, the Deal Terms and the Proposed Transaction require approval of the Providence Board and the Sponsors Council; and

WHEREAS, the Deal Terms and the Proposed Transaction was presented to the Providence Board, and after careful evaluation of the Deal Terms and the Proposed Transaction and deliberation regarding the best interests of the Corporations, the Providence Board believes the Deal Terms and the Proposed Transaction to be in the best interests of the Corporations.

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NOW, THEREFORE, be it resolved:

RESOLVED, after careful deliberation, that the Providence Board hereby approves the Deal Terms and the Proposed Transaction;

RESOLVED, that the Providence Board authorizes and directs any officer of each Seller (each an "**Authorized Officer**" and together, the "**Authorized Officers**") to take or cause to be taken any and all such actions deemed necessary or appropriate to executed the Deal Terms and to effectuate the Proposed Transaction and authorizes and directs the Authorized Officers to execute all agreements and documents necessary or advisable to effectuate the Proposed Transaction; and

RESOLVED, that any actions taken by any Seller or their officers, agents, or representatives prior to the date of these resolutions in connection with the Proposed Transaction are hereby ratified and approved.

The foregoing resolutions were adopted by the Providence Board on December ___, 2024.



Anna Newsom
Corporate Secretary

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EXHIBIT A

Deal Terms

Form of Transaction: Sale of Asset(s); Purchaser and Seller will work together to structure the transaction in a tax efficient manner.

Portfolio:

Community Name	City	State	Level of Care	Licensed Beds/Units
SL Joseph Care Center	Spokane	WA	SNF	113
Emilie Conn Assisted Living	Spokane	WA	ALE	60
Marianwood Care Center	Issaquah	WA	SNF	117
Mother Joseph Care Center	Olympia	WA	SWF	152
Subset: Washington				**442**
Subset: Oregon Benedictine Nursing Center	Mt. Angel	OR	SNF/ALF	93 &NF/54 ALF
Subset: California St. Elizabeth Care Center	North Hollywood	CA	SNF	52
Extended Care & Transitional Care Center	Anchorage	AK	SNF	146
Horizon House	Anchorage	AK	ALF	90
Subset: Alaska				**236**
Total Portfolio				**877**

Additional Assets: Pharmacy located onsite in Alaska at facility (included in the Alaska Facilities Purchase Price below)

Mission: Ensign has acknowledged that Providence is a tax-exempt organization and conducts its activities consistent with the Roman Catholic moral tradition articulated in such documents as the Ethical and Religious Directives for Catholic Health Care Services issued by the United States Conference of Catholic Bishops and expressed in Providence's mission and values. Providence has provided to Ensign its "Mission and Core Values" statement and Ensign has confirmed that it will operate its business in a manner consistent with the shared values of Providence and Ensign, as articulated in Ensign's community based superior care approach, which is consistent with Providence's "Mission and Core Values" statement, including that Ensign and New Operators shall not provide for assistance in dying (i.e., assisted suicide) at the communities.

Purchase Price:

Aggregate purchase price for all facilities of up to $90,000,000, payable in cash at closing:
Alaska Facilities Purchase Price in $36,600,000.
Non-Alaska Facilities Purchase Price - $53,400,000

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No Financing Contingency: Purchaser will not have a financing contingency with respect to closing and will have funds available to fund 100% of the Purchase Price due at closing.

Deposit(s): Deposit of $1,668,000, payable in cash two business days after execution of the Definitive Agreement(s). The Deposit shall be refunded to Purchaser, if Purchaser terminates the Definitive Agreement(s) prior to the expiration of the Due Diligence Period.

Contingencies; Approvals:

- Closing Conditions as set forth under Definitive Agreement(s):
  - Licensure & Regulatory Approvals
  - Title & Survey
  - Satisfactory outcome of Purchaser's due diligence reviews, including satisfactory Environmental Assessment
  - Transfer of operations as a going concern at closing with all licenses, certifications and provider agreements intact to the fullest extent allowed by law
  - Fulfillment of all conditions precedent under the OTA and Asset Purchase Agreement
  - No material breaches of representations and warranties, and no material adverse change to the performance of the operations as of closing compared to the date of the Definitive Agreement(s)
  - Reasonable cooperation in transition and throughout the Due Diligence Period in negotiating and executing the OTA and Purchase Agreement, and for any additional information or access the New Operator may reasonably request
  - Seller board approval

Treatment of the Facility's Employees: Purchaser to agree to use commercially reasonable efforts to make offers of employment to substantially all of each Facility's employees in good standing as of the date of closing ("Hired Employees")..

During the Due Diligence Period, Purchaser and Seller to mutually agree on a dollar amount to be funded by Seller and placed in escrow at closing, which amount will be paid by Purchaser to the Hired Employees monthly during the twelve (12) month period after closing in order to partially or wholly compensate such employees for a decrease in compensation and benefits experienced in connection with the closing.

Purchased Assets: All assets owned by Seller and exclusively used for the Facility's business, including but not limited to:

- Owned real property
- Property. plant and equipment
- Inventory and supplies
- Patient records

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- Resident trust funds
- Licenses and permits to the extent transferrable
- Buildings
- Furnishings
- FF&E
- Vehicles
- Contracts
- Intangibles
- Other assets primarily used in the Facility's business

Excluded Assets: Assets customarily excluded in a transaction of this kind, such as Seller's:

- Cash and cash equivalents
- Accounts receivable, including payments and retroactive adjustments from or settlements with payors after the closing that relate to the pre-closing period
- Intellectual property, including any proprietary software and the name "Providence"
- National Contracts for the Providence system that cover more than the facilities being purchased
- Assets, systems and computer hardware that arc used at Seller's corporate level or that are used in its other businesses
- Insurance policies and proceeds thereof
- Tax refunds attributable to the pre-closing period
- Nontransferable licenses and permits

For the avoidance of doubt, working capital is not being sold as part of this transaction. and there shall be no working capital true up.

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Excluded Liabilities: All liabilities of Seller that are not expressly assumed by Purchaser in writing.

Restrictive Covenants: For 12 months after closing, Seller to generally be prohibited from soliciting any then-current employees of any Facility.

Signage: Within 30 days after the closing, Purchaser to change all signage and references to the Portfolio in its marketing materials so that such signage and materials do not reference the name "Providence" (or any variation thereof).

Seller's Representations, Warranties and Indemnification: The Definitive Agreement(s) to contain mutually agreed representations and warranties and indemnification terms; provided that the representations and warranties in the Definitive Agreement(s) will provide that the Purchased Assets would be delivered to Purchaser at closing in an "AS IS, WHERE IS" condition, without representation or

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warranty as to their condition, suitability, sufficiency, fitness for a particular purpose or otherwise (except for clear title).

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Title 11, California Code of Regulations, § 999.5(d)(2)

FAIR MARKET VALUE

11 Cal. Code Reg. Section 999.5(d)(2)(A)

The estimated market value of all cash, property, stock, notes, assumption or forgiveness of debt, and any other thing of value that the applicant would receive for each health facility or facility that provides similar healthcare coverage by the proposed agreement or transaction

As set forth in the Purchase Agreement, the estimated fair market value of St. Elizabeth, including the real property on which the facility is located, is $4,966,317.

11 Cal. Code Reg. Section 999.5(d)(2)(B)

The estimated market value of each health facility, facility that provides similar healthcare or other asset to be sold or transferred by the applicant under the proposed agreement or transaction

As set forth in the Purchase Agreement, the estimated fair market value of St. Elizabeth, including the real property on which the facility is located, is $4,966,317. This value is within the range identified by VMG Health in its fair market valuation report, which is submitted on a confidential basis pursuant to 11 Cal. Code Reg. § 999.5(c)(3).

Further, this was agreed upon by the parties as the final purchase price attributable to St. Elizabeth in the context of the broader transaction, which took into consideration the bids received by Providence following its competitive bid process. Although these bids did not allocate a specific purchase price to St. Elizabeth, the four finalist offers provided total proposed purchase prices for the broader transaction (i.e., including facilities in Alaska, Oregon, and Washington) in a similar range to the total purchase price of $90,000,000 to be paid by Ensign for the broader transaction, as set forth in the Purchase Agreement. See Section 999.5(d)(11)(B) of this Notice for additional information related to the bids received by Providence.

11 Cal. Code Reg. Section 999.5(d)(2)(C)

A description of the methods used by the applicant to determine the market value of any assets involved in the proposed agreement or transaction. This description shall include a description of the efforts made by the applicant to sell or transfer each health facility or facility that provides similar healthcare that is the subject of the proposed agreement or transaction

Providence engaged Ziegler Investment Banking ("Ziegler") to conduct an analysis for the sale of the eight facilities (including six skilled nursing facilities and two assisted living facilities) owned and operated by Providence and its affiliates across multiple states, including St. Elizabeth in California, and to assist with the solicitation of bids from potential buyers. Working together, Providence and Ziegler prepared a set of materials presenting the facilities and requesting proposals for the purchase, which materials are being submitted on a confidential basis pursuant to 11 Cal. Code Reg. § 999.5(c)(3).

As an overview, Providence received twelve initial letters of intent from potential buyers, which it analyzed and narrowed to four final bids before selecting Ensign as the ultimate buyer. Providence's evaluation of each proposal assessed the bidder's alignment with Providence's mission, the feasibility of each bidder in obtaining the necessary financing, and the anticipated timeline and confidence in completion of the transaction (including obtaining required regulatory approvals). For a description of the deliberative and extensive process in which Providence engaged in to sell St. Elizabeth, and the reports, analyses, and other documents that informed this deliberative process, please see the responses to Section 999.5(d)(l)(C) and Sections 999.5(d)(11)(A)-(E) of this Notice.

11 Cal. Code Reg. Section 999.5(d)(2)(D)

Reports, analysis, Requests for Proposals and other documents that refer or relate to the valuation of any asset involved in the transaction

The documentation that refers to or relates to the valuation of the assets involved in the Transaction includes an FMV Analysis Report prepared by VMG Health, dated September 1, 2024, which is being submitted to the Attorney General on a confidential basis pursuant to 11 Cal. Code Reg. § 999.5(c)(3).

For a description of the deliberative and extensive process in which Providence engaged in to transfer the assets and operations of St. Elizabeth, and the reports, analyses, and other documents that informed this deliberative process, see the responses to Section 999.5(d)(l)(C), Section 999.5(d)(11)(A), and Section 999.5(d)(11)(B) of this Notice.

11 Cal. Code Reg. Section 999.5(d)(2)(E)

For joint venture transactions, all asset contribution agreements and related valuations, all limited liability corporation or limited liability partnership operating agreements, management contracts, and put option agreements

The proposed Transaction is not a joint venture.

Title 11, California Code of Regulations, § 999.5(d)(3)

INUREMENT AND SELF-DEALING

11 Cal. Code Reg. Section 999.5(d)(3)(A)

Copies of any documents or writings of any kind that relate or refer to any personal financial benefit that a proposed affiliation between applicant and the transferee would confer on any officer, director, employee, doctor, medical group or other entity affiliated with applicant or any family member of any such person as identified in Corporations Code Section 5227(b)(2)

In connection with the Transaction and as reflected in the Purchase Agreement, certain employees have been hired by Ensign affiliates to continue to provide services at St. Elizabeth. The transferred employees received a one-time stipend of $5,600 along with a nominal amount attributable to retirement benefits, which was intended to address the change in employee benefits offered to such employees based on New Operator's employee benefits packages. Otherwise, the Transaction does not confer any personal financial benefit on any of the persons or entities identified in California Corporations Code Section 5227(b)(2).

11 Cal. Code Reg. Section 999.5(d)(3)(B)

The identity of each and every officer, trustee or director of applicant (or any family member of such persons as identified in Corporations Code section 5227(b)(2)) or any affiliate of applicant who or which has any personal financial interest in any company, firm, partnership, or business entity (other than salary and directors'/trustees' fees) currently doing business with applicant, any affiliate of applicant, or the transferee or any affiliate of the transferee

None of the persons or entities identified in California Corporations Code Section 5227(b)(2) have any personal financial interest (other than salary and/or directors' fees) in any company, firm, partnership or business entity currently doing business with Providence or Ensign, or their respective affiliates.

11 Cal. Code Reg. Section 999.5(d)(3)(C)

A statement describing how the board of directors of the nonprofit corporations involved in the transaction are complying with the provisions of Health and Safety Code sections 1260 and 1260.1

In compliance with California Health and Safety Code Sections 1260 and 1260.1, no member of the Providence Board who participated in the negotiation of the terms and conditions of the Transaction has received or will receive, directly or indirectly, any salary, compensation, payment or other form of remuneration from Ensign following the closing of the proposed Transaction.

Title 11, California Code of Regulations, § 999.5(d)(4)

CHARITABLE USE OF ASSETS

11 Cal. Code Reg. Section 999.5(d)(4)(A)

The applicant's articles of incorporation and all amendments thereto and current bylaws, any charitable trust restrictions, and any other information necessary to define the charitable trust purpose of the applicant's assets

There are no charitable trust restrictions on the assets of St. Elizabeth other than as set forth in the Providence organizational documents, attached to this Section as follows:

- **Exhibit 7**, a copy of Providence's current Articles of Incorporation; and
- **Exhibit 8**, a copy of Providence's current Bylaws.

EXHIBIT 7

PROVIDENCE ARTICLES OF INCORPORATION

A0651964

ENDORSED - FILED
In the office of the Secretary of State
of the State of California
OCT 27 2006

AMENDED AND RESTATED ARTICLES OF INCORPORATION OF PROVIDENCE HEALTH SYSTEM – SOUTHERN CALIFORNIA

John F. Koster and Jeffrey W. Rogers hereby certify that:

1. They are respectively President and Secretary of Providence Health System – Southern California, a California nonprofit religious corporation.

2. The Articles of Incorporation of this corporation are amended and restated as follows:

ARTICLE I
NAME

The name of the corporation shall be PROVIDENCE HEALTH SYSTEM – SOUTHERN CALIFORNIA.

ARTICLE II
DURATION

The corporation shall have perpetual existence.

ARTICLE III
PURPOSES

The purposes for which the corporation has been formed are as follows:

A. To establish, operate, manage and maintain for charitable purposes, hospitals, long-term care, housing, medical clinics, health plans, managed care, and other health care facilities, and educational facilities, and programs designed to meet the health, education and social needs of all people;

B. To provide scientific research, charitable education, charitable and such other activities, services and programs related to its health care facilities, educational facilities and other services;

C. To engage in other charitable works which are consistent with the objectives of the corporation and the Mission and values of the Sisters of Providence, Providence-Mother Joseph Province and the Little Company of Mary Sisters, American Province, as appropriate, or the successor entities to such provinces;

D. To do any and all other things in furtherance of these purposes which are consistent with the laws of the State of California, the Constitutions and Directories of the Sisters of Providence, Providence-Mother Joseph Province and of the Little Company of Mary Sisters, American Province, or the successor

entities to such provinces, as well as the Providence Health System mission and core values and the Roman Catholic Church moral traditions and the Ethical and Religious Directives for Catholic Health Care Services developed by the Committee on Doctrine of the National Conference of Catholic Bishops and approved as the National Code by the Bishops at their 1994 General Meeting and as promulgated by the local bishops and as they may be modified or amended from time to time.

ARTICLE IV
TAX EXEMPT STATUS

The corporation is organized and is to be operated exclusively for religious, charitable, hospital, scientific, and charitable and educational purposes. The property of the corporation is irrevocably dedicated to religious, charitable, hospital, scientific, and charitable and educational purposes meeting the requirements for exemption provided by Section 214 of the California Revenue and Taxation Code and no part of the net earnings of the corporation shall inure to the benefit of, or be distributed to, the Directors, Officers or other private persons, except that the corporation is authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of its exempt purposes. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation and the corporation shall not participate in, or intervene in (including the publication or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Code") (or the corresponding provision of any future United States Internal Revenue Law), (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Code (or the corresponding provision of any future United States Internal Revenue Law), or (c) by a corporation to which the welfare exemption found in Section 214 of the California Revenue and Taxation Code is applicable.

ARTICLE V
RELIGIOUS CORPORATION

The corporation is a religious corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Religious Corporation Law primarily for religious purposes.

ARTICLE VI
MEMBERS

The corporation shall have Members and their rights and privileges shall be set forth in this corporation's Bylaws.

ARTICLE VII
AMENDMENTS

Any action to alter, amend or repeal the Articles of Incorporation of the corporation must be approved by the Board of Directors and the Members of the corporation.

ARTICLE VIII
DISSOLUTION

Upon the dissolution or winding up of the corporation, its assets remaining after payment, or provision for payment of, all debts and liabilities of this corporation shall be distributed to nonprofit funds, foundations or corporations which are organized and operated exclusively for religious, charitable, hospital, scientific, or charitable and educational purposes meeting the requirements for exemption as provided by Section 214 of the Revenue and Taxation Code and which are exempt organizations under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (or the corresponding provision of any future United States Internal Revenue Law).

ARTICLE IX
PRINCIPAL OFFICE

The county of the State of California where the principal office for the transaction of business of this corporation is to be located is Los Angeles County.

ARTICLE X
DIRECTORS

The number of directors of this corporation shall be fixed in accordance with the Bylaws of the corporation.

3. The foregoing restatement of the Articles of Incorporation has been duly approved by the Board of Directors.

4. The foregoing statement of the Articles of Incorporation has been duly approved by the required vote of the Members.

IN WITNESS WHEREOF, the undersigned President of the Board and Secretary of the named corporation have executed these Restated Articles of Incorporation on September 14th, 2006.

[redacted]
President

[redacted]
Secretary

Each of the undersigned declares, under penalty of perjury, that the matters set forth in the foregoing restatement are true and correct of his own knowledge. Executed at Seattle, Washington on September 14th, 2006.

[redacted]

President

[redacted]

Secretary

EXHIBIT 8

PROVIDENCE BYLAWS

RESTATED
CORPORATION BYLAWS
PROVIDENCE HEALTH SYSTEM -- SOUTHERN CALIFORNIA

ARTICLE I
THE CORPORATION IN GENERAL

1.1 NAME AND DESCRIPTION. The name of the Corporation shall be Providence Health System – Southern California. It is a nonprofit religious corporation organized and existing under the laws of the State of California. The assets and activities of the Corporation are co-sponsored by the Sisters of Providence-Mother Joseph Province ("SP") and by the American Province of the Little Company of Mary Sisters ("LCM"), both of which are Roman Catholic institutions, or the successor entities to such provinces.

1.2 PURPOSES. The purposes for which the Corporation has been formed are as follows:

1.2.1 To establish, operate, own, manage and maintain for charitable purposes, hospitals, long term care, housing, medical clinics, health plans, managed care and other health care and educational facilities and programs designed to meet the health, educational and social needs of all people;

1.2.2 To provide scientific research, educational, charitable and such other activities, services and programs related to its health care and educational facilities and services;

1.2.3 To engage in other charitable works which are consistent with the objectives of the Corporation and the mission and values of the Sisters of Providence-Mother Joseph Province and of the American Province of the Little Company of Mary Sisters as appropriate, or the successor entities to such provinces;

1.2.4 To do any and all other things in furtherance of these purposes which are consistent with the laws of the state of California, the Constitutions and Directories of the Sisters of Providence-Mother Joseph Province and of the Little Company of Mary Sisters, as well as the Providence Health System mission and core values and the Roman Catholic moral tradition as articulated in the documents such as the *Ethical and Religious Directives for Catholic Health Care Services* as promulgated by the local (arch) bishop.

1.3 LOCATION. The principal office of the Corporation shall be located at 506 Second Avenue, Suite 1200, Seattle, Washington 98104-2329.

ARTICLE II
MEMBERS

2.1 MEMBERSHIP AND QUALIFICATION. There shall be two classes of Members of the Corporation: the SP Members and the LCM Members. The SP Members shall consist of the Provincial Superior and members of the Provincial Council of SP. The SP Provincial Treasurer shall also serve as an SP Member of the Corporation provided she is a Sister of Providence. The LCM Members shall consist of the Provincial Superior and members of the Provincial Council of LCM. The Members shall take action by reaching consensus of the individuals present at a meeting serving on behalf of the two classes of Members and such actions shall be communicated by, and the Corporation shall be entitled to rely upon communications from, the Provincial Superior of LCM on behalf of the LCM Members and the Provincial Superior of SP on behalf of the SP Members. In taking action as Members, the individuals serving in those capacities are not to act as representatives of their respective constituencies, but with a view towards what is best for the Corporation as a whole including as a part of Providence Health & Services system.

2.2 PRESIDING MEMBER. The Provincial Superior of SP and the Provincial Superior of LCM shall serve as the Presiding Member of the Members in alternating years. The Provincial Superior of SP shall serve as Presiding Member in all years ending in even numbers. The Provincial Superior of LCM shall serve as the Presiding Member in all years ending in odd numbers. The Presiding Member shall chair all meetings of the Members.

2.3 VICE PRESIDING MEMBER. The Provincial Superior of LCM or SP not serving as the Presiding Member shall serve as the Vice Presiding Member. The Vice Presiding Member, when acting as Presiding Member, shall have all the power and authority of the Presiding Member.

2.4 SECRETARY. The Presiding Member shall designate a Secretary of the Members, who need not be a Member. The Vice Presiding Member, when acting as Presiding Member, shall have all the power and authority of the Presiding Member.

2.5 PLACE OF MEETINGS. The Presiding Member may designate any place within or without the state of California as the place for any regular or special meeting of the Members. If no designation is made, the place of meeting shall be the principal office of the Corporation.

2.6 ANNUAL MEETING. An annual meeting of the Members shall be called each year by the Presiding Member at a designated time and place for the purpose of appointing Directors of this Corporation and for the transaction of such other business as may properly come before the meeting.

2.7 SPECIAL MEETINGS. Special meetings of the Members may be called at any time by the Presiding Member, by two or more Members, or by a majority of the Board of Directors. The Chairperson of the Board may request a meeting of the Members through the Presiding Member.

2.8 NOTICE OF MEETING. The Secretary of the Members shall send a written notice stating the place, day, and hour of any meeting, and in the case of a special meeting, the purpose(s) for which the meeting is called, either personally or by mail, to the Members at least ten (10) days before the date of such meeting unless a longer notice is required by law. If mailed, the notice of a meeting shall be deemed to be delivered when deposited in the U.S. Mail, postage prepaid, addressed to the Member at her address as it appears on the records of the Corporation.

2.9 TELEPHONIC MEETINGS. The Members may participate in and act at any meeting by means of a conference telephone call, videoconference or similar communication equipment by means of which all persons participating in the meeting can hear each other at the same time. Participation in a meeting by these means constitutes presence in person at a meeting.

2.10 VOTING RIGHTS AND QUORUM. Except as otherwise required by law:

2.10.1 Each class of Member shall be entitled to one vote on each matter submitted to a vote of the Members. The vote of each class shall be cast by the Provincial Superior, or her designee, SP on behalf of the SP Members and the Provincial Superior of LCM, or her designee, on behalf of the LCM Members. The right of the Provincial Supervisor to act through designees is to be used in limited circumstances only and it is subject to the requirement of applicable canon law which might limit or prohibit such a designation.

2.10.2 A quorum at any meeting of the Members shall require the presence of both Provincial Superiors, a majority of members of the Provincial Council of LCM and a majority of members of the Provincial Council of SP.

2.10.3 The votes of both classes of Members shall be necessary for the adoption of any matter voted upon by the Members.

2.10.4 Voting on any question or in any election may be by voice, unless the Presiding Member shall order or a Member shall demand that voting be by ballot.

2.11 ACTION BY UNANIMOUS WRITTEN CONSENT. Any action required to be taken or which may be taken at a meeting of the Members may be taken without a meeting if a consent in writing, setting forth the action so taken, is signed by all of the Members. Such consent shall have the same force and effect as a unanimous vote of the Members.

2.12 WAIVER OF NOTICE. A waiver of any notice required to be given to any Member, signed by the person entitled to such notice, whether signed before or after the time stated in the notice for the meeting, shall be the equivalent to the giving of such notice.

2.13 POWERS OF THE MEMBERS. In addition to all matters required by the Articles of Incorporation or other provisions of these Bylaws which are required to be approved

by the Members, the Members may initiate and implement any proposal with respect to any of the following matters and if any proposal with respect to any of the following is otherwise initiated, it shall not become effective unless approved by an affirmative vote of a majority of the Members. The Members shall have the right to exercise the following reserved rights with respect to this Corporation and of any corporation of which this Corporation is the sole or controlling member or shareholder (except as otherwise noted below):

2.13.1 To adopt or change the mission, philosophy, and values consistent with Providence's mission, philosophy and values;

2.13.2 To amend or repeal the Articles of Incorporation or Bylaws;

2.13.3 As to this Corporation, to fix the number of Directors, appoint the Board of Directors and to remove such Directors at any time with or without cause, with the understanding that the Board of this Corporation is the same as the Board of the other Providence Corporations;

2.13.4 To approve for this Corporation, the acquisition of assets, the incurrence of indebtedness of the lease, sale, transfer, assignment, or encumbering of the assets, if the amount involved in any such transaction is in excess of an amount specified from time to time by resolution of the Members and to approve the sale or transfer of other property which may have either historical or religious significance;

2.13.5 To approve the dissolution, liquidation, consolidation or merger with another corporation or entity;

2.13.6 To approve on a consolidated corporate-wide basis the annual operating and capital budgets of this Corporation's various divisions and approval of any deviations from such budget in excess of an amount or percentage specified from time to time by resolution of the Members;

2.13.7 The Members will be consulted regarding the appointment and removal of the President/Chief Executive Officer of the Corporation and the appointment of the Corporation's certified public accountants since these are both Providence system-wide appointments, and to receive the annual audit report from such accountants; and

2.13.8 To approve the initiation or closure of any major work.

2.14 REIMBURSEMENT OF MEMBERS. Members shall receive no compensation for their services as such, but may be reimbursed for expenses of attendance at meetings or when on other business of the Corporation. Nothing contained in this Section shall be construed to preclude any Member from serving the Corporation in any other capacity and receiving compensation for such position.

ARTICLE III
BOARD OF DIRECTORS OF THE CORPORATION

3.1 POWER OF THE BOARD OF DIRECTORS. The Board of Directors shall exercise general governance and control of the mission and business affairs of the Corporation and shall have and exercise all of the powers which may be exercised or performed by the Corporation under the laws of the State of California, and these Bylaws, with due regard for the powers reserved to the Members of the Corporation as stated in Article II of these Bylaws.

3.2 COMPOSITION OF BOARD. The Board of Directors of this Corporation shall consist of the same individuals as those then currently serving on the Board of Directors of Providence. Appointment, term, and removal of a Board of Director from Providence, shall constitute appointment, term of office, and removal from such individual's service as a Board of Director of this Corporation. In the event a member of the Board of Directors of Providence shall resign, such resignation shall automatically cause the resignation of such Board of Director as a Director of this Corporation.

3.3 CHAIRPERSON OF THE BOARD. The Chairperson of the Board of Directors of this Corporation shall be the same individual then serving as Chairperson of the Board of Providence. Such Chairperson of the Board of this Corporation shall serve in such capacity so long as such individual is serving as the Chairperson of the Board of Providence.

3.4 ACTING CHAIR. Any individuals serving as the Acting Chair of the Board of Directors of Providence, shall also serve as the Acting Chair of this Corporation.

3.5 MEETINGS AND PROCEDURAL RULES.

3.5.1 Annual Meeting. The annual meeting of the Board of Directors shall be held by December 31 of each year. Such meeting shall be held at the principal office of the Corporation or at such place as may be designated from time to time by the Chairperson. The purposes of the annual meeting shall include, without limitation, electing officers as herein provided and transacting such other business as shall be necessary or desirable.

3.5.2 Regular Meetings of the Board. Regular meetings of the Board of Directors shall occur at least four (4) times a year at such time and place as the Directors shall provide by resolution.

3.5.3 Special Meetings of the Board. Special meetings of the Board of Directors may be called upon written request by the Members, two or more Directors, the Chairperson of the Board or the President/Chief Executive Officer.

3.5.4 Notice of Board of Directors Meetings. Written notice of all Board of Directors meetings shall be mailed by first class mail, personally delivered, or sent by electronic transmission pursuant to Section 18.6 to each Director at least five (5) days before the date of the meeting, which notice shall in the case of special meetings state the nature of the business to be taken up at the meeting. If mailed, such notice shall be deemed to be delivered when deposited in the U.S. Mail, postage prepaid, addressed to the Director at their address as it appears in the records of the Corporation.

3.5.5 Quorum. For all meetings of the Board of Directors (other than for action taken by unanimous written consent), a quorum shall be a simple majority of the Directors then serving unless a greater majority is required by law or by these Bylaws.

3.5.6 Action by Unanimous Written Consent. Waiver of notice of any Board meeting or any action required to be taken at a meeting of the Board of Directors, or any other action which may be taken at a meeting of the Board of Directors, may be taken without a meeting if a consent in writing, setting forth the actions so taken, is signed by all the Directors entitled to vote with respect to the subject matter thereof. Any consent signed by all the Directors shall have the same effect as a unanimous vote.

3.5.7 Telephonic Meetings. Directors may participate in and act at any meeting of such Board by means of conference telephone, videoconference or similar communication equipment by which all persons participating in the meeting can hear each other at the same time. Participation in such a meeting shall constitute presence in person at the meeting.

3.5.8 Voting. Voting on any question or in any election may be by voice, unless the individual presiding at the meeting shall order, or a Director shall demand, that voting be by ballot.

3.5.9 Manner of Acting. Each Director shall be entitled to one vote on all matters voted on at any meeting. Except as otherwise provided by law, the Articles of Incorporation, or these Bylaws, the act of a majority of the Directors present at the meeting at which a quorum is present shall be the act of the Board of Directors.

3.5.10 Compensation/Reimbursement of Directors. Directors may receive reasonable compensation for their services as Directors, as determined from time to time by the Members. Directors shall be reimbursed for reasonable expenses of attendance at meetings or when on other business of the Corporation.

3.5.11 Board Evaluation. Under the direction of the Governance Committee, the Board of Directors shall annually evaluate their performance.

3.6 JOINT MEETINGS. At least two (2) joint meetings of the Chairperson of the Board of Directors, the President/Chief Executive Officer of the Corporation and the Members of the Corporation shall take place annually. At least one (1) joint meeting of the Board of Directors and the Members shall take place annually. The meetings shall be held at a time and place to be determined by the Chairperson of the Board in consultation with the Presiding Member. At such meetings, the functioning of the Corporation and its activities shall be reviewed and such other matters may be on the agenda as shall be proposed by the Members and/or Dircctors. The Presiding Member shall chair all joint meetings.

3.7 PRESUMPTION OF ASSENT. Any Director who is present at a meeting of the Board of Directors at which action on any corporate matter is taken shall be conclusively presumed to have assented to the action taken unless (1) he/she abstains and his/her abstention is recorded in the minutes of the Corporation; (2) his/her dissent shall be entered in the minutes of the meeting; (3) he/she shall file his/her written dissent to such action with the person acting as the secretary of the meeting before the adjournment thereof; or (4) he/she shall forward such dissent by registered mail to the Secretary of the Corporation immediately after the adjournment of the meeting. The right to dissent shall not apply to a Director who voted in favor of an action.

ARTICLE IV
OFFICERS OF THE CORPORATION

4.1 OFFICERS. The officers of the Corporation shall be the President/Chief Executive Officer, one or more Vice President(s), a Secretary and a Treasurer and such other officers as may be elected from time to time by the Board of Directors. The powers and duties of the officers shall be as set forth in these Bylaws and as otherwise designated from time to time by the Board of Directors, to the extent consistent with law, the Articles of Incorporation of the Corporation and these Bylaws. Any number of offices may be held by the same person except that the Secretary may not serve concurrently as the President. The officers of this Corporation shall be the same individuals serving as the officers of Providence. In the event such officer either resigns or is otherwise removed as an officer of Providence, such officer's office with this Corporation shall automatically terminate as of the effective date of their removal or resignation as an officer of Providence.

4.2 PRESIDENT/CHIEF EXECUTIVE OFFICER. The President/Chief Executive Officer shall be the chief executive officer of the Corporation and shall be the direct executive representative of the Board of Directors in the management of the Corporation. The President/Chief Executive Officer shall have and exercise general management and supervision of the affairs of the Corporation, subject to the reserved powers of the Member and the direction of the Board of Directors.

4.3 VICE PRESIDENT(S). The Vice President(s) shall perform such duties as are established from time to time by the Board and shall report to the President/Chief Executive Officer. In all other matters the Vice President(s) shall function in accordance with the specific powers which have been delegated to them by the Board and/or the President/Chief Executive Officer.

4.4 TREASURER. The Treasurer shall have general charge and responsibility relating to the financial concerns of the Corporation. The Treasurer shall perform such other duties and functions as may from time to time be designated by the Board of Directors, subject to the overall control of such Board. The Treasurer shall be responsible for causing an audited financial statement to be provided to the Member and to the Board of Directors at least annually.

4.5 SECRETARY. The Secretary shall be the custodian of and shall maintain the corporate books and records, the minutes of the meetings of the Board of Directors and assure that all required notices are duly given in accordance with these Bylaws, the Articles of Incorporation of the Corporation or as otherwise may be required by law. The Secretary shall, in general, perform all duties incident to the office of Secretary, subject to the control of the Board of Directors and shall do and perform such other duties as may be assigned from time to time by the Board of Directors.

4.6 ASSISTANT TREASURERS AND ASSISTANT SECRETARIES. The assistant treasurers and assistant secretaries shall perform such duties as shall be assigned to them by the Treasurer or Secretary, respectively, or by the President/Chief Executive Officer or the Board of Directors.

4.7 ADDITIONAL OFFICERS. The Board of Directors by resolution may create such additional and special offices as may be necessary or desirable in addition to those described herein and may by such resolution provide for the election by the Board of Directors of any person to perform the duties and exercise the authority of such office.

4.8 DELEGATION. The Board may delegate temporarily the powers and duties of any officer, in case of such officer's absence or for any other reason, to any other officer, and may authorize the delegation by an officer of any such officer's powers and duties to any agent or employee subject to the general supervision of such officer.

ARTICLE V
COMMITTEES OF THE BOARD

This Corporation shall have the same committees, committee members, and coterminous committee meetings with those committees established by Providence. This Corporation's committees shall meet conterminously with the Providence Board Committees established pursuant to the Providence Bylaws. The Board Committee Charters and other rules for functioning of such committees of this Corporation shall be identical to those of Providence.

In accordance with the California Nonprofit Corporation Law, the Board of Directors may not delegate to any committee the following powers:

5.1 The approval of any action which also requires approval by the Members of the corporation.

5.2 The filling of vacancies on the Board of Directors or in any committee which has the authority of the Board of Directors.

5.3 The fixing of compensation of the Directors for serving on the Board of Directors or on any committee.

5.4 The amendment or repeal of the Bylaws or the adoption of new Bylaws.

5.5 The amendment or repeal of any resolution of the Board of Directors which by its express terms is not so amendable or repealable.

5.6 The appointment of committees of the Board of Directors or the members thereof.

ARTICLE VI
MINISTRIES

The Corporation shall be organized into such ministries ("Ministries") as the Board of Directors may determine from time to time. As designated from time to time by the board of Directors and the President/Chief Executive Officer, appropriate management ("Designated Manager") shall be responsible for the various Ministries. In such capacity, the Designated Manager shall have authority for carrying out the general administration and management of

such Ministries in accordance with all applicable resolutions of the Board of Directors, System policies, the Governance and Executive Management Authority and Shared Governance Accountability Matrix (the "Matrix") and the management reporting relationships that are in effect from time to time as determined by the President/Chief Executive Officer and the Board of Directors. In addition, the Designated Manager shall have authority delegated to the Community Ministry Board and further subject to the applicable medical staff bylaws and other System policies and resolutions relating to medical staff relationships that may be in effect from time to time. Each Designated Manager shall be appointed in accordance with System policies and the Matrix and shall be designated by such other title or designation as may be determined by the President/Chief Executive Officer.

ARTICLE VII
MEDICAL STAFF

7.1 MEDICAL STAFF. Each hospital owned and/or operated by this Corporation shall have a medical staff consisting of those licensed physicians, dentists and other independent licensed practitioners as the Board of Directors may permit in accordance with the provisions of applicable state law, accreditation standards and the provisions of the medical staff bylaws for each such hospital.

Each long-term care facility or other health care facility or division of this Corporation shall establish necessary or appropriate policies, guidelines, procedures, or bylaws where applicable, as are appropriate for the institutional management and maintenance of quality patient care to be provided by licensed physicians, dentists or other independent licensed practitioners.

7.2 QUALIFICATIONS. Subject to any delegated authority pursuant to § 7.5 and § 8.2 hereof, the Board of Directors, shall have final authority over appointments and reappointments of medical staff members, over the granting of and delineation of clinical and practice privileges, and over the revocation or other curtailment of medical staff membership and/or clinical or practice privileges. The medical staff shall evaluate the professional competence and qualifications of applicants for appointment or reappointment and for the granting of clinical privileges, and shall make recommendations concerning the suitability of all such applicants. The medical staff shall in like manner evaluate all cases where revocation, curtailment, suspension or other limitation of staff membership or privileges is being considered and shall recommend action to the administrator relating to such matter. The Board of Directors shall only take action on appointments, reappointments, revocations or curtailment of membership and/or privileges after receiving and considering the recommendation of the medical staff except in those cases where such recommendation is being unreasonably delayed or where quality of patient care concerns warrant summary or other immediate action. Designated management may be assigned authority to act on behalf of the Board of Directors consistent with these Bylaws, applicable System policies and corporate resolutions and medical staff bylaws.

7.3 MEDICAL STAFF BYLAWS. Subject to approval of the Board of Directors, the medical staff is responsible for the development, adoption and periodic review and revision of medical staff bylaws, rules and regulations that are consistent with hospital and Corporate policies, Joint Commission on Accreditation of Healthcare Organization standards, and

applicable federal and state laws and regulations. Such bylaws shall define the organization of the medical staff and establish procedures for evaluations and recommendations concerning appointments, reappointments, revocation or curtailment of staff membership or privileges, procedures for formal and effective medical staff participation in formulating hospital policies and standards of patient care and such other matters as the medical staff and the hospital shall deem appropriate for inclusion in such medical staff bylaws, rules and regulations. The medical staff bylaws and any amendment thereto are subject to, and effective upon, approval by the Board of Directors.

No person shall be denied medical staff membership or clinical privileges in any institution of this Corporation on the basis of sex, race, creed, color or national origin or on the basis of any other criteria unrelated to professional competence, patient care, the purpose, needs and capabilities of the hospital and/or the community in which it is located or other criteria reasonably related to professional standards, hospital efficiency, or other appropriate criteria as may be established from time to time.

The medical staff bylaws shall include appropriate provisions requiring all members of the medical staff to conform to the Providence Health System mission and core values and the Roman Catholic moral tradition as articulated in documents such as *The Ethical and Religious Directives for Catholic Health Care Services* as may be amended from time to time while such medical staff member is practicing in any hospital, health care facility program or service operated by this Corporation.

7.4 RELATIONSHIP OF RESPONSIBILITIES OF BOARD OF DIRECTORS AND MEDICAL STAFF. The Board of Directors holds the medical staff accountable for the professional care practiced in each hospital. Each medical staff shall regularly review and analyze its clinical experience and shall be responsible for participating in quality management activities as mandated from time to time by the Joint Commission on Accreditation of Healthcare Organizations or other state licensing bodies of healthcare organizations, by applicable laws and regulations, by the medical staff bylaws, by Corporate policies and procedures and by this Board of Directors. Adequate, accurate and timely medical records shall be prepared and maintained for all patients. A report of the results of the quality review and analysis shall be regularly submitted to the Board in accordance with Corporate policy and in a manner designed to assure maximum protection under applicable provisions of state law regarding the confidentiality of quality assurance and peer review information.

7.5 DELEGATION OF MEDICAL STAFF AUTHORITY. The Board of Directors may, from time to time, delegate its authority with respect to medical staff matters as provided for in § 8.2 of these Bylaws to the Service Area Community Boards. In such event, the Service Area Community Boards shall have all authority of the Board of Directors as stated in this Article with respect to medical staff matters and shall function as the governing body of this Corporation for such matters, consistent with applicable requirements of federal and state laws and regulations, meeting Medicare conditions of participation requirements, and fulfilling compliance with the Joint Commission on Accreditation of Healthcare Organizations' requirements.

ARTICLE VIII
SHARED GOVERNANCE

8.1 COMMUNITY MINISTRY BOARDS. This Corporation shares governance with its Community Ministry Boards as set forth in the Community Ministry Board Bylaws, as approved by the Board of Directors. Each of the Corporation's Ministries, as determined appropriate by the Board of Directors shall establish a Community Ministry Board to assist, consult with and advise management and this Corporation. The Community Ministry Board Bylaws shall be uniform for all Providence Ministries.

8.2 DELEGATED AUTHORITY. The Board of Directors may, from time to time, delegate certain Board responsibilities to the Community Ministry Boards as set forth in the Community Ministry Board Bylaws or by policy. In matters that have been delegated by the Board of Directors to the Community Ministry Boards, the Community Ministry Boards shall have full authority and be accountable to the Board of Directors with respect to the matters delegated and shall serve as the governing body of the Corporation's Ministries for fulfilling such delegated responsibilities consistent with applicable federal and state laws and regulations, meeting Medicare conditions of participation requirements, and fulfilling compliance with the Joint Commission on Accreditation of Healthcare Organizations' requirements.

8.3 ADVICE AND COUNSEL. The Community Ministry Board is responsible, as set forth in the Community Board Bylaws, for providing advice, counsel and direction to this Corporation for the Ministries for which it is accountable.

ARTICLE IX
VOTING UPON STOCK OF OTHER CORPORATIONS

Subject to the reserved rights set forth in Section 2.13, and unless otherwise ordered by the Board of Directors and subject to the direction, if any, given by the Board of Directors, any officer of this Corporation shall have full power and authority on behalf of the Corporation to vote either in person or by proxy at any meeting of stockholders of any corporation in which this Corporation may hold stock or otherwise have an opportunity to vote, and at such meeting may possess and exercise all the rights and powers incident to the ownership of such stock or membership which, as the owner thereof, this Corporation might have possessed and exercised if present.

ARTICLE X
DUALITY OF INTEREST

Any Member, Director, officer, employee, Community Board member or committee member having an interest in a transaction, contract or other matter presented to the Board of Directors or a committee thereof for authorization, approval or ratification shall provide prompt, full and frank disclosure of his or her interest to the Board or committee prior to its acting on such contract or transaction. The body to which such disclosure is made shall determine, by a majority vote, whether a duality or conflict of interest exists or can reasonably be construed to exist. If a conflict is deemed to exist, such person shall not vote on, nor use his or her personal

influence on, nor participate (other than to present factual information or to respond to questions) in the discussions or deliberations with respect to, such contract or transactions. Such person may be counted in determining the existence of a quorum at any meeting where the contract or transaction is under discussion or is being voted upon. The minutes of the meeting shall reflect the disclosure made, the vote thereon and, where applicable, the abstention from voting and participation, and whether a quorum is present. This Corporation may also adopt policies from time to time more clearly setting forth any requirements regarding disclosure and actions relating to duality or conflicts of interest.

ARTICLE XI
INDEMNIFICATION

11.1 DEFINITIONS. For the purposes of this Article XI:

11.1.1 "Agent" means any person who is or was a Director or officer of the Corporation, or is or was serving at the request of the Corporation as a Director or officer of another foreign or domestic corporation, partnership, joint venture, trust or other enterprise, or was a Director or officer of a foreign or domestic corporation which was a predecessor corporation of the Corporation or of another enterprise at the request of such predecessor corporation;

11.1.2 "Proceeding" means any threatened, pending or completed action or proceeding, whether civil, criminal, administrative or investigative;

11.1.3 "Expenses" includes, without limitation, attorneys' fees and any expenses of establishing a right to indemnification under Sections 11.4 or 11.5 (iii) of this Article XI.

11.2 INDEMNIFICATION IN THIRD PARTY ACTIONS. The Corporation shall indemnify any person who was or is a party or is threatened to be made a party to any proceeding (other than an action by or in the right of the Corporation to procure a judgment in its favor, an action brought under Section 5233 (Self-Dealing) of the California Nonprofit Corporation Law or an action brought by the Attorney General of the State of California (the "Attorney General") or a person granted relator status by the Attorney General for any breach of duty relating to assets held in charitable trust) by reason of the fact that he/she is or was an agent of the Corporation, against expenses, judgments, fines, settlements and other amounts actually and reasonably incurred in connection with such proceeding if he/she acted in good faith and in a manner he/she reasonably believed to be in the best interests of the Corporation and, in the case of a criminal proceeding, had no reasonable cause to believe his/her conduct was unlawful. The termination of any proceeding by judgment, order, settlement, conviction or upon a plea of nolo contendere or its equivalent shall not, of itself, create a presumption that the agent did not act in good faith and in a manner which he/she reasonably believed to be in the best interests of the Corporation or that the person had reasonable cause to believe that his/her conduct was unlawful.

11.3 INDEMNIFICATION IN DERIVATIVE ACTIONS. The Corporation shall indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action by or in the right of the Corporation, or brought under section 5233

(Self-Dealing) of the California Nonprofit Corporation Law or brought by the Attorney General or a person granted relator status by the Attorney General for breach of duty relating to assets held in charitable trust, to procure a judgment in its favor by reason of the fact that such person is or was an agent of the Corporation, against expenses actually and reasonably incurred by him/her in connection with the defense or settlement of such action if he/she acted in good faith, in a manner he/she believed to be in the best interests of the Corporation and with such care, including reasonable inquiry, as an ordinarily prudent person in a like position would use under similar circumstances. No indemnification shall be made under this Section 11.3:

11.3.1 In respect of any claim, issue or matter as to which such person shall have been adjudged to be liable to the Corporation in the performance of his/her duty to the Corporation, unless and only to the extent that the court in which such proceeding is or was pending shall determine upon application that, in view of all the circumstances of the case, such person is fairly and reasonably entitled to indemnity for the expenses which such court shall determine;

11.3.2 Of amounts paid in settling or otherwise disposing of a threatened or pending action, with or without court approval; or

11.3.3 Of expenses incurred in defending a threatened or pending action which is settled or otherwise disposed of without court approval, unless it is settled with the approval of the Attorney General.

11.4 EXPENSES IF SUCCESSFUL. To the extent that an agent of the Corporation has been successful on the merits in defense of any proceeding referred to in Sections 11.2 and 11.3 of this Article XI or in defense of any claim, issue or matter therein, the agent shall be indemnified against expenses actually and reasonably incurred by the agent in connection therewith. The Corporation shall provide notice to the Members prior to such indemnification.

11.5 AUTHORIZATION. Except as provided in Section 11.4 of this Article XI, any indemnification under this Article XI shall be made by the Corporation only if authorized in the specific case, upon a determination that indemnification of the agent is proper under the circumstances because the agent has met the applicable standard of conduct set forth in Sections 11.2 and 11.3 of this Article XI, by: (i) A majority vote of a quorum consisting of Directors who are not parties to such proceeding; (ii) Approval of the Members; or (iii) The court in which such proceeding is or was pending upon application made by the Corporation or the agent or the attorney or other person rendering services in connection with the defense, whether or not such application by thc agent, attorney or other person is opposed by the Corporation.

11.6 ADVANCE PAYMENT. Expenses incurred in defending any proceeding may be advanced by the Corporation prior to the final disposition of such proceeding upon receipt of an undertaking by or on behalf of the agent to repay such amount unless it shall be determined ultimately that the agent is entitled to be indemnified as authorized in this Article XI. The Corporation shall provide notice to the Members prior to any such advances.

11.7 NONEXCLUSIVITY. No provision made by the Corporation to indemnify it or its subsidiary's Directors or officers for the defense of any proceeding, whether contained in the

Articles of Incorporation, these Bylaws, a resolution by the Members or the Board of Directors, an agreement or otherwise, shall be valid unless consistent with this Article XI. Nothing contained in this Article XI shall affect any right to indemnification to which persons other than such Directors and officers may be entitled by contract or otherwise.

11.8 FORMS OF INDEMNIFICATIONS NOT PERMITTED. No indemnification or advance shall be made under this Article XI in any circumstances where it appears:

11.8.1 That it would be inconsistent with a provision of the Articles of Incorporation, these Bylaws or an agreement in effect at the time of the accrual of the alleged cause of action asserted in the proceeding in which the expenses were incurred or other amounts were paid, which prohibits or otherwise limits indemnification; or

11.8.2 That it would be inconsistent with any condition expressly imposed by a court in approving a settlement.

11.9 INSURANCE. The Corporation shall have the power to purchase and maintain insurance on behalf of any agent of the Corporation against any liability asserted against or incurred by the agent in such capacity or arising out of the agent's status as such whether or not the Corporation would have the power to indemnify the agent against such liability under the provisions of this Article XI, provided, however, that the Corporation shall have no power to purchase and maintain such insurance to indemnify any agent of the Corporation for a violation of Section 5233 (Self-Dealing) of the California Nonprofit Corporation Law.

11.10 NONAPPLICABILITY TO FIDUCIARIES OF EMPLOYEE BENEFIT PLANS. This Article XI does not apply to any proceeding against any trustee, investment manager or other fiduciary of an employee benefit plan in such person's capacity as such, even though such person may also be an agent of the Corporation as defined in Section 11.1 of this Article XI. The Corporation shall have power to indemnify such trustee, investment manager or other fiduciary to the extent permitted by Subdivision (f) of Section 207 of the California General Corporation Law.

11.11 PERMISSIVE INDEMNIFICATION. The Board of Directors may establish policies to indemnify members of the medical staff, advisory boards, employees and others providing service to the Corporation.

11.12 CALIFORNIA LAW. Notwithstanding the indemnification provided under this Article XI of the Bylaws, indemnification to any person by the Corporation shall only occur in compliance with the California Nonprofit Corporation Law.

ARTICLE XII
FISCAL YEAR

The fiscal year of this Corporation shall commence on January 1 and end on December 31, of each year.

ARTICLE XIII
PROHIBITION AGAINST SHARING IN CORPORATE EARNINGS

No Member, Director, officer, employee, committee member or other person connected or affiliated with this Corporation, and no other private individual, shall receive at any time any of the net earnings or pecuniary profit from the operations of this Corporation, provided that this Corporation shall not prevent the payment to any such person of such reasonable compensation for services rendered to or for this Corporation in effecting any of its purposes as such compensation shall be fixed by the Board of Directors; and no such person or persons shall possess any proprietary right in or to the property of this Corporation or be entitled to share in the distribution of any of the corporate assets upon dissolution of this Corporation.

ARTICLE XIV
DISSOLUTION OF THE CORPORATION

Upon dissolution of the Corporation, the Board of Directors shall, after paying or making provision for the payment of all of the liabilities of the Corporation, dispose of all of the assets of the Corporation to an organization or organizations organized and operated exclusively for charitable, educational, religious or scientific purposes as shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (or the corresponding provision of any future United States Internal Revenue Law), as the Members shall determine.

ARTICLE XV
INVESTMENTS

Except as otherwise provided in the Articles of Incorporation, this Corporation shall have the right to retain all or any part of any securities or property acquired by it in whatever manner, and to invest and reinvest any funds held by it, according to the judgment of the Board of Directors which judgment shall be exercised in a manner consistent with all laws applicable to such investments.

ARTICLE XVI
EXEMPT ACTIVITIES

Notwithstanding any other provisions of these bylaws, no Member, Director, officer, employee or agent of this Corporation shall take any action or carry out any activity by or on behalf of the Corporation not permitted to be taken or carried on without penalty by an organization exempt from federal taxation as now exists or as may hereafter be amended.

ARTICLE XVII
AMENDMENTS

The Members shall have the authority to make, alter, amend and repeal the Bylaws of the Corporation by a majority vote of the Members then serving, at a regular, or special meeting of the Members except as otherwise provided by law or as otherwise specified in these Bylaws. In addition, the Board of Directors shall regularly review these Bylaws and recommend any

revisions to these Bylaws to conform to applicable requirements of state or federal law and/or accreditation standards.

ARTICLE XVIII
MISCELLANEOUS PROVISIONS

18.1 CORPORATE SEAL. The Seal of this Corporation shall have inscribed the name of the Corporation and the words "Corporate Seal, Providence Health System-Southern California" provided, however, no contract, document or other instrument executed on behalf of this Corporation shall require the Corporate Seal to be affixed to such contract in order for such contract, document or instrument to be valid and binding.

18.2 DEPOSITORIES. All funds of the Corporation not otherwise employed shall be deposited from time to time to the credit of the Corporation in such banks, financial institutions, mutual funds or other depositories as the Board of Directors may designate.

18.3 CHECKS. All checks, drafts, or other orders for the payment of money issued in the name of the Corporation shall be signed by such officer or officers or person or persons (whether or not officers of Corporation) in such manner as shall from time to time be determined by the Board of Directors.

18.4 CONTRACTS AND INSTRUMENTS. Subject to any limitations contained in these bylaws or by resolution of the Board of Directors, all deeds, mortgages, bonds and other contracts or instruments of the Corporation shall be signed on behalf of this Corporation by the President/Chief Executive Officer or such other officers as may be designated by the Board from time to time.

18.5 AGENTS AND REPRESENTATIVES. The Board of Directors may appoint such agents and representatives of the Corporation with such powers and with the authority to perform such acts or duties on behalf of the Corporation as the Board of Directors may deem appropriate, consistent with these Bylaws, the Articles of Incorporation and applicable law.

18.6 ELECTRONIC COMMUNICATIONS. To the fullest extent permitted by law, the Members, Board of Directors and Board Committees may utilize electronic communications such as email, faxes and other electronic communications for purposes of distributing notices of meetings, voting by ballot or otherwise, executing unanimous written consents as otherwise authorized by these Bylaws, and for all other legitimate purposes of communicating.

* * *

Dated this __22nd__ day of __March_, 2006.



REVISED/RESTATED:

Date	*Section(s)*
3/22/06	2.1

11 Cal. Code Reg. Section 999.5(d)(4)(B)

Applicant's plan for use of the net proceeds after the close of the proposed transaction together with a statement explaining how the proposed plan is as consistent as possible with existing charitable purposes and complies with all applicable charitable trusts that govern use of applicant's assets. The plan must include any proposed amendments to the articles of incorporation or bylaws of the applicant or any entity related to the applicant that will control any of the proceeds from the proposed transfer

The proceeds from the Transaction will be controlled by Providence, which is the owner and operator of St. Elizabeth. Providence will utilize the proceeds to pay off any operating debts and liabilities (which will not be assumed by Ensign or their affiliates), including intercompany debts and liabilities incurred by Providence in connection with the ownership, management, and operations of St. Elizabeth prior to the closing of the Transaction.

In the event that there are remaining proceeds after the payment of such debts, although specific plans have not been identified, Providence is committed to using the proceeds of the Transaction in accordance with its charitable purpose and organizational mission, including to support initiatives that enable Providence to modernize and invest in high-quality, affordable care in the Los Angeles and Southern California region. No amendments to Providence's Articles of Incorporation or Bylaws are contemplated.

Title 11, California Code of Regulations, § 999.5(d)(5)

IMPACTS ON HEALTHCARE SERVICES

11 Cal. Code Reg. Section 999.5(d)(5)(A)

A copy of the two most recent "community needs assessments" prepared by applicant for any health facility or facility that provides similar healthcare that is the subject of the agreement or transaction

St. Elizabeth is a licensed skilled nursing facility; therefore, there are no Community Needs Assessments prepared by Providence for St. Elizabeth.

11 Cal. Code Reg. Section 999.5(d)(5)(B)

A description of all charity care provided in the last five years by each health facility or facility that provides similar healthcare that is the subject of the agreement or transaction. This description shall include annual total charity care spending; inpatient, outpatient and emergency room charity care spending; a description of how the amount of charity care spending was calculated; annual charity care inpatient discharges, outpatient visits, and emergency visits; a description of the types of charity care services provided annually; and a description of the policies, procedures, and eligibility requirements for the provision of charity care

As a general matter, Providence is committed to providing quality, compassionate to care to all it serves, regardless of coverage or ability to pay. Accordingly, St. Elizabeth provides charity and other uncompensated care to residents at the facility who have exhausted other payors on a case-by-case basis. St. Elizabeth is not an acute care hospital, and thus, Providence does not report charity and uncompensated care statistics, types of such care services, or related policies and procedures to any regulatory agency with respect to the operations of St. Elizabeth. If St. Elizabeth is unable to collect the revenue associated with the provision of services or the care provided, those services are considered uncollectible and written off as bad debt.

11 Cal. Code Reg. Section 999.5(d)(5)(C)

A description of all services provided by each health facility or facility that provides similar healthcare that is the subject of the agreement or transaction in the past five years to Medi-Cal patients, county indigent patients, and any other class of patients. This description shall include but not be limited to the type and volume of services provided, the payors for the services provided, the demographic characteristics of and zip code data for the patients served by the health facility or facility that provides similar healthcare, and the costs and revenues for the services provided.

St. Elizabeth offers a full complement of post-acute skilled nursing, rehabilitation, and related services, including to Medi-Cal patients, county indigent patients, and other types of patients. Additional detail regarding services provided by St. Elizabeth to Medi-Cal patients, county indigent patients and other types of patients in the past five years, including payor mix data, is attached to this Section 999.5(d)(5)(C) as follows:

- **Exhibit 9,** a copy of St. Elizabeth's skilled nursing facility license issued by the CDPH. Please note that CDPH has not provided a copy of the most recently renewed license; thus, the attached includes a copy of St. Elizabeth's license that reflects an expiration date of May 31, 2025, along with the renewal information for its license expiring on May 31, 2026, as reflected on CDPH's website.

- **Exhibit 10,** 2024 Annual Statistics Report for St. Elizabeth dated December 31, 2024.

- **Exhibit 11,** Medicare Cost Report Data for the fiscal years 2020-2023 (please note that the Report Data for 2024 is not yet available).

- **Exhibit 12,** Medi-Cal Cost Report Data for the fiscal years 2020-2023 (please note that the Report Data for 2024 is not yet available).

- **Exhibit 13,** Five Year Census Data Report for the fiscal years 2020-2024 and Monthly Census Report for May 2025.

EXHIBIT 9

SNF LICENSE

License: 920000070
Effective: 06/01/2024
Expires: 05/31/2025
Licensed Capacity: 52

State of California
Department of Public Health

In accordance with applicable provisions of the Health and Safety Code of California and its rules and regulations, the Department of Public Health hereby issues

this **License** *to*

Providence Health System - Southern California

to operate and maintain the following **Skilled Nursing Facility**

Providence St. Elizabeth Care Center
10425 Magnolia Blvd
North Hollywood, CA 91601-4109

Bed Classifications/Services/Stations
52 Skilled Nursing

This **LICENSE** is not transferable and is granted solely upon the following conditions, limitations and comments:
None

TOMÁS J. ARAGÓN, MD, DrPH
Director and State Public Health Officer

[redacted]
Joshua Williams, Staff Services Manager I

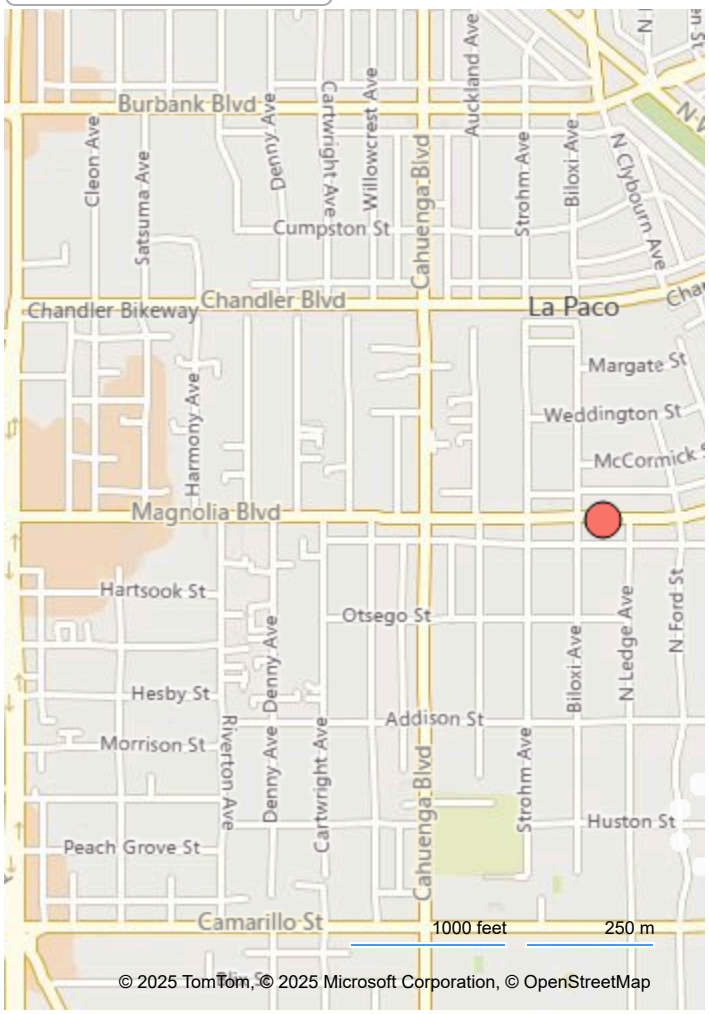
Refer Complaints regarding these facilities to: The California Department of Public Health, Licensing and Certification, L.A. Region 2 District Office, 14500 Roscoe Blvd, 6th Floor, Panorama City, CA 91402, (818) 672-2900

POST IN A PROMINENT PLACE

PHSSC 00210

PROVIDENCE ST. ELIZABETH CARE CENTER

Map | Street View



Facility Type:
Skilled Nursing Facility

10425 Magnolia Blvd

North Hollywood, CA 91601

★★☆☆☆
CMS Five-Star Rating

County: LOS ANGELES

Bed Count
52

License Status
Active

Accepts
Medicare / Medi-Cal

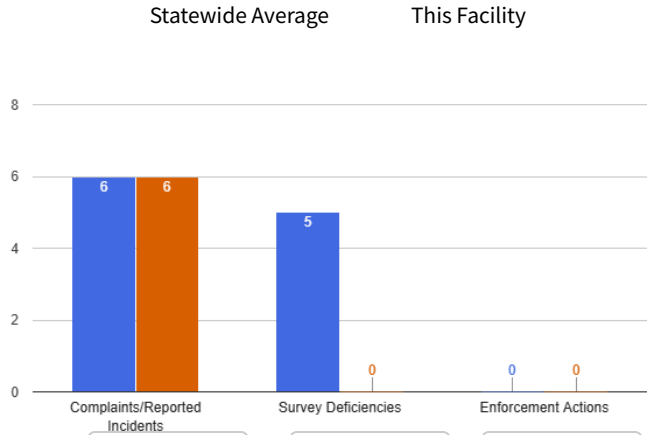
File a Complaint

Additional Services

None

2025 | 2024 | 2023 | 2022

Data for Current Year is refreshed quarterly



View Detail | View Detail | View Detail

Note: Statewide averages are based on facility type and size. (see more)

Facility Information

Export

L & C District Office Contact Information

L.A. Region 2 District Office
14500 Roscoe Blvd, 6th Floor
Panorama City, CA 91402
Phone Number: (818) 672-2900

License Information

Licensee:	Providence Health System - Southern California 501 S. Buena Vista Street Burbank, CA 91505	**License Number:** **License Facility ID:**	920000070 920000074
License Category:	Skilled Nursing Facility	**License Status:**	Active
Main Facility:	Yes	**Initial License Date:**	03/04/1959
Total Licensed Bed Count:	52 Skilled Nursing	**Effective Date:**	06/01/2025 to 05/31/2026
Type of Active Bed Count*:	52 Unspecified Skilled Nursing	**Licensee Type:**	Nonprofit Corp

*Discrepancies between Licensed bed count and Active bed count is due to beds in suspense status.

Certification Information

Provider Category:	NURSING HOME (NH)	**CCN Number :**	055192
Last Certification Inspection Status:	In Compliance	**NPI Number :**	1477647444
Certification Status:	Eligible to Participate	**Participation:**	Medicare / Medi-Cal
Approval Date:	11/26/2024	**Participation Date:**	06/01/1973

Accreditation Organization: Not Deemed

CMS Five-Star Ratings are provided by the Medicare.gov website.

Ownership/Operator Information

Licensee

Licensee 05/01/1996 to present Providence Health System - Southern California

Companies with any percentage of ownership

- Providence Health & Services
- Providence Health System - Southern California

Ownership Structure

First level of ownership

05/01/1996 to present Providence Health & Services (Nonprofit Corp) owns 100% of Providence Health System - Southern California (Nonprofit Corp)

Property Owner

06/11/2006 to present Providence Health & Services

Management Company

06/01/2025 to present West Star Healthcare LLC

EXHIBIT 10

ANNUAL STATISTICS REPORT

PSECC
January-2024

CENSUS	Day	Ministry INPUT CENSUS SNF	Total	Ministry INPUT Actual Census by Payer Type Private	Medicare	Medicaid	Comm	Total	Budget by Payer Type Private	Medicare	Medicaid	Comm/M C Ins	Total	Avail	Variance (Below)/Above Private	Medicare	Medicaid	MC Ins	Total	to Avail
									327.36	518.36	13.64	504.64	1364.00							
Date	1	46	46	10	14	15	7	46	11	17	0	16	44.0	48.0	(1)	(3)	15	(9)	2	(2)
	2	46	46	10	14	15	7	46	11	17	0	16	44.0	48.0	(1)	(3)	15	(9)	2	(2)
	3	44	44	10	13	15	6	44	11	17	0	16	44.0	48.0	(1)	(4)	15	(10)	0	(4)
	4	45	45	11	14	15	5	45	11	17	0	16	44.0	48.0	0	(3)	15	(11)	1	(3)
	5	46	46	11	14	15	6	46	11	17	0	16	44.0	48.0	0	(3)	15	(10)	2	(2)
	6	45	45	12	12	15	6	45	11	17	0	16	44.0	48.0	1	(5)	15	(10)	1	(3)
	7	45	45	12	12	15	6	45	11	17	0	16	44.0	48.0	1	(5)	15	(10)	1	(3)
	8	45	45	12	12	15	6	45	11	17	0	16	44.0	48.0	1	(5)	15	(10)	1	(3)
	9	44	44	12	12	15	5	44	11	17	0	16	44.0	48.0	1	(5)	15	(11)	0	(4)
	10	43	43	11	12	15	5	43	11	17	0	16	44.0	48.0	0	(5)	15	(11)	(1)	(5)
	11	41	41	12	10	15	4	41	11	17	0	16	44.0	48.0	1	(7)	15	(12)	(3)	(7)
	12	40	40	11	9	16	4	40	11	17	0	16	44.0	48.0	0	(8)	16	(12)	(4)	(8)
	13	37	37	12	6	16	3	37	11	17	0	16	44.0	48.0	1	(11)	16	(13)	(7)	(11)
	14	37	37	12	6	16	3	37	11	17	0	16	44.0	48.0	1	(11)	16	(13)	(7)	(11)
	15	36	36	11	6	16	3	36	11	17	0	16	44.0	48.0	0	(11)	16	(13)	(8)	(12)
	16	37	37	11	6	15	5	37	11	17	0	16	44.0	48.0	0	(11)	15	(11)	(7)	(11)
	17	36	36	11	5	15	5	36	11	17	0	16	44.0	48.0	0	(12)	15	(11)	(8)	(12)
	18	36	36	11	5	15	5	36	11	17	0	16	44.0	48.0	0	(12)	15	(11)	(8)	(12)
	19	37	37	11	6	14	6	37	11	17	0	16	44.0	48.0	0	(11)	14	(10)	(7)	(11)
	20	37	37	11	6	14	6	37	11	17	0	16	44.0	48.0	0	(11)	14	(10)	(7)	(11)
	21	37	37	11	6	14	6	37	11	17	0	16	44.0	48.0	0	(11)	14	(10)	(7)	(11)
	22	36	36	11	5	14	6	36	11	17	0	16	44.0	48.0	0	(12)	14	(10)	(8)	(12)
	23	37	37	11	5	15	6	37	11	17	0	16	44.0	48.0	0	(12)	15	(10)	(7)	(11)
	24	40	40	11	6	16	7	40	11	17	0	16	44.0	48.0	0	(11)	16	(9)	(4)	(8)
	25	39	39	11	4	17	7	39	11	17	0	16	44.0	48.0	0	(13)	17	(9)	(5)	(9)
	26	38	38	11	3	17	7	38	11	17	0	16	44.0	48.0	0	(14)	17	(9)	(6)	(10)
	27	37	37	11	3	17	6	37	11	17	0	16	44.0	48.0	0	(14)	17	(10)	(7)	(11)
	28	37	37	11	3	17	6	37	11	17	0	16	44.0	48.0	0	(14)	17	(10)	(7)	(11)
	29	39	39	11	4	17	7	39	11	17	0	16	44.0	48.0	0	(13)	17	(9)	(5)	(9)
	30	41	41	11	5	17	8	41	11	17	0	16	44.0	48.0	0	(12)	17	(8)	(3)	(7)
	31	41	41	11	5	17	8	41	11	17	0	16	44.0	48.0	0	(12)	17	(8)	(3)	(7)
Total Resident Days		1245	1245	345	243	480	177	1245	327.4	518.4	13.6	504.6	1364							
MTD ADC		40.2	40.2																	
Capacity		48.0	48.0																	
Budgeted #		44.0	44.0																	
Budgeted %		91.7%	91.7%																	
MTD Variance		(3.8)	(3.8)																	
Month %		83.7%	83.7%																	

PSECC
February-2024

CENSUS

Ministry INPUT

Day	CENSUS SNF	CENSUS Total	Actual Census by Payer Type: Private	Medicare	Medicaid	Comm	Total
Date 1	41	41	12	5	16	8	41
2	40	40	13	5	15	7	40
3	40	40	13	5	15	7	40
4	40	40	13	5	15	7	40
5	41	41	13	6	15	7	41
6	42	42	14	6	15	7	42
7	42	42	14	6	15	7	42
8	44	44	14	7	15	8	44
9	43	43	14	7	15	7	43
10	43	43	14	7	15	7	43
11	44	44	14	8	15	7	44
12	43	43	12	8	16	7	43
13	42	42	12	8	15	7	42
14	42	42	12	8	15	7	42
15	44	44	12	9	15	8	44
16	44	44	11	11	15	7	44
17	44	44	11	11	15	7	44
18	44	44	12	11	15	6	44
19	45	45	13	11	15	6	45
20	43	43	13	9	15	6	43
21	43	43	13	9	15	6	43
22	46	46	14	10	15	7	46
23	46	46	14	9	15	8	46
24	46	46	14	9	15	8	46
25	46	46	14	9	15	8	46
26	46	46	14	9	15	8	46
27	47	47	14	10	15	8	47
28	47	47	14	10	15	8	47
29	47	47	15	10	15	7	47
							0
							0
Total Resident Days	1265	1265	382	238	437	208	1265
MTD ADC	43.6	43.6					
Capacity	48.0	48.0					
Budgeted #	44.0	44.0					
Budgeted %	91.7%	91.7%					
MTD Variance	(0.4)	(0.4)					
Month %	90.9%	90.9%					

Ministry INPUT

Budget by Payer Type	Private	Medicare	Medicaid	Comm/M C Ins	Total	Avail
	306.24	484.92	12.76	472.08	1276.00	
Date 1	11	17	0	16	44.0	48.0
2	11	17	0	16	44.0	48.0
3	11	17	0	16	44.0	48.0
4	11	17	0	16	44.0	48.0
5	11	17	0	16	44.0	48.0
6	11	17	0	16	44.0	48.0
7	11	17	0	16	44.0	48.0
8	11	17	0	16	44.0	48.0
9	11	17	0	16	44.0	48.0
10	11	17	0	16	44.0	48.0
11	11	17	0	16	44.0	48.0
12	11	17	0	16	44.0	48.0
13	11	17	0	16	44.0	48.0
14	11	17	0	16	44.0	48.0
15	11	17	0	16	44.0	48.0
16	11	17	0	16	44.0	48.0
17	11	17	0	16	44.0	48.0
18	11	17	0	16	44.0	48.0
19	11	17	0	16	44.0	48.0
20	11	17	0	16	44.0	48.0
21	11	17	0	16	44.0	48.0
22	11	17	0	16	44.0	48.0
23	11	17	0	16	44.0	48.0
24	11	17	0	16	44.0	48.0
25	11	17	0	16	44.0	48.0
26	11	17	0	16	44.0	48.0
27	11	17	0	16	44.0	48.0
28	11	17	0	16	44.0	48.0
29	11	17	0	16	44.0	48.0
Total Resident Days	306.2	484.9	12.8	472.1	1276	

Variance (Below)/Above	Private	Medicare	Medicaid	MC Ins	Total	to Avail
Date 1	1	(12)	16	(8)	(3)	(7)
2	2	(12)	15	(9)	(4)	(8)
3	2	(12)	15	(9)	(4)	(8)
4	2	(12)	15	(9)	(4)	(8)
5	2	(11)	15	(9)	(3)	(7)
6	3	(11)	15	(9)	(2)	(6)
7	3	(11)	15	(9)	(2)	(6)
8	3	(10)	15	(8)	0	(4)
9	3	(10)	15	(9)	(1)	(5)
10	3	(10)	15	(9)	(1)	(5)
11	3	(9)	15	(9)	0	(4)
12	1	(9)	16	(9)	(1)	(5)
13	1	(9)	15	(9)	(2)	(6)
14	1	(9)	15	(9)	(2)	(6)
15	1	(8)	15	(8)	0	(4)
16	0	(6)	15	(9)	0	(4)
17	0	(6)	15	(9)	0	(4)
18	1	(6)	15	(10)	0	(4)
19	2	(6)	15	(10)	1	(3)
20	2	(8)	15	(10)	(1)	(5)
21	2	(8)	15	(10)	(1)	(5)
22	3	(7)	15	(9)	2	(2)
23	3	(8)	15	(8)	2	(2)
24	3	(8)	15	(8)	2	(2)
25	3	(8)	15	(8)	2	(2)
26	3	(8)	15	(8)	2	(2)
27	3	(7)	15	(8)	3	(1)
28	3	(7)	15	(8)	3	(1)
29	4	(7)	15	(9)	3	(1)

PSECC
March-2024

Ministry INPUT

CENSUS	Day	CENSUS SNF	CENSUS Total	Actual Census by Payer Type: Private	Medicare	Medicaid	Comm	Total
Date	1	47	47	14	11	15	7	47
	2	47	47	14	11	15	7	47
	3	47	47	14	11	15	7	47
	4	47	47	14	11	15	7	47
	5	44	44	14	9	15	6	44
	6	45	45	14	10	15	6	45
	7	44	44	14	10	15	4	43
	8	43	43	14	9	15	5	43
	9	42	42	15	9	14	4	42
	10	42	42	15	9	14	4	42
	11	43	43	15	10	14	4	43
	12	44	44	15	10	14	5	44
	13	44	44	15	10	14	5	44
	14	44	44	15	11	14	4	44
	15	45	45	15	11	14	5	45
	16	45	45	15	11	14	5	45
	17	45	45	15	11	14	5	45
	18	44	44	14	11	14	5	44
	19	43	43	14	9	14	6	43
	20	45	45	14	10	15	6	45
	21	45	45	14	10	15	6	45
	22	45	45	13	10	15	7	45
	23	44	44	13	10	15	6	44
	24	44	44	13	10	15	6	44
	25	43	43	12	10	15	6	43
	26	44	44	12	10	15	7	44
	27	45	45	12	11	15	7	45
	28	46	46	13	12	15	6	46
	29	45	45	13	10	15	7	45
	30	45	45	13	10	15	7	45
	31	43	43	13	8	15	7	43
Total Resident Days		1379	1379	430	315	454	179	1378

Ministry INPUT

Budget by Payer Type	Private	Medicare	Medicaid	Comm/M C Ins	Total	Avail
	327.36	**518.36**	**13.64**	**504.64**	**1364.00**	
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
Total Resident Days	327.4	518.4	13.6	504.6	1364	

Variance (Below)/Above	Private	Medicare	Medicaid	MC Ins	Total	to Avail
	3	(6)	15	(9)	3	(1)
	3	(6)	15	(9)	3	(1)
	3	(6)	15	(9)	3	(1)
	3	(6)	15	(9)	3	(1)
	3	(8)	15	(10)	0	(4)
	3	(7)	15	(10)	1	(3)
	3	(7)	15	(12)	(1)	(4)
	3	(8)	15	(11)	(1)	(5)
	4	(8)	14	(12)	(2)	(6)
	4	(8)	14	(12)	(2)	(6)
	4	(7)	14	(12)	(1)	(5)
	4	(7)	14	(11)	0	(4)
	4	(7)	14	(11)	0	(4)
	4	(6)	14	(12)	0	(4)
	4	(6)	14	(11)	1	(3)
	4	(6)	14	(11)	1	(3)
	4	(6)	14	(11)	1	(3)
	3	(6)	14	(11)	0	(4)
	3	(8)	14	(10)	(1)	(5)
	3	(7)	15	(10)	1	(3)
	3	(7)	15	(10)	1	(3)
	2	(7)	15	(9)	1	(3)
	2	(7)	15	(10)	0	(4)
	2	(7)	15	(10)	0	(4)
	1	(7)	15	(10)	(1)	(5)
	1	(7)	15	(9)	0	(4)
	1	(6)	15	(9)	1	(3)
	2	(5)	15	(10)	2	(2)
	2	(7)	15	(9)	1	(3)
	2	(7)	15	(9)	1	(3)
	2	(9)	15	(9)	(1)	(5)

MTD ADC	44.5	44.5
Capacity	48.0	48.0
Budgeted #	44.0	44.0
Budgeted %	91.7%	91.7%
MTD Variance	0.5	0.5
Month %	92.7%	92.7%

PSECC
April-2024

Ministry INPUT

Ministry INPUT

CENSUS	Day	CENSUS SNF	CENSUS Total	Actual Census by Payer Type: Private	Medicare	Medicaid	Comm	Total	Budget by Payer Type: Private	Medicare	Medicaid	Comm/M C Ins	Total	Avail	Variance (Below)/Above: Private	Medicare	Medicaid	MC Ins	Total	to Avail
									316.80	501.64	13.20	488.36	1320.00							
Date	1	42	42	13	7	15	7	42	11	17	0	16	44.0	48.0	2	(10)	15	(9)	(2)	(6)
	2	43	43	12	8	15	8	43	11	17	0	16	44.0	48.0	1	(9)	15	(8)	(1)	(5)
	3	43	43	12	8	15	8	43	11	17	0	16	44.0	48.0	1	(9)	15	(8)	(1)	(5)
	4	43	43	12	8	15	8	43	11	17	0	16	44.0	48.0	1	(9)	15	(8)	(1)	(5)
	5	43	43	11	8	15	9	43	11	17	0	16	44.0	48.0	0	(9)	15	(7)	(1)	(5)
	6	42	42	11	8	15	8	42	11	17	0	16	44.0	48.0	0	(9)	15	(8)	(2)	(6)
	7	42	42	11	8	15	8	42	11	17	0	16	44.0	48.0	0	(9)	15	(8)	(2)	(6)
	8	42	42	11	9	15	7	42	11	17	0	16	44.0	48.0	0	(8)	15	(9)	(2)	(6)
	9	42	42	11	9	15	7	42	11	17	0	16	44.0	48.0	0	(8)	15	(9)	(2)	(6)
	10	44	44	11	11	15	7	44	11	17	0	16	44.0	48.0	0	(6)	15	(9)	0	(4)
	11	44	44	11	12	15	6	44	11	17	0	16	44.0	48.0	0	(5)	15	(10)	0	(4)
	12	44	44	11	12	14	7	44	11	17	0	16	44.0	48.0	0	(5)	14	(9)	0	(4)
	13	44	44	11	12	14	7	44	11	17	0	16	44.0	48.0	0	(5)	14	(9)	0	(4)
	14	44	44	11	12	14	7	44	11	17	0	16	44.0	48.0	0	(5)	14	(9)	0	(4)
	15	44	44	11	12	14	7	44	11	17	0	16	44.0	48.0	0	(5)	14	(9)	0	(4)
	16	44	44	11	12	14	7	44	11	17	0	16	44.0	48.0	0	(5)	14	(9)	0	(4)
	17	44	44	11	12	14	7	44	11	17	0	16	44.0	48.0	0	(5)	14	(9)	0	(4)
	18	46	46	11	13	14	8	46	11	17	0	16	44.0	48.0	0	(4)	14	(8)	2	(2)
	19	46	46	11	13	14	8	46	11	17	0	16	44.0	48.0	0	(4)	14	(8)	2	(2)
	20	45	45	11	12	15	7	45	11	17	0	16	44.0	48.0	0	(5)	15	(9)	1	(3)
	21	45	45	11	12	15	7	45	11	17	0	16	44.0	48.0	0	(5)	15	(9)	1	(3)
	22	43	43	11	11	15	6	43	11	17	0	16	44.0	48.0	0	(6)	15	(10)	(1)	(5)
	23	44	44	11	12	15	6	44	11	17	0	16	44.0	48.0	0	(5)	15	(10)	0	(4)
	24	47	47	11	14	15	7	47	11	17	0	16	44.0	48.0	0	(3)	15	(9)	3	(1)
	25	43	43	11	11	15	6	43	11	17	0	16	44.0	48.0	0	(6)	15	(10)	(1)	(5)
	26	43	43	11	11	15	6	43	11	17	0	16	44.0	48.0	0	(6)	15	(10)	(1)	(5)
	27	42	42	11	11	15	5	42	11	17	0	16	44.0	48.0	0	(6)	15	(11)	(2)	(6)
	28	42	42	11	11	15	5	42	11	17	0	16	44.0	48.0	0	(6)	15	(11)	(2)	(6)
	29	42	42	11	11	15	5	42	11	17	0	16	44.0	48.0	0	(6)	15	(11)	(2)	(6)
	30	44	44	11	13	15	5	44	11	17	0	16	44.0	48.0	0	(4)	15	(11)	0	(4)
								0												
Total Resident Days		1306	1306	335	323	442	206	1306	316.8	501.6	13.2	488.4	1320							
MTD ADC		43.5	43.5																	
Capacity		48.0	48.0																	
Budgeted #		44.0	44.0																	
Budgeted %		91.7%	91.7%																	
MTD Variance		(0.5)	(0.5)																	
Month %		90.7%	90.7%																	

PSECC
May-2024

Ministry INPUT

CENSUS	Day	CENSUS SNF	CENSUS Total	Actual Census by Payer Type: Private	Medicare	Medicaid	Comm	Total	Budget by Payer Type: Private	Medicare	Medicaid	Comm/M C Ins	Total	Avail	Variance (Below)/Above: Private	Medicare	Medicaid	MC Ins	Total	to Avail
									327.36	518.36	13.64	504.64	1364.00							
Date	1	45	45	10	14	16	5	45	11	17	0	16	44.0	48.0	(1)	(3)	16	(11)	1	(3)
	2	44	44	10	14	16	4	44	11	17	0	16	44.0	48.0	(1)	(3)	16	(12)	0	(4)
	3	44	44	10	14	16	4	44	11	17	0	16	44.0	48.0	(1)	(3)	16	(12)	0	(4)
	4	42	42	10	12	16	4	42	11	17	0	16	44.0	48.0	(1)	(5)	16	(12)	(2)	(6)
	5	42	42	10	12	16	4	42	11	17	0	16	44.0	48.0	(1)	(5)	16	(12)	(2)	(6)
	6	41	41	10	11	16	4	41	11	17	0	16	44.0	48.0	(1)	(6)	16	(12)	(3)	(7)
	7	41	41	9	11	16	5	41	11	17	0	16	44.0	48.0	(2)	(6)	16	(11)	(3)	(7)
	8	40	40	9	11	16	4	40	11	17	0	16	44.0	48.0	(2)	(6)	16	(12)	(4)	(8)
	9	44	44	9	13	16	6	44	11	17	0	16	44.0	48.0	(2)	(4)	16	(10)	0	(4)
	10	45	45	9	15	16	5	45	11	17	0	16	44.0	48.0	(2)	(2)	16	(11)	1	(3)
	11	45	45	9	15	16	5	45	11	17	0	16	44.0	48.0	(2)	(2)	16	(11)	1	(3)
	12	45	45	9	15	16	5	45	11	17	0	16	44.0	48.0	(2)	(2)	16	(11)	1	(3)
	13	45	45	9	15	16	5	45	11	17	0	16	44.0	48.0	(2)	(2)	16	(11)	1	(3)
	14	46	46	8	15	17	6	46	11	17	0	16	44.0	48.0	(3)	(2)	17	(10)	2	(2)
	15	46	46	8	15	17	6	46	11	17	0	16	44.0	48.0	(3)	(2)	17	(10)	2	(2)
	16	46	46	8	15	17	6	46	11	17	0	16	44.0	48.0	(3)	(2)	17	(10)	2	(2)
	17	46	46	8	15	17	6	46	11	17	0	16	44.0	48.0	(3)	(2)	17	(10)	2	(2)
	18	45	45	8	14	17	6	45	11	17	0	16	44.0	48.0	(3)	(3)	17	(10)	1	(3)
	19	44	44	8	14	16	6	44	11	17	0	16	44.0	48.0	(3)	(3)	16	(10)	0	(4)
	20	43	43	8	14	16	5	43	11	17	0	16	44.0	48.0	(3)	(3)	16	(11)	(1)	(5)
	21	42	42	8	13	16	5	42	11	17	0	16	44.0	48.0	(3)	(4)	16	(11)	(2)	(6)
	22	42	42	8	13	16	5	42	11	17	0	16	44.0	48.0	(3)	(4)	16	(11)	(2)	(6)
	23	42	42	8	13	16	5	42	11	17	0	16	44.0	48.0	(3)	(4)	16	(11)	(2)	(6)
	24	41	41	7	13	16	5	41	11	17	0	16	44.0	48.0	(4)	(4)	16	(11)	(3)	(7)
	25	40	40	7	13	16	4	40	11	17	0	16	44.0	48.0	(4)	(4)	16	(12)	(4)	(8)
	26	40	40	7	13	16	4	40	11	17	0	16	44.0	48.0	(4)	(4)	16	(12)	(4)	(8)
	27	39	39	7	13	16	3	39	11	17	0	16	44.0	48.0	(4)	(4)	16	(13)	(5)	(9)
	28	41	41	7	15	16	3	41	11	17	0	16	44.0	48.0	(4)	(2)	16	(13)	(3)	(7)
	29	41	41	7	15	16	3	41	11	17	0	16	44.0	48.0	(4)	(2)	16	(13)	(3)	(7)
	30	41	41	7	15	17	2	41	11	17	0	16	44.0	48.0	(4)	(2)	17	(14)	(3)	(7)
	31	43	43	7	15	17	4	43	11	17	0	16	44.0	48.0	(4)	(2)	17	(12)	(1)	(5)
Total Resident Days		1331	1331	259	425	503	144	1331	327.4	518.4	13.6	504.6	1364							
MTD ADC		42.9	42.9																	
Capacity		48.0	48.0																	
Budgeted #		44.0	44.0																	
Budgeted %		91.7%	91.7%																	
MTD Variance		(1.1)	(1.1)																	
Month %		89.4%	89.4%																	

PSECC
June-2024

Ministry INPUT

CENSUS	Day	CENSUS SNF	CENSUS Total	Actual Census by Payer Type: Private	Medicare	Medicaid	Comm	Total
Date	1	42	42	8	13	17	4	42
	2	43	43	9	13	17	4	43
	3	43	43	9	13	17	4	43
	4	42	42	9	12	17	4	42
	5	41	41	8	12	17	4	41
	6	43	43	9	12	17	5	43
	7	43	43	8	13	17	5	43
	8	42	42	8	13	17	4	42
	9	42	42	8	13	17	4	42
	10	41	41	8	13	16	4	41
	11	40	40	8	13	16	3	40
	12	40	40	8	13	16	3	40
	13	39	39	8	13	16	2	39
	14	42	42	9	15	16	2	42
	15	42	42	9	15	16	2	42
	16	43	43	9	15	16	3	43
	17	43	43	9	15	16	3	43
	18	43	43	9	15	16	3	43
	19	43	43	9	15	16	3	43
	20	43	43	9	15	16	3	43
	21	44	44	9	16	16	3	44
	22	44	44	9	16	16	3	44
	23	43	43	9	16	15	3	43
	24	44	44	9	16	15	4	44
	25	44	44	9	16	15	4	44
	26	43	43	10	14	15	4	43
	27	42	42	10	14	15	3	42
	28	44	44	10	15	15	4	44
	29	42	42	9	14	15	4	42
	30	42	42	10	14	15	3	42
								0
Total Resident Days		1272	1272	265	422	481	104	1272
MTD ADC		42.4	42.4					
Capacity		48.0	48.0					
Budgeted #		44.0	44.0					
Budgeted %		91.7%	91.7%					
MTD Variance		(1.6)	(1.6)					
Month %		88.3%	88.3%					

Ministry INPUT

Budget by Payer Type	Private	Medicare	Medicaid	Comm/M C Ins	Total	Avail
	316.80	501.64	13.20	488.36	1320.00	
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	11	17	0	16	44.0	48.0
	316.8	501.6	13.2	488.4	1320	

Variance (Below)/Above	Private	Medicare	Medicaid	MC Ins	Total	to Avail
	(3)	(4)	17	(12)	(2)	(6)
	(2)	(4)	17	(12)	(1)	(5)
	(2)	(4)	17	(12)	(1)	(5)
	(2)	(5)	17	(12)	(2)	(6)
	(3)	(5)	17	(12)	(3)	(7)
	(2)	(5)	17	(11)	(1)	(5)
	(3)	(4)	17	(11)	(1)	(5)
	(3)	(4)	17	(12)	(2)	(6)
	(3)	(4)	17	(12)	(2)	(6)
	(3)	(4)	16	(12)	(3)	(7)
	(3)	(4)	16	(13)	(4)	(8)
	(3)	(4)	16	(13)	(4)	(8)
	(3)	(4)	16	(14)	(5)	(9)
	(2)	(2)	16	(14)	(2)	(6)
	(2)	(2)	16	(14)	(2)	(6)
	(2)	(2)	16	(13)	(1)	(5)
	(2)	(2)	16	(13)	(1)	(5)
	(2)	(2)	16	(13)	(1)	(5)
	(2)	(2)	16	(13)	(1)	(5)
	(2)	(1)	16	(13)	0	(4)
	(2)	(1)	16	(13)	0	(4)
	(2)	(1)	15	(13)	(1)	(5)
	(2)	(1)	15	(12)	0	(4)
	(2)	(1)	15	(12)	0	(4)
	(1)	(3)	15	(12)	(1)	(5)
	(1)	(3)	15	(13)	(2)	(6)
	(1)	(2)	15	(12)	0	(4)
	(2)	(3)	15	(12)	(2)	(6)
	(1)	(3)	15	(13)	(2)	(6)

PSECC
July-2024

Ministry INPUT

CENSUS	Day	CENSUS SNF	CENSUS Total	Actual Census by Payer Type: Private	Medicare	Medicaid	Comm	Total
Date	1	43	43	7	16	15	5	43
	2	44	44	7	17	15	5	44
	3	41	41	7	15	14	5	41
	4	42	42	7	16	14	5	42
	5	43	43	7	17	14	5	43
	6	42	42	7	16	14	5	42
	7	42	42	7	16	14	5	42
	8	42	42	7	16	14	5	42
	9	41	41	7	16	14	4	41
	10	43	43	7	18	14	4	43
	11	43	43	7	18	14	4	43
	12	43	43	7	17	14	4	42
	13	42	42	7	17	14	4	42
	14	42	42	7	17	14	4	42
	15	42	42	7	17	14	4	42
	16	42	42	7	16	14	5	42
	17	41	41	7	15	14	5	41
	18	41	41	7	15	14	5	41
	19	42	42	8	15	14	5	42
	20	42	42	8	15	14	5	42
	21	42	42	8	15	14	5	42
	22	41	41	7	15	14	5	41
	23	40	40	7	15	14	4	40
	24	40	40	7	15	14	4	40
	25	39	39	7	14	14	4	39
	26	38	38	7	14	13	4	38
	27	37	37	7	14	13	3	37
	28	37	37	7	14	13	3	37
	29	39	39	7	16	13	3	39
	30	38	38	7	15	13	3	38
	31	37	37	7	14	13	3	37
Total Resident Days		1271	1271	220	486	430	134	1270

Ministry INPUT

Budget by Payer Type	Private	Medicare	Medicaid	Comm/M C Ins	Total	Avail
	327.36	**518.36**	**13.64**	**504.64**	**1364.00**	
Date 1	11	17	0	16	44.0	48.0
2	11	17	0	16	44.0	48.0
3	11	17	0	16	44.0	48.0
4	11	17	0	16	44.0	48.0
5	11	17	0	16	44.0	48.0
6	11	17	0	16	44.0	48.0
7	11	17	0	16	44.0	48.0
8	11	17	0	16	44.0	48.0
9	11	17	0	16	44.0	48.0
10	11	17	0	16	44.0	48.0
11	11	17	0	16	44.0	48.0
12	11	17	0	16	44.0	48.0
13	11	17	0	16	44.0	48.0
14	11	17	0	16	44.0	48.0
15	11	17	0	16	44.0	48.0
16	11	17	0	16	44.0	48.0
17	11	17	0	16	44.0	48.0
18	11	17	0	16	44.0	48.0
19	11	17	0	16	44.0	48.0
20	11	17	0	16	44.0	48.0
21	11	17	0	16	44.0	48.0
22	11	17	0	16	44.0	48.0
23	11	17	0	16	44.0	48.0
24	11	17	0	16	44.0	48.0
25	11	17	0	16	44.0	48.0
26	11	17	0	16	44.0	48.0
27	11	17	0	16	44.0	48.0
28	11	17	0	16	44.0	48.0
29	11	17	0	16	44.0	48.0
30	11	17	0	16	44.0	48.0
31	11	17	0	16	44.0	48.0
Total Resident Days	327.4	518.4	13.6	504.6	1364	

Variance (Below)/Above	Private	Medicare	Medicaid	MC Ins	Total	to Avail
Date 1	(4)	(1)	15	(11)	(1)	(5)
2	(4)	0	15	(11)	0	(4)
3	(4)	(2)	14	(11)	(3)	(7)
4	(4)	(1)	14	(11)	(2)	(6)
5	(4)	0	14	(11)	(1)	(5)
6	(4)	(1)	14	(11)	(2)	(6)
7	(4)	(1)	14	(11)	(2)	(6)
8	(4)	(1)	14	(11)	(2)	(6)
9	(4)	(1)	14	(12)	(3)	(7)
10	(4)	1	14	(12)	(1)	(5)
11	(4)	1	14	(12)	(1)	(5)
12	(4)	0	14	(12)	(2)	(5)
13	(4)	0	14	(12)	(2)	(6)
14	(4)	0	14	(12)	(2)	(6)
15	(4)	0	14	(12)	(2)	(6)
16	(4)	(1)	14	(11)	(2)	(6)
17	(4)	(2)	14	(11)	(3)	(7)
18	(4)	(2)	14	(11)	(3)	(7)
19	(3)	(2)	14	(11)	(2)	(6)
20	(3)	(2)	14	(11)	(2)	(6)
21	(3)	(2)	14	(11)	(2)	(6)
22	(4)	(2)	14	(11)	(3)	(7)
23	(4)	(2)	14	(12)	(4)	(8)
24	(4)	(2)	14	(12)	(4)	(8)
25	(4)	(3)	14	(12)	(5)	(9)
26	(4)	(3)	13	(12)	(6)	(10)
27	(4)	(3)	13	(13)	(7)	(11)
28	(4)	(3)	13	(13)	(7)	(11)
29	(4)	(1)	13	(13)	(5)	(9)
30	(4)	(2)	13	(13)	(6)	(10)
31	(4)	(3)	13	(13)	(7)	(11)

MTD ADC	41.0	41.0
Capacity	48.0	48.0
Budgeted #	44.0	44.0
Budgeted %	91.7%	91.7%
MTD Variance	(3.0)	(3.0)
Month %	85.4%	85.4%

PSECC
August-2024

Ministry INPUT

CENSUS	Day	CENSUS SNF	CENSUS Total	Actual Census by Payer Type: Private	Medicare	Medicaid	Comm	Total
Date	1	36	36	7	12	14	3	36
	2	37	37	7	12	14	4	37
	3	36	36	7	11	14	4	36
	4	36	36	7	11	14	4	36
	5	37	37	7	12	14	4	37
	6	37	37	7	11	14	5	37
	7	38	38	7	12	14	5	38
	8	38	38	7	12	14	5	38
	9	40	40	7	14	14	5	40
	10	40	40	7	14	14	5	40
	11	41	41	7	15	14	5	41
	12	41	41	7	15	14	5	41
	13	41	41	8	14	14	5	41
	14	40	40	8	14	14	4	40
	15	43	43	9	16	14	4	43
	16	44	44	9	16	14	5	44
	17	44	44	9	16	14	5	44
	18	42	42	9	15	13	5	42
	19	42	42	9	15	13	5	42
	20	45	45	8	19	13	5	45
	21	45	45	8	19	13	5	45
	22	45	45	8	19	13	5	45
	23	46	46	8	19	13	6	46
	24	45	45	8	19	13	5	45
	25	44	44	8	19	12	5	44
	26	44	44	8	19	12	5	44
	27	45	45	9	17	12	7	45
	28	44	44	9	16	13	6	44
	29	45	45	9	16	13	7	45
	30	44	44	9	16	13	6	44
	31	43	43	9	16	13	5	43
Total Resident Days		1288	1288	246	471	417	154	1288
MTD ADC		41.5	41.5					
Capacity		48.0	48.0					
Budgeted #		44.0	44.0					
Budgeted %		91.7%	91.7%					
MTD Variance		(2.5)	(2.5)					
Month %		86.6%	86.6%					

Ministry INPUT

Budget by Payer Type	Private	Medicare	Medicaid	Comm/M C Ins	Total	Avail
	327.36	518.36	13.64	504.64	1364.00	
Date 1	11	17	0	16	44.0	48.0
2	11	17	0	16	44.0	48.0
3	11	17	0	16	44.0	48.0
4	11	17	0	16	44.0	48.0
5	11	17	0	16	44.0	48.0
6	11	17	0	16	44.0	48.0
7	11	17	0	16	44.0	48.0
8	11	17	0	16	44.0	48.0
9	11	17	0	16	44.0	48.0
10	11	17	0	16	44.0	48.0
11	11	17	0	16	44.0	48.0
12	11	17	0	16	44.0	48.0
13	11	17	0	16	44.0	48.0
14	11	17	0	16	44.0	48.0
15	11	17	0	16	44.0	48.0
16	11	17	0	16	44.0	48.0
17	11	17	0	16	44.0	48.0
18	11	17	0	16	44.0	48.0
19	11	17	0	16	44.0	48.0
20	11	17	0	16	44.0	48.0
21	11	17	0	16	44.0	48.0
22	11	17	0	16	44.0	48.0
23	11	17	0	16	44.0	48.0
24	11	17	0	16	44.0	48.0
25	11	17	0	16	44.0	48.0
26	11	17	0	16	44.0	48.0
27	11	17	0	16	44.0	48.0
28	11	17	0	16	44.0	48.0
29	11	17	0	16	44.0	48.0
30	11	17	0	16	44.0	48.0
31	11	17	0	16	44.0	48.0
Total Resident Days	327.4	518.4	13.6	504.6	1364	

Variance (Below)/Above	Private	Medicare	Medicaid	MC Ins	Total	to Avail
Date 1	(4)	(5)	14	(13)	(8)	(12)
2	(4)	(5)	14	(12)	(7)	(11)
3	(4)	(6)	14	(12)	(8)	(12)
4	(4)	(6)	14	(12)	(8)	(12)
5	(4)	(5)	14	(12)	(7)	(11)
6	(4)	(6)	14	(11)	(7)	(11)
7	(4)	(5)	14	(11)	(6)	(10)
8	(4)	(5)	14	(11)	(6)	(10)
9	(4)	(3)	14	(11)	(4)	(8)
10	(4)	(3)	14	(11)	(4)	(8)
11	(4)	(2)	14	(11)	(3)	(7)
12	(4)	(2)	14	(11)	(3)	(7)
13	(3)	(3)	14	(11)	(3)	(7)
14	(3)	(3)	14	(12)	(4)	(8)
15	(2)	(1)	14	(12)	(1)	(5)
16	(2)	(1)	14	(11)	0	(4)
17	(2)	(1)	14	(11)	0	(4)
18	(2)	(2)	13	(11)	(2)	(6)
19	(2)	(2)	13	(11)	(2)	(6)
20	(3)	2	13	(11)	1	(3)
21	(3)	2	13	(11)	1	(3)
22	(3)	2	13	(11)	1	(3)
23	(3)	2	13	(10)	2	(2)
24	(3)	2	13	(11)	1	(3)
25	(3)	2	12	(11)	0	(4)
26	(3)	2	12	(11)	0	(4)
27	(2)	0	12	(9)	1	(3)
28	(2)	(1)	13	(10)	0	(4)
29	(2)	(1)	13	(9)	1	(3)
30	(2)	(1)	13	(10)	0	(4)
31	(2)	(1)	13	(11)	(1)	(5)

PSECC
September-2024

Ministry INPUT

Ministry INPUT

CENSUS	Day	CENSUS SNF	CENSUS Total	Actual Census by Payer Type: Private	Medicare	Medicaid	Comm	Total	Budget by Payer Type: Private	Medicare	Medicaid	Comm/M C Ins	Total	Avail	Variance (Below)/Above: Private	Medicare	Medicaid	MC Ins	Total	to Avail
									316.80	501.64	13.20	488.36	1320.00							
Date	1	42	42	9	15	13	5	42	11	17	0	16	44.0	48.0	(2)	(2)	13	(11)	(2)	(6)
	2	43	43	9	15	13	6	43	11	17	0	16	44.0	48.0	(2)	(2)	13	(10)	(1)	(5)
	3	43	43	9	15	13	6	43	11	17	0	16	44.0	48.0	(2)	(2)	13	(10)	(1)	(5)
	4	43	43	9	15	13	6	43	11	17	0	16	44.0	48.0	(2)	(2)	13	(10)	(1)	(5)
	5	43	43	9	15	13	6	43	11	17	0	16	44.0	48.0	(2)	(2)	13	(10)	(1)	(5)
	6	45	45	9	16	13	7	45	11	17	0	16	44.0	48.0	(2)	(1)	13	(9)	1	(3)
	7	44	44	9	16	13	6	44	11	17	0	16	44.0	48.0	(2)	(1)	13	(10)	0	(4)
	8	45	45	9	17	12	7	45	11	17	0	16	44.0	48.0	(2)	0	12	(9)	1	(3)
	9	45	45	9	17	12	7	45	11	17	0	16	44.0	48.0	(2)	0	12	(9)	1	(3)
	10	45	45	9	16	13	7	45	11	17	0	16	44.0	48.0	(2)	(1)	13	(9)	1	(3)
	11	46	46	9	17	13	7	46	11	17	0	16	44.0	48.0	(2)	0	13	(9)	2	(2)
	12	46	46	9	17	13	7	46	11	17	0	16	44.0	48.0	(2)	0	13	(9)	2	(2)
	13	44	44	9	15	13	7	44	11	17	0	16	44.0	48.0	(2)	(2)	13	(9)	0	(4)
	14	43	43	9	15	12	7	43	11	17	0	16	44.0	48.0	(2)	(2)	12	(9)	(1)	(5)
	15	43	43	9	15	12	7	43	11	17	0	16	44.0	48.0	(2)	(2)	12	(9)	(1)	(5)
	16	42	42	9	14	12	7	42	11	17	0	16	44.0	48.0	(2)	(3)	12	(9)	(2)	(6)
	17	43	43	9	15	12	7	43	11	17	0	16	44.0	48.0	(2)	(2)	12	(9)	(1)	(5)
	18	41	41	9	14	12	6	41	11	17	0	16	44.0	48.0	(2)	(3)	12	(10)	(3)	(7)
	19	41	41	9	14	12	6	41	11	17	0	16	44.0	48.0	(2)	(3)	12	(10)	(3)	(7)
	20	41	41	8	14	13	6	41	11	17	0	16	44.0	48.0	(3)	(3)	13	(10)	(3)	(7)
	21	42	42	8	15	14	5	42	11	17	0	16	44.0	48.0	(3)	(2)	14	(11)	(2)	(6)
	22	43	43	8	16	14	5	43	11	17	0	16	44.0	48.0	(3)	(1)	14	(11)	(1)	(5)
	23	44	44	8	18	14	4	44	11	17	0	16	44.0	48.0	(3)	1	14	(12)	0	(4)
	24	45	45	8	18	14	5	45	11	17	0	16	44.0	48.0	(3)	1	14	(11)	1	(3)
	25	46	46	8	20	13	5	46	11	17	0	16	44.0	48.0	(3)	3	13	(11)	2	(2)
	26	45	45	8	20	12	5	45	11	17	0	16	44.0	48.0	(3)	3	12	(11)	1	(3)
	27	45	45	8	20	12	5	45	11	17	0	16	44.0	48.0	(3)	3	12	(11)	1	(3)
	28	45	45	8	20	12	5	45	11	17	0	16	44.0	48.0	(3)	3	12	(11)	1	(3)
	29	45	45	8	20	13	4	45	11	17	0	16	44.0	48.0	(3)	3	13	(12)	1	(3)
	30	44	44	8	21	12	3	44	11	17	0	16	44.0	48.0	(3)	4	12	(13)	0	(4)
								0												
Total Resident Days		1312	1312	259	495	382	176	1312	316.8	501.6	13.2	488.4	1320							
MTD ADC		43.7	43.7																	
Capacity		48.0	48.0																	
Budgeted #		44.0	44.0																	
Budgeted %		91.7%	91.7%																	
MTD Variance		(0.3)	(0.3)																	
Month %		91.1%	91.1%																	

PSECC
October-2024

Ministry INPUT

CENSUS	Day	CENSUS SNF	CENSUS Total	Actual Census by Payer Type: Private	Medicare	Medicaid	Comm	Total
Date	1	43	43	7	20	12	4	43
	2	42	42	7	19	13	3	42
	3	41	41	7	19	13	2	41
	4	41	41	7	19	13	2	41
	5	40	40	7	18	13	2	40
	6	40	40	7	18	13	2	40
	7	41	41	7	19	13	2	41
	8	39	39	7	18	13	1	39
	9	40	40	7	18	13	2	40
	10	42	42	7	19	13	3	42
	11	44	44	7	19	13	5	44
	12	43	43	7	19	12	5	43
	13	43	43	7	19	12	5	43
	14	43	43	7	19	12	5	43
	15	43	43	7	18	12	6	43
	16	42	42	7	16	13	6	42
	17	42	42	7	16	13	6	42
	18	42	42	7	16	13	6	42
	19	43	43	7	17	13	6	43
	20	44	44	7	18	13	6	44
	21	44	44	7	18	13	6	44
	22	43	43	6	18	13	6	43
	23	42	42	6	18	13	5	42
	24	41	41	6	17	13	5	41
	25	42	42	6	18	13	5	42
	26	41	41	6	18	13	4	41
	27	40	40	6	17	13	4	40
	28	40	40	6	17	13	4	40
	29	38	38	6	16	13	3	38
	30	37	37	6	15	14	2	37
	31	37	37	6	14	14	3	37
Total Resident Days		1283	1283	207	550	400	126	1283

Ministry INPUT

Budget by Payer Type	Private	Medicare	Medicaid	Comm/M C Ins	Total	Avail
	327.36	**518.36**	**13.64**	**504.64**	**1364.00**	
Date 1	11	17	0	16	44.0	48.0
2	11	17	0	16	44.0	48.0
3	11	17	0	16	44.0	48.0
4	11	17	0	16	44.0	48.0
5	11	17	0	16	44.0	48.0
6	11	17	0	16	44.0	48.0
7	11	17	0	16	44.0	48.0
8	11	17	0	16	44.0	48.0
9	11	17	0	16	44.0	48.0
10	11	17	0	16	44.0	48.0
11	11	17	0	16	44.0	48.0
12	11	17	0	16	44.0	48.0
13	11	17	0	16	44.0	48.0
14	11	17	0	16	44.0	48.0
15	11	17	0	16	44.0	48.0
16	11	17	0	16	44.0	48.0
17	11	17	0	16	44.0	48.0
18	11	17	0	16	44.0	48.0
19	11	17	0	16	44.0	48.0
20	11	17	0	16	44.0	48.0
21	11	17	0	16	44.0	48.0
22	11	17	0	16	44.0	48.0
23	11	17	0	16	44.0	48.0
24	11	17	0	16	44.0	48.0
25	11	17	0	16	44.0	48.0
26	11	17	0	16	44.0	48.0
27	11	17	0	16	44.0	48.0
28	11	17	0	16	44.0	48.0
29	11	17	0	16	44.0	48.0
30	11	17	0	16	44.0	48.0
31	11	17	0	16	44.0	48.0
Total Resident Days	327.4	518.4	13.6	504.6	1364	

Variance (Below)/Above	Private	Medicare	Medicaid	MC Ins	Total	to Avail
Date 1	(4)	3	12	(12)	(1)	(5)
2	(4)	2	13	(13)	(2)	(6)
3	(4)	2	13	(14)	(3)	(7)
4	(4)	2	13	(14)	(3)	(7)
5	(4)	1	13	(14)	(4)	(8)
6	(4)	1	13	(14)	(4)	(8)
7	(4)	2	13	(14)	(3)	(7)
8	(4)	1	13	(15)	(5)	(9)
9	(4)	1	13	(14)	(4)	(8)
10	(4)	2	13	(13)	(2)	(6)
11	(4)	2	13	(11)	0	(4)
12	(4)	2	12	(11)	(1)	(5)
13	(4)	2	12	(11)	(1)	(5)
14	(4)	2	12	(11)	(1)	(5)
15	(4)	1	12	(10)	(1)	(5)
16	(4)	(1)	13	(10)	(2)	(6)
17	(4)	(1)	13	(10)	(2)	(6)
18	(4)	(1)	13	(10)	(2)	(6)
19	(4)	0	13	(10)	(1)	(5)
20	(4)	1	13	(10)	0	(4)
21	(4)	1	13	(10)	0	(4)
22	(5)	1	13	(10)	(1)	(5)
23	(5)	1	13	(11)	(2)	(6)
24	(5)	0	13	(11)	(3)	(7)
25	(5)	1	13	(11)	(2)	(6)
26	(5)	1	13	(12)	(3)	(7)
27	(5)	0	13	(12)	(4)	(8)
28	(5)	0	13	(12)	(4)	(8)
29	(5)	(1)	13	(13)	(6)	(10)
30	(5)	(2)	14	(14)	(7)	(11)
31	(5)	(3)	14	(13)	(7)	(11)

MTD ADC	41.4	41.4
Capacity	48.0	48.0
Budgeted #	44.0	44.0
Budgeted %	91.7%	91.7%
MTD Variance	(2.6)	(2.6)
Month %	86.2%	86.2%

PSECC
November-2024

		Ministry INPUT CENSUS			Ministry INPUT Actual Census by Payer Type					Budget by Payer Type						Variance (Below)/Above					
CENSUS	Day	SNF	Total		Private	Medicare	Medicaid	Comm	Total	Private	Medicare	Medicaid	Comm/M C Ins	Total	Avail	Private	Medicare	Medicaid	MC Ins	Total	to Avail
										316.80	501.64	13.20	488.36	1320.00							
Date	1	38	38		6	14	14	4	38	11	17	0	16	44.0	48.0	(5)	(3)	14	(12)	(6)	(10)
	2	38	38		6	14	14	4	38	11	17	0	16	44.0	48.0	(5)	(3)	14	(12)	(6)	(10)
	3	38	38		6	14	14	4	38	11	17	0	16	44.0	48.0	(5)	(3)	14	(12)	(6)	(10)
	4	37	37		6	13	14	4	37	11	17	0	16	44.0	48.0	(5)	(4)	14	(12)	(7)	(11)
	5	38	38		6	14	14	4	38	11	17	0	16	44.0	48.0	(5)	(3)	14	(12)	(6)	(10)
	6	40	40		6	15	14	5	40	11	17	0	16	44.0	48.0	(5)	(2)	14	(11)	(4)	(8)
	7	40	40		6	15	15	4	40	11	17	0	16	44.0	48.0	(5)	(2)	15	(12)	(4)	(8)
	8	39	39		6	15	15	3	39	11	17	0	16	44.0	48.0	(5)	(2)	15	(13)	(5)	(9)
	9	39	39		6	15	15	3	39	11	17	0	16	44.0	48.0	(5)	(2)	15	(13)	(5)	(9)
	10	39	39		6	15	15	3	39	11	17	0	16	44.0	48.0	(5)	(2)	15	(13)	(5)	(9)
	11	39	39		6	15	15	3	39	11	17	0	16	44.0	48.0	(5)	(2)	15	(13)	(5)	(9)
	12	39	39		6	15	15	3	39	11	17	0	16	44.0	48.0	(5)	(2)	15	(13)	(5)	(9)
	13	39	39		6	15	15	3	39	11	17	0	16	44.0	48.0	(5)	(2)	15	(13)	(5)	(9)
	14	38	38		6	14	14	4	38	11	17	0	16	44.0	48.0	(5)	(3)	14	(12)	(6)	(10)
	15	36	36		6	12	14	4	36	11	17	0	16	44.0	48.0	(5)	(5)	14	(12)	(8)	(12)
	16	36	36		6	12	14	4	36	11	17	0	16	44.0	48.0	(5)	(5)	14	(12)	(8)	(12)
	17	36	36		6	12	14	4	36	11	17	0	16	44.0	48.0	(5)	(5)	14	(12)	(8)	(12)
	18	36	36		6	12	14	4	36	11	17	0	16	44.0	48.0	(5)	(5)	14	(12)	(8)	(12)
	19	37	37		6	13	14	4	37	11	17	0	16	44.0	48.0	(5)	(4)	14	(12)	(7)	(11)
	20	36	36		6	11	14	5	36	11	17	0	16	44.0	48.0	(5)	(6)	14	(11)	(8)	(12)
	21	36	36		6	11	14	5	36	11	17	0	16	44.0	48.0	(5)	(6)	14	(11)	(8)	(12)
	22	36	36		6	11	14	5	36	11	17	0	16	44.0	48.0	(5)	(6)	14	(11)	(8)	(12)
	23	35	35		6	11	13	5	35	11	17	0	16	44.0	48.0	(5)	(6)	13	(11)	(9)	(13)
	24	36	36		6	11	14	5	36	11	17	0	16	44.0	48.0	(5)	(6)	14	(11)	(8)	(12)
	25	36	36		6	11	14	5	36	11	17	0	16	44.0	48.0	(5)	(6)	14	(11)	(8)	(12)
	26	37	37		6	12	14	5	37	11	17	0	16	44.0	48.0	(5)	(5)	14	(11)	(7)	(11)
	27	36	36		6	12	14	4	36	11	17	0	16	44.0	48.0	(5)	(5)	14	(12)	(8)	(12)
	28	36	36		6	12	14	4	36	11	17	0	16	44.0	48.0	(5)	(5)	14	(12)	(8)	(12)
	29	35	35		6	12	14	3	35	11	17	0	16	44.0	48.0	(5)	(5)	14	(13)	(9)	(13)
	30	35	35		6	12	14	3	35	11	17	0	16	44.0	48.0	(5)	(5)	14	(13)	(9)	(13)
									0												
Total Resident Days		1116	1116		180	390	426	120	1116	316.8	501.6	13.2	488.4	1320							
MTD ADC		37.2	37.2																		
Capacity		48.0	48.0																		
Budgeted #		44.0	44.0																		
Budgeted %		91.7%	91.7%																		
MTD Variance		(6.8)	(6.8)																		
Month %		77.5%	77.5%																		

PSECC
December-2024

		Ministry INPUT CENSUS			Ministry INPUT Actual Census by Payer Type					Budget by Payer Type						Variance (Below)/Above					
CENSUS	Day	SNF	Total		Private	Medicare	Medicaid	Comm	Total	Private	Medicare	Medicaid	Comm/M C Ins	Total	Avail	Private	Medicare	Medicaid	MC Ins	Total	to Avail
										327.36	518.36	13.64	504.64	1364.00							
Date	1	36	36		6	13	14	3	36	11	17	0	16	44.0	48.0	(5)	(4)	14	(13)	(8)	(12)
	2	38	38		6	15	14	3	38	11	17	0	16	44.0	48.0	(5)	(2)	14	(13)	(6)	(10)
	3	39	39		7	14	15	3	39	11	17	0	16	44.0	48.0	(4)	(3)	15	(13)	(5)	(9)
	4	39	39		7	13	15	4	39	11	17	0	16	44.0	48.0	(4)	(4)	15	(12)	(5)	(9)
	5	40	40		7	14	15	4	40	11	17	0	16	44.0	48.0	(4)	(3)	15	(12)	(4)	(8)
	6	39	39		6	14	15	4	39	11	17	0	16	44.0	48.0	(5)	(3)	15	(12)	(5)	(9)
	7	39	39		6	14	15	4	39	11	17	0	16	44.0	48.0	(5)	(3)	15	(12)	(5)	(9)
	8	38	38		6	13	15	4	38	11	17	0	16	44.0	48.0	(5)	(4)	15	(12)	(6)	(10)
	9	37	37		6	12	15	4	37	11	17	0	16	44.0	48.0	(5)	(5)	15	(12)	(7)	(11)
	10	38	38		7	11	15	5	38	11	17	0	16	44.0	48.0	(4)	(6)	15	(11)	(6)	(10)
	11	39	39		7	11	15	6	39	11	17	0	16	44.0	48.0	(4)	(6)	15	(10)	(5)	(9)
	12	39	39		7	11	15	6	39	11	17	0	16	44.0	48.0	(4)	(6)	15	(10)	(5)	(9)
	13	39	39		7	10	15	7	39	11	17	0	16	44.0	48.0	(4)	(7)	15	(9)	(5)	(9)
	14	39	39		7	10	15	7	39	11	17	0	16	44.0	48.0	(4)	(7)	15	(9)	(5)	(9)
	15	39	39		7	10	15	7	39	11	17	0	16	44.0	48.0	(4)	(7)	15	(9)	(5)	(9)
	16	40	40		7	10	15	8	40	11	17	0	16	44.0	48.0	(4)	(7)	15	(8)	(4)	(8)
	17	41	41		7	10	16	8	41	11	17	0	16	44.0	48.0	(4)	(7)	16	(8)	(3)	(7)
	18	42	42		7	11	16	8	42	11	17	0	16	44.0	48.0	(4)	(6)	16	(8)	(2)	(6)
	19	42	42		7	11	16	8	42	11	17	0	16	44.0	48.0	(4)	(6)	16	(8)	(2)	(6)
	20	41	41		7	10	16	8	41	11	17	0	16	44.0	48.0	(4)	(7)	16	(8)	(3)	(7)
	21	40	40		7	10	16	7	40	11	17	0	16	44.0	48.0	(4)	(7)	16	(9)	(4)	(8)
	22	40	40		7	10	16	7	40	11	17	0	16	44.0	48.0	(4)	(7)	16	(9)	(4)	(8)
	23	41	41		7	11	16	7	41	11	17	0	16	44.0	48.0	(4)	(6)	16	(9)	(3)	(7)
	24	40	40		7	10	16	7	40	11	17	0	16	44.0	48.0	(4)	(7)	16	(9)	(4)	(8)
	25	40	40		7	10	16	7	40	11	17	0	16	44.0	48.0	(4)	(7)	16	(9)	(4)	(8)
	26	40	40		7	10	16	7	40	11	17	0	16	44.0	48.0	(4)	(7)	16	(9)	(4)	(8)
	27	39	39		7	9	16	7	39	11	17	0	16	44.0	48.0	(4)	(8)	16	(9)	(5)	(9)
	28	39	39		7	9	16	7	39	11	17	0	16	44.0	48.0	(4)	(8)	16	(9)	(5)	(9)
	29	39	39		8	8	16	7	39	11	17	0	16	44.0	48.0	(3)	(9)	16	(9)	(5)	(9)
	30	41	41		9	9	16	7	41	11	17	0	16	44.0	48.0	(2)	(8)	16	(9)	(3)	(7)
	31	41	41		9	9	16	7	41	11	17	0	16	44.0	48.0	(2)	(8)	16	(9)	(3)	(7)
Total Resident Days		1224	1224		216	342	478	188	1224	327.4	518.4	13.6	504.6	1364							
MTD ADC		39.5	39.5																		
Capacity		48.0	48.0																		
Budgeted #		44.0	44.0																		
Budgeted %		91.7%	91.7%																		
MTD Variance		(4.5)	(4.5)																		
Month %		82.3%	82.3%																		

		Census		Actual Census by Payer Type					Budget by Payer Type					
Ministry	Month	SNF	Total	Private	Medicare	Medicaid	Comm	Payer Total	Private	Medicare	Medicaid	Comm	Payer Total	City
PSECC	1/31/2024	1245	1245	345	243	480	177	1245	327	518	14	505	1364	N. Hollywood
PSECC	2/29/2024	1265	1265	382	238	437	208	1265	306	485	13	472	1276	N. Hollywood
PSECC	3/31/2024	1379	1379	430	315	454	179	1378	327	518	14	505	1364	N. Hollywood
PSECC	4/30/2024	1306	1306	335	323	442	206	1306	317	502	13	488	1320	N. Hollywood
PSECC	5/31/2024	1331	1331	259	425	503	144	1331	327	518	14	505	1364	N. Hollywood
PSECC	6/30/2024	1272	1272	265	422	481	104	1272	317	502	13	488	1320	N. Hollywood
PSECC	7/31/2024	1271	1271	220	486	430	134	1270	327	518	14	505	1364	N. Hollywood
PSECC	8/31/2024	1288	1288	246	471	417	154	1288	327	518	14	505	1364	N. Hollywood
PSECC	9/30/2024	1312	1312	259	495	382	176	1312	317	502	13	488	1320	N. Hollywood
PSECC	10/31/2024	1283	1283	207	550	400	126	1283	327	518	14	505	1364	N. Hollywood
PSECC	11/30/2024	1116	1116	180	390	426	120	1116	317	502	13	488	1320	N. Hollywood
PSECC	12/31/2024	1224	1224	216	342	478	188	1224	327	518	14	505	1364	N. Hollywood

EXHIBIT 11

MEDICARE COST REPORTS (2020-2023)

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

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

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY	Provider CCN: 055192	Period: From 01/01/2020 To 12/31/2020	Worksheet S Parts I, II & III Date/Time Prepared: 9/27/2021 1:30 pm

PART I - COST REPORT STATUS

Provider use only

1. [X] Electronically prepared cost report — Date: — Time:
2. [ ] Manually prepared cost report
3. [0] If this is an amended report enter the number of times the provider resubmitted this cost report
3.01 [ ] No Medicare Utilization. Enter "Y" for yes or leave blank for no.

Contractor use only

4. [2] Cost Report Status
(1) As Submitted
(2) Settled without audit
(3) Settled with audit
(4) Reopened
(5) Amended

5. Date Received: 06/23/2021

6. Contractor No. 02001
7. [N] First Cost Report for this Provider CCN
8. [N] Last Cost Report for this Provider CCN
9. NPR Date: 09/29/2021
10. [0] If line 4, column 1 is "4": Enter number of times reopened
11. Contractor Vendor Code 4
12. [F] Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.

PART II - CERTIFICATION OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED IN THIS REPORT WERE PROVIDED 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 PROVIDENCE ST ELIZABETH CARE CENTER (055192) for the cost reporting period beginning 01/01/2020 and ending 12/31/2020 and to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR		CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
	1		2		
1				I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature.	1
2	Signatory Printed Name				2
3	Signatory Title				3
4	Date				4

	Cost Center Description	Title V	Title XVIII Part A	Title XVIII Part B	Title XIX	
		1.00	2.00	3.00	4.00	
	PART III - SETTLEMENT SUMMARY					
1.00	SKILLED NURSING FACILITY	0	0	35	0	1.00
2.00	NURSING FACILITY	0			0	2.00
3.00	ICF/IID				0	3.00
4.00	SNF - BASED HHA I	0	0	0		4.00
5.00	SNF - BASED RHC I	0		0		5.00
6.00	SNF - BASED FQHC I	0		0		6.00
7.00	SNF - BASED CMHC I	0		0		7.00
7.10	SNF - BASED CORF I	0		0		7.10
100.00	TOTAL	0	0	35	0	100.00

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

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0463. The time required to complete and review the information collection is estimated 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 the 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.

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX INDENTIFICATION DATA | Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet S-2 Part I | Date/Time Prepared: 9/27/2021 1:30 pm

	1.00	2.00	3.00	
	Skilled Nursing Facility and Skilled Nursing Facility Complex Address:			
1.00	Street: 10425 MAGNOLIA BLVD	PO Box:		1.00
2.00	City: NORTH HOLLYWOOD	State: CA	Zip Code: 91601	2.00
3.00	County: LOS ANGELES	CBSA Code: 31084	Urban/Rural: U	3.00
3.01		CBSA Code:		3.01

		Component Name	Provider CCN	Date Certified	Payment System (P, O, or N)			
					V	XVIII	XIX	
		1.00	2.00	3.00	4.00	5.00	6.00	
	SNF and SNF-Based Component Identification:							
4.00	SNF	PROVIDENCE ST ELIZABETH CARE CENTER	055192	06/01/1973	N	P	O	4.00
5.00	Nursing Facility							5.00
6.00	ICF/IID							6.00
7.00	SNF-Based HHA							7.00
8.00	SNF-Based RHC							8.00
9.00	SNF-Based FQHC							9.00
10.00	SNF-Based CMHC							10.00
11.00	SNF-Based OLTC							11.00
12.00	SNF-Based HOSPICE							12.00
13.00	SNF-Based CORF							13.00

		From:	To:	
		1.00	2.00	
14.00	Cost Reporting Period (mm/dd/yyyy)	01/01/2020	12/31/2020	14.00
15.00	Type of Control (See Instructions)	1		15.00

		Y/N	
		1.00	
	Type of Freestanding Skilled Nursing Facility		
16.00	Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?	N	16.00
17.00	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?	N	17.00
18.00	Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1.	Y	18.00
	Miscellaneous Cost Reporting Information		
19.00	If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.	N	19.00
19.01	If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.	N	19.01
	Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.		
20.00	Straight Line	103,122	20.00
21.00	Declining Balance	0	21.00
22.00	Sum of the Year's Digits	0	22.00
23.00	Sum of line 20 through 22	103,122	23.00
24.00	If depreciation is funded, enter the balance as of the end of the period.	0	24.00
25.00	Were there any disposal of capital assets during the cost reporting period? (Y/N)	N	25.00
26.00	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)	N	26.00
27.00	Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N)	N	27.00
28.00	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)	N	28.00

		Part A	Part B	Other	
		1.00	2.00	3.00	
	If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption.				
29.00	Skilled Nursing Facility	N	N		29.00
30.00	Nursing Facility			N	30.00
31.00	ICF/IID			N	31.00
32.00	SNF-Based HHA	N	N		32.00
33.00	SNF-Based RHC				33.00
34.00	SNF-Based FQHC		N		34.00
35.00	SNF-Based CMHC		N		35.00
36.00	SNF-Based OLTC				36.00

		Y/N		
		1.00	2.00	
37.00	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N)	Y		37.00
38.00	Are you legally-required to carry malpractice insurance? (Y/N)	Y		38.00
39.00	Is the malpractice a "claims-made" or "occurrence" policy? If the policy is "claims-made" enter 1. If the policy is "occurrence", enter 2.	1		39.00

		Premiums	Paid Losses	Self Insurance	
		1.00	2.00	3.00	
41.00	List malpractice premiums and paid losses:	0	0	18,270	41.00

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX INDENTIFICATION DATA	Provider No.: 055192	Period: From 01/01/2020 To 12/31/2020	Worksheet S-2 Part I Date/Time Prepared: 9/27/2021 1:30 pm

		Y/N	
		1.00	
42.00	Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.	N	42.00
43.00	Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10?	Y	43.00
44.00	If line 43 is yes, enter the home office chain number and enter the name and address of the home office on lines 45, 46 and 47.	HB0456	44.00

	1.00	2.00	3.00	
	If this facility is part of a chain organization, enter the name and address of the home office on the lines below.			
45.00	Name: PROVIDENCE HEALTH & SERVICES	Contractor's Name: NORIDIAN HEALTHCARE SOLUTIONS	Contractor's Number: 02001	45.00
46.00	Street: 1801 LIND AVENUE SW	PO Box:		46.00
47.00	City: RENTON	State: WA	Zip Code: 98057	47.00

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE | Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet S-2 Part II | Date/Time Prepared: 9/27/2021 1:30 pm

			Y/N	Date	
			1.00	2.00	
	General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy)				
	Completed by All Skilled Nursing Facilites				
	Provider Organization and Operation				
1.00	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)		N		1.00
		Y/N	Date	V/I	
		1.00	2.00	3.00	
2.00	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary.	N			2.00
3.00	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)	Y			3.00
		Y/N	Type	Date	
		1.00	2.00	3.00	
	Financial Data and Reports				
4.00	Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.	Y	A	03/08/2021	4.00
5.00	Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation.	N			5.00
			Y/N	Legal Oper.	
			1.00	2.00	
	Approved Educational Activities				
6.00	Column 1: Were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N)		N	N	6.00
7.00	Were costs claimed for Allied Health Programs? (Y/N) see instructions.		N		7.00
8.00	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions.		N		8.00
				Y/N	
				1.00	
	Bad Debts				
9.00	Is the provider seeking reimbursement for bad debts? (Y/N) see instructions.			N	9.00
10.00	If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy.			N	10.00
11.00	If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions.			N	11.00
	Bed Complement				
12.00	Have total beds available changed from prior cost reporting period? If "Y", see instructions.			N	12.00
			Part A		Part B
		Description	Y/N	Date	Y/N
		0	1.00	2.00	3.00
	PS&R Data				
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.)		Y	03/24/2021	Y	13.00
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.		N		N	14.00
15.00	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.		N		N	15.00
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.		N		N	16.00
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:		N		N	17.00
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.		N		N	18.00

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE	Provider No.: 055192	Period: From 01/01/2020 To 12/31/2020	Worksheet S-2 Part II Date/Time Prepared: 9/27/2021 1:30 pm

		1.00	2.00	
	Cost Report Preparer Contact Information			
19.00	Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.	STACEY	MAHER	19.00
20.00	Enter the employer/company name of the cost report preparer.	PROVIDNECE		20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.	818-847-3413	STACEY.MAHER@PROVIDENCE.ORG	21.00

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

Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet S-2 Part II | Date/Time Prepared: 9/27/2021 1:30 pm

		Part B Date 4.00			
	PS&R Data				
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.)	03/24/2021			13.00
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.				14.00
15.00	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.				15.00
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.				16.00
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:				17.00
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.				18.00
			3.00		
	Cost Report Preparer Contact Information				
19.00	Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.		REIMBURSEMENT MANAGER		19.00
20.00	Enter the employer/company name of the cost report preparer.				20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.				21.00

VOLUNTARY CONTACT INFORMATION | Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet S-2 Part V | Date/Time Prepared: 9/27/2021 1:30 pm

		1.00	
	Cost Report Preparer Contact Information		
1.00	First Name	STACEY	1.00
2.00	Last Name	MAHER	2.00
3.00	Title	REIMBURSEMENT MANAGER	3.00
4.00	Employer	PROVIDENCE	4.00
5.00	Phone Number	8188473413	5.00
6.00	E-mail Address	STACEY.MAHER@PROVIDENCE.ORG	6.00
7.00	Department	REIMBURSEMENT	7.00
8.00	Mailing Address 1	PROVIDENCE ST. JOSEPH MEDICAL CENTER	8.00
9.00	Mailing Address 2	501 S. BUENA VISTA STREET - BLDG GSB	9.00
10.00	City	BURBANK	10.00
11.00	State	CA	11.00
12.00	Zip	91505	12.00
	Officer or Administrator of Provider Contact Information		
13.00	First Name		13.00
14.00	Last Name		14.00
15.00	Title		15.00
16.00	Employer		16.00
17.00	Phone Number		17.00
18.00	E-mail Address		18.00
19.00	Department		19.00
20.00	Mailing Address 1		20.00
21.00	Mailing Address 2		21.00
22.00	City		22.00
23.00	State		23.00
24.00	Zip		24.00

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX STATISTICAL DATA | Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet S-3 Part I | Date/Time Prepared: 9/27/2021 1:30 pm

	Component	Number of Beds	Bed Days Available	Inpatient Days/Visits: Title V	Inpatient Days/Visits: Title XVIII	Inpatient Days/Visits: Title XIX	
		1.00	2.00	3.00	4.00	5.00	
1.00	SKILLED NURSING FACILITY	52	19,032	0	2,478	7,562	1.00
2.00	NURSING FACILITY	0	0	0		0	2.00
3.00	ICF/IID	0	0			0	3.00
4.00	HOME HEALTH AGENCY COST			0	0	0	4.00
5.00	Other Long Term Care	0	0				5.00
6.00	SNF-Based CMHC						6.00
6.10	SNF-Based CORF						6.10
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	52	19,032	0	2,478	7,562	8.00

	Component	Inpatient Days/Visits: Other	Inpatient Days/Visits: Total	Discharges: Title V	Discharges: Title XVIII	Discharges: Title XIX	
		6.00	7.00	8.00	9.00	10.00	
1.00	SKILLED NURSING FACILITY	3,408	13,448	0	53	21	1.00
2.00	NURSING FACILITY	0	0	0		0	2.00
3.00	ICF/IID	0	0			0	3.00
4.00	HOME HEALTH AGENCY COST	0	0				4.00
5.00	Other Long Term Care	0	0				5.00
6.00	SNF-Based CMHC						6.00
6.10	SNF-Based CORF						6.10
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	3,408	13,448	0	53	21	8.00

	Component	Discharges: Other	Discharges: Total	Average Length of Stay: Title V	Average Length of Stay: Title XVIII	Average Length of Stay: Title XIX	
		11.00	12.00	13.00	14.00	15.00	
1.00	SKILLED NURSING FACILITY	31	105	0.00	46.75	360.10	1.00
2.00	NURSING FACILITY	0	0	0.00		0.00	2.00
3.00	ICF/IID	0	0			0.00	3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care	0	0				5.00
6.00	SNF-Based CMHC						6.00
6.10	SNF-Based CORF						6.10
7.00	HOSPICE	0	0	0.00	0.00	0.00	7.00
8.00	Total (Sum of lines 1-7)	31	105	0.00	46.75	360.10	8.00

	Component	Average Length of Stay: Total	Admissions: Title V	Admissions: Title XVIII	Admissions: Title XIX	Admissions: Other	
		16.00	17.00	18.00	19.00	20.00	
1.00	SKILLED NURSING FACILITY	128.08	0	55	17	26	1.00
2.00	NURSING FACILITY	0.00	0		0	0	2.00
3.00	ICF/IID	0.00			0	0	3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care	0.00				0	5.00
6.00	SNF-Based CMHC						6.00
6.10	SNF-Based CORF						6.10
7.00	HOSPICE	0.00	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	128.08	0	55	17	26	8.00

	Component	Admissions: Total	Full Time Equivalent: Employees on Payroll	Full Time Equivalent: Nonpaid Workers			
		21.00	22.00	23.00			
1.00	SKILLED NURSING FACILITY	98	29.09	0.00			1.00
2.00	NURSING FACILITY	0	0.00	0.00			2.00
3.00	ICF/IID	0	0.00	0.00			3.00
4.00	HOME HEALTH AGENCY COST		0.00	0.00			4.00
5.00	Other Long Term Care	0	0.00	0.00			5.00
6.00	SNF-Based CMHC		0.00	0.00			6.00
6.10	SNF-Based CORF		0.00	0.00			6.10
7.00	HOSPICE	0	0.00	0.00			7.00
8.00	Total (Sum of lines 1-7)	98	29.09	0.00			8.00

SNF WAGE INDEX INFORMATION | Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet S-3 Part II Date/Time Prepared: 9/27/2021 1:30 pm

		Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
	PART II - DIRECT SALARIES						
	SALARIES						
1.00	Total salaries (See Instructions)	2,416,952	0	2,416,952	106,167.00	22.77	1.00
2.00	Physician salaries-Part A	0	0	0	0.00	0.00	2.00
3.00	Physician salaries-Part B	0	0	0	0.00	0.00	3.00
4.00	Home office personnel	0	0	0	0.00	0.00	4.00
5.00	Sum of lines 2 through 4	0	0	0	0.00	0.00	5.00
6.00	Revised wages (line 1 minus line 5)	2,416,952	0	2,416,952	106,167.00	22.77	6.00
7.00	Other Long Term Care	0	0	0	0.00	0.00	7.00
8.00	HOME HEALTH AGENCY COST	0	0	0	0.00	0.00	8.00
9.00	CMHC	0	0	0	0.00	0.00	9.00
9.10	CORF						9.10
10.00	HOSPICE	0	0	0	0.00	0.00	10.00
11.00	Other excluded areas	0	0	0	0.00	0.00	11.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	0	0	0	0.00	0.00	12.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	2,416,952	0	2,416,952	106,167.00	22.77	13.00
	OTHER WAGES & RELATED COSTS						
14.00	Contract Labor: Patient Related & Mgmt	514,056	0	514,056	9,042.00	56.85	14.00
15.00	Contract Labor: Physician services-Part A	6,301	0	6,301	51.00	123.55	15.00
16.00	Home office salaries & wage related costs	351,484	0	351,484	5,423.00	64.81	16.00
	WAGE-RELATED COSTS						
17.00	Wage-related costs core (See Part IV)	1,143,112	0	1,143,112			17.00
18.00	Wage-related costs other (See Part IV)	0	0	0			18.00
19.00	Wage related costs (excluded units)	0	0	0			19.00
20.00	Physician Part A - WRC	0	0	0			20.00
21.00	Physician Part B - WRC	0	0	0			21.00
22.00	Total Adjusted Wage Related cost (see instructions)	1,143,112	0	1,143,112			22.00

SNF WAGE INDEX INFORMATION | Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet S-3 Part III Date/Time Prepared: 9/27/2021 1:30 pm

		Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
	PART III - OVERHEAD COST - DIRECT SALARIES						
1.00	Employee Benefits	0	0	0	0.00	0.00	1.00
2.00	Administrative & General	188,143	0	188,143	4,185.00	44.96	2.00
3.00	Plant Operation, Maintenance & Repairs	131,203	0	131,203	5,726.00	22.91	3.00
4.00	Laundry & Linen Service	107,954	0	107,954	6,334.00	17.04	4.00
5.00	Housekeeping	113,232	0	113,232	6,798.00	16.66	5.00
6.00	Dietary	299,125	0	299,125	15,962.00	18.74	6.00
7.00	Nursing Administration	0	0	0	0.00	0.00	7.00
8.00	Central Services and Supply	0	964	964	48.00	20.08	8.00
9.00	Pharmacy	0	0	0	0.00	0.00	9.00
10.00	Medical Records & Medical Records Library	56,622	0	56,622	2,063.00	27.45	10.00
11.00	Social Service	89,117	0	89,117	4,541.00	19.62	11.00
12.00	Nursing and Allied Health Ed. Act.						12.00
13.00	Other General Service	0	0	0	0.00	0.00	13.00
14.00	Total (sum lines 1 thru 13)	985,396	964	986,360	45,657.00	21.60	14.00

SNF WAGE RELATED COSTS | Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet S-3 Part IV Date/Time Prepared: 9/27/2021 1:30 pm

		Amount Reported	
		1.00	
	PART IV - WAGE RELATED COSTS		
	Part A - Core List		
	RETIREMENT COST		
1.00	401K Employer Contributions	169,631	1.00
2.00	Tax Sheltered Annuity (TSA) Employer Contribution	0	2.00
3.00	Qualified and Non-Qualified Pension Plan Cost	0	3.00
4.00	Prior Year Pension Service Cost	0	4.00
	PLAN ADMINISTRATIVE COSTS (Paid to External Organization)		
5.00	401K/TSA Plan Administration fees	0	5.00
6.00	Legal/Accounting/Management Fees-Pension Plan	0	6.00
7.00	Employee Managed Care Program Administration Fees	0	7.00
	HEALTH AND INSURANCE COST		
8.00	Health Insurance (Purchased or Self Funded)	486,174	8.00
9.00	Prescription Drug Plan	0	9.00
10.00	Dental, Hearing and Vision Plan	26,360	10.00
11.00	Life Insurance (If employee is owner or beneficiary)	6,474	11.00
12.00	Accident Insurance (If employee is owner or beneficiary)	0	12.00
13.00	Disability Insurance (If employee is owner or beneficiary)	19,779	13.00
14.00	Long-Term Care Insurance (If employee is owner or beneficiary)	0	14.00
15.00	Workers' Compensation Insurance	221,173	15.00
16.00	Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. Non cumulative portion)	0	16.00
	TAXES		
17.00	FICA-Employers Portion Only	185,709	17.00
18.00	Medicare Taxes - Employers Portion Only	0	18.00
19.00	Unemployment Insurance	22,562	19.00
20.00	State or Federal Unemployment Taxes	0	20.00
	OTHER		
21.00	Executive Deferred Compensation	0	21.00
22.00	Day Care Cost and Allowances	0	22.00
23.00	Tuition Reimbursement	5,250	23.00
24.00	Total Wage Related cost (Sum of lines 1 - 23)	1,143,112	24.00

		Amount Reported	
		1.00	
	Part B - Other than Core Related Cost		
25.00	OTHER WAGE RELATED COSTS (SPECIFY)	0	25.00

SNF REPORTING OF DIRECT CARE EXPENDITURES | Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet S-3 Part V | Date/Time Prepared: 9/27/2021 1:30 pm

	Occupational Category	Amount Reported	Fringe Benefits	Adjusted Salaries (col. 1 + col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
	Direct Salaries						
	Nursing Occupations						
1.00	Registered Nurses (RNs)	237,309	112,237	349,546	5,189.00	67.36	1.00
2.00	Licensed Practical Nurses (LPNs)	414,705	196,137	610,842	12,993.00	47.01	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	762,724	360,735	1,123,459	43,660.00	25.73	3.00
4.00	Total Nursing (sum of lines 1 through 3)	1,414,738	669,109	2,083,847	61,842.00	33.70	4.00
5.00	Physical Therapists	0	0	0	0.00	0.00	5.00
6.00	Physical Therapy Assistants	0	0	0	0.00	0.00	6.00
7.00	Physical Therapy Aides	0	0	0	0.00	0.00	7.00
8.00	Occupational Therapists	0	0	0	0.00	0.00	8.00
9.00	Occupational Therapy Assistants	0	0	0	0.00	0.00	9.00
10.00	Occupational Therapy Aides	0	0	0	0.00	0.00	10.00
11.00	Speech Therapists	0	0	0	0.00	0.00	11.00
12.00	Respiratory Therapists	0	0	0	0.00	0.00	12.00
13.00	Other Medical Staff	0	0	0	0.00	0.00	13.00
	Contract Labor						
	Nursing Occupations						
14.00	Registered Nurses (RNs)	0		0	0.00	0.00	14.00
15.00	Licensed Practical Nurses (LPNs)	37,453		37,453	892.00	41.99	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	5,488		5,488	186.00	29.51	16.00
17.00	Total Nursing (sum of lines 14 through 16)	42,941		42,941	1,078.00	39.83	17.00
18.00	Physical Therapists	0		0	0.00	0.00	18.00
19.00	Physical Therapy Assistants	471,115		471,115	7,964.00	59.16	19.00
20.00	Physical Therapy Aides	0		0	0.00	0.00	20.00
21.00	Occupational Therapists	0		0	0.00	0.00	21.00
22.00	Occupational Therapy Assistants	0		0	0.00	0.00	22.00
23.00	Occupational Therapy Aides	0		0	0.00	0.00	23.00
24.00	Speech Therapists	0		0	0.00	0.00	24.00
25.00	Respiratory Therapists	0		0	0.00	0.00	25.00
26.00	Other Medical Staff	0		0	0.00	0.00	26.00

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA | Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet S-7 | Date/Time Prepared: 9/27/2021 1:30 pm

		Group	Days	
		1.00	2.00	
1.00		RUX		1.00
2.00		RUL		2.00
3.00		RVX		3.00
4.00		RVL		4.00
5.00		RHX		5.00
6.00		RHL		6.00
7.00		RMX		7.00
8.00		RML		8.00
9.00		RLX		9.00
10.00		RUC		10.00
11.00		RUB		11.00
12.00		RUA		12.00
13.00		RVC		13.00
14.00		RVB		14.00
15.00		RVA		15.00
16.00		RHC		16.00
17.00		RHB		17.00
18.00		RHA		18.00
19.00		RMC		19.00
20.00		RMB		20.00
21.00		RMA		21.00
22.00		RLB		22.00
23.00		RLA		23.00
24.00		ES3		24.00
25.00		ES2		25.00
26.00		ES1		26.00
27.00		HE2		27.00
28.00		HE1		28.00
29.00		HD2		29.00
30.00		HD1		30.00
31.00		HC2		31.00
32.00		HC1		32.00
33.00		HB2		33.00
34.00		HB1		34.00
35.00		LE2		35.00
36.00		LE1		36.00
37.00		LD2		37.00
38.00		LD1		38.00
39.00		LC2		39.00
40.00		LC1		40.00
41.00		LB2		41.00
42.00		LB1		42.00
43.00		CE2		43.00
44.00		CE1		44.00
45.00		CD2		45.00
46.00		CD1		46.00
47.00		CC2		47.00
48.00		CC1		48.00
49.00		CB2		49.00
50.00		CB1		50.00
51.00		CA2		51.00
52.00		CA1		52.00
53.00		SE3		53.00
54.00		SE2		54.00
55.00		SE1		55.00
56.00		SSC		56.00
57.00		SSB		57.00
58.00		SSA		58.00
59.00		IB2		59.00
60.00		IB1		60.00
61.00		IA2		61.00
62.00		IA1		62.00
63.00		BB2		63.00
64.00		BB1		64.00
65.00		BA2		65.00
66.00		BA1		66.00
67.00		PE2		67.00
68.00		PE1		68.00
69.00		PD2		69.00
70.00		PD1		70.00
71.00		PC2		71.00
72.00		PC1		72.00
73.00		PB2		73.00
74.00		PB1		74.00
75.00		PA2		75.00

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA	Provider No.: 055192	Period: From 01/01/2020 To 12/31/2020	Worksheet S-7 Date/Time Prepared: 9/27/2021 1:30 pm

		Group	Days	
		1.00	2.00	
76.00		PA1		76.00
99.00		AAA		99.00
100.00	TOTAL			100.00

		Expenses	Percentage	Y/N	
		1.00	2.00	3.00	
	A notice published in the Federal Register Volume 68, No. 149 August 4, 2003 provided for an increase in the RUG payments beginning 10/01/2003. Congress expected this increase to be used for direct patient care and related expenses. For lines 101 through 106: Enter in column 1 the amount of the expense for each category. Enter in column 2 the percentage of total expenses for each category to total SNF revenue from Worksheet G-2, Part I, line 1, column 3. Indicate in column 3 "Y" for yes or "N" for no if the spending reflects increases associated with direct patient care and related expenses for each category. (If column 2 is zero, enter N/A in column 3) (See instructions)				
101.00	Staffing				101.00
102.00	Recruitment				102.00
103.00	Retention of employees				103.00
104.00	Training				104.00
105.00	OTHER (SPECIFY)				105.00
106.00	Total SNF revenue (Worksheet G-2, Part I, line 1, column 3)				106.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES | Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet A | Date/Time Prepared: 9/27/2021 1:30 pm

		Cost Center Description	Salaries	Other	Total (col. 1 + col. 2)	Reclassifications Increase/Decrease (Fr Wkst A-6)	Reclassified Trial Balance (col. 3 +- col. 4)	
			1.00	2.00	3.00	4.00	5.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		102,387	102,387	-10,184	92,203	1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP		0	0	29,235	29,235	2.00
3.00	00300	EMPLOYEE BENEFITS	0	79,719	79,719	0	79,719	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	188,143	518,451	706,594	-6,798	699,796	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	131,203	145,353	276,556	0	276,556	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	107,954	7,366	115,320	-897	114,423	6.00
7.00	00700	HOUSEKEEPING	113,232	11,762	124,994	0	124,994	7.00
8.00	00800	DIETARY	299,125	200,628	499,753	-13,561	486,192	8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	40,163	40,163	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	56,622	7,074	63,696	0	63,696	12.00
13.00	01300	SOCIAL SERVICE	89,117	9,030	98,147	0	98,147	13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	1,430,592	262,060	1,692,652	-828	1,691,824	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	9,713	9,713	0	9,713	40.00
41.00	04100	LABORATORY	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	20,650	20,650	174,220	194,870	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	-11,714	-11,714	211,404	199,690	45.00
46.00	04600	SPEECH PATHOLOGY	0	434,286	434,286	-385,624	48,662	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	964	33,343	34,307	-34,307	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	166,584	166,584	0	166,584	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		0	0	0	0	80.00
81.00	08100	INTEREST EXPENSE		3,765	3,765	-3,765	0	81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0	0	0	0	82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	2,416,952	2,000,457	4,417,409	-942	4,416,467	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	0	0	0	942	942	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
100.00		TOTAL	2,416,952	2,000,457	4,417,409	0	4,417,409	100.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES | Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet A | Date/Time Prepared: 9/27/2021 1:30 pm

		Cost Center Description	Adjustments to Expenses (Fr Wkst A-8)	Net Expenses For Allocation (col. 5 +- col. 6)		
			6.00	7.00		
		GENERAL SERVICE COST CENTERS				
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	11,741	103,944		1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP	44,817	74,052		2.00
3.00	00300	EMPLOYEE BENEFITS	993,908	1,073,627		3.00
4.00	00400	ADMINISTRATIVE & GENERAL	456,897	1,156,693		4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	276,556		5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	114,423		6.00
7.00	00700	HOUSEKEEPING	0	124,994		7.00
8.00	00800	DIETARY	0	486,192		8.00
9.00	00900	NURSING ADMINISTRATION	0	0		9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	40,163		10.00
11.00	01100	PHARMACY	0	0		11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	15,793	79,489		12.00
13.00	01300	SOCIAL SERVICE	0	98,147		13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0		14.00
15.00	01500	OTHER GENERAL SERVICES	0	0		15.00
		INPATIENT ROUTINE SERVICE COST CENTERS				
30.00	03000	SKILLED NURSING FACILITY	0	1,691,824		30.00
31.00	03100	NURSING FACILITY	0	0		31.00
32.00	03200	ICF/IID	0	0		32.00
33.00	03300	OTHER LONG TERM CARE	0	0		33.00
		ANCILLARY SERVICE COST CENTERS				
40.00	04000	RADIOLOGY	-130	9,583		40.00
41.00	04100	LABORATORY	0	0		41.00
42.00	04200	INTRAVENOUS THERAPY	0	0		42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0		43.00
44.00	04400	PHYSICAL THERAPY	0	194,870		44.00
45.00	04500	OCCUPATIONAL THERAPY	0	199,690		45.00
46.00	04600	SPEECH PATHOLOGY	0	48,662		46.00
47.00	04700	ELECTROCARDIOLOGY	0	0		47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0		48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	166,584		49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0		50.00
51.00	05100	SUPPORT SURFACES	0	0		51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0		52.00
		OUTPATIENT SERVICE COST CENTERS				
60.00	06000	CLINIC	0	0		60.00
61.00	06100	RURAL HEALTH CLINIC	0	0		61.00
62.00	06200	FQHC				62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0		63.00
		OTHER REIMBURSABLE COST CENTERS				
70.00	07000	HOME HEALTH AGENCY COST	0	0		70.00
71.00	07100	AMBULANCE	0	0		71.00
72.00	07200	CORF	0	0		72.00
73.00	07300	CMHC	0	0		73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0		74.00
		SPECIAL PURPOSE COST CENTERS				
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES	0	0		80.00
81.00	08100	INTEREST EXPENSE	0	0		81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0		82.00
83.00	08300	HOSPICE	0	0		83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0		84.00
89.00		SUBTOTALS (sum of lines 1-84)	1,523,026	5,939,493		89.00
		NONREIMBURSABLE COST CENTERS				
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		90.00
91.00	09100	BARBER & BEAUTY SHOP	0	942		91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0		92.00
93.00	09300	NONPAID WORKERS	0	0		93.00
94.00	09400	PATIENTS' LAUNDRY	0	0		94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0		95.00
100.00		TOTAL	1,523,026	5,940,435		100.00

RECLASSIFICATIONS | Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet A-6 | Date/Time Prepared: 9/27/2021 1:30 pm

			Increases			
		Cost Center	Line #	Salary	Non Salary	
		2.00	3.00	4.00	5.00	
	(1) A - CAPITAL					
1.00		CAP REL COSTS-MVBLE EQUIP	2.00	0	15,674	1.00
2.00		CAP REL COSTS-MVBLE EQUIP	2.00	0	13,561	2.00
3.00			0.00	0	0	3.00
4.00			0.00	0	0	4.00
	(1) B - INTEREST EXPENSE					
5.00		CAP REL COSTS - BLDGS & FIXTURES	1.00	0	3,765	5.00
	(1) C - SUPPLY AND DRUG RECLASSIFICATIONS					
6.00		CENTRAL SERVICES & SUPPLY	10.00	964	39,199	6.00
7.00			0.00	0	0	7.00
	(1) D - BARBER & BEAUTY					
8.00		BARBER & BEAUTY SHOP	91.00	0	942	8.00
	(1) E - PT OT SP					
9.00		PHYSICAL THERAPY	44.00	0	174,220	9.00
10.00		OCCUPATIONAL THERAPY	45.00	0	211,404	10.00
	TOTALS					
100.00		Total Reclassifications (Sum of columns 4 and 5 must equal sum of columns 8 and 9)		964	458,765	100.00

(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.
(2) Transfer to Worksheet A, col. 5, line as appropriate.

RECLASSIFICATIONS | Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet A-6 | Date/Time Prepared: 9/27/2021 1:30 pm

		Decreases				
		Cost Center	Line #	Salary	Non Salary	
		6.00	7.00	8.00	9.00	
	(1) A - CAPITAL					
1.00		CAP REL COSTS - BLDGS & FIXTURES	1.00	0	13,949	1.00
2.00		LAUNDRY & LINEN SERVICE	6.00	0	897	2.00
3.00		DIETARY	8.00	0	13,561	3.00
4.00		SKILLED NURSING FACILITY	30.00	0	828	4.00
	(1) B - INTEREST EXPENSE					
5.00		INTEREST EXPENSE	81.00	0	3,765	5.00
	(1) C - SUPPLY AND DRUG RECLASSIFICATIONS					
6.00		ADMINISTRATIVE & GENERAL	4.00	0	5,856	6.00
7.00		MEDICAL SUPPLIES CHARGED TO PATIENTS	48.00	964	33,343	7.00
	(1) D - BARBER & BEAUTY					
8.00		ADMINISTRATIVE & GENERAL	4.00	0	942	8.00
	(1) E - PT OT SP					
9.00		SPEECH PATHOLOGY	46.00	0	385,624	9.00
10.00			0.00	0	0	10.00
	TOTALS					
100.00				964	458,765	100.00

(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.
(2) Transfer to Worksheet A, col. 5, line as appropriate.

RECONCILIATION OF CAPITAL COSTS CENTERS | Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet A-7 | Date/Time Prepared: 9/27/2021 1:30 pm

	Description	Beginning Balances	Acquisitions			Disposals and Retirements	
			Purchases	Donation	Total		
		1.00	2.00	3.00	4.00	5.00	
	ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
1.00	Land	20,546	0	0	0	0	1.00
2.00	Land Improvements	0	0	0	0	0	2.00
3.00	Buildings and Fixtures	2,011,467	0	0	0	0	3.00
4.00	Building Improvements	51,057	0	0	0	0	4.00
5.00	Fixed Equipment	81,949	0	0	0	0	5.00
6.00	Movable Equipment	519,912	54,582	0	54,582	0	6.00
7.00	Subtotal (sum of lines 1-6)	2,684,931	54,582	0	54,582	0	7.00
8.00	Reconciling Items	0	0	0	0	0	8.00
9.00	Total (line 7 minus line 8)	2,684,931	54,582	0	54,582	0	9.00

	Description	Ending Balance	Fully Depreciated Assets	
		6.00	7.00	
	ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES			
1.00	Land	20,546	0	1.00
2.00	Land Improvements	0	0	2.00
3.00	Buildings and Fixtures	2,011,467	39,775	3.00
4.00	Building Improvements	51,057	0	4.00
5.00	Fixed Equipment	81,949	72,984	5.00
6.00	Movable Equipment	574,494	336,959	6.00
7.00	Subtotal (sum of lines 1-6)	2,739,513	449,718	7.00
8.00	Reconciling Items	0	0	8.00
9.00	Total (line 7 minus line 8)	2,739,513	449,718	9.00

ADJUSTMENTS TO EXPENSES | Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet A-8 | Date/Time Prepared: 9/27/2021 1:30 pm

	Description (1)	(2) Basis For Adjustment	Amount	Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted: Cost Center	Line No.	
		1.00	2.00	3.00	4.00	
1.00	Investment income on restricted funds (chapter 2)	B	-3,716	CAP REL COSTS - BLDGS & FIXTURES	1.00	1.00
2.00	Trade, quantity, and time discounts (chapter 8)		0		0.00	2.00
3.00	Refunds and rebates of expenses (chapter 8)		0		0.00	3.00
4.00	Rental of provider space by suppliers (chapter 8)		0		0.00	4.00
5.00	Telephone services (pay stations excluded) (chapter 21)		0		0.00	5.00
6.00	Television and radio service (chapter 21)		0		0.00	6.00
7.00	Parking lot (chapter 21)		0		0.00	7.00
8.00	Remuneration applicable to provider-based physician adjustment	A-8-2	-8,230			8.00
9.00	Home office cost (chapter 21)		0		0.00	9.00
10.00	Sale of scrap, waste, etc. (chapter 23)		0		0.00	10.00
11.00	Nonallowable costs related to certain Capital expenditures (chapter 24)		0		0.00	11.00
12.00	Adjustment resulting from transactions with related organizations (chapter 10)	A-8-1	1,536,156			12.00
13.00	Laundry and linen service		0		0.00	13.00
14.00	Revenue - Employee meals		0		0.00	14.00
15.00	Cost of meals - Guests		0		0.00	15.00
16.00	Sale of medical supplies to other than patients		0		0.00	16.00
17.00	Sale of drugs to other than patients		0		0.00	17.00
18.00	Sale of medical records and abstracts		0		0.00	18.00
19.00	Vending machines		0		0.00	19.00
20.00	Income from imposition of interest, finance or penalty charges (chapter 21)		0		0.00	20.00
21.00	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0		0.00	21.00
22.00	Utilization review--physicians' compensation (chapter 21)		0	UTILIZATION REVIEW - SNF	82.00	22.00
23.00	Depreciation--buildings and fixtures		0	CAP REL COSTS - BLDGS & FIXTURES	1.00	23.00
24.00	Depreciation--movable equipment		0	CAP REL COSTS-MVBLE EQUIP	2.00	24.00
25.00	MISC REVENUE	B	-63	ADMINISTRATIVE & GENERAL	4.00	25.00
25.01	LOBBYING	A	-1,121	ADMINISTRATIVE & GENERAL	4.00	25.01
100.00	Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		1,523,026			100.00

(1) Description - all chapter references in this column pertain to CMS Pub. 15-1.
(2) Basis for adjustment (see instructions).
A. Costs - if cost, including applicable overhead, can be determined.
B. Amount Received - if cost cannot be determined.

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS | Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet A-8-1 Parts I-II | Date/Time Prepared: 9/27/2021 1:30 pm

		Line No.	Cost Center	Expense Items	
		1.00	2.00	3.00	
	PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:				
1.00		1.00	CAP REL COSTS - BLDGS & FIXTURES	HB0456 CAPITAL RELATED BUILDING	1.00
2.00		2.00	CAP REL COSTS-MVBLE EQUIP	HB0456 CAPITAL RELATED EQUIPMENT	2.00
3.00		3.00	EMPLOYEE BENEFITS	HB0456 HEALTH PLANS	3.00
4.00		3.00	EMPLOYEE BENEFITS	HB0456 PENSION	4.00
5.00		3.00	EMPLOYEE BENEFITS	HB0456 WORKERS' COMP	5.00
6.00		3.00	EMPLOYEE BENEFITS	HB0456 HUMAN RESOURCES	6.00
7.00		4.00	ADMINISTRATIVE & GENERAL	HB0456 DATA PROCESSING	7.00
8.00		4.00	ADMINISTRATIVE & GENERAL	HB0456 PURCHASING RECEIVING AND STOR	8.00
9.00		4.00	ADMINISTRATIVE & GENERAL	HB0456 ADMITTING	9.00
9.01		4.00	ADMINISTRATIVE & GENERAL	HB0456 CASHIERING/ACCOUNTS RECEIVABL	9.01
9.02		4.00	ADMINISTRATIVE & GENERAL	HB0456 CREDIT AND COLLECTION	9.02
9.03		4.00	ADMINISTRATIVE & GENERAL	HB0456 FINANCE AND REIMBURSEMENT	9.03
9.04		4.00	ADMINISTRATIVE & GENERAL	HB0456 OTHER ADMINSTRATIVE AND GENER	9.04
9.05		4.00	ADMINISTRATIVE & GENERAL	HB0456 GENERAL ACCOUNTING	9.05
9.06		4.00	ADMINISTRATIVE & GENERAL	HB0456 PROFESSIONAL LIABILITY	9.06
9.07		12.00	MEDICAL RECORDS & LIBRARY	HB0456 MEDICAL RECORDS & LIBRARY	9.07
9.08		1.00	CAP REL COSTS - BLDGS & FIXTURES	HB463 CAPITAL RELATED BUILDING	9.08
9.09		2.00	CAP REL COSTS-MVBLE EQUIP	HB463 CAPITAL RELATED EQUIPMENT	9.09
9.10		4.00	ADMINISTRATIVE & GENERAL	HB463 OTHER ADMINSTRATIVE AND GENERA	9.10
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12.				10.00

		Amount Allowable In Cost	Amount Included in Wkst. A, col. 5	Adjustments (col. 4 minus col. 5)		
		4.00	5.00	6.00		
	PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:					
1.00		3,774	0	3,774		1.00
2.00		43,280	0	43,280		2.00
3.00		538,787	0	538,787		3.00
4.00		119,621	0	119,621		4.00
5.00		221,173	0	221,173		5.00
6.00		114,327	0	114,327		6.00
7.00		142,019	0	142,019		7.00
8.00		14,456	0	14,456		8.00
9.00		17,817	0	17,817		9.00
9.01		25,499	0	25,499		9.01
9.02		17,096	0	17,096		9.02
9.03		13,932	0	13,932		9.03
9.04		122,828	0	122,828		9.04
9.05		21,401	0	21,401		9.05
9.06		18,270	0	18,270		9.06
9.07		15,793	0	15,793		9.07
9.08		11,683	0	11,683		9.08
9.09		1,537	0	1,537		9.09
9.10		72,863	0	72,863		9.10
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12.	1,536,156	0	1,536,156		10.00

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS	Provider No.: 055192	Period: From 01/01/2020 To 12/31/2020	Worksheet A-8-1 Parts I-II Date/Time Prepared: 9/27/2021 1:30 pm

	Symbol (1)	Name	Percentage of Ownership	
	1.00	2.00	3.00	

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

The Secretary, by virtue of the authority granted under section 1814(b)(1) of the Social Security Act, requires that you furnish the information requested under Part B 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 request information, the cost report is considered incomplete and not acceptable for purposes of claiming reimbursement under title XVIII.

1.00		B		100.00		1.00
2.00		B		100.00		2.00
3.00				0.00		3.00
4.00				0.00		4.00
5.00				0.00		5.00
6.00				0.00		6.00
7.00				0.00		7.00
8.00				0.00		8.00
9.00				0.00		9.00
10.00				0.00		10.00
100.00	G. Other (financial or non-financial) specify:			0.00		100.00

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

A. Individual has financial interest (stockholder, partner, etc.) in both related organization and in provider.
B. Corporation, partnership, or other organization has financial interest in provider.
C. Provider has financial interest in corporation, partnership, or other organization.
D. Director, officer, administrator, or key person of provider or 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.

	Related Organization(s) and/or Home Office			
	Name	Percentage of Ownership	Type of Business	
	4.00	5.00	6.00	

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

The Secretary, by virtue of the authority granted under section 1814(b)(1) of the Social Security Act, requires that you furnish the information requested under Part B 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 request information, the cost report is considered incomplete and not acceptable for purposes of claiming reimbursement under title XVIII.

1.00		HB0456 PH&S WA	0.00	HEALTHCARE		1.00
2.00		HB0463 PH&S CA	0.00	HEALTHCARE		2.00
3.00			0.00			3.00
4.00			0.00			4.00
5.00			0.00			5.00
6.00			0.00			6.00
7.00			0.00			7.00
8.00			0.00			8.00
9.00			0.00			9.00
10.00			0.00			10.00
100.00	G. Other (financial or non-financial) specify:		0.00			100.00

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

A. Individual has financial interest (stockholder, partner, etc.) in both related organization and in provider.
B. Corporation, partnership, or other organization has financial interest in provider.
C. Provider has financial interest in corporation, partnership, or other organization.
D. Director, officer, administrator, or key person of provider or 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.

PROVIDER BASED PHYSICIAN ADJUSTMENT | Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet A-8-2 | Date/Time Prepared: 9/27/2021 1:30 pm

		Wkst. A Line No.	Cost Center/Physician Identifier	Total Remuneration	Professional Component	
		1.00	2.00	3.00	4.00	
1.00		4.00	DR. A	8,100	8,100	1.00
2.00		40.00	DR. B	87	87	2.00
3.00		40.00	DR. C	43	43	3.00
4.00		0.00		0	0	4.00
5.00		0.00		0	0	5.00
6.00		0.00		0	0	6.00
7.00		0.00		0	0	7.00
8.00		0.00		0	0	8.00
9.00		0.00		0	0	9.00
10.00		0.00		0	0	10.00
100.00				8,230	8,230	100.00

PROVIDER BASED PHYSICIAN ADJUSTMENT | Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet A-8-2 | Date/Time Prepared: 9/27/2021 1:30 pm

		Provider Component	RCE Amount	Physician/Provider Component Hours	Unadjusted RCE Limit	5 Percent of Unadjusted RCE Limit	
		5.00	6.00	7.00	8.00	9.00	
1.00		0	0	0	0	0	1.00
2.00		0	0	0	0	0	2.00
3.00		0	0	0	0	0	3.00
4.00		0	0	0	0	0	4.00
5.00		0	0	0	0	0	5.00
6.00		0	0	0	0	0	6.00
7.00		0	0	0	0	0	7.00
8.00		0	0	0	0	0	8.00
9.00		0	0	0	0	0	9.00
10.00		0	0	0	0	0	10.00
100.00		0		0	0	0	100.00

PROVIDER BASED PHYSICIAN ADJUSTMENT | Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet A-8-2 | Date/Time Prepared: 9/27/2021 1:30 pm

		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	
		12.00	13.00	14.00	15.00	16.00	
1.00		0	0	0	0	0	1.00
2.00		0	0	0	0	0	2.00
3.00		0	0	0	0	0	3.00
4.00		0	0	0	0	0	4.00
5.00		0	0	0	0	0	5.00
6.00		0	0	0	0	0	6.00
7.00		0	0	0	0	0	7.00
8.00		0	0	0	0	0	8.00
9.00		0	0	0	0	0	9.00
10.00		0	0	0	0	0	10.00
100.00		0	0	0	0	0	100.00

PROVIDER BASED PHYSICIAN ADJUSTMENT | Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet A-8-2 | Date/Time Prepared: 9/27/2021 1:30 pm

		RCE Disallowance	Adjustment		
		17.00	18.00		
1.00		0	8,100		1.00
2.00		0	87		2.00
3.00		0	43		3.00
4.00		0	0		4.00
5.00		0	0		5.00
6.00		0	0		6.00
7.00		0	0		7.00
8.00		0	0		8.00
9.00		0	0		9.00
10.00		0	0		10.00
100.00		0	8,230		100.00

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet B Part I | Date/Time Prepared: 9/27/2021 1:30 pm

		Cost Center Description	Net Expenses for Cost Allocation (from Wkst A col. 7)	CAPITAL RELATED COSTS		EMPLOYEE BENEFITS	Subtotal	
				BLDGS & FIXTURES	CAP REL COSTS-MVBLE EQUIP			
			0	1.00	2.00	3.00	3A	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	103,944	103,944				1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP	74,052		74,052			2.00
3.00	00300	EMPLOYEE BENEFITS	1,073,627	0	0	1,073,627		3.00
4.00	00400	ADMINISTRATIVE & GENERAL	1,156,693	4,167	2,969	83,574	1,247,403	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	276,556	1,007	717	58,281	336,561	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	114,423	3,090	2,202	47,954	167,669	6.00
7.00	00700	HOUSEKEEPING	124,994	226	161	50,298	175,679	7.00
8.00	00800	DIETARY	486,192	9,474	6,749	132,873	635,288	8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	40,163	0	0	428	40,591	10.00
11.00	01100	PHARMACY	0	624	445	0	1,069	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	79,489	1,085	773	25,152	106,499	12.00
13.00	01300	SOCIAL SERVICE	98,147	28,678	20,431	39,586	186,842	13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	1,691,824	50,654	36,087	635,481	2,414,046	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	9,583	0	0	0	9,583	40.00
41.00	04100	LABORATORY	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	194,870	2,747	1,957	0	199,574	44.00
45.00	04500	OCCUPATIONAL THERAPY	199,690	460	328	0	200,478	45.00
46.00	04600	SPEECH PATHOLOGY	48,662	328	233	0	49,223	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	166,584	421	300	0	167,305	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	5,939,493	102,961	73,352	1,073,627	5,937,810	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	942	983	700	0	2,625	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments	0	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	5,940,435	103,944	74,052	1,073,627	5,940,435	100.00

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet B Part I | Date/Time Prepared: 9/27/2021 1:30 pm

		Cost Center Description	ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	
			4.00	5.00	6.00	7.00	8.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL	1,247,403					4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	89,458	426,019				5.00
6.00	00600	LAUNDRY & LINEN SERVICE	44,566	13,329	225,564			6.00
7.00	00700	HOUSEKEEPING	46,695	976	0	223,350		7.00
8.00	00800	DIETARY	168,859	40,862	0	22,167	867,176	8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	10,789	0	0	0	0	10.00
11.00	01100	PHARMACY	284	2,693	0	1,461	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	28,307	4,679	0	2,538	0	12.00
13.00	01300	SOCIAL SERVICE	49,662	123,696	0	67,104	0	13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	641,651	218,477	225,564	118,522	867,176	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	2,547	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	53,047	11,848	0	6,427	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	53,287	1,986	0	1,077	0	45.00
46.00	04600	SPEECH PATHOLOGY	13,083	1,414	0	767	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	44,470	1,818	0	986	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	1,246,705	421,778	225,564	221,049	867,176	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	698	4,241	0	2,301	0	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments	0	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	1,247,403	426,019	225,564	223,350	867,176	100.00

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet B Part I | Date/Time Prepared: 9/27/2021 1:30 pm

		Cost Center Description	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	
			9.00	10.00	11.00	12.00	13.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE						6.00
7.00	00700	HOUSEKEEPING						7.00
8.00	00800	DIETARY						8.00
9.00	00900	NURSING ADMINISTRATION	0					9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	51,380				10.00
11.00	01100	PHARMACY	0	0	5,507			11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	142,023		12.00
13.00	01300	SOCIAL SERVICE	0	0	0	0	427,304	13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	0	51,380	0	94,387	427,304	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	0	305	0	40.00
41.00	04100	LABORATORY	0	0	0	1,504	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	16,524	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	17,688	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	4,699	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	5,507	6,916	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	0	51,380	5,507	142,023	427,304	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments	0	0				98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	0	51,380	5,507	142,023	427,304	100.00

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet B Part I | Date/Time Prepared: 9/27/2021 1:30 pm

		Cost Center Description	INTERNS & RESIDENTS (APPRVD PROG)	OTHER GENERAL SERVICES	Subtotal	Post Stepdown Adjustments	Total	
			14.00	15.00	16.00	17.00	18.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE						6.00
7.00	00700	HOUSEKEEPING						7.00
8.00	00800	DIETARY						8.00
9.00	00900	NURSING ADMINISTRATION						9.00
10.00	01000	CENTRAL SERVICES & SUPPLY						10.00
11.00	01100	PHARMACY						11.00
12.00	01200	MEDICAL RECORDS & LIBRARY						12.00
13.00	01300	SOCIAL SERVICE						13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0					14.00
15.00	01500	OTHER GENERAL SERVICES	0	0				15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	0	0	5,058,507	0	5,058,507	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	12,435	0	12,435	40.00
41.00	04100	LABORATORY	0	0	1,504	0	1,504	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	287,420	0	287,420	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	274,516	0	274,516	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	69,186	0	69,186	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	227,002	0	227,002	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	0	0	5,930,570	0	5,930,570	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	0	0	9,865	0	9,865	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments	0	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	0	0	5,940,435	0	5,940,435	100.00

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet B Part II | Date/Time Prepared: 9/27/2021 1:30 pm

		Cost Center Description	Directly Assigned New Capital Related Costs	CAPITAL RELATED COSTS BLDGS & FIXTURES	CAPITAL RELATED COSTS CAP REL COSTS-MVBLE EQUIP	Subtotal	EMPLOYEE BENEFITS	
			0	1.00	2.00	2A	3.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP						2.00
3.00	00300	EMPLOYEE BENEFITS	0	0	0	0	0	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	0	4,167	2,969	7,136	0	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	1,007	717	1,724	0	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	3,090	2,202	5,292	0	6.00
7.00	00700	HOUSEKEEPING	0	226	161	387	0	7.00
8.00	00800	DIETARY	0	9,474	6,749	16,223	0	8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	10.00
11.00	01100	PHARMACY	0	624	445	1,069	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	1,085	773	1,858	0	12.00
13.00	01300	SOCIAL SERVICE	0	28,678	20,431	49,109	0	13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	0	50,654	36,087	86,741	0	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	2,747	1,957	4,704	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	460	328	788	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	328	233	561	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	421	300	721	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	0	102,961	73,352	176,313	0	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	0	983	700	1,683	0	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments				0		98.00
99.00		Negative Cost Centers		0	0	0	0	99.00
100.00		TOTAL	0	103,944	74,052	177,996	0	100.00

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet B Part II | Date/Time Prepared: 9/27/2021 1:30 pm

		Cost Center Description	ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	
			4.00	5.00	6.00	7.00	8.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL	7,136					4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	512	2,236				5.00
6.00	00600	LAUNDRY & LINEN SERVICE	255	70	5,617			6.00
7.00	00700	HOUSEKEEPING	267	5	0	659		7.00
8.00	00800	DIETARY	966	214	0	65	17,468	8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	62	0	0	0	0	10.00
11.00	01100	PHARMACY	2	14	0	4	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	162	25	0	7	0	12.00
13.00	01300	SOCIAL SERVICE	284	649	0	198	0	13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	3,669	1,148	5,617	351	17,468	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	15	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	304	62	0	19	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	305	10	0	3	0	45.00
46.00	04600	SPEECH PATHOLOGY	75	7	0	2	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	254	10	0	3	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	7,132	2,214	5,617	652	17,468	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	4	22	0	7	0	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments			0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	7,136	2,236	5,617	659	17,468	100.00

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet B Part II | Date/Time Prepared: 9/27/2021 1:30 pm

		Cost Center Description	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	
			9.00	10.00	11.00	12.00	13.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE						6.00
7.00	00700	HOUSEKEEPING						7.00
8.00	00800	DIETARY						8.00
9.00	00900	NURSING ADMINISTRATION	0					9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	62				10.00
11.00	01100	PHARMACY	0	0	1,089			11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	2,052		12.00
13.00	01300	SOCIAL SERVICE	0	0	0	0	50,240	13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	0	62	0	1,364	50,240	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	0	4	0	40.00
41.00	04100	LABORATORY	0	0	0	22	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	239	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	255	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	68	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	1,089	100	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	0	62	1,089	2,052	50,240	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments	0	0	0			98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	0	62	1,089	2,052	50,240	100.00

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet B Part II | Date/Time Prepared: 9/27/2021 1:30 pm

		Cost Center Description	INTERNS & RESIDENTS (APPRVD PROG)	OTHER GENERAL SERVICES	Subtotal	Post Step-Down Adjustments	Total	
			14.00	15.00	16.00	17.00	18.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE						6.00
7.00	00700	HOUSEKEEPING						7.00
8.00	00800	DIETARY						8.00
9.00	00900	NURSING ADMINISTRATION						9.00
10.00	01000	CENTRAL SERVICES & SUPPLY						10.00
11.00	01100	PHARMACY						11.00
12.00	01200	MEDICAL RECORDS & LIBRARY						12.00
13.00	01300	SOCIAL SERVICE						13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0					14.00
15.00	01500	OTHER GENERAL SERVICES	0	0				15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	0	0	166,660	0	166,660	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	19	0	19	40.00
41.00	04100	LABORATORY	0	0	22	0	22	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	5,328	0	5,328	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	1,361	0	1,361	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	713	0	713	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	2,177	0	2,177	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	0	0	176,280	0	176,280	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	0	0	1,716	0	1,716	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments	0	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	0	0	177,996	0	177,996	100.00

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet B-1 | Date/Time Prepared: 9/27/2021 1:30 pm

		Cost Center Description	CAPITAL RELATED COSTS					
			BLDGS & FIXTURES (SQUARE FEET)	CAP REL COSTS-MVBLE EQUIP (SQUARE FEET)	EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM. COST)	
			1.00	2.00	3.00	4A	4.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	13,320					1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP		13,320				2.00
3.00	00300	EMPLOYEE BENEFITS	0	0	2,416,952			3.00
4.00	00400	ADMINISTRATIVE & GENERAL	534	534	188,143	-1,247,403	4,693,032	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	129	129	131,203	0	336,561	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	396	396	107,954	0	167,669	6.00
7.00	00700	HOUSEKEEPING	29	29	113,232	0	175,679	7.00
8.00	00800	DIETARY	1,214	1,214	299,125	0	635,288	8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	964	0	40,591	10.00
11.00	01100	PHARMACY	80	80	0	0	1,069	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	139	139	56,622	0	106,499	12.00
13.00	01300	SOCIAL SERVICE	3,675	3,675	89,117	0	186,842	13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	6,491	6,491	1,430,592	0	2,414,046	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	0	0	9,583	40.00
41.00	04100	LABORATORY	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	352	352	0	0	199,574	44.00
45.00	04500	OCCUPATIONAL THERAPY	59	59	0	0	200,478	45.00
46.00	04600	SPEECH PATHOLOGY	42	42	0	0	49,223	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	54	54	0	0	167,305	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	13,194	13,194	2,416,952	-1,247,403	4,690,407	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	126	126	0	0	2,625	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments						98.00
99.00		Negative Cost Centers						99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	103,944	74,052	1,073,627		1,247,403	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	7.803604	5.559459	0.444207		0.265799	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)			0		7,136	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)			0.000000		0.001521	105.00

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet B-1 | Date/Time Prepared: 9/27/2021 1:30 pm

		Cost Center Description	PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSEKEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMINISTRATION (DIRECT NRSING HRS)	
			5.00	6.00	7.00	8.00	9.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	12,657					5.00
6.00	00600	LAUNDRY & LINEN SERVICE	396	244,220				6.00
7.00	00700	HOUSEKEEPING	29	0	12,232			7.00
8.00	00800	DIETARY	1,214	0	1,214	40,344		8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	10.00
11.00	01100	PHARMACY	80	0	80	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	139	0	139	0	0	12.00
13.00	01300	SOCIAL SERVICE	3,675	0	3,675	0	0	13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	6,491	244,220	6,491	40,344	0	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	352	0	352	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	59	0	59	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	42	0	42	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	54	0	54	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0		0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	12,531	244,220	12,106	40,344	0	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	126	0	126	0	0	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments						98.00
99.00		Negative Cost Centers						99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	426,019	225,564	223,350	867,176	0	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	33.658766	0.923610	18.259483	21.494547	0.000000	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	2,236	5,617	659	17,468	0	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	0.176661	0.023000	0.053875	0.432976	0.000000	105.00

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet B-1 | Date/Time Prepared: 9/27/2021 1:30 pm

		Cost Center Description	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (GROSS CHARGES)	SOCIAL SERVICE (TOTAL PATIENT DAYS)	INTERNS & RESIDENTS (APPRVD PROG) (ASSIGNED TIME)	
			10.00	11.00	12.00	13.00	14.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE						6.00
7.00	00700	HOUSEKEEPING						7.00
8.00	00800	DIETARY						8.00
9.00	00900	NURSING ADMINISTRATION						9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	116,648					10.00
11.00	01100	PHARMACY	0	166,584				11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	5,180,000			12.00
13.00	01300	SOCIAL SERVICE	0	0	0	13,448		13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	116,648	0	3,442,594	13,448	0	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	11,137	0	0	40.00
41.00	04100	LABORATORY	0	0	54,839	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	602,687	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	645,111	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	171,385	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	166,584	252,247	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0		0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	116,648	166,584	5,180,000	13,448	0	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments						98.00
99.00		Negative Cost Centers						99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	51,380	5,507	142,023	427,304	0	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	0.440470	0.033058	0.027418	31.774539	0.000000	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	62	1,089	2,052	50,240	0	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	0.000532	0.006537	0.000396	3.735872	0.000000	105.00

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet B-1 | Date/Time Prepared: 9/27/2021 1:30 pm

		Cost Center Description	OTHER GENERAL SERVICE S (ASSIGNED TIME) 15.00		
		GENERAL SERVICE COST CENTERS			
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES			1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP			2.00
3.00	00300	EMPLOYEE BENEFITS			3.00
4.00	00400	ADMINISTRATIVE & GENERAL			4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS			5.00
6.00	00600	LAUNDRY & LINEN SERVICE			6.00
7.00	00700	HOUSEKEEPING			7.00
8.00	00800	DIETARY			8.00
9.00	00900	NURSING ADMINISTRATION			9.00
10.00	01000	CENTRAL SERVICES & SUPPLY			10.00
11.00	01100	PHARMACY			11.00
12.00	01200	MEDICAL RECORDS & LIBRARY			12.00
13.00	01300	SOCIAL SERVICE			13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)			14.00
15.00	01500	OTHER GENERAL SERVICES	0		15.00
		INPATIENT ROUTINE SERVICE COST CENTERS			
30.00	03000	SKILLED NURSING FACILITY	0		30.00
31.00	03100	NURSING FACILITY	0		31.00
32.00	03200	ICF/IID	0		32.00
33.00	03300	OTHER LONG TERM CARE	0		33.00
		ANCILLARY SERVICE COST CENTERS			
40.00	04000	RADIOLOGY	0		40.00
41.00	04100	LABORATORY	0		41.00
42.00	04200	INTRAVENOUS THERAPY	0		42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0		43.00
44.00	04400	PHYSICAL THERAPY	0		44.00
45.00	04500	OCCUPATIONAL THERAPY	0		45.00
46.00	04600	SPEECH PATHOLOGY	0		46.00
47.00	04700	ELECTROCARDIOLOGY	0		47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0		48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0		49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0		50.00
51.00	05100	SUPPORT SURFACES	0		51.00
52.00	05200	OTHER ANCILLARY SERVICES	0		52.00
		OUTPATIENT SERVICE COST CENTERS			
60.00	06000	CLINIC	0		60.00
61.00	06100	RURAL HEALTH CLINIC	0		61.00
62.00	06200	FQHC			62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0		63.00
		OTHER REIMBURSABLE COST CENTERS			
70.00	07000	HOME HEALTH AGENCY COST	0		70.00
71.00	07100	AMBULANCE	0		71.00
72.00	07200	CORF	0		72.00
73.00	07300	CMHC	0		73.00
74.00	07400	OTHER REIMBURSABLE COST	0		74.00
		SPECIAL PURPOSE COST CENTERS			
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES			80.00
81.00	08100	INTEREST EXPENSE			81.00
82.00	08200	UTILIZATION REVIEW - SNF			82.00
83.00	08300	HOSPICE	0		83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0		84.00
89.00		SUBTOTALS (sum of lines 1-84)	0		89.00
		NONREIMBURSABLE COST CENTERS			
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0		90.00
91.00	09100	BARBER & BEAUTY SHOP	0		91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0		92.00
93.00	09300	NONPAID WORKERS	0		93.00
94.00	09400	PATIENTS' LAUNDRY	0		94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0		95.00
98.00		Cross Foot Adjustments			98.00
99.00		Negative Cost Centers			99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	0		102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	0.000000		103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	0		104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	0.000000		105.00

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS | Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet C | Date/Time Prepared: 9/27/2021 1:30 pm

		Cost Center Description	Total (from Wkst. B, Pt I, col. 18)	Total Charges	Ratio (col. 1 divided by col. 2	
			1.00	2.00	3.00	
		ANCILLARY SERVICE COST CENTERS				
40.00	04000	RADIOLOGY	12,435	11,137	1.116548	40.00
41.00	04100	LABORATORY	1,504	54,839	0.027426	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0.000000	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0.000000	43.00
44.00	04400	PHYSICAL THERAPY	287,420	602,687	0.476898	44.00
45.00	04500	OCCUPATIONAL THERAPY	274,516	645,111	0.425533	45.00
46.00	04600	SPEECH PATHOLOGY	69,186	171,385	0.403688	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0.000000	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	227,002	252,247	0.899920	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	50.00
51.00	05100	SUPPORT SURFACES	0	0	0.000000	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0.000000	52.00
		OUTPATIENT SERVICE COST CENTERS				
60.00	06000	CLINIC	0	0	0.000000	60.00
61.00	06100	RURAL HEALTH CLINIC				61.00
62.00	06200	FQHC				62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0.000000	63.00
71.00	07100	AMBULANCE	0	0	0.000000	71.00
100.00		Total	872,063	1,737,406		100.00

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS	Provider No.: 055192	Period: From 01/01/2020 To 12/31/2020	Worksheet D Part I Date/Time Prepared: 9/27/2021 1:30 pm
	Title XVIII (1)	Skilled Nursing Facility	PPS

		Cost Center Description	Ratio of Cost to Charges (Fr. Wkst. C Column 3)	Health Care Program Charges Part A	Health Care Program Charges Part B	Health Care Program Cost Part A (col. 1 x col. 2)	Health Care Program Cost Part B (col. 1 x col. 3)	
			1.00	2.00	3.00	4.00	5.00	
		PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST						
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	1.116548	6,882	0	7,684	0	40.00
41.00	04100	LABORATORY	0.027426	14,912	0	409	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0.000000	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0.000000	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0.476898	408,489	0	194,808	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0.425533	437,667	0	186,242	0	45.00
46.00	04600	SPEECH PATHOLOGY	0.403688	120,246	0	48,542	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0.000000	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0.899920	113,288	0	101,950	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0.000000	0		0		50.00
51.00	05100	SUPPORT SURFACES	0.000000	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0.000000	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0.000000	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC						61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0.000000	0	0	0	0	63.00
71.00	07100	AMBULANCE (2)	0.000000		0		0	71.00
100.00		Total (Sum of lines 40 - 71)		1,101,484	0	539,635	0	100.00

(1) For title V and XIX use columns 1, 2, and 4 only.

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

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS	Provider No.: 055192	Period: From 01/01/2020 To 12/31/2020	Worksheet D Parts II-III Date/Time Prepared: 9/27/2021 1:30 pm
	Title XVIII	Skilled Nursing Facility	PPS

		Cost Center Description		
			1.00	
		PART II - APPORTIONMENT OF VACCINE COST		
1.00		Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49)	0.899920	1.00
2.00		Program vaccine charges (From your records, or the PS&R)	126	2.00
3.00		Program costs (Line 1 x line 2) (Title XVIII, PPS providers, transfer this amount to Worksheet E, Part I, line 18)	113	3.00

		Cost Center Description	Total Cost (From Wkst. B, Part I, Col. 18	Nursing & Allied Health (From Wkst. B, Part I, Col. 14)	Ratio of Nursing & Allied Health Costs to Total Costs - Part A (Col. 2 / Col. 1)	Program Part A Cost (From Wkst. D Part I, Col. 4)	Part A Nursing & Allied Health Costs for Pass Through (Col. 3 x Col. 4)	
			1.00	2.00	3.00	4.00	5.00	
		PART III - CALCULATION OF PASS THROUGH COSTS FOR NURSING & ALLIED HEALTH						
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	12,435	0	0.000000	7,684	0	40.00
41.00	04100	LABORATORY	1,504	0	0.000000	409	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0.000000	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0.000000	0	0	43.00
44.00	04400	PHYSICAL THERAPY	287,420	0	0.000000	194,808	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	274,516	0	0.000000	186,242	0	45.00
46.00	04600	SPEECH PATHOLOGY	69,186	0	0.000000	48,542	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0.000000	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	227,002	0	0.000000	101,950	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0.000000	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0.000000	0	0	52.00
100.00		Total (Sum of lines 40 - 52)	872,063	0		539,635	0	100.00

COMPUTATION OF INPATIENT ROUTINE COSTS	Provider No.: 055192	Period: From 01/01/2020 To 12/31/2020	Worksheet D-1 Parts I-II Date/Time Prepared: 9/27/2021 1:30 pm
	Title XVIII	Skilled Nursing Facility	PPS

		1.00	
	PART I CALCULATION OF INPATIENT ROUTINE COSTS		
	INPATIENT DAYS		
1.00	Inpatient days including private room days	13,448	1.00
2.00	Private room days	0	2.00
3.00	Inpatient days including private room days applicable to the Program	2,478	3.00
4.00	Medically necessary private room days applicable to the Program	0	4.00
5.00	Total general inpatient routine service cost	5,058,507	5.00
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT		
6.00	General inpatient routine service charges	3,442,594	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)	1.469388	7.00
8.00	Enter private room charges from your records	0	8.00
9.00	Average private room per diem charge (Private room charges line 8 divided by private room days, line 2)	0.00	9.00
10.00	Enter semi-private room charges from your records	0	10.00
11.00	Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days)	0.00	11.00
12.00	Average per diem private room charge differential (Line 9 minus line 11)	0.00	12.00
13.00	Average per diem private room cost differential (Line 7 times line 12)	0.00	13.00
14.00	Private room cost differential adjustment (Line 2 times line 13)	0	14.00
15.00	General inpatient routine service cost net of private room cost differential (Line 5 minus line 14)	5,058,507	15.00
	PROGRAM INPATIENT ROUTINE SERVICE COSTS		
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	376.15	16.00
17.00	Program routine service cost (Line 3 times line 16)	932,100	17.00
18.00	Medically necessary private room cost applicable to program (line 4 times line 13)	0	18.00
19.00	Total program general inpatient routine service cost (Line 17 plus line 18)	932,100	19.00
20.00	Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID)	166,660	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)	12.39	21.00
22.00	Program capital related cost (Line 3 times line 21)	30,702	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)	901,398	23.00
24.00	Aggregate charges to beneficiaries for excess costs (From provider records)	0	24.00
25.00	Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24)	901,398	25.00
26.00	Enter the per diem limitation (1)		26.00
27.00	Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)		27.00
28.00	Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to Worksheet E, Part II, line 4) (See instructions)		28.00

(1) Lines 26 and 27 are not applicable for title XVIII, but may be used for title V and or title XIX

		1.00	
	PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH		
1.00	Total SNF inpatient days	13,448	1.00
2.00	Program inpatient days (see instructions)	2,478	2.00
3.00	Total nursing & allied health costs. (see instructions)(Do not complete for titles V or XIX)	0	3.00
4.00	Nursing & allied health ratio. (line 2 divided by line 1)	0.184265	4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)	0	5.00

CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII	Provider No.: 055192	Period: From 01/01/2020 To 12/31/2020	Worksheet E Part I Date/Time Prepared: 9/27/2021 1:30 pm
	Title XVIII	Skilled Nursing Facility	PPS

		1.00	
	PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT		
1.00	Inpatient PPS amount (See Instructions)	1,760,632	1.00
2.00	Nursing and Allied Health Education Activities (pass through payments)	0	2.00
3.00	Subtotal (Sum of lines 1 and 2)	1,760,632	3.00
4.00	Primary payor amounts	0	4.00
5.00	Coinsurance	259,424	5.00
6.00	Allowable bad debts (From your records)	0	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)	0	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)	0	8.00
9.00	Recovery of bad debts - for statistical records only	0	9.00
10.00	Utilization review	0	10.00
11.00	Subtotal (See instructions)	1,501,208	11.00
12.00	Interim payments (See instructions)	1,493,580	12.00
13.00	Tentative adjustment	0	13.00
14.00	OTHER ADJUSTMENT (SEE INSTRUCTIONS)	0	14.00
14.50	Demonstration payment adjustment amount before sequestration	0	14.50
14.55	Demonstration payment adjustment amount after sequestration	0	14.55
14.75	Sequestration for non-claims based amounts (see instructions)	0	14.75
14.99	Sequestration amount (see instructions)	7,628	14.99
15.00	Balance due provider/program (see Instructions)	0	15.00
16.00	Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2)	0	16.00
	PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES - TITLE XVIII ONLY		
17.00	Ancillary services Part B	0	17.00
18.00	Vaccine cost (From Wkst D, Part II, line 3)	113	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)	113	19.00
20.00	Medicare Part B ancillary charges (See instructions)	126	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)	113	21.00
22.00	Primary payor amounts	0	22.00
23.00	Coinsurance and deductibles	0	23.00
24.00	Allowable bad debts (From your records)	0	24.00
24.01	Allowable Bad debts for dual eligible beneficiaries (see instructions)	0	24.01
24.02	Adjusted reimbursable bad debts (see instructions)	0	24.02
25.00	Subtotal (Sum of lines 21 and 24, minus lines 22 and 23)	113	25.00
26.00	Interim payments (See instructions)	77	26.00
27.00	Tentative adjustment	0	27.00
28.00	Other Adjustments (See instructions) Specify	0	28.00
28.50	Demonstration payment adjustment amount before sequestration	0	28.50
28.55	Demonstration payment adjustment amount after sequestration	0	28.55
28.99	Sequestration amount (see instructions)	1	28.99
29.00	Balance due provider/program (see instructions)	35	29.00
30.00	Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2	0	30.00

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED	Provider No.: 055192	Period: From 01/01/2020 To 12/31/2020	Worksheet E-1 Date/Time Prepared: 9/27/2021 1:30 pm
	Title XVIII	Skilled Nursing Facility	PPS

		Inpatient Part A		Part B		
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
		1.00	2.00	3.00	4.00	
1.00	Total interim payments paid to provider		1,493,580		77	1.00
2.00	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero		0		0	2.00
3.00	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					3.00
	Program to Provider					
3.01	ADJUSTMENTS TO PROVIDER		0		0	3.01
3.02			0		0	3.02
3.03			0		0	3.03
3.04			0		0	3.04
3.05			0		0	3.05
	Provider to Program					
3.50	ADJUSTMENTS TO PROGRAM		0		0	3.50
3.51			0		0	3.51
3.52			0		0	3.52
3.53			0		0	3.53
3.54			0		0	3.54
3.99	Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		0		0	3.99
4.00	Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B)		1,493,580		77	4.00
	TO BE COMPLETED BY CONTRACTOR					
5.00	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					5.00
	Program to Provider					
5.01	TENTATIVE TO PROVIDER		0		0	5.01
5.02			0		0	5.02
5.03			0		0	5.03
	Provider to Program					
5.50	TENTATIVE TO PROGRAM		0		0	5.50
5.51			0		0	5.51
5.52			0		0	5.52
5.99	Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		0		0	5.99
6.00	Determined net settlement amount (balance due) based on the cost report. (1)					6.00
6.01	PROGRAM TO PROVIDER		0		35	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	Total Medicare program liability (see instructions)		1,493,580		112	7.00

		Contractor Name	Contractor Number	
		1.00	2.00	
8.00	Name of Contractor	Noridian Healthcare Solutions	02001	8.00

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

BALANCE SHEET (If you are nonproprietary and do not maintain fund-type accounting records, complete the "General Fund" column only) | Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet G | Date/Time Prepared: 9/27/2021 1:30 pm

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
	Assets					
	CURRENT ASSETS					
1.00	Cash on hand and in banks	7,478	0	0	0	1.00
2.00	Temporary investments	0	0	0	0	2.00
3.00	Notes receivable	0	0	0	0	3.00
4.00	Accounts receivable	671,705	0	0	0	4.00
5.00	Other receivables	0	0	0	0	5.00
6.00	Less: allowances for uncollectible notes and accounts receivable	-242,153	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	0	0	0	0	8.00
9.00	Other current assets	0	0	0	0	9.00
10.00	Due from other funds	0	0	0	0	10.00
11.00	TOTAL CURRENT ASSETS (Sum of lines 1 - 10)	437,030	0	0	0	11.00
	FIXED ASSETS					
12.00	Land	20,546	0	0	0	12.00
13.00	Land improvements	0	0	0	0	13.00
14.00	Less: Accumulated depreciation	0	0	0	0	14.00
15.00	Buildings	2,062,524	0	0	0	15.00
16.00	Less Accumulated depreciation	-1,229,113	0	0	0	16.00
17.00	Leasehold improvements	0	0	0	0	17.00
18.00	Less: Accumulated Amortization	0	0	0	0	18.00
19.00	Fixed equipment	81,949	0	0	0	19.00
20.00	Less: Accumulated depreciation	-76,271	0	0	0	20.00
21.00	Automobiles and trucks	0	0	0	0	21.00
22.00	Less: Accumulated depreciation	0	0	0	0	22.00
23.00	Major movable equipment	574,494	0	0	0	23.00
24.00	Less: Accumulated depreciation	-399,401	0	0	0	24.00
25.00	Minor equipment - Depreciable	0	0	0	0	25.00
26.00	Minor equipment nondepreciable	985,778	0	0	0	26.00
27.00	Other fixed assets	0	0	0	0	27.00
28.00	TOTAL FIXED ASSETS (Sum of lines 12 - 27)	2,020,506	0	0	0	28.00
	OTHER ASSETS					
29.00	Investments	0	0	0	0	29.00
30.00	Deposits on leases	0	0	0	0	30.00
31.00	Due from owners/officers	0	0	0	0	31.00
32.00	Other assets	0	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	0	0	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	2,457,536	0	0	0	34.00
	Liabilities and Fund Balances					
	CURRENT LIABILITIES					
35.00	Accounts payable	352,368	0	0	0	35.00
36.00	Salaries, wages, and fees payable	274,058	0	0	0	36.00
37.00	Payroll taxes payable	0	0	0	0	37.00
38.00	Notes & loans payable (Short term)	0	0	0	0	38.00
39.00	Deferred income	374,777	0	0	0	39.00
40.00	Accelerated payments	260,815				40.00
41.00	Due to other funds	0	0	0	0	41.00
42.00	Other current liabilities	9,099	0	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	1,271,117	0	0	0	43.00
	LONG TERM LIABILITIES					
44.00	Mortgage payable	0	0	0	0	44.00
45.00	Notes payable	0	0	0	0	45.00
46.00	Unsecured loans	0	0	0	0	46.00
47.00	Loans from owners:	0	0	0	0	47.00
48.00	Other long term liabilities	203,028	0	0	0	48.00
49.00	OTHER (SPECIFY)	0	0	0	0	49.00
50.00	TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49	203,028	0	0	0	50.00
51.00	TOTAL LIABILITIES (Sum of lines 43 and 50)	1,474,145	0	0	0	51.00
	CAPITAL ACCOUNTS					
52.00	General fund balance	983,391				52.00
53.00	Specific purpose fund		0			53.00
54.00	Donor created - endowment fund balance - restricted			0		54.00
55.00	Donor created - endowment fund balance - unrestricted			0		55.00
56.00	Governing body created - endowment fund balance			0		56.00
57.00	Plant fund balance - invested in plant				0	57.00
58.00	Plant fund balance - reserve for plant improvement, replacement, and expansion				0	58.00
59.00	TOTAL FUND BALANCES (Sum of lines 52 thru 58)	983,391	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	2,457,536	0	0	0	60.00

STATEMENT OF CHANGES IN FUND BALANCES | Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet G-1 | Date/Time Prepared: 9/27/2021 1:30 pm

		General Fund		Special Purpose Fund		Endowment Fund	
		1.00	2.00	3.00	4.00	5.00	
1.00	Fund balances at beginning of period		2,246,569		0		1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)		-1,565,111				2.00
3.00	Total (sum of line 1 and line 2)		681,458		0		3.00
4.00	Additions (credit adjustments)						4.00
5.00	ADD BACK SYSTEM ASSESSMENTS	2,061,919		0		0	5.00
6.00		0		0		0	6.00
7.00		0		0		0	7.00
8.00		0		0		0	8.00
9.00	OTHER ROUNDING	2		0		0	9.00
10.00	Total additions (sum of line 5 - 9)		2,061,921		0		10.00
11.00	Subtotal (line 3 plus line 10)		2,743,379		0		11.00
12.00	Deductions (debit adjustments)						12.00
13.00	INTERDIVISION TRANSFERS	1,759,988		0		0	13.00
14.00	ROUNDING	0		0		0	14.00
15.00		0		0		0	15.00
16.00		0		0		0	16.00
17.00		0		0		0	17.00
18.00	Total deductions (sum of lines 13 - 17)		1,759,988		0		18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		983,391		0		19.00

		Endowment Fund	Plant Fund		
		6.00	7.00	8.00	
1.00	Fund balances at beginning of period	0		0	1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)				2.00
3.00	Total (sum of line 1 and line 2)	0		0	3.00
4.00	Additions (credit adjustments)				4.00
5.00	ADD BACK SYSTEM ASSESSMENTS		0		5.00
6.00			0		6.00
7.00			0		7.00
8.00			0		8.00
9.00	OTHER ROUNDING		0		9.00
10.00	Total additions (sum of line 5 - 9)	0		0	10.00
11.00	Subtotal (line 3 plus line 10)	0		0	11.00
12.00	Deductions (debit adjustments)				12.00
13.00	INTERDIVISION TRANSFERS		0		13.00
14.00	ROUNDING		0		14.00
15.00			0		15.00
16.00			0		16.00
17.00			0		17.00
18.00	Total deductions (sum of lines 13 - 17)	0		0	18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)	0		0	19.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES | Provider No.: 055192 | Period: From 01/01/2020 To 12/31/2020 | Worksheet G-2 Parts I-II | Date/Time Prepared: 9/27/2021 1:30 pm

	Cost Center Description	Inpatient	Outpatient	Total	
		1.00	2.00	3.00	
	PART I - PATIENT REVENUES				
	General Inpatient Routine Care Services				
1.00	SKILLED NURSING FACILITY	3,442,594		3,442,594	1.00
2.00	NURSING FACILITY	0		0	2.00
3.00	ICF/IID	0		0	3.00
4.00	OTHER LONG TERM CARE	0		0	4.00
5.00	Total general inpatient care services (Sum of lines 1 - 4)	3,442,594		3,442,594	5.00
	All Other Care Services				
6.00	ANCILLARY SERVICES	1,737,406	0	1,737,406	6.00
7.00	CLINIC		0	0	7.00
8.00	HOME HEALTH AGENCY COST		0	0	8.00
9.00	AMBULANCE		0	0	9.00
10.00	RURAL HEALTH CLINIC		0	0	10.00
10.10	FQHC		0	0	10.10
11.00	CMHC		0	0	11.00
11.10	CORF		0	0	11.10
12.00	HOSPICE	0	0	0	12.00
13.00	OTHER (SPECIFY)	0	0	0	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	5,180,000	0	5,180,000	14.00

	Cost Center Description				
			1.00	2.00	
	PART II - OPERATING EXPENSES				
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)			4,417,409	1.00
2.00	SYSTEM ASSESSMENTS		2,061,919		2.00
3.00			0		3.00
4.00			0		4.00
5.00			0		5.00
6.00			0		6.00
7.00			0		7.00
8.00	Total Additions (Sum of lines 2 - 7)			2,061,919	8.00
9.00	Deduct (Specify)		0		9.00
10.00			0		10.00
11.00			0		11.00
12.00			0		12.00
13.00			0		13.00
14.00	Total Deductions (Sum of lines 9 - 13)			0	14.00
15.00	Total Operating Expenses (Sum of lines 1 and 8, minus line 14)			6,479,328	15.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES	Provider No.: 055192	Period: From 01/01/2020 To 12/31/2020	Worksheet G-3 Date/Time Prepared: 9/27/2021 1:30 pm

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	5,180,000	1.00
2.00	Less: contractual allowances and discounts on patients accounts	283,774	2.00
3.00	Net patient revenues (Line 1 minus line 2)	4,896,226	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	6,479,328	4.00
5.00	Net income from service to patients (Line 3 minus 4)	-1,583,102	5.00
	Other income:		
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	41	7.00
8.00	Revenues from communications (Telephone and Internet service)	0	8.00
9.00	Revenue from television and radio service	0	9.00
10.00	Purchase discounts	0	10.00
11.00	Rebates and refunds of expenses	0	11.00
12.00	Parking lot receipts	0	12.00
13.00	Revenue from laundry and linen service	0	13.00
14.00	Revenue from meals sold to employees and guests	0	14.00
15.00	Revenue from rental of living quarters	0	15.00
16.00	Revenue from sale of medical and surgical supplies to other than patients	0	16.00
17.00	Revenue from sale of drugs to other than patients	0	17.00
18.00	Revenue from sale of medical records and abstracts	0	18.00
19.00	Tuition (fees, sale of textbooks, uniforms, etc.)	0	19.00
20.00	Revenue from gifts, flower, coffee shops, canteen	0	20.00
21.00	Rental of vending machines	0	21.00
22.00	Rental of skilled nursing space	0	22.00
23.00	Governmental appropriations	0	23.00
24.00	Other miscellaneous revenue (specify)	63	24.00
24.50	COVID-19 PHE Funding	17,887	24.50
25.00	Total other income (Sum of lines 6 - 24)	17,991	25.00
26.00	Total (Line 5 plus line 25)	-1,565,111	26.00
27.00	Other expenses (specify)	0	27.00
28.00		0	28.00
29.00		0	29.00
30.00	Total other expenses (Sum of lines 27 - 29)	0	30.00
31.00	Net income (or loss) for the period (Line 26 minus line 30)	-1,565,111	31.00

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

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

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY	Provider CCN: 055192	Period: From 01/01/2021 To 12/31/2021	Worksheet S Parts I, II & III Date/Time Prepared: 7/15/2022 6:52 am

PART I - COST REPORT STATUS

Provider use only

1. [X] Electronically prepared cost report — Date: — Time:
2. [ ] Manually prepared cost report
3. [0] If this is an amended report enter the number of times the provider resubmitted this cost report
3.01 [ ] No Medicare Utilization. Enter "Y" for yes or leave blank for no.

Contractor use only

4. [2] Cost Report Status
(1) As Submitted
(2) Settled without audit
(3) Settled with audit
(4) Reopened
(5) Amended

5. Date Received: 04/26/2022

6. Contractor No. 02001
7. [N] First Cost Report for this Provider CCN
8. [N] Last Cost Report for this Provider CCN
9. NPR Date: 07/15/2022
10. [0] If line 4, column 1 is "4": Enter number of times reopened
11. Contractor Vendor Code 4
12. [F] Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.

PART II - CERTIFICATION OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED IN THIS REPORT WERE PROVIDED 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 PROVIDENCE ST ELIZABETH CARE CENTER (055192) for the cost reporting period beginning 01/01/2021 and ending 12/31/2021 and to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR		CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
	1		2		
1				I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature.	1
2	Signatory Printed Name				2
3	Signatory Title				3
4	Date				4

	Cost Center Description	Title V	Title XVIII Part A	Title XVIII Part B	Title XIX	
		1.00	2.00	3.00	4.00	
	PART III - SETTLEMENT SUMMARY					
1.00	SKILLED NURSING FACILITY	0	0	0	0	1.00
2.00	NURSING FACILITY	0			0	2.00
3.00	ICF/IID				0	3.00
4.00	SNF - BASED HHA I	0	0	0		4.00
5.00	SNF - BASED RHC I	0		0		5.00
6.00	SNF - BASED FQHC I	0		0		6.00
7.00	SNF - BASED CMHC I	0		0		7.00
7.10	SNF - BASED CORF I	0		0		7.10
100.00	TOTAL	0	0	0	0	100.00

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

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0463. The time required to complete and review the information collection is estimated 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 the 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.

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX INDENTIFICATION DATA | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet S-2 Part I | Date/Time Prepared: 7/15/2022 6:52 am

	1.00	2.00	3.00	
	Skilled Nursing Facility and Skilled Nursing Facility Complex Address:			
1.00	Street: 10425 MAGNOLIA BLVD	PO Box:		1.00
2.00	City: NORTH HOLLYWOOD	State: CA	Zip Code: 91601	2.00
3.00	County: LOS ANGELES	CBSA Code: 31084	Urban/Rural: U	3.00
3.01		CBSA Code:		3.01

		Component Name	Provider CCN	Date Certified	Payment System (P, O, or N)			
					V	XVIII	XIX	
		1.00	2.00	3.00	4.00	5.00	6.00	
	SNF and SNF-Based Component Identification:							
4.00	SNF	PROVIDENCE ST ELIZABETH CARE CENTER	055192	06/01/1973	N	P	O	4.00
5.00	Nursing Facility							5.00
6.00	ICF/IID							6.00
7.00	SNF-Based HHA							7.00
8.00	SNF-Based RHC							8.00
9.00	SNF-Based FQHC							9.00
10.00	SNF-Based CMHC							10.00
11.00	SNF-Based OLTC							11.00
12.00	SNF-Based HOSPICE							12.00
13.00	SNF-Based CORF							13.00

		From:	To:	
		1.00	2.00	
14.00	Cost Reporting Period (mm/dd/yyyy)	01/01/2021	12/31/2021	14.00
15.00	Type of Control (See Instructions)	1		15.00

		Y/N	
		1.00	
	Type of Freestanding Skilled Nursing Facility		
16.00	Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?	N	16.00
17.00	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?	N	17.00
18.00	Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1.	Y	18.00
	Miscellaneous Cost Reporting Information		
19.00	If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.	N	19.00
19.01	If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.	N	19.01
	Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.		
20.00	Straight Line	206,610	20.00
21.00	Declining Balance	0	21.00
22.00	Sum of the Year's Digits	0	22.00
23.00	Sum of line 20 through 22	206,610	23.00
24.00	If depreciation is funded, enter the balance as of the end of the period.	0	24.00
25.00	Were there any disposal of capital assets during the cost reporting period? (Y/N)	N	25.00
26.00	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)	N	26.00
27.00	Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N)	N	27.00
28.00	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)	N	28.00

		Part A	Part B	Other	
		1.00	2.00	3.00	
	If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption.				
29.00	Skilled Nursing Facility	N	N		29.00
30.00	Nursing Facility			N	30.00
31.00	ICF/IID			N	31.00
32.00	SNF-Based HHA	N	N		32.00
33.00	SNF-Based RHC		N		33.00
34.00	SNF-Based FQHC		N		34.00
35.00	SNF-Based CMHC		N		35.00
36.00	SNF-Based OLTC				36.00

		Y/N		
		1.00	2.00	
37.00	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N)	Y		37.00
38.00	Are you legally-required to carry malpractice insurance? (Y/N)	Y		38.00
39.00	Is the malpractice a "claims-made" or "occurrence" policy? If the policy is "claims-made" enter 1. If the policy is "occurrence", enter 2.	1		39.00

		Premiums	Paid Losses	Self Insurance	
		1.00	2.00	3.00	
41.00	List malpractice premiums and paid losses:	0	0	35,581	41.00

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX INDENTIFICATION DATA	Provider No.: 055192	Period: From 01/01/2021 To 12/31/2021	Worksheet S-2 Part I Date/Time Prepared: 7/15/2022 6:52 am

		Y/N	
		1.00	
42.00	Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.	N	42.00
43.00	Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10?	Y	43.00
44.00	If line 43 is yes, enter the home office chain number and enter the name and address of the home office on lines 45, 46 and 47.	HB0456	44.00

	1.00	2.00	3.00	
	If this facility is part of a chain organization, enter the name and address of the home office on the lines below.			
45.00	Name: PROVIDENCE HEALTH & SERVICES	Contractor's Name: NORIDIAN HEALTHCARE SOLUTIONS	Contractor's Number: 02001	45.00
46.00	Street: 1801 LIND AVENUE SW	PO Box:		46.00
47.00	City: RENTON	State: WA	Zip Code: 98057	47.00

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet S-2 Part II | Date/Time Prepared: 7/15/2022 6:52 am

			Y/N	Date	
			1.00	2.00	
	General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy)				
	Completed by All Skilled Nursing Facilites				
	Provider Organization and Operation				
1.00	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)		N		1.00
		Y/N	Date	V/I	
		1.00	2.00	3.00	
2.00	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary.	N			2.00
3.00	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)	N			3.00
		Y/N	Type	Date	
		1.00	2.00	3.00	
	Financial Data and Reports				
4.00	Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.	Y	A	03/08/2022	4.00
5.00	Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation.	N			5.00
			Y/N	Legal Oper.	
			1.00	2.00	
	Approved Educational Activities				
6.00	Column 1: Were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N)		N	N	6.00
7.00	Were costs claimed for Allied Health Programs? (Y/N) see instructions.		N		7.00
8.00	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions.		N		8.00
				Y/N	
				1.00	
	Bad Debts				
9.00	Is the provider seeking reimbursement for bad debts? (Y/N) see instructions.			N	9.00
10.00	If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy.			N	10.00
11.00	If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions.			N	11.00
	Bed Complement				
12.00	Have total beds available changed from prior cost reporting period? If "Y", see instructions.			N	12.00
			Part A		Part B
		Description	Y/N	Date	Y/N
		0	1.00	2.00	3.00
	PS&R Data				
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.)		Y	03/29/2022	Y	13.00
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.		N		N	14.00
15.00	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.		N		N	15.00
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.		N		N	16.00
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:		N		N	17.00
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.		N		N	18.00

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE	Provider No.: 055192	Period: From 01/01/2021 To 12/31/2021	Worksheet S-2 Part II Date/Time Prepared: 7/15/2022 6:52 am

		1.00	2.00	
	Cost Report Preparer Contact Information			
19.00	Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.	STACEY	MAHER	19.00
20.00	Enter the employer/company name of the cost report preparer.	PROVIDENCE		20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.	818-847-3413	STACEY.MAHER@PROVIDENCE.ORG	21.00

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet S-2 Part II Date/Time Prepared: 7/15/2022 6:52 am

		Part B Date 4.00			
	PS&R Data				
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.)	03/29/2022			13.00
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.				14.00
15.00	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.				15.00
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.				16.00
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:				17.00
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.				18.00
			3.00		
	Cost Report Preparer Contact Information				
19.00	Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.		REIMBURSEMENT MGR		19.00
20.00	Enter the employer/company name of the cost report preparer.				20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.				21.00

VOLUNTARY CONTACT INFORMATION | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet S-2 Part V | Date/Time Prepared: 7/15/2022 6:52 am

		1.00	
	Cost Report Preparer Contact Information		
1.00	First Name	STACEY	1.00
2.00	Last Name	MAHER	2.00
3.00	Title	REIMBURSEMENT MANAGER	3.00
4.00	Employer	PROVIDENCE	4.00
5.00	Phone Number	8188473413	5.00
6.00	E-mail Address	STACEY.MAHER@PROVIDENCE.ORG	6.00
7.00	Department	REIMBURSEMENT	7.00
8.00	Mailing Address 1	501 S. BUENA VISTA STREET	8.00
9.00	Mailing Address 2		9.00
10.00	City	BURBANK	10.00
11.00	State	CA	11.00
12.00	Zip	91505	12.00
	Officer or Administrator of Provider Contact Information		
13.00	First Name		13.00
14.00	Last Name		14.00
15.00	Title		15.00
16.00	Employer		16.00
17.00	Phone Number		17.00
18.00	E-mail Address		18.00
19.00	Department		19.00
20.00	Mailing Address 1		20.00
21.00	Mailing Address 2		21.00
22.00	City		22.00
23.00	State		23.00
24.00	Zip		24.00

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX STATISTICAL DATA | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet S-3 Part I | Date/Time Prepared: 7/15/2022 6:52 am

	Component	Number of Beds	Bed Days Available	Inpatient Days/Visits: Title V	Inpatient Days/Visits: Title XVIII	Inpatient Days/Visits: Title XIX	
		1.00	2.00	3.00	4.00	5.00	
1.00	SKILLED NURSING FACILITY	52	18,980	0	4,490	5,285	1.00
2.00	NURSING FACILITY	0	0	0		0	2.00
3.00	ICF/IID	0	0			0	3.00
4.00	HOME HEALTH AGENCY COST			0	0	0	4.00
5.00	Other Long Term Care	0	0				5.00
6.00	SNF-Based CMHC						6.00
6.10	SNF-Based CORF						6.10
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	52	18,980	0	4,490	5,285	8.00

	Component	Inpatient Days/Visits: Other	Inpatient Days/Visits: Total	Discharges: Title V	Discharges: Title XVIII	Discharges: Title XIX	
		6.00	7.00	8.00	9.00	10.00	
1.00	SKILLED NURSING FACILITY	3,073	12,848	0	75	13	1.00
2.00	NURSING FACILITY	0	0	0		0	2.00
3.00	ICF/IID	0	0			0	3.00
4.00	HOME HEALTH AGENCY COST	0	0				4.00
5.00	Other Long Term Care	0	0				5.00
6.00	SNF-Based CMHC						6.00
6.10	SNF-Based CORF						6.10
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	3,073	12,848	0	75	13	8.00

	Component	Discharges: Other	Discharges: Total	Average Length of Stay: Title V	Average Length of Stay: Title XVIII	Average Length of Stay: Title XIX	
		11.00	12.00	13.00	14.00	15.00	
1.00	SKILLED NURSING FACILITY	8	96	0.00	59.87	406.54	1.00
2.00	NURSING FACILITY	0	0	0.00		0.00	2.00
3.00	ICF/IID	0	0			0.00	3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care	0	0				5.00
6.00	SNF-Based CMHC						6.00
6.10	SNF-Based CORF						6.10
7.00	HOSPICE	0	0	0.00	0.00	0.00	7.00
8.00	Total (Sum of lines 1-7)	8	96	0.00	59.87	406.54	8.00

	Component	Average Length of Stay: Total	Admissions: Title V	Admissions: Title XVIII	Admissions: Title XIX	Admissions: Other	
		16.00	17.00	18.00	19.00	20.00	
1.00	SKILLED NURSING FACILITY	133.83	0	84	16	37	1.00
2.00	NURSING FACILITY	0.00	0		0	0	2.00
3.00	ICF/IID	0.00			0	0	3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care	0.00				0	5.00
6.00	SNF-Based CMHC						6.00
6.10	SNF-Based CORF						6.10
7.00	HOSPICE	0.00	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	133.83	0	84	16	37	8.00

	Component	Admissions: Total	Full Time Equivalent: Employees on Payroll	Full Time Equivalent: Nonpaid Workers			
		21.00	22.00	23.00			
1.00	SKILLED NURSING FACILITY	137	52.58	0.00			1.00
2.00	NURSING FACILITY	0	0.00	0.00			2.00
3.00	ICF/IID	0	0.00	0.00			3.00
4.00	HOME HEALTH AGENCY COST		0.00	0.00			4.00
5.00	Other Long Term Care	0	0.00	0.00			5.00
6.00	SNF-Based CMHC		0.00	0.00			6.00
6.10	SNF-Based CORF		0.00	0.00			6.10
7.00	HOSPICE	0	0.00	0.00			7.00
8.00	Total (Sum of lines 1-7)	137	52.58	0.00			8.00

SNF WAGE INDEX INFORMATION | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet S-3 Part II Date/Time Prepared: 7/15/2022 6:52 am

		Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
	PART II - DIRECT SALARIES						
	SALARIES						
1.00	Total salaries (See Instructions)	2,992,446	0	2,992,446	109,359.00	27.36	1.00
2.00	Physician salaries-Part A	0	0	0	0.00	0.00	2.00
3.00	Physician salaries-Part B	0	0	0	0.00	0.00	3.00
4.00	Home office personnel	0	0	0	0.00	0.00	4.00
5.00	Sum of lines 2 through 4	0	0	0	0.00	0.00	5.00
6.00	Revised wages (line 1 minus line 5)	2,992,446	0	2,992,446	109,359.00	27.36	6.00
7.00	Other Long Term Care	0	0	0	0.00	0.00	7.00
8.00	HOME HEALTH AGENCY COST	0	0	0	0.00	0.00	8.00
9.00	CMHC	0	0	0	0.00	0.00	9.00
9.10	CORF						9.10
10.00	HOSPICE	0	0	0	0.00	0.00	10.00
11.00	Other excluded areas	0	0	0	0.00	0.00	11.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	0	0	0	0.00	0.00	12.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	2,992,446	0	2,992,446	109,359.00	27.36	13.00
	OTHER WAGES & RELATED COSTS						
14.00	Contract Labor: Patient Related & Mgmt	1,099,659	0	1,099,659	18,064.00	60.88	14.00
15.00	Contract Labor: Physician services-Part A	4,796	0	4,796	10.00	479.60	15.00
16.00	Home office salaries & wage related costs	510,187	0	510,187	7,045.00	72.42	16.00
	WAGE-RELATED COSTS						
17.00	Wage-related costs core (See Part IV)	1,035,443	0	1,035,443			17.00
18.00	Wage-related costs other (See Part IV)	0	0	0			18.00
19.00	Wage related costs (excluded units)	0	0	0			19.00
20.00	Physician Part A - WRC	0	0	0			20.00
21.00	Physician Part B - WRC	0	0	0			21.00
22.00	Total Adjusted Wage Related cost (see instructions)	1,035,443	0	1,035,443			22.00

SNF WAGE INDEX INFORMATION | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet S-3 Part III Date/Time Prepared: 7/15/2022 6:52 am

		Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
	PART III - OVERHEAD COST - DIRECT SALARIES						
1.00	Employee Benefits	0	0	0	0.00	0.00	1.00
2.00	Administrative & General	341,774	0	341,774	6,563.00	52.08	2.00
3.00	Plant Operation, Maintenance & Repairs	147,235	0	147,235	5,877.00	25.05	3.00
4.00	Laundry & Linen Service	95,787	0	95,787	5,299.00	18.08	4.00
5.00	Housekeeping	134,509	0	134,509	7,583.00	17.74	5.00
6.00	Dietary	307,951	0	307,951	15,121.00	20.37	6.00
7.00	Nursing Administration	0	0	0	0.00	0.00	7.00
8.00	Central Services and Supply	31,788	0	31,788	1,472.00	21.60	8.00
9.00	Pharmacy	0	0	0	0.00	0.00	9.00
10.00	Medical Records & Medical Records Library	72,925	0	72,925	2,286.00	31.90	10.00
11.00	Social Service	111,361	0	111,361	4,577.00	24.33	11.00
12.00	Nursing and Allied Health Ed. Act.						12.00
13.00	Other General Service	0	0	0	0.00	0.00	13.00
14.00	Total (sum lines 1 thru 13)	1,243,330	0	1,243,330	48,778.00	25.49	14.00

SNF WAGE RELATED COSTS | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet S-3 Part IV Date/Time Prepared: 7/15/2022 6:52 am

		Amount Reported	
		1.00	
	PART IV - WAGE RELATED COSTS		
	Part A - Core List		
	RETIREMENT COST		
1.00	401K Employer Contributions	182,775	1.00
2.00	Tax Sheltered Annuity (TSA) Employer Contribution	0	2.00
3.00	Qualified and Non-Qualified Pension Plan Cost	0	3.00
4.00	Prior Year Pension Service Cost	0	4.00
	PLAN ADMINISTRATIVE COSTS (Paid to External Organization)		
5.00	401K/TSA Plan Administration fees	0	5.00
6.00	Legal/Accounting/Management Fees-Pension Plan	0	6.00
7.00	Employee Managed Care Program Administration Fees	0	7.00
	HEALTH AND INSURANCE COST		
8.00	Health Insurance (Purchased or Self Funded)	492,931	8.00
9.00	Prescription Drug Plan	0	9.00
10.00	Dental, Hearing and Vision Plan	29,522	10.00
11.00	Life Insurance (If employee is owner or beneficiary)	6,230	11.00
12.00	Accident Insurance (If employee is owner or beneficiary)	0	12.00
13.00	Disability Insurance (If employee is owner or beneficiary)	18,565	13.00
14.00	Long-Term Care Insurance (If employee is owner or beneficiary)	0	14.00
15.00	Workers' Compensation Insurance	87,344	15.00
16.00	Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. Non cumulative portion)	0	16.00
	TAXES		
17.00	FICA-Employers Portion Only	213,178	17.00
18.00	Medicare Taxes - Employers Portion Only	0	18.00
19.00	Unemployment Insurance	0	19.00
20.00	State or Federal Unemployment Taxes	0	20.00
	OTHER		
21.00	Executive Deferred Compensation	0	21.00
22.00	Day Care Cost and Allowances	0	22.00
23.00	Tuition Reimbursement	4,898	23.00
24.00	Total Wage Related cost (Sum of lines 1 - 23)	1,035,443	24.00

		Amount Reported	
		1.00	
	Part B - Other than Core Related Cost		
25.00	OTHER WAGE RELATED COSTS (SPECIFY)	0	25.00

SNF REPORTING OF DIRECT CARE EXPENDITURES | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet S-3 Part V | Date/Time Prepared: 7/15/2022 6:52 am

	Occupational Category	Amount Reported	Fringe Benefits	Adjusted Salaries (col. 1 + col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
	Direct Salaries						
	Nursing Occupations						
1.00	Registered Nurses (RNs)	284,314	98,378	382,692	4,662.00	82.09	1.00
2.00	Licensed Practical Nurses (LPNs)	436,195	150,932	587,127	11,448.00	51.29	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	911,821	315,507	1,227,328	43,813.00	28.01	3.00
4.00	Total Nursing (sum of lines 1 through 3)	1,632,330	564,817	2,197,147	59,923.00	36.67	4.00
5.00	Physical Therapists	0	0	0	0.00	0.00	5.00
6.00	Physical Therapy Assistants	0	0	0	0.00	0.00	6.00
7.00	Physical Therapy Aides	0	0	0	0.00	0.00	7.00
8.00	Occupational Therapists	0	0	0	0.00	0.00	8.00
9.00	Occupational Therapy Assistants	0	0	0	0.00	0.00	9.00
10.00	Occupational Therapy Aides	0	0	0	0.00	0.00	10.00
11.00	Speech Therapists	0	0	0	0.00	0.00	11.00
12.00	Respiratory Therapists	0	0	0	0.00	0.00	12.00
13.00	Other Medical Staff	0	0	0	0.00	0.00	13.00
	Contract Labor						
	Nursing Occupations						
14.00	Registered Nurses (RNs)	0		0	0.00	0.00	14.00
15.00	Licensed Practical Nurses (LPNs)	135,227		135,227	2,106.00	64.21	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	49,349		49,349	1,323.00	37.30	16.00
17.00	Total Nursing (sum of lines 14 through 16)	184,576		184,576	3,429.00	53.83	17.00
18.00	Physical Therapists	197,889		197,889	3,361.00	58.88	18.00
19.00	Physical Therapy Assistants	0		0	0.00	0.00	19.00
20.00	Physical Therapy Aides	0		0	0.00	0.00	20.00
21.00	Occupational Therapists	197,124		197,124	3,412.00	57.77	21.00
22.00	Occupational Therapy Assistants	0		0	0.00	0.00	22.00
23.00	Occupational Therapy Aides	0		0	0.00	0.00	23.00
24.00	Speech Therapists	63,771		63,771	530.00	120.32	24.00
25.00	Respiratory Therapists	0		0	0.00	0.00	25.00
26.00	Other Medical Staff	0		0	0.00	0.00	26.00

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet S-7 | Date/Time Prepared: 7/15/2022 6:52 am

		Group	Days	
		1.00	2.00	
1.00		RUX		1.00
2.00		RUL		2.00
3.00		RVX		3.00
4.00		RVL		4.00
5.00		RHX		5.00
6.00		RHL		6.00
7.00		RMX		7.00
8.00		RML		8.00
9.00		RLX		9.00
10.00		RUC		10.00
11.00		RUB		11.00
12.00		RUA		12.00
13.00		RVC		13.00
14.00		RVB		14.00
15.00		RVA		15.00
16.00		RHC		16.00
17.00		RHB		17.00
18.00		RHA		18.00
19.00		RMC		19.00
20.00		RMB		20.00
21.00		RMA		21.00
22.00		RLB		22.00
23.00		RLA		23.00
24.00		ES3		24.00
25.00		ES2		25.00
26.00		ES1		26.00
27.00		HE2		27.00
28.00		HE1		28.00
29.00		HD2		29.00
30.00		HD1		30.00
31.00		HC2		31.00
32.00		HC1		32.00
33.00		HB2		33.00
34.00		HB1		34.00
35.00		LE2		35.00
36.00		LE1		36.00
37.00		LD2		37.00
38.00		LD1		38.00
39.00		LC2		39.00
40.00		LC1		40.00
41.00		LB2		41.00
42.00		LB1		42.00
43.00		CE2		43.00
44.00		CE1		44.00
45.00		CD2		45.00
46.00		CD1		46.00
47.00		CC2		47.00
48.00		CC1		48.00
49.00		CB2		49.00
50.00		CB1		50.00
51.00		CA2		51.00
52.00		CA1		52.00
53.00		SE3		53.00
54.00		SE2		54.00
55.00		SE1		55.00
56.00		SSC		56.00
57.00		SSB		57.00
58.00		SSA		58.00
59.00		IB2		59.00
60.00		IB1		60.00
61.00		IA2		61.00
62.00		IA1		62.00
63.00		BB2		63.00
64.00		BB1		64.00
65.00		BA2		65.00
66.00		BA1		66.00
67.00		PE2		67.00
68.00		PE1		68.00
69.00		PD2		69.00
70.00		PD1		70.00
71.00		PC2		71.00
72.00		PC1		72.00
73.00		PB2		73.00
74.00		PB1		74.00
75.00		PA2		75.00

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA	Provider No.: 055192	Period: From 01/01/2021 To 12/31/2021	Worksheet S-7 Date/Time Prepared: 7/15/2022 6:52 am

		Group	Days	
		1.00	2.00	
76.00		PA1		76.00
99.00		AAA		99.00
100.00	TOTAL			100.00

		Expenses	Percentage	Y/N	
		1.00	2.00	3.00	
	A notice published in the Federal Register Volume 68, No. 149 August 4, 2003 provided for an increase in the RUG payments beginning 10/01/2003. Congress expected this increase to be used for direct patient care and related expenses. For lines 101 through 106: Enter in column 1 the amount of the expense for each category. Enter in column 2 the percentage of total expenses for each category to total SNF revenue from Worksheet G-2, Part I, line 1, column 3. Indicate in column 3 "Y" for yes or "N" for no if the spending reflects increases associated with direct patient care and related expenses for each category. (If column 2 is zero, enter N/A in column 3) (See instructions)				
101.00	Staffing				101.00
102.00	Recruitment				102.00
103.00	Retention of employees				103.00
104.00	Training				104.00
105.00	OTHER (SPECIFY)				105.00
106.00	Total SNF revenue (Worksheet G-2, Part I, line 1, column 3)				106.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet A | Date/Time Prepared: 7/15/2022 6:52 am

		Cost Center Description	Salaries	Other	Total (col. 1 + col. 2)	Reclassifications Increase/Decrease (Fr Wkst A-6)	Reclassified Trial Balance (col. 3 +- col. 4)	
			1.00	2.00	3.00	4.00	5.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		124,601	124,601	46,216	170,817	1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP		0	0	40,847	40,847	2.00
3.00	00300	EMPLOYEE BENEFITS	0	64,566	64,566	0	64,566	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	341,774	628,851	970,625	-84,853	885,772	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	147,235	140,316	287,551	0	287,551	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	95,787	11,646	107,433	-820	106,613	6.00
7.00	00700	HOUSEKEEPING	134,509	22,270	156,779	0	156,779	7.00
8.00	00800	DIETARY	307,951	319,160	627,111	-1,235	625,876	8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	31,788	9,568	41,356	0	41,356	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	72,925	20,994	93,919	0	93,919	12.00
13.00	01300	SOCIAL SERVICE	111,361	9,998	121,359	0	121,359	13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	1,748,935	609,468	2,358,403	-828	2,357,575	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	27,058	27,058	0	27,058	40.00
41.00	04100	LABORATORY	181	13	194	0	194	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	569,277	569,277	-320,630	248,647	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	247,684	247,684	45.00
46.00	04600	SPEECH PATHOLOGY	0	7,181	7,181	72,946	80,127	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	4,344	4,344	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	189,859	189,859	0	189,859	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		0	0	0	0	80.00
81.00	08100	INTEREST EXPENSE		3,896	3,896	-3,896	0	81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0	0	0	0	82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	2,992,446	2,758,722	5,751,168	-225	5,750,943	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	0	0	0	225	225	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
100.00		TOTAL	2,992,446	2,758,722	5,751,168	0	5,751,168	100.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet A | Date/Time Prepared: 7/15/2022 6:52 am

		Cost Center Description	Adjustments to Expenses (Fr Wkst A-8)	Net Expenses For Allocation (col. 5 +- col. 6)		
			6.00	7.00		
		GENERAL SERVICE COST CENTERS				
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	11,206	182,023		1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP	45,717	86,564		2.00
3.00	00300	EMPLOYEE BENEFITS	887,598	952,164		3.00
4.00	00400	ADMINISTRATIVE & GENERAL	661,646	1,547,418		4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	287,551		5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	106,613		6.00
7.00	00700	HOUSEKEEPING	0	156,779		7.00
8.00	00800	DIETARY	0	625,876		8.00
9.00	00900	NURSING ADMINISTRATION	0	0		9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	41,356		10.00
11.00	01100	PHARMACY	0	0		11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	93,919		12.00
13.00	01300	SOCIAL SERVICE	0	121,359		13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0		14.00
15.00	01500	OTHER GENERAL SERVICES	0	0		15.00
		INPATIENT ROUTINE SERVICE COST CENTERS				
30.00	03000	SKILLED NURSING FACILITY	-344	2,357,231		30.00
31.00	03100	NURSING FACILITY	0	0		31.00
32.00	03200	ICF/IID	0	0		32.00
33.00	03300	OTHER LONG TERM CARE	0	0		33.00
		ANCILLARY SERVICE COST CENTERS				
40.00	04000	RADIOLOGY	0	27,058		40.00
41.00	04100	LABORATORY	0	194		41.00
42.00	04200	INTRAVENOUS THERAPY	0	0		42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0		43.00
44.00	04400	PHYSICAL THERAPY	0	248,647		44.00
45.00	04500	OCCUPATIONAL THERAPY	0	247,684		45.00
46.00	04600	SPEECH PATHOLOGY	0	80,127		46.00
47.00	04700	ELECTROCARDIOLOGY	0	0		47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	4,344		48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	189,859		49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0		50.00
51.00	05100	SUPPORT SURFACES	0	0		51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0		52.00
		OUTPATIENT SERVICE COST CENTERS				
60.00	06000	CLINIC	0	0		60.00
61.00	06100	RURAL HEALTH CLINIC	0	0		61.00
62.00	06200	FQHC				62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0		63.00
		OTHER REIMBURSABLE COST CENTERS				
70.00	07000	HOME HEALTH AGENCY COST	0	0		70.00
71.00	07100	AMBULANCE	0	0		71.00
72.00	07200	CORF	0	0		72.00
73.00	07300	CMHC	0	0		73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0		74.00
		SPECIAL PURPOSE COST CENTERS				
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES	0	0		80.00
81.00	08100	INTEREST EXPENSE	0	0		81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0		82.00
83.00	08300	HOSPICE	0	0		83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0		84.00
89.00		SUBTOTALS (sum of lines 1-84)	1,605,823	7,356,766		89.00
		NONREIMBURSABLE COST CENTERS				
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		90.00
91.00	09100	BARBER & BEAUTY SHOP	0	225		91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0		92.00
93.00	09300	NONPAID WORKERS	0	0		93.00
94.00	09400	PATIENTS' LAUNDRY	0	0		94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0		95.00
100.00		TOTAL	1,605,823	7,356,991		100.00

RECLASSIFICATIONS | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet A-6 | Date/Time Prepared: 7/15/2022 6:52 am

			Increases			
		Cost Center	Line #	Salary	Non Salary	
		2.00	3.00	4.00	5.00	
	(1) A - CAPITAL					
1.00		CAP REL COSTS - BLDGS & FIXTURES	1.00	0	42,320	1.00
2.00		CAP REL COSTS-MVBLE EQUIP	2.00	0	39,689	2.00
3.00		CAP REL COSTS-MVBLE EQUIP	2.00	0	1,158	3.00
4.00			0.00	0	0	4.00
	(1) B - INTEREST EXPENSE					
5.00		CAP REL COSTS - BLDGS & FIXTURES	1.00	0	3,896	5.00
	(1) C - SUPPLY & DRUG					
6.00		MEDICAL SUPPLIES CHARGED TO PATIENTS	48.00	0	4,344	6.00
	(1) D - BARBER & BEAUTY					
7.00		BARBER & BEAUTY SHOP	91.00	0	225	7.00
	(1) E - PT OT SP					
8.00		OCCUPATIONAL THERAPY	45.00	0	247,684	8.00
9.00		SPEECH PATHOLOGY	46.00	0	72,946	9.00
	TOTALS					
100.00		Total Reclassifications (Sum of columns 4 and 5 must equal sum of columns 8 and 9)		0	412,262	100.00

(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.
(2) Transfer to Worksheet A, col. 5, line as appropriate.

RECLASSIFICATIONS | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet A-6 | Date/Time Prepared: 7/15/2022 6:52 am

		Decreases				
		Cost Center	Line #	Salary	Non Salary	
		6.00	7.00	8.00	9.00	
	(1) A - CAPITAL					
1.00		ADMINISTRATIVE & GENERAL	4.00	0	80,284	1.00
2.00		LAUNDRY & LINEN SERVICE	6.00	0	820	2.00
3.00		DIETARY	8.00	0	1,235	3.00
4.00		SKILLED NURSING FACILITY	30.00	0	828	4.00
	(1) B - INTEREST EXPENSE					
5.00		INTEREST EXPENSE	81.00	0	3,896	5.00
	(1) C - SUPPLY & DRUG					
6.00		ADMINISTRATIVE & GENERAL	4.00	0	4,344	6.00
	(1) D - BARBER & BEAUTY					
7.00		ADMINISTRATIVE & GENERAL	4.00	0	225	7.00
	(1) E - PT OT SP					
8.00		PHYSICAL THERAPY	44.00	0	320,630	8.00
9.00			0.00	0	0	9.00
	TOTALS					
100.00				0	412,262	100.00

(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.
(2) Transfer to Worksheet A, col. 5, line as appropriate.

RECONCILIATION OF CAPITAL COSTS CENTERS | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet A-7 | Date/Time Prepared: 7/15/2022 6:52 am

	Description	Beginning Balances	Acquisitions			Disposals and Retirements	
			Purchases	Donation	Total		
		1.00	2.00	3.00	4.00	5.00	
	ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
1.00	Land	20,546	0	0	0	0	1.00
2.00	Land Improvements	0	0	0	0	0	2.00
3.00	Buildings and Fixtures	2,011,467	709,180	0	709,180	0	3.00
4.00	Building Improvements	51,057	0	0	0	0	4.00
5.00	Fixed Equipment	81,949	0	0	0	0	5.00
6.00	Movable Equipment	574,494	174,379	0	174,379	0	6.00
7.00	Subtotal (sum of lines 1-6)	2,739,513	883,559	0	883,559	0	7.00
8.00	Reconciling Items	0	0	0	0	0	8.00
9.00	Total (line 7 minus line 8)	2,739,513	883,559	0	883,559	0	9.00

	Description	Ending Balance	Fully Depreciated Assets	
		6.00	7.00	
	ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES			
1.00	Land	20,546	0	1.00
2.00	Land Improvements	0	0	2.00
3.00	Buildings and Fixtures	2,720,647	41,945	3.00
4.00	Building Improvements	51,057	0	4.00
5.00	Fixed Equipment	81,949	72,984	5.00
6.00	Movable Equipment	748,873	354,197	6.00
7.00	Subtotal (sum of lines 1-6)	3,623,072	469,126	7.00
8.00	Reconciling Items	0	0	8.00
9.00	Total (line 7 minus line 8)	3,623,072	469,126	9.00

ADJUSTMENTS TO EXPENSES | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet A-8 | Date/Time Prepared: 7/15/2022 6:52 am

	Description (1)	(2) Basis For Adjustment	Amount	Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted: Cost Center	Line No.	
		1.00	2.00	3.00	4.00	
1.00	Investment income on restricted funds (chapter 2)	A	-3,896	CAP REL COSTS - BLDGS & FIXTURES	1.00	1.00
2.00	Trade, quantity, and time discounts (chapter 8)		0		0.00	2.00
3.00	Refunds and rebates of expenses (chapter 8)		0		0.00	3.00
4.00	Rental of provider space by suppliers (chapter 8)		0		0.00	4.00
5.00	Telephone services (pay stations excluded) (chapter 21)		0		0.00	5.00
6.00	Television and radio service (chapter 21)		0		0.00	6.00
7.00	Parking lot (chapter 21)		0		0.00	7.00
8.00	Remuneration applicable to provider-based physician adjustment	A-8-2	-3,585			8.00
9.00	Home office cost (chapter 21)		0		0.00	9.00
10.00	Sale of scrap, waste, etc. (chapter 23)		0		0.00	10.00
11.00	Nonallowable costs related to certain Capital expenditures (chapter 24)		0		0.00	11.00
12.00	Adjustment resulting from transactions with related organizations (chapter 10)	A-8-1	1,630,371			12.00
13.00	Laundry and linen service		0		0.00	13.00
14.00	Revenue - Employee meals		0		0.00	14.00
15.00	Cost of meals - Guests		0		0.00	15.00
16.00	Sale of medical supplies to other than patients		0		0.00	16.00
17.00	Sale of drugs to other than patients		0		0.00	17.00
18.00	Sale of medical records and abstracts		0		0.00	18.00
19.00	Vending machines		0		0.00	19.00
20.00	Income from imposition of interest, finance or penalty charges (chapter 21)		0		0.00	20.00
21.00	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0		0.00	21.00
22.00	Utilization review--physicians' compensation (chapter 21)		0	UTILIZATION REVIEW - SNF	82.00	22.00
23.00	Depreciation--buildings and fixtures		0	CAP REL COSTS - BLDGS & FIXTURES	1.00	23.00
24.00	Depreciation--movable equipment		0	CAP REL COSTS-MVBLE EQUIP	2.00	24.00
25.00	LATE FEES	A	-39	ADMINISTRATIVE & GENERAL	4.00	25.00
25.01	EVENT EXPENSE	A	-301	SKILLED NURSING FACILITY	30.00	25.01
25.02	LOBBYING FEES	A	-1,625	ADMINISTRATIVE & GENERAL	4.00	25.02
25.03	PENALTY	A	-15,000	ADMINISTRATIVE & GENERAL	4.00	25.03
25.04	UNALLOWABLE MEAL EXPENSE	A	-43	SKILLED NURSING FACILITY	30.00	25.04
25.05	UNALLOWABLE MEAL EXPENSE	A	-59	ADMINISTRATIVE & GENERAL	4.00	25.05
100.00	Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		1,605,823			100.00

(1) Description - all chapter references in this column pertain to CMS Pub. 15-1.
(2) Basis for adjustment (see instructions).
A. Costs - if cost, including applicable overhead, can be determined.
B. Amount Received - if cost cannot be determined.

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet A-8-1 Parts I-II Date/Time Prepared: 7/15/2022 6:52 am

		Line No.	Cost Center	Expense Items	
		1.00	2.00	3.00	
	PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:				
1.00		1.00	CAP REL COSTS - BLDGS & FIXTURES	HB0456 CAPITAL RELATED BUILDING	1.00
2.00		2.00	CAP REL COSTS-MVBLE EQUIP	HB0456 CAPITAL RELATED EQUIPMENT	2.00
3.00		3.00	EMPLOYEE BENEFITS	HB0456 HEALTH PLANS	3.00
4.00		3.00	EMPLOYEE BENEFITS	HB0456 PENSION	4.00
5.00		3.00	EMPLOYEE BENEFITS	HB0456 WORKERS COMP	5.00
6.00		3.00	EMPLOYEE BENEFITS	HB0456 HUMAN RESOURCES	6.00
7.00		4.00	ADMINISTRATIVE & GENERAL	HB0456 DATA PROCESSING	7.00
8.00		0.00			8.00
9.00		0.00			9.00
9.01		4.00	ADMINISTRATIVE & GENERAL	HB0456 CASHIERING/ACCOUNTS RECEIVABL	9.01
9.03		4.00	ADMINISTRATIVE & GENERAL	HB0456 FINANCE AND REIMBURSEMENT	9.03
9.04		4.00	ADMINISTRATIVE & GENERAL	HB0456 OTHER ADMINSTRATIVE AND GENER	9.04
9.05		4.00	ADMINISTRATIVE & GENERAL	HB0456 GENERAL ACCOUNTING	9.05
9.07		4.00	ADMINISTRATIVE & GENERAL	HB0456 PROFESSIONAL LIABILITY	9.07
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12.				10.00

		Amount Allowable In Cost	Amount Included in Wkst. A, col. 5	Adjustments (col. 4 minus col. 5)		
		4.00	5.00	6.00		
	PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:					
1.00		15,102	0	15,102		1.00
2.00		45,717	0	45,717		2.00
3.00		547,249	0	547,249		3.00
4.00		127,745	0	127,745		4.00
5.00		87,344	0	87,344		5.00
6.00		125,260	0	125,260		6.00
7.00		181,214	0	181,214		7.00
8.00		0	0	0		8.00
9.00		0	0	0		9.00
9.01		33,632	0	33,632		9.01
9.03		39,708	0	39,708		9.03
9.04		371,420	0	371,420		9.04
9.05		20,399	0	20,399		9.05
9.07		35,581	0	35,581		9.07
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12.	1,630,371	0	1,630,371		10.00

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS	Provider No.: 055192	Period: From 01/01/2021 To 12/31/2021	Worksheet A-8-1 Parts I-II Date/Time Prepared: 7/15/2022 6:52 am

	Symbol (1)	Name	Percentage of Ownership	
	1.00	2.00	3.00	

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

The Secretary, by virtue of the authority granted under section 1814(b)(1) of the Social Security Act, requires that you furnish the information requested under Part B 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 request information, the cost report is considered incomplete and not acceptable for purposes of claiming reimbursement under title XVIII.

1.00		B		100.00	1.00
2.00				0.00	2.00
3.00				0.00	3.00
4.00				0.00	4.00
5.00				0.00	5.00
6.00				0.00	6.00
7.00				0.00	7.00
8.00				0.00	8.00
9.00				0.00	9.00
10.00				0.00	10.00
100.00	G. Other (financial or non-financial) specify:			0.00	100.00

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

A. Individual has financial interest (stockholder, partner, etc.) in both related organization and in provider.
B. Corporation, partnership, or other organization has financial interest in provider.
C. Provider has financial interest in corporation, partnership, or other organization.
D. Director, officer, administrator, or key person of provider or 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.

	Related Organization(s) and/or Home Office			
	Name	Percentage of Ownership	Type of Business	
	4.00	5.00	6.00	

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

The Secretary, by virtue of the authority granted under section 1814(b)(1) of the Social Security Act, requires that you furnish the information requested under Part B 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 request information, the cost report is considered incomplete and not acceptable for purposes of claiming reimbursement under title XVIII.

1.00		PH&S WA HB-0456	0.00	SYSTEM OFFICE	1.00
2.00			0.00		2.00
3.00			0.00		3.00
4.00			0.00		4.00
5.00			0.00		5.00
6.00			0.00		6.00
7.00			0.00		7.00
8.00			0.00		8.00
9.00			0.00		9.00
10.00			0.00		10.00
100.00	G. Other (financial or non-financial) specify:		0.00		100.00

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

A. Individual has financial interest (stockholder, partner, etc.) in both related organization and in provider.
B. Corporation, partnership, or other organization has financial interest in provider.
C. Provider has financial interest in corporation, partnership, or other organization.
D. Director, officer, administrator, or key person of provider or 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.

PROVIDER BASED PHYSICIAN ADJUSTMENT | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet A-8-2 | Date/Time Prepared: 7/15/2022 6:52 am

		Wkst. A Line No.	Cost Center/Physician Identifier	Total Remuneration	Professional Component	
		1.00	2.00	3.00	4.00	
1.00		4.00	DR. A	4,500	0	1.00
2.00		0.00		0	0	2.00
3.00		0.00		0	0	3.00
4.00		0.00		0	0	4.00
5.00		0.00		0	0	5.00
6.00		0.00		0	0	6.00
7.00		0.00		0	0	7.00
8.00		0.00		0	0	8.00
9.00		0.00		0	0	9.00
10.00		0.00		0	0	10.00
100.00				4,500	0	100.00

PROVIDER BASED PHYSICIAN ADJUSTMENT | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet A-8-2 | Date/Time Prepared: 7/15/2022 6:52 am

		Provider Component	RCE Amount	Physician/Provider Component Hours	Unadjusted RCE Limit	5 Percent of Unadjusted RCE Limit	
		5.00	6.00	7.00	8.00	9.00	
1.00		4,500	211,500	9	915	46	1.00
2.00		0	0	0	0	0	2.00
3.00		0	0	0	0	0	3.00
4.00		0	0	0	0	0	4.00
5.00		0	0	0	0	0	5.00
6.00		0	0	0	0	0	6.00
7.00		0	0	0	0	0	7.00
8.00		0	0	0	0	0	8.00
9.00		0	0	0	0	0	9.00
10.00		0	0	0	0	0	10.00
100.00		4,500		9	915	46	100.00

PROVIDER BASED PHYSICIAN ADJUSTMENT | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet A-8-2 | Date/Time Prepared: 7/15/2022 6:52 am

		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	
		12.00	13.00	14.00	15.00	16.00	
1.00		0	0	0	0	915	1.00
2.00		0	0	0	0	0	2.00
3.00		0	0	0	0	0	3.00
4.00		0	0	0	0	0	4.00
5.00		0	0	0	0	0	5.00
6.00		0	0	0	0	0	6.00
7.00		0	0	0	0	0	7.00
8.00		0	0	0	0	0	8.00
9.00		0	0	0	0	0	9.00
10.00		0	0	0	0	0	10.00
100.00		0	0	0	0	915	100.00

PROVIDER BASED PHYSICIAN ADJUSTMENT | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet A-8-2 | Date/Time Prepared: 7/15/2022 6:52 am

		RCE Disallowance	Adjustment		
		17.00	18.00		
1.00		3,585	3,585		1.00
2.00		0	0		2.00
3.00		0	0		3.00
4.00		0	0		4.00
5.00		0	0		5.00
6.00		0	0		6.00
7.00		0	0		7.00
8.00		0	0		8.00
9.00		0	0		9.00
10.00		0	0		10.00
100.00		3,585	3,585		100.00

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet B Part I Date/Time Prepared: 7/15/2022 6:52 am

		Cost Center Description	Net Expenses for Cost Allocation (from Wkst A col. 7)	CAPITAL RELATED COSTS BLDGS & FIXTURES	CAPITAL RELATED COSTS CAP REL COSTS-MVBLE EQUIP	EMPLOYEE BENEFITS	Subtotal	
			0	1.00	2.00	3.00	3A	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	182,023	182,023				1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP	86,564		86,564			2.00
3.00	00300	EMPLOYEE BENEFITS	952,164	0	0	952,164		3.00
4.00	00400	ADMINISTRATIVE & GENERAL	1,547,418	7,297	3,470	108,749	1,666,934	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	287,551	1,763	838	46,849	337,001	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	106,613	5,411	2,574	30,478	145,076	6.00
7.00	00700	HOUSEKEEPING	156,779	396	188	42,799	200,162	7.00
8.00	00800	DIETARY	625,876	16,590	7,890	97,987	748,343	8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	41,356	0	0	10,115	51,471	10.00
11.00	01100	PHARMACY	0	1,093	520	0	1,613	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	93,919	1,899	903	23,204	119,925	12.00
13.00	01300	SOCIAL SERVICE	121,359	50,220	23,883	35,434	230,896	13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	2,357,231	88,526	42,100	556,491	3,044,348	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	27,058	0	0	0	27,058	40.00
41.00	04100	LABORATORY	194	0	0	58	252	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	248,647	4,810	2,288	0	255,745	44.00
45.00	04500	OCCUPATIONAL THERAPY	247,684	806	383	0	248,873	45.00
46.00	04600	SPEECH PATHOLOGY	80,127	574	273	0	80,974	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	4,344	916	435	0	5,695	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	189,859	0	0	0	189,859	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	7,356,766	180,301	85,745	952,164	7,354,225	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	225	1,722	819	0	2,766	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments	0	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	7,356,991	182,023	86,564	952,164	7,356,991	100.00

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet B Part I | Date/Time Prepared: 7/15/2022 6:52 am

		Cost Center Description	ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	
			4.00	5.00	6.00	7.00	8.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL	1,666,934					4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	98,726	435,727				5.00
6.00	00600	LAUNDRY & LINEN SERVICE	42,501	13,633	201,210			6.00
7.00	00700	HOUSEKEEPING	58,639	998	0	259,799		7.00
8.00	00800	DIETARY	219,232	41,793	0	25,784	1,035,152	8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	15,079	0	0	0	0	10.00
11.00	01100	PHARMACY	473	2,754	0	1,699	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	35,133	4,785	0	2,952	0	12.00
13.00	01300	SOCIAL SERVICE	67,642	126,515	0	78,054	0	13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	891,857	223,009	201,210	137,590	1,035,152	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	7,927	0	0	0	0	40.00
41.00	04100	LABORATORY	74	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	74,922	12,118	0	7,476	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	72,909	2,031	0	1,253	0	45.00
46.00	04600	SPEECH PATHOLOGY	23,722	1,446	0	892	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	1,668	2,307	0	1,423	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	55,620	0	0	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	1,666,124	431,389	201,210	257,123	1,035,152	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	810	4,338	0	2,676	0	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments	0	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	1,666,934	435,727	201,210	259,799	1,035,152	100.00

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet B Part I | Date/Time Prepared: 7/15/2022 6:52 am

		Cost Center Description	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	
			9.00	10.00	11.00	12.00	13.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE						6.00
7.00	00700	HOUSEKEEPING						7.00
8.00	00800	DIETARY						8.00
9.00	00900	NURSING ADMINISTRATION	0					9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	66,550				10.00
11.00	01100	PHARMACY	0	0	6,539			11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	162,795		12.00
13.00	01300	SOCIAL SERVICE	0	0	0	0	503,107	13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	0	66,550	0	95,646	503,107	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	0	1,063	0	40.00
41.00	04100	LABORATORY	0	0	0	4,681	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	21,328	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	21,065	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	8,918	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	206	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	6,539	9,888	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	0	66,550	6,539	162,795	503,107	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments	0	0				98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	0	66,550	6,539	162,795	503,107	100.00

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet B Part I | Date/Time Prepared: 7/15/2022 6:52 am

		Cost Center Description	INTERNS & RESIDENTS (APPRVD PROG)	OTHER GENERAL SERVICES	Subtotal	Post Stepdown Adjustments	Total	
			14.00	15.00	16.00	17.00	18.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE						6.00
7.00	00700	HOUSEKEEPING						7.00
8.00	00800	DIETARY						8.00
9.00	00900	NURSING ADMINISTRATION						9.00
10.00	01000	CENTRAL SERVICES & SUPPLY						10.00
11.00	01100	PHARMACY						11.00
12.00	01200	MEDICAL RECORDS & LIBRARY						12.00
13.00	01300	SOCIAL SERVICE						13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0					14.00
15.00	01500	OTHER GENERAL SERVICES	0	0				15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	0	0	6,198,469	0	6,198,469	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	36,048	0	36,048	40.00
41.00	04100	LABORATORY	0	0	5,007	0	5,007	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	371,589	0	371,589	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	346,131	0	346,131	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	115,952	0	115,952	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	11,299	0	11,299	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	261,906	0	261,906	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	0	0	7,346,401	0	7,346,401	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	0	0	10,590	0	10,590	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments	0	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	0	0	7,356,991	0	7,356,991	100.00

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet B Part II Date/Time Prepared: 7/15/2022 6:52 am

		Cost Center Description	Directly Assigned New Capital Related Costs	CAPITAL RELATED COSTS BLDGS & FIXTURES	CAPITAL RELATED COSTS CAP REL COSTS-MVBLE EQUIP	Subtotal	EMPLOYEE BENEFITS	
			0	1.00	2.00	2A	3.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP						2.00
3.00	00300	EMPLOYEE BENEFITS	0	0	0	0	0	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	0	7,297	3,470	10,767	0	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	1,763	838	2,601	0	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	5,411	2,574	7,985	0	6.00
7.00	00700	HOUSEKEEPING	0	396	188	584	0	7.00
8.00	00800	DIETARY	0	16,590	7,890	24,480	0	8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	10.00
11.00	01100	PHARMACY	0	1,093	520	1,613	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	1,899	903	2,802	0	12.00
13.00	01300	SOCIAL SERVICE	0	50,220	23,883	74,103	0	13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	0	88,526	42,100	130,626	0	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	4,810	2,288	7,098	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	806	383	1,189	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	574	273	847	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	916	435	1,351	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	0	180,301	85,745	266,046	0	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	0	1,722	819	2,541	0	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments				0		98.00
99.00		Negative Cost Centers		0	0	0	0	99.00
100.00		TOTAL	0	182,023	86,564	268,587	0	100.00

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet B Part II Date/Time Prepared: 7/15/2022 6:52 am

		Cost Center Description	ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	
			4.00	5.00	6.00	7.00	8.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL	10,767					4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	638	3,239				5.00
6.00	00600	LAUNDRY & LINEN SERVICE	274	101	8,360			6.00
7.00	00700	HOUSEKEEPING	379	7	0	970		7.00
8.00	00800	DIETARY	1,416	311	0	96	26,303	8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	97	0	0	0	0	10.00
11.00	01100	PHARMACY	3	20	0	6	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	227	36	0	11	0	12.00
13.00	01300	SOCIAL SERVICE	437	940	0	291	0	13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	5,762	1,659	8,360	515	26,303	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	51	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	484	90	0	28	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	471	15	0	5	0	45.00
46.00	04600	SPEECH PATHOLOGY	153	11	0	3	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	11	17	0	5	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	359	0	0	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	10,762	3,207	8,360	960	26,303	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	5	32	0	10	0	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments			0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	10,767	3,239	8,360	970	26,303	100.00

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet B Part II Date/Time Prepared: 7/15/2022 6:52 am

		Cost Center Description	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	
			9.00	10.00	11.00	12.00	13.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE						6.00
7.00	00700	HOUSEKEEPING						7.00
8.00	00800	DIETARY						8.00
9.00	00900	NURSING ADMINISTRATION	0					9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	97				10.00
11.00	01100	PHARMACY	0	0	1,642			11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	3,076		12.00
13.00	01300	SOCIAL SERVICE	0	0	0	0	75,771	13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	0	97	0	1,808	75,771	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	0	20	0	40.00
41.00	04100	LABORATORY	0	0	0	88	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	403	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	398	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	168	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	4	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	1,642	187	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	0	97	1,642	3,076	75,771	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments	0	0	0			98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	0	97	1,642	3,076	75,771	100.00

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet B Part II Date/Time Prepared: 7/15/2022 6:52 am

		Cost Center Description	INTERNS & RESIDENTS (APPRVD PROG)	OTHER GENERAL SERVICES	Subtotal	Post Step-Down Adjustments	Total	
			14.00	15.00	16.00	17.00	18.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE						6.00
7.00	00700	HOUSEKEEPING						7.00
8.00	00800	DIETARY						8.00
9.00	00900	NURSING ADMINISTRATION						9.00
10.00	01000	CENTRAL SERVICES & SUPPLY						10.00
11.00	01100	PHARMACY						11.00
12.00	01200	MEDICAL RECORDS & LIBRARY						12.00
13.00	01300	SOCIAL SERVICE						13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0					14.00
15.00	01500	OTHER GENERAL SERVICES	0	0				15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	0	0	250,901	0	250,901	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	71	0	71	40.00
41.00	04100	LABORATORY	0	0	88	0	88	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	8,103	0	8,103	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	2,078	0	2,078	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	1,182	0	1,182	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	1,388	0	1,388	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	2,188	0	2,188	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	0	0	265,999	0	265,999	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	0	0	2,588	0	2,588	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments	0	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	0	0	268,587	0	268,587	100.00

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet B-1 | Date/Time Prepared: 7/15/2022 6:52 am

		Cost Center Description	CAPITAL RELATED COSTS BLDGS & FIXTURES (SQUARE FEET)	CAPITAL RELATED COSTS CAP REL COSTS-MVBLE EQUIP (SQUARE FEET)	EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM. COST)	
			1.00	2.00	3.00	4A	4.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	13,320					1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP		13,320				2.00
3.00	00300	EMPLOYEE BENEFITS	0	0	2,992,446			3.00
4.00	00400	ADMINISTRATIVE & GENERAL	534	534	341,774	-1,666,934	5,690,057	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	129	129	147,235	0	337,001	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	396	396	95,787	0	145,076	6.00
7.00	00700	HOUSEKEEPING	29	29	134,509	0	200,162	7.00
8.00	00800	DIETARY	1,214	1,214	307,951	0	748,343	8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	31,788	0	51,471	10.00
11.00	01100	PHARMACY	80	80	0	0	1,613	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	139	139	72,925	0	119,925	12.00
13.00	01300	SOCIAL SERVICE	3,675	3,675	111,361	0	230,896	13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	6,478	6,478	1,748,935	0	3,044,348	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	0	0	27,058	40.00
41.00	04100	LABORATORY	0	0	181	0	252	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	352	352	0	0	255,745	44.00
45.00	04500	OCCUPATIONAL THERAPY	59	59	0	0	248,873	45.00
46.00	04600	SPEECH PATHOLOGY	42	42	0	0	80,974	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	67	67	0	0	5,695	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	189,859	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	13,194	13,194	2,992,446	-1,666,934	5,687,291	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	126	126	0	0	2,766	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments						98.00
99.00		Negative Cost Centers						99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	182,023	86,564	952,164		1,666,934	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	13.665390	6.498799	0.318189		0.292956	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)			0		10,767	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)			0.000000		0.001892	105.00

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet B-1 | Date/Time Prepared: 7/15/2022 6:52 am

		Cost Center Description	PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSEKEEPING (SQUARE FEET)	DIETARY (TOTAL PATI ENT DAYS)	NURSING ADMINISTRATIO N (DIRECT NRSING HRS)	
			5.00	6.00	7.00	8.00	9.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	12,657					5.00
6.00	00600	LAUNDRY & LINEN SERVICE	396	258,910				6.00
7.00	00700	HOUSEKEEPING	29	0	12,232			7.00
8.00	00800	DIETARY	1,214	0	1,214	12,848		8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	10.00
11.00	01100	PHARMACY	80	0	80	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	139	0	139	0	0	12.00
13.00	01300	SOCIAL SERVICE	3,675	0	3,675	0	0	13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	6,478	258,910	6,478	12,848	0	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	352	0	352	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	59	0	59	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	42	0	42	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	67	0	67	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0		0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	12,531	258,910	12,106	12,848	0	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	126	0	126	0	0	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments						98.00
99.00		Negative Cost Centers						99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	435,727	201,210	259,799	1,035,152	0	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	34.425772	0.777143	21.239290	80.569116	0.000000	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	3,239	8,360	970	26,303	0	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	0.255906	0.032289	0.079300	2.047245	0.000000	105.00

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet B-1 | Date/Time Prepared: 7/15/2022 6:52 am

		Cost Center Description	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (GROSS CHARGES)	SOCIAL SERVICE (TOTAL PATIENT DAYS)	INTERNS & RESIDENTS (APPRVD PROG) (ASSIGNED TIME)	
			10.00	11.00	12.00	13.00	14.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE						6.00
7.00	00700	HOUSEKEEPING						7.00
8.00	00800	DIETARY						8.00
9.00	00900	NURSING ADMINISTRATION						9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	100,047					10.00
11.00	01100	PHARMACY	0	188,714				11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	6,552,722			12.00
13.00	01300	SOCIAL SERVICE	0	0	0	12,848		13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	100,047	0	3,849,893	12,848	0	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	42,770	0	0	40.00
41.00	04100	LABORATORY	0	0	188,402	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	858,491	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	847,887	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	358,975	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	8,290	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	188,714	398,014	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0		0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	100,047	188,714	6,552,722	12,848	0	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments						98.00
99.00		Negative Cost Centers						99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	66,550	6,539	162,795	503,107	0	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	0.665187	0.034650	0.024844	39.158390	0.000000	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	97	1,642	3,076	75,771	0	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	0.000970	0.008701	0.000469	5.897494	0.000000	105.00

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet B-1 | Date/Time Prepared: 7/15/2022 6:52 am

		Cost Center Description	OTHER GENERAL SERVICE S (ASSIGNED TIME) 15.00		
	GENERAL SERVICE COST CENTERS				
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES			1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP			2.00
3.00	00300	EMPLOYEE BENEFITS			3.00
4.00	00400	ADMINISTRATIVE & GENERAL			4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS			5.00
6.00	00600	LAUNDRY & LINEN SERVICE			6.00
7.00	00700	HOUSEKEEPING			7.00
8.00	00800	DIETARY			8.00
9.00	00900	NURSING ADMINISTRATION			9.00
10.00	01000	CENTRAL SERVICES & SUPPLY			10.00
11.00	01100	PHARMACY			11.00
12.00	01200	MEDICAL RECORDS & LIBRARY			12.00
13.00	01300	SOCIAL SERVICE			13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)			14.00
15.00	01500	OTHER GENERAL SERVICES	0		15.00
	INPATIENT ROUTINE SERVICE COST CENTERS				
30.00	03000	SKILLED NURSING FACILITY	0		30.00
31.00	03100	NURSING FACILITY	0		31.00
32.00	03200	ICF/IID	0		32.00
33.00	03300	OTHER LONG TERM CARE	0		33.00
	ANCILLARY SERVICE COST CENTERS				
40.00	04000	RADIOLOGY	0		40.00
41.00	04100	LABORATORY	0		41.00
42.00	04200	INTRAVENOUS THERAPY	0		42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0		43.00
44.00	04400	PHYSICAL THERAPY	0		44.00
45.00	04500	OCCUPATIONAL THERAPY	0		45.00
46.00	04600	SPEECH PATHOLOGY	0		46.00
47.00	04700	ELECTROCARDIOLOGY	0		47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0		48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0		49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0		50.00
51.00	05100	SUPPORT SURFACES	0		51.00
52.00	05200	OTHER ANCILLARY SERVICES	0		52.00
	OUTPATIENT SERVICE COST CENTERS				
60.00	06000	CLINIC	0		60.00
61.00	06100	RURAL HEALTH CLINIC	0		61.00
62.00	06200	FQHC			62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0		63.00
	OTHER REIMBURSABLE COST CENTERS				
70.00	07000	HOME HEALTH AGENCY COST	0		70.00
71.00	07100	AMBULANCE	0		71.00
72.00	07200	CORF	0		72.00
73.00	07300	CMHC	0		73.00
74.00	07400	OTHER REIMBURSABLE COST	0		74.00
	SPECIAL PURPOSE COST CENTERS				
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES			80.00
81.00	08100	INTEREST EXPENSE			81.00
82.00	08200	UTILIZATION REVIEW - SNF			82.00
83.00	08300	HOSPICE	0		83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0		84.00
89.00		SUBTOTALS (sum of lines 1-84)	0		89.00
	NONREIMBURSABLE COST CENTERS				
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0		90.00
91.00	09100	BARBER & BEAUTY SHOP	0		91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0		92.00
93.00	09300	NONPAID WORKERS	0		93.00
94.00	09400	PATIENTS' LAUNDRY	0		94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0		95.00
98.00		Cross Foot Adjustments			98.00
99.00		Negative Cost Centers			99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	0		102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	0.000000		103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	0		104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	0.000000		105.00

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet C | Date/Time Prepared: 7/15/2022 6:52 am

		Cost Center Description	Total (from Wkst. B, Pt I, col. 18)	Total Charges	Ratio (col. 1 divided by col. 2	
			1.00	2.00	3.00	
		ANCILLARY SERVICE COST CENTERS				
40.00	04000	RADIOLOGY	36,048	42,770	0.842834	40.00
41.00	04100	LABORATORY	5,007	188,402	0.026576	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0.000000	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0.000000	43.00
44.00	04400	PHYSICAL THERAPY	371,589	858,491	0.432840	44.00
45.00	04500	OCCUPATIONAL THERAPY	346,131	847,887	0.408228	45.00
46.00	04600	SPEECH PATHOLOGY	115,952	358,975	0.323009	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	11,299	8,290	1.362967	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	261,906	398,014	0.658032	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	50.00
51.00	05100	SUPPORT SURFACES	0	0	0.000000	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0.000000	52.00
		OUTPATIENT SERVICE COST CENTERS				
60.00	06000	CLINIC	0	0	0.000000	60.00
61.00	06100	RURAL HEALTH CLINIC				61.00
62.00	06200	FQHC				62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0.000000	63.00
71.00	07100	AMBULANCE	0	0	0.000000	71.00
100.00		Total	1,147,932	2,702,829		100.00

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet D Part I Date/Time Prepared: 7/15/2022 6:52 am

Title XVIII (1) | Skilled Nursing Facility | PPS

			Ratio of Cost to Charges (Fr. Wkst. C Column 3)	Health Care Program Charges Part A	Health Care Program Charges Part B	Health Care Program Cost Part A (col. 1 x col. 2)	Health Care Program Cost Part B (col. 1 x col. 3)	
			1.00	2.00	3.00	4.00	5.00	
	PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST							
	ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	0.842834	31,661	0	26,685	0	40.00
41.00	04100	LABORATORY	0.026576	13,062	0	347	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0.000000	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0.000000	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0.432840	653,635	0	282,919	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0.408228	669,897	0	273,471	0	45.00
46.00	04600	SPEECH PATHOLOGY	0.323009	285,999	0	92,380	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0.000000	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	1.362967	39	0	53	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0.658032	227,248	0	149,536	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0.000000	0		0		50.00
51.00	05100	SUPPORT SURFACES	0.000000	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0.000000	0	0	0	0	52.00
	OUTPATIENT SERVICE COST CENTERS							
60.00	06000	CLINIC	0.000000	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC						61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0.000000	0	0	0	0	63.00
71.00	07100	AMBULANCE (2)	0.000000		0		0	71.00
100.00		Total (Sum of lines 40 - 71)		1,881,541	0	825,391	0	100.00

(1) For title V and XIX use columns 1, 2, and 4 only.

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

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS	Provider No.: 055192	Period: From 01/01/2021 To 12/31/2021	Worksheet D Parts II-III Date/Time Prepared: 7/15/2022 6:52 am
	Title XVIII	Skilled Nursing Facility	PPS

		Cost Center Description		
			1.00	
		PART II - APPORTIONMENT OF VACCINE COST		
1.00		Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49)	0.658032	1.00
2.00		Program vaccine charges (From your records, or the PS&R)	0	2.00
3.00		Program costs (Line 1 x line 2) (Title XVIII, PPS providers, transfer this amount to Worksheet E, Part I, line 18)	0	3.00

		Cost Center Description	Total Cost (From Wkst. B, Part I, Col. 18	Nursing & Allied Health (From Wkst. B, Part I, Col. 14)	Ratio of Nursing & Allied Health Costs to Total Costs - Part A (Col. 2 / Col. 1)	Program Part A Cost (From Wkst. D Part I, Col. 4)	Part A Nursing & Allied Health Costs for Pass Through (Col. 3 x Col. 4)	
			1.00	2.00	3.00	4.00	5.00	
		PART III - CALCULATION OF PASS THROUGH COSTS FOR NURSING & ALLIED HEALTH ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	36,048	0	0.000000	26,685	0	40.00
41.00	04100	LABORATORY	5,007	0	0.000000	347	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0.000000	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0.000000	0	0	43.00
44.00	04400	PHYSICAL THERAPY	371,589	0	0.000000	282,919	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	346,131	0	0.000000	273,471	0	45.00
46.00	04600	SPEECH PATHOLOGY	115,952	0	0.000000	92,380	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	11,299	0	0.000000	53	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	261,906	0	0.000000	149,536	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0.000000	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0.000000	0	0	52.00
100.00		Total (Sum of lines 40 - 52)	1,147,932	0		825,391	0	100.00

COMPUTATION OF INPATIENT ROUTINE COSTS	Provider No.: 055192	Period: From 01/01/2021 To 12/31/2021	Worksheet D-1 Parts I-II Date/Time Prepared: 7/15/2022 6:52 am
	Title XVIII	Skilled Nursing Facility	PPS

		1.00	
	PART I CALCULATION OF INPATIENT ROUTINE COSTS		
	INPATIENT DAYS		
1.00	Inpatient days including private room days	12,848	1.00
2.00	Private room days	0	2.00
3.00	Inpatient days including private room days applicable to the Program	4,490	3.00
4.00	Medically necessary private room days applicable to the Program	0	4.00
5.00	Total general inpatient routine service cost	6,198,469	5.00
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT		
6.00	General inpatient routine service charges	3,849,893	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)	1.610037	7.00
8.00	Enter private room charges from your records	0	8.00
9.00	Average private room per diem charge (Private room charges line 8 divided by private room days, line 2)	0.00	9.00
10.00	Enter semi-private room charges from your records	0	10.00
11.00	Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days)	0.00	11.00
12.00	Average per diem private room charge differential (Line 9 minus line 11)	0.00	12.00
13.00	Average per diem private room cost differential (Line 7 times line 12)	0.00	13.00
14.00	Private room cost differential adjustment (Line 2 times line 13)	0	14.00
15.00	General inpatient routine service cost net of private room cost differential (Line 5 minus line 14)	6,198,469	15.00
	PROGRAM INPATIENT ROUTINE SERVICE COSTS		
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	482.45	16.00
17.00	Program routine service cost (Line 3 times line 16)	2,166,201	17.00
18.00	Medically necessary private room cost applicable to program (line 4 times line 13)	0	18.00
19.00	Total program general inpatient routine service cost (Line 17 plus line 18)	2,166,201	19.00
20.00	Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID)	250,901	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)	19.53	21.00
22.00	Program capital related cost (Line 3 times line 21)	87,690	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)	2,078,511	23.00
24.00	Aggregate charges to beneficiaries for excess costs (From provider records)	0	24.00
25.00	Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24)	2,078,511	25.00
26.00	Enter the per diem limitation (1)		26.00
27.00	Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)		27.00
28.00	Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to Worksheet E, Part II, line 4) (See instructions)		28.00

(1) Lines 26 and 27 are not applicable for title XVIII, but may be used for title V and or title XIX

		1.00	
	PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH		
1.00	Total SNF inpatient days	12,848	1.00
2.00	Program inpatient days (see instructions)	4,490	2.00
3.00	Total nursing & allied health costs. (see instructions)(Do not complete for titles V or XIX)	0	3.00
4.00	Nursing & allied health ratio. (line 2 divided by line 1)	0.349471	4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)	0	5.00

CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII	Provider No.: 055192	Period: From 01/01/2021 To 12/31/2021	Worksheet E Part I Date/Time Prepared: 7/15/2022 6:52 am
	Title XVIII	Skilled Nursing Facility	PPS

		1.00	
	PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT		
1.00	Inpatient PPS amount (See Instructions)	3,440,603	1.00
2.00	Nursing and Allied Health Education Activities (pass through payments)	0	2.00
3.00	Subtotal (Sum of lines 1 and 2)	3,440,603	3.00
4.00	Primary payor amounts	0	4.00
5.00	Coinsurance	548,338	5.00
6.00	Allowable bad debts (From your records)	0	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)	0	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)	0	8.00
9.00	Recovery of bad debts - for statistical records only	0	9.00
10.00	Utilization review	0	10.00
11.00	Subtotal (See instructions)	2,892,265	11.00
12.00	Interim payments (See instructions)	2,892,265	12.00
13.00	Tentative adjustment	0	13.00
14.00	OTHER adjustment (See instructions)	0	14.00
14.50	Demonstration payment adjustment amount before sequestration	0	14.50
14.55	Demonstration payment adjustment amount after sequestration	0	14.55
14.75	Sequestration for non-claims based amounts (see instructions)	0	14.75
14.99	Sequestration amount (see instructions)	0	14.99
15.00	Balance due provider/program (see Instructions)	0	15.00
16.00	Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2)	0	16.00
	PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES - TITLE XVIII ONLY		
17.00	Ancillary services Part B	0	17.00
18.00	Vaccine cost (From Wkst D, Part II, line 3)	0	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)	0	19.00
20.00	Medicare Part B ancillary charges (See instructions)	0	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)	0	21.00
22.00	Primary payor amounts	0	22.00
23.00	Coinsurance and deductibles	0	23.00
24.00	Allowable bad debts (From your records)	0	24.00
24.01	Allowable Bad debts for dual eligible beneficiaries (see instructions)	0	24.01
24.02	Adjusted reimbursable bad debts (see instructions)	0	24.02
25.00	Subtotal (Sum of lines 21 and 24, minus lines 22 and 23)	0	25.00
26.00	Interim payments (See instructions)	0	26.00
27.00	Tentative adjustment	0	27.00
28.00	Other Adjustments (See instructions) Specify	0	28.00
28.50	Demonstration payment adjustment amount before sequestration	0	28.50
28.55	Demonstration payment adjustment amount after sequestration	0	28.55
28.99	Sequestration amount (see instructions)	0	28.99
29.00	Balance due provider/program (see instructions)	0	29.00
30.00	Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2	0	30.00

CALCULATION OF REIMBURSEMENT SETTLEMENT TITLE V and TITLE XIX ONLY	Provider No.: 055192	Period: From 01/01/2021 To 12/31/2021	Worksheet E Part II Date/Time Prepared: 7/15/2022 6:52 am
	Title XIX	Skilled Nursing Facility	Cost

		1.00	
	COMPUTATION OF NET COST OF COVERED SERVICES		
1.00	Inpatient ancillary services (see Instructions)	0	1.00
2.00	Nursing & Allied Health Cost (From Worksheet D-1, Pt. II, line 5)	0	2.00
3.00	Outpatient services	0	3.00
4.00	Inpatient routine services (see instructions)	0	4.00
5.00	Utilization review--physicians' compensation (from provider records)	0	5.00
6.00	Cost of covered services (Sum of lines 1 - 5)	0	6.00
7.00	Differential in charges between semiprivate accommodations and less than semiprivate accommodations	0	7.00
8.00	SUBTOTAL (Line 6 minus line 7)	0	8.00
9.00	Primary payor amounts	0	9.00
10.00	Total Reasonable Cost (Line 8 minus line 9)	0	10.00
	REASONABLE CHARGES		
11.00	Inpatient ancillary service charges	0	11.00
12.00	Outpatient service charges	0	12.00
13.00	Inpatient routine service charges	0	13.00
14.00	Differential in charges between semiprivate accommodations and less than semiprivate accommodations	0	14.00
15.00	Total reasonable charges	0	15.00
	CUSTOMARY CHARGES		
16.00	Aggregate amount actually collected from patients liable for payment for services on a charge basis	0	16.00
17.00	Amounts that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR 413.13(e)	0	17.00
18.00	Ratio of line 16 to line 17 (not to exceed 1.000000)	0.000000	18.00
19.00	Total customary charges (see instructions)	0	19.00
	COMPUTATION OF REIMBURSEMENT SETTLEMENT		
20.00	Cost of covered services (see Instructions)	0	20.00
21.00	Deductibles	0	21.00
22.00	Subtotal (Line 20 minus line 21)	0	22.00
23.00	Coinsurance	0	23.00
24.00	Subtotal (Line 22 minus line 23)	0	24.00
25.00	Allowable bad debts (from your records)	0	25.00
26.00	Subtotal (sum of lines 24 and 25)	0	26.00
27.00	Unrefunded charges to beneficiaries for excess costs erroneously collected based on correction of cost limit	0	27.00
28.00	Recovery of excess depreciation resulting from provider termination or a decrease in program utilization	0	28.00
29.00	Other Adjustments (see instructions) Specify	0	29.00
30.00	Amounts applicable to prior cost reporting periods resulting from disposition of depreciable assets (if minus, enter amount in parentheses)	0	30.00
31.00	Subtotal (Line 26 plus or minus lines 29, and 30, minus lines 27 and 28)	0	31.00
32.00	Interim payments	0	32.00
33.00	Balance due provider/program (Line 31 minus line 32) (indicate overpayments in parentheses) (see Instructions)	0	33.00

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED	Provider No.: 055192	Period: From 01/01/2021 To 12/31/2021	Worksheet E-1 Date/Time Prepared: 7/15/2022 6:52 am
	Title XVIII	Skilled Nursing Facility	PPS

		Inpatient Part A		Part B		
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
		1.00	2.00	3.00	4.00	
1.00	Total interim payments paid to provider		2,892,265		0	1.00
2.00	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero		0		0	2.00
3.00	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					3.00
	Program to Provider					
3.01	ADJUSTMENTS TO PROVIDER		0		0	3.01
3.02			0		0	3.02
3.03			0		0	3.03
3.04			0		0	3.04
3.05			0		0	3.05
	Provider to Program					
3.50	ADJUSTMENTS TO PROGRAM		0		0	3.50
3.51			0		0	3.51
3.52			0		0	3.52
3.53			0		0	3.53
3.54			0		0	3.54
3.99	Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		0		0	3.99
4.00	Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B)		2,892,265		0	4.00
	TO BE COMPLETED BY CONTRACTOR					
5.00	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					5.00
	Program to Provider					
5.01	TENTATIVE TO PROVIDER		0		0	5.01
5.02			0		0	5.02
5.03			0		0	5.03
	Provider to Program					
5.50	TENTATIVE TO PROGRAM		0		0	5.50
5.51			0		0	5.51
5.52			0		0	5.52
5.99	Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		0		0	5.99
6.00	Determined net settlement amount (balance due) based on the cost report. (1)					6.00
6.01	PROGRAM TO PROVIDER		0		0	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	Total Medicare program liability (see instructions)		2,892,265		0	7.00

		Contractor Name	Contractor Number	
		1.00	2.00	
8.00	Name of Contractor	Noridian Healthcare Solutions	02001	8.00

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

BALANCE SHEET (If you are nonproprietary and do not maintain fund-type accounting records, complete the "General Fund" column only) | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet G | Date/Time Prepared: 7/15/2022 6:52 am

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
	Assets					
	CURRENT ASSETS					
1.00	Cash on hand and in banks	7,478	0	0	0	1.00
2.00	Temporary investments	0	0	0	0	2.00
3.00	Notes receivable	0	0	0	0	3.00
4.00	Accounts receivable	2,306,742	0	0	0	4.00
5.00	Other receivables	0	0	0	0	5.00
6.00	Less: allowances for uncollectible notes and accounts receivable	-673,396	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	0	0	0	0	8.00
9.00	Other current assets	0	0	0	0	9.00
10.00	Due from other funds	0	0	0	0	10.00
11.00	TOTAL CURRENT ASSETS (Sum of lines 1 - 10)	1,640,824	0	0	0	11.00
	FIXED ASSETS					
12.00	Land	20,546	0	0	0	12.00
13.00	Land improvements	0	0	0	0	13.00
14.00	Less: Accumulated depreciation	0	0	0	0	14.00
15.00	Buildings	2,771,704	0	0	0	15.00
16.00	Less Accumulated depreciation	-1,395,138	0	0	0	16.00
17.00	Leasehold improvements	0	0	0	0	17.00
18.00	Less: Accumulated Amortization	0	0	0	0	18.00
19.00	Fixed equipment	81,949	0	0	0	19.00
20.00	Less: Accumulated depreciation	-77,168	0	0	0	20.00
21.00	Automobiles and trucks	0	0	0	0	21.00
22.00	Less: Accumulated depreciation	0	0	0	0	22.00
23.00	Major movable equipment	748,873	0	0	0	23.00
24.00	Less: Accumulated depreciation	-439,090	0	0	0	24.00
25.00	Minor equipment - Depreciable	0	0	0	0	25.00
26.00	Minor equipment nondepreciable	838,333	0	0	0	26.00
27.00	Other fixed assets	0	0	0	0	27.00
28.00	TOTAL FIXED ASSETS (Sum of lines 12 - 27)	2,550,009	0	0	0	28.00
	OTHER ASSETS					
29.00	Investments	0	0	0	0	29.00
30.00	Deposits on leases	0	0	0	0	30.00
31.00	Due from owners/officers	0	0	0	0	31.00
32.00	Other assets	0	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	0	0	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	4,190,833	0	0	0	34.00
	Liabilities and Fund Balances					
	CURRENT LIABILITIES					
35.00	Accounts payable	614,716	0	0	0	35.00
36.00	Salaries, wages, and fees payable	295,839	0	0	0	36.00
37.00	Payroll taxes payable	0	0	0	0	37.00
38.00	Notes & loans payable (Short term)	0	0	0	0	38.00
39.00	Deferred income	104,743	0	0	0	39.00
40.00	Accelerated payments	364,815				40.00
41.00	Due to other funds	0	0	0	0	41.00
42.00	Other current liabilities	9,134	0	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	1,389,247	0	0	0	43.00
	LONG TERM LIABILITIES					
44.00	Mortgage payable	0	0	0	0	44.00
45.00	Notes payable	0	0	0	0	45.00
46.00	Unsecured loans	0	0	0	0	46.00
47.00	Loans from owners:	0	0	0	0	47.00
48.00	Other long term liabilities	102,924	0	0	0	48.00
49.00	OTHER (SPECIFY)	0	0	0	0	49.00
50.00	TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49	102,924	0	0	0	50.00
51.00	TOTAL LIABILITIES (Sum of lines 43 and 50)	1,492,171	0	0	0	51.00
	CAPITAL ACCOUNTS					
52.00	General fund balance	2,698,662				52.00
53.00	Specific purpose fund		0			53.00
54.00	Donor created - endowment fund balance - restricted			0		54.00
55.00	Donor created - endowment fund balance - unrestricted			0		55.00
56.00	Governing body created - endowment fund balance			0		56.00
57.00	Plant fund balance - invested in plant				0	57.00
58.00	Plant fund balance - reserve for plant improvement, replacement, and expansion				0	58.00
59.00	TOTAL FUND BALANCES (Sum of lines 52 thru 58)	2,698,662	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	4,190,833	0	0	0	60.00

STATEMENT OF CHANGES IN FUND BALANCES | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet G-1 | Date/Time Prepared: 7/15/2022 6:52 am

		General Fund		Special Purpose Fund		Endowment Fund	
		1.00	2.00	3.00	4.00	5.00	
1.00	Fund balances at beginning of period		983,391		0		1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)		-2,080,550				2.00
3.00	Total (sum of line 1 and line 2)		-1,097,159		0		3.00
4.00	Additions (credit adjustments)						4.00
5.00	SYSTEM ASSESSMENTS	1,934,656		0		0	5.00
6.00	INTERDIVISION TRANSFERS	1,861,166		0		0	6.00
7.00		0		0		0	7.00
8.00		0		0		0	8.00
9.00	OTHER ROUDING	-1		0		0	9.00
10.00	Total additions (sum of line 5 - 9)		3,795,821		0		10.00
11.00	Subtotal (line 3 plus line 10)		2,698,662		0		11.00
12.00	Deductions (debit adjustments)						12.00
13.00		0		0		0	13.00
14.00		0		0		0	14.00
15.00		0		0		0	15.00
16.00		0		0		0	16.00
17.00		0		0		0	17.00
18.00	Total deductions (sum of lines 13 - 17)		0		0		18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		2,698,662		0		19.00

		Endowment Fund	Plant Fund		
		6.00	7.00	8.00	
1.00	Fund balances at beginning of period	0		0	1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)				2.00
3.00	Total (sum of line 1 and line 2)	0		0	3.00
4.00	Additions (credit adjustments)				4.00
5.00	SYSTEM ASSESSMENTS		0		5.00
6.00	INTERDIVISION TRANSFERS		0		6.00
7.00			0		7.00
8.00			0		8.00
9.00	OTHER ROUDING		0		9.00
10.00	Total additions (sum of line 5 - 9)	0		0	10.00
11.00	Subtotal (line 3 plus line 10)	0		0	11.00
12.00	Deductions (debit adjustments)				12.00
13.00			0		13.00
14.00			0		14.00
15.00			0		15.00
16.00			0		16.00
17.00			0		17.00
18.00	Total deductions (sum of lines 13 - 17)	0		0	18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)	0		0	19.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES | Provider No.: 055192 | Period: From 01/01/2021 To 12/31/2021 | Worksheet G-2 Parts I-II Date/Time Prepared: 7/15/2022 6:52 am

	Cost Center Description	Inpatient	Outpatient	Total	
		1.00	2.00	3.00	
	PART I - PATIENT REVENUES				
	General Inpatient Routine Care Services				
1.00	SKILLED NURSING FACILITY	3,849,893		3,849,893	1.00
2.00	NURSING FACILITY	0		0	2.00
3.00	ICF/IID	0		0	3.00
4.00	OTHER LONG TERM CARE	0		0	4.00
5.00	Total general inpatient care services (Sum of lines 1 - 4)	3,849,893		3,849,893	5.00
	All Other Care Services				
6.00	ANCILLARY SERVICES	2,702,829	0	2,702,829	6.00
7.00	CLINIC		0	0	7.00
8.00	HOME HEALTH AGENCY COST		0	0	8.00
9.00	AMBULANCE		0	0	9.00
10.00	RURAL HEALTH CLINIC		0	0	10.00
10.10	FQHC		0	0	10.10
11.00	CMHC		0	0	11.00
11.10	CORF		0	0	11.10
12.00	HOSPICE	0	0	0	12.00
13.00	OTHER (SPECIFY)	0	0	0	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	6,552,722	0	6,552,722	14.00

	Cost Center Description				
			1.00	2.00	
	PART II - OPERATING EXPENSES				
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)			5,751,168	1.00
2.00	SYSTEM ASSESSMENT		1,934,656		2.00
3.00			0		3.00
4.00			0		4.00
5.00			0		5.00
6.00			0		6.00
7.00			0		7.00
8.00	Total Additions (Sum of lines 2 - 7)			1,934,656	8.00
9.00	Deduct (Specify)		0		9.00
10.00			0		10.00
11.00			0		11.00
12.00			0		12.00
13.00			0		13.00
14.00	Total Deductions (Sum of lines 9 - 13)			0	14.00
15.00	Total Operating Expenses (Sum of lines 1 and 8, minus line 14)			7,685,824	15.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES	Provider No.: 055192	Period: From 01/01/2021 To 12/31/2021	Worksheet G-3 Date/Time Prepared: 7/15/2022 6:52 am

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	6,552,722	1.00
2.00	Less: contractual allowances and discounts on patients accounts	925,499	2.00
3.00	Net patient revenues (Line 1 minus line 2)	5,627,223	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	7,685,824	4.00
5.00	Net income from service to patients (Line 3 minus 4)	-2,058,601	5.00
	Other income:		
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	0	7.00
8.00	Revenues from communications (Telephone and Internet service)	0	8.00
9.00	Revenue from television and radio service	0	9.00
10.00	Purchase discounts	0	10.00
11.00	Rebates and refunds of expenses	0	11.00
12.00	Parking lot receipts	0	12.00
13.00	Revenue from laundry and linen service	0	13.00
14.00	Revenue from meals sold to employees and guests	0	14.00
15.00	Revenue from rental of living quarters	0	15.00
16.00	Revenue from sale of medical and surgical supplies to other than patients	0	16.00
17.00	Revenue from sale of drugs to other than patients	0	17.00
18.00	Revenue from sale of medical records and abstracts	0	18.00
19.00	Tuition (fees, sale of textbooks, uniforms, etc.)	0	19.00
20.00	Revenue from gifts, flower, coffee shops, canteen	0	20.00
21.00	Rental of vending machines	0	21.00
22.00	Rental of skilled nursing space	0	22.00
23.00	Governmental appropriations	0	23.00
24.00	Other miscellaneous revenue (specify)	0	24.00
24.50	COVID-19 PHE Funding	-21,949	24.50
25.00	Total other income (Sum of lines 6 - 24)	-21,949	25.00
26.00	Total (Line 5 plus line 25)	-2,080,550	26.00
27.00	Other expenses (specify)	0	27.00
28.00		0	28.00
29.00		0	29.00
30.00	Total other expenses (Sum of lines 27 - 29)	0	30.00
31.00	Net income (or loss) for the period (Line 26 minus line 30)	-2,080,550	31.00

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

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

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY	Provider CCN: 055192	Period: From 01/01/2022 To 12/31/2022	Worksheet S Parts I, II & III Date/Time Prepared: 8/28/2023 9:39 am

PART I - COST REPORT STATUS

Provider use only

1. [X] Electronically prepared cost report — Date: — Time:
2. [ ] Manually prepared cost report
3. [0] If this is an amended report enter the number of times the provider resubmitted this cost report
3.01 [ ] No Medicare Utilization. Enter "Y" for yes or leave blank for no.

Contractor use only

4. [2] Cost Report Status
(1) As Submitted
(2) Settled without audit
(3) Settled with audit
(4) Reopened
(5) Amended

5. Date Received: 05/30/2023

6. Contractor No. 02001
7. [N] First Cost Report for this Provider CCN
8. [N] Last Cost Report for this Provider CCN
9. NPR Date: 08/28/2023
10. [0] If line 4, column 1 is "4": Enter number of times reopened
11. Contractor Vendor Code 4
12. [F] Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.

PART II - CERTIFICATION OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED IN THIS REPORT WERE PROVIDED 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 PROVIDENCE ST ELIZABETH CARE CENTER (055192) for the cost reporting period beginning 01/01/2022 and ending 12/31/2022 and to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR		CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
	1		2		
1				I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature.	1
2	Signatory Printed Name				2
3	Signatory Title				3
4	Date				4

	Cost Center Description	Title V	Title XVIII Part A	Title XVIII Part B	Title XIX	
		1.00	2.00	3.00	4.00	
	PART III - SETTLEMENT SUMMARY					
1.00	SKILLED NURSING FACILITY	0	0	0	0	1.00
2.00	NURSING FACILITY	0			0	2.00
3.00	ICF/IID				0	3.00
4.00	SNF - BASED HHA I	0	0	0		4.00
5.00	SNF - BASED RHC I	0		0		5.00
6.00	SNF - BASED FQHC I	0		0		6.00
7.00	SNF - BASED CMHC I	0		0		7.00
7.10	SNF - BASED CORF I	0		0		7.10
100.00	TOTAL	0	0	0	0	100.00

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

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0463. The time required to complete and review the information collection is estimated 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 the 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.

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

Provider No.: 055192 | Period: From 01/01/2022 To 12/31/2022 | Worksheet S-2 Part I | Date/Time Prepared: 8/28/2023 9:39 am

	1.00	2.00	3.00	
	Skilled Nursing Facility and Skilled Nursing Facility Complex Address:			
1.00	Street: 10425 MAGNOLIA BLVD	PO Box:		1.00
2.00	City: NORTH HOLLYWOOD	State: CA	Zip Code: 91601	2.00
3.00	County: LOS ANGELES	CBSA Code: 31084	Urban/Rural: U	3.00
3.01		CBSA Code:		3.01

		Component Name	Provider CCN	Date Certified	Payment System (P, O, or N)			
					V	XVIII	XIX	
		1.00	2.00	3.00	4.00	5.00	6.00	
	SNF and SNF-Based Component Identification:							
4.00	SNF	PROVIDENCE ST ELIZABETH CARE CENTER	055192	06/01/1973	N	P	O	4.00
5.00	Nursing Facility							5.00
6.00	ICF/IID							6.00
7.00	SNF-Based HHA							7.00
8.00	SNF-Based RHC							8.00
9.00	SNF-Based FQHC							9.00
10.00	SNF-Based CMHC							10.00
11.00	SNF-Based OLTC							11.00
12.00	SNF-Based HOSPICE							12.00
13.00	SNF-Based CORF							13.00

		From:	To:	
		1.00	2.00	
14.00	Cost Reporting Period (mm/dd/yyyy)	01/01/2022	12/31/2022	14.00
15.00	Type of Control (See Instructions)	1		15.00

		Y/N	
		1.00	
	Type of Freestanding Skilled Nursing Facility		
16.00	Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?	N	16.00
17.00	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?	N	17.00
18.00	Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1.	Y	18.00
	Miscellaneous Cost Reporting Information		
19.00	If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.	N	19.00
19.01	If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.	N	19.01
	Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.		
20.00	Straight Line	208,827	20.00
21.00	Declining Balance	0	21.00
22.00	Sum of the Year's Digits	0	22.00
23.00	Sum of line 20 through 22	208,827	23.00
24.00	If depreciation is funded, enter the balance as of the end of the period.	0	24.00
25.00	Were there any disposal of capital assets during the cost reporting period? (Y/N)	N	25.00
26.00	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)	N	26.00
27.00	Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N)	N	27.00
28.00	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)	N	28.00

		Part A	Part B	Other	
		1.00	2.00	3.00	
	If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption.				
29.00	Skilled Nursing Facility	N	N		29.00
30.00	Nursing Facility			N	30.00
31.00	ICF/IID			N	31.00
32.00	SNF-Based HHA	N	N		32.00
33.00	SNF-Based RHC				33.00
34.00	SNF-Based FQHC		N		34.00
35.00	SNF-Based CMHC		N		35.00
36.00	SNF-Based OLTC				36.00

		Y/N		
		1.00	2.00	
37.00	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N)	Y		37.00
38.00	Are you legally-required to carry malpractice insurance? (Y/N)	N		38.00
39.00	Is the malpractice a "claims-made" or "occurrence" policy? If the policy is "claims-made" enter 1. If the policy is "occurrence", enter 2.	1		39.00

		Premiums	Paid Losses	Self Insurance	
		1.00	2.00	3.00	
41.00	List malpractice premiums and paid losses:	0	0	12,104	41.00

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX INDENTIFICATION DATA	Provider No.: 055192	Period: From 01/01/2022 To 12/31/2022	Worksheet S-2 Part I Date/Time Prepared: 8/28/2023 9:39 am

		Y/N	
		1.00	
42.00	Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.	N	42.00
43.00	Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10?	Y	43.00
44.00	If line 43 is yes, enter the home office chain number and enter the name and address of the home office on lines 45, 46 and 47.	HB0456	44.00

	1.00	2.00	3.00	
	If this facility is part of a chain organization, enter the name and address of the home office on the lines below.			
45.00	Name: PROVIDENCE HEALTH & SERVICES	Contractor's Name: NORIDIAN HEALTHCARE SOLUTIONS	Contractor's Number: 02001	45.00
46.00	Street: 1801 LIND AVENUE SW	PO Box:		46.00
47.00	City: RENTON	State: WA	Zip Code: 98057	47.00

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

Provider No.: 055192 | Period: From 01/01/2022 To 12/31/2022 | Worksheet S-2 Part II | Date/Time Prepared: 8/28/2023 9:39 am

		Y/N	Date	
		1.00	2.00	
	General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy)			
	Completed by All Skilled Nursing Facilites			
	Provider Organization and Operation			
1.00	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)	N		1.00

		Y/N	Date	V/I	
		1.00	2.00	3.00	
2.00	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary.	N			2.00
3.00	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)	Y			3.00

		Y/N	Type	Date	
		1.00	2.00	3.00	
	Financial Data and Reports				
4.00	Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.	Y	A		4.00
5.00	Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation.	N			5.00

		Y/N	Legal Oper.	
		1.00	2.00	
	Approved Educational Activities			
6.00	Column 1: Were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N)	N	N	6.00
7.00	Were costs claimed for Allied Health Programs? (Y/N) see instructions.	N		7.00
8.00	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions.	N		8.00

		Y/N	
		1.00	
	Bad Debts		
9.00	Is the provider seeking reimbursement for bad debts? (Y/N) see instructions.	N	9.00
10.00	If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy.	N	10.00
11.00	If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions.	N	11.00
	Bed Complement		
12.00	Have total beds available changed from prior cost reporting period? If "Y", see instructions.	N	12.00

			Part A		Part B	
		Description	Y/N	Date	Y/N	
		0	1.00	2.00	3.00	
	PS&R Data					
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.)		Y	03/29/2022	Y	13.00
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.		N		N	14.00
15.00	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.		N		N	15.00
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.		N		N	16.00
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:		N		N	17.00
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.		N		N	18.00

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE	Provider No.: 055192	Period: From 01/01/2022 To 12/31/2022	Worksheet S-2 Part II Date/Time Prepared: 8/28/2023 9:39 am

		1.00	2.00	
	Cost Report Preparer Contact Information			
19.00	Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.	ERIC	MORO	19.00
20.00	Enter the employer/company name of the cost report preparer.	PROVIDENCE ST JOSEPH HEALTH		20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.	(971) 358-2618	PHSCORPREIMBURSEMENT@PROVIDENCE.ORG	21.00

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE | Provider No.: 055192 | Period: From 01/01/2022 To 12/31/2022 | Worksheet S-2 Part II | Date/Time Prepared: 8/28/2023 9:39 am

		Part B Date 4.00			
	PS&R Data				
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.)	03/29/2022			13.00
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.				14.00
15.00	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.				15.00
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.				16.00
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:				17.00
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.				18.00
			3.00		
	Cost Report Preparer Contact Information				
19.00	Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.		DIRECTOR		19.00
20.00	Enter the employer/company name of the cost report preparer.				20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.				21.00

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX STATISTICAL DATA | Provider No.: 055192 | Period: From 01/01/2022 To 12/31/2022 | Worksheet S-3 Part I | Date/Time Prepared: 8/28/2023 9:39 am

	Component	Number of Beds	Bed Days Available	Inpatient Days/Visits: Title V	Inpatient Days/Visits: Title XVIII	Inpatient Days/Visits: Title XIX	
		1.00	2.00	3.00	4.00	5.00	
1.00	SKILLED NURSING FACILITY	52	18,980	0	3,879	4,856	1.00
2.00	NURSING FACILITY	0	0	0		0	2.00
3.00	ICF/IID	0	0			0	3.00
4.00	HOME HEALTH AGENCY COST			0	0	0	4.00
5.00	Other Long Term Care	0	0				5.00
6.00	SNF-Based CMHC						6.00
6.10	SNF-Based CORF						6.10
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	52	18,980	0	3,879	4,856	8.00

	Component	Inpatient Days/Visits: Other	Inpatient Days/Visits: Total	Discharges: Title V	Discharges: Title XVIII	Discharges: Title XIX	
		6.00	7.00	8.00	9.00	10.00	
1.00	SKILLED NURSING FACILITY	5,077	13,812	0	82	22	1.00
2.00	NURSING FACILITY	0	0	0		0	2.00
3.00	ICF/IID	0	0			0	3.00
4.00	HOME HEALTH AGENCY COST	0	0				4.00
5.00	Other Long Term Care	0	0				5.00
6.00	SNF-Based CMHC						6.00
6.10	SNF-Based CORF						6.10
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	5,077	13,812	0	82	22	8.00

	Component	Discharges: Other	Discharges: Total	Average Length of Stay: Title V	Average Length of Stay: Title XVIII	Average Length of Stay: Title XIX	
		11.00	12.00	13.00	14.00	15.00	
1.00	SKILLED NURSING FACILITY	38	142	0.00	47.30	220.73	1.00
2.00	NURSING FACILITY	0	0	0.00		0.00	2.00
3.00	ICF/IID	0	0			0.00	3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care	0	0				5.00
6.00	SNF-Based CMHC						6.00
6.10	SNF-Based CORF						6.10
7.00	HOSPICE	0	0	0.00	0.00	0.00	7.00
8.00	Total (Sum of lines 1-7)	38	142	0.00	47.30	220.73	8.00

	Component	Average Length of Stay: Total	Admissions: Title V	Admissions: Title XVIII	Admissions: Title XIX	Admissions: Other	
		16.00	17.00	18.00	19.00	20.00	
1.00	SKILLED NURSING FACILITY	97.27	0	91	16	56	1.00
2.00	NURSING FACILITY	0.00	0		0	0	2.00
3.00	ICF/IID	0.00			0	0	3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care	0.00				0	5.00
6.00	SNF-Based CMHC						6.00
6.10	SNF-Based CORF						6.10
7.00	HOSPICE	0.00	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	97.27	0	91	16	56	8.00

	Component	Admissions: Total	Full Time Equivalent: Employees on Payroll	Full Time Equivalent: Nonpaid Workers			
		21.00	22.00	23.00			
1.00	SKILLED NURSING FACILITY	163	54.58	0.00			1.00
2.00	NURSING FACILITY	0	0.00	0.00			2.00
3.00	ICF/IID	0	0.00	0.00			3.00
4.00	HOME HEALTH AGENCY COST		0.00	0.00			4.00
5.00	Other Long Term Care	0	0.00	0.00			5.00
6.00	SNF-Based CMHC		0.00	0.00			6.00
6.10	SNF-Based CORF		0.00	0.00			6.10
7.00	HOSPICE	0	0.00	0.00			7.00
8.00	Total (Sum of lines 1-7)	163	54.58	0.00			8.00

SNF WAGE INDEX INFORMATION | Provider No.: 055192 | Period: From 01/01/2022 To 12/31/2022 | Worksheet S-3 Part II Date/Time Prepared: 8/28/2023 9:39 am

		Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
	PART II - DIRECT SALARIES						
	SALARIES						
1.00	Total salaries (See Instructions)	3,219,122	0	3,219,122	113,526.00	28.36	1.00
2.00	Physician salaries-Part A	0	0	0	0.00	0.00	2.00
3.00	Physician salaries-Part B	0	0	0	0.00	0.00	3.00
4.00	Home office personnel	0	0	0	0.00	0.00	4.00
5.00	Sum of lines 2 through 4	0	0	0	0.00	0.00	5.00
6.00	Revised wages (line 1 minus line 5)	3,219,122	0	3,219,122	113,526.00	28.36	6.00
7.00	Other Long Term Care	0	0	0	0.00	0.00	7.00
8.00	HOME HEALTH AGENCY COST	0	0	0	0.00	0.00	8.00
9.00	CMHC	0	0	0	0.00	0.00	9.00
9.10	CORF						9.10
10.00	HOSPICE	0	0	0	0.00	0.00	10.00
11.00	Other excluded areas	0	0	0	0.00	0.00	11.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	0	0	0	0.00	0.00	12.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	3,219,122	0	3,219,122	113,526.00	28.36	13.00
	OTHER WAGES & RELATED COSTS						
14.00	Contract Labor: Patient Related & Mgmt	1,040,586	0	1,040,586	14,400.00	72.26	14.00
15.00	Contract Labor: Physician services-Part A	0	0	0	0.00	0.00	15.00
16.00	Home office salaries & wage related costs	693,869	0	693,869	7,972.00	87.04	16.00
	WAGE-RELATED COSTS						
17.00	Wage-related costs core (See Part IV)	1,063,195	0	1,063,195			17.00
18.00	Wage-related costs other (See Part IV)	0	0	0			18.00
19.00	Wage related costs (excluded units)	0	0	0			19.00
20.00	Physician Part A - WRC	0	0	0			20.00
21.00	Physician Part B - WRC	0	0	0			21.00
22.00	Total Adjusted Wage Related cost (see instructions)	1,063,195	0	1,063,195			22.00

SNF WAGE INDEX INFORMATION | Provider No.: 055192 | Period: From 01/01/2022 To 12/31/2022 | Worksheet S-3 Part III Date/Time Prepared: 8/28/2023 9:39 am

		Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
	PART III - OVERHEAD COST - DIRECT SALARIES						
1.00	Employee Benefits	0	0	0	0.00	0.00	1.00
2.00	Administrative & General	289,282	0	289,282	5,121.00	56.49	2.00
3.00	Plant Operation, Maintenance & Repairs	146,311	0	146,311	5,978.00	24.47	3.00
4.00	Laundry & Linen Service	96,724	0	96,724	5,183.00	18.66	4.00
5.00	Housekeeping	143,643	0	143,643	7,917.00	18.14	5.00
6.00	Dietary	287,373	0	287,373	14,727.00	19.51	6.00
7.00	Nursing Administration	0	0	0	0.00	0.00	7.00
8.00	Central Services and Supply	0	0	0	0.00	0.00	8.00
9.00	Pharmacy	0	0	0	0.00	0.00	9.00
10.00	Medical Records & Medical Records Library	70,854	0	70,854	2,092.00	33.87	10.00
11.00	Social Service	88,046	0	88,046	4,096.00	21.50	11.00
12.00	Nursing and Allied Health Ed. Act.						12.00
13.00	Other General Service	0	0	0	0.00	0.00	13.00
14.00	Total (sum lines 1 thru 13)	1,122,233	0	1,122,233	45,114.00	24.88	14.00

SNF WAGE RELATED COSTS | Provider No.: 055192 | Period: From 01/01/2022 To 12/31/2022 | Worksheet S-3 Part IV | Date/Time Prepared: 8/28/2023 9:39 am

		Amount Reported	
		1.00	
	PART IV - WAGE RELATED COSTS		
	Part A - Core List		
	RETIREMENT COST		
1.00	401K Employer Contributions	170,137	1.00
2.00	Tax Sheltered Annuity (TSA) Employer Contribution	0	2.00
3.00	Qualified and Non-Qualified Pension Plan Cost	0	3.00
4.00	Prior Year Pension Service Cost	0	4.00
	PLAN ADMINISTRATIVE COSTS (Paid to External Organization)		
5.00	401K/TSA Plan Administration fees	0	5.00
6.00	Legal/Accounting/Management Fees-Pension Plan	0	6.00
7.00	Employee Managed Care Program Administration Fees	0	7.00
	HEALTH AND INSURANCE COST		
8.00	Health Insurance (Purchased or Self Funded)	518,983	8.00
9.00	Prescription Drug Plan	0	9.00
10.00	Dental, Hearing and Vision Plan	0	10.00
11.00	Life Insurance (If employee is owner or beneficiary)	6,246	11.00
12.00	Accident Insurance (If employee is owner or beneficiary)	0	12.00
13.00	Disability Insurance (If employee is owner or beneficiary)	19,383	13.00
14.00	Long-Term Care Insurance (If employee is owner or beneficiary)	0	14.00
15.00	Workers' Compensation Insurance	115,830	15.00
16.00	Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. Non cumulative portion)	0	16.00
	TAXES		
17.00	FICA-Employers Portion Only	224,206	17.00
18.00	Medicare Taxes - Employers Portion Only	0	18.00
19.00	Unemployment Insurance	8,410	19.00
20.00	State or Federal Unemployment Taxes	0	20.00
	OTHER		
21.00	Executive Deferred Compensation	0	21.00
22.00	Day Care Cost and Allowances	0	22.00
23.00	Tuition Reimbursement	0	23.00
24.00	Total Wage Related cost (Sum of lines 1 - 23)	1,063,195	24.00

		Amount Reported	
		1.00	
	Part B - Other than Core Related Cost		
25.00	OTHER WAGE RELATED COSTS (SPECIFY)	0	25.00

SNF REPORTING OF DIRECT CARE EXPENDITURES | Provider No.: 055192 | Period: From 01/01/2022 To 12/31/2022 | Worksheet S-3 Part V | Date/Time Prepared: 8/28/2023 9:39 am

	Occupational Category	Amount Reported	Fringe Benefits	Adjusted Salaries (col. 1 + col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
	Direct Salaries						
	Nursing Occupations						
1.00	Registered Nurses (RNs)	182,719	60,347	243,066	2,908.00	83.59	1.00
2.00	Licensed Practical Nurses (LPNs)	596,717	197,081	793,798	15,573.00	50.97	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	953,726	314,992	1,268,718	43,908.00	28.89	3.00
4.00	Total Nursing (sum of lines 1 through 3)	1,733,162	572,420	2,305,582	62,389.00	36.95	4.00
5.00	Physical Therapists	0	0	0	0.00	0.00	5.00
6.00	Physical Therapy Assistants	0	0	0	0.00	0.00	6.00
7.00	Physical Therapy Aides	0	0	0	0.00	0.00	7.00
8.00	Occupational Therapists	4,404	1,455	5,859	81.00	72.33	8.00
9.00	Occupational Therapy Assistants	0	0	0	0.00	0.00	9.00
10.00	Occupational Therapy Aides	0	0	0	0.00	0.00	10.00
11.00	Speech Therapists	0	0	0	0.00	0.00	11.00
12.00	Respiratory Therapists	0	0	0	0.00	0.00	12.00
13.00	Other Medical Staff	0	0	0	0.00	0.00	13.00
	Contract Labor						
	Nursing Occupations						
14.00	Registered Nurses (RNs)	31,720		31,720	366.00	86.67	14.00
15.00	Licensed Practical Nurses (LPNs)	208,653		208,653	3,103.00	67.24	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	83,394		83,394	2,243.00	37.18	16.00
17.00	Total Nursing (sum of lines 14 through 16)	323,767		323,767	5,712.00	56.68	17.00
18.00	Physical Therapists	332,337		332,337	4,019.00	82.69	18.00
19.00	Physical Therapy Assistants	0		0	0.00	0.00	19.00
20.00	Physical Therapy Aides	0		0	0.00	0.00	20.00
21.00	Occupational Therapists	308,343		308,343	3,774.00	81.70	21.00
22.00	Occupational Therapy Assistants	0		0	0.00	0.00	22.00
23.00	Occupational Therapy Aides	0		0	0.00	0.00	23.00
24.00	Speech Therapists	76,140		76,140	895.00	85.07	24.00
25.00	Respiratory Therapists	0		0	0.00	0.00	25.00
26.00	Other Medical Staff	0		0	0.00	0.00	26.00

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA | Provider No.: 055192 | Period: From 01/01/2022 To 12/31/2022 | Worksheet S-7 | Date/Time Prepared: 8/28/2023 9:39 am

		Group	Days	
		1.00	2.00	
1.00		RUX		1.00
2.00		RUL		2.00
3.00		RVX		3.00
4.00		RVL		4.00
5.00		RHX		5.00
6.00		RHL		6.00
7.00		RMX		7.00
8.00		RML		8.00
9.00		RLX		9.00
10.00		RUC		10.00
11.00		RUB		11.00
12.00		RUA		12.00
13.00		RVC		13.00
14.00		RVB		14.00
15.00		RVA		15.00
16.00		RHC		16.00
17.00		RHB		17.00
18.00		RHA		18.00
19.00		RMC		19.00
20.00		RMB		20.00
21.00		RMA		21.00
22.00		RLB		22.00
23.00		RLA		23.00
24.00		ES3		24.00
25.00		ES2		25.00
26.00		ES1		26.00
27.00		HE2		27.00
28.00		HE1		28.00
29.00		HD2		29.00
30.00		HD1		30.00
31.00		HC2		31.00
32.00		HC1		32.00
33.00		HB2		33.00
34.00		HB1		34.00
35.00		LE2		35.00
36.00		LE1		36.00
37.00		LD2		37.00
38.00		LD1		38.00
39.00		LC2		39.00
40.00		LC1		40.00
41.00		LB2		41.00
42.00		LB1		42.00
43.00		CE2		43.00
44.00		CE1		44.00
45.00		CD2		45.00
46.00		CD1		46.00
47.00		CC2		47.00
48.00		CC1		48.00
49.00		CB2		49.00
50.00		CB1		50.00
51.00		CA2		51.00
52.00		CA1		52.00
53.00		SE3		53.00
54.00		SE2		54.00
55.00		SE1		55.00
56.00		SSC		56.00
57.00		SSB		57.00
58.00		SSA		58.00
59.00		IB2		59.00
60.00		IB1		60.00
61.00		IA2		61.00
62.00		IA1		62.00
63.00		BB2		63.00
64.00		BB1		64.00
65.00		BA2		65.00
66.00		BA1		66.00
67.00		PE2		67.00
68.00		PE1		68.00
69.00		PD2		69.00
70.00		PD1		70.00
71.00		PC2		71.00
72.00		PC1		72.00
73.00		PB2		73.00
74.00		PB1		74.00
75.00		PA2		75.00

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA	Provider No.: 055192	Period: From 01/01/2022 To 12/31/2022	Worksheet S-7 Date/Time Prepared: 8/28/2023 9:39 am

		Group	Days	
		1.00	2.00	
76.00		PA1		76.00
99.00		AAA		99.00
100.00	TOTAL			100.00

		Expenses	Percentage	Y/N	
		1.00	2.00	3.00	
	A notice published in the Federal Register Volume 68, No. 149 August 4, 2003 provided for an increase in the RUG payments beginning 10/01/2003. Congress expected this increase to be used for direct patient care and related expenses. For lines 101 through 106: Enter in column 1 the amount of the expense for each category. Enter in column 2 the percentage of total expenses for each category to total SNF revenue from Worksheet G-2, Part I, line 1, column 3. Indicate in column 3 "Y" for yes or "N" for no if the spending reflects increases associated with direct patient care and related expenses for each category. (If column 2 is zero, enter N/A in column 3) (See instructions)				
101.00	Staffing				101.00
102.00	Recruitment				102.00
103.00	Retention of employees				103.00
104.00	Training				104.00
105.00	OTHER (SPECIFY)				105.00
106.00	Total SNF revenue (Worksheet G-2, Part I, line 1, column 3)				106.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES | Provider No.: 055192 | Period: From 01/01/2022 To 12/31/2022 | Worksheet A | Date/Time Prepared: 8/28/2023 9:39 am

		Cost Center Description	Salaries	Other	Total (col. 1 + col. 2)	Reclassifications Increase/Decrease (Fr Wkst A-6)	Reclassified Trial Balance (col. 3 +- col. 4)	
			1.00	2.00	3.00	4.00	5.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		0	0	170,728	170,728	1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP		0	0	43,235	43,235	2.00
3.00	00300	EMPLOYEE BENEFITS	0	29,472	29,472	0	29,472	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	289,282	2,339,355	2,628,637	-1,403,435	1,225,202	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	146,311	182,230	328,541	0	328,541	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	96,724	13,013	109,737	-897	108,840	6.00
7.00	00700	HOUSEKEEPING	143,643	15,411	159,054	0	159,054	7.00
8.00	00800	DIETARY	287,373	228,868	516,241	94,810	611,051	8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	4,009	4,009	-26	3,983	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	70,854	14,880	85,734	0	85,734	12.00
13.00	01300	SOCIAL SERVICE	88,046	10,771	98,817	0	98,817	13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	2,084,627	730,673	2,815,300	120,471	2,935,771	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	24,050	24,050	0	24,050	40.00
41.00	04100	LABORATORY	7,858	520	8,378	22,808	31,186	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	259,999	259,999	72,337	332,336	44.00
45.00	04500	OCCUPATIONAL THERAPY	4,404	0	4,404	308,343	312,747	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	76,140	76,140	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	-6,016	-6,016	6,016	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	-79,805	-79,805	489,025	409,220	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		0	0	0	0	80.00
81.00	08100	INTEREST EXPENSE		0	0	0	0	81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0	0	0	0	82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	3,219,122	3,767,430	6,986,552	-445	6,986,107	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	0	0	0	445	445	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
100.00		TOTAL	3,219,122	3,767,430	6,986,552	0	6,986,552	100.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES | Provider No.: 055192 | Period: From 01/01/2022 To 12/31/2022 | Worksheet A | Date/Time Prepared: 8/28/2023 9:39 am

		Cost Center Description	Adjustments to Expenses (Fr Wkst A-8)	Net Expenses For Allocation (col. 5 +- col. 6)		
			6.00	7.00		
		GENERAL SERVICE COST CENTERS				
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	10,047	180,775		1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP	49,762	92,997		2.00
3.00	00300	EMPLOYEE BENEFITS	915,805	945,277		3.00
4.00	00400	ADMINISTRATIVE & GENERAL	880,392	2,105,594		4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	328,541		5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	108,840		6.00
7.00	00700	HOUSEKEEPING	0	159,054		7.00
8.00	00800	DIETARY	0	611,051		8.00
9.00	00900	NURSING ADMINISTRATION	0	0		9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	-349	3,634		10.00
11.00	01100	PHARMACY	0	0		11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	-324	85,410		12.00
13.00	01300	SOCIAL SERVICE	0	98,817		13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0		14.00
15.00	01500	OTHER GENERAL SERVICES	0	0		15.00
		INPATIENT ROUTINE SERVICE COST CENTERS				
30.00	03000	SKILLED NURSING FACILITY	-25	2,935,746		30.00
31.00	03100	NURSING FACILITY	0	0		31.00
32.00	03200	ICF/IID	0	0		32.00
33.00	03300	OTHER LONG TERM CARE	0	0		33.00
		ANCILLARY SERVICE COST CENTERS				
40.00	04000	RADIOLOGY	0	24,050		40.00
41.00	04100	LABORATORY	0	31,186		41.00
42.00	04200	INTRAVENOUS THERAPY	0	0		42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0		43.00
44.00	04400	PHYSICAL THERAPY	0	332,336		44.00
45.00	04500	OCCUPATIONAL THERAPY	0	312,747		45.00
46.00	04600	SPEECH PATHOLOGY	0	76,140		46.00
47.00	04700	ELECTROCARDIOLOGY	0	0		47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0		48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	409,220		49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0		50.00
51.00	05100	SUPPORT SURFACES	0	0		51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0		52.00
		OUTPATIENT SERVICE COST CENTERS				
60.00	06000	CLINIC	0	0		60.00
61.00	06100	RURAL HEALTH CLINIC	0	0		61.00
62.00	06200	FQHC				62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0		63.00
		OTHER REIMBURSABLE COST CENTERS				
70.00	07000	HOME HEALTH AGENCY COST	0	0		70.00
71.00	07100	AMBULANCE	0	0		71.00
72.00	07200	CORF	0	0		72.00
73.00	07300	CMHC	0	0		73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0		74.00
		SPECIAL PURPOSE COST CENTERS				
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES	0	0		80.00
81.00	08100	INTEREST EXPENSE	0	0		81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0		82.00
83.00	08300	HOSPICE	0	0		83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0		84.00
89.00		SUBTOTALS (sum of lines 1-84)	1,855,308	8,841,415		89.00
		NONREIMBURSABLE COST CENTERS				
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		90.00
91.00	09100	BARBER & BEAUTY SHOP	0	445		91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0		92.00
93.00	09300	NONPAID WORKERS	0	0		93.00
94.00	09400	PATIENTS' LAUNDRY	0	0		94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0		95.00
100.00		TOTAL	1,855,308	8,841,860		100.00

RECLASSIFICATIONS | Provider No.: 055192 | Period: From 01/01/2022 To 12/31/2022 | Worksheet A-6 | Date/Time Prepared: 8/28/2023 9:39 am

			Increases			
		Cost Center	Line #	Salary	Non Salary	
		2.00	3.00	4.00	5.00	
	(1) A - CAPITAL RECLASSIFICATIONS					
1.00		CAP REL COSTS - BLDGS & FIXTURES	1.00	0	166,801	1.00
2.00		CAP REL COSTS-MVBLE EQUIP	2.00	0	42,026	2.00
3.00		CAP REL COSTS-MVBLE EQUIP	2.00	0	1,209	3.00
4.00		DIETARY	8.00	0	1,959	4.00
	(1) B - INTEREST EXPENSE					
5.00		CAP REL COSTS - BLDGS & FIXTURES	1.00	0	3,927	5.00
	(1) C - SUPPLY & DRUG RECLASSIFICATION					
6.00		MEDICAL SUPPLIES CHARGED TO PATIENTS	48.00	0	6,016	6.00
7.00		DRUGS CHARGED TO PATIENTS	49.00	0	489,025	7.00
	(1) D - BARBER & BEAUTY					
8.00		BARBER & BEAUTY SHOP	91.00	0	445	8.00
	(1) E - PT, OT & SP					
9.00		PHYSICAL THERAPY	44.00	0	72,337	9.00
10.00		OCCUPATIONAL THERAPY	45.00	0	308,343	10.00
11.00		SPEECH PATHOLOGY	46.00	0	76,140	11.00
	(1) F - RECLASSIFICATIONS FROM ADMIN					
12.00		LABORATORY	41.00	0	22,808	12.00
13.00		DIETARY	8.00	0	92,851	13.00
14.00		SKILLED NURSING FACILITY	30.00	0	112,891	14.00
15.00		SKILLED NURSING FACILITY	30.00	0	11,327	15.00
	TOTALS					
100.00		Total Reclassifications (Sum of columns 4 and 5 must equal sum of columns 8 and 9)		0	1,408,105	100.00

(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.
(2) Transfer to Worksheet A, col. 5, line as appropriate.

RECLASSIFICATIONS | Provider No.: 055192 | Period: From 01/01/2022 To 12/31/2022 | Worksheet A-6 | Date/Time Prepared: 8/28/2023 9:39 am

		Decreases				
		Cost Center	Line #	Salary	Non Salary	
		6.00	7.00	8.00	9.00	
	(1) A - CAPITAL RECLASSIFICATIONS					
1.00		ADMINISTRATIVE & GENERAL	4.00	0	207,325	1.00
2.00		LAUNDRY & LINEN SERVICE	6.00	0	897	2.00
3.00		CENTRAL SERVICES & SUPPLY	10.00	0	26	3.00
4.00		SKILLED NURSING FACILITY	30.00	0	3,747	4.00
	(1) B - INTEREST EXPENSE					
5.00		ADMINISTRATIVE & GENERAL	4.00	0	3,927	5.00
	(1) C - SUPPLY & DRUG RECLASSIFICATION					
6.00		ADMINISTRATIVE & GENERAL	4.00	0	495,041	6.00
7.00			0.00	0	0	7.00
	(1) D - BARBER & BEAUTY					
8.00		ADMINISTRATIVE & GENERAL	4.00	0	445	8.00
	(1) E - PT, OT & SP					
9.00		ADMINISTRATIVE & GENERAL	4.00	0	456,820	9.00
10.00			0.00	0	0	10.00
11.00			0.00	0	0	11.00
	(1) F - RECLASSIFICATIONS FROM ADMIN					
12.00		ADMINISTRATIVE & GENERAL	4.00	0	22,808	12.00
13.00		ADMINISTRATIVE & GENERAL	4.00	0	92,851	13.00
14.00		ADMINISTRATIVE & GENERAL	4.00	0	112,891	14.00
15.00		ADMINISTRATIVE & GENERAL	4.00	0	11,327	15.00
	TOTALS					
100.00				0	1,408,105	100.00

(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.
(2) Transfer to Worksheet A, col. 5, line as appropriate.

RECONCILIATION OF CAPITAL COSTS CENTERS | Provider No.: 055192 | Period: From 01/01/2022 To 12/31/2022 | Worksheet A-7 | Date/Time Prepared: 8/28/2023 9:39 am

	Description	Beginning Balances	Acquisitions			Disposals and Retirements	
			Purchases	Donation	Total		
		1.00	2.00	3.00	4.00	5.00	
	ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
1.00	Land	20,546	0	0	0	0	1.00
2.00	Land Improvements	0	0	0	0	0	2.00
3.00	Buildings and Fixtures	2,720,647	0	0	0	0	3.00
4.00	Building Improvements	51,057	0	0	0	0	4.00
5.00	Fixed Equipment	81,949	0	0	0	0	5.00
6.00	Movable Equipment	748,873	10,122	0	10,122	0	6.00
7.00	Subtotal (sum of lines 1-6)	3,623,072	10,122	0	10,122	0	7.00
8.00	Reconciling Items	0	0	0	0	0	8.00
9.00	Total (line 7 minus line 8)	3,623,072	10,122	0	10,122	0	9.00

	Description	Ending Balance	Fully Depreciated Assets	
		6.00	7.00	
	ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES			
1.00	Land	20,546	0	1.00
2.00	Land Improvements	0	0	2.00
3.00	Buildings and Fixtures	2,720,647	41,945	3.00
4.00	Building Improvements	51,057	0	4.00
5.00	Fixed Equipment	81,949	72,984	5.00
6.00	Movable Equipment	758,995	377,351	6.00
7.00	Subtotal (sum of lines 1-6)	3,633,194	492,280	7.00
8.00	Reconciling Items	0	0	8.00
9.00	Total (line 7 minus line 8)	3,633,194	492,280	9.00

ADJUSTMENTS TO EXPENSES | Provider No.: 055192 | Period: From 01/01/2022 To 12/31/2022 | Worksheet A-8 | Date/Time Prepared: 8/28/2023 9:39 am

	Description (1)	(2) Basis For Adjustment	Amount	Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted: Cost Center	Line No.	
		1.00	2.00	3.00	4.00	
1.00	Investment income on restricted funds (chapter 2)	B	-796	CAP REL COSTS - BLDGS & FIXTURES	1.00	1.00
2.00	Trade, quantity, and time discounts (chapter 8)	B	-2	ADMINISTRATIVE & GENERAL	4.00	2.00
3.00	Refunds and rebates of expenses (chapter 8)		0		0.00	3.00
4.00	Rental of provider space by suppliers (chapter 8)		0		0.00	4.00
5.00	Telephone services (pay stations excluded) (chapter 21)		0		0.00	5.00
6.00	Television and radio service (chapter 21)		0		0.00	6.00
7.00	Parking lot (chapter 21)		0		0.00	7.00
8.00	Remuneration applicable to provider-based physician adjustment	A-8-2	0			8.00
9.00	Home office cost (chapter 21)		0		0.00	9.00
10.00	Sale of scrap, waste, etc. (chapter 23)		0		0.00	10.00
11.00	Nonallowable costs related to certain Capital expenditures (chapter 24)		0		0.00	11.00
12.00	Adjustment resulting from transactions with related organizations (chapter 10)	A-8-1	1,862,662			12.00
13.00	Laundry and linen service		0		0.00	13.00
14.00	Revenue - Employee meals		0		0.00	14.00
15.00	Cost of meals - Guests		0		0.00	15.00
16.00	Sale of medical supplies to other than patients		0		0.00	16.00
17.00	Sale of drugs to other than patients		0		0.00	17.00
18.00	Sale of medical records and abstracts		0		0.00	18.00
19.00	Vending machines		0		0.00	19.00
20.00	Income from imposition of interest, finance or penalty charges (chapter 21)		0		0.00	20.00
21.00	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0		0.00	21.00
22.00	Utilization review--physicians' compensation (chapter 21)		0	UTILIZATION REVIEW - SNF	82.00	22.00
23.00	Depreciation--buildings and fixtures		0	CAP REL COSTS - BLDGS & FIXTURES	1.00	23.00
24.00	Depreciation--movable equipment		0	CAP REL COSTS-MVBLE EQUIP	2.00	24.00
25.00	NON-ALLOWED EXPENSE	A	-2,670	ADMINISTRATIVE & GENERAL	4.00	25.00
25.01	NON-ALLOWED EXPENSE	A	-25	SKILLED NURSING FACILITY	30.00	25.01
25.02	LOBBYING	A	-1,121	ADMINISTRATIVE & GENERAL	4.00	25.02
25.03	UNALLOWABLE TAX EXPENSE	A	-2,000	ADMINISTRATIVE & GENERAL	4.00	25.03
25.04	UNALLOWABLE MEAL EXPENSE	A	-67	ADMINISTRATIVE & GENERAL	4.00	25.04
25.05	UNALLOWABLE MEAL EXPENSE	A	-349	CENTRAL SERVICES & SUPPLY	10.00	25.05
25.06	UNALLOWABLE MEAL EXPENSE	A	-324	MEDICAL RECORDS & LIBRARY	12.00	25.06
100.00	Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		1,855,308			100.00

(1) Description - all chapter references in this column pertain to CMS Pub. 15-1.
(2) Basis for adjustment (see instructions).
A. Costs - if cost, including applicable overhead, can be determined.
B. Amount Received - if cost cannot be determined.

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS | Provider No.: 055192 | Period: From 01/01/2022 To 12/31/2022 | Worksheet A-8-1 Parts I-II | Date/Time Prepared: 8/28/2023 9:39 am

		Line No.	Cost Center	Expense Items	
		1.00	2.00	3.00	
	PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:				
1.00		1.00	CAP REL COSTS - BLDGS & FIXTURES	HB0456 CAPITAL RELATED BUILDING	1.00
2.00		2.00	CAP REL COSTS-MVBLE EQUIP	HB0456 CAPITAL RELATED EQUIPMENT	2.00
3.00		3.00	EMPLOYEE BENEFITS	HB0456 HEALTH AND BENEFIT PLANS	3.00
4.00		3.00	EMPLOYEE BENEFITS	HB0456 PENSION	4.00
5.00		3.00	EMPLOYEE BENEFITS	HB0456 WORKERS COMP	5.00
6.00		3.00	EMPLOYEE BENEFITS	HB0456 HUMAN RESOURCES	6.00
7.00		4.00	ADMINISTRATIVE & GENERAL	HB0456 DATA PROCESSING	7.00
8.00		4.00	ADMINISTRATIVE & GENERAL	HB0456 CASHIERING/ACCOUNTS RECEIVABL	8.00
9.00		4.00	ADMINISTRATIVE & GENERAL	HB0456 FINANCE AND REIMBURSEMENT	9.00
9.01		4.00	ADMINISTRATIVE & GENERAL	HB0456 OTHER ADMINSTRATIVE AND GENER	9.01
9.02		4.00	ADMINISTRATIVE & GENERAL	HB0456 GENERAL ACCOUNTING	9.02
9.03		4.00	ADMINISTRATIVE & GENERAL	HB0456 PROFESSIONAL LIABILITY	9.03
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12.				10.00

		Amount Allowable In Cost	Amount Included in Wkst. A, col. 5	Adjustments (col. 4 minus col. 5)		
		4.00	5.00	6.00		
	PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:					
1.00		10,843	0	10,843		1.00
2.00		49,762	0	49,762		2.00
3.00		544,612	0	544,612		3.00
4.00		114,277	0	114,277		4.00
5.00		115,830	0	115,830		5.00
6.00		141,086	0	141,086		6.00
7.00		215,452	0	215,452		7.00
8.00		17,569	0	17,569		8.00
9.00		77,684	0	77,684		9.00
9.01		554,829	0	554,829		9.01
9.02		8,614	0	8,614		9.02
9.03		12,104	0	12,104		9.03
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12.	1,862,662	0	1,862,662		10.00

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS	Provider No.: 055192	Period: From 01/01/2022 To 12/31/2022	Worksheet A-8-1 Parts I-II Date/Time Prepared: 8/28/2023 9:39 am

	Symbol (1)	Name	Percentage of Ownership	
	1.00	2.00	3.00	

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

The Secretary, by virtue of the authority granted under section 1814(b)(1) of the Social Security Act, requires that you furnish the information requested under Part B 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 request information, the cost report is considered incomplete and not acceptable for purposes of claiming reimbursement under title XVIII.

1.00		B		100.00	1.00
2.00				0.00	2.00
3.00				0.00	3.00
4.00				0.00	4.00
5.00				0.00	5.00
6.00				0.00	6.00
7.00				0.00	7.00
8.00				0.00	8.00
9.00				0.00	9.00
10.00				0.00	10.00
100.00	G. Other (financial or non-financial) specify:			0.00	100.00

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

A. Individual has financial interest (stockholder, partner, etc.) in both related organization and in provider.
B. Corporation, partnership, or other organization has financial interest in provider.
C. Provider has financial interest in corporation, partnership, or other organization.
D. Director, officer, administrator, or key person of provider or 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.

	Related Organization(s) and/or Home Office			
	Name	Percentage of Ownership	Type of Business	
	4.00	5.00	6.00	

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

The Secretary, by virtue of the authority granted under section 1814(b)(1) of the Social Security Act, requires that you furnish the information requested under Part B 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 request information, the cost report is considered incomplete and not acceptable for purposes of claiming reimbursement under title XVIII.

1.00		PH&S WA	0.00	SYSTEM OFFICE	1.00
2.00			0.00		2.00
3.00			0.00		3.00
4.00			0.00		4.00
5.00			0.00		5.00
6.00			0.00		6.00
7.00			0.00		7.00
8.00			0.00		8.00
9.00			0.00		9.00
10.00			0.00		10.00
100.00	G. Other (financial or non-financial) specify:		0.00		100.00

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

A. Individual has financial interest (stockholder, partner, etc.) in both related organization and in provider.
B. Corporation, partnership, or other organization has financial interest in provider.
C. Provider has financial interest in corporation, partnership, or other organization.
D. Director, officer, administrator, or key person of provider or 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.

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 055192 | Period: From 01/01/2022 To 12/31/2022 | Worksheet B Part I | Date/Time Prepared: 8/28/2023 9:39 am

		Cost Center Description	Net Expenses for Cost Allocation (from Wkst A col. 7)	CAPITAL RELATED COSTS		EMPLOYEE BENEFITS	Subtotal	
				BLDGS & FIXTURES	CAP REL COSTS-MVBLE EQUIP			
			0	1.00	2.00	3.00	3A	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	180,775	180,775				1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP	92,997		92,997			2.00
3.00	00300	EMPLOYEE BENEFITS	945,277	0	0	945,277		3.00
4.00	00400	ADMINISTRATIVE & GENERAL	2,105,594	9,487	4,880	84,946	2,204,907	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	328,541	1,751	901	42,963	374,156	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	108,840	5,374	2,765	28,402	145,381	6.00
7.00	00700	HOUSEKEEPING	159,054	394	202	42,180	201,830	7.00
8.00	00800	DIETARY	611,051	16,476	8,476	84,385	720,388	8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	3,634	0	0	0	3,634	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	85,410	1,886	970	20,806	109,072	12.00
13.00	01300	SOCIAL SERVICE	98,817	47,637	24,506	25,854	196,814	13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	2,935,746	87,917	45,227	612,141	3,681,031	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	24,050	0	0	0	24,050	40.00
41.00	04100	LABORATORY	31,186	0	0	2,307	33,493	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	332,336	4,777	2,458	0	339,571	44.00
45.00	04500	OCCUPATIONAL THERAPY	312,747	801	412	1,293	315,253	45.00
46.00	04600	SPEECH PATHOLOGY	76,140	570	293	0	77,003	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	909	468	0	1,377	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	409,220	1,086	559	0	410,865	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	8,841,415	179,065	92,117	945,277	8,838,825	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	445	1,710	880	0	3,035	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments	0	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	8,841,860	180,775	92,997	945,277	8,841,860	100.00

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 055192 | Period: From 01/01/2022 To 12/31/2022 | Worksheet B Part I | Date/Time Prepared: 8/28/2023 9:39 am

		Cost Center Description	ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	
			4.00	5.00	6.00	7.00	8.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL	2,204,907					4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	124,301	498,457				5.00
6.00	00600	LAUNDRY & LINEN SERVICE	48,298	15,801	209,480			6.00
7.00	00700	HOUSEKEEPING	67,051	1,157	0	270,038		7.00
8.00	00800	DIETARY	239,325	48,441	0	27,167	1,035,321	8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	1,207	0	0	0	0	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	36,236	5,546	0	3,111	0	12.00
13.00	01300	SOCIAL SERVICE	65,385	140,056	0	78,548	0	13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	1,222,901	258,487	209,480	144,966	1,035,321	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	7,990	0	0	0	0	40.00
41.00	04100	LABORATORY	11,127	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	112,811	14,046	0	7,877	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	104,732	2,354	0	1,320	0	45.00
46.00	04600	SPEECH PATHOLOGY	25,582	1,676	0	940	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	457	2,673	0	1,499	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	136,496	3,192	0	1,790	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	2,203,899	493,429	209,480	267,218	1,035,321	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	1,008	5,028	0	2,820	0	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments	0	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	2,204,907	498,457	209,480	270,038	1,035,321	100.00

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 055192 | Period: From 01/01/2022 To 12/31/2022 | Worksheet B Part I | Date/Time Prepared: 8/28/2023 9:39 am

		Cost Center Description	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	
			9.00	10.00	11.00	12.00	13.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE						6.00
7.00	00700	HOUSEKEEPING						7.00
8.00	00800	DIETARY						8.00
9.00	00900	NURSING ADMINISTRATION	0					9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	4,841				10.00
11.00	01100	PHARMACY	0	0	0			11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	153,965		12.00
13.00	01300	SOCIAL SERVICE	0	0	0	0	480,803	13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	0	4,578	0	90,423	480,803	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	0	2,306	0	40.00
41.00	04100	LABORATORY	0	0	0	2,119	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	21,883	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	21,259	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	7,701	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	263	0	539	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	7,735	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	0	4,841	0	153,965	480,803	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments	0	0				98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	0	4,841	0	153,965	480,803	100.00

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 055192 | Period: From 01/01/2022 To 12/31/2022 | Worksheet B Part I | Date/Time Prepared: 8/28/2023 9:39 am

		Cost Center Description	INTERNS & RESIDENTS (APPRVD PROG)	OTHER GENERAL SERVICES	Subtotal	Post Stepdown Adjustments	Total	
			14.00	15.00	16.00	17.00	18.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE						6.00
7.00	00700	HOUSEKEEPING						7.00
8.00	00800	DIETARY						8.00
9.00	00900	NURSING ADMINISTRATION						9.00
10.00	01000	CENTRAL SERVICES & SUPPLY						10.00
11.00	01100	PHARMACY						11.00
12.00	01200	MEDICAL RECORDS & LIBRARY						12.00
13.00	01300	SOCIAL SERVICE						13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0					14.00
15.00	01500	OTHER GENERAL SERVICES	0	0				15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	0	0	7,127,990	0	7,127,990	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	34,346	0	34,346	40.00
41.00	04100	LABORATORY	0	0	46,739	0	46,739	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	496,188	0	496,188	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	444,918	0	444,918	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	112,902	0	112,902	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	6,808	0	6,808	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	560,078	0	560,078	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	0	0	8,829,969	0	8,829,969	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	0	0	11,891	0	11,891	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments	0	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	0	0	8,841,860	0	8,841,860	100.00

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 055192 | Period: From 01/01/2022 To 12/31/2022 | Worksheet B Part II Date/Time Prepared: 8/28/2023 9:39 am

		Cost Center Description	Directly Assigned New Capital Related Costs	CAPITAL RELATED COSTS BLDGS & FIXTURES	CAPITAL RELATED COSTS CAP REL COSTS-MVBLE EQUIP	Subtotal	EMPLOYEE BENEFITS	
			0	1.00	2.00	2A	3.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP						2.00
3.00	00300	EMPLOYEE BENEFITS	0	0	0	0	0	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	0	9,487	4,880	14,367	0	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	1,751	901	2,652	0	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	5,374	2,765	8,139	0	6.00
7.00	00700	HOUSEKEEPING	0	394	202	596	0	7.00
8.00	00800	DIETARY	0	16,476	8,476	24,952	0	8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	1,886	970	2,856	0	12.00
13.00	01300	SOCIAL SERVICE	0	47,637	24,506	72,143	0	13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	0	87,917	45,227	133,144	0	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	4,777	2,458	7,235	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	801	412	1,213	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	570	293	863	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	909	468	1,377	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	1,086	559	1,645	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	0	179,065	92,117	271,182	0	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	0	1,710	880	2,590	0	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments				0		98.00
99.00		Negative Cost Centers		0	0	0	0	99.00
100.00		TOTAL	0	180,775	92,997	273,772	0	100.00

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 055192 | Period: From 01/01/2022 To 12/31/2022 | Worksheet B Part II | Date/Time Prepared: 8/28/2023 9:39 am

		Cost Center Description	ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	
			4.00	5.00	6.00	7.00	8.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL	14,367					4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	810	3,462				5.00
6.00	00600	LAUNDRY & LINEN SERVICE	315	110	8,564			6.00
7.00	00700	HOUSEKEEPING	437	8	0	1,041		7.00
8.00	00800	DIETARY	1,560	336	0	105	26,953	8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	8	0	0	0	0	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	236	39	0	12	0	12.00
13.00	01300	SOCIAL SERVICE	426	973	0	303	0	13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	7,965	1,794	8,564	558	26,953	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	52	0	0	0	0	40.00
41.00	04100	LABORATORY	73	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	735	98	0	30	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	683	16	0	5	0	45.00
46.00	04600	SPEECH PATHOLOGY	167	12	0	4	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	3	19	0	6	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	890	22	0	7	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	14,360	3,427	8,564	1,030	26,953	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	7	35	0	11	0	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments			0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	14,367	3,462	8,564	1,041	26,953	100.00

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 055192 | Period: From 01/01/2022 To 12/31/2022 | Worksheet B Part II Date/Time Prepared: 8/28/2023 9:39 am

		Cost Center Description	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	
			9.00	10.00	11.00	12.00	13.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE						6.00
7.00	00700	HOUSEKEEPING						7.00
8.00	00800	DIETARY						8.00
9.00	00900	NURSING ADMINISTRATION	0					9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	8				10.00
11.00	01100	PHARMACY	0	0	0			11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	3,143		12.00
13.00	01300	SOCIAL SERVICE	0	0	0	0	73,845	13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	0	8	0	1,847	73,845	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	0	47	0	40.00
41.00	04100	LABORATORY	0	0	0	43	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	446	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	434	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	157	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	11	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	158	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	0	8	0	3,143	73,845	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments	0	0	0			98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	0	8	0	3,143	73,845	100.00

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 055192 | Period: From 01/01/2022 To 12/31/2022 | Worksheet B Part II | Date/Time Prepared: 8/28/2023 9:39 am

		Cost Center Description	INTERNS & RESIDENTS (APPRVD PROG)	OTHER GENERAL SERVICES	Subtotal	Post Step-Down Adjustments	Total	
			14.00	15.00	16.00	17.00	18.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE						6.00
7.00	00700	HOUSEKEEPING						7.00
8.00	00800	DIETARY						8.00
9.00	00900	NURSING ADMINISTRATION						9.00
10.00	01000	CENTRAL SERVICES & SUPPLY						10.00
11.00	01100	PHARMACY						11.00
12.00	01200	MEDICAL RECORDS & LIBRARY						12.00
13.00	01300	SOCIAL SERVICE						13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0					14.00
15.00	01500	OTHER GENERAL SERVICES	0	0				15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	0	0	254,678	0	254,678	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	99	0	99	40.00
41.00	04100	LABORATORY	0	0	116	0	116	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	8,544	0	8,544	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	2,351	0	2,351	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	1,203	0	1,203	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	1,416	0	1,416	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	2,722	0	2,722	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	0	0	271,129	0	271,129	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	0	0	2,643	0	2,643	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments	0	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	0	0	273,772	0	273,772	100.00

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 055192 | Period: From 01/01/2022 To 12/31/2022 | Worksheet B-1 | Date/Time Prepared: 8/28/2023 9:39 am

		Cost Center Description	CAPITAL RELATED COSTS BLDGS & FIXTURES (SQUARE FEET)	CAPITAL RELATED COSTS CAP REL COSTS-MVBLE EQUIP (SQUARE FEET)	EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM. COST)	
			1.00	2.00	3.00	4A	4.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	13,320					1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP		13,320				2.00
3.00	00300	EMPLOYEE BENEFITS	0	0	3,219,122			3.00
4.00	00400	ADMINISTRATIVE & GENERAL	699	699	289,282	-2,204,907	6,636,953	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	129	129	146,311	0	374,156	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	396	396	96,724	0	145,381	6.00
7.00	00700	HOUSEKEEPING	29	29	143,643	0	201,830	7.00
8.00	00800	DIETARY	1,214	1,214	287,373	0	720,388	8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	3,634	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	139	139	70,854	0	109,072	12.00
13.00	01300	SOCIAL SERVICE	3,510	3,510	88,046	0	196,814	13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	6,478	6,478	2,084,627	0	3,681,031	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	0	0	24,050	40.00
41.00	04100	LABORATORY	0	0	7,858	0	33,493	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	352	352	0	0	339,571	44.00
45.00	04500	OCCUPATIONAL THERAPY	59	59	4,404	0	315,253	45.00
46.00	04600	SPEECH PATHOLOGY	42	42	0	0	77,003	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	67	67	0	0	1,377	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	80	80	0	0	410,865	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	13,194	13,194	3,219,122	-2,204,907	6,633,918	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	126	126	0	0	3,035	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments						98.00
99.00		Negative Cost Centers						99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	180,775	92,997	945,277		2,204,907	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	13.571697	6.981757	0.293644		0.332217	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)			0		14,367	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)			0.000000		0.002165	105.00

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 055192 | Period: From 01/01/2022 To 12/31/2022 | Worksheet B-1 | Date/Time Prepared: 8/28/2023 9:39 am

		Cost Center Description	PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSEKEEPING (SQUARE FEET)	DIETARY (TOTAL PATI ENT DAYS)	NURSING ADMINISTRATIO N (DIRECT NRSING HRS)	
			5.00	6.00	7.00	8.00	9.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	12,492					5.00
6.00	00600	LAUNDRY & LINEN SERVICE	396	244,320				6.00
7.00	00700	HOUSEKEEPING	29	0	12,067			7.00
8.00	00800	DIETARY	1,214	0	1,214	13,812		8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	139	0	139	0	0	12.00
13.00	01300	SOCIAL SERVICE	3,510	0	3,510	0	0	13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	6,478	244,320	6,478	13,812	0	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	352	0	352	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	59	0	59	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	42	0	42	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	67	0	67	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	80	0	80	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0		0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	12,366	244,320	11,941	13,812	0	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	126	0	126	0	0	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments						98.00
99.00		Negative Cost Centers						99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	498,457	209,480	270,038	1,035,321	0	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	39.902097	0.857400	22.378222	74.958080	0.000000	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	3,462	8,564	1,041	26,953	0	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	0.277137	0.035052	0.086268	1.951419	0.000000	105.00

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 055192 | Period: From 01/01/2022 To 12/31/2022 | Worksheet B-1 | Date/Time Prepared: 8/28/2023 9:39 am

		Cost Center Description	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (GROSS CHARGES)	SOCIAL SERVICE (TOTAL PATIENT DAYS)	INTERNS & RESIDENTS (APPRVD PROG) (ASSIGNED TIME)	
			10.00	11.00	12.00	13.00	14.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE						6.00
7.00	00700	HOUSEKEEPING						7.00
8.00	00800	DIETARY						8.00
9.00	00900	NURSING ADMINISTRATION						9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	110,711					10.00
11.00	01100	PHARMACY	0	0				11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	7,371,674			12.00
13.00	01300	SOCIAL SERVICE	0	0	0	13,812		13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	104,695	0	4,329,333	13,812	0	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	110,413	0	0	40.00
41.00	04100	LABORATORY	0	0	101,453	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	1,047,746	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	1,017,858	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	368,716	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	6,016	0	25,818	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	370,337	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0		0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	110,711	0	7,371,674	13,812	0	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments						98.00
99.00		Negative Cost Centers						99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	4,841	0	153,965	480,803	0	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	0.043726	0.000000	0.020886	34.810527	0.000000	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	8	0	3,143	73,845	0	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	0.000072	0.000000	0.000426	5.346438	0.000000	105.00

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 055192 | Period: From 01/01/2022 To 12/31/2022 | Worksheet B-1 | Date/Time Prepared: 8/28/2023 9:39 am

		Cost Center Description	OTHER GENERAL SERVICE S (ASSIGNED TIME) 15.00		
		GENERAL SERVICE COST CENTERS			
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES			1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP			2.00
3.00	00300	EMPLOYEE BENEFITS			3.00
4.00	00400	ADMINISTRATIVE & GENERAL			4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS			5.00
6.00	00600	LAUNDRY & LINEN SERVICE			6.00
7.00	00700	HOUSEKEEPING			7.00
8.00	00800	DIETARY			8.00
9.00	00900	NURSING ADMINISTRATION			9.00
10.00	01000	CENTRAL SERVICES & SUPPLY			10.00
11.00	01100	PHARMACY			11.00
12.00	01200	MEDICAL RECORDS & LIBRARY			12.00
13.00	01300	SOCIAL SERVICE			13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)			14.00
15.00	01500	OTHER GENERAL SERVICES	0		15.00
		INPATIENT ROUTINE SERVICE COST CENTERS			
30.00	03000	SKILLED NURSING FACILITY	0		30.00
31.00	03100	NURSING FACILITY	0		31.00
32.00	03200	ICF/IID	0		32.00
33.00	03300	OTHER LONG TERM CARE	0		33.00
		ANCILLARY SERVICE COST CENTERS			
40.00	04000	RADIOLOGY	0		40.00
41.00	04100	LABORATORY	0		41.00
42.00	04200	INTRAVENOUS THERAPY	0		42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0		43.00
44.00	04400	PHYSICAL THERAPY	0		44.00
45.00	04500	OCCUPATIONAL THERAPY	0		45.00
46.00	04600	SPEECH PATHOLOGY	0		46.00
47.00	04700	ELECTROCARDIOLOGY	0		47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0		48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0		49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0		50.00
51.00	05100	SUPPORT SURFACES	0		51.00
52.00	05200	OTHER ANCILLARY SERVICES	0		52.00
		OUTPATIENT SERVICE COST CENTERS			
60.00	06000	CLINIC	0		60.00
61.00	06100	RURAL HEALTH CLINIC	0		61.00
62.00	06200	FQHC			62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0		63.00
		OTHER REIMBURSABLE COST CENTERS			
70.00	07000	HOME HEALTH AGENCY COST	0		70.00
71.00	07100	AMBULANCE	0		71.00
72.00	07200	CORF	0		72.00
73.00	07300	CMHC	0		73.00
74.00	07400	OTHER REIMBURSABLE COST	0		74.00
		SPECIAL PURPOSE COST CENTERS			
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES			80.00
81.00	08100	INTEREST EXPENSE			81.00
82.00	08200	UTILIZATION REVIEW - SNF			82.00
83.00	08300	HOSPICE	0		83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0		84.00
89.00		SUBTOTALS (sum of lines 1-84)	0		89.00
		NONREIMBURSABLE COST CENTERS			
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0		90.00
91.00	09100	BARBER & BEAUTY SHOP	0		91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0		92.00
93.00	09300	NONPAID WORKERS	0		93.00
94.00	09400	PATIENTS' LAUNDRY	0		94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0		95.00
98.00		Cross Foot Adjustments			98.00
99.00		Negative Cost Centers			99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	0		102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	0.000000		103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	0		104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	0.000000		105.00

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS | Provider No.: 055192 | Period: From 01/01/2022 To 12/31/2022 | Worksheet C | Date/Time Prepared: 8/28/2023 9:39 am

		Cost Center Description	Total (from Wkst. B, Pt I, col. 18)	Total Charges	Ratio (col. 1 divided by col. 2	
			1.00	2.00	3.00	
		ANCILLARY SERVICE COST CENTERS				
40.00	04000	RADIOLOGY	34,346	110,413	0.311068	40.00
41.00	04100	LABORATORY	46,739	101,453	0.460696	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0.000000	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0.000000	43.00
44.00	04400	PHYSICAL THERAPY	496,188	1,047,746	0.473577	44.00
45.00	04500	OCCUPATIONAL THERAPY	444,918	1,017,858	0.437112	45.00
46.00	04600	SPEECH PATHOLOGY	112,902	368,716	0.306203	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	6,808	25,818	0.263692	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	560,078	370,337	1.512347	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	50.00
51.00	05100	SUPPORT SURFACES	0	0	0.000000	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0.000000	52.00
		OUTPATIENT SERVICE COST CENTERS				
60.00	06000	CLINIC	0	0	0.000000	60.00
61.00	06100	RURAL HEALTH CLINIC				61.00
62.00	06200	FQHC				62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0.000000	63.00
71.00	07100	AMBULANCE	0	0	0.000000	71.00
100.00		Total	1,701,979	3,042,341		100.00

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS	Provider No.: 055192	Period: From 01/01/2022 To 12/31/2022	Worksheet D Part I Date/Time Prepared: 8/28/2023 9:39 am
	Title XVIII (1)	Skilled Nursing Facility	PPS

			Ratio of Cost to Charges (Fr. Wkst. C Column 3)	Health Care Program Charges		Health Care Program Cost		
				Part A	Part B	Part A (col. 1 x col. 2)	Part B (col. 1 x col. 3)	
			1.00	2.00	3.00	4.00	5.00	
	PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST							
	ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	0.311068	61,717	0	19,198	0	40.00
41.00	04100	LABORATORY	0.460696	6,922	0	3,189	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0.000000	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0.000000	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0.473577	617,043	0	292,217	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0.437112	604,582	0	264,270	0	45.00
46.00	04600	SPEECH PATHOLOGY	0.306203	187,767	0	57,495	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0.000000	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.263692	1,472	0	388	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	1.512347	200,186	0	302,751	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0.000000	0		0		50.00
51.00	05100	SUPPORT SURFACES	0.000000	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0.000000	0	0	0	0	52.00
	OUTPATIENT SERVICE COST CENTERS							
60.00	06000	CLINIC	0.000000	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC						61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0.000000	0	0	0	0	63.00
71.00	07100	AMBULANCE (2)	0.000000		0		0	71.00
100.00		Total (Sum of lines 40 - 71)		1,679,689	0	939,508	0	100.00

(1) For title V and XIX use columns 1, 2, and 4 only.

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

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS	Provider No.: 055192	Period: From 01/01/2022 To 12/31/2022	Worksheet D Parts II-III Date/Time Prepared: 8/28/2023 9:39 am
	Title XVIII	Skilled Nursing Facility	PPS

		Cost Center Description		
			1.00	
		PART II - APPORTIONMENT OF VACCINE COST		
1.00		Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49)	1.512347	1.00
2.00		Program vaccine charges (From your records, or the PS&R)	0	2.00
3.00		Program costs (Line 1 x line 2) (Title XVIII, PPS providers, transfer this amount to Worksheet E, Part I, line 18)	0	3.00

		Cost Center Description	Total Cost (From Wkst. B, Part I, Col. 18	Nursing & Allied Health (From Wkst. B, Part I, Col. 14)	Ratio of Nursing & Allied Health Costs to Total Costs - Part A (Col. 2 / Col. 1)	Program Part A Cost (From Wkst. D Part I, Col. 4)	Part A Nursing & Allied Health Costs for Pass Through (Col. 3 x Col. 4)	
			1.00	2.00	3.00	4.00	5.00	
		PART III - CALCULATION OF PASS THROUGH COSTS FOR NURSING & ALLIED HEALTH						
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	34,346	0	0.000000	19,198	0	40.00
41.00	04100	LABORATORY	46,739	0	0.000000	3,189	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0.000000	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0.000000	0	0	43.00
44.00	04400	PHYSICAL THERAPY	496,188	0	0.000000	292,217	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	444,918	0	0.000000	264,270	0	45.00
46.00	04600	SPEECH PATHOLOGY	112,902	0	0.000000	57,495	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	6,808	0	0.000000	388	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	560,078	0	0.000000	302,751	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0.000000	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0.000000	0	0	52.00
100.00		Total (Sum of lines 40 - 52)	1,701,979	0		939,508	0	100.00

COMPUTATION OF INPATIENT ROUTINE COSTS	Provider No.: 055192	Period: From 01/01/2022 To 12/31/2022	Worksheet D-1 Parts I-II Date/Time Prepared: 8/28/2023 9:39 am
	Title XVIII	Skilled Nursing Facility	PPS

		1.00	
	PART I CALCULATION OF INPATIENT ROUTINE COSTS		
	INPATIENT DAYS		
1.00	Inpatient days including private room days	13,812	1.00
2.00	Private room days	0	2.00
3.00	Inpatient days including private room days applicable to the Program	3,879	3.00
4.00	Medically necessary private room days applicable to the Program	0	4.00
5.00	Total general inpatient routine service cost	7,127,990	5.00
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT		
6.00	General inpatient routine service charges	4,329,333	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)	1.646441	7.00
8.00	Enter private room charges from your records	0	8.00
9.00	Average private room per diem charge (Private room charges line 8 divided by private room days, line 2)	0.00	9.00
10.00	Enter semi-private room charges from your records	0	10.00
11.00	Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days)	0.00	11.00
12.00	Average per diem private room charge differential (Line 9 minus line 11)	0.00	12.00
13.00	Average per diem private room cost differential (Line 7 times line 12)	0.00	13.00
14.00	Private room cost differential adjustment (Line 2 times line 13)	0	14.00
15.00	General inpatient routine service cost net of private room cost differential (Line 5 minus line 14)	7,127,990	15.00
	PROGRAM INPATIENT ROUTINE SERVICE COSTS		
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	516.07	16.00
17.00	Program routine service cost (Line 3 times line 16)	2,001,836	17.00
18.00	Medically necessary private room cost applicable to program (line 4 times line 13)	0	18.00
19.00	Total program general inpatient routine service cost (Line 17 plus line 18)	2,001,836	19.00
20.00	Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID)	254,678	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)	18.44	21.00
22.00	Program capital related cost (Line 3 times line 21)	71,529	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)	1,930,307	23.00
24.00	Aggregate charges to beneficiaries for excess costs (From provider records)	0	24.00
25.00	Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24)	1,930,307	25.00
26.00	Enter the per diem limitation (1)		26.00
27.00	Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)		27.00
28.00	Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to Worksheet E, Part II, line 4) (See instructions)		28.00

(1) Lines 26 and 27 are not applicable for title XVIII, but may be used for title V and or title XIX

		1.00	
	PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH		
1.00	Total SNF inpatient days	13,812	1.00
2.00	Program inpatient days (see instructions)	3,879	2.00
3.00	Total nursing & allied health costs. (see instructions)(Do not complete for titles V or XIX)	0	3.00
4.00	Nursing & allied health ratio. (line 2 divided by line 1)	0.280843	4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)	0	5.00

CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII	Provider No.: 055192	Period: From 01/01/2022 To 12/31/2022	Worksheet E Part I Date/Time Prepared: 8/28/2023 9:39 am
	Title XVIII	Skilled Nursing Facility	PPS

		1.00	
	PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT		
1.00	Inpatient PPS amount (See Instructions)	2,823,820	1.00
2.00	Nursing and Allied Health Education Activities (pass through payments)	0	2.00
3.00	Subtotal (Sum of lines 1 and 2)	2,823,820	3.00
4.00	Primary payor amounts	0	4.00
5.00	Coinsurance	475,164	5.00
6.00	Allowable bad debts (From your records)	0	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)	0	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)	0	8.00
9.00	Recovery of bad debts - for statistical records only	0	9.00
10.00	Utilization review	0	10.00
11.00	Subtotal (See instructions)	2,348,656	11.00
12.00	Interim payments (See instructions)	2,318,147	12.00
13.00	Tentative adjustment	0	13.00
14.00	OTHER ADJUSTMENTS	0	14.00
14.50	Demonstration payment adjustment amount before sequestration	0	14.50
14.55	Demonstration payment adjustment amount after sequestration	0	14.55
14.75	Sequestration for non-claims based amounts (see instructions)	0	14.75
14.99	Sequestration amount (see instructions)	30,509	14.99
15.00	Balance due provider/program (see Instructions)	0	15.00
16.00	Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2)	0	16.00
	PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES - TITLE XVIII ONLY		
17.00	Ancillary services Part B	0	17.00
18.00	Vaccine cost (From Wkst D, Part II, line 3)	0	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)	0	19.00
20.00	Medicare Part B ancillary charges (See instructions)	0	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)	0	21.00
22.00	Primary payor amounts	0	22.00
23.00	Coinsurance and deductibles	0	23.00
24.00	Allowable bad debts (From your records)	0	24.00
24.01	Allowable Bad debts for dual eligible beneficiaries (see instructions)	0	24.01
24.02	Adjusted reimbursable bad debts (see instructions)	0	24.02
25.00	Subtotal (Sum of lines 21 and 24, minus lines 22 and 23)	0	25.00
26.00	Interim payments (See instructions)	0	26.00
27.00	Tentative adjustment	0	27.00
28.00	Other Adjustments (See instructions) Specify	0	28.00
28.50	Demonstration payment adjustment amount before sequestration	0	28.50
28.55	Demonstration payment adjustment amount after sequestration	0	28.55
28.99	Sequestration amount (see instructions)	0	28.99
29.00	Balance due provider/program (see instructions)	0	29.00
30.00	Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2	0	30.00

CALCULATION OF REIMBURSEMENT SETTLEMENT TITLE V and TITLE XIX ONLY	Provider No.: 055192	Period: From 01/01/2022 To 12/31/2022	Worksheet E Part II Date/Time Prepared: 8/28/2023 9:39 am
	Title XIX	Skilled Nursing Facility	Cost

		1.00	
	COMPUTATION OF NET COST OF COVERED SERVICES		
1.00	Inpatient ancillary services (see Instructions)	0	1.00
2.00	Nursing & Allied Health Cost (From Worksheet D-1, Pt. II, line 5)	0	2.00
3.00	Outpatient services	0	3.00
4.00	Inpatient routine services (see instructions)	0	4.00
5.00	Utilization review--physicians' compensation (from provider records)	0	5.00
6.00	Cost of covered services (Sum of lines 1 - 5)	0	6.00
7.00	Differential in charges between semiprivate accommodations and less than semiprivate accommodations	0	7.00
8.00	SUBTOTAL (Line 6 minus line 7)	0	8.00
9.00	Primary payor amounts	0	9.00
10.00	Total Reasonable Cost (Line 8 minus line 9)	0	10.00
	REASONABLE CHARGES		
11.00	Inpatient ancillary service charges	0	11.00
12.00	Outpatient service charges	0	12.00
13.00	Inpatient routine service charges	0	13.00
14.00	Differential in charges between semiprivate accommodations and less than semiprivate accommodations	0	14.00
15.00	Total reasonable charges	0	15.00
	CUSTOMARY CHARGES		
16.00	Aggregate amount actually collected from patients liable for payment for services on a charge basis	0	16.00
17.00	Amounts that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR 413.13(e)	0	17.00
18.00	Ratio of line 16 to line 17 (not to exceed 1.000000)	0.000000	18.00
19.00	Total customary charges (see instructions)	0	19.00
	COMPUTATION OF REIMBURSEMENT SETTLEMENT		
20.00	Cost of covered services (see Instructions)	0	20.00
21.00	Deductibles	0	21.00
22.00	Subtotal (Line 20 minus line 21)	0	22.00
23.00	Coinsurance	0	23.00
24.00	Subtotal (Line 22 minus line 23)	0	24.00
25.00	Allowable bad debts (from your records)	0	25.00
26.00	Subtotal (sum of lines 24 and 25)	0	26.00
27.00	Unrefunded charges to beneficiaries for excess costs erroneously collected based on correction of cost limit	0	27.00
28.00	Recovery of excess depreciation resulting from provider termination or a decrease in program utilization	0	28.00
29.00	Other Adjustments (see instructions) Specify	0	29.00
30.00	Amounts applicable to prior cost reporting periods resulting from disposition of depreciable assets (if minus, enter amount in parentheses)	0	30.00
31.00	Subtotal (Line 26 plus or minus lines 29, and 30, minus lines 27 and 28)	0	31.00
32.00	Interim payments	0	32.00
33.00	Balance due provider/program (Line 31 minus line 32) (indicate overpayments in parentheses) (see Instructions)	0	33.00

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

Provider No.: 055192 | Period: From 01/01/2022 To 12/31/2022 | Worksheet E-1 | Date/Time Prepared: 8/28/2023 9:39 am

Title XVIII | Skilled Nursing Facility | PPS

		Inpatient Part A		Part B		
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
		1.00	2.00	3.00	4.00	
1.00	Total interim payments paid to provider		2,318,147		0	1.00
2.00	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero		0		0	2.00
3.00	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					3.00
	Program to Provider					
3.01	ADJUSTMENTS TO PROVIDER		0		0	3.01
3.02			0		0	3.02
3.03			0		0	3.03
3.04			0		0	3.04
3.05			0		0	3.05
	Provider to Program					
3.50	ADJUSTMENTS TO PROGRAM		0		0	3.50
3.51			0		0	3.51
3.52			0		0	3.52
3.53			0		0	3.53
3.54			0		0	3.54
3.99	Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		0		0	3.99
4.00	Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B)		2,318,147		0	4.00
	TO BE COMPLETED BY CONTRACTOR					
5.00	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					5.00
	Program to Provider					
5.01	TENTATIVE TO PROVIDER		0		0	5.01
5.02			0		0	5.02
5.03			0		0	5.03
	Provider to Program					
5.50	TENTATIVE TO PROGRAM		0		0	5.50
5.51			0		0	5.51
5.52			0		0	5.52
5.99	Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		0		0	5.99
6.00	Determined net settlement amount (balance due) based on the cost report. (1)					6.00
6.01	PROGRAM TO PROVIDER		0		0	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	Total Medicare program liability (see instructions)		2,318,147		0	7.00

		Contractor Name	Contractor Number	
		1.00	2.00	
8.00	Name of Contractor	Noridian Healthcare Solutions	02001	8.00

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

BALANCE SHEET (If you are nonproprietary and do not maintain fund-type accounting records, complete the "General Fund" column only) | Provider No.: 055192 | Period: From 01/01/2022 To 12/31/2022 | Worksheet G | Date/Time Prepared: 8/28/2023 9:39 am

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
	Assets					
	CURRENT ASSETS					
1.00	Cash on hand and in banks	-791,068	0	0	0	1.00
2.00	Temporary investments	0	0	0	0	2.00
3.00	Notes receivable	0	0	0	0	3.00
4.00	Accounts receivable	3,593,501	0	0	0	4.00
5.00	Other receivables	0	0	0	0	5.00
6.00	Less: allowances for uncollectible notes and accounts receivable	-1,044,742	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	0	0	0	0	8.00
9.00	Other current assets	0	0	0	0	9.00
10.00	Due from other funds	0	0	0	0	10.00
11.00	TOTAL CURRENT ASSETS (Sum of lines 1 - 10)	1,757,691	0	0	0	11.00
	FIXED ASSETS					
12.00	Land	20,546	0	0	0	12.00
13.00	Land improvements	0	0	0	0	13.00
14.00	Less: Accumulated depreciation	0	0	0	0	14.00
15.00	Buildings	2,771,704	0	0	0	15.00
16.00	Less Accumulated depreciation	-1,561,041	0	0	0	16.00
17.00	Leasehold improvements	0	0	0	0	17.00
18.00	Less: Accumulated Amortization	0	0	0	0	18.00
19.00	Fixed equipment	81,949	0	0	0	19.00
20.00	Less: Accumulated depreciation	-78,064	0	0	0	20.00
21.00	Automobiles and trucks	0	0	0	0	21.00
22.00	Less: Accumulated depreciation	0	0	0	0	22.00
23.00	Major movable equipment	758,995	0	0	0	23.00
24.00	Less: Accumulated depreciation	-481,116	0	0	0	24.00
25.00	Minor equipment - Depreciable	0	0	0	0	25.00
26.00	Minor equipment nondepreciable	1,136,259	0	0	0	26.00
27.00	Other fixed assets	0	0	0	0	27.00
28.00	TOTAL FIXED ASSETS (Sum of lines 12 - 27)	2,649,232	0	0	0	28.00
	OTHER ASSETS					
29.00	Investments	0	0	0	0	29.00
30.00	Deposits on leases	0	0	0	0	30.00
31.00	Due from owners/officers	0	0	0	0	31.00
32.00	Other assets	0	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	0	0	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	4,406,923	0	0	0	34.00
	Liabilities and Fund Balances					
	CURRENT LIABILITIES					
35.00	Accounts payable	1,295,039	0	0	0	35.00
36.00	Salaries, wages, and fees payable	317,611	0	0	0	36.00
37.00	Payroll taxes payable	0	0	0	0	37.00
38.00	Notes & loans payable (Short term)	0	0	0	0	38.00
39.00	Deferred income	0	0	0	0	39.00
40.00	Accelerated payments	378,338				40.00
41.00	Due to other funds	0	0	0	0	41.00
42.00	Other current liabilities	24,627	0	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	2,015,615	0	0	0	43.00
	LONG TERM LIABILITIES					
44.00	Mortgage payable	0	0	0	0	44.00
45.00	Notes payable	0	0	0	0	45.00
46.00	Unsecured loans	0	0	0	0	46.00
47.00	Loans from owners:	0	0	0	0	47.00
48.00	Other long term liabilities	106,851	0	0	0	48.00
49.00	OTHER (SPECIFY)	0	0	0	0	49.00
50.00	TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49	106,851	0	0	0	50.00
51.00	TOTAL LIABILITIES (Sum of lines 43 and 50)	2,122,466	0	0	0	51.00
	CAPITAL ACCOUNTS					
52.00	General fund balance	2,284,457				52.00
53.00	Specific purpose fund		0			53.00
54.00	Donor created - endowment fund balance - restricted			0		54.00
55.00	Donor created - endowment fund balance - unrestricted			0		55.00
56.00	Governing body created - endowment fund balance			0		56.00
57.00	Plant fund balance - invested in plant				0	57.00
58.00	Plant fund balance - reserve for plant improvement, replacement, and expansion				0	58.00
59.00	TOTAL FUND BALANCES (Sum of lines 52 thru 58)	2,284,457	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	4,406,923	0	0	0	60.00

STATEMENT OF CHANGES IN FUND BALANCES | Provider No.: 055192 | Period: From 01/01/2022 To 12/31/2022 | Worksheet G-1 | Date/Time Prepared: 8/28/2023 9:39 am

		General Fund		Special Purpose Fund		Endowment Fund	
		1.00	2.00	3.00	4.00	5.00	
1.00	Fund balances at beginning of period		2,698,663		0		1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)		-3,530,526				2.00
3.00	Total (sum of line 1 and line 2)		-831,863		0		3.00
4.00	Additions (credit adjustments)						4.00
5.00	ADD BACK SYSTEM ASSESSMENTS	1,627,599		0		0	5.00
6.00	INTERDIVISION TRANSFERS	1,488,722		0		0	6.00
7.00		0		0		0	7.00
8.00		0		0		0	8.00
9.00		0		0		0	9.00
10.00	Total additions (sum of line 5 - 9)		3,116,321		0		10.00
11.00	Subtotal (line 3 plus line 10)		2,284,458		0		11.00
12.00	Deductions (debit adjustments)						12.00
13.00	OTHER AND ROUNDING	1		0		0	13.00
14.00		0		0		0	14.00
15.00		0		0		0	15.00
16.00		0		0		0	16.00
17.00		0		0		0	17.00
18.00	Total deductions (sum of lines 13 - 17)		1		0		18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		2,284,457		0		19.00

		Endowment Fund	Plant Fund		
		6.00	7.00	8.00	
1.00	Fund balances at beginning of period	0		0	1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)				2.00
3.00	Total (sum of line 1 and line 2)	0		0	3.00
4.00	Additions (credit adjustments)				4.00
5.00	ADD BACK SYSTEM ASSESSMENTS		0		5.00
6.00	INTERDIVISION TRANSFERS		0		6.00
7.00			0		7.00
8.00			0		8.00
9.00			0		9.00
10.00	Total additions (sum of line 5 - 9)	0		0	10.00
11.00	Subtotal (line 3 plus line 10)	0		0	11.00
12.00	Deductions (debit adjustments)				12.00
13.00	OTHER AND ROUNDING		0		13.00
14.00			0		14.00
15.00			0		15.00
16.00			0		16.00
17.00			0		17.00
18.00	Total deductions (sum of lines 13 - 17)	0		0	18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)	0		0	19.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES | Provider No.: 055192 | Period: From 01/01/2022 To 12/31/2022 | Worksheet G-2 Parts I-II | Date/Time Prepared: 8/28/2023 9:39 am

	Cost Center Description	Inpatient	Outpatient	Total	
		1.00	2.00	3.00	
	PART I - PATIENT REVENUES				
	General Inpatient Routine Care Services				
1.00	SKILLED NURSING FACILITY	4,329,333		4,329,333	1.00
2.00	NURSING FACILITY	0		0	2.00
3.00	ICF/IID	0		0	3.00
4.00	OTHER LONG TERM CARE	0		0	4.00
5.00	Total general inpatient care services (Sum of lines 1 - 4)	4,329,333		4,329,333	5.00
	All Other Care Services				
6.00	ANCILLARY SERVICES	3,042,341	0	3,042,341	6.00
7.00	CLINIC		0	0	7.00
8.00	HOME HEALTH AGENCY COST		0	0	8.00
9.00	AMBULANCE		0	0	9.00
10.00	RURAL HEALTH CLINIC		0	0	10.00
10.10	FQHC		0	0	10.10
11.00	CMHC		0	0	11.00
11.10	CORF		0	0	11.10
12.00	HOSPICE	0	0	0	12.00
13.00	OTHER (SPECIFY)	0	0	0	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	7,371,674	0	7,371,674	14.00

	Cost Center Description				
			1.00	2.00	
	PART II - OPERATING EXPENSES				
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)			6,986,552	1.00
2.00	SYSTEM ASSESSMENT		1,627,599		2.00
3.00			0		3.00
4.00			0		4.00
5.00			0		5.00
6.00			0		6.00
7.00			0		7.00
8.00	Total Additions (Sum of lines 2 - 7)			1,627,599	8.00
9.00	Deduct (Specify)		0		9.00
10.00			0		10.00
11.00			0		11.00
12.00			0		12.00
13.00			0		13.00
14.00	Total Deductions (Sum of lines 9 - 13)			0	14.00
15.00	Total Operating Expenses (Sum of lines 1 and 8, minus line 14)			8,614,151	15.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES	Provider No.: 055192	Period: From 01/01/2022 To 12/31/2022	Worksheet G-3 Date/Time Prepared: 8/28/2023 9:39 am

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	7,371,674	1.00
2.00	Less: contractual allowances and discounts on patients accounts	2,392,794	2.00
3.00	Net patient revenues (Line 1 minus line 2)	4,978,880	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	8,614,151	4.00
5.00	Net income from service to patients (Line 3 minus 4)	-3,635,271	5.00
	Other income:		
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	0	7.00
8.00	Revenues from communications (Telephone and Internet service)	0	8.00
9.00	Revenue from television and radio service	0	9.00
10.00	Purchase discounts	0	10.00
11.00	Rebates and refunds of expenses	0	11.00
12.00	Parking lot receipts	0	12.00
13.00	Revenue from laundry and linen service	0	13.00
14.00	Revenue from meals sold to employees and guests	0	14.00
15.00	Revenue from rental of living quarters	0	15.00
16.00	Revenue from sale of medical and surgical supplies to other than patients	0	16.00
17.00	Revenue from sale of drugs to other than patients	0	17.00
18.00	Revenue from sale of medical records and abstracts	0	18.00
19.00	Tuition (fees, sale of textbooks, uniforms, etc.)	0	19.00
20.00	Revenue from gifts, flower, coffee shops, canteen	0	20.00
21.00	Rental of vending machines	0	21.00
22.00	Rental of skilled nursing space	0	22.00
23.00	Governmental appropriations	0	23.00
24.00	Other miscellaneous revenue (specify)	2	24.00
24.50	COVID-19 PHE Funding	104,743	24.50
25.00	Total other income (Sum of lines 6 - 24)	104,745	25.00
26.00	Total (Line 5 plus line 25)	-3,530,526	26.00
27.00	Other expenses (specify)	0	27.00
28.00		0	28.00
29.00		0	29.00
30.00	Total other expenses (Sum of lines 27 - 29)	0	30.00
31.00	Net income (or loss) for the period (Line 26 minus line 30)	-3,530,526	31.00

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

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

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY	Provider CCN: 055192	Period: From 01/01/2023 To 12/31/2023	Worksheet S Parts I, II & III Date/Time Prepared: 5/27/2024 10:31 am

PART I - COST REPORT STATUS

Provider use only

1. [X] Electronically prepared cost report — Date: 5/27/2024 Time: 10:31 am
2. [ ] Manually prepared cost report
3. [0] If this is an amended report enter the number of times the provider resubmitted this cost report
3.01 [ ] No Medicare Utilization. Enter "Y" for yes or leave blank for no.

Contractor use only

4. [1] Cost Report Status
(1) As Submitted
(2) Settled without audit
(3) Settled with audit
(4) Reopened
(5) Amended

5. Date Received: _____

6. Contractor No. _____
7. [N] First Cost Report for this Provider CCN
8. [N] Last Cost Report for this Provider CCN
9. NPR Date: _____
10. [0] If line 4, column 1 is "4": Enter number of times reopened
11. Contractor Vendor Code _____4
12. [F] Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.

PART II - CERTIFICATION OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED IN THIS REPORT WERE PROVIDED 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 PROVIDENCE ST ELIZABETH CARE CENTER (055192) for the cost reporting period beginning 01/01/2023 and ending 12/31/2023 and to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR		CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
	1		2		
1	James Martin		Y	I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature.	1
2	Signatory Printed Name	James Martin			2
3	Signatory Title	CHIEF ACCOUNTING OFFICER			3
4	Date	(Dated when report is electronica			4

	Cost Center Description	Title V	Title XVIII Part A	Title XVIII Part B	Title XIX	
		1.00	2.00	3.00	4.00	
	PART III - SETTLEMENT SUMMARY					
1.00	SKILLED NURSING FACILITY	0	0	0	0	1.00
2.00	NURSING FACILITY	0			0	2.00
3.00	ICF/IID				0	3.00
4.00	SNF - BASED HHA I	0	0	0		4.00
5.00	SNF - BASED RHC I	0		0		5.00
6.00	SNF - BASED FQHC I	0		0		6.00
7.00	SNF - BASED CMHC I	0		0		7.00
7.10	SNF - BASED CORF I	0		0		7.10
100.00	TOTAL	0	0	0	0	100.00

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

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0463. The time required to complete and review the information collection is estimated 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 the 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.

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

Provider No.: 055192 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-2 Part I | Date/Time Prepared: 5/27/2024 10:31 am

	1.00	2.00	3.00	
	Skilled Nursing Facility and Skilled Nursing Facility Complex Address:			
1.00	Street: 10425 MAGNOLIA BLVD	PO Box:		1.00
2.00	City: NORTH HOLLYWOOD	State: CA	Zip Code: 91601	2.00
3.00	County: LOS ANGELES	CBSA Code: 31084	Urban/Rural: U	3.00
3.01		CBSA Code:		3.01

		Component Name	Provider CCN	Date Certified	Payment System (P, O, or N)			
					V	XVIII	XIX	
		1.00	2.00	3.00	4.00	5.00	6.00	
	SNF and SNF-Based Component Identification:							
4.00	SNF	PROVIDENCE ST ELIZABETH CARE CENTER	055192	06/01/1973	N	P	O	4.00
5.00	Nursing Facility							5.00
6.00	ICF/IID							6.00
7.00	SNF-Based HHA							7.00
8.00	SNF-Based RHC							8.00
9.00	SNF-Based FQHC							9.00
10.00	SNF-Based CMHC							10.00
11.00	SNF-Based OLTC							11.00
12.00	SNF-Based HOSPICE							12.00
13.00	SNF-Based CORF							13.00

		From:	To:	
		1.00	2.00	
14.00	Cost Reporting Period (mm/dd/yyyy)	01/01/2023	12/31/2023	14.00
15.00	Type of Control (See Instructions)	1		15.00

		Y/N	
		1.00	
	Type of Freestanding Skilled Nursing Facility		
16.00	Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?	N	16.00
17.00	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?	N	17.00
18.00	Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1.	Y	18.00
	Miscellaneous Cost Reporting Information		
19.00	If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.	N	19.00
19.01	If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.	N	19.01
	Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.		
20.00	Straight Line	369,152	20.00
21.00	Declining Balance	0	21.00
22.00	Sum of the Year's Digits	0	22.00
23.00	Sum of line 20 through 22	369,152	23.00
24.00	If depreciation is funded, enter the balance as of the end of the period.	0	24.00
25.00	Were there any disposal of capital assets during the cost reporting period? (Y/N)	N	25.00
26.00	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)	N	26.00
27.00	Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N)	N	27.00
28.00	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)	N	28.00

		Part A	Part B	Other	
		1.00	2.00	3.00	
	If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption.				
29.00	Skilled Nursing Facility	N	N		29.00
30.00	Nursing Facility			N	30.00
31.00	ICF/IID			N	31.00
32.00	SNF-Based HHA	N	N		32.00
33.00	SNF-Based RHC				33.00
34.00	SNF-Based FQHC		N		34.00
35.00	SNF-Based CMHC		N		35.00
36.00	SNF-Based OLTC				36.00

		Y/N		
		1.00	2.00	
37.00	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N)	Y		37.00
38.00	Are you legally-required to carry malpractice insurance? (Y/N)	N		38.00
39.00	Is the malpractice a "claims-made" or "occurrence" policy? If the policy is "claims-made" enter 1. If the policy is "occurrence", enter 2.	1		39.00

		Premiums	Paid Losses	Self Insurance	
		1.00	2.00	3.00	
41.00	List malpractice premiums and paid losses:	0	0	116,172	41.00

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX INDENTIFICATION DATA	Provider No.: 055192	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part I Date/Time Prepared: 5/27/2024 10:31 am

		Y/N	
		1.00	
42.00	Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.	N	42.00
43.00	Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10?	Y	43.00
44.00	If line 43 is yes, enter the home office chain number and enter the name and address of the home office on lines 45, 46 and 47.	HB0456	44.00

	1.00	2.00	3.00	
	If this facility is part of a chain organization, enter the name and address of the home office on the lines below.			
45.00	Name: PROVIDENCE HEALTH & SERVICES	Contractor's Name: NORIDIAN HEALTHCARE SOLUTIONS	Contractor's Number: 02001	45.00
46.00	Street: 1801 LIND AVENUE SW	PO Box:		46.00
47.00	City: RENTON	State: WA	Zip Code: 98057	47.00

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

Provider No.: 055192 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-2 Part II | Date/Time Prepared: 5/27/2024 10:31 am

		Y/N	Date	
		1.00	2.00	
	General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy)			
	Completed by All Skilled Nursing Facilites			
	Provider Organization and Operation			
1.00	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)	N		1.00

		Y/N	Date	V/I	
		1.00	2.00	3.00	
2.00	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary.	N			2.00
3.00	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)	Y			3.00

		Y/N	Type	Date	
		1.00	2.00	3.00	
	Financial Data and Reports				
4.00	Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.	Y	A		4.00
5.00	Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation.	N			5.00

		Y/N	Legal Oper.	
		1.00	2.00	
	Approved Educational Activities			
6.00	Column 1: Were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N)	N	N	6.00
7.00	Were costs claimed for Allied Health Programs? (Y/N) see instructions.	N		7.00
8.00	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions.	N		8.00

		Y/N	
		1.00	
	Bad Debts		
9.00	Is the provider seeking reimbursement for bad debts? (Y/N) see instructions.	N	9.00
10.00	If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy.	N	10.00
11.00	If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions.	N	11.00
	Bed Complement		
12.00	Have total beds available changed from prior cost reporting period? If "Y", see instructions.	N	12.00

			Part A		Part B	
		Description	Y/N	Date	Y/N	
		0	1.00	2.00	3.00	
	PS&R Data					
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.)		Y	05/22/2024	Y	13.00
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.		N		N	14.00
15.00	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.		N		N	15.00
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.		N		N	16.00
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:		N		N	17.00
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.		N		N	18.00

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE	Provider No.: 055192	Period: From 01/01/2023 To 12/31/2023	Worksheet S-2 Part II Date/Time Prepared: 5/27/2024 10:31 am

		1.00	2.00	
	Cost Report Preparer Contact Information			
19.00	Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.	ROSEMARY	LEE	19.00
20.00	Enter the employer/company name of the cost report preparer.	PROVIDENCE ST JOSEPH HEALTH		20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.	7472013858	PHSCORPREIMBURSEMENT@PROVIDENCE.ORG	21.00

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

Provider No.: 055192 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-2 Part II | Date/Time Prepared: 5/27/2024 10:31 am

		Part B Date 4.00			
	PS&R Data				
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.)	05/22/2024			13.00
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.				14.00
15.00	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.				15.00
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.				16.00
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:				17.00
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.				18.00
			3.00		
	Cost Report Preparer Contact Information				
19.00	Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.		DIRECTOR REIMBURSEMENTS		19.00
20.00	Enter the employer/company name of the cost report preparer.				20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.				21.00

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

Provider No.: 055192 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-3 Part I | Date/Time Prepared: 5/27/2024 10:31 am

	Component	Number of Beds	Bed Days Available	Inpatient Days/Visits Title V	Title XVIII	Title XIX	
		1.00	2.00	3.00	4.00	5.00	
1.00	SKILLED NURSING FACILITY	52	18,980	0	4,648	4,457	1.00
2.00	NURSING FACILITY	0	0	0		0	2.00
3.00	ICF/IID	0	0			0	3.00
4.00	HOME HEALTH AGENCY COST			0	0	0	4.00
5.00	Other Long Term Care	0	0				5.00
6.00	SNF-Based CMHC						6.00
6.10	SNF-Based CORF						6.10
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	52	18,980	0	4,648	4,457	8.00

	Component	Inpatient Days/Visits Other	Total	Discharges Title V	Title XVIII	Title XIX	
		6.00	7.00	8.00	9.00	10.00	
1.00	SKILLED NURSING FACILITY	5,111	14,216	0	105	18	1.00
2.00	NURSING FACILITY	0	0	0		0	2.00
3.00	ICF/IID	0	0			0	3.00
4.00	HOME HEALTH AGENCY COST	0	0				4.00
5.00	Other Long Term Care	0	0				5.00
6.00	SNF-Based CMHC						6.00
6.10	SNF-Based CORF						6.10
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	5,111	14,216	0	105	18	8.00

	Component	Discharges Other	Total	Average Length of Stay Title V	Title XVIII	Title XIX	
		11.00	12.00	13.00	14.00	15.00	
1.00	SKILLED NURSING FACILITY	68	191	0.00	44.27	247.61	1.00
2.00	NURSING FACILITY	0	0	0.00		0.00	2.00
3.00	ICF/IID	0	0			0.00	3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care	0	0				5.00
6.00	SNF-Based CMHC						6.00
6.10	SNF-Based CORF						6.10
7.00	HOSPICE	0	0	0.00	0.00	0.00	7.00
8.00	Total (Sum of lines 1-7)	68	191	0.00	44.27	247.61	8.00

	Component	Average Length of Stay Total	Admissions Title V	Title XVIII	Title XIX	Other	
		16.00	17.00	18.00	19.00	20.00	
1.00	SKILLED NURSING FACILITY	74.43	0	124	16	79	1.00
2.00	NURSING FACILITY	0.00	0		0	0	2.00
3.00	ICF/IID	0.00			0	0	3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care	0.00				0	5.00
6.00	SNF-Based CMHC						6.00
6.10	SNF-Based CORF						6.10
7.00	HOSPICE	0.00	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	74.43	0	124	16	79	8.00

	Component	Admissions Total	Full Time Equivalent Employees on Payroll	Nonpaid Workers		
		21.00	22.00	23.00		
1.00	SKILLED NURSING FACILITY	219	68.36	0.00		1.00
2.00	NURSING FACILITY	0	0.00	0.00		2.00
3.00	ICF/IID	0	0.00	0.00		3.00
4.00	HOME HEALTH AGENCY COST		0.00	0.00		4.00
5.00	Other Long Term Care	0	0.00	0.00		5.00
6.00	SNF-Based CMHC		0.00	0.00		6.00
6.10	SNF-Based CORF		0.00	0.00		6.10
7.00	HOSPICE	0	0.00	0.00		7.00
8.00	Total (Sum of lines 1-7)	219	68.36	0.00		8.00

SNF WAGE INDEX INFORMATION | Provider No.: 055192 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-3 Part II Date/Time Prepared: 5/27/2024 10:31 am

		Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
	PART II - DIRECT SALARIES						
	SALARIES						
1.00	Total salaries (See Instructions)	3,169,670	0	3,169,670	107,312.00	29.54	1.00
2.00	Physician salaries-Part A	0	0	0	0.00	0.00	2.00
3.00	Physician salaries-Part B	0	0	0	0.00	0.00	3.00
4.00	Home office personnel	0	0	0	0.00	0.00	4.00
5.00	Sum of lines 2 through 4	0	0	0	0.00	0.00	5.00
6.00	Revised wages (line 1 minus line 5)	3,169,670	0	3,169,670	107,312.00	29.54	6.00
7.00	Other Long Term Care	0	0	0	0.00	0.00	7.00
8.00	HOME HEALTH AGENCY COST	0	0	0	0.00	0.00	8.00
9.00	CMHC	0	0	0	0.00	0.00	9.00
9.10	CORF						9.10
10.00	HOSPICE	0	0	0	0.00	0.00	10.00
11.00	Other excluded areas	0	0	0	0.00	0.00	11.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	0	0	0	0.00	0.00	12.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	3,169,670	0	3,169,670	107,312.00	29.54	13.00
	OTHER WAGES & RELATED COSTS						
14.00	Contract Labor: Patient Related & Mgmt	1,191,052	0	1,191,052	19,313.00	61.67	14.00
15.00	Contract Labor: Physician services-Part A	0	0	0	0.00	0.00	15.00
16.00	Home office salaries & wage related costs	496,363	0	496,363	6,706.00	74.02	16.00
	WAGE-RELATED COSTS						
17.00	Wage-related costs core (See Part IV)	1,042,672	0	1,042,672			17.00
18.00	Wage-related costs other (See Part IV)	0	0	0			18.00
19.00	Wage related costs (excluded units)	0	0	0			19.00
20.00	Physician Part A - WRC	0	0	0			20.00
21.00	Physician Part B - WRC	0	0	0			21.00
22.00	Total Adjusted Wage Related cost (see instructions)	1,042,672	0	1,042,672			22.00

SNF WAGE INDEX INFORMATION | Provider No.: 055192 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-3 Part III Date/Time Prepared: 5/27/2024 10:31 am

		Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
	PART III - OVERHEAD COST - DIRECT SALARIES						
1.00	Employee Benefits	0	0	0	0.00	0.00	1.00
2.00	Administrative & General	249,168	0	249,168	4,983.00	50.00	2.00
3.00	Plant Operation, Maintenance & Repairs	126,504	0	126,504	4,323.00	29.26	3.00
4.00	Laundry & Linen Service	103,629	0	103,629	5,187.00	19.98	4.00
5.00	Housekeeping	159,801	0	159,801	7,859.00	20.33	5.00
6.00	Dietary	374,341	0	374,341	15,660.00	23.90	6.00
7.00	Nursing Administration	0	0	0	0.00	0.00	7.00
8.00	Central Services and Supply	0	0	0	0.00	0.00	8.00
9.00	Pharmacy	0	0	0	0.00	0.00	9.00
10.00	Medical Records & Medical Records Library	79,227	0	79,227	2,179.00	36.36	10.00
11.00	Social Service	130,098	0	130,098	5,639.00	23.07	11.00
12.00	Nursing and Allied Health Ed. Act.						12.00
13.00	Other General Service	0	0	0	0.00	0.00	13.00
14.00	Total (sum lines 1 thru 13)	1,222,768	0	1,222,768	45,830.00	26.68	14.00

SNF WAGE RELATED COSTS | Provider No.: 055192 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-3 Part IV Date/Time Prepared: 5/27/2024 10:31 am

		Amount Reported	
		1.00	
	PART IV - WAGE RELATED COSTS		
	Part A - Core List		
	RETIREMENT COST		
1.00	401K Employer Contributions	204,111	1.00
2.00	Tax Sheltered Annuity (TSA) Employer Contribution	0	2.00
3.00	Qualified and Non-Qualified Pension Plan Cost	0	3.00
4.00	Prior Year Pension Service Cost	9,764	4.00
	PLAN ADMINISTRATIVE COSTS (Paid to External Organization)		
5.00	401K/TSA Plan Administration fees	0	5.00
6.00	Legal/Accounting/Management Fees-Pension Plan	0	6.00
7.00	Employee Managed Care Program Administration Fees	0	7.00
	HEALTH AND INSURANCE COST		
8.00	Health Insurance (Purchased or Self Funded)	504,950	8.00
9.00	Prescription Drug Plan	0	9.00
10.00	Dental, Hearing and Vision Plan	0	10.00
11.00	Life Insurance (If employee is owner or beneficiary)	6,294	11.00
12.00	Accident Insurance (If employee is owner or beneficiary)	0	12.00
13.00	Disability Insurance (If employee is owner or beneficiary)	15,911	13.00
14.00	Long-Term Care Insurance (If employee is owner or beneficiary)	0	14.00
15.00	Workers' Compensation Insurance	69,556	15.00
16.00	Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. Non cumulative portion)	0	16.00
	TAXES		
17.00	FICA-Employers Portion Only	240,722	17.00
18.00	Medicare Taxes - Employers Portion Only	0	18.00
19.00	Unemployment Insurance	1,128	19.00
20.00	State or Federal Unemployment Taxes	0	20.00
	OTHER		
21.00	Executive Deferred Compensation	0	21.00
22.00	Day Care Cost and Allowances	0	22.00
23.00	Tuition Reimbursement	0	23.00
24.00	Total Wage Related cost (Sum of lines 1 - 23)	1,052,436	24.00

		Amount Reported	
		1.00	
	Part B - Other than Core Related Cost		
25.00	OTHER WAGE RELATED COSTS (SPECIFY)	0	25.00

SNF REPORTING OF DIRECT CARE EXPENDITURES | Provider No.: 055192 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-3 Part V | Date/Time Prepared: 5/27/2024 10:31 am

	Occupational Category	Amount Reported	Fringe Benefits	Adjusted Salaries (col. 1 + col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
	Direct Salaries						
	Nursing Occupations						
1.00	Registered Nurses (RNs)	47,415	15,743	63,158	786.00	80.35	1.00
2.00	Licensed Practical Nurses (LPNs)	705,113	234,121	939,234	17,847.00	52.63	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	872,607	289,735	1,162,342	38,261.00	30.38	3.00
4.00	Total Nursing (sum of lines 1 through 3)	1,625,135	539,599	2,164,734	56,894.00	38.05	4.00
5.00	Physical Therapists	0	0	0	0.00	0.00	5.00
6.00	Physical Therapy Assistants	0	0	0	0.00	0.00	6.00
7.00	Physical Therapy Aides	0	0	0	0.00	0.00	7.00
8.00	Occupational Therapists	0	0	0	0.00	0.00	8.00
9.00	Occupational Therapy Assistants	0	0	0	0.00	0.00	9.00
10.00	Occupational Therapy Aides	0	0	0	0.00	0.00	10.00
11.00	Speech Therapists	0	0	0	0.00	0.00	11.00
12.00	Respiratory Therapists	0	0	0	0.00	0.00	12.00
13.00	Other Medical Staff	0	0	0	0.00	0.00	13.00
	Contract Labor						
	Nursing Occupations						
14.00	Registered Nurses (RNs)	20,855		20,855	657.00	31.74	14.00
15.00	Licensed Practical Nurses (LPNs)	180,438		180,438	3,286.00	54.91	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	240,406		240,406	6,926.00	34.71	16.00
17.00	Total Nursing (sum of lines 14 through 16)	441,699		441,699	10,869.00	40.64	17.00
18.00	Physical Therapists	328,238		328,238	3,676.00	89.29	18.00
19.00	Physical Therapy Assistants	0		0	0.00	0.00	19.00
20.00	Physical Therapy Aides	0		0	0.00	0.00	20.00
21.00	Occupational Therapists	318,453		318,453	3,575.00	89.08	21.00
22.00	Occupational Therapy Assistants	0		0	0.00	0.00	22.00
23.00	Occupational Therapy Aides	0		0	0.00	0.00	23.00
24.00	Speech Therapists	102,663		102,663	1,193.00	86.05	24.00
25.00	Respiratory Therapists	0		0	0.00	0.00	25.00
26.00	Other Medical Staff	0		0	0.00	0.00	26.00

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA | Provider No.: 055192 | Period: From 01/01/2023 To 12/31/2023 | Worksheet S-7 | Date/Time Prepared: 5/27/2024 10:31 am

		Group	Days	
		1.00	2.00	
1.00		RUX		1.00
2.00		RUL		2.00
3.00		RVX		3.00
4.00		RVL		4.00
5.00		RHX		5.00
6.00		RHL		6.00
7.00		RMX		7.00
8.00		RML		8.00
9.00		RLX		9.00
10.00		RUC		10.00
11.00		RUB		11.00
12.00		RUA		12.00
13.00		RVC		13.00
14.00		RVB		14.00
15.00		RVA		15.00
16.00		RHC		16.00
17.00		RHB		17.00
18.00		RHA		18.00
19.00		RMC		19.00
20.00		RMB		20.00
21.00		RMA		21.00
22.00		RLB		22.00
23.00		RLA		23.00
24.00		ES3		24.00
25.00		ES2		25.00
26.00		ES1		26.00
27.00		HE2		27.00
28.00		HE1		28.00
29.00		HD2		29.00
30.00		HD1		30.00
31.00		HC2		31.00
32.00		HC1		32.00
33.00		HB2		33.00
34.00		HB1		34.00
35.00		LE2		35.00
36.00		LE1		36.00
37.00		LD2		37.00
38.00		LD1		38.00
39.00		LC2		39.00
40.00		LC1		40.00
41.00		LB2		41.00
42.00		LB1		42.00
43.00		CE2		43.00
44.00		CE1		44.00
45.00		CD2		45.00
46.00		CD1		46.00
47.00		CC2		47.00
48.00		CC1		48.00
49.00		CB2		49.00
50.00		CB1		50.00
51.00		CA2		51.00
52.00		CA1		52.00
53.00		SE3		53.00
54.00		SE2		54.00
55.00		SE1		55.00
56.00		SSC		56.00
57.00		SSB		57.00
58.00		SSA		58.00
59.00		IB2		59.00
60.00		IB1		60.00
61.00		IA2		61.00
62.00		IA1		62.00
63.00		BB2		63.00
64.00		BB1		64.00
65.00		BA2		65.00
66.00		BA1		66.00
67.00		PE2		67.00
68.00		PE1		68.00
69.00		PD2		69.00
70.00		PD1		70.00
71.00		PC2		71.00
72.00		PC1		72.00
73.00		PB2		73.00
74.00		PB1		74.00
75.00		PA2		75.00

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA	Provider No.: 055192	Period: From 01/01/2023 To 12/31/2023	Worksheet S-7 Date/Time Prepared: 5/27/2024 10:31 am

		Group	Days	
		1.00	2.00	
76.00		PA1		76.00
99.00		AAA		99.00
100.00	TOTAL			100.00

		Expenses	Percentage	Y/N	
		1.00	2.00	3.00	
	A notice published in the Federal Register Volume 68, No. 149 August 4, 2003 provided for an increase in the RUG payments beginning 10/01/2003. Congress expected this increase to be used for direct patient care and related expenses. For lines 101 through 106: Enter in column 1 the amount of the expense for each category. Enter in column 2 the percentage of total expenses for each category to total SNF revenue from Worksheet G-2, Part I, line 1, column 3. Indicate in column 3 "Y" for yes or "N" for no if the spending reflects increases associated with direct patient care and related expenses for each category. (If column 2 is zero, enter N/A in column 3) (See instructions)				
101.00	Staffing				101.00
102.00	Recruitment				102.00
103.00	Retention of employees				103.00
104.00	Training				104.00
105.00	OTHER (SPECIFY)				105.00
106.00	Total SNF revenue (Worksheet G-2, Part I, line 1, column 3)				106.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES | Provider No.: 055192 | Period: From 01/01/2023 To 12/31/2023 | Worksheet A | Date/Time Prepared: 5/27/2024 10:31 am

		Cost Center Description	Salaries	Other	Total (col. 1 + col. 2)	Reclassifications Increase/Decrease (Fr Wkst A-6)	Reclassified Trial Balance (col. 3 +- col. 4)	
			1.00	2.00	3.00	4.00	5.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		0	0	172,965	172,965	1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP		0	0	41,176	41,176	2.00
3.00	00300	EMPLOYEE BENEFITS	0	255	255	0	255	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	249,168	551,723	800,891	-145,330	655,561	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	126,504	180,084	306,588	0	306,588	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	103,629	22,929	126,558	-897	125,661	6.00
7.00	00700	HOUSEKEEPING	159,801	23,068	182,869	0	182,869	7.00
8.00	00800	DIETARY	374,341	237,605	611,946	-1,950	609,996	8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	3,975	3,975	0	3,975	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	79,227	8,654	87,881	0	87,881	12.00
13.00	01300	SOCIAL SERVICE	130,098	13,923	144,021	0	144,021	13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	1,933,013	1,371,768	3,304,781	43,779	3,348,560	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	819	66,934	67,753	0	67,753	40.00
41.00	04100	LABORATORY	10,434	0	10,434	2,097	12,531	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	643,247	643,247	-315,010	328,237	44.00
45.00	04500	OCCUPATIONAL THERAPY	2,636	0	2,636	318,453	321,089	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	102,663	102,663	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	-5,640	-5,640	5,926	286	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	303,540	303,540	-224,337	79,203	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		0	0	0	0	80.00
81.00	08100	INTEREST EXPENSE		0	0	0	0	81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0	0	0	0	82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	3,169,670	3,422,065	6,591,735	-465	6,591,270	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	0	0	0	465	465	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
100.00		TOTAL	3,169,670	3,422,065	6,591,735	0	6,591,735	100.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES | Provider No.: 055192 | Period: From 01/01/2023 To 12/31/2023 | Worksheet A | Date/Time Prepared: 5/27/2024 10:31 am

		Cost Center Description	Adjustments to Expenses (Fr Wkst A-8)	Net Expenses For Allocation (col. 5 +- col. 6)		
			6.00	7.00		
		GENERAL SERVICE COST CENTERS				
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	15,332	188,297		1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP	50,779	91,955		2.00
3.00	00300	EMPLOYEE BENEFITS	860,862	861,117		3.00
4.00	00400	ADMINISTRATIVE & GENERAL	670,945	1,326,506		4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	-124	306,464		5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	125,661		6.00
7.00	00700	HOUSEKEEPING	-63	182,806		7.00
8.00	00800	DIETARY	0	609,996		8.00
9.00	00900	NURSING ADMINISTRATION	0	0		9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	3,975		10.00
11.00	01100	PHARMACY	0	0		11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	87,881		12.00
13.00	01300	SOCIAL SERVICE	0	144,021		13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0		14.00
15.00	01500	OTHER GENERAL SERVICES	0	0		15.00
		INPATIENT ROUTINE SERVICE COST CENTERS				
30.00	03000	SKILLED NURSING FACILITY	-329	3,348,231		30.00
31.00	03100	NURSING FACILITY	0	0		31.00
32.00	03200	ICF/IID	0	0		32.00
33.00	03300	OTHER LONG TERM CARE	0	0		33.00
		ANCILLARY SERVICE COST CENTERS				
40.00	04000	RADIOLOGY	-27	67,726		40.00
41.00	04100	LABORATORY	0	12,531		41.00
42.00	04200	INTRAVENOUS THERAPY	0	0		42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0		43.00
44.00	04400	PHYSICAL THERAPY	0	328,237		44.00
45.00	04500	OCCUPATIONAL THERAPY	0	321,089		45.00
46.00	04600	SPEECH PATHOLOGY	0	102,663		46.00
47.00	04700	ELECTROCARDIOLOGY	0	0		47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	286		48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	79,203		49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0		50.00
51.00	05100	SUPPORT SURFACES	0	0		51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0		52.00
		OUTPATIENT SERVICE COST CENTERS				
60.00	06000	CLINIC	0	0		60.00
61.00	06100	RURAL HEALTH CLINIC	0	0		61.00
62.00	06200	FQHC				62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0		63.00
		OTHER REIMBURSABLE COST CENTERS				
70.00	07000	HOME HEALTH AGENCY COST	0	0		70.00
71.00	07100	AMBULANCE	0	0		71.00
72.00	07200	CORF	0	0		72.00
73.00	07300	CMHC	0	0		73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0		74.00
		SPECIAL PURPOSE COST CENTERS				
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES	0	0		80.00
81.00	08100	INTEREST EXPENSE	0	0		81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0		82.00
83.00	08300	HOSPICE	0	0		83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0		84.00
89.00		SUBTOTALS (sum of lines 1-84)	1,597,375	8,188,645		89.00
		NONREIMBURSABLE COST CENTERS				
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		90.00
91.00	09100	BARBER & BEAUTY SHOP	0	465		91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0		92.00
93.00	09300	NONPAID WORKERS	0	0		93.00
94.00	09400	PATIENTS' LAUNDRY	0	0		94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0		95.00
100.00		TOTAL	1,597,375	8,189,110		100.00

RECLASSIFICATIONS | Provider No.: 055192 | Period: From 01/01/2023 To 12/31/2023 | Worksheet A-6 | Date/Time Prepared: 5/27/2024 10:31 am

			Increases			
		Cost Center	Line #	Salary	Non Salary	
		2.00	3.00	4.00	5.00	
	(1) A - CAPITAL RECLASSIFICATIONS					
1.00		CAP REL COSTS - BLDGS & FIXTURES	1.00	0	172,258	1.00
2.00		CAP REL COSTS - BLDGS & FIXTURES	1.00	0	707	2.00
3.00		CAP REL COSTS-MVBLE EQUIP	2.00	0	39,933	3.00
4.00		CAP REL COSTS-MVBLE EQUIP	2.00	0	1,243	4.00
	(1) C - SUPPLY & DRUG RECLASSIFICATION					
5.00		ADMINISTRATIVE & GENERAL	4.00	0	218,780	5.00
6.00		MEDICAL SUPPLIES CHARGED TO PATIENTS	48.00	0	5,926	6.00
	(1) D - BARBER & BEAUTY					
7.00		BARBER & BEAUTY SHOP	91.00	0	465	7.00
	(1) E - PT, OT & SP					
8.00		OCCUPATIONAL THERAPY	45.00	0	318,453	8.00
9.00		SPEECH PATHOLOGY	46.00	0	102,663	9.00
	(1) F - RECLASSIFICATIONS FROM ADMIN					
10.00		LABORATORY	41.00	0	2,097	10.00
11.00		SKILLED NURSING FACILITY	30.00	0	44,976	11.00
	TOTALS					
100.00		Total Reclassifications (Sum of columns 4 and 5 must equal sum of columns 8 and 9)		0	907,501	100.00

(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.
(2) Transfer to Worksheet A, col. 5, line as appropriate.

RECLASSIFICATIONS | Provider No.: 055192 | Period: From 01/01/2023 To 12/31/2023 | Worksheet A-6 | Date/Time Prepared: 5/27/2024 10:31 am

		Decreases				
		Cost Center	Line #	Salary	Non Salary	
		6.00	7.00	8.00	9.00	
	(1) A - CAPITAL RECLASSIFICATIONS					
1.00		ADMINISTRATIVE & GENERAL	4.00	0	210,466	1.00
2.00		LAUNDRY & LINEN SERVICE	6.00	0	897	2.00
3.00		DIETARY	8.00	0	1,950	3.00
4.00		SKILLED NURSING FACILITY	30.00	0	828	4.00
	(1) C - SUPPLY & DRUG RECLASSIFICATION					
5.00		DRUGS CHARGED TO PATIENTS	49.00	0	224,337	5.00
6.00		SKILLED NURSING FACILITY	30.00	0	369	6.00
	(1) D - BARBER & BEAUTY					
7.00		ADMINISTRATIVE & GENERAL	4.00	0	465	7.00
	(1) E - PT, OT & SP					
8.00		PHYSICAL THERAPY	44.00	0	315,010	8.00
9.00		ADMINISTRATIVE & GENERAL	4.00	0	106,106	9.00
	(1) F - RECLASSIFICATIONS FROM ADMIN					
10.00		ADMINISTRATIVE & GENERAL	4.00	0	2,097	10.00
11.00		ADMINISTRATIVE & GENERAL	4.00	0	44,976	11.00
	TOTALS					
100.00				0	907,501	100.00

(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.
(2) Transfer to Worksheet A, col. 5, line as appropriate.

RECONCILIATION OF CAPITAL COSTS CENTERS | Provider No.: 055192 | Period: From 01/01/2023 To 12/31/2023 | Worksheet A-7 | Date/Time Prepared: 5/27/2024 10:31 am

	Description	Beginning Balances	Acquisitions			Disposals and Retirements	
			Purchases	Donation	Total		
		1.00	2.00	3.00	4.00	5.00	
	ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
1.00	Land	20,546	0	0	0	0	1.00
2.00	Land Improvements	0	0	0	0	0	2.00
3.00	Buildings and Fixtures	2,720,647	0	0	0	0	3.00
4.00	Building Improvements	51,057	16,370	0	16,370	0	4.00
5.00	Fixed Equipment	81,949	0	0	0	0	5.00
6.00	Movable Equipment	758,995	0	0	0	0	6.00
7.00	Subtotal (sum of lines 1-6)	3,633,194	16,370	0	16,370	0	7.00
8.00	Reconciling Items	0	0	0	0	0	8.00
9.00	Total (line 7 minus line 8)	3,633,194	16,370	0	16,370	0	9.00

	Description	Ending Balance	Fully Depreciated Assets				
		6.00	7.00				
	ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
1.00	Land	20,546	0				1.00
2.00	Land Improvements	0	0				2.00
3.00	Buildings and Fixtures	2,720,647	0				3.00
4.00	Building Improvements	67,427	7,961,334				4.00
5.00	Fixed Equipment	81,949	2,328,020				5.00
6.00	Movable Equipment	758,995	1,371,820				6.00
7.00	Subtotal (sum of lines 1-6)	3,649,564	11,661,174				7.00
8.00	Reconciling Items	0	0				8.00
9.00	Total (line 7 minus line 8)	3,649,564	11,661,174				9.00

ADJUSTMENTS TO EXPENSES | Provider No.: 055192 | Period: From 01/01/2023 To 12/31/2023 | Worksheet A-8 | Date/Time Prepared: 5/27/2024 10:31 am

	Description (1)	(2) Basis For Adjustment	Amount	Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted: Cost Center	Line No.	
		1.00	2.00	3.00	4.00	
1.00	Investment income on restricted funds (chapter 2)	B	0	CAP REL COSTS - BLDGS & FIXTURES	1.00	1.00
2.00	Trade, quantity, and time discounts (chapter 8)	B	0	ADMINISTRATIVE & GENERAL	4.00	2.00
3.00	Refunds and rebates of expenses (chapter 8)		0		0.00	3.00
4.00	Rental of provider space by suppliers (chapter 8)		0		0.00	4.00
5.00	Telephone services (pay stations excluded) (chapter 21)		0		0.00	5.00
6.00	Television and radio service (chapter 21)		0		0.00	6.00
7.00	Parking lot (chapter 21)		0		0.00	7.00
8.00	Remuneration applicable to provider-based physician adjustment	A-8-2	0			8.00
9.00	Home office cost (chapter 21)		0		0.00	9.00
10.00	Sale of scrap, waste, etc. (chapter 23)		0		0.00	10.00
11.00	Nonallowable costs related to certain Capital expenditures (chapter 24)		0		0.00	11.00
12.00	Adjustment resulting from transactions with related organizations (chapter 10)	A-8-1	1,632,995			12.00
13.00	Laundry and linen service		0		0.00	13.00
14.00	Revenue - Employee meals		0		0.00	14.00
15.00	Cost of meals - Guests		0		0.00	15.00
16.00	Sale of medical supplies to other than patients		0		0.00	16.00
17.00	Sale of drugs to other than patients		0		0.00	17.00
18.00	Sale of medical records and abstracts		0		0.00	18.00
19.00	Vending machines		0		0.00	19.00
20.00	Income from imposition of interest, finance or penalty charges (chapter 21)		0		0.00	20.00
21.00	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0		0.00	21.00
22.00	Utilization review--physicians' compensation (chapter 21)		0	UTILIZATION REVIEW - SNF	82.00	22.00
23.00	Depreciation--buildings and fixtures		0	CAP REL COSTS - BLDGS & FIXTURES	1.00	23.00
24.00	Depreciation--movable equipment		0	CAP REL COSTS-MVBLE EQUIP	2.00	24.00
25.00	OPERATING REVENUE	B	-33,229	ADMINISTRATIVE & GENERAL	4.00	25.00
25.01	NON-ALLOWED EXPENSE	A	-565	ADMINISTRATIVE & GENERAL	4.00	25.01
25.02	NON-ALLOWED EXPENSE	A	-124	PLANT OPERATION, MAINT. & REPAIRS	5.00	25.02
25.03	NON-ALLOWED EXPENSE	A	-63	HOUSEKEEPING	7.00	25.03
25.04	NON-ALLOWED EXPENSE	A	-329	SKILLED NURSING FACILITY	30.00	25.04
25.05	NON-ALLOWED EXPENSE	A	-27	RADIOLOGY	40.00	25.05
25.06	LOBBYING	A	-1,251	ADMINISTRATIVE & GENERAL	4.00	25.06
25.07	UNALLOWABLE MEAL EXPENSE	A	-32	ADMINISTRATIVE & GENERAL	4.00	25.07
100.00	Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		1,597,375			100.00

(1) Description - all chapter references in this column pertain to CMS Pub. 15-1.
(2) Basis for adjustment (see instructions).
A. Costs - if cost, including applicable overhead, can be determined.
B. Amount Received - if cost cannot be determined.

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS | Provider No.: 055192 | Period: From 01/01/2023 To 12/31/2023 | Worksheet A-8-1 Parts I-II | Date/Time Prepared: 5/27/2024 10:31 am

		Line No.	Cost Center	Expense Items	
		1.00	2.00	3.00	
	PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:				
1.00		1.00	CAP REL COSTS - BLDGS & FIXTURES	HB0456 CAPITAL RELATED BUILDING	1.00
2.00		2.00	CAP REL COSTS-MVBLE EQUIP	HB0456 CAPITAL RELATED EQUIPMENT	2.00
3.00		3.00	EMPLOYEE BENEFITS	HB0456 HEALTH AND BENEFIT PLANS	3.00
4.00		3.00	EMPLOYEE BENEFITS	HB0456 PENSION	4.00
5.00		3.00	EMPLOYEE BENEFITS	HB0456 WORKERS COMP	5.00
6.00		3.00	EMPLOYEE BENEFITS	HB0456 HUMAN RESOURCES	6.00
7.00		4.00	ADMINISTRATIVE & GENERAL	HB0456 DATA PROCESSING	7.00
8.00		4.00	ADMINISTRATIVE & GENERAL	HB0456 PURCHASING RECEIVING AND STOR	8.00
9.00		4.00	ADMINISTRATIVE & GENERAL	HB0456 CASHIERING/ACCOUNTS RECEIVABL	9.00
9.01		4.00	ADMINISTRATIVE & GENERAL	HB0456 FINANCE AND REIMBURSEMENT	9.01
9.02		4.00	ADMINISTRATIVE & GENERAL	HB0456 OTHER ADMINSTRATIVE AND GENER	9.02
9.03		4.00	ADMINISTRATIVE & GENERAL	HB0456 GENERAL ACCOUNTING	9.03
9.04		4.00	ADMINISTRATIVE & GENERAL	HB0456 PROFESSIONAL LIABILITY	9.04
9.05		4.00	ADMINISTRATIVE & GENERAL	HB0456 COMMUNICATIONS	9.05
9.06		0.00			9.06
9.07		0.00			9.07
9.08		0.00			9.08
9.09		0.00			9.09
9.10		0.00			9.10
9.11		0.00			9.11
9.12		0.00			9.12
9.13		0.00			9.13
9.14		0.00			9.14
9.15		0.00			9.15
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12.				10.00

		Amount Allowable In Cost	Amount Included in Wkst. A, col. 5	Adjustments (col. 4 minus col. 5)		
		4.00	5.00	6.00		
	PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:					
1.00		15,332	0	15,332		1.00
2.00		50,779	0	50,779		2.00
3.00		527,155	0	527,155		3.00
4.00		133,328	0	133,328		4.00
5.00		69,556	0	69,556		5.00
6.00		130,823	0	130,823		6.00
7.00		186,381	0	186,381		7.00
8.00		9,517	0	9,517		8.00
9.00		36,635	0	36,635		9.00
9.01		7,697	0	7,697		9.01
9.02		335,158	0	335,158		9.02
9.03		7,000	0	7,000		9.03
9.04		116,172	0	116,172		9.04
9.05		7,462	0	7,462		9.05
9.06		0	0	0		9.06
9.07		0	0	0		9.07
9.08		0	0	0		9.08
9.09		0	0	0		9.09
9.10		0	0	0		9.10
9.11		0	0	0		9.11
9.12		0	0	0		9.12
9.13		0	0	0		9.13
9.14		0	0	0		9.14
9.15		0	0	0		9.15
10.00	TOTALS (sum of lines 1-9). Transfer column 6, line 100 to Worksheet A-8, column 3, line 12.	1,632,995	0	1,632,995		10.00

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND HOME OFFICE COSTS	Provider No.: 055192	Period: From 01/01/2023 To 12/31/2023	Worksheet A-8-1 Parts I-II Date/Time Prepared: 5/27/2024 10:31 am

	Symbol (1)	Name	Percentage of Ownership		
	1.00	2.00	3.00		
PART II. INTERRELATIONSHIP TO RELATED ORGANIZATION(S) AND/OR HOME OFFICE:					

The Secretary, by virtue of the authority granted under section 1814(b)(1) of the Social Security Act, requires that you furnish the information requested under Part B 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 request information, the cost report is considered incomplete and not acceptable for purposes of claiming reimbursement under title XVIII.

1.00		B		0.00		1.00
2.00				0.00		2.00
3.00				0.00		3.00
4.00				0.00		4.00
5.00				0.00		5.00
6.00				0.00		6.00
7.00				0.00		7.00
8.00				0.00		8.00
9.00				0.00		9.00
10.00				0.00		10.00
100.00	G. Other (financial or non-financial) specify:			0.00		100.00

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

A. Individual has financial interest (stockholder, partner, etc.) in both related organization and in provider.
B. Corporation, partnership, or other organization has financial interest in provider.
C. Provider has financial interest in corporation, partnership, or other organization.
D. Director, officer, administrator, or key person of provider or 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.

	Related Organization(s) and/or Home Office			
	Name	Percentage of Ownership	Type of Business	
	4.00	5.00	6.00	
PART II. INTERRELATIONSHIP TO RELATED ORGANIZATION(S) AND/OR HOME OFFICE:				

The Secretary, by virtue of the authority granted under section 1814(b)(1) of the Social Security Act, requires that you furnish the information requested under Part B 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 request information, the cost report is considered incomplete and not acceptable for purposes of claiming reimbursement under title XVIII.

1.00		PH&S WA	0.00	SYSTEM OFFICE		1.00
2.00			0.00			2.00
3.00			0.00			3.00
4.00			0.00			4.00
5.00			0.00			5.00
6.00			0.00			6.00
7.00			0.00			7.00
8.00			0.00			8.00
9.00			0.00			9.00
10.00			0.00			10.00
100.00	G. Other (financial or non-financial) specify:		0.00			100.00

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

A. Individual has financial interest (stockholder, partner, etc.) in both related organization and in provider.
B. Corporation, partnership, or other organization has financial interest in provider.
C. Provider has financial interest in corporation, partnership, or other organization.
D. Director, officer, administrator, or key person of provider or 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.

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 055192 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B Part I | Date/Time Prepared: 5/27/2024 10:31 am

		Cost Center Description	Net Expenses for Cost Allocation (from Wkst A col. 7)	CAPITAL RELATED COSTS		EMPLOYEE BENEFITS	Subtotal	
				BLDGS & FIXTURES	CAP REL COSTS-MVBLE EQUIP			
			0	1.00	2.00	3.00	3A	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	188,297	188,297				1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP	91,955		91,955			2.00
3.00	00300	EMPLOYEE BENEFITS	861,117	0	0	861,117		3.00
4.00	00400	ADMINISTRATIVE & GENERAL	1,326,506	7,549	3,686	67,692	1,405,433	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	306,464	1,824	891	34,368	343,547	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	125,661	5,598	2,734	28,153	162,146	6.00
7.00	00700	HOUSEKEEPING	182,806	410	200	43,414	226,830	7.00
8.00	00800	DIETARY	609,996	17,162	8,381	101,699	737,238	8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	3,975	0	0	0	3,975	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	87,881	1,965	960	21,524	112,330	12.00
13.00	01300	SOCIAL SERVICE	144,021	51,951	25,370	35,344	256,686	13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	3,348,231	90,812	44,348	525,149	4,008,540	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	67,726	0	0	223	67,949	40.00
41.00	04100	LABORATORY	12,531	0	0	2,835	15,366	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	763	373	0	1,136	43.00
44.00	04400	PHYSICAL THERAPY	328,237	4,976	2,430	0	335,643	44.00
45.00	04500	OCCUPATIONAL THERAPY	321,089	834	407	716	323,046	45.00
46.00	04600	SPEECH PATHOLOGY	102,663	594	290	0	103,547	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	286	947	463	0	1,696	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	79,203	1,131	552	0	80,886	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	8,188,645	186,516	91,085	861,117	8,185,994	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	465	1,781	870	0	3,116	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments	0	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	8,189,110	188,297	91,955	861,117	8,189,110	100.00

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 055192 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B Part I | Date/Time Prepared: 5/27/2024 10:31 am

		Cost Center Description	ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	
			4.00	5.00	6.00	7.00	8.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL	1,405,433					4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	71,176	414,723				5.00
6.00	00600	LAUNDRY & LINEN SERVICE	33,593	12,975	208,714			6.00
7.00	00700	HOUSEKEEPING	46,994	950	0	274,774		7.00
8.00	00800	DIETARY	152,740	39,778	0	27,271	957,027	8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	824	0	0	0	0	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	23,272	4,555	0	3,122	0	12.00
13.00	01300	SOCIAL SERVICE	53,180	120,416	0	82,554	0	13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	830,483	210,492	208,714	144,307	957,027	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	14,078	0	0	0	0	40.00
41.00	04100	LABORATORY	3,184	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	235	1,769	0	1,213	0	43.00
44.00	04400	PHYSICAL THERAPY	69,538	11,534	0	7,907	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	66,928	1,933	0	1,325	0	45.00
46.00	04600	SPEECH PATHOLOGY	21,453	1,376	0	943	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	351	2,195	0	1,505	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	16,758	2,621	0	1,797	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	1,404,787	410,594	208,714	271,944	957,027	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	646	4,129	0	2,830	0	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments	0	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	1,405,433	414,723	208,714	274,774	957,027	100.00

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 055192 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B Part I | Date/Time Prepared: 5/27/2024 10:31 am

		Cost Center Description	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	
			9.00	10.00	11.00	12.00	13.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE						6.00
7.00	00700	HOUSEKEEPING						7.00
8.00	00800	DIETARY						8.00
9.00	00900	NURSING ADMINISTRATION	0					9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	4,799				10.00
11.00	01100	PHARMACY	0	0	0			11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	143,279		12.00
13.00	01300	SOCIAL SERVICE	0	0	0	0	512,836	13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	0	4,787	0	103,226	512,836	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	0	1,142	0	40.00
41.00	04100	LABORATORY	0	0	0	27	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	13,969	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	13,488	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	6,468	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	12	0	276	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	4,683	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	0	4,799	0	143,279	512,836	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments	0	0				98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	0	4,799	0	143,279	512,836	100.00

COST ALLOCATION - GENERAL SERVICE COSTS | Provider No.: 055192 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B Part I | Date/Time Prepared: 5/27/2024 10:31 am

		Cost Center Description	INTERNS & RESIDENTS (APPRVD PROG)	OTHER GENERAL SERVICES	Subtotal	Post Stepdown Adjustments	Total	
			14.00	15.00	16.00	17.00	18.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE						6.00
7.00	00700	HOUSEKEEPING						7.00
8.00	00800	DIETARY						8.00
9.00	00900	NURSING ADMINISTRATION						9.00
10.00	01000	CENTRAL SERVICES & SUPPLY						10.00
11.00	01100	PHARMACY						11.00
12.00	01200	MEDICAL RECORDS & LIBRARY						12.00
13.00	01300	SOCIAL SERVICE						13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0					14.00
15.00	01500	OTHER GENERAL SERVICES	0	0				15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	0	0	6,980,412	0	6,980,412	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	83,169	0	83,169	40.00
41.00	04100	LABORATORY	0	0	18,577	0	18,577	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	4,353	0	4,353	43.00
44.00	04400	PHYSICAL THERAPY	0	0	438,591	0	438,591	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	406,720	0	406,720	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	133,787	0	133,787	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	6,035	0	6,035	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	106,745	0	106,745	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	0	0	8,178,389	0	8,178,389	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	0	0	10,721	0	10,721	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments	0	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	0	0	8,189,110	0	8,189,110	100.00

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 055192 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B Part II | Date/Time Prepared: 5/27/2024 10:31 am

		Cost Center Description	Directly Assigned New Capital Related Costs	CAPITAL RELATED COSTS BLDGS & FIXTURES	CAPITAL RELATED COSTS CAP REL COSTS-MVBLE EQUIP	Subtotal	EMPLOYEE BENEFITS	
			0	1.00	2.00	2A	3.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP						2.00
3.00	00300	EMPLOYEE BENEFITS	0	0	0	0	0	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	0	7,549	3,686	11,235	0	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	1,824	891	2,715	0	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	5,598	2,734	8,332	0	6.00
7.00	00700	HOUSEKEEPING	0	410	200	610	0	7.00
8.00	00800	DIETARY	0	17,162	8,381	25,543	0	8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	1,965	960	2,925	0	12.00
13.00	01300	SOCIAL SERVICE	0	51,951	25,370	77,321	0	13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	0	90,812	44,348	135,160	0	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	763	373	1,136	0	43.00
44.00	04400	PHYSICAL THERAPY	0	4,976	2,430	7,406	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	834	407	1,241	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	594	290	884	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	947	463	1,410	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	1,131	552	1,683	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	0	186,516	91,085	277,601	0	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	0	1,781	870	2,651	0	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments				0		98.00
99.00		Negative Cost Centers		0	0	0	0	99.00
100.00		TOTAL	0	188,297	91,955	280,252	0	100.00

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 055192 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B Part II Date/Time Prepared: 5/27/2024 10:31 am

		Cost Center Description	ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	
			4.00	5.00	6.00	7.00	8.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL	11,235					4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	569	3,284				5.00
6.00	00600	LAUNDRY & LINEN SERVICE	269	103	8,704			6.00
7.00	00700	HOUSEKEEPING	376	8	0	994		7.00
8.00	00800	DIETARY	1,221	315	0	99	27,178	8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	7	0	0	0	0	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	186	36	0	11	0	12.00
13.00	01300	SOCIAL SERVICE	425	954	0	299	0	13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	6,638	1,666	8,704	522	27,178	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	113	0	0	0	0	40.00
41.00	04100	LABORATORY	25	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	2	14	0	4	0	43.00
44.00	04400	PHYSICAL THERAPY	556	91	0	29	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	535	15	0	5	0	45.00
46.00	04600	SPEECH PATHOLOGY	171	11	0	3	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	3	17	0	5	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	134	21	0	7	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	11,230	3,251	8,704	984	27,178	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	5	33	0	10	0	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments			0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	11,235	3,284	8,704	994	27,178	100.00

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 055192 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B Part II Date/Time Prepared: 5/27/2024 10:31 am

		Cost Center Description	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	
			9.00	10.00	11.00	12.00	13.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE						6.00
7.00	00700	HOUSEKEEPING						7.00
8.00	00800	DIETARY						8.00
9.00	00900	NURSING ADMINISTRATION	0					9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	7				10.00
11.00	01100	PHARMACY	0	0	0			11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	3,158		12.00
13.00	01300	SOCIAL SERVICE	0	0	0	0	78,999	13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	0	7	0	2,276	78,999	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	0	25	0	40.00
41.00	04100	LABORATORY	0	0	0	1	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	0	308	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	297	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	142	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	6	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	103	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	0	7	0	3,158	78,999	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments	0	0	0			98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	0	7	0	3,158	78,999	100.00

ALLOCATION OF CAPITAL RELATED COSTS | Provider No.: 055192 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B Part II | Date/Time Prepared: 5/27/2024 10:31 am

		Cost Center Description	INTERNS & RESIDENTS (APPRVD PROG)	OTHER GENERAL SERVICE S	Subtotal	Post Step-Down Adjustments	Total	
			14.00	15.00	16.00	17.00	18.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE						6.00
7.00	00700	HOUSEKEEPING						7.00
8.00	00800	DIETARY						8.00
9.00	00900	NURSING ADMINISTRATION						9.00
10.00	01000	CENTRAL SERVICES & SUPPLY						10.00
11.00	01100	PHARMACY						11.00
12.00	01200	MEDICAL RECORDS & LIBRARY						12.00
13.00	01300	SOCIAL SERVICE						13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0					14.00
15.00	01500	OTHER GENERAL SERVICES	0	0				15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	0	0	261,150	0	261,150	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	138	0	138	40.00
41.00	04100	LABORATORY	0	0	26	0	26	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	1,156	0	1,156	43.00
44.00	04400	PHYSICAL THERAPY	0	0	8,390	0	8,390	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	2,093	0	2,093	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	1,211	0	1,211	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	1,441	0	1,441	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	1,948	0	1,948	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	0	0	277,553	0	277,553	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	0	0	2,699	0	2,699	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments	0	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	0	0	280,252	0	280,252	100.00

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 055192 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B-1 | Date/Time Prepared: 5/27/2024 10:31 am

		Cost Center Description	CAPITAL RELATED COSTS BLDGS & FIXTURES (SQUARE FEET)	CAPITAL RELATED COSTS CAP REL COSTS-MVBLE EQUIP (SQUARE FEET)	EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM. COST)	
			1.00	2.00	3.00	4A	4.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	13,320					1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP		13,320				2.00
3.00	00300	EMPLOYEE BENEFITS	0	0	3,169,670			3.00
4.00	00400	ADMINISTRATIVE & GENERAL	534	534	249,168	-1,405,433	6,783,677	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	129	129	126,504	0	343,547	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	396	396	103,629	0	162,146	6.00
7.00	00700	HOUSEKEEPING	29	29	159,801	0	226,830	7.00
8.00	00800	DIETARY	1,214	1,214	374,341	0	737,238	8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	3,975	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	139	139	79,227	0	112,330	12.00
13.00	01300	SOCIAL SERVICE	3,675	3,675	130,098	0	256,686	13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	6,424	6,424	1,933,013	0	4,008,540	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	819	0	67,949	40.00
41.00	04100	LABORATORY	0	0	10,434	0	15,366	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	54	54	0	0	1,136	43.00
44.00	04400	PHYSICAL THERAPY	352	352	0	0	335,643	44.00
45.00	04500	OCCUPATIONAL THERAPY	59	59	2,636	0	323,046	45.00
46.00	04600	SPEECH PATHOLOGY	42	42	0	0	103,547	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	67	67	0	0	1,696	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	80	80	0	0	80,886	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	13,194	13,194	3,169,670	-1,405,433	6,780,561	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	126	126	0	0	3,116	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments						98.00
99.00		Negative Cost Centers						99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	188,297	91,955	861,117		1,405,433	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	14.136411	6.903529	0.271674		0.207179	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)			0		11,235	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)			0.000000		0.001656	105.00

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 055192 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B-1 | Date/Time Prepared: 5/27/2024 10:31 am

		Cost Center Description	PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSEKEEPING (SQUARE FEET)	DIETARY (TOTAL PATIENT DAYS)	NURSING ADMINISTRATION (DIRECT NURS. HRS.)	
			5.00	6.00	7.00	8.00	9.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	12,657					5.00
6.00	00600	LAUNDRY & LINEN SERVICE	396	239,760				6.00
7.00	00700	HOUSEKEEPING	29	0	12,232			7.00
8.00	00800	DIETARY	1,214	0	1,214	14,216		8.00
9.00	00900	NURSING ADMINISTRATION	0	0	0	0	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	139	0	139	0	0	12.00
13.00	01300	SOCIAL SERVICE	3,675	0	3,675	0	0	13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	6,424	239,760	6,424	14,216	0	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	54	0	54	0	0	43.00
44.00	04400	PHYSICAL THERAPY	352	0	352	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	59	0	59	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	42	0	42	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	67	0	67	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	80	0	80	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0		0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	12,531	239,760	12,106	14,216	0	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	126	0	126	0	0	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments						98.00
99.00		Negative Cost Centers						99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	414,723	208,714	274,774	957,027	0	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	32.766295	0.870512	22.463538	67.320414	0.000000	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	3,284	8,704	994	27,178	0	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	0.259461	0.036303	0.081262	1.911790	0.000000	105.00

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 055192 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B-1 | Date/Time Prepared: 5/27/2024 10:31 am

		Cost Center Description	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (GROSS CHARGES)	SOCIAL SERVICE (TOTAL PATIENT DAYS)	INTERNS & RESIDENTS (APPRVD PROG) (ASSIGNED TIME)	
			10.00	11.00	12.00	13.00	14.00	
		GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP						2.00
3.00	00300	EMPLOYEE BENEFITS						3.00
4.00	00400	ADMINISTRATIVE & GENERAL						4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	00600	LAUNDRY & LINEN SERVICE						6.00
7.00	00700	HOUSEKEEPING						7.00
8.00	00800	DIETARY						8.00
9.00	00900	NURSING ADMINISTRATION						9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	98,843					10.00
11.00	01100	PHARMACY	0	303,660				11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	10,657,824			12.00
13.00	01300	SOCIAL SERVICE	0	0	0	14,216		13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICES	0	0	0	0	0	15.00
		INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	98,594	0	7,678,517	14,216	0	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	33.00
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	84,962	0	0	40.00
41.00	04100	LABORATORY	0	0	1,990	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	1,039,073	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	1,003,286	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	481,140	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	249	0	20,509	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	303,660	348,347	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0	0	0	52.00
		OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0		0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0	0	0	63.00
		OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
		SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW - SNF						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	98,843	303,660	10,657,824	14,216	0	89.00
		NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER & BEAUTY SHOP	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS' LAUNDRY	0	0	0	0	0	94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0	0	0	0	0	95.00
98.00		Cross Foot Adjustments						98.00
99.00		Negative Cost Centers						99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	4,799	0	143,279	512,836	0	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	0.048552	0.000000	0.013444	36.074564	0.000000	103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	7	0	3,158	78,999	0	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	0.000071	0.000000	0.000296	5.557048	0.000000	105.00

COST ALLOCATION - STATISTICAL BASIS | Provider No.: 055192 | Period: From 01/01/2023 To 12/31/2023 | Worksheet B-1 | Date/Time Prepared: 5/27/2024 10:31 am

		Cost Center Description	OTHER GENERAL SERVICE S (ASSIGNED TIME) 15.00		
		GENERAL SERVICE COST CENTERS			
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES			1.00
2.00	00200	CAP REL COSTS-MVBLE EQUIP			2.00
3.00	00300	EMPLOYEE BENEFITS			3.00
4.00	00400	ADMINISTRATIVE & GENERAL			4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS			5.00
6.00	00600	LAUNDRY & LINEN SERVICE			6.00
7.00	00700	HOUSEKEEPING			7.00
8.00	00800	DIETARY			8.00
9.00	00900	NURSING ADMINISTRATION			9.00
10.00	01000	CENTRAL SERVICES & SUPPLY			10.00
11.00	01100	PHARMACY			11.00
12.00	01200	MEDICAL RECORDS & LIBRARY			12.00
13.00	01300	SOCIAL SERVICE			13.00
14.00	01400	INTERNS & RESIDENTS (APPRVD PROG)			14.00
15.00	01500	OTHER GENERAL SERVICES	0		15.00
		INPATIENT ROUTINE SERVICE COST CENTERS			
30.00	03000	SKILLED NURSING FACILITY	0		30.00
31.00	03100	NURSING FACILITY	0		31.00
32.00	03200	ICF/IID	0		32.00
33.00	03300	OTHER LONG TERM CARE	0		33.00
		ANCILLARY SERVICE COST CENTERS			
40.00	04000	RADIOLOGY	0		40.00
41.00	04100	LABORATORY	0		41.00
42.00	04200	INTRAVENOUS THERAPY	0		42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0		43.00
44.00	04400	PHYSICAL THERAPY	0		44.00
45.00	04500	OCCUPATIONAL THERAPY	0		45.00
46.00	04600	SPEECH PATHOLOGY	0		46.00
47.00	04700	ELECTROCARDIOLOGY	0		47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0		48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0		49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0		50.00
51.00	05100	SUPPORT SURFACES	0		51.00
52.00	05200	OTHER ANCILLARY SERVICES	0		52.00
		OUTPATIENT SERVICE COST CENTERS			
60.00	06000	CLINIC	0		60.00
61.00	06100	RURAL HEALTH CLINIC	0		61.00
62.00	06200	FQHC			62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0		63.00
		OTHER REIMBURSABLE COST CENTERS			
70.00	07000	HOME HEALTH AGENCY COST	0		70.00
71.00	07100	AMBULANCE	0		71.00
72.00	07200	CORF	0		72.00
73.00	07300	CMHC	0		73.00
74.00	07400	OTHER REIMBURSABLE COST	0		74.00
		SPECIAL PURPOSE COST CENTERS			
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES			80.00
81.00	08100	INTEREST EXPENSE			81.00
82.00	08200	UTILIZATION REVIEW - SNF			82.00
83.00	08300	HOSPICE	0		83.00
84.00	08400	OTHER SPECIAL PURPOSE COST	0		84.00
89.00		SUBTOTALS (sum of lines 1-84)	0		89.00
		NONREIMBURSABLE COST CENTERS			
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0		90.00
91.00	09100	BARBER & BEAUTY SHOP	0		91.00
92.00	09200	PHYSICIANS' PRIVATE OFFICES	0		92.00
93.00	09300	NONPAID WORKERS	0		93.00
94.00	09400	PATIENTS' LAUNDRY	0		94.00
95.00	09500	OTHER NONREIMBURSABLE COST	0		95.00
98.00		Cross Foot Adjustments			98.00
99.00		Negative Cost Centers			99.00
102.00		Cost to be allocated (per Wkst. B, Part I)	0		102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	0.000000		103.00
104.00		Cost to be allocated (per Wkst. B, Part II)	0		104.00
105.00		Unit cost multiplier (Wkst. B, Part II)	0.000000		105.00

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS | Provider No.: 055192 | Period: From 01/01/2023 To 12/31/2023 | Worksheet C | Date/Time Prepared: 5/27/2024 10:31 am

		Cost Center Description	Total (from Wkst. B, Pt I, col. 18)	Total Charges	Ratio (col. 1 divided by col. 2	
			1.00	2.00	3.00	
		ANCILLARY SERVICE COST CENTERS				
40.00	04000	RADIOLOGY	83,169	84,962	0.978896	40.00
41.00	04100	LABORATORY	18,577	1,990	9.335176	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0.000000	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	4,353	0	0.000000	43.00
44.00	04400	PHYSICAL THERAPY	438,591	1,039,073	0.422098	44.00
45.00	04500	OCCUPATIONAL THERAPY	406,720	1,003,286	0.405388	45.00
46.00	04600	SPEECH PATHOLOGY	133,787	481,140	0.278063	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	6,035	20,509	0.294261	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	106,745	348,347	0.306433	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	50.00
51.00	05100	SUPPORT SURFACES	0	0	0.000000	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0.000000	52.00
		OUTPATIENT SERVICE COST CENTERS				
60.00	06000	CLINIC	0	0	0.000000	60.00
61.00	06100	RURAL HEALTH CLINIC				61.00
62.00	06200	FQHC				62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0	0	0.000000	63.00
71.00	07100	AMBULANCE	0	0	0.000000	71.00
100.00		Total	1,197,977	2,979,307		100.00

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS | Provider No.: 055192 | Period: From 01/01/2023 To 12/31/2023 | Worksheet D Part I Date/Time Prepared: 5/27/2024 10:31 am

Title XVIII (1) | Skilled Nursing Facility | PPS

			Ratio of Cost to Charges (Fr. Wkst. C Column 3)	Health Care Program Charges Part A	Health Care Program Charges Part B	Health Care Program Cost Part A (col. 1 x col. 2)	Health Care Program Cost Part B (col. 1 x col. 3)	
			1.00	2.00	3.00	4.00	5.00	
	PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST							
	ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	0.978896	38,876	0	38,056	0	40.00
41.00	04100	LABORATORY	9.335176	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0.000000	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0.000000	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0.422098	700,142	0	295,529	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0.405388	684,921	0	277,659	0	45.00
46.00	04600	SPEECH PATHOLOGY	0.278063	330,104	0	91,790	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0.000000	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.294261	935	0	275	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0.306433	212,934	0	65,250	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0.000000	0		0		50.00
51.00	05100	SUPPORT SURFACES	0.000000	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0.000000	0	0	0	0	52.00
	OUTPATIENT SERVICE COST CENTERS							
60.00	06000	CLINIC	0.000000	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC						61.00
62.00	06200	FQHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICES	0.000000	0	0	0	0	63.00
71.00	07100	AMBULANCE (2)	0.000000		0		0	71.00
100.00		Total (Sum of lines 40 - 71)		1,967,912	0	768,559	0	100.00

(1) For title V and XIX use columns 1, 2, and 4 only.

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

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS	Provider No.: 055192	Period: From 01/01/2023 To 12/31/2023	Worksheet D Parts II-III Date/Time Prepared: 5/27/2024 10:31 am
	Title XVIII	Skilled Nursing Facility	PPS

		Cost Center Description	1.00	
		PART II - APPORTIONMENT OF VACCINE COST		
1.00		Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49)	0.306433	1.00
2.00		Program vaccine charges (From your records, or the PS&R)	0	2.00
3.00		Program costs (Line 1 x line 2) (Title XVIII, PPS providers, transfer this amount to Worksheet E, Part I, line 18)	0	3.00

		Cost Center Description	Total Cost (From Wkst. B, Part I, Col. 18	Nursing & Allied Health (From Wkst. B, Part I, Col. 14)	Ratio of Nursing & Allied Health Costs to Total Costs - Part A (Col. 2 / Col. 1)	Program Part A Cost (From Wkst. D Part I, Col. 4)	Part A Nursing & Allied Health Costs for Pass Through (Col. 3 x Col. 4)	
			1.00	2.00	3.00	4.00	5.00	
		PART III - CALCULATION OF PASS THROUGH COSTS FOR NURSING & ALLIED HEALTH						
		ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	83,169	0	0.000000	38,056	0	40.00
41.00	04100	LABORATORY	18,577	0	0.000000	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0.000000	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	4,353	0	0.000000	0	0	43.00
44.00	04400	PHYSICAL THERAPY	438,591	0	0.000000	295,529	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	406,720	0	0.000000	277,659	0	45.00
46.00	04600	SPEECH PATHOLOGY	133,787	0	0.000000	91,790	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	6,035	0	0.000000	275	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	106,745	0	0.000000	65,250	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0.000000	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICES	0	0	0.000000	0	0	52.00
100.00		Total (Sum of lines 40 - 52)	1,197,977	0		768,559	0	100.00

COMPUTATION OF INPATIENT ROUTINE COSTS	Provider No.: 055192	Period: From 01/01/2023 To 12/31/2023	Worksheet D-1 Parts I-II Date/Time Prepared: 5/27/2024 10:31 am
	Title XVIII	Skilled Nursing Facility	PPS

		1.00	
	PART I CALCULATION OF INPATIENT ROUTINE COSTS		
	INPATIENT DAYS		
1.00	Inpatient days including private room days	14,216	1.00
2.00	Private room days	0	2.00
3.00	Inpatient days including private room days applicable to the Program	4,648	3.00
4.00	Medically necessary private room days applicable to the Program	0	4.00
5.00	Total general inpatient routine service cost	6,980,412	5.00
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT		
6.00	General inpatient routine service charges	4,699,210	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)	1.485444	7.00
8.00	Enter private room charges from your records	0	8.00
9.00	Average private room per diem charge (Private room charges line 8 divided by private room days, line 2)	0.00	9.00
10.00	Enter semi-private room charges from your records	0	10.00
11.00	Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days)	0.00	11.00
12.00	Average per diem private room charge differential (Line 9 minus line 11)	0.00	12.00
13.00	Average per diem private room cost differential (Line 7 times line 12)	0.00	13.00
14.00	Private room cost differential adjustment (Line 2 times line 13)	0	14.00
15.00	General inpatient routine service cost net of private room cost differential (Line 5 minus line 14)	6,980,412	15.00
	PROGRAM INPATIENT ROUTINE SERVICE COSTS		
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	491.03	16.00
17.00	Program routine service cost (Line 3 times line 16)	2,282,307	17.00
18.00	Medically necessary private room cost applicable to program (line 4 times line 13)	0	18.00
19.00	Total program general inpatient routine service cost (Line 17 plus line 18)	2,282,307	19.00
20.00	Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID)	261,150	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)	18.37	21.00
22.00	Program capital related cost (Line 3 times line 21)	85,384	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)	2,196,923	23.00
24.00	Aggregate charges to beneficiaries for excess costs (From provider records)	0	24.00
25.00	Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24)	2,196,923	25.00
26.00	Enter the per diem limitation (1)		26.00
27.00	Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)		27.00
28.00	Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to Worksheet E, Part II, line 4) (See instructions)		28.00

(1) Lines 26 and 27 are not applicable for title XVIII, but may be used for title V and or title XIX

		1.00	
	PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH		
1.00	Total SNF inpatient days	14,216	1.00
2.00	Program inpatient days (see instructions)	4,648	2.00
3.00	Total nursing & allied health costs. (see instructions)(Do not complete for titles V or XIX)	0	3.00
4.00	Nursing & allied health ratio. (line 2 divided by line 1)	0.326956	4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)	0	5.00

CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII	Provider No.: 055192	Period: From 01/01/2023 To 12/31/2023	Worksheet E Part I Date/Time Prepared: 5/27/2024 10:31 am
	Title XVIII	Skilled Nursing Facility	PPS

		1.00	
	PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT		
1.00	Inpatient PPS amount (See Instructions)	3,495,633	1.00
2.00	Nursing and Allied Health Education Activities (pass through payments)	0	2.00
3.00	Subtotal (Sum of lines 1 and 2)	3,495,633	3.00
4.00	Primary payor amounts	0	4.00
5.00	Coinsurance	528,200	5.00
6.00	Allowable bad debts (From your records)	0	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)	0	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)	0	8.00
9.00	Recovery of bad debts - for statistical records only	0	9.00
10.00	Utilization review	0	10.00
11.00	Subtotal (See instructions)	2,967,433	11.00
12.00	Interim payments (See instructions)	2,908,081	12.00
13.00	Tentative adjustment	0	13.00
14.00	OTHER adjustment (See instructions)	0	14.00
14.50	Demonstration payment adjustment amount before sequestration	0	14.50
14.55	Demonstration payment adjustment amount after sequestration	0	14.55
14.75	Sequestration for non-claims based amounts (see instructions)	0	14.75
14.99	Sequestration amount (see instructions)	59,352	14.99
15.00	Balance due provider/program (see Instructions)	0	15.00
16.00	Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2)	0	16.00
	PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES - TITLE XVIII ONLY		
17.00	Ancillary services Part B	0	17.00
18.00	Vaccine cost (From Wkst D, Part II, line 3)	0	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)	0	19.00
20.00	Medicare Part B ancillary charges (See instructions)	0	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)	0	21.00
22.00	Primary payor amounts	0	22.00
23.00	Coinsurance and deductibles	0	23.00
24.00	Allowable bad debts (From your records)	0	24.00
24.01	Allowable Bad debts for dual eligible beneficiaries (see instructions)	0	24.01
24.02	Adjusted reimbursable bad debts (see instructions)	0	24.02
25.00	Subtotal (Sum of lines 21 and 24, minus lines 22 and 23)	0	25.00
26.00	Interim payments (See instructions)	0	26.00
27.00	Tentative adjustment	0	27.00
28.00	Other Adjustments (See instructions) Specify	0	28.00
28.50	Demonstration payment adjustment amount before sequestration	0	28.50
28.55	Demonstration payment adjustment amount after sequestration	0	28.55
28.99	Sequestration amount (see instructions)	0	28.99
29.00	Balance due provider/program (see instructions)	0	29.00
30.00	Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2	0	30.00

CALCULATION OF REIMBURSEMENT SETTLEMENT TITLE V and TITLE XIX ONLY	Provider No.: 055192	Period: From 01/01/2023 To 12/31/2023	Worksheet E Part II Date/Time Prepared: 5/27/2024 10:31 am
	Title XIX	Skilled Nursing Facility	Cost

		1.00	
	COMPUTATION OF NET COST OF COVERED SERVICES		
1.00	Inpatient ancillary services (see Instructions)	0	1.00
2.00	Nursing & Allied Health Cost (From Worksheet D-1, Pt. II, line 5)	0	2.00
3.00	Outpatient services	0	3.00
4.00	Inpatient routine services (see instructions)	0	4.00
5.00	Utilization review--physicians' compensation (from provider records)	0	5.00
6.00	Cost of covered services (Sum of lines 1 - 5)	0	6.00
7.00	Differential in charges between semiprivate accommodations and less than semiprivate accommodations	0	7.00
8.00	SUBTOTAL (Line 6 minus line 7)	0	8.00
9.00	Primary payor amounts	0	9.00
10.00	Total Reasonable Cost (Line 8 minus line 9)	0	10.00
	REASONABLE CHARGES		
11.00	Inpatient ancillary service charges	0	11.00
12.00	Outpatient service charges	0	12.00
13.00	Inpatient routine service charges	0	13.00
14.00	Differential in charges between semiprivate accommodations and less than semiprivate accommodations	0	14.00
15.00	Total reasonable charges	0	15.00
	CUSTOMARY CHARGES		
16.00	Aggregate amount actually collected from patients liable for payment for services on a charge basis	0	16.00
17.00	Amounts that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR 413.13(e)	0	17.00
18.00	Ratio of line 16 to line 17 (not to exceed 1.000000)	0.000000	18.00
19.00	Total customary charges (see instructions)	0	19.00
	COMPUTATION OF REIMBURSEMENT SETTLEMENT		
20.00	Cost of covered services (see Instructions)	0	20.00
21.00	Deductibles	0	21.00
22.00	Subtotal (Line 20 minus line 21)	0	22.00
23.00	Coinsurance	0	23.00
24.00	Subtotal (Line 22 minus line 23)	0	24.00
25.00	Allowable bad debts (from your records)	0	25.00
26.00	Subtotal (sum of lines 24 and 25)	0	26.00
27.00	Unrefunded charges to beneficiaries for excess costs erroneously collected based on correction of cost limit	0	27.00
28.00	Recovery of excess depreciation resulting from provider termination or a decrease in program utilization	0	28.00
29.00	Other Adjustments (see instructions) Specify	0	29.00
30.00	Amounts applicable to prior cost reporting periods resulting from disposition of depreciable assets (if minus, enter amount in parentheses)	0	30.00
31.00	Subtotal (Line 26 plus or minus lines 29, and 30, minus lines 27 and 28)	0	31.00
32.00	Interim payments	0	32.00
33.00	Balance due provider/program (Line 31 minus line 32) (indicate overpayments in parentheses) (see Instructions)	0	33.00

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED	Provider No.: 055192	Period: From 01/01/2023 To 12/31/2023	Worksheet E-1 Date/Time Prepared: 5/27/2024 10:31 am
	Title XVIII	Skilled Nursing Facility	PPS

		Inpatient Part A		Part B		
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
		1.00	2.00	3.00	4.00	
1.00	Total interim payments paid to provider		2,908,081		0	1.00
2.00	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero		0		0	2.00
3.00	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					3.00
	Program to Provider					
3.01	ADJUSTMENTS TO PROVIDER		0		0	3.01
3.02			0		0	3.02
3.03			0		0	3.03
3.04			0		0	3.04
3.05			0		0	3.05
	Provider to Program					
3.50	ADJUSTMENTS TO PROGRAM		0		0	3.50
3.51			0		0	3.51
3.52			0		0	3.52
3.53			0		0	3.53
3.54			0		0	3.54
3.99	Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		0		0	3.99
4.00	Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B)		2,908,081		0	4.00
	TO BE COMPLETED BY CONTRACTOR					
5.00	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					5.00
	Program to Provider					
5.01	TENTATIVE TO PROVIDER		0		0	5.01
5.02			0		0	5.02
5.03			0		0	5.03
	Provider to Program					
5.50	TENTATIVE TO PROGRAM		0		0	5.50
5.51			0		0	5.51
5.52			0		0	5.52
5.99	Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		0		0	5.99
6.00	Determined net settlement amount (balance due) based on the cost report. (1)					6.00
6.01	PROGRAM TO PROVIDER		0		0	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	Total Medicare program liability (see instructions)		2,908,081		0	7.00

		Contractor Name	Contractor Number	
		1.00	2.00	
8.00	Name of Contractor			8.00

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

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

Provider No.: 055192 | Period: From 01/01/2023 To 12/31/2023 | Worksheet G | Date/Time Prepared: 5/27/2024 10:31 am

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
	Assets					
	CURRENT ASSETS					
1.00	Cash on hand and in banks	-1,532,948	0	0	0	1.00
2.00	Temporary investments	0	0	0	0	2.00
3.00	Notes receivable	0	0	0	0	3.00
4.00	Accounts receivable	3,923,274	0	0	0	4.00
5.00	Other receivables	0	0	0	0	5.00
6.00	Less: allowances for uncollectible notes and accounts receivable	-1,233,032	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	0	0	0	0	8.00
9.00	Other current assets	0	0	0	0	9.00
10.00	Due from other funds	0	0	0	0	10.00
11.00	TOTAL CURRENT ASSETS (Sum of lines 1 - 10)	1,157,294	0	0	0	11.00
	FIXED ASSETS					
12.00	Land	20,546	0	0	0	12.00
13.00	Land improvements	0	0	0	0	13.00
14.00	Less: Accumulated depreciation	0	0	0	0	14.00
15.00	Buildings	2,788,074	0	0	0	15.00
16.00	Less Accumulated depreciation	-1,732,402	0	0	0	16.00
17.00	Leasehold improvements	0	0	0	0	17.00
18.00	Less: Accumulated Amortization	0	0	0	0	18.00
19.00	Fixed equipment	81,949	0	0	0	19.00
20.00	Less: Accumulated depreciation	-78,961	0	0	0	20.00
21.00	Automobiles and trucks	0	0	0	0	21.00
22.00	Less: Accumulated depreciation	0	0	0	0	22.00
23.00	Major movable equipment	758,995	0	0	0	23.00
24.00	Less: Accumulated depreciation	-521,049	0	0	0	24.00
25.00	Minor equipment - Depreciable	0	0	0	0	25.00
26.00	Minor equipment nondepreciable	1,175,320	0	0	0	26.00
27.00	Other fixed assets	0	0	0	0	27.00
28.00	TOTAL FIXED ASSETS (Sum of lines 12 - 27)	2,492,472	0	0	0	28.00
	OTHER ASSETS					
29.00	Investments	0	0	0	0	29.00
30.00	Deposits on leases	0	0	0	0	30.00
31.00	Due from owners/officers	0	0	0	0	31.00
32.00	Other assets	0	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	0	0	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	3,649,766	0	0	0	34.00
	Liabilities and Fund Balances					
	CURRENT LIABILITIES					
35.00	Accounts payable	1,290,275	0	0	0	35.00
36.00	Salaries, wages, and fees payable	205,535	0	0	0	36.00
37.00	Payroll taxes payable	0	0	0	0	37.00
38.00	Notes & loans payable (Short term)	0	0	0	0	38.00
39.00	Deferred income	0	0	0	0	39.00
40.00	Accelerated payments	0				40.00
41.00	Due to other funds	0	0	0	0	41.00
42.00	Other current liabilities	15,949	0	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	1,511,759	0	0	0	43.00
	LONG TERM LIABILITIES					
44.00	Mortgage payable	0	0	0	0	44.00
45.00	Notes payable	0	0	0	0	45.00
46.00	Unsecured loans	0	0	0	0	46.00
47.00	Loans from owners:	0	0	0	0	47.00
48.00	Other long term liabilities	111,494	0	0	0	48.00
49.00	OTHER (SPECIFY)	0	0	0	0	49.00
50.00	TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49	111,494	0	0	0	50.00
51.00	TOTAL LIABILITIES (Sum of lines 43 and 50)	1,623,253	0	0	0	51.00
	CAPITAL ACCOUNTS					
52.00	General fund balance	2,026,513				52.00
53.00	Specific purpose fund		0			53.00
54.00	Donor created - endowment fund balance - restricted			0		54.00
55.00	Donor created - endowment fund balance - unrestricted			0		55.00
56.00	Governing body created - endowment fund balance			0		56.00
57.00	Plant fund balance - invested in plant				0	57.00
58.00	Plant fund balance - reserve for plant improvement, replacement, and expansion				0	58.00
59.00	TOTAL FUND BALANCES (Sum of lines 52 thru 58)	2,026,513	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	3,649,766	0	0	0	60.00

STATEMENT OF CHANGES IN FUND BALANCES | Provider No.: 055192 | Period: From 01/01/2023 To 12/31/2023 | Worksheet G-1 | Date/Time Prepared: 5/27/2024 10:31 am

		General Fund		Special Purpose Fund		Endowment Fund	
		1.00	2.00	3.00	4.00	5.00	
1.00	Fund balances at beginning of period		2,284,457		0		1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)		-1,941,938				2.00
3.00	Total (sum of line 1 and line 2)		342,519		0		3.00
4.00	Additions (credit adjustments)						4.00
5.00	ADD BACK SYSTEM ASSESSMENTS	1,683,993		0		0	5.00
6.00		0		0		0	6.00
7.00		0		0		0	7.00
8.00		0		0		0	8.00
9.00		0		0		0	9.00
10.00	Total additions (sum of line 5 - 9)		1,683,993		0		10.00
11.00	Subtotal (line 3 plus line 10)		2,026,512		0		11.00
12.00	Deductions (debit adjustments)						12.00
13.00		0		0		0	13.00
14.00		0		0		0	14.00
15.00		0		0		0	15.00
16.00		0		0		0	16.00
17.00	OTHER AND ROUNDING	-1		0		0	17.00
18.00	Total deductions (sum of lines 13 - 17)		-1		0		18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		2,026,513		0		19.00

		Endowment Fund	Plant Fund				
		6.00	7.00	8.00			
1.00	Fund balances at beginning of period	0		0			1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)						2.00
3.00	Total (sum of line 1 and line 2)	0		0			3.00
4.00	Additions (credit adjustments)						4.00
5.00	ADD BACK SYSTEM ASSESSMENTS		0				5.00
6.00			0				6.00
7.00			0				7.00
8.00			0				8.00
9.00			0				9.00
10.00	Total additions (sum of line 5 - 9)	0		0			10.00
11.00	Subtotal (line 3 plus line 10)	0		0			11.00
12.00	Deductions (debit adjustments)						12.00
13.00			0				13.00
14.00			0				14.00
15.00			0				15.00
16.00			0				16.00
17.00	OTHER AND ROUNDING		0				17.00
18.00	Total deductions (sum of lines 13 - 17)	0		0			18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)	0		0			19.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES | Provider No.: 055192 | Period: From 01/01/2023 To 12/31/2023 | Worksheet G-2 Parts I-II | Date/Time Prepared: 5/27/2024 10:31 am

	Cost Center Description	Inpatient	Outpatient	Total	
		1.00	2.00	3.00	
	PART I - PATIENT REVENUES				
	General Inpatient Routine Care Services				
1.00	SKILLED NURSING FACILITY	7,678,517		7,678,517	1.00
2.00	NURSING FACILITY	0		0	2.00
3.00	ICF/IID	0		0	3.00
4.00	OTHER LONG TERM CARE	0		0	4.00
5.00	Total general inpatient care services (Sum of lines 1 - 4)	7,678,517		7,678,517	5.00
	All Other Care Services				
6.00	ANCILLARY SERVICES	0	0	0	6.00
7.00	CLINIC		0	0	7.00
8.00	HOME HEALTH AGENCY COST		0	0	8.00
9.00	AMBULANCE		0	0	9.00
10.00	RURAL HEALTH CLINIC		0	0	10.00
10.10	FQHC		0	0	10.10
11.00	CMHC		0	0	11.00
11.10	CORF		0	0	11.10
12.00	HOSPICE	0	0	0	12.00
13.00	OTHER (SPECIFY)	0	0	0	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	7,678,517	0	7,678,517	14.00

	Cost Center Description				
			1.00	2.00	
	PART II - OPERATING EXPENSES				
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)			6,591,735	1.00
2.00	SYSTEM ASSESSMENT		1,683,993		2.00
3.00			0		3.00
4.00			0		4.00
5.00			0		5.00
6.00			0		6.00
7.00			0		7.00
8.00	Total Additions (Sum of lines 2 - 7)			1,683,993	8.00
9.00	Deduct (Specify)		0		9.00
10.00			0		10.00
11.00			0		11.00
12.00			0		12.00
13.00			0		13.00
14.00	Total Deductions (Sum of lines 9 - 13)			0	14.00
15.00	Total Operating Expenses (Sum of lines 1 and 8, minus line 14)			8,275,728	15.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES	Provider No.: 055192	Period: From 01/01/2023 To 12/31/2023	Worksheet G-3 Date/Time Prepared: 5/27/2024 10:31 am

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	7,678,517	1.00
2.00	Less: contractual allowances and discounts on patients accounts	1,473,228	2.00
3.00	Net patient revenues (Line 1 minus line 2)	6,205,289	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	8,275,728	4.00
5.00	Net income from service to patients (Line 3 minus 4)	-2,070,439	5.00
	Other income:		
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	13	7.00
8.00	Revenues from communications (Telephone and Internet service)	0	8.00
9.00	Revenue from television and radio service	0	9.00
10.00	Purchase discounts	0	10.00
11.00	Rebates and refunds of expenses	0	11.00
12.00	Parking lot receipts	0	12.00
13.00	Revenue from laundry and linen service	0	13.00
14.00	Revenue from meals sold to employees and guests	0	14.00
15.00	Revenue from rental of living quarters	0	15.00
16.00	Revenue from sale of medical and surgical supplies to other than patients	0	16.00
17.00	Revenue from sale of drugs to other than patients	0	17.00
18.00	Revenue from sale of medical records and abstracts	0	18.00
19.00	Tuition (fees, sale of textbooks, uniforms, etc.)	0	19.00
20.00	Revenue from gifts, flower, coffee shops, canteen	0	20.00
21.00	Rental of vending machines	0	21.00
22.00	Rental of skilled nursing space	0	22.00
23.00	Governmental appropriations	0	23.00
24.00	Other miscellaneous revenue (specify)	128,488	24.00
24.50	COVID-19 PHE Funding	0	24.50
25.00	Total other income (Sum of lines 6 - 24)	128,501	25.00
26.00	Total (Line 5 plus line 25)	-1,941,938	26.00
27.00	Other expenses (specify)	0	27.00
28.00		0	28.00
29.00		0	29.00
30.00	Total other expenses (Sum of lines 27 - 29)	0	30.00
31.00	Net income (or loss) for the period (Line 26 minus line 30)	-1,941,938	31.00

EXHIBIT 12

MEDI-CAL COST REPORTS (2020-2023)

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REPORT ON THE
RATE SETTING AUDIT

PROVIDENCE ST. ELIZABETH CARE CENTER
NORTH HOLLYWOOD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1477647444

FISCAL PERIOD ENDED
DECEMBER 31, 2020

Audits Section—Burbank
Financial Audits Branch
Audits and Investigations
Department of Health Care Services

Chief: Henry Kwan
Audit Manager: Tigist Shongwe
Auditors: Kyle Ng/Stewart Lam

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State of California—Health and Human Services Agency
Department of Health Care Services

MICHELLE BAASS
DIRECTOR

GAVIN NEWSOM
GOVERNOR

June 9, 2022

Via Electronic Mail

Stacey Maher
Reimbursement Manager
Providence St. Joseph Health Shared Services
501 South Buena Vista Street
Burbank, CA 91505
Stacey.Maher@providence.org

PROVIDENCE ST. ELIZABETH CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1477647444
FISCAL PERIOD ENDED DECEMBER 31, 2020

We examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient Share of Cost. We made our examination under the authority of section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report, Medi-Cal payment data reports, and prior fiscal period's Medi-Cal program audit report.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs, patient days, and use of Share of Cost for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules

2. Audit Adjustments Schedule

This examination may affect future Medi-Cal long-term care prospective rates. The Department’s Fee-For-Service Rates Development Division will determine the extent of the rate changes.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to section 51458.1, article 6 of division 3, title 22, California Code of Regulations.

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The Welfare and Institutions Code, section 14171 contains the procedures that govern an appeal. You may request a hearing for any disputed audit or examination finding by filing a Statement of Disputed Issues, as defined in the California Code of Regulations, title 22, section 51022. You must file the written request with the Department within 60-calendar days from the date you receive this letter.

Per the signed Consent form regarding electronic service, the provider agreed that DHCS could send audit report(s) via electronic service and not via personal service, registered mail, or any other physical delivery service. DHCS will electronically submit audit reports to provider's email address via DocuSign or other secure methods, which timestamps the sending, viewing, and signing of audit reports. Provider agreed that this procedure constitutes adequate service of process and that provider will be deemed to have received and served with the audit report(s) on the date DHCS electronically submits the audit report(s) to provider.

Send the Statement of Disputed Issues and a copy of this letter to the following:

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals, MS 0016
3831 North Freeway Boulevard, Suite 200
Sacramento, CA 95834
(916) 322-5603

Please forward this audit report to your cost report preparer or financial consultant for review.

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

[redacted]
Henry Kwan, Chief
Audits Section—Burbank
Financial Audits Branch

cc: Pei-Lin Eto Via Electronic Mail
pei-lin.eto@providence.org

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STATE OF CALIFORNIA **SCHEDULE 1**

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period:
JANUARY 1, 2020 THROUGH DECEMBER 31, 2020

NPI:
1477647444

OSHPD Facility No.:
206190752

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ 2,217,956	$ 2,218,722	$ 163.53
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 71,114	$ 980,641	$ 72.28
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ 143,745	$ 433,213	$ 31.93
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 5,981	$ 147,528	$ 10.87
5	Property Taxes (Sch. 5, Ln. 105)	$ 75	$ 1,383	$ 0.10
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ 31,311	$ 48,117	$ 3.55
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ 0	$ 15,475	$ 1.14
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 110,917	$ 170,451	$ 12.56
10	Cost of Administration (Sch. 6, Ln. 105)	$ 708,648	$ 1,039,939	$ 76.65
11	Cost of Routine Service/Audited Total Costs (Lines 1 - 10)	$ 3,289,747	$ 5,055,468	$ 372.60
12	Total Patient Days (Adj 6)	13,387	13,568	
13	Cost Per Patient Day (Line 11 ÷ Line 12)	$ 245.74	$ 372.60	
14	Overpayments (Adj)	$ 0	$ 0	
15	Overpayments - Expanded Eligibles (% FFP) (Adj)	$ 0	$ 0	
16	Medi-Cal Fee-For-Service Days (Adj 7)	1,617	1,085	
17	Medi-Cal Managed Care Days (Adj)		0	
18	Reported Cost of Routine Service per C/R Sch 11(2)	$ 5,033,684	N/A	
19	Reported Cost per Patient Day per C/R Sch 11(2)	$ 376.01	N/A	
	INTERMEDIATE CARE			
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
21	Total Patient Days (Adj)	0	0	
22	Cost Per Patient Day (Line 20 ÷ Line 21)	$ 0.00	$ 0.00	
23	Overpayments (Adj)	$ 0	$ 0	
24	Overpayments - Expanded Eligibles (% FFP) (Adj)	$ 0	$ 0	
25	Medi-Cal Fee-For-Service Days (Adj)	0	0	
26	Medi-Cal Managed Care Days (Adj)		0	
27	Reported Cost of Routine Service per C/R Sch 11(2)	$ 0	N/A	
28	Reported Cost per Patient Day per C/R Sch 11(2)	$ 0	N/A	
	MENTALLY DISORDERED CARE			
29	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
30	Total Patient Days (Adj)	0	0	
31	Cost Per Patient Day (Line 29 ÷ Line 30)	$ 0.00	$ 0.00	
32	Overpayments (Adj)	$ 0	$ 0	
33	Overpayments - Expanded Eligibles (% FFP) (Adj)	$ 0	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
34	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
35	Total Patient Days (Adj)	0	0	
36	Cost Per Patient Day (Line 34÷ Line 35)	$ 0.00	$ 0.00	
37	Overpayments (Adj)	$ 0	$ 0	
38	Overpayments - Expanded Eligibles (% FFP) (Adj)	$ 0	$ 0	
39	Medi-Cal Fee-For-Service Days (Adj)	0	0	
40	Medi-Cal Managed Care Days (Adj)		0	

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STATE OF CALIFORNIA **SCHEDULE 1**

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period:
JANUARY 1, 2020 THROUGH DECEMBER 31, 2020

NPI:
1477647444

OSHPD Facility No.:
206190752

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SUBACUTE CARE			
41	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 29)	$ 0	$ 0	$ 0.00
42	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 30)	$ 0	$ 0	$ 0.00
43	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 31)	$ 0	$ 0	$ 0.00
44	Cost of Capital Related (Subacute Care Sch. 1, Ln. 32)	$ 0	$ 0	$ 0.00
45	Property Taxes (Subacute Care Sch. 1, Ln. 33)	$ 0	$ 0	$ 0.00
46	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 34)	$ 0	$ 0	$ 0.00
47	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
48	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 36)	$ 0	$ 0	$ 0.00
49	Caregiver Training (Subacute Care Sch. 1, Ln. 37)	$ 0	$ 0	$ 0.00
50	Cost of Administration (Subacute Care Sch.1, Ln. 38)	$ 0	$ 0	$ 0.00
51	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 39)	$ 0	$ 0	$ 0.00
52	Total Patient Days (Subacute Care Sch. 1, Ln. 40)	0	0	
53	Cost Per Patient Day (Line 51 ÷ Line 52)	$ 0.00	$ 0.00	
54	Amount Due Provider (State/Federal) (Subacute Care Sch. 1, Ln. 44)	$ 0	$ 0	
55	Reported Cost of Subacute Service (Subacute Care Sch. 1 Ln 13 + Ln 27)	$ 0	N/A	
56	Reported Cost of SA/Patient Day (Subacute Care Sch. 1 Ln 14 + Ln 28)	$ 0.00	N/A	
	SUBACUTE CARE - PEDIATRIC			
57	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	$ 0	$ 0	
58	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
59	Total Cost of Subacute Care - Pediatric Service (Ln. 57 + Ln. 58)	$ 0	$ 0	
60	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
61	Cost Per Patient Day (Line 59 ÷ Line 60)	$ 0.00	$ 0.00	
62	Amount Due Provider (State/Federal) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	$ 0	$ 0	
63	Reported Cost of SA-Pediatric Service (SA Care - Pediatric Sch. 1 Ln 10 + Ln 12)	$ 0	N/A	
64	Reported Cost of PSA/Patient Day (SA Care - Pediatric Sch. 1 Ln 11 + Ln 13)	$ 0	N/A	
	TRANSITIONAL INPATIENT CARE			
65	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
66	Total Patient Days (Adj)	0	0	
67	Cost Per Patient Day (Line 65 ÷ Line 66)	$ 0.00	$ 0.00	
68	Overpayments (Adj)	$ 0	$ 0	
69	Overpayments - Expanded Eligibles (% FFP) (Adj)	$ 0	$ 0	
	HOSPICE INPATIENT CARE			
70	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
71	Total Patient Days (Adj)	0	0	
72	Cost Per Patient Day (Line 70 ÷ Line 71)	$ 0.00	$ 0.00	
73	Overpayments (Adj)	$ 0	$ 0	
74	Overpayments - Expanded Eligibles (% FFP) (Adj)	$ 0	$ 0	
	OVERPAYMENT SUMMARY			
75	Total Overpayments Due State	$ 0	$ 0	

* (From Subacute Care Schedule 1)

STATE OF CALIFORNIA **SCHEDULE 2**

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period:
JANUARY 1, 2020 THROUGH DECEMBER 31, 2020

NPI:
1477647444

OSHPD Facility No.:
206190752

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 38,099	$ 38,099			
160	Activities	89,243		$ 89,243		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0	
077	Specialized Support Surfaces	N/A	0	0	0	
080	Physical Therapy	194,870	0	0	194,870	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	199,690	0	0	199,690	
083	Speech Pathology	48,662	0	0	48,662	
085	Pharmacy	0	0	0	0	
090	Laboratory	0	0	0	0	
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	
101	Subacute Care Ancillary Services	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	2,091,380	38,099	89,243	2,218,722	*
110	Intermediate Care	0	0	0	0	*
115	Mentally Disordered Care	0	0	0	0	*
120	Developmentally Disabled Care	0	0	0	0	*
125	Subacute Care	0	0	0	0	*
126	Subacute Care - Pediatric	0	0	0	0	*
128	Transitional Inpatient Care	0	0	0	0	*
130	Hospice Inpatient Care	0	0	0	0	*
135	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
139	Residential Care	0	0	0	0	
140	Beauty and Barber	0	0	0	0	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 2,661,944	$ 38,099	$ 89,243	$ 2,661,944	

* (To Schedule 1)

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ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:	NPI:	OSHPD Facility Number:	Fiscal Period:
PROVIDENCE ST. ELIZABETH CARE CENTER	1477647444	206190752	JANUARY 1, 2020 THROUGH DECEMBER 31, 2020

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 186,299	$ 186,299											
010	Housekeeping	161,289	408	$ 161,697										
060	Laundry and Linen	155,792	5,570	4,845	$ 166,206									
065	Dietary	427,003	17,074	14,852	0	$ 458,929								
155	Social Services	N/A	492	428	0	0	$ 920							
160	Activities	N/A	48,888	42,525	0	0	0	$ 91,414						
165	Administration	N/A	7,510	6,533	0	0	0	0		$ 14,043	$ 14,043			
166	Medical Records	60,996	1,955	1,701	0	0	0	0		64,651		$ 64,651		
170	Inservice Education - Nursing	19,841	2,321	2,019	0	0	0	0	$ 24,180					
	ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	0	0	$ 0	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		4,951	4,306	0	0	0	0	0	9,257	684	3,149	13,091	
081	Respiratory Therapy		759	661	0	0	0	0	0	1,420	9	39	1,468	
082	Occupational Therapy		830	722	0	0	0	0	0	1,552	653	3,008	5,213	
083	Speech Pathology		591	514	0	0	0	0	0	1,105	164	753	2,021	
085	Pharmacy		1,125	979	0	0	0	0	0	2,104	550	2,532	5,186	
090	Laboratory		0	0	0	0	0	0	0	0	0	0	0	
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services		0	0	0	0	0	0	0	0	28	130	159	
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105	Skilled Nursing Care		92,052	80,072	166,206	458,929	920	91,414	24,180	913,774	11,933	54,934	980,641	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber		1,772	1,541	0	0	0	0	0	3,314	23	106	3,442	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,011,220	$ 186,299	$ 161,697	$ 166,206	$ 458,929	$ 920	$ 91,414	$ 24,180	$ 932,525	$ 14,043	$ 64,651	$ 1,011,220	

(To Schedule 1)

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ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:	NPI:	OSHPD Facility Number:	Fiscal Period:
PROVIDENCE ST. ELIZABETH CARE CENTER	1477647444	206190752	JANUARY 1, 2020 THROUGH DECEMBER 31, 2020

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 138,763	$ 138,763											
010	Housekeeping	1,476	304	$ 1,780										
060	Laundry and Linen	531	4,148	53	$ 4,733									
065	Dietary	163,642	12,718	163	0	$ 176,523								
155	Social Services	1,730	367	5	0	0	$ 2,101							
160	Activities	1,691	36,414	468	0	0	0	$ 38,573						
165	Administration	N/A	5,594	72	0	0	0	0		$ 5,666	$ 5,666			
166	Medical Records	2,700	1,456	19	0	0	0	0		4,175		$ 4,175		
170	Inservice Education - Nursing	0	1,729	22	0	0	0	0	$ 1,751					
	ANCILLARY SERVICES													
075	Patient Supplies	0	0	0	0	0	0	0	0	0	0	0	$ 0	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	0	3,687	47	0	0	0	0	0	3,735	276	203	4,214	
081	Respiratory Therapy	0	566	7	0	0	0	0	0	573	3	3	579	
082	Occupational Therapy	0	618	8	0	0	0	0	0	626	264	194	1,084	
083	Speech Pathology	0	440	6	0	0	0	0	0	446	66	49	560	
085	Pharmacy	166,584	838	11	0	0	0	0	0	167,433	222	163	167,818	
090	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	8,771	0	0	0	0	0	0	0	8,771	11	8	8,791	
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105	Skilled Nursing Care	131,724	68,564	881	4,733	176,523	2,101	38,573	1,751	424,851	4,814	3,547	433,213	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber	942	1,320	17	0	0	0	0	0	2,279	9	7	2,295	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 618,554	$ 138,763	$ 1,780	$ 4,733	$ 176,523	$ 2,101	$ 38,573	$ 1,751	$ 608,713	$ 5,666	$ 4,175	$ 618,554	

* (To Schedule 1)

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ALLOCATION OF CAPITAL COSTS

Provider Name:
PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period:
JANUARY 1, 2020 THROUGH DECEMBER 31, 2020

NPI:
1477647444

OSHPD Facility Number:
206190752

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 157,212	99%							
	Property Tax (line 40)	1,474	1%	$ 158,686						
005	Plant Operations and Maintenance			1,531	$ 1,531					
010	Housekeeping			344	3	$ 347				
060	Laundry and Linen			4,698	46	10	$ 4,754			
065	Dietary			14,403	140	32	0	$ 14,576		
155	Social Services			415	4	1	0	0	$ 420	
160	Activities			41,241	402	91	0	0	0	$ 41,734
165	Administration			6,336	62	14	0	0	0	0
166	Medical Records			1,649	16	4	0	0	0	0
170	Inservice Education - Nursing			1,958	19	4	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,176	41	9	0	0	0	0
081	Respiratory Therapy			641	6	1	0	0	0	0
082	Occupational Therapy			700	7	2	0	0	0	0
083	Speech Pathology			498	5	1	0	0	0	0
085	Pharmacy			949	9	2	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			77,652	756	172	4,754	14,576	420	41,734
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,495	15	3	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 158,686	100%	$ 158,686	$ 1,531	$ 347	$ 4,754	$ 14,576	$ 420	$ 41,734

* (To Schedule 1)

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STATE OF CALIFORNIA **SCHEDULE 5**

ALLOCATION OF CAPITAL COSTS

Provider Name:
PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period:
JANUARY 1, 2020 THROUGH DECEMBER 31, 2020

NPI:
1477647444

OSHPD Facility Number:
206190752

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 99% Of Total	Property Tax 1% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 157,212	99%								
	Property Tax (line 40)	1,474	1%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 6,411	$ 6,411					
166	Medical Records				1,669		$ 1,669				
170	Inservice Education - Nursing			$ 1,981							
	ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	$ 0	$ 0	$ 0	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	4,226	312	81	4,620	4,577	43	
081	Respiratory Therapy			0	648	4	1	653	647	6	
082	Occupational Therapy			0	708	298	78	1,084	1,074	10	
083	Speech Pathology			0	504	75	19	598	593	6	
085	Pharmacy			0	960	251	65	1,277	1,265	12	
090	Laboratory			0	0	0	0	0	0	0	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	13	3	16	16	0	
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	
	ROUTINE SERVICES										
105	Skilled Nursing Care			1,981	142,045	5,448	1,418	148,911	147,528	1,383	*
110	Intermediate Care			0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0	
140	Beauty and Barber			0	1,513	10	3	1,526	1,512	14	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 158,686	100%	$ 1,981	$ 150,606	$ 6,411	$ 1,669	$ 158,686	$ 157,212	$ 1,474	

* (To Schedule 1)

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STATE OF CALIFORNIA

SCHEDULE 6

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	NPI:	OSHPD Facility Number:	Fiscal Period:
PROVIDENCE ST. ELIZABETH CARE CENTER	1477647444	206190752	JANUARY 1, 2020 THROUGH DECEMBER 31, 2020

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 82% of Total	DPH Licensing Fees 4% of Total	Professional Liability Ins. 1% of Total	Quality Assur. Fees 13% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 0													
055	Interest - Other	0													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	1,223,897													
	Total Costs Allocable as Administration	1,223,897	82%												
167	CDPH Licensing Fees	56,628	4%												
168	Professional Liability Insurance	18,213	1%												
169	Quality Assurance Fees	200,602	13%												
174	Caregiver Training	0	0%												
	Total	1,499,340	100%						$ 1,499,340						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 0	$ 0	$ 0	$ 0	$ 0	0	$ 0	$ 0	$ 0	$ 0	$ 0	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy			194,870	9,257	3,735	4,226	212,088	73,038	59,620	2,759	887	9,772	0	
081	Respiratory Therapy			0	1,420	573	648	2,641	910	743	34	11	122	0	
082	Occupational Therapy			199,690	1,552	626	708	202,576	69,762	56,946	2,635	847	9,334	0	
083	Speech Pathology			48,662	1,105	446	504	50,716	17,466	14,257	660	212	2,337	0	
085	Pharmacy			0	2,104	167,433	960	170,497	58,715	47,929	2,218	713	7,856	0	
090	Laboratory			0	0	0	0	0	0	0	0	0	0	0	
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	8,771	0	8,771	3,021	2,466	114	37	404	0	
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES														
105	Skilled Nursing Care			2,218,722	913,774	424,851	142,045	3,699,392	1,273,982	1,039,939	48,117	15,475	170,451	0	*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber			0	3,314	2,279	1,513	7,105	2,447	1,997	92	30	327	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 1,499,340		$ 2,661,944	$ 932,525	$ 608,713	$ 150,606	$ 4,353,788	$ 1,499,340						
	Total Administrative Costs							$ 1,499,340		$ 1,223,897	$ 56,628	$ 18,213	$ 200,602	$ 0	
	Unit Cost Multiplier							0.34437598							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 78,695	$ 9,841	$ 8,080	$ 96,616							
	TOTAL FACILITY COSTS							$ 5,949,744							

* (To Schedule 1)

PHSSC 00425

STATE OF CALIFORNIA **SCHEDULE 7**

STATISTICS FOR COST ALLOCATION

Provider Name:	NPI:	OSHPD Facility Number:	Fiscal Period:
PROVIDENCE ST. ELIZABETH CARE CENTER	1477647444	206190752	JANUARY 1, 2020 THROUGH DECEMBER 31, 2020

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Adj 2)	(Adj 2)	(Adj 2)	(Adj 3)	(Adj 4)	(Adj 5)	(Adj 5)	(Adj 5)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	129									
010	Housekeeping	29	29								
060	Laundry and Linen	396	396	396							
065	Dietary	1,214	1,214	1,214							
155	Social Services	35	35	35							
160	Activities	3,476	3,476	3,476							
165	Administration	534	534	534							
166	Medical Records	139	139	139							
170	Inservice Education - Nursing	165	165	165							
	ANCILLARY SERVICES										
075	Patient Supplies									0	0
077	Specialized Support Surfaces	0	0	0						0	0
080	Physical Therapy	352	352	352						212,088	212,088
081	Respiratory Therapy	54	54	54						2,641	2,641
082	Occupational Therapy	59	59	59						202,576	202,576
083	Speech Pathology	42	42	42	0					50,716	50,716
085	Pharmacy	80	80	80						170,497	170,497
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services									8,771	8,771
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0		0	0	0	0	0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,545	6,545	6,545	244,220	40,344	2,223,104	2,223,104	2,223,104	3,699,392	3,699,392
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services	0	0	0			0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	126	126	126						7,105	7,105
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	13,375	13,246	13,217	244,220	40,344	2,223,104	2,223,104	2,223,104	4,353,788	4,353,788
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 38,099	$ 89,243			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.01713775	0.040143421			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 186,299	$ 161,697	$ 166,206	$ 458,929	$ 920	$ 91,414	$ 24,180	$ 14,043	$ 64,651
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		14.06454779	12.23400710	0.68055945	11.37540764	0.00041404	0.04111988	0.01087680	0.00322557	0.01484948
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 138,763	$ 1,780	$ 4,733	$ 176,523	$ 2,101	$ 38,573	$ 1,751	$ 5,666	$ 4,175
	UNIT COST MULTIPLIER (INDIRECT OTHER)		10.47584176	0.13465986	0.01937908	4.37544986	0.00094524	0.01735101	0.00078752	0.00130140	0.00095890
	TOTAL CAPITAL COSTS - SCH. 5	$ 158,686	$ 1,531	$ 347	$ 4,754	$ 14,576	$ 420	$ 41,734	$ 1,981	$ 6,411	$ 1,669
	UNIT COST MULTIPLIER (CAPITAL COSTS)	11.86437383	0.11554463	0.02628567	0.01946793	0.36128128	0.00018902	0.01877266	0.00089111	0.00147258	0.00038331

PHSSC 00426

STATE OF CALIFORNIA **SCHEDULE 8**

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period:
JANUARY 1, 2020 THROUGH DECEMBER 31, 2020

NPI:
1477647444

OSHPD Facility Number:
206190752

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 113,109	$ 0	$ 113,109	(Sch 3)
005	.20-.39	Fringe Benefits	6200	73,190	0	73,190	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	138,763	0	138,763	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 325,062	$ 0	$ 325,062	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 98,988	$ 0	$ 98,988	(Sch 3)
010	.20-.39	Fringe Benefits	6300	62,301	0	62,301	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	1,476	0	1,476	(Sch 4)
010		Housekeeping - Total	6300	$ 162,765	$ 0	$ 162,765	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 85,764	$ 3,955	$ 89,719	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	18,348	35,576	53,924	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	13,561	0	13,561	(Sch 5)
040		Property Taxes	7300	1,474	0	1,474	(Sch 5)
045		Property Insurance	7400	0	0	0	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	8	0	8	(Sch 5)
055		Interest - Other	7600	0	0	0	(Sch 6)
057		**Subtotal 005 - 055**		$ 606,982	$ 39,531	$ 646,513	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 100,313	$ 0	$ 100,313	(Sch 3)
060	.20-.39	Fringe Benefits	6400	55,479	0	55,479	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	531	0	531	(Sch 4)
060		Laundry and Linen - Total	6400	$ 156,323	$ 0	$ 156,323	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 265,745	$ 0	$ 265,745	(Sch 3)
065	.20-.39	Fringe Benefits	6500	161,258	0	161,258	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	163,642	0	163,642	(Sch 4)
065		Dietary - Total	6500	$ 590,645	$ 0	$ 590,645	
070		Provision for Bad Debts	7700	$ 0	$ 0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 0	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	0	0	0	(Sch 4)
075		Patient Supplies - Total	8100	$ 0	$ 0	$ 0	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$ 0	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 0	$ 0	$ 0	

STATE OF CALIFORNIA **SCHEDULE 8**

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period:
JANUARY 1, 2020 THROUGH DECEMBER 31, 2020

NPI:
1477647444

OSHPD Facility Number:
206190752

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 0	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	194,870	0	194,870	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	$ 194,870	$ 0	$ 194,870	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 0	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	$ 0	$ 0	$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	199,690	0	199,690	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	$ 199,690	$ 0	$ 199,690	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 0	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	48,662	0	48,662	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 48,662	$ 0	$ 48,662	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$ 0	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	166,584	0	166,584	(Sch 4)
085		Pharmacy - Total	8300	$ 166,584	$ 0	$ 166,584	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 0	$ 0	$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	0	0	0	(Sch 4)
090		Laboratory - Total	8400	$ 0	$ 0	$ 0	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$ 0	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	8,771	0	8,771	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 8,771	$ 0	$ 8,771	

STATE OF CALIFORNIA **SCHEDULE 8**

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period:
JANUARY 1, 2020 THROUGH DECEMBER 31, 2020

NPI:
1477647444

OSHPD Facility Number:
206190752

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
104		Subtotal 075 - 102		$ 618,577	$ 0	$ 618,577	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,280,396	$ 0	$ 1,280,396	(Sch 2)
105	.20-.39	Fringe Benefits	6110	752,784	0	752,784	(Sch 2)
105	.49	Agency Staff	6110	58,200	0	58,200	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	131,724	0	131,724	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 2,223,104	$ 0	$ 2,223,104	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 0	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$ 0	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$ 0	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$ 0	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	$ 0	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	$ 0	$ 0	$ 0	

STATE OF CALIFORNIA **SCHEDULE 8**

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period:
JANUARY 1, 2020 THROUGH DECEMBER 31, 2020

NPI:
1477647444

OSHPD Facility Number:
206190752

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$ 0	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$ 0	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$ 0	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
139	.49	Agency Staff	9100	0	0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
140	.49	Agency Staff	8900	0	0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	942	0	942	(Sch 4)
140		Beauty and Barber - Total	8900	$ 942	$ 0	$ 942	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
145	.49	Agency Staff	9100	0	0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	
146		**Subtotal 105 - 145**		$ 2,224,046	$ 0	$ 2,224,046	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 23,658	$ 0	$ 23,658	(Sch 2)
155	.20-.39	Fringe Benefits	6600	14,441	0	14,441	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,730	0	1,730	(Sch 4)
155		Social Services - Total	6600	$ 39,829	$ 0	$ 39,829	

STATE OF CALIFORNIA **SCHEDULE 8**

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period:
JANUARY 1, 2020 THROUGH DECEMBER 31, 2020

NPI:
1477647444

OSHPD Facility Number:
206190752

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 55,415	$ 0	$ 55,415	(Sch 2)
160	.20-.39	Fringe Benefits	6700	33,828	0	33,828	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,691	0	1,691	(Sch 4)
160		Activities - Total	6700	$ 90,934	$ 0	$ 90,934	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 202,170	$ 0	$ 202,170	(Sch 6)
165	.20-.39	Fringe Benefits	6900	190,155	0	190,155	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	889,316	(57,744)	831,572	(Sch 6)
165		Administration - Total	6900	$ 1,281,641	$ (57,744)	$ 1,223,897	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 48,084	$ 0	$ 48,084	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,912	0	12,912	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,700	0	2,700	(Sch 4)
166		Medical Records - Total	6900	$ 63,696	$ 0	$ 63,696	
167		CDPH Licensing Fees	6900	$ 56,628	$ 0	$ 56,628	(Sch 6)
168		Professional Liability Insurance	6900	$ 0	$ 18,213	$ 18,213	(Sch 6)
169		Quality Assurance Fees	6900	$ 200,602	$ 0	$ 200,602	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 12,443	$ 0	$ 12,443	(Sch 3)
170	.20-.39	Fringe Benefits	6800	7,398	0	7,398	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 19,841	$ 0	$ 19,841	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 1,753,171	$ (39,531)	$ 1,713,640	
200		**Total**		**$ 5,949,744**	**$ 0**	**$ 5,949,744**	

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STATE OF CALIFORNIA | **RECLASSIFICATIONS AND/OR ADJUSTMENTS TO REPORTED COSTS** | **Schedule 8A-1** **Page 1**

Provider Name:	NPI:	OSHPD Facility Number:	Fiscal Period:
PROVIDENCE ST. ELIZABETH CARE CENTER	1477647444	206190752	JANUARY 1, 2020 THROUGH DECEMBER 31, 2020

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	0								
005	3	Plant Operations and Maintenance - Agency Staff	0								
005	4	Plant Operations and Maintenance - Other - Nonlabor	0								
010	1	Housekeeping - Salaries and Wages	0								
010	2	Housekeeping - Fringe Benefits	0								
010	3	Housekeeping - Agency Staff	0								
010	4	Housekeeping - Other - Nonlabor	0								
015	4	Depreciation: Buildings and Improvements	3,955	3,955							
020	4	Depreciation: Leasehold Improvements	0								
025	4	Depreciation: Equipment	35,576	35,576							
030	4	Depreciation and Amortization - Other	0								
035	4	Leases and Rentals	0								
040	4	Property Taxes	0								
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	0								
055	4	Interest - Other	0								
060	1	Laundry and Linen - Salaries and Wages	0								
060	2	Laundry and Linen - Fringe Benefits	0								
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	0								
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	0								
065	3	Dietary - Agency Staff	0								
065	4	Dietary - Other - Nonlabor	0								
070	4	Provision for Bad Debts	0								
075	1	Patient Supplies - Salaries and Wages	0								
075	2	Patient Supplies - Fringe Benefits	0								
075	3	Patient Supplies - Agency Staff	0								
075	4	Patient Supplies - Other - Nonlabor	0								
077	1	Specialized Support Surfaces - Salaries and Wages	0								
077	2	Specialized Support Surfaces - Fringe Benefits	0								
077	3	Specialized Support Surfaces - Agency Staff	0								
077	4	Specialized Support Surfaces - Other - Nonlabor	0								
080	1	Physical Therapy - Salaries and Wages	0								
080	2	Physical Therapy - Fringe Benefits	0								
080	3	Physical Therapy - Agency Staff	0								
080	4	Physical Therapy - Other - Nonlabor	0								
081	1	Respiratory Therapy - Salaries and Wages	0								
081	2	Respiratory Therapy - Fringe Benefits	0								
081	3	Respiratory Therapy - Agency Staff	0								
081	4	Respiratory Therapy - Other - Nonlabor	0								
082	1	Occupational Therapy - Salaries and Wages	0								
082	2	Occupational Therapy - Fringe Benefits	0								
082	3	Occupational Therapy - Agency Staff	0								
082	4	Occupational Therapy - Other - Nonlabor	0								

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STATE OF CALIFORNIA | **RECLASSIFICATIONS AND/OR ADJUSTMENTS TO REPORTED COSTS** | **Schedule 8A-1** **Page 1**

Provider Name:	NPI:	OSHPD Facility Number:	Fiscal Period:
PROVIDENCE ST. ELIZABETH CARE CENTER	1477647444	206190752	JANUARY 1, 2020 THROUGH DECEMBER 31, 2020

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	1	Speech Pathology - Salaries and Wages	0								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	0								
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	0								
105	2	Skilled Nursing Care - Fringe Benefits	0								
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	0								
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								

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STATE OF CALIFORNIA | **RECLASSIFICATIONS AND/OR ADJUSTMENTS TO REPORTED COSTS** | **Schedule 8A-1** **Page 1**

Provider Name:	NPI:	OSHPD Facility Number:	Fiscal Period:
PROVIDENCE ST. ELIZABETH CARE CENTER	1477647444	206190752	JANUARY 1, 2020 THROUGH DECEMBER 31, 2020

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	0								
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	0								
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	0								
165	2	Administration - Fringe Benefits	0								
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	(57,744)	(57,744)							
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								

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STATE OF CALIFORNIA | **RECLASSIFICATIONS AND/OR ADJUSTMENTS TO REPORTED COSTS** | **Schedule 8A-1** **Page 1**

Provider Name:	NPI:	OSHPD Facility Number:	Fiscal Period:
PROVIDENCE ST. ELIZABETH CARE CENTER	1477647444	206190752	JANUARY 1, 2020 THROUGH DECEMBER 31, 2020

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	18,213	18,213							
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	$0 (To Sch 8)	0	0	0	0	0	0	0	0

PHSSC 00435

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State of California **Department of Health Care Services**

Provider Name	Fiscal Period	NPI	Adjustments
PROVIDENCE ST. ELIZABETH CARE CENTER	JANUARY 1, 2020 THROUGH DECEMBER 31, 2020	1477647444	7

Report References									
	Cost Report			Audit Report					
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED COSTS			
1	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	$889,316	($57,744)	$831,572
	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	85,764	3,955	89,719
	10.5	025	4	8A-1	025	4	Depreciation - Equipment	18,348	35,576	53,924
	10.5	168	4	8A-1	168	4	Professional Liability Insurance	0	18,213	18,213
							To adjust reported home office costs to agree with the filed Providence Health & Services Corporate Office and Providence Health & Services - Southern California Home Office Cost Reports for fiscal period ended December 31, 2020.			
							42 CFR 413.17, 413.20, and 413.24			
							CMS Pub. 15-1, Sections 2150.2, 2300, and 2304			

PHSSC 00436

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Provider Name	**Fiscal Period**	**NPI**	**Adjustments**
PROVIDENCE ST. ELIZABETH CARE CENTER	JANUARY 1, 2020 THROUGH DECEMBER 31, 2020	1477647444	7

Report References									
	Cost Report			Audit Report					
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED STATISTICS			
2	10.7	077	1, 2, 3	7	077		Specialized Support Surfaces (Square Feet)	352	(352)	0
	10.7	080	1, 2, 3	7	080		Physical Therapy	0	352	352
	10.7	081	1, 2, 3	7	081		Respiratory Therapy	59	(5)	54
	10.7	082	1, 2, 3	7	082		Occupational Therapy	42	17	59
	10.7	083	1, 2, 3	7	083		Speech Pathology	80	(38)	42
	10.7	085	1, 2, 3	7	085		Pharmacy	0	80	80
	10.7	102	1, 2, 3	7	102		Subacute Care - Pediatric Ancillary Services	6,545	(6,545)	0
	10.7	105	1, 2, 3	7	105		Skilled Nursing Care	0	6,545	6,545
	10.7	135	1, 2, 3	7	135		Other Routine Services	126	(126)	0
	10.7	140	1, 2, 3	7	140		Beauty and Barber	3,675	(3,549)	126
	10.7	155	1, 2, 3	7	155		Social Services	673	(638)	35
	10.7	160	1, 2, 3	7	160		Activities	0	3,476	3,476
	10.7	165	1, 2, 3	7	165		Administration	0	534	534
	10.7	166	1, 2, 3	7	166		Medical Records	0	139	139
	10.7	170	1, 2, 3	7	170		Inservice Education - Nursing	0	165	165
	10.7	175	1	7	N/A		Total Statistics - Square Feet	13,320	55	13,375
	10.7	175	2	7	N/A		Total Statistics - Square Feet	13,191	55	13,246
	10.7	175	3	7	N/A		Total Statistics - Square Feet	13,162	55	13,217
							To adjust square footage statistics in order to properly allocate indirect costs. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2304, and 2306			
3	10.7	083	4	7	083		Speech Pathology (Clean, Dry Pounds)	244,220	(244,220)	0
	10.7	105	4	7	105		Skilled Nursing Care	0	244,220	244,220
							To reclassify laundry and linen statistics in order to properly allocate indirect costs. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2304, and 2306			

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Provider Name	**Fiscal Period**	**NPI**	**Adjustments**
PROVIDENCE ST. ELIZABETH CARE CENTER	JANUARY 1, 2020 THROUGH DECEMBER 31, 2020	1477647444	7

Report References									
	Cost Report			Audit Report					
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED STATISTICS			
4	10.7	102	5	7	102		Subacute Care - Pediatric Ancillary Services (Number of Patient Meals)	40,344	(40,344)	0
	10.7	105	5	7	105		Skilled Nursing Care	0	40,344	40,344
							To reclassify dietary statistics in order to properly allocate indirect costs. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2304, and 2306			
5	10.7	102	6, 7, 8	7	102		Subacute Care - Pediatric Ancillary Services (Direct Expense)	13,448	(13,448)	0
	10.7	175	6, 7, 8	7	N/A		Total Statistics - Direct Expense	13,448	(13,448)	0
							To eliminate direct expense statistics in order to properly allocate indirect costs. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2304, and 2306			

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Provider Name	**Fiscal Period**	**NPI**	**Adjustments**
PROVIDENCE ST. ELIZABETH CARE CENTER	JANUARY 1, 2020 THROUGH DECEMBER 31, 2020	1477647444	7

Report References									
	Cost Report			Audit Report					
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED PATIENT DAYS			
6	4.1	5	6	1	12		Total Patient Days - Skilled Nursing Care To adjust total patient days to agree with the provider's patient census records. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	13,387	181	13,568
7	4.1	5	2	1	16		Medi-Cal Fee-For-Service Days - Skilled Nursing Care To adjust reported Nursing Facility Medi-Cal Fee-For-Service days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2020 through December 31, 2020 Payment Period: January 1, 2020 through February 2, 2022 Report Date: February 2, 2022 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51511	1,617	(532)	1,085

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Electronic Audit Report—Receipt Acknowledgement

This receipt acknowledges adequate service of process, and you deem to have received the following Medi-Cal Audit Report(s) to your email address via DocuSign. The Department of Health Care Services (DHCS), Audits and Investigations, issued the Medi-Cal Audit Report(s) for FPE December 31, 2020. Provider agreed that DHCS would serve audit reports electronically as set out in the signed consent and not via personal service, registered mail, or any other physical delivery service.

Only check the boxes of the audit reports received.

1. ☐ Providence St. Elizabeth Care Center, 1477647444
2. ☐
3. ☐
4. ☐
5. ☐

[redacted]

Signature

Stacey Maher

Printed Name

Reimbursement Manager

Title

June 9, 2022

Date

DocuSign

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Stacey Maher Stacey.Maher@providence.org Reimbursement Manager Security Level: Email, Account Authentication (None)	[redacted] 982B002624DC4AD...	Sent: 6/9/2022 8:57:24 AM Viewed: 6/9/2022 9:10:02 AM Signed: 6/9/2022 9:10:55 AM
	Signature Adoption: Pre-selected Style Signed by link sent to Stacey.Maher@providence.org Using IP Address: 69.238.162.225	

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Pei-Lin Eto pei-lin.eto@providence.org Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via DocuSign	COPIED	Sent: 6/9/2022 9:10:57 AM
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If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

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If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. To indicate to us that you are changing your mind, you must withdraw your consent using the DocuSign 'Withdraw Consent' form on the signing page of your DocuSign account. This will indicate to us that you have withdrawn your consent to receive required notices and disclosures electronically from us and you will no longer be able to use your DocuSign Express user account to receive required notices and consents electronically from us or to sign electronically documents from us.

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Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through your DocuSign user account all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact Department of Health Care Services (CA DHCS):

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:
To contact us by email send messages to: Russ.Rogers@dhcs.ca.gov

To advise Department of Health Care Services (CA DHCS) of your new e-mail address

To let us know of a change in your e-mail address where we should send notices and disclosures electronically to you, you must send an email message to us at Russ.Rogers@dhcs.ca.gov and in the body of such request you must state: your previous e-mail address, your new e-mail address. We do not require any other information from you to change your email address..

In addition, you must notify DocuSign, Inc to arrange for your new email address to be reflected in your DocuSign account by following the process for changing e-mail in DocuSign.

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To inform us that you no longer want to receive future notices and disclosures in electronic format you may:

i. decline to sign a document from within your DocuSign account, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;

ii. send us an e-mail to Russ.Rogers@dhcs.ca.gov and in the body of such request you must state your e-mail, full name, IS Postal Address, telephone number, and account number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

Required hardware and software

Operating Systems:	Windows2000? or WindowsXP?
Browsers (for SENDERS):	Internet Explorer 6.0? or above
Browsers (for SIGNERS):	Internet Explorer 6.0?, Mozilla FireFox 1.0, NetScape 7.2 (or above)
Email:	Access to a valid email account
Screen Resolution:	800 x 600 minimum
Enabled Security Settings:	• Allow per session cookies

	• Users accessing the internet behind a Proxy Server must enable HTTP 1.1 settings via proxy connection

** These minimum requirements are subject to change. If these requirements change, we will provide you with an email message at the email address we have on file for you at that time providing you with the revised hardware and software requirements, at which time you will have the right to withdraw your consent.

Acknowledging your access and consent to receive materials electronically

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please verify that you were able to read this electronic disclosure and that you also were able to print on paper or electronically save this page for your future reference and access or that you were able to e-mail this disclosure and consent to an address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format on the terms and conditions described above, please let us know by clicking the 'I agree' button below.

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REPORT ON THE
RATE SETTING AUDIT

PROVIDENCE ST. ELIZABETH CARE CENTER
NORTH HOLLYWOOD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1477647444

FISCAL PERIOD ENDED
DECEMBER 31, 2021

Audits Section—Burbank
Financial Audits Branch
Audits and Investigations
Department of Health Care Services

Chief: Henry Kwan
Audit Manager: Alison Dowling
Auditor: Lala Derboghosiansaghan

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State of California—Health and Human Services Agency
Department of Health Care Services

MICHELLE BAASS
DIRECTOR

GAVIN NEWSOM
GOVERNOR

March 14, 2023

Eric D. Moro
Executive Director
Providence Saint Joseph Health Shared Services
1801 Lind Avenue SW
Renton, WA 98057-9016
Eric.Moro@Providence.org

Via Electronic Mail

PROVIDENCE ST. ELIZABETH CARE CENTER
NATIONAL PROVIDER IDENTIFIER 1477647444
FISCAL PERIOD ENDED DECEMBER 31, 2021

We examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient Share of Cost. We made our examination under the authority of section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures, as we considered necessary under the circumstances.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs, patient days, and use of Share of Cost for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules

2. Audit Adjustments Schedule

This examination may affect future Medi-Cal long-term care prospective rates. The Department’s Fee-For-Service Rates Development Division will determine the extent of the rate changes.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to section 51458.1, article 6 of division 3, title 22, California Code of Regulations.

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The Welfare and Institutions Code, section 14171 contains the procedures that govern an appeal. You may request a hearing for any disputed audit or examination finding by filing a Statement of Disputed Issues, as defined in the California Code of Regulations, title 22, section 51022. You must file the written request with the Department within 60-calendar days from the date you receive this letter.

Per the signed Consent form regarding electronic service, the provider agreed that DHCS could send audit report(s) via electronic service and not via personal service, registered mail, or any other physical delivery service. DHCS will electronically submit audit reports to provider's email address via DocuSign or other secure methods, which timestamps the sending, viewing, and signing of audit reports. Provider agreed that this procedure constitutes adequate service of process and that provider will be deemed to have received and served with the audit report(s) on the date DHCS electronically submits the audit report(s) to provider.

Send the Statement of Disputed Issues and a copy of this letter to the following:

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals, MS 0016
3831 North Freeway Boulevard, Suite 200
Sacramento, CA 95834
(916) 322-5603

Please forward this audit report to your cost report preparer or financial consultant for review.

If you have questions regarding this report, you may call the Audits Section— Burbank at (818) 295-2620.

[redacted]

Henry Kwan, Chief
Audits Section—Burbank
Financial Audits Branch

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STATE OF CALIFORNIA **SCHEDULE 1**

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period:
JANUARY 1, 2021 THROUGH DECEMBER 31, 2021

NPI:
1477647444

HCAI Facility No.:
206190752

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ 2,519,056	$ 2,519,056	$ 194.55
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 905,141	$ 903,730	$ 69.80
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ 763,075	$ 762,164	$ 58.86
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 194,346	$ 247,242	$ 19.10
5	Property Taxes (Sch. 5, Ln. 105)	$ 1,378	$ 1,372	$ 0.11
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ 49,138	$ 49,178	$ 3.80
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ 0	$ 28,892	$ 2.23
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 185,894	$ 186,044	$ 14.37
10	Cost of Administration (Sch. 6, Ln. 105)	$ 1,383,224	$ 1,178,852	$ 91.05
11	Cost of Routine Service/Audited Total Costs (Lines 1 - 10)	$ 6,001,252	$ 5,876,530	$ 453.86
12	Total Patient Days (Adj)	12,948	12,948	
13	Cost Per Patient Day (Line 11 ÷ Line 12)	$ 463.49	$ 453.86	
14	Overpayments (Adj)	$ 0	$ 0	
15	Overpayments - Expanded Eligibles (% FFP) (Adj)	$ 0	$ 0	
16	Medi-Cal Fee-For-Service Days (Adj 6)	1,328	356	
17	Medi-Cal Managed Care Days (Adj 5)		3,949	
18	Reported Cost of Routine Service per C/R Sch 11(2)	$ 5,969,792	N/A	
19	Reported Cost per Patient Day per C/R Sch 11(2)	$ 461.06	N/A	
	INTERMEDIATE CARE			
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
21	Total Patient Days (Adj)	0	0	
22	Cost Per Patient Day (Line 20 ÷ Line 21)	$ 0.00	$ 0.00	
23	Overpayments (Adj)	$ 0	$ 0	
24	Overpayments - Expanded Eligibles (% FFP) (Adj)	$ 0	$ 0	
25	Medi-Cal Fee-For-Service Days (Adj)	0	0	
26	Medi-Cal Managed Care Days (Adj)		0	
27	Reported Cost of Routine Service per C/R Sch 11(2)	$ 0	N/A	
28	Reported Cost per Patient Day per C/R Sch 11(2)	$ 0	N/A	
	MENTALLY DISORDERED CARE			
29	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
30	Total Patient Days (Adj)	0	0	
31	Cost Per Patient Day (Line 29 ÷ Line 30)	$ 0.00	$ 0.00	
32	Overpayments (Adj)	$ 0	$ 0	
33	Overpayments - Expanded Eligibles (% FFP) (Adj)	$ 0	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
34	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
35	Total Patient Days (Adj)	0	0	
36	Cost Per Patient Day (Line 34÷ Line 35)	$ 0.00	$ 0.00	
37	Overpayments (Adj)	$ 0	$ 0	
38	Overpayments - Expanded Eligibles (% FFP) (Adj)	$ 0	$ 0	
39	Medi-Cal Fee-For-Service Days (Adj)	0	0	
40	Medi-Cal Managed Care Days (Adj)		0	

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STATE OF CALIFORNIA **SCHEDULE 1**

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period:
JANUARY 1, 2021 THROUGH DECEMBER 31, 2021

NPI:
1477647444

HCAI Facility No.:
206190752

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SUBACUTE CARE			
41	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 29)	$ 0	$ 0	$ 0.00
42	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 30)	$ 0	$ 0	$ 0.00
43	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 31)	$ 0	$ 0	$ 0.00
44	Cost of Capital Related (Subacute Care Sch. 1, Ln. 32)	$ 0	$ 0	$ 0.00
45	Property Taxes (Subacute Care Sch. 1, Ln. 33)	$ 0	$ 0	$ 0.00
46	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 34)	$ 0	$ 0	$ 0.00
47	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
48	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 36)	$ 0	$ 0	$ 0.00
49	Caregiver Training (Subacute Care Sch. 1, Ln. 37)	$ 0	$ 0	$ 0.00
50	Cost of Administration (Subacute Care Sch.1, Ln. 38)	$ 0	$ 0	$ 0.00
51	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 39)	$ 0	$ 0	$ 0.00
52	Total Patient Days (Subacute Care Sch. 1, Ln. 40)	0	0	
53	Cost Per Patient Day (Line 51 ÷ Line 52)	$ 0.00	$ 0.00	
54	Amount Due Provider (State/Federal) (Subacute Care Sch. 1, Ln. 44)	$ 0	$ 0	
55	Reported Cost of Subacute Service (Subacute Care Sch. 1 Ln 13 + Ln 27)	$ 0	N/A	
56	Reported Cost of SA/Patient Day (Subacute Care Sch. 1 Ln 14 + Ln 28)	$ 0.00	N/A	
	SUBACUTE CARE - PEDIATRIC			
57	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	$ 0	$ 0	
58	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
59	Total Cost of Subacute Care - Pediatric Service (Ln. 57 + Ln. 58)	$ 0	$ 0	
60	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
61	Cost Per Patient Day (Line 59 ÷ Line 60)	$ 0.00	$ 0.00	
62	Amount Due Provider (State/Federal) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	$ 0	$ 0	
63	Reported Cost of SA-Pediatric Service (SA Care - Pediatric Sch. 1 Ln 10 + Ln 12)	$ 0	N/A	
64	Reported Cost of PSA/Patient Day (SA Care - Pediatric Sch. 1 Ln 11 + Ln 13)	$ 0.00	N/A	
	TRANSITIONAL INPATIENT CARE			
65	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
66	Total Patient Days (Adj)	0	0	
67	Cost Per Patient Day (Line 65 ÷ Line 66)	$ 0.00	$ 0.00	
68	Overpayments (Adj)	$ 0	$ 0	
69	Overpayments - Expanded Eligibles (% FFP) (Adj)	$ 0	$ 0	
	HOSPICE INPATIENT CARE			
70	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
71	Total Patient Days (Adj)	0	0	
72	Cost Per Patient Day (Line 70 ÷ Line 71)	$ 0.00	$ 0.00	
73	Overpayments (Adj)	$ 0	$ 0	
74	Overpayments - Expanded Eligibles (% FFP) (Adj)	$ 0	$ 0	
	OVERPAYMENT SUMMARY			
75	Total Overpayments Due State	$ 0	$ 0	

STATE OF CALIFORNIA **SCHEDULE 2**

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period:
JANUARY 1, 2021 THROUGH DECEMBER 31, 2021

NPI:
1477647444

HCAI Facility No.:
206190752

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 55,172	$ 55,172			
160	Activities	92,785		$ 92,785		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0	
077	Specialized Support Surfaces	N/A	0	0	0	
080	Physical Therapy	248,647	0	0	248,647	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	247,684	0	0	247,684	
083	Speech Pathology	80,127	0	0	80,127	
085	Pharmacy	0	0	0	0	
090	Laboratory	194	0	0	194	
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	
101	Subacute Care Ancillary Services	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	2,371,099	55,172	92,785	2,519,056	*
110	Intermediate Care	0	0	0	0	*
115	Mentally Disordered Care	0	0	0	0	*
120	Developmentally Disabled Care	0	0	0	0	*
125	Subacute Care	0	0	0	0	*
126	Subacute Care - Pediatric	0	0	0	0	*
128	Transitional Inpatient Care	0	0	0	0	*
130	Hospice Inpatient Care	0	0	0	0	*
135	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
139	Residential Care	0	0	0	0	
140	Beauty and Barber	0	0	0	0	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 3,095,708	$ 55,172	$ 92,785	$ 3,095,708	

* (To Schedule 1)

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ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:	**NPI:**	**HCAI Facility Number:**	**Fiscal Period:**
PROVIDENCE ST. ELIZABETH CARE CENTER	1477647444	206190752	JANUARY 1, 2021 THROUGH DECEMBER 31, 2021

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 194,462	$ 194,462											
010	Housekeeping	178,756	426	$ 179,182										
060	Laundry and Linen	127,896	5,814	5,369	$ 139,078									
065	Dietary	409,302	17,823	16,458	0	$ 443,583								
155	Social Services	N/A	514	474	0	0	$ 988							
160	Activities	N/A	51,030	47,124	0	0	0	$ 98,154						
165	Administration	N/A	7,840	7,239	0	0	0	0		$ 15,079	$ 15,079			
166	Medical Records	0	2,041	1,884	0	0	0	0		3,925		$ 3,925		
170	Inservice Education - Nursing	18,836	2,422	2,237	0	0	0	0	$ 23,495					
	ANCILLARY SERVICES													
075	Patient Supplies		984	908	0	0	0	0	0	1,892	140	37	$ 2,069	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		5,168	4,772	0	0	0	0	0	9,940	764	199	10,902	
081	Respiratory Therapy		793	732	0	0	0	0	0	1,525	10	3	1,538	
082	Occupational Therapy		866	800	0	0	0	0	0	1,666	706	184	2,556	
083	Speech Pathology		617	569	0	0	0	0	0	1,186	233	61	1,479	
085	Pharmacy		1,174	1,085	0	0	0	0	0	2,259	548	143	2,950	
090	Laboratory		0	0	0	0	0	0	0	0	273	71	344	
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services		0	0	0	0	0	0	0	0	76	20	96	
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105	Skilled Nursing Care		95,102	87,822	139,078	443,583	988	98,154	23,495	888,223	12,304	3,203	903,730	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber		1,850	1,708	0	0	0	0	0	3,558	24	6	3,589	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 929,252	$ 194,462	$ 179,182	$ 139,078	$ 443,583	$ 988	$ 98,154	$ 23,495	$ 910,248	$ 15,079	$ 3,925	$ 929,252	

* (To Schedule 1)

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ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:	**NPI:**	**HCAI Facility Number:**	**Fiscal Period:**
PROVIDENCE ST. ELIZABETH CARE CENTER	1477647444	206190752	JANUARY 1, 2021 THROUGH DECEMBER 31, 2021

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 231,382	$ 231,382											
010	Housekeeping	12,200	507	$ 12,707										
060	Laundry and Linen	3,754	6,917	381	$ 11,052									
065	Dietary	292,283	21,206	1,167	0	$ 314,656								
155	Social Services	689	611	34	0	0	$ 1,334							
160	Activities	1,082	60,719	3,342	0	0	0	$ 65,143						
165	Administration	N/A	9,328	513	0	0	0	0		$ 9,841	$ 9,841			
166	Medical Records	15,786	2,428	134	0	0	0	0		18,348		$ 18,348		
170	Inservice Education - Nursing	0	2,882	159	0	0	0	0	$ 3,041					
	ANCILLARY SERVICES													
075	Patient Supplies	45,560	1,170	64	0	0	0	0	0	46,795	92	171	$ 47,057	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	0	6,149	338	0	0	0	0	0	6,487	499	930	7,915	
081	Respiratory Therapy	0	943	52	0	0	0	0	0	995	7	12	1,014	
082	Occupational Therapy	0	1,031	57	0	0	0	0	0	1,087	461	859	2,408	
083	Speech Pathology	0	734	40	0	0	0	0	0	774	152	283	1,209	
085	Pharmacy	189,859	1,397	77	0	0	0	0	0	191,333	358	667	192,358	
090	Laboratory	97,145	0	0	0	0	0	0	0	97,145	178	332	97,656	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	27,058	0	0	0	0	0	0	0	27,058	50	92	27,200	
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105	Skilled Nursing Care	224,550	113,158	6,228	11,052	314,656	1,334	65,143	3,041	739,162	8,030	14,971	762,164	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber	225	2,201	121	0	0	0	0	0	2,547	16	30	2,592	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,141,573	$ 231,382	$ 12,707	$ 11,052	$ 314,656	$ 1,334	$ 65,143	$ 3,041	$ 1,113,384	$ 9,841	$ 18,348	$ 1,141,573	

* (To Schedule 1)

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ALLOCATION OF CAPITAL COSTS

Provider Name:
PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period:
JANUARY 1, 2021 THROUGH DECEMBER 31, 2021

NPI:
1477647444

HCAI Facility Number:
206190752

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 265,391	99%							
	Property Tax (line 40)	1,473	1%	$ 266,864						
005	Plant Operations and Maintenance			2,574	$ 2,574					
010	Housekeeping			579	6	$ 584				
060	Laundry and Linen			7,901	77	18	$ 7,996			
065	Dietary			24,222	236	54	0	$ 24,512		
155	Social Services			698	7	2	0	0	$ 707	
160	Activities			69,355	675	154	0	0	0	$ 70,184
165	Administration			10,655	104	24	0	0	0	0
166	Medical Records			2,773	27	6	0	0	0	0
170	Inservice Education - Nursing			3,292	32	7	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			1,337	13	3	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			7,023	68	16	0	0	0	0
081	Respiratory Therapy			1,077	10	2	0	0	0	0
082	Occupational Therapy			1,177	11	3	0	0	0	0
083	Speech Pathology			838	8	2	0	0	0	0
085	Pharmacy			1,596	16	4	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			129,252	1,259	286	7,996	24,512	707	70,184
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,514	24	6	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 266,864	100%	$ 266,864	$ 2,574	$ 584	$ 7,996	$ 24,512	$ 707	$ 70,184

* (To Schedule 1)

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ALLOCATION OF CAPITAL COSTS

Provider Name:
PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period:
JANUARY 1, 2021 THROUGH DECEMBER 31, 2021

NPI:
1477647444

HCAI Facility Number:
206190752

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 99% Of Total	Property Tax 1% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 265,391	99%								
	Property Tax (line 40)	1,473	1%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 10,782	$ 10,782					
166	Medical Records				2,807		$ 2,807				
170	Inservice Education - Nursing			$ 3,332							
	ANCILLARY SERVICES										
075	Patient Supplies			0	1,353	100	26	$ 1,479	$ 1,471	$ 8	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	7,107	546	142	7,796	7,753	43	
081	Respiratory Therapy			0	1,090	7	2	1,099	1,093	6	
082	Occupational Therapy			0	1,191	505	131	1,828	1,818	10	
083	Speech Pathology			0	848	166	43	1,058	1,052	6	
085	Pharmacy			0	1,615	392	102	2,109	2,097	12	
090	Laboratory			0	0	195	51	246	245	1	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	54	14	68	68	0	
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	
	ROUTINE SERVICES										
105	Skilled Nursing Care			3,332	237,527	8,798	2,290	248,615	247,242	1,372	*
110	Intermediate Care			0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0	
140	Beauty and Barber			0	2,544	17	5	2,566	2,552	14	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 266,864	100%	$ 3,332	$ 253,275	$ 10,782	$ 2,807	$ 266,864	$ 265,391	$ 1,473	

* (To Schedule 1)

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STATE OF CALIFORNIA **SCHEDULE 6**

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	**NPI:**	**HCAI Facility Number:**	**Fiscal Period:**
PROVIDENCE ST. ELIZABETH CARE CENTER	1477647444	206190752	JANUARY 1, 2021 THROUGH DECEMBER 31, 2021

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 82% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 13% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 0													
055	Interest - Other	0													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	1,444,700													
	Total Costs Allocable as Administration	1,444,700	82%												
167	CDPH Licensing Fees	60,268	3%												
168	Professional Liability Insurance	35,408	2%												
169	Quality Assurance Fees	228,000	13%												
174	Caregiver Training	0	0%												
	Total	1,768,376	100%						$ 1,768,376						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 0	$ 1,892	$ 46,795	$ 1,353	$ 50,039	16,470	$ 13,456	$ 561	$ 330	$ 2,124	$ 0	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy			248,647	9,940	6,487	7,107	272,181	89,587	73,190	3,053	1,794	11,551	0	
081	Respiratory Therapy			0	1,525	995	1,090	3,610	1,188	971	40	24	153	0	
082	Occupational Therapy			247,684	1,666	1,087	1,191	251,629	82,823	67,663	2,823	1,658	10,678	0	
083	Speech Pathology			80,127	1,186	774	848	82,935	27,298	22,301	930	547	3,520	0	
085	Pharmacy			0	2,259	191,333	1,615	195,208	64,252	52,491	2,190	1,287	8,284	0	
090	Laboratory			194	0	97,145	0	97,339	32,039	26,175	1,092	642	4,131	0	
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	27,058	0	27,058	8,906	7,276	304	178	1,148	0	
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES														
105	Skilled Nursing Care			2,519,056	888,223	739,162	237,527	4,383,967	1,442,966	1,178,852	49,178	28,892	186,044	0	*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber			0	3,558	2,547	2,544	8,649	2,847	2,326	97	57	367	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 1,768,376		$ 3,095,708	$ 910,248	$ 1,113,384	$ 253,275	$ 5,372,615	$ 1,768,376						
	Total Administrative Costs							$ 1,768,376		$ 1,444,700	$ 60,268	$ 35,408	$ 228,000	$ 0	
	Unit Cost Multiplier							0.32914621							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 19,004	$ 28,189	$ 13,589	$ 60,782							
	TOTAL FACILITY COSTS							$ 7,201,773							

* (To Schedule 1)

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STATISTICS FOR COST ALLOCATION

Provider Name:	**NPI:**	**HCAI Facility Number:**	**Fiscal Period:**
PROVIDENCE ST. ELIZABETH CARE CENTER	1477647444	206190752	JANUARY 1, 2021 THROUGH DECEMBER 31, 2021

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
	GENERAL SERVICES	(Adjs 3-4)	(Adjs 3-4)	(Adjs 3-4)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
005	Plant Operations and Maintenance	129									
010	Housekeeping	29	29								
060	Laundry and Linen	396	396	396							
065	Dietary	1,214	1,214	1,214							
155	Social Services	35	35	35							
160	Activities	3,476	3,476	3,476							
165	Administration	534	534	534							
166	Medical Records	139	139	139							
170	Inservice Education - Nursing	165	165	165							
	ANCILLARY SERVICES										
075	Patient Supplies	67	67	67						50,039	50,039
077	Specialized Support Surfaces									0	0
080	Physical Therapy	352	352	352						272,181	272,181
081	Respiratory Therapy	54	54	54						3,610	3,610
082	Occupational Therapy	59	59	59						251,629	251,629
083	Speech Pathology	42	42	42						82,935	82,935
085	Pharmacy	80	80	80						195,208	195,208
090	Laboratory									97,339	97,339
095	Home Health Services									0	0
100	Other Ancillary Services									27,058	27,058
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,478	6,478	6,478	258,910	12,636	2,595,649	2,595,649	2,595,649	4,383,967	4,383,967
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	126	126	126						8,649	8,649
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	13,375	13,246	13,217	258,910	12,636	2,595,649	2,595,649	2,595,649	5,372,615	5,372,615
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 55,172	$ 92,785			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.02125557	0.035746359			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 194,462	$ 179,182	$ 139,078	$ 443,583	$ 988	$ 98,154	$ 23,495	$ 15,079	$ 3,925
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		14.68080930	13.55691484	0.53716789	35.10466897	0.00038076	0.03781495	0.00905177	0.00280663	0.00073057
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 231,382	$ 12,707	$ 11,052	$ 314,656	$ 1,334	$ 65,143	$ 3,041	$ 9,841	$ 18,348
	UNIT COST MULTIPLIER (INDIRECT OTHER)		17.46806583	0.96138109	0.04268688	24.90157871	0.00051395	0.02509691	0.00117152	0.00183176	0.00341504
	TOTAL CAPITAL COSTS - SCH. 5	$ 266,864	$ 2,574	$ 584	$ 7,996	$ 24,512	$ 707	$ 70,184	$ 3,332	$ 10,782	$ 2,807
	UNIT COST MULTIPLIER (CAPITAL COSTS)	19.95244860	0.19431269	0.04420489	0.03088186	1.93984116	0.00027226	0.02703902	0.00128350	0.00200684	0.00052238

STATE OF CALIFORNIA **SCHEDULE 8**

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period:
JANUARY 1, 2021 THROUGH DECEMBER 31, 2021

NPI:
1477647444

HCAI Facility Number:
206190752

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 127,978	$ 0	$ 127,978	(Sch 3)
005	.20-.39	Fringe Benefits	6200	66,484	0	66,484	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	231,382	0	231,382	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 425,844	$ 0	$ 425,844	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 120,002	$ 0	$ 120,002	(Sch 3)
010	.20-.39	Fringe Benefits	6300	58,754	0	58,754	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	12,200	0	12,200	(Sch 4)
010		Housekeeping - Total	6300	$ 190,956	$ 0	$ 190,956	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 166,024	$ 15,683	$ 181,707	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	40,586	41,940	82,526	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	1,158	0	1,158	(Sch 5)
040		Property Taxes	7300	1,473	0	1,473	(Sch 5)
045		Property Insurance	7400	0	0	0	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	0	0	0	(Sch 6)
057		**Subtotal 005 - 055**		$ 826,041	$ 57,623	$ 883,664	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 87,908	$ 0	$ 87,908	(Sch 3)
060	.20-.39	Fringe Benefits	6400	39,988	0	39,988	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	3,754	0	3,754	(Sch 4)
060		Laundry and Linen - Total	6400	$ 131,650	$ 0	$ 131,650	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 275,320	$ 0	$ 275,320	(Sch 3)
065	.20-.39	Fringe Benefits	6500	133,982	0	133,982	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	292,283	0	292,283	(Sch 4)
065		Dietary - Total	6500	$ 701,585	$ 0	$ 701,585	
070		Provision for Bad Debts	7700	$ 0	$ 0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 0	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	45,560	0	45,560	(Sch 4)
075		Patient Supplies - Total	8100	$ 45,560	$ 0	$ 45,560	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$ 0	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 0	$ 0	$ 0	

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SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period:
JANUARY 1, 2021 THROUGH DECEMBER 31, 2021

NPI:
1477647444

HCAI Facility Number:
206190752

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 0	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	248,647	0	248,647	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	$ 248,647	$ 0	$ 248,647	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 0	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	$ 0	$ 0	$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	247,684	0	247,684	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	$ 247,684	$ 0	$ 247,684	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 0	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	80,127	0	80,127	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 80,127	$ 0	$ 80,127	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$ 0	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	189,859	0	189,859	(Sch 4)
085		Pharmacy - Total	8300	$ 189,859	$ 0	$ 189,859	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 181	$ 0	$ 181	(Sch 2)
090	.20-.39	Fringe Benefits	8400	13	0	13	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	97,145	0	97,145	(Sch 4)
090		Laboratory - Total	8400	$ 97,339	$ 0	$ 97,339	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$ 0	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	27,058	0	27,058	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 27,058	$ 0	$ 27,058	

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SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period:
JANUARY 1, 2021 THROUGH DECEMBER 31, 2021

NPI:
1477647444

HCAI Facility Number:
206190752

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
104		Subtotal 075 - 102		$ 936,274	$ 0	$ 936,274	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,568,169	$ 0	$ 1,568,169	(Sch 2)
105	.20-.39	Fringe Benefits	6110	744,730	0	744,730	(Sch 2)
105	.49	Agency Staff	6110	58,200	0	58,200	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	224,550	0	224,550	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 2,595,649	$ 0	$ 2,595,649	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 0	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$ 0	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$ 0	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$ 0	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	$ 0	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	$ 0	$ 0	$ 0	

STATE OF CALIFORNIA **SCHEDULE 8**

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period:
JANUARY 1, 2021 THROUGH DECEMBER 31, 2021

NPI:
1477647444

HCAI Facility Number:
206190752

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$ 0	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$ 0	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$ 0	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
139	.49	Agency Staff	9100	0	0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
140	.49	Agency Staff	8900	0	0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	225	0	225	(Sch 4)
140		Beauty and Barber - Total	8900	$ 225	$ 0	$ 225	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
145	.49	Agency Staff	9100	0	0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	
146		**Subtotal 105 - 145**		$ 2,595,874	$ 0	$ 2,595,874	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 35,408	$ 0	$ 35,408	(Sch 2)
155	.20-.39	Fringe Benefits	6600	19,764	0	19,764	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	689	0	689	(Sch 4)
155		Social Services - Total	6600	$ 55,861	$ 0	$ 55,861	

STATE OF CALIFORNIA **SCHEDULE 8**

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period:
JANUARY 1, 2021 THROUGH DECEMBER 31, 2021

NPI:
1477647444

HCAI Facility Number:
206190752

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 63,891	$ 0	$ 63,891	(Sch 2)
160	.20-.39	Fringe Benefits	6700	28,894	0	28,894	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,082	0	1,082	(Sch 4)
160		Activities - Total	6700	$ 93,867	$ 0	$ 93,867	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 384,959	$ 0	$ 384,959	(Sch 6)
165	.20-.39	Fringe Benefits	6900	227,594	0	227,594	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,083,981	(251,834)	832,147	(Sch 6)
165		Administration - Total	6900	$ 1,696,534	$ (251,834)	$ 1,444,700	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 3)
166	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	15,786	0	15,786	(Sch 4)
166		Medical Records - Total	6900	$ 15,786	$ 0	$ 15,786	
167		CDPH Licensing Fees	6900	$ 60,268	$ 0	$ 60,268	(Sch 6)
168		Professional Liability Insurance	6900	$ 0	$ 35,408	$ 35,408	(Sch 6)
169		Quality Assurance Fees	6900	$ 228,000	$ 0	$ 228,000	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 13,066	$ 0	$ 13,066	(Sch 3)
170	.20-.39	Fringe Benefits	6800	5,770	0	5,770	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 18,836	$ 0	$ 18,836	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 2,169,152	$ (216,426)	$ 1,952,726	
200		**Total**		**$ 7,360,576**	**$ (158,803)**	**$ 7,201,773**	

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STATE OF CALIFORNIA | **RECLASSIFICATIONS AND/OR ADJUSTMENTS TO REPORTED COSTS** | **Schedule 8A-1** **Page 1**

Provider Name: PROVIDENCE ST. ELIZABETH CARE CENTER | **NPI:** 1477647444 | **HCAI Facility Number:** 206190752 | **Fiscal Period:** JANUARY 1, 2021 THROUGH DECEMBER 31, 2021

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	0								
005	3	Plant Operations and Maintenance - Agency Staff	0								
005	4	Plant Operations and Maintenance - Other - Nonlabor	0								
010	1	Housekeeping - Salaries and Wages	0								
010	2	Housekeeping - Fringe Benefits	0								
010	3	Housekeeping - Agency Staff	0								
010	4	Housekeeping - Other - Nonlabor	0								
015	4	Depreciation: Buildings and Improvements	15,683	15,683							
020	4	Depreciation: Leasehold Improvements	0								
025	4	Depreciation: Equipment	41,940	41,940							
030	4	Depreciation and Amortization - Other	0								
035	4	Leases and Rentals	0								
040	4	Property Taxes	0								
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	0								
055	4	Interest - Other	0								
060	1	Laundry and Linen - Salaries and Wages	0								
060	2	Laundry and Linen - Fringe Benefits	0								
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	0								
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	0								
065	3	Dietary - Agency Staff	0								
065	4	Dietary - Other - Nonlabor	0								
070	4	Provision for Bad Debts	0								
075	1	Patient Supplies - Salaries and Wages	0								
075	2	Patient Supplies - Fringe Benefits	0								
075	3	Patient Supplies - Agency Staff	0								
075	4	Patient Supplies - Other - Nonlabor	0								
077	1	Specialized Support Surfaces - Salaries and Wages	0								
077	2	Specialized Support Surfaces - Fringe Benefits	0								
077	3	Specialized Support Surfaces - Agency Staff	0								
077	4	Specialized Support Surfaces - Other - Nonlabor	0								
080	1	Physical Therapy - Salaries and Wages	0								
080	2	Physical Therapy - Fringe Benefits	0								
080	3	Physical Therapy - Agency Staff	0								
080	4	Physical Therapy - Other - Nonlabor	0								
081	1	Respiratory Therapy - Salaries and Wages	0								
081	2	Respiratory Therapy - Fringe Benefits	0								
081	3	Respiratory Therapy - Agency Staff	0								
081	4	Respiratory Therapy - Other - Nonlabor	0								
082	1	Occupational Therapy - Salaries and Wages	0								
082	2	Occupational Therapy - Fringe Benefits	0								
082	3	Occupational Therapy - Agency Staff	0								
082	4	Occupational Therapy - Other - Nonlabor	0								

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STATE OF CALIFORNIA | **RECLASSIFICATIONS AND/OR ADJUSTMENTS TO REPORTED COSTS** | **Schedule 8A-1** **Page 1**

Provider Name:	**NPI:**	**HCAI Facility Number:**	**Fiscal Period:**
PROVIDENCE ST. ELIZABETH CARE CENTER	1477647444	206190752	JANUARY 1, 2021 THROUGH DECEMBER 31, 2021

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	1	Speech Pathology - Salaries and Wages	0								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	0								
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	0								
105	2	Skilled Nursing Care - Fringe Benefits	0								
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	0								
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								

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STATE OF CALIFORNIA | **RECLASSIFICATIONS AND/OR ADJUSTMENTS TO REPORTED COSTS** | **Schedule 8A-1** **Page 1**

Provider Name: PROVIDENCE ST. ELIZABETH CARE CENTER | **NPI:** 1477647444 | **HCAI Facility Number:** 206190752 | **Fiscal Period:** JANUARY 1, 2021 THROUGH DECEMBER 31, 2021

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	0								
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	0								
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	0								
165	2	Administration - Fringe Benefits	0								
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	(251,834)	(116,535)	(135,299)						
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								

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Provider Name: PROVIDENCE ST. ELIZABETH CARE CENTER
NPI: 1477647444
HCAI Facility Number: 206190752
Fiscal Period: JANUARY 1, 2021 THROUGH DECEMBER 31, 2021

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	35,408	35,408							
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	($158,803)	(23,504)	(135,299)	0	0	0	0	0	0
			(To Sch 8)								

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Provider Name							**Fiscal Period**	**NPI**		**Adjustments**
PROVIDENCE ST. ELIZABETH CARE CENTER							JANUARY 1, 2021 THROUGH DECEMBER 31, 2021	1477647444		6
Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS			
1	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	$1,083,981	($116,535)	$967,446 *
	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	166,024	15,683	181,707
	10.5	025	4	8A-1	025	4	Depreciation - Equipment	40,586	41,940	82,526
	10.5	168	4	8A-1	168	4	Professional Liability Insurance	0	35,408	35,408
							To adjust home office costs to agree with the filed Providence Health & Services Corporate Office and Providence Health & Services Cost Reports for fiscal period ended December 31, 2021. 42 CFR 413.17, 413.20, and 413.24 CMS Pub. 15-1, Sections 2150.2, 2300, and 2304			
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor *	$967,446	($135,299)	$832,147
							To eliminate legal fees and fines unrelated to the furnishing of patient care. 42 CFR 413.17, 413.20, and 413.24 CMS Pub. 15-1, Sections 2105.10, 2183, 2300, and 2304			

*Balance carried forward from prior/to subsequent adjustments

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Provider Name	**Fiscal Period**	**NPI**	**Adjustments**
PROVIDENCE ST. ELIZABETH CARE CENTER	JANUARY 1, 2021 THROUGH DECEMBER 31, 2021	1477647444	6

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED STATISTICS				
3	10.7	155	1, 2, 3	7	155		Social Services (Square Feet)		3,675	(3,640)	35
	10.7	160	1, 2, 3	7	160		Activities		0	3,476	3,476
	10.7	175	1, 2	7	N/A		Total Statistics - Square Feet		13,191	(164)	13,027 *
	10.7	175	3	7	N/A		Total Statistics - Square Feet		13,162	(164)	12,998 *
							To adjust square footage statistic in order to properly allocate indirect costs. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2304, and 2306				
4	10.7	005	1	7	005		Plant Operations and Maintenance (Square Feet)		0	129	129
	10.7	081	1, 2, 3	7	081		Respiratory Therapy		0	54	54
	10.7	170	1, 2, 3	7	170		Inservice Education - Nursing		0	165	165
	10.7	175	1	7	N/A		Total Statistics - Square Feet	*	13,027	348	13,375
	10.7	175	2	7	N/A		Total Statistics - Square Feet	*	13,027	219	13,246
	10.7	175	3	7	N/A		Total Statistics - Square Feet	*	12,998	219	13,217
							To adjust square footage statistic in order to properly allocate indirect costs. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2304, and 2306				

*Balance carried forward from prior/to subsequent adjustments

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Provider Name	**Fiscal Period**	**NPI**	**Adjustments**
PROVIDENCE ST. ELIZABETH CARE CENTER	JANUARY 1, 2021 THROUGH DECEMBER 31, 2021	1477647444	6

Report References									
	Cost Report			Audit Report					
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED PATIENT DAYS			
5	Not Reported			1	17		Medi-Cal Managed Care Days - Skilled Nursing Care To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	0	3,949	3,949
6	4.1	5	2	1	16		Medi-Cal Fee-For-Service Days - Skilled Nursing Care To adjust reported Nursing Facility Medi-Cal Fee-For-Service days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2021 through December 31, 2021 Payment Period: January 1, 2021 through October 26, 2022 Report Date: October 27, 2022 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51511	1,328	(972)	356

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REPORT ON THE
RATE SETTING AUDIT

PROVIDENCE ST. ELIZABETH CARE CENTER
NORTH HOLLYWOOD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1477647444

FISCAL PERIOD ENDED
DECEMBER 31, 2022

Burbank Audits Section
Financial Review Inpatient Division
Audits and Investigations
Department of Health Care Services

Chief: Alison Dowling
Audit Manager: Celia Aviña
Auditor: Jailene Ramirez

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DHCS
CALIFORNIA DEPARTMENT OF
HEALTH CARE SERVICES
Michelle Baass | Director

June 19, 2024

Matthew A. Beymer
Senior Manager Reimbursement
Providence Health & Services
1801 Lind Avenue SW
Renton, WA 98057-9016
matthew.beymer@providence.org

Via Electronic Mail

PROVIDENCE ST. ELIZABETH CARE CENTER
NATIONAL PROVIDER IDENTIFIER 1477647444
FISCAL PERIOD ENDED DECEMBER 31, 2022

We examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient Share of Cost. We made our examination under the authority of section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report, Medi-Cal payment data reports, and prior fiscal period's Medi-Cal program audit report.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs, patient days, and use of Share of Cost for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules

2. Audit Adjustments Schedule

This examination may affect future Medi-Cal long-term care prospective rates. The Department’s Fee-For-Service Rates Development Division will determine the extent of the rate changes.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to section 51458.1, article 6 of division 3, title 22, California Code of Regulations.

The Welfare and Institutions Code, section 14171 contains the procedures that govern an appeal. You may request a hearing for any disputed audit or examination finding by

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filing a Statement of Disputed Issues, as defined in the California Code of Regulations, title 22, section 51022. You must file the written request with the Department within 60-calendar days from the date you receive this letter.

Send the Statement of Disputed Issues and a copy of this letter to the following:

Office of Administrative Hearings and Appeals
Attention: Incoming Appeals
Department of Health Care Services
3831 North Freeway Boulevard, Suite 200
Sacramento, CA 95834

Please forward this audit report to your cost report preparer or financial consultant for review.

If you have questions regarding this report, you may call the Burbank Audits Section at (818) 295-2620.

[redacted]

Alison Dowling, Chief
Burbank Audits Section
Financial Review Inpatient Division

Served Electronically per Signed Consent Form

cc: Caroline Vadino — Via Electronic Mail
Reimbursement Analyst
caroline.vadino@providence.org

RoseMary Lee, Director
rose.lee@providence.org

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STATE OF CALIFORNIA **SCHEDULE 1**

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period:
JANUARY 1, 2022 THROUGH DECEMBER 31, 2022

NPI:
1477647444

HCAI Facility No.:
206190752

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ 2,671,353	$ 2,671,353	$ 191.85
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 781,321	$ 781,323	$ 56.11
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ 1,431,860	$ 1,431,861	$ 102.83
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 252,802	$ 253,454	$ 18.20
5	Property Taxes (Sch. 5, Ln. 105)	$ 0	$ 0	$ 0.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ 62,950	$ 62,951	$ 4.52
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ 9,558	$ 18,984	$ 1.36
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 180,046	$ 180,050	$ 12.93
10	Cost of Administration (Sch. 6, Ln. 105)	$ 1,592,951	$ 1,581,749	$ 113.60
11	Cost of Routine Service/Audited Total Costs (Lines 1 - 10)	$ 6,982,842	$ 6,981,725	$ 501.42
12	Total Patient Days (Adj 9)	13,812	13,924	
13	Cost Per Patient Day (Line 11 ÷ Line 12)	$ 505.56	$ 501.42	
14	Overpayments (Adj)	$ 0	$ 0	
15	Overpayments - Expanded Eligibles (% FFP) (Adj)	$ 0	$ 0	
16	Medi-Cal Fee-For-Service Days (Adj 7)	4,856	82	
17	Medi-Cal Managed Care Days (Adj 8)		4,914	
18	Reported Cost of Routine Service per C/R Sch 11(2)	$ 6,953,308	N/A	
19	Reported Cost per Patient Day per C/R Sch 11(2)	$ 503.43	N/A	
	INTERMEDIATE CARE			
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
21	Total Patient Days (Adj)	0	0	
22	Cost Per Patient Day (Line 20 ÷ Line 21)	$ 0.00	$ 0.00	
23	Overpayments (Adj)	$ 0	$ 0	
24	Overpayments - Expanded Eligibles (% FFP) (Adj)	$ 0	$ 0	
25	Medi-Cal Fee-For-Service Days (Adj)	0	0	
26	Medi-Cal Managed Care Days (Adj)		0	
27	Reported Cost of Routine Service per C/R Sch 11(2)	$ 0	N/A	
28	Reported Cost per Patient Day per C/R Sch 11(2)	$ 0	N/A	
	MENTALLY DISORDERED CARE			
29	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
30	Total Patient Days (Adj)	0	0	
31	Cost Per Patient Day (Line 29 ÷ Line 30)	$ 0.00	$ 0.00	
32	Overpayments (Adj)	$ 0	$ 0	
33	Overpayments - Expanded Eligibles (% FFP) (Adj)	$ 0	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
34	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
35	Total Patient Days (Adj)	0	0	
36	Cost Per Patient Day (Line 34÷ Line 35)	$ 0.00	$ 0.00	
37	Overpayments (Adj)	$ 0	$ 0	
38	Overpayments - Expanded Eligibles (% FFP) (Adj)	$ 0	$ 0	
39	Medi-Cal Fee-For-Service Days (Adj)	0	0	
40	Medi-Cal Managed Care Days (Adj)		0	

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STATE OF CALIFORNIA **SCHEDULE 1**

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period:
JANUARY 1, 2022 THROUGH DECEMBER 31, 2022

NPI:
1477647444

HCAI Facility No.:
206190752

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SUBACUTE CARE			
41	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 29)	$ 0	$ 0	$ 0.00
42	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 30)	$ 0	$ 0	$ 0.00
43	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 31)	$ 0	$ 0	$ 0.00
44	Cost of Capital Related (Subacute Care Sch. 1, Ln. 32)	$ 0	$ 0	$ 0.00
45	Property Taxes (Subacute Care Sch. 1, Ln. 33)	$ 0	$ 0	$ 0.00
46	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 34)	$ 0	$ 0	$ 0.00
47	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
48	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 36)	$ 0	$ 0	$ 0.00
49	Caregiver Training (Subacute Care Sch. 1, Ln. 37)	$ 0	$ 0	$ 0.00
50	Cost of Administration (Subacute Care Sch.1, Ln. 38)	$ 0	$ 0	$ 0.00
51	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 39)	$ 0	$ 0	$ 0.00
52	Total Patient Days (Subacute Care Sch. 1, Ln. 40)	0	0	
53	Cost Per Patient Day (Line 51 ÷ Line 52)	$ 0.00	$ 0.00	
54	Amount Due Provider (State/Federal) (Subacute Care Sch. 1, Ln. 44)	$ 0	$ 0	
55	Reported Cost of Subacute Service (Subacute Care Sch. 1 Ln 13 + Ln 27)	$ 0	N/A	
56	Reported Cost of SA/Patient Day (Subacute Care Sch. 1 Ln 14 + Ln 28)	$ 0.00	N/A	
	SUBACUTE CARE - PEDIATRIC			
57	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	$ 0	$ 0	
58	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
59	Total Cost of Subacute Care - Pediatric Service (Ln. 57 + Ln. 58)	$ 0	$ 0	
60	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
61	Cost Per Patient Day (Line 59 ÷ Line 60)	$ 0.00	$ 0.00	
62	Amount Due Provider (State/Federal) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	$ 0	$ 0	
63	Reported Cost of SA-Pediatric Service (SA Care - Pediatric Sch. 1 Ln 10 + Ln 12)	$ 0	N/A	
64	Reported Cost of PSA/Patient Day (SA Care - Pediatric Sch. 1 Ln 11 + Ln 13)	$ 0	N/A	
	TRANSITIONAL INPATIENT CARE			
65	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
66	Total Patient Days (Adj)	0	0	
67	Cost Per Patient Day (Line 65 ÷ Line 66)	$ 0.00	$ 0.00	
68	Overpayments (Adj)	$ 0	$ 0	
69	Overpayments - Expanded Eligibles (% FFP) (Adj)	$ 0	$ 0	
	HOSPICE INPATIENT CARE			
70	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
71	Total Patient Days (Adj)	0	0	
72	Cost Per Patient Day (Line 70 ÷ Line 71)	$ 0.00	$ 0.00	
73	Overpayments (Adj)	$ 0	$ 0	
74	Overpayments - Expanded Eligibles (% FFP) (Adj)	$ 0	$ 0	
	OVERPAYMENT SUMMARY			
75	Total Overpayments Due State	$ 0	$ 0	

STATE OF CALIFORNIA **SCHEDULE 2**

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period:
JANUARY 1, 2022 THROUGH DECEMBER 31, 2022

NPI:
1477647444

HCAI Facility No.:
206190752

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 46,632	$ 46,632			
160	Activities	48,701		$ 48,701		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0	
077	Specialized Support Surfaces	N/A	0	0	0	
080	Physical Therapy	332,337	0	0	332,337	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	312,747	0	0	312,747	
083	Speech Pathology	76,140	0	0	76,140	
085	Pharmacy	0	0	0	0	
090	Laboratory	7,858	0	0	7,858	
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	
101	Subacute Care Ancillary Services	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	2,576,020	46,632	48,701	2,671,353	*
110	Intermediate Care	0	0	0	0	*
115	Mentally Disordered Care	0	0	0	0	*
120	Developmentally Disabled Care	0	0	0	0	*
125	Subacute Care	0	0	0	0	*
126	Subacute Care - Pediatric	0	0	0	0	*
128	Transitional Inpatient Care	0	0	0	0	*
130	Hospice Inpatient Care	0	0	0	0	*
135	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
139	Residential Care	0	0	0	0	
140	Beauty and Barber	0	0	0	0	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 3,400,435	$ 46,632	$ 48,701	$ 3,400,435	

* (To Schedule 1)

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ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:	**NPI:**	**HCAI Facility Number:**	**Fiscal Period:**
PROVIDENCE ST. ELIZABETH CARE CENTER	1477647444	206190752	JANUARY 1, 2022 THROUGH DECEMBER 31, 2022

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 159,832	$ 159,832											
010	Housekeeping	155,295	351	$ 155,646										
060	Laundry and Linen	105,474	4,798	4,683	$ 114,955									
065	Dietary	312,977	14,710	14,356	0	$ 342,043								
155	Social Services	N/A	424	414	0	0	$ 838							
160	Activities	N/A	42,106	41,093	0	0	0	$ 83,199						
165	Administration	N/A	6,470	6,315	0	0	0	0		$ 12,785	$ 12,785			
166	Medical Records	86,762	1,684	1,644	0	0	0	0		90,090		$ 90,090		
170	Inservice Education - Nursing	0	1,999	1,951	0	0	0	0	$ 3,950					
	ANCILLARY SERVICES													
075	Patient Supplies		812	792	0	0	0	0	0	1,604	219	1,541	$ 3,363	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		4,265	4,163	0	0	0	0	0	8,428	712	5,015	14,154	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy		715	698	0	0	0	0	0	1,413	638	4,494	6,544	
083	Speech Pathology		509	497	0	0	0	0	0	1,006	158	1,114	2,278	
085	Pharmacy		969	946	0	0	0	0	0	1,915	832	5,860	8,607	
090	Laboratory		0	0	0	0	0	0	0	0	67	471	538	
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services		0	0	0	0	0	0	0	0	48	340	388	
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105	Skilled Nursing Care		78,492	76,605	114,955	342,043	838	83,199	3,950	700,083	10,096	71,143	781,323	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber		1,527	1,490	0	0	0	0	0	3,017	16	112	3,145	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 820,340	$ 159,832	$ 155,646	$ 114,955	$ 342,043	$ 838	$ 83,199	$ 3,950	$ 717,465	$ 12,785	$ 90,090	$ 820,340	

* (To Schedule 1)

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ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:	**NPI:**	**HCAI Facility Number:**	**Fiscal Period:**
PROVIDENCE ST. ELIZABETH CARE CENTER	1477647444	206190752	JANUARY 1, 2022 THROUGH DECEMBER 31, 2022

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 203,115	$ 203,115											
010	Housekeeping	39,418	447	$ 39,865										
060	Laundry and Linen	27,338	6,098	1,199	$ 34,635									
065	Dietary	367,774	18,693	3,677	0	$ 390,144								
155	Social Services	12,172	539	106	0	0	$ 12,817							
160	Activities	12,726	53,508	10,525	0	0	0	$ 76,759						
165	Administration	N/A	8,223	1,617	0	0	0	0		$ 9,840	$ 9,840			
166	Medical Records	8,347	2,140	421	0	0	0	0		10,908		$ 10,908		
170	Inservice Education - Nursing	0	2,541	500	0	0	0	0	$ 3,040					
	ANCILLARY SERVICES													
075	Patient Supplies	104,695	1,032	203	0	0	0	0	0	105,930	168	187	$ 106,284	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	0	5,420	1,066	0	0	0	0	0	6,486	548	607	7,641	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	1,212	908	179	0	0	0	0	0	2,299	491	544	3,334	
083	Speech Pathology	0	647	127	0	0	0	0	0	774	122	135	1,031	
085	Pharmacy	409,220	1,232	242	0	0	0	0	0	410,694	640	710	412,044	
090	Laboratory	25,425	0	0	0	0	0	0	0	25,425	51	57	25,533	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	24,050	0	0	0	0	0	0	0	24,050	37	41	24,128	
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105	Skilled Nursing Care	778,712	99,748	19,620	34,635	390,144	12,817	76,759	3,040	1,415,476	7,770	8,614	1,431,861	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber	0	1,940	382	0	0	0	0	0	2,322	12	14	2,348	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 2,014,204	$ 203,115	$ 39,865	$ 34,635	$ 390,144	$ 12,817	$ 76,759	$ 3,040	$ 1,993,456	$ 9,840	$ 10,908	$ 2,014,204	

* (To Schedule 1)

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STATE OF CALIFORNIA **SCHEDULE 5**

ALLOCATION OF CAPITAL COSTS

Provider Name:
PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period:
JANUARY 1, 2022 THROUGH DECEMBER 31, 2022

NPI:
1477647444

HCAI Facility Number:
206190752

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 271,339	100%							
	Property Tax (line 40)	0	0%	$ 271,339						
005	Plant Operations and Maintenance			2,628	$ 2,628					
010	Housekeeping			591	6	$ 597				
060	Laundry and Linen			8,067	79	18	$ 8,164			
065	Dietary			24,730	242	55	0	$ 25,027		
155	Social Services			713	7	2	0	0	$ 722	
160	Activities			70,789	692	157	0	0	0	$ 71,638
165	Administration			10,878	106	24	0	0	0	0
166	Medical Records			2,832	28	6	0	0	0	0
170	Inservice Education - Nursing			3,361	33	7	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			1,365	13	3	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			7,171	70	16	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,202	12	3	0	0	0	0
083	Speech Pathology			856	8	2	0	0	0	0
085	Pharmacy			1,630	16	4	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			131,962	1,291	294	8,164	25,027	722	71,638
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,567	25	6	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 271,339	100%	$ 271,339	$ 2,628	$ 597	$ 8,164	$ 25,027	$ 722	$ 71,638

* (To Schedule 1)

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STATE OF CALIFORNIA **SCHEDULE 5**

ALLOCATION OF CAPITAL COSTS

Provider Name:
PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period:
JANUARY 1, 2022 THROUGH DECEMBER 31, 2022

NPI:
1477647444

HCAI Facility Number:
206190752

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 100% Of Total	Property Tax 0% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 271,339	100%								
	Property Tax (line 40)	0	0%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 11,009	$ 11,009					
166	Medical Records				2,866		$ 2,866				
170	Inservice Education - Nursing			$ 3,402							
	ANCILLARY SERVICES										
075	Patient Supplies			0	1,381	188	49	$ 1,618	$ 1,618	$ 0	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	7,257	613	160	8,029	8,029	0	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	1,216	549	143	1,908	1,908	0	
083	Speech Pathology			0	866	136	35	1,037	1,037	0	
085	Pharmacy			0	1,649	716	186	2,552	2,552	0	
090	Laboratory			0	0	58	15	73	73	0	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	42	11	52	52	0	
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	
	ROUTINE SERVICES										
105	Skilled Nursing Care			3,402	242,498	8,693	2,263	253,454	253,454	0	*
110	Intermediate Care			0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0	
140	Beauty and Barber			0	2,598	14	4	2,615	2,615	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 271,339	100%	$ 3,402	$ 257,465	$ 11,009	$ 2,866	$ 271,339	$ 271,339	$ 0	

* (To Schedule 1)

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STATE OF CALIFORNIA **SCHEDULE 6**

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	**NPI:**	**HCAI Facility Number:**	**Fiscal Period:**
PROVIDENCE ST. ELIZABETH CARE CENTER	1477647444	206190752	JANUARY 1, 2022 THROUGH DECEMBER 31, 2022

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 86% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 1% of Total	Quality Assur. Fees 10% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 0													
055	Interest - Other	3,927													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	1,999,066													
	Total Costs Allocable as Administration	2,002,993	86%												
167	CDPH Licensing Fees	79,716	3%												
168	Professional Liability Insurance	24,040	1%												
169	Quality Assurance Fees	228,000	10%												
174	Caregiver Training	0	0%												
	Total	2,334,749	100%						$ 2,334,749						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 0	$ 1,604	$ 105,930	$ 1,381	$ 108,915	39,927	$ 34,254	$ 1,363	$ 411	$ 3,899	$ 0	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy			332,337	8,428	6,486	7,257	354,507	129,959	111,493	4,437	1,338	12,691	0	
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy			312,747	1,413	2,299	1,216	317,675	116,457	99,909	3,976	1,199	11,373	0	
083	Speech Pathology			76,140	1,006	774	866	78,785	28,882	24,778	986	297	2,820	0	
085	Pharmacy			0	1,915	410,694	1,649	414,259	151,863	130,284	5,185	1,564	14,830	0	
090	Laboratory			7,858	0	25,425	0	33,283	12,201	10,467	417	126	1,192	0	
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	24,050	0	24,050	8,817	7,564	301	91	861	0	
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES														
105	Skilled Nursing Care			2,671,353	700,083	1,415,476	242,498	5,029,410	1,843,734	1,581,749	62,951	18,984	180,050	0	*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber			0	3,017	2,322	2,598	7,936	2,909	2,496	99	30	284	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 2,334,749		$ 3,400,435	$ 717,465	$ 1,993,456	$ 257,465	$ 6,368,821	$ 2,334,749						
	Total Administrative Costs							$ 2,334,749		$ 2,002,993	$ 79,716	$ 24,040	$ 228,000	$ 0	
	Unit Cost Multiplier							0.36659048							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 102,875	$ 20,748	$ 13,874	$ 137,497							
	TOTAL FACILITY COSTS							$ 8,841,067							

* (To Schedule 1)

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STATE OF CALIFORNIA **SCHEDULE 7**

STATISTICS FOR COST ALLOCATION

Provider Name:	**NPI:**	**HCAI Facility Number:**	**Fiscal Period:**
PROVIDENCE ST. ELIZABETH CARE CENTER	1477647444	206190752	JANUARY 1, 2022 THROUGH DECEMBER 31, 2022

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Adj 4)	(Adj 4)	(Adj 4)	(Adj 5)	(Adj 6)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	129									
010	Housekeeping	29	29								
060	Laundry and Linen	396	396	396							
065	Dietary	1,214	1,214	1,214							
155	Social Services	35	35	35							
160	Activities	3,475	3,475	3,475							
165	Administration	534	534	534							
166	Medical Records	139	139	139							
170	Inservice Education - Nursing	165	165	165							
	ANCILLARY SERVICES										
075	Patient Supplies	67	67	67						108,915	108,915
077	Specialized Support Surfaces									0	0
080	Physical Therapy	352	352	352						354,507	354,507
081	Respiratory Therapy									0	0
082	Occupational Therapy	59	59	59						317,675	317,675
083	Speech Pathology	42	42	42						78,785	78,785
085	Pharmacy	80	80	80						414,259	414,259
090	Laboratory									33,283	33,283
095	Home Health Services									0	0
100	Other Ancillary Services									24,050	24,050
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,478	6,478	6,478	244,320	41,436	3,354,732	3,354,732	3,354,732	5,029,410	5,029,410
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	126	126	126						7,936	7,936
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	13,320	13,191	13,162	244,320	41,436	3,354,732	3,354,732	3,354,732	6,368,821	6,368,821
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 46,632	$ 48,701			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.013900365	0.014517106			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 159,832	$ 155,646	$ 114,955	$ 342,043	$ 838	$ 83,199	$ 3,950	$ 12,785	$ 90,090
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		12.11674627	11.82543577	0.47051041	8.25472558	0.00024979	0.02480052	0.00117758	0.00200746	0.01414547
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 203,115	$ 39,865	$ 34,635	$ 390,144	$ 12,817	$ 76,759	$ 3,040	$ 9,840	$ 10,908
	UNIT COST MULTIPLIER (INDIRECT OTHER)		15.39799864	3.02876022	0.14176079	9.41558271	0.00382056	0.02288081	0.00090631	0.00154501	0.00171277
	TOTAL CAPITAL COSTS - SCH. 5	$ 271,339	$ 2,628	$ 597	$ 8,164	$ 25,027	$ 722	$ 71,638	$ 3,402	$ 11,009	$ 2,866
	UNIT COST MULTIPLIER (CAPITAL COSTS)	20.37079580	0.19921406	0.04532216	0.03341385	0.60399201	0.00021508	0.02135440	0.00101395	0.00172851	0.00044993

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SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period:
JANUARY 1, 2022 THROUGH DECEMBER 31, 2022

NPI:
1477647444

HCAI Facility Number:
206190752

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 125,043	$ 0	$ 125,043	(Sch 3)
005	.20-.39	Fringe Benefits	6200	34,789	0	34,789	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	203,115	0	203,115	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 362,947	$ 0	$ 362,947	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 129,596	$ 0	$ 129,596	(Sch 3)
010	.20-.39	Fringe Benefits	6300	25,699	0	25,699	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	39,418	0	39,418	(Sch 4)
010		Housekeeping - Total	6300	$ 194,713	$ 0	$ 194,713	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 177,644	$ 1,566	$ 179,210	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	91,788	(868)	90,920	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	1,209	0	1,209	(Sch 5)
040		Property Taxes	7300	0	0	0	(Sch 5)
045		Property Insurance	7400	0	0	0	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	3,927	0	3,927	(Sch 6)
057		**Subtotal 005 - 055**		$ 832,228	$ 698	$ 832,926	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 87,122	$ 0	$ 87,122	(Sch 3)
060	.20-.39	Fringe Benefits	6400	18,352	0	18,352	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	27,338	0	27,338	(Sch 4)
060		Laundry and Linen - Total	6400	$ 132,812	$ 0	$ 132,812	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 253,312	$ 0	$ 253,312	(Sch 3)
065	.20-.39	Fringe Benefits	6500	59,665	0	59,665	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	367,774	0	367,774	(Sch 4)
065		Dietary - Total	6500	$ 680,751	$ 0	$ 680,751	
070		Provision for Bad Debts	7700	$ 499,669	$ (499,669)	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 0	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	104,695	0	104,695	(Sch 4)
075		Patient Supplies - Total	8100	$ 104,695	$ 0	$ 104,695	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$ 0	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 0	$ 0	$ 0	

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SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period: JANUARY 1, 2022 THROUGH DECEMBER 31, 2022

NPI: 1477647444

HCAI Facility Number: 206190752

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 0	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	332,337	0	332,337	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	(1)	1	0	(Sch 4)
080		Physical Therapy - Total	8200	$ 332,336	$ 1	$ 332,337	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 0	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	$ 4,404	$ 0	$ 4,404	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	308,343	0	308,343	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	1,212	0	1,212	(Sch 4)
082		Occupational Therapy - Total	8250	$ 313,959	$ 0	$ 313,959	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 0	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	76,140	0	76,140	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 76,140	$ 0	$ 76,140	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$ 0	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	409,220	0	409,220	(Sch 4)
085		Pharmacy - Total	8300	$ 409,220	$ 0	$ 409,220	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 7,620	$ 0	$ 7,620	(Sch 2)
090	.20-.39	Fringe Benefits	8400	238	0	238	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	25,425	0	25,425	(Sch 4)
090		Laboratory - Total	8400	$ 33,283	$ 0	$ 33,283	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$ 0	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	24,050	0	24,050	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 24,050	$ 0	$ 24,050	

STATE OF CALIFORNIA **SCHEDULE 8**

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period:
JANUARY 1, 2022 THROUGH DECEMBER 31, 2022

NPI:
1477647444

HCAI Facility Number:
206190752

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
104		Subtotal 075 - 102		$ 1,293,683	$ 1	$ 1,293,684	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,903,221	$ 0	$ 1,903,221	(Sch 2)
105	.20-.39	Fringe Benefits	6110	349,032	0	349,032	(Sch 2)
105	.49	Agency Staff	6110	323,767	0	323,767	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	778,712	0	778,712	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 3,354,732	$ 0	$ 3,354,732	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 0	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$ 0	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$ 0	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$ 0	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	$ 0	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	$ 0	$ 0	$ 0	

STATE OF CALIFORNIA **SCHEDULE 8**

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period:
JANUARY 1, 2022 THROUGH DECEMBER 31, 2022

NPI:
1477647444

HCAI Facility Number:
206190752

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$ 0	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$ 0	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$ 0	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
139	.49	Agency Staff	9100	0	0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
140	.49	Agency Staff	8900	0	0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	0	0	0	(Sch 4)
140		Beauty and Barber - Total	8900	$ 0	$ 0	$ 0	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
145	.49	Agency Staff	9100	0	0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	
146		**Subtotal 105 - 145**		$ 3,354,732	$ 0	$ 3,354,732	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 37,905	$ 0	$ 37,905	(Sch 2)
155	.20-.39	Fringe Benefits	6600	8,727	0	8,727	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	12,172	0	12,172	(Sch 4)
155		Social Services - Total	6600	$ 58,804	$ 0	$ 58,804	

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STATE OF CALIFORNIA **SCHEDULE 8**

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period:
JANUARY 1, 2022 THROUGH DECEMBER 31, 2022

NPI:
1477647444

HCAI Facility Number:
206190752

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 39,919	$ 0	$ 39,919	(Sch 2)
160	.20-.39	Fringe Benefits	6700	8,782	0	8,782	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	12,726	0	12,726	(Sch 4)
160		Activities - Total	6700	$ 61,427	$ 0	$ 61,427	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 273,650	$ 0	$ 273,650	(Sch 6)
165	.20-.39	Fringe Benefits	6900	116,338	(77)	116,261	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,623,304	(14,149)	1,609,155	(Sch 6)
165		Administration - Total	6900	$ 2,013,292	$ (14,226)	$ 1,999,066	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 60,880	$ 0	$ 60,880	(Sch 3)
166	.20-.39	Fringe Benefits	6900	25,882	0	25,882	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	8,347	0	8,347	(Sch 4)
166		Medical Records - Total	6900	$ 95,109	$ 0	$ 95,109	
167		CDPH Licensing Fees	6900	$ 79,716	$ 0	$ 79,716	(Sch 6)
168		Professional Liability Insurance	6900	$ 12,104	$ 11,936	$ 24,040	(Sch 6)
169		Quality Assurance Fees	6900	$ 228,000	$ 0	$ 228,000	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 0	$ 0	$ 0	(Sch 3)
170	.20-.39	Fringe Benefits	6800	0	0	0	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 0	$ 0	$ 0	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 2,548,452	$ (2,290)	$ 2,546,162	
200		**Total**		**$ 9,342,327**	**$ (501,260)**	**$ 8,841,067**	

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STATE OF CALIFORNIA | **RECLASSIFICATIONS AND/OR ADJUSTMENTS TO REPORTED COSTS** | **Schedule 8A-1** **Page 1**

Provider Name: PROVIDENCE ST. ELIZABETH CARE CENTER | **NPI:** 1477647444 | **HCAI Facility Number:** 206190752 | **Fiscal Period:** JANUARY 1, 2022 THROUGH DECEMBER 31, 2022

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	0								
005	3	Plant Operations and Maintenance - Agency Staff	0								
005	4	Plant Operations and Maintenance - Other - Nonlabor	0								
010	1	Housekeeping - Salaries and Wages	0								
010	2	Housekeeping - Fringe Benefits	0								
010	3	Housekeeping - Agency Staff	0								
010	4	Housekeeping - Other - Nonlabor	0								
015	4	Depreciation: Buildings and Improvements	1,566			1,566					
020	4	Depreciation: Leasehold Improvements	0								
025	4	Depreciation: Equipment	(868)			(868)					
030	4	Depreciation and Amortization - Other	0								
035	4	Leases and Rentals	0								
040	4	Property Taxes	0								
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	0								
055	4	Interest - Other	0								
060	1	Laundry and Linen - Salaries and Wages	0								
060	2	Laundry and Linen - Fringe Benefits	0								
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	0								
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	0								
065	3	Dietary - Agency Staff	0								
065	4	Dietary - Other - Nonlabor	0								
070	4	Provision for Bad Debts	(499,669)	(499,669)							
075	1	Patient Supplies - Salaries and Wages	0								
075	2	Patient Supplies - Fringe Benefits	0								
075	3	Patient Supplies - Agency Staff	0								
075	4	Patient Supplies - Other - Nonlabor	0								
077	1	Specialized Support Surfaces - Salaries and Wages	0								
077	2	Specialized Support Surfaces - Fringe Benefits	0								
077	3	Specialized Support Surfaces - Agency Staff	0								
077	4	Specialized Support Surfaces - Other - Nonlabor	0								
080	1	Physical Therapy - Salaries and Wages	0								
080	2	Physical Therapy - Fringe Benefits	0								
080	3	Physical Therapy - Agency Staff	0								
080	4	Physical Therapy - Other - Nonlabor	1		1						
081	1	Respiratory Therapy - Salaries and Wages	0								
081	2	Respiratory Therapy - Fringe Benefits	0								
081	3	Respiratory Therapy - Agency Staff	0								
081	4	Respiratory Therapy - Other - Nonlabor	0								
082	1	Occupational Therapy - Salaries and Wages	0								
082	2	Occupational Therapy - Fringe Benefits	0								
082	3	Occupational Therapy - Agency Staff	0								
082	4	Occupational Therapy - Other - Nonlabor	0								
083	1	Speech Pathology - Salaries and Wages	0								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								

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Provider Name: PROVIDENCE ST. ELIZABETH CARE CENTER
NPI: 1477647444
HCAI Facility Number: 206190752
Fiscal Period: JANUARY 1, 2022 THROUGH DECEMBER 31, 2022

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	0								
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	0								
105	2	Skilled Nursing Care - Fringe Benefits	0								
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	0								
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								

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STATE OF CALIFORNIA | **RECLASSIFICATIONS AND/OR ADJUSTMENTS TO REPORTED COSTS** | **Schedule 8A-1** **Page 1**

Provider Name: PROVIDENCE ST. ELIZABETH CARE CENTER | **NPI:** 1477647444 | **HCAI Facility Number:** 206190752 | **Fiscal Period:** JANUARY 1, 2022 THROUGH DECEMBER 31, 2022

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	0								
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	0								
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	0								
165	2	Administration - Fringe Benefits	(77)			(77)					
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	(14,149)			(14,149)					
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	11,936			11,936					
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	($501,260) (To Sch 8)	(499,669)	1	(1,592)	0	0	0	0	0

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State of California **Department of Health Care Services**

Provider Name	**Fiscal Period**	**NPI**	**Adjustments**
PROVIDENCE ST. ELIZABETH CARE CENTER	JANUARY 1, 2022 THROUGH DECEMBER 31, 2022	1477647444	9

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS			
1	10.5	070	4	8A-1	070	4	Provision for Bad Debts To eliminate bad debt expense that is not recognized under the Medi-Cal program. 42 CFR 413.20, 413.24, and 413.89(b)(1) CMS Pub. 15-1, Sections 300, 2300, and 2304	$499,669	($499,669)	$0
2	10.5	080	4	8A-1	080	4	Physical Therapy - Other - Nonlabor To adjust physical therapy expense due to a negative expense. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	($1)	$1	$0
3	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	$177,644	$1,566	$179,210
	10.5	025	4	8A-1	025	4	Depreciation - Equipment	91,788	(868)	90,920
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	116,338	(77)	116,261
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	1,623,304	(14,149)	1,609,155
	10.5	168	4	8A-1	168	4	Professional Liability Insurance	12,104	11,936	24,040
							To adjust home office costs to agree with the filed Providence Health & Services Home Office Cost Report for fiscal period ended December 31, 2022. 42 CFR 413.17, 413.20, and 413.24 CMS Pub. 15-1, Sections 2150.2, 2300, and 2304			

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Provider Name	**Fiscal Period**	**NPI**	**Adjustments**
PROVIDENCE ST. ELIZABETH CARE CENTER	JANUARY 1, 2022 THROUGH DECEMBER 31, 2022	1477647444	9

Report References									
	Cost Report			Audit Report					
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED STATISTICS			
4	10.7	005	1	7	005		Plant Operations and Maintenance (Square Feet)	0	129	129
	10.7	010	1,2	7	010		Housekeeping	0	29	29
	10.7	060	1,2,3	7	060		Laundry and Linen	0	396	396
	10.7	065	1,2,3	7	065		Dietary	0	1,214	1,214
	10.7	075	1,2,3	7	075		Patient Supplies	0	67	67
	10.7	080	1,2,3	7	080		Physical Therapy	0	352	352
	10.7	082	1,2,3	7	082		Occupational Therapy	0	59	59
	10.7	083	1,2,3	7	083		Speech Pathology	0	42	42
	10.7	085	1,2,3	7	085		Pharmacy	0	80	80
	10.7	105	1,2,3	7	105		Skilled Nursing Care	0	6,478	6,478
	10.7	140	1,2,3	7	140		Beauty and Barber	0	126	126
	10.7	155	1,2,3	7	155		Social Services	0	35	35
	10.7	160	1,2,3	7	160		Activities	0	3,475	3,475
	10.7	165	1,2,3	7	165		Administration	0	534	534
	10.7	166	1,2,3	7	166		Medical Records	0	139	139
	10.7	170	1,2,3	7	170		Inservice Education - Nursing	0	165	165
	10.7	175	1	7	N/A		Total Statistics - Square Feet	0	13,320	13,320
	10.7	175	2	7	N/A		Total Statistics - Square Feet	0	13,191	13,191
	10.7	175	3	7	N/A		Total Statistics - Square Feet	0	13,162	13,162
							To include square footage statistics in order to properly allocate indirect costs. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2304, and 2306			
5	10.7	105	4	7	105		Skilled Nursing Care (Laundry Pounds)	0	244,320	244,320
	10.7	175	4	7	N/A		Total Statistics - Laundry Pounds	0	244,320	244,320
							To include pounds of laundry statistics in order to properly allocate indirect costs. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2304, and 2306			

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Provider Name	**Fiscal Period**	**NPI**	**Adjustments**
PROVIDENCE ST. ELIZABETH CARE CENTER	JANUARY 1, 2022 THROUGH DECEMBER 31, 2022	1477647444	9

Report References									
	Cost Report			Audit Report					
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED STATISTICS			
6	10.7	105	5	7	105		Skilled Nursing Care (Patient Meals)	0	41,436	41,436
	10.7	175	5	7	N/A		Total Statistics - Patient Meals	0	41,436	41,436
							To include dietary statistics in order to properly allocate indirect costs.			
							42 CFR 413.20, 413.24, and 413.50			
							CMS Pub. 15-1, Sections 2300, 2304, and 2306			

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Provider Name	**Fiscal Period**	**NPI**	**Adjustments**
PROVIDENCE ST. ELIZABETH CARE CENTER	JANUARY 1, 2022 THROUGH DECEMBER 31, 2022	1477647444	9

Report References									
	Cost Report			Audit Report					
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED PATIENT DAYS			
7	4.1	5	2	1	16		Medi-Cal Fee-For-Service Days - Skilled Nursing Care To adjust reported Nursing Facility Medi-Cal Fee-For-Service days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2022 through December 31, 2022 Payment Period: January 1, 2022 through April 22, 2024 Report Date: April 22, 2024 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51511	4,856	(4,774)	82
8	Not Reported			1	17		Medi-Cal Managed Care Days - Skilled Nursing Care To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	0	4,914	4,914
9	4.1	5	6	1	12		Total Patient Days - Skilled Nursing Care To adjust total patient days to agree with the provider's patient census records. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	13,812	112	13,924

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REPORT ON THE
RATE SETTING AUDIT

PROVIDENCE ST. ELIZABETH CARE CENTER
NORTH HOLLYWOOD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1477647444

FISCAL PERIOD ENDED
DECEMBER 31, 2023

Burbank Audits Section
Financial Review Inpatient Division
Audits and Investigations
Department of Health Care Services

Chief: Alison Dowling
Audit Manager: Tigist Shongwe
Auditor: Huy Vuong

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CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES
Michelle Baass | Director

June 5, 2025

Matthew Beymer
Senior Manager Reimbursement
Providence Health & Services
1801 Lind Avenue SW
Renton, WA 98057-9016
matthew.beymer@providence.org

Via Electronic Mail

PROVIDENCE ST. ELIZABETH CARE CENTER
NATIONAL PROVIDER IDENTIFIER 1477647444
FISCAL PERIOD ENDED DECEMBER 31, 2023

We examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient Share of Cost. We made our examination under the authority of section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs, patient days, and use of share of cost for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules

2. Audit adjustments that include a summary of the total due the State in the amount of $1,607, which resulted from Medi-Cal overpayments

The Statement(s) of Account Status will include the audited settlement, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The State's fiscal intermediary will forward the Statement(s) of Account Status to the provider. The Statement(s) of Account Status will include instructions regarding payment.

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This examination may affect future Medi-Cal long-term care prospective rates. The Department's Fee-For-Service Rates Development Division will determine the extent of the rate changes.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to section 51458.1, article 6 of division 3, title 22, California Code of Regulations.

The Welfare and Institutions Code, section 14171 contains the procedures that govern an appeal. You may request a hearing for any disputed audit or examination finding by filing a Statement of Disputed Issues, as defined in the California Code of Regulations, title 22, section 51022. You must file the written request with the Department within 60-calendar days from the date you receive this letter.

Send the Statement of Disputed Issues and a copy of this letter to the following:

Office of Administrative Hearings and Appeals
Attention: Incoming Appeals
Department of Health Care Services
3831 North Freeway Boulevard, Suite 200
Sacramento, CA 95834

Please forward this audit report to your cost report preparer or financial consultant for review.

If you have questions regarding this report, you may call the Burbank Audits Section at (818) 295-2620.

[redacted]

Alison Dowling, Chief
Burbank Audits Section
Financial Review Inpatient Division

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cc: See Next Page

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cc: Caroline Vadino
Reimbursement Analyst
caroline.vadino@providence.org

RoseMary Lee
Director Reimbursement
rose.lee@providence.org

Via Electronic Mail

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STATE OF CALIFORNIA **SCHEDULE 1**

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name: PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period: JANUARY 1, 2023 THROUGH DECEMBER 31, 2023

NPI: 1477647444

HCAI Facility No.: 206190752

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ 2,708,219	$ 2,708,219	$ 188.99
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 905,692	$ 915,442	$ 63.88
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ 1,767,744	$ 1,774,869	$ 123.86
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 254,177	$ 262,489	$ 18.32
5	Property Taxes (Sch. 5, Ln. 105)	$ 0	$ 0	$ 0.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ 76,675	$ 77,018	$ 5.37
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ 97,053	$ 97,487	$ 6.80
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 95,239	$ 95,664	$ 6.68
10	Cost of Administration (Sch. 6, Ln. 105)	$ 964,328	$ 968,638	$ 67.60
11	Cost of Routine Service/Audited Total Costs (Lines 1 - 10)	$ 6,869,127	$ 6,899,826	$ 481.50
12	Total Patient Days (Adj)	14,330	14,330	
13	Cost Per Patient Day (Line 11 ÷ Line 12)	$ 479.35	$ 481.50	
14	Overpayments - Excludes EE (Adj 7)	$ 0	$ (1,607)	
15	Overpayments - Excludes EE (Adj)	$ 0	$ 0	
16	Medi-Cal Fee-For-Service Days (Adj 5)	4,527	27	
17	Medi-Cal Managed Care Days (Adj 6)		4,497	
18	Reported Cost of Routine Service per C/R Sch 11(2)	$ 6,869,538	N/A	
19	Reported Cost per Patient Day per C/R Sch 11(2)	$ 479.38	N/A	
	INTERMEDIATE CARE			
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
21	Total Patient Days (Adj)	0	0	
22	Cost Per Patient Day (Line 20 ÷ Line 21)	$ 0.00	$ 0.00	
23	Overpayments (Adj)	$ 0	$ 0	
24	Overpayments - Expanded Eligibles (% FFP) (Adj)	$ 0	$ 0	
25	Medi-Cal Fee-For-Service Days (Adj)	0	0	
26	Medi-Cal Managed Care Days (Adj)		0	
27	Reported Cost of Routine Service per C/R Sch 11(2)	$ 0	N/A	
28	Reported Cost per Patient Day per C/R Sch 11(2)	$ 0	N/A	
	MENTALLY DISORDERED CARE			
29	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
30	Total Patient Days (Adj)	0	0	
31	Cost Per Patient Day (Line 29 ÷ Line 30)	$ 0.00	$ 0.00	
32	Overpayments (Adj)	$ 0	$ 0	
33	Overpayments - Expanded Eligibles (% FFP) (Adj)	$ 0	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
34	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
35	Total Patient Days (Adj)	0	0	
36	Cost Per Patient Day (Line 34÷ Line 35)	$ 0.00	$ 0.00	
37	Overpayments (Adj)	$ 0	$ 0	
38	Overpayments - Expanded Eligibles (% FFP) (Adj)	$ 0	$ 0	
39	Medi-Cal Fee-For-Service Days (Adj)	0	0	
40	Medi-Cal Managed Care Days (Adj)		0	

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STATE OF CALIFORNIA **SCHEDULE 1**

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name: PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period: JANUARY 1, 2023 THROUGH DECEMBER 31, 2023

NPI: 1477647444

HCAI Facility No.: 206190752

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SUBACUTE CARE			
41	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 29)	$ 0	$ 0	$ 0.00
42	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 30)	$ 0	$ 0	$ 0.00
43	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 31)	$ 0	$ 0	$ 0.00
44	Cost of Capital Related (Subacute Care Sch. 1, Ln. 32)	$ 0	$ 0	$ 0.00
45	Property Taxes (Subacute Care Sch. 1, Ln. 33)	$ 0	$ 0	$ 0.00
46	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 34)	$ 0	$ 0	$ 0.00
47	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
48	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 36)	$ 0	$ 0	$ 0.00
49	Caregiver Training (Subacute Care Sch. 1, Ln. 37)	$ 0	$ 0	$ 0.00
50	Cost of Administration (Subacute Care Sch.1, Ln. 38)	$ 0	$ 0	$ 0.00
51	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 39)	$ 0	$ 0	$ 0.00
52	Total Patient Days (Subacute Care Sch. 1, Ln. 40)	0	0	
53	Cost Per Patient Day (Line 51 ÷ Line 52)	$ 0.00	$ 0.00	
54	Amount Due Provider (State/Federal) (Subacute Care Sch. 1, Ln. 44)	$ 0	$ 0	
55	Reported Cost of Subacute Service (Subacute Care Sch. 1 Ln 13 + Ln 27)	$ 0	N/A	
56	Reported Cost of SA/Patient Day (Subacute Care Sch. 1 Ln 14 + Ln 28)	$ 0.00	N/A	
	SUBACUTE CARE - PEDIATRIC			
57	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	$ 0	$ 0	
58	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
59	Total Cost of Subacute Care - Pediatric Service (Ln. 57 + Ln. 58)	$ 0	$ 0	
60	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
61	Cost Per Patient Day (Line 59 ÷ Line 60)	$ 0.00	$ 0.00	
62	Amount Due Provider (State/Federal) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	$ 0	$ 0	
63	Reported Cost of SA-Pediatric Service (SA Care - Pediatric Sch. 1 Ln 10 + Ln 12)	$ 0	N/A	
64	Reported Cost of PSA/Patient Day (SA Care - Pediatric Sch. 1 Ln 11 + Ln 13)	$ 0	N/A	
	TRANSITIONAL INPATIENT CARE			
65	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
66	Total Patient Days (Adj)	0	0	
67	Cost Per Patient Day (Line 65 ÷ Line 66)	$ 0.00	$ 0.00	
68	Overpayments (Adj)	$ 0	$ 0	
69	Overpayments - Expanded Eligibles (% FFP) (Adj)	$ 0	$ 0	
	HOSPICE INPATIENT CARE			
70	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
71	Total Patient Days (Adj)	0	0	
72	Cost Per Patient Day (Line 70 ÷ Line 71)	$ 0.00	$ 0.00	
73	Overpayments (Adj)	$ 0	$ 0	
74	Overpayments - Expanded Eligibles (% FFP) (Adj)	$ 0	$ 0	
	OVERPAYMENT SUMMARY			
75	Total Overpayments Due State	$ 0	$ (1,607)	

STATE OF CALIFORNIA **SCHEDULE 2**

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period:
JANUARY 1, 2023 THROUGH DECEMBER 31, 2023

NPI:
1477647444

HCAI Facility No.:
206190752

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 96,777	$ 96,777			
160	Activities	45,408		$ 45,408		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0	
077	Specialized Support Surfaces	N/A	0	0	0	
080	Physical Therapy	328,238	0	0	328,238	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	321,089	0	0	321,089	
083	Speech Pathology	102,663	0	0	102,663	
085	Pharmacy	0	0	0	0	
090	Laboratory	10,434	0	0	10,434	
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	819	0	0	819	
101	Subacute Care Ancillary Services	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	2,566,034	96,777	45,408	2,708,219	*
110	Intermediate Care	0	0	0	0	*
115	Mentally Disordered Care	0	0	0	0	*
120	Developmentally Disabled Care	0	0	0	0	*
125	Subacute Care	0	0	0	0	*
126	Subacute Care - Pediatric	0	0	0	0	*
128	Transitional Inpatient Care	0	0	0	0	*
130	Hospice Inpatient Care	0	0	0	0	*
135	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
139	Residential Care	0	0	0	0	
140	Beauty and Barber	0	0	0	0	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 3,471,462	$ 96,777	$ 45,408	$ 3,471,462	

* (To Schedule 1)

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ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:	**NPI:**	**HCAI Facility Number:**	**Fiscal Period:**
PROVIDENCE ST. ELIZABETH CARE CENTER	1477647444	206190752	JANUARY 1, 2023 THROUGH DECEMBER 31, 2023

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 140,828	$ 140,828											
010	Housekeeping	173,542	310	$ 173,852										
060	Laundry and Linen	114,716	4,228	5,231	$ 124,174									
065	Dietary	409,368	12,961	16,035	0	$ 438,364								
155	Social Services	N/A	374	462	0	0	$ 836							
160	Activities	N/A	37,099	45,900	0	0	0	$ 82,999						
165	Administration	N/A	5,701	7,053	0	0	0	0		$ 12,754	$ 12,754			
166	Medical Records	114,518	1,484	1,836	0	0	0	0		117,838		$ 117,838		
170	Inservice Education - Nursing	815	1,762	2,179	0	0	0	0	$ 4,756					
	ANCILLARY SERVICES													
075	Patient Supplies		715	885	0	0	0	0	0	1,600	200	1,845	$ 3,644	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		3,758	4,649	0	0	0	0	0	8,407	679	6,270	15,356	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy		630	779	0	0	0	0	0	1,409	630	5,822	7,861	
083	Speech Pathology		448	555	0	0	0	0	0	1,003	204	1,884	3,091	
085	Pharmacy		854	1,057	0	0	0	0	0	1,911	163	1,507	3,581	
090	Laboratory		0	0	0	0	0	0	0	0	29	267	296	
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services		0	0	0	0	0	0	0	0	132	1,216	1,347	
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105	Skilled Nursing Care		69,160	85,565	124,174	438,364	836	82,999	4,756	805,854	10,703	98,885	915,442	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber		1,345	1,664	0	0	0	0	0	3,009	15	143	3,168	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 953,787	$ 140,828	$ 173,852	$ 124,174	$ 438,364	$ 836	$ 82,999	$ 4,756	$ 823,195	$ 12,754	$ 117,838	$ 953,787	

* (To Schedule 1)

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STATE OF CALIFORNIA **SCHEDULE 4**

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:	NPI:	HCAI Facility Number:	Fiscal Period:
PROVIDENCE ST. ELIZABETH CARE CENTER	1477647444	206190752	JANUARY 1, 2023 THROUGH DECEMBER 31, 2023

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 193,957	$ 193,957											
010	Housekeeping	46,256	426	$ 46,682										
060	Laundry and Linen	35,240	5,823	1,405	$ 42,467									
065	Dietary	287,226	17,850	4,306	0	$ 309,382								
155	Social Services	20,482	515	124	0	0	$ 21,121							
160	Activities	11,268	51,095	12,325	0	0	0	$ 74,688						
165	Administration	N/A	7,852	1,894	0	0	0	0		$ 9,746	$ 9,746			
166	Medical Records	402	2,044	493	0	0	0	0		2,939		$ 2,939		
170	Inservice Education - Nursing	0	2,426	585	0	0	0	0	$ 3,011					
	ANCILLARY SERVICES													
075	Patient Supplies	98,880	985	238	0	0	0	0	0	100,103	153	46	$ 100,301	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	0	5,176	1,248	0	0	0	0	0	6,424	519	156	7,099	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	675	868	209	0	0	0	0	0	1,752	481	145	2,378	
083	Speech Pathology	0	618	149	0	0	0	0	0	767	156	47	969	
085	Pharmacy	79,203	1,176	284	0	0	0	0	0	80,663	125	38	80,825	
090	Laboratory	4,491	0	0	0	0	0	0	0	4,491	22	7	4,520	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	67,144	0	0	0	0	0	0	0	67,144	101	30	67,275	
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105	Skilled Nursing Care	1,195,328	95,251	22,976	42,467	309,382	21,121	74,688	3,011	1,764,225	8,178	2,466	1,774,869	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber	0	1,853	447	0	0	0	0	0	2,300	12	4	2,315	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 2,040,552	$ 193,957	$ 46,682	$ 42,467	$ 309,382	$ 21,121	$ 74,688	$ 3,011	$ 2,027,867	$ 9,746	$ 2,939	$ 2,040,552	

* (To Schedule 1)

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ALLOCATION OF CAPITAL COSTS

Provider Name:
PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period:
JANUARY 1, 2023 THROUGH DECEMBER 31, 2023

NPI:
1477647444

HCAI Facility Number:
206190752

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 280,252	100%							
	Property Tax (line 40)	0	0%	$ 280,252						
005	Plant Operations and Maintenance			2,714	$ 2,714					
010	Housekeeping			610	6	$ 616				
060	Laundry and Linen			8,332	81	19	$ 8,432			
065	Dietary			25,542	250	57	0	$ 25,849		
155	Social Services			736	7	2	0	0	$ 745	
160	Activities			73,114	715	163	0	0	0	$ 73,991
165	Administration			11,235	110	25	0	0	0	0
166	Medical Records			2,925	29	7	0	0	0	0
170	Inservice Education - Nursing			3,472	34	8	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			1,410	14	3	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			7,406	72	16	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,241	12	3	0	0	0	0
083	Speech Pathology			884	9	2	0	0	0	0
085	Pharmacy			1,683	16	4	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			136,297	1,333	303	8,432	25,849	745	73,991
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,651	26	6	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 280,252	100%	$ 280,252	$ 2,714	$ 616	$ 8,432	$ 25,849	$ 745	$ 73,991

* (To Schedule 1)

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ALLOCATION OF CAPITAL COSTS

Provider Name:
PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period:
JANUARY 1, 2023 THROUGH DECEMBER 31, 2023

NPI:
1477647444

HCAI Facility Number:
206190752

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 100% Of Total	Property Tax 0% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 280,252	100%								
	Property Tax (line 40)	0	0%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 11,370	$ 11,370					
166	Medical Records				2,960		$ 2,960				
170	Inservice Education - Nursing			$ 3,513							
	ANCILLARY SERVICES										
075	Patient Supplies			0	1,427	178	46	$ 1,651	$ 1,651	$ 0	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	7,495	605	157	8,257	8,257	0	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	1,256	562	146	1,964	1,964	0	
083	Speech Pathology			0	894	182	47	1,123	1,123	0	
085	Pharmacy			0	1,703	145	38	1,887	1,887	0	
090	Laboratory			0	0	26	7	32	32	0	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	117	31	148	148	0	
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	
	ROUTINE SERVICES										
105	Skilled Nursing Care			3,513	250,464	9,541	2,484	262,489	262,489	0	*
110	Intermediate Care			0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0	
140	Beauty and Barber			0	2,683	14	4	2,700	2,700	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 280,252	100%	$ 3,513	$ 265,922	$ 11,370	$ 2,960	$ 280,252	$ 280,252	$ 0	

* (To Schedule 1)

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STATE OF CALIFORNIA **SCHEDULE 6**

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	**NPI:**	**HCAI Facility Number:**	**Fiscal Period:**
PROVIDENCE ST. ELIZABETH CARE CENTER	1477647444	206190752	JANUARY 1, 2023 THROUGH DECEMBER 31, 2023

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 78% of Total	DPH Licensing Fees 6% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 8% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 0													
055	Interest - Other	4,643													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	1,149,651													
	Total Costs Allocable as Administration	1,154,294	78%												
167	CDPH Licensing Fees	91,780	6%												
168	Professional Liability Insurance	116,172	8%												
169	Quality Assurance Fees	114,000	8%												
174	Caregiver Training	0	0%												
	Total	1,476,246	100%						$ 1,476,246						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 0	$ 1,600	$ 100,103	$ 1,427	$ 103,130	23,108	$ 18,068	$ 1,437	$ 1,818	$ 1,784	$ 0	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy			328,238	8,407	6,424	7,495	350,565	78,550	61,419	4,884	6,181	6,066	0	
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy			321,089	1,409	1,752	1,256	325,506	72,935	57,029	4,534	5,740	5,632	0	
083	Speech Pathology			102,663	1,003	767	894	105,327	23,600	18,453	1,467	1,857	1,822	0	
085	Pharmacy			0	1,911	80,663	1,703	84,277	18,884	14,765	1,174	1,486	1,458	0	
090	Laboratory			10,434	0	4,491	0	14,925	3,344	2,615	208	263	258	0	
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			819	0	67,144	0	67,963	15,228	11,907	947	1,198	1,176	0	
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES														
105	Skilled Nursing Care			2,708,219	805,854	1,764,225	250,464	5,528,762	1,238,807	968,638	77,018	97,487	95,664	0	*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber			0	3,009	2,300	2,683	7,992	1,791	1,400	111	141	138	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 1,476,246		$ 3,471,462	$ 823,195	$ 2,027,867	$ 265,922	$ 6,588,446	$ 1,476,246						
	Total Administrative Costs							$ 1,476,246		$ 1,154,294	$ 91,780	$ 116,172	$ 114,000	$ 0	
	Unit Cost Multiplier							0.22406588							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 130,592	$ 12,685	$ 14,330	$ 157,607							
	TOTAL FACILITY COSTS							$ 8,222,299							

* (To Schedule 1)

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STATISTICS FOR COST ALLOCATION

Provider Name:	**NPI:**	**HCAI Facility Number:**	**Fiscal Period:**
PROVIDENCE ST. ELIZABETH CARE CENTER	1477647444	206190752	JANUARY 1, 2023 THROUGH DECEMBER 31, 2023

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Adj 2)	(Adj 2)	(Adj 2)	(Adj 3)	(Adj 4)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	129									
010	Housekeeping	29	29								
060	Laundry and Linen	396	396	396							
065	Dietary	1,214	1,214	1,214							
155	Social Services	35	35	35							
160	Activities	3,475	3,475	3,475							
165	Administration	534	534	534							
166	Medical Records	139	139	139							
170	Inservice Education - Nursing	165	165	165							
	ANCILLARY SERVICES										
075	Patient Supplies	67	67	67						103,130	103,130
077	Specialized Support Surfaces									0	0
080	Physical Therapy	352	352	352						350,565	350,565
081	Respiratory Therapy									0	0
082	Occupational Therapy	59	59	59						325,506	325,506
083	Speech Pathology	42	42	42						105,327	105,327
085	Pharmacy	80	80	80						84,277	84,277
090	Laboratory									14,925	14,925
095	Home Health Services									0	0
100	Other Ancillary Services									67,963	67,963
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,478	6,478	6,478	239,760	14,216	3,761,362	3,761,362	3,761,362	5,528,762	5,528,762
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	126	126	126						7,992	7,992
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	13,320	13,191	13,162	239,760	14,216	3,761,362	3,761,362	3,761,362	6,588,446	6,588,446
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 96,777	$ 45,408			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.025729244	0.012072223			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 140,828	$ 173,852	$ 124,174	$ 438,364	$ 836	$ 82,999	$ 4,756	$ 12,754	$ 117,838
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		10.67606702	13.20860097	0.51791095	30.83595856	0.00022225	0.02206627	0.00126443	0.00193588	0.01788555
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 193,957	$ 46,682	$ 42,467	$ 309,382	$ 21,121	$ 74,688	$ 3,011	$ 9,746	$ 2,939
	UNIT COST MULTIPLIER (INDIRECT OTHER)		14.70373740	3.54675645	0.17712377	21.76295016	0.00561519	0.01985676	0.00080060	0.00147922	0.00044606
	TOTAL CAPITAL COSTS - SCH. 5	$ 280,252	$ 2,714	$ 616	$ 8,432	$ 25,849	$ 745	$ 73,991	$ 3,513	$ 11,370	$ 2,960
	UNIT COST MULTIPLIER (CAPITAL COSTS)	21.03993994	0.20575788	0.04681091	0.03516781	1.81831075	0.00019813	0.01967146	0.00093404	0.00172578	0.00044922

STATE OF CALIFORNIA **SCHEDULE 8**

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period: JANUARY 1, 2023 THROUGH DECEMBER 31, 2023

NPI: 1477647444

HCAI Facility Number: 206190752

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 110,168	$ 0	$ 110,168	(Sch 3)
005	.20-.39	Fringe Benefits	6200	30,660	0	30,660	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	193,957	0	193,957	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 334,785	$ 0	$ 334,785	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 144,284	$ 0	$ 144,284	(Sch 3)
010	.20-.39	Fringe Benefits	6300	29,258	0	29,258	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	46,256	0	46,256	(Sch 4)
010		Housekeeping - Total	6300	$ 219,798	$ 0	$ 219,798	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 187,590	$ 0	$ 187,590	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	90,712	0	90,712	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	1,950	0	1,950	(Sch 5)
040		Property Taxes	7300	0	0	0	(Sch 5)
045		Property Insurance	7400	0	0	0	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	4,643	0	4,643	(Sch 6)
057		**Subtotal 005 - 055**		$ 839,478	$ 0	$ 839,478	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 94,921	$ 0	$ 94,921	(Sch 3)
060	.20-.39	Fringe Benefits	6400	19,795	0	19,795	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	35,240	0	35,240	(Sch 4)
060		Laundry and Linen - Total	6400	$ 149,956	$ 0	$ 149,956	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 330,724	$ 0	$ 330,724	(Sch 3)
065	.20-.39	Fringe Benefits	6500	78,644	0	78,644	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	287,226	0	287,226	(Sch 4)
065		Dietary - Total	6500	$ 696,594	$ 0	$ 696,594	
070		Provision for Bad Debts	7700	$ 0	$ 0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 0	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	98,880	0	98,880	(Sch 4)
075		Patient Supplies - Total	8100	$ 98,880	$ 0	$ 98,880	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$ 0	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 0	$ 0	$ 0	

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SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period: JANUARY 1, 2023 THROUGH DECEMBER 31, 2023

NPI: 1477647444

HCAI Facility Number: 206190752

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 0	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	328,238	0	328,238	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	(1)	1	0	(Sch 4)
080		Physical Therapy - Total	8200	$ 328,237	$ 1	$ 328,238	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 0	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	$ 2,636	$ 0	$ 2,636	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	318,453	0	318,453	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	675	0	675	(Sch 4)
082		Occupational Therapy - Total	8250	$ 321,764	$ 0	$ 321,764	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 0	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	102,663	0	102,663	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 102,663	$ 0	$ 102,663	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$ 0	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	79,203	0	79,203	(Sch 4)
085		Pharmacy - Total	8300	$ 79,203	$ 0	$ 79,203	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 9,355	$ 0	$ 9,355	(Sch 2)
090	.20-.39	Fringe Benefits	8400	1,079	0	1,079	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	4,491	0	4,491	(Sch 4)
090		Laboratory - Total	8400	$ 14,925	$ 0	$ 14,925	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$ 0	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$ 819	$ 0	$ 819	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	67,144	0	67,144	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 67,963	$ 0	$ 67,963	

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SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period: JANUARY 1, 2023 THROUGH DECEMBER 31, 2023

NPI: 1477647444

HCAI Facility Number: 206190752

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	
104		Subtotal 075 - 102		$ 1,013,635	$ 1	$ 1,013,636	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,773,768	$ 0	$ 1,773,768	(Sch 2)
105	.20-.39	Fringe Benefits	6110	350,568	0	350,568	(Sch 2)
105	.49	Agency Staff	6110	441,698	0	441,698	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	1,195,328	0	1,195,328	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 3,761,362	$ 0	$ 3,761,362	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 0	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$ 0	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$ 0	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$ 0	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	$ 0	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	$ 0	$ 0	$ 0	

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SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period: JANUARY 1, 2023 THROUGH DECEMBER 31, 2023

NPI: 1477647444

HCAI Facility Number: 206190752

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$ 0	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$ 0	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$ 0	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
139	.49	Agency Staff	9100	0	0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
140	.49	Agency Staff	8900	0	0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	0	0	0	(Sch 4)
140		Beauty and Barber - Total	8900	$ 0	$ 0	$ 0	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0	(Sch 2)
145	.49	Agency Staff	9100	0	0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	
146		**Subtotal 105 - 145**		$ 3,761,362	$ 0	$ 3,761,362	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 79,656	$ 0	$ 79,656	(Sch 2)
155	.20-.39	Fringe Benefits	6600	17,121	0	17,121	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	20,482	0	20,482	(Sch 4)
155		Social Services - Total	6600	$ 117,259	$ 0	$ 117,259	

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SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: PROVIDENCE ST. ELIZABETH CARE CENTER

Fiscal Period: JANUARY 1, 2023 THROUGH DECEMBER 31, 2023

NPI: 1477647444

HCAI Facility Number: 206190752

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 37,220	$ 0	$ 37,220	(Sch 2)
160	.20-.39	Fringe Benefits	6700	8,188	0	8,188	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	11,268	0	11,268	(Sch 4)
160		Activities - Total	6700	$ 56,676	$ 0	$ 56,676	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 198,509	$ 0	$ 198,509	(Sch 6)
165	.20-.39	Fringe Benefits	6900	128,147	0	128,147	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	822,995	0	822,995	(Sch 6)
165		Administration - Total	6900	$ 1,149,651	$ 0	$ 1,149,651	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 69,593	$ 0	$ 69,593	(Sch 3)
166	.20-.39	Fringe Benefits	6900	44,925	0	44,925	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	402	0	402	(Sch 4)
166		Medical Records - Total	6900	$ 114,920	$ 0	$ 114,920	
167		CDPH Licensing Fees	6900	$ 91,780	$ 0	$ 91,780	(Sch 6)
168		Professional Liability Insurance	6900	$ 116,172	$ 0	$ 116,172	(Sch 6)
169		Quality Assurance Fees	6900	$ 114,000	$ 0	$ 114,000	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 649	$ 0	$ 649	(Sch 3)
170	.20-.39	Fringe Benefits	6800	166	0	166	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 815	$ 0	$ 815	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 1,761,273	$ 0	$ 1,761,273	
200		**Total**		**$ 8,222,298**	**$ 1**	**$ 8,222,299**	

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STATE OF CALIFORNIA | **RECLASSIFICATIONS AND/OR ADJUSTMENTS TO REPORTED COSTS** | **Schedule 8A-1** **Page 1**

Provider Name: PROVIDENCE ST. ELIZABETH CARE CENTER | **NPI:** 1477647444 | **HCAI Facility Number:** 206190752 | **Fiscal Period:** JANUARY 1, 2023 THROUGH DECEMBER 31, 2023

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	0								
005	3	Plant Operations and Maintenance - Agency Staff	0								
005	4	Plant Operations and Maintenance - Other - Nonlabor	0								
010	1	Housekeeping - Salaries and Wages	0								
010	2	Housekeeping - Fringe Benefits	0								
010	3	Housekeeping - Agency Staff	0								
010	4	Housekeeping - Other - Nonlabor	0								
015	4	Depreciation: Buildings and Improvements	0								
020	4	Depreciation: Leasehold Improvements	0								
025	4	Depreciation: Equipment	0								
030	4	Depreciation and Amortization - Other	0								
035	4	Leases and Rentals	0								
040	4	Property Taxes	0								
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	0								
055	4	Interest - Other	0								
060	1	Laundry and Linen - Salaries and Wages	0								
060	2	Laundry and Linen - Fringe Benefits	0								
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	0								
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	0								
065	3	Dietary - Agency Staff	0								
065	4	Dietary - Other - Nonlabor	0								
070	4	Provision for Bad Debts	0								
075	1	Patient Supplies - Salaries and Wages	0								
075	2	Patient Supplies - Fringe Benefits	0								
075	3	Patient Supplies - Agency Staff	0								
075	4	Patient Supplies - Other - Nonlabor	0								
077	1	Specialized Support Surfaces - Salaries and Wages	0								
077	2	Specialized Support Surfaces - Fringe Benefits	0								
077	3	Specialized Support Surfaces - Agency Staff	0								
077	4	Specialized Support Surfaces - Other - Nonlabor	0								
080	1	Physical Therapy - Salaries and Wages	0								
080	2	Physical Therapy - Fringe Benefits	0								
080	3	Physical Therapy - Agency Staff	0								
080	4	Physical Therapy - Other - Nonlabor	1	1							
081	1	Respiratory Therapy - Salaries and Wages	0								
081	2	Respiratory Therapy - Fringe Benefits	0								
081	3	Respiratory Therapy - Agency Staff	0								
081	4	Respiratory Therapy - Other - Nonlabor	0								
082	1	Occupational Therapy - Salaries and Wages	0								
082	2	Occupational Therapy - Fringe Benefits	0								
082	3	Occupational Therapy - Agency Staff	0								
082	4	Occupational Therapy - Other - Nonlabor	0								

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STATE OF CALIFORNIA | **RECLASSIFICATIONS AND/OR ADJUSTMENTS TO REPORTED COSTS** | **Schedule 8A-1** **Page 1**

Provider Name: PROVIDENCE ST. ELIZABETH CARE CENTER | **NPI:** 1477647444 | **HCAI Facility Number:** 206190752 | **Fiscal Period:** JANUARY 1, 2023 THROUGH DECEMBER 31, 2023

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	1	Speech Pathology - Salaries and Wages	0								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	0								
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	0								
105	2	Skilled Nursing Care - Fringe Benefits	0								
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	0								
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								

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STATE OF CALIFORNIA | **RECLASSIFICATIONS AND/OR ADJUSTMENTS TO REPORTED COSTS** | **Schedule 8A-1** **Page 1**

Provider Name:	**NPI:**	**HCAI Facility Number:**	**Fiscal Period:**
PROVIDENCE ST. ELIZABETH CARE CENTER	1477647444	206190752	JANUARY 1, 2023 THROUGH DECEMBER 31, 2023

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	0								
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	0								
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	0								
165	2	Administration - Fringe Benefits	0								
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	0								
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								

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STATE OF CALIFORNIA | **RECLASSIFICATIONS AND/OR ADJUSTMENTS TO REPORTED COSTS** | **Schedule 8A-1** **Page 1**

Provider Name:	**NPI:**	**HCAI Facility Number:**	**Fiscal Period:**
PROVIDENCE ST. ELIZABETH CARE CENTER	1477647444	206190752	JANUARY 1, 2023 THROUGH DECEMBER 31, 2023

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	0								
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	$1 (To Sch 8)	1	0	0	0	0	0	0	0

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State of California **Department of Health Care Services**

Provider Name	Fiscal Period	NPI	Adjustments
PROVIDENCE ST. ELIZABETH CARE CENTER	JANUARY 1, 2023 THROUGH DECEMBER 31, 2023	1477647444	7

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED COSTS			
1	10.5	080	4	8A-1	080	4	Physical Therapy - Other - Nonlabor To zero out physical therapy cost center with negative balance. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	($1)	$1	$0

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Provider Name	**Fiscal Period**	**NPI**	**Adjustments**
PROVIDENCE ST. ELIZABETH CARE CENTER	JANUARY 1, 2023 THROUGH DECEMBER 31, 2023	1477647444	7

Report References									
	Cost Report			Audit Report					
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED STATISTICS			
2	10.7	005	1	7	005		Plant Operations and Maintenance (Square Feet)	0	129	129
	10.7	010	1,2	7	010		Housekeeping	0	29	29
	10.7	060	1,2,3	7	060		Laundry and Linen	0	396	396
	10.7	065	1,2,3	7	065		Dietary	0	1,214	1,214
	10.7	075	1,2,3	7	075		Patient Supplies	0	67	67
	10.7	080	1,2,3	7	080		Physical Therapy	0	352	352
	10.7	082	1,2,3	7	082		Occupational Therapy	0	59	59
	10.7	083	1,2,3	7	083		Speech Pathology	0	42	42
	10.7	085	1,2,3	7	085		Pharmacy	0	80	80
	10.7	105	1,2,3	7	105		Skilled Nursing Care	0	6,478	6,478
	10.7	140	1,2,3	7	140		Beauty and Barber	0	126	126
	10.7	155	1,2,3	7	155		Social Services	0	35	35
	10.7	160	1,2,3	7	160		Activities	0	3,475	3,475
	10.7	165	1,2,3	7	165		Administration	0	534	534
	10.7	166	1,2,3	7	166		Medical Records	0	139	139
	10.7	170	1,2,3	7	170		Inservice Education - Nursing	0	165	165
	10.7	175	1	7	N/A		Total Statistics - Square Feet	0	13,320	13,320
	10.7	175	2	7	N/A		Total Statistics - Square Feet	0	13,191	13,191
	10.7	175	3	7	N/A		Total Statistics - Square Feet	0	13,162	13,162
							To include square footage statistics in order to properly allocate indirect costs. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2304, and 2306			
3	10.7	105	4	7	105		Skilled Nursing Care (Laundry Pounds)	0	239,760	239,760
	10.7	175	4	7	N/A		Total Statistics - Laundry Pounds	0	239,760	239,760
							To include pounds of laundry statistics in order to properly allocate indirect costs. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2304, and 2306			

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Provider Name	**Fiscal Period**	**NPI**	**Adjustments**
PROVIDENCE ST. ELIZABETH CARE CENTER	JANUARY 1, 2023 THROUGH DECEMBER 31, 2023	1477647444	7

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED STATISTICS			
4	10.7	105	5	7	105		Skilled Nursing Care (Patient Meals)	0	14,216	14,216
	10.7	175	5	7	N/A		Total Statistics - Patient Meals	0	14,216	14,216
							To include patient meals statistics in order to properly allocate indirect costs.			
							42 CFR 413.20, 413.24, and 413.50			
							CMS Pub. 15-1, Sections 2300, 2304, and 2306			

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Provider Name	**Fiscal Period**	**NPI**	**Adjustments**
PROVIDENCE ST. ELIZABETH CARE CENTER	JANUARY 1, 2023 THROUGH DECEMBER 31, 2023	1477647444	7

Report References									
	Cost Report			Audit Report					
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED PATIENT DAYS			
5	4.1	5	2	1	16		Medi-Cal Fee-For-Service Days - Skilled Nursing Care To adjust reported Nursing Facility Medi-Cal Fee-For-Service days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2023 through December 31, 2023 Payment Period: January 1, 2023 through April 2, 2025 Report Date: April 2, 2025 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51511	4,527	(4,500)	27
6	Not Reported			1	17		Medi-Cal Managed Care Days - Skilled Nursing Care To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	0	4,497	4,497

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Provider Name	**Fiscal Period**	**NPI**	**Adjustments**
PROVIDENCE ST. ELIZABETH CARE CENTER	JANUARY 1, 2023 THROUGH DECEMBER 31, 2023	1477647444	7

Report References									
	Cost Report			Audit Report					
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO OTHER MATTERS			
7	Not Reported			1	14		Overpayments - Excludes EE - Skilled Nursing Care To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2409 CCR, Title 22, Sections 50786 and 51458.1	$0	$1,607	$1,607

EXHIBIT 13

FIVE YEAR CENSUS (2020-2024 AND MAY 2025)

Ministry	Month	Census		Actual Census by Payer Type				
		LTC	Total	Private	Medicare	Medicaid	Comm	Payer Total
PSECC	1/31/2020	1292	1292	334	277	646	35	1292
PSECC	2/29/2020	1163	1163	292	228	604	39	1163
PSECC	3/31/2020	1140	1140	352	138	589	61	1140
PSECC	4/30/2020	1019	1019	320	73	570	56	1019
PSECC	5/31/2020	1117	1117	265	139	682	31	1117
PSECC	6/30/2020	1057	1057	230	140	653	34	1057
PSECC	7/31/2020	1214	1214	201	285	658	70	1214
PSECC	8/31/2020	1190	1190	201	337	633	19	1190
PSECC	9/30/2020	1106	1106	235	251	601	19	1106
PSECC	10/31/2020	1137	1137	217	277	639	4	1137
PSECC	11/30/2020	1106	1106	245	230	614	17	1106
PSECC	12/31/2020	1074	1074	247	255	572	0	1074

Ministry	Month	Census		Actual Census by Payer Type				
		LTC	Total	Private	Medicare	Medicaid	Comm	Payer Total
PSECC	1/31/2021	927	927	96	636	195	0	927
PSECC	2/28/2021	812	812	46	555	211	0	812
PSECC	3/31/2021	958	958	130	343	358	130	961
PSECC	4/30/2021	999	999	208	321	413	57	999
PSECC	5/31/2021	1011	1011	248	330	404	29	1011
PSECC	6/30/2021	1057	1057	237	343	431	46	1057
PSECC	7/31/2021	1134	1134	238	370	468	58	1134
PSECC	8/31/2021	1174	1174	249	393	480	52	1174
PSECC	9/30/2021	1221	1221	239	400	502	80	1221
PSECC	10/31/2021	1210	1210	226	356	565	62	1209
PSECC	11/30/2021	877	877	240	289	566	78	1173
PSECC	12/31/2021	1186	1186	291	280	564	51	1186

Ministry	Month	Census		Actual Census by Payer Type				
		LTC	Total	Private	Medicare	Medicaid	Comm	Payer Total
PSECC	1/31/2022	1164	1164	151	431	524	58	1164
PSECC	2/28/2022	1026	1026	164	340	411	111	1026
PSECC	3/31/2022	1100	1100	174	352	430	144	1100
PSECC	4/30/2022	1094	1094	168	356	402	168	1094
PSECC	5/31/2022	1149	1149	200	257	336	356	1149
PSECC	6/30/2022	1105	1105	206	282	351	266	1105
PSECC	7/31/2022	1196	1196	281	421	312	182	1196
PSECC	8/31/2022	1254	1254	310	391	363	190	1254
PSECC	9/30/2022	1217	1217	249	413	376	179	1217
PSECC	10/31/2022	1254	1254	231	411	456	156	1254
PSECC	11/30/2022	1060	1060	221	317	385	137	1060
PSECC	12/31/2022	1193	1193	217	355	375	246	1193

		Census		Actual Census by Payer Type				
Ministry	Month	LTC	Total	Private	Medicare	Medicaid	Comm	Payer Total
PSECC	1/31/2023	1104	1104	260	298	328	218	1104
PSECC	2/28/2023	1122	1122	267	436	296	123	1122
PSECC	3/31/2023	1167	1167	278	536	286	67	1167
PSECC	4/30/2023	1153	1153	254	493	272	134	1153
PSECC	5/31/2023	1160	1160	295	344	294	227	1160
PSECC	6/30/2023	1057	1057	351	313	308	85	1057
PSECC	7/31/2023	1127	1127	270	488	351	18	1127
PSECC	8/31/2023	1252	1252	315	560	321	56	1252
PSECC	9/30/2023	1241	1241	328	413	401	99	1241
PSECC	10/31/2023	1314	1314	355	298	483	178	1314
PSECC	11/30/2023	1256	1256	341	291	481	143	1256
PSECC	12/31/2023	1296	1296	329	344	477	146	1296

		Census		Actual Census by Payer Type				
Ministry	Month	SNF	Total	Private	Medicare	Medicaid	Comm	Payer Total
PSECC	1/31/2024	1245	1245	345	243	480	177	1245
PSECC	2/29/2024	1265	1265	382	238	437	208	1265
PSECC	3/31/2024	1379	1379	430	315	454	179	1378
PSECC	4/30/2024	1306	1306	335	323	442	206	1306
PSECC	5/31/2024	133	133	33	42	45	13	133
PSECC	6/30/2024	0	0	0	0	0	0	0
PSECC	7/31/2024	0	0	0	0	0	0	0
PSECC	8/31/2024	0	0	0	0	0	0	0
PSECC	9/30/2024	0	0	0	0	0	0	0
PSECC	10/31/2024	0	0	0	0	0	0	0
PSECC	11/30/2024	0	0	0	0	0	0	0
PSECC	12/31/2024	0	0	0	0	0	0	0

RESIDENT CENSUS MAY 29, 2025 PROVIDENCE ST. ELIZABETH

RM	NAME	ADM.	PAYER	DOCTOR	
01A	[redacted]	[redacted]			
01B			PVT	WONG	
02A			**MCARE**	**GOBRIAL**	
02B			HMO	GOBRIAL	
03A			HMO	GOBRIAL	N
03B			HMO	GOBRIAL	
04A					
04B			HMO	GOBRIAL	
05A			MCAL	BAHADORI	
05B					
05C			MCAL	BAHADORI	
06			**MCARE**	**BAHADORI**	
07					
08			PVT	DRELL	
09			**MCARE**	**NIKAMAL**	
10			PVT	GOBRIAL	
11			PVT	DRELL	BH
12A			MCAL	BAHADORI	
12B			MCAL	BAHADORI	
13A					
13B			**MCARE**	**BAHADORI**	
14A			**MCARE**	**BAHADORI**	
14B			**MCARE**	**GHODS**	
15A			HMO	DARDASHTI	
15B			**MCARE**	**GOBRIAL**	
16A			MCAL	GOBRIAL	
16B			MCAL	GOBRIAL	

RM	NAME	ADM	PAYER	DOCTOR	
17A	[redacted]	[redacted]	**MCARE**	**GOBRIAL**	
17B			MCAL	GOBRIAL	
18A					
18B					
19A			HMO	GOBRIAL	
19B					
20			PVT	GOBRIAL	
21			**MCARE**	**GOBRIAL**	
22A			MCAL	GOBRIAL	
22B					
23A			HOSPICE	ZHOU	
23B					
23C			MCAL	GOBRIAL	
23D			MCAL	GOBRIAL	
24B			MCAL	BAHADORI	
24C					
24D			HOSPICE	ZHOU	
26A					
26B					
26C					
26D					

MEDICARE-9
HMO- 6
HOSPICE- 2
MEDICAL- 11
PRIVATE- 5
IN HOUSE- 32
BED HOLDS- 1
TOTAL CENSUS- 33

N	NEW RESIDENT
RC	ROOM CHANGE
MD	MD CHANGE
BH	BED HOLD
BC	BED CHANGE
PUI	**QUARANTINE**
C-19	**COVID**
SC	STATUS CHANGE

11 Cal. Code Reg. Section 999.5(d)(5)(D)

A description of any community benefit program provided by the health facility or facility that provides similar healthcare during the past five years with an annual cost of at least $10,000 and the annual cost of each program for the past five years

St. Elizabeth does not provide or offer community benefit programs.

11 Cal. Code Reg. Section 999.5(d)(5)(E)

For each health facility or facility that provides similar healthcare that is the subject of the agreement or transaction, a description of current policies and procedures on staffing for patient care areas; employee input on health quality and staffing issues; and employee wages, salaries, benefits, working conditions and employment protections. Such description shall include a list of all existing staffing plans, policy and procedure manuals, employee handbooks, collective bargaining agreements or similar employment-related documents

Providence establishes the policies and procedures related to employment and staffing matters that govern the operations of St. Elizabeth and its staffing.

Staffing for Patient Care Areas

Providence has established policies, plans, and procedures to ensure that its patient care teams provide whole person care to St. Elizabeth's residents that is appropriate, individualized, and planned along a continuum of care. St. Elizabeth maintains a staffing plan, which is designed to meet all applicable legal requirements and promote adequate staffing levels for patient care areas at St. Elizabeth and provide quality care based on patient acuity while maintaining patient and personnel safety. A Staffing Summary report for St. Elizabeth for the dates October 1, 2024 through December 31, 2024 is attached as **Exhibit 14.**

Employee Wages, Salaries, Benefits, Working Conditions and Employment Protections

Providence has established a number of human resources policies and procedures that address employee wages, salaries, benefits, working conditions, and employment protections applicable to employees that provide services at St. Elizabeth, as listed below:

- Annual Health Assessment
- Anti-Violence Policy Violence in the Workplace Training
- Attendance & Punctuality
- Basic Life Support Certification of Employees
- Code of Conduct
- Communicable Disease Management Policy
- Compliance Program
- Confidential Information
- Continuation of Benefits
- COVID-19 Vaccination policy
- Dental Insurance
- Direct Deposit
- Disciplinary Process
- Drug and Substance Abuse Policy
- Employee Classification (i.e., part-time/full-time, exempt/non-exempt)
- Employee Assistance Program
- Employment of Relatives
- Equal Employment Opportunity

- Gifts and Gratuities
- Harassment and Harassment Training
- Health Insurance
- Jury Duty Policy
- Kin Care Policy
- Leaves of Absence
- Life Insurance
- Long Term Disability
- Mandatory Education Policy
- Meals and Rest Periods
- Paid Parental Leave
- Paid Sick and Safe Leave Policy
- Paid Time Off
- Personnel Files
- Problems, Complaints, and Grievances
- Retirement Pan
- Social Media
- State Disability Insurance
- Supplemental Shift Assignment Pay
- Safety and Accident Procedures
- Vision Insurance
- Workers' Compensation

The employee benefits for Providence's employees that provide services at St. Elizabeth are described in the Employee Benefits Guide, attached to this Section as **Exhibit 15**.

Providence's employees that provide services at St. Elizabeth are not parties to any collective bargaining agreement.

Employee Input on Health Quality and Staffing Issues

The above-listed policies also permit St. Elizabeth's professional staff and providers the opportunity to provide input on health quality and staffing issues through such mechanisms as leadership meetings, staff meetings, rounds, huddles, forums, and newsletters.

EXHIBIT 14

STAFFING SUMMARY

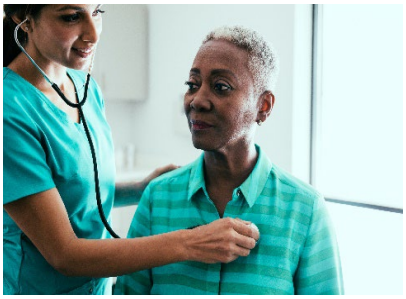
CASPER Report 1702S
Staffing Summary Report
from 10/01/2024 thru 12/31/2024
CA 055192 CA920000074
PROVIDENCE ST ELIZABETH CARE CENTER

Job Title	Staff Count	Exempt	Non Exempt	Contractors	Staffing Hours
Speech/Language Pathologist	1	0	0	1	296.00
Registered Nurse Director of Nursing	1	1	0	0	312.00
Registered Nurse	2	1	1	0	799.43
Physical Therapy Assistant	2	0	0	2	392.80
Physical Therapist	2	0	1	1	325.25
Other Social Worker	1	0	1	0	478.20
Other Service Worker	10	1	9	0	3,614.17
Other Activities Staff	2	0	2	0	817.06
Occupational Therapy Assistant	2	0	0	2	368.29
Occupational Therapist	2	0	0	2	285.17
Licensed Practical/Vocational Nurse with Administrative Duties	1	0	1	0	494.35
Licensed Practical/Vocational Nurse	7	0	7	0	2,935.60
Housekeeping Service Worker	8	1	7	0	3,619.18
Certified Nurse Aide	19	0	19	0	8,743.74
Administrator	1	1	0	0	528.00
Total:	**61**	**5**	**48**	**8**	**24,009.24**

EXHIBIT 15

EMPLOYEE BENEFITS PLANS

Summary Plan Description





Effective: January 1, 2021

This Summary Plan Description is designed to provide general information about the Providence Health & Services Health and Welfare Plan (PN 501). The terms of your benefit plans are governed by plan documents. This summary may not include all plan rules and details. Providence Health & Services reserves the right to amend, modify or terminate any plan, in whole or in part, at any time for any reason.

In the event there is a discrepancy between information provided in guides, plan materials or website content and the information described in this Summary Plan Description, the contents in this document shall prevail.

Note: Summary Plan Descriptions are required to be updated every 5 years under ERISA.

The Summary Plan Description contains a summary in English of your plan rights and benefits under the Providence Health & Services Health and Welfare Plan (PN 501). If you have difficulty understanding any part of this Summary Plan Description, contact the Benefits Service Center at 888-615-6481, Monday – Friday from 7:30 a.m. to 6:00 p.m. Pacific time. Translation services are available in most languages upon request.

Para obtener asistencia en Español, llame al 888 – 615-6481.

Kung kailangan ninyo ang tulong sa Tagalog tumawag sa 888-615-6481.

如果需要中文的帮助, 请拨打这个号码 888-615-6481.

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Overview of Coverage

Every employee is unique, each with different needs and family situations. The Providence Health & Services Health and Welfare Plan ("Plan") is designed to meet the varying needs of the Providence Health & Services ("Providence") employees well into the future. As your personal situation changes from year to year, you may want to change some of your benefits elections. With the Providence Health & Services Health and Welfare Plan, you have the flexibility to meet these needs. You may make changes to your elections each year during ***Open Enrollment***, or during the year if you have a qualifying event (please review the **Eligibility and Enrollment** chapter for more information).

Plan Definitions

At the end of this chapter, you will find a **Glossary** that defines terms formatted ***like this.***

What Are My Benefit Options?

For some benefits, you are automatically enrolled for coverage and Providence pays the entire cost of coverage. For others, you must make an election for coverage or waive coverage. All of your benefit options are listed on the ***HR Service Portal.***

As a benefits-eligible employee, you have the following benefits options available to you. Refer to the ***HR Service Portal*** for the costs and contributions that apply if enrolled.

Benefit	Options
Medical	• Up to four medical plans to choose from for you and your eligible dependents • No coverage (Waive)
Dental	• Up to three dental plans to choose from for you and your eligible dependents • No coverage (Waive)
Vision	• One vision plan for you and your eligible dependents • No coverage (Waive)
Caregiver Assistance Program	• Automatically enrolled in this coverage
Life Insurance	• Automatically enrolled in basic coverage • Supplemental coverage for you, your spouse/***Adult Benefits Recipient (ABR)*** and your dependent children
Accidental Death & Dismemberment (AD&D)*	• Voluntary coverage for you, your spouse and your dependent children
Short -Term Disability (STD)	• Supplemental coverage available
Long-Term Disability (LTD)	• Automatically enrolled in basic LTD coverage • Supplemental coverage available for you
Health Care *Flexible Spending Account* (FSA)	• Paycheck contributions to this account to pay for eligible out-of-pocket (deductible, copayments) medical, dental, or vision expenses on a ***pre-tax basis***

Benefit	Options
Dependent Care *Flexible Spending Account* (FSA)	• Paycheck contributions to this account to pay for eligible dependent care expenses on a ***pre-tax basis***

Some employees may have access to Basic AD&D; check the **HR Service Portal for additional information*

How Much Do I Have to Pay?

Providence Health & Services Contributions

Employer contributions represent a portion of the total premium associated with certain benefits. Providence provides this share of the cost to you for specific benefits, and you are responsible for paying the difference between the total cost of coverage and what Providence pays.

You are not taxed on Providence's contributions, with the exception of coverage for an Adult Benefits Recipient (ABR) and the eligible children of your ***ABR Partner***, and Basic Employee Life Insurance coverage over $50,000. For more information, please review the **Taxes and Your Benefits** section, below.

Employee Contributions

If the total plan cost of your benefits exceeds the amount Providence contributes, you will make up the difference through payroll deductions. Each benefit option has an associated cost for you, unless Providence is paying the full cost of coverage. Your coverage and the associated health benefits cost per pay period appear in the ***HR Service Portal***.

Taxes and Your Benefits

Some of your contributions are deducted from your pay before taxes are applied, and some are taken after taxes. If you elect coverage with ***pre-tax contributions***, you reduce your taxable income and pay less in taxes. This can increase your take-home pay.

Health Benefits

If you elect health coverage for yourself and your dependents, you generally pay for this coverage with ***pre-tax contributions***. Health coverage is subject to taxes for the following dependents, unless you can claim them on your federal tax return:

- ***Adult Benefits Recipients (ABR)***
- ***ABR Partners*** (domestic partners)
- Children of ***ABR Partners***

Your contributions toward this coverage are to be made with ***after-tax dollars*** and the portion of your ABR's coverage that Providence contributes on their behalf will be considered taxable income.

State laws vary on recognition of registered domestic partners, which can affect ***imputed income***. You are generally responsible for paying imputed income unless your ABR is also your federal tax dependent.

Please consult your tax advisor if you have questions.

Flexible Spending Accounts (FSAs)

You can pay for certain eligible health care or dependent care expenses with pre-tax dollars and further reduce your taxable income by participating in the Health Care FSA or the Dependent Care FSA. Please refer to the **Health Care FSA** chapter and the **Dependent Care FSA** chapter for additional information.

Life, AD&D, Short-Term and Long-Term Disability Benefits

If you elect Supplemental Life, Voluntary AD&D, Voluntary Short-Term and Long-Term Disability "buy-up" coverage, you pay for this coverage with ***after-tax contributions***. This means the premium is deducted from your pay after taxes are applied.

The value of your Basic Life Insurance provided by Providence above $50,000 is taxable. Please review the **Life and Accident Insurance** chapter for additional information.

Tax Laws Can Change

The tax advantages available under the Plan apply to federal taxes (income tax and Social Security tax), and generally apply to state and local income taxes, if applicable. These advantages are based on the federal and various state laws as they are written today and are subject to change in the future.

You should be aware that any reduction in your pay subject to Social Security taxes could lead to a reduction in your Social Security benefits. For most employees, the reduction in Social Security benefits will be insignificant in comparison to the value of paying lower taxes today.

Since tax laws vary from state to state, please consult your tax advisor for the implications of your elections.

Default Benefits if You Take No Enrollment Action

New Hire/Newly Eligible

If you are newly eligible for benefits and you do not enroll in benefits within 30 days from your date of hire or first day as a benefits-eligible employee, you will be assigned default benefits for yourself only. The default benefits may not reflect the best benefit choices for your particular situation.

Default benefits include the following:

- Life Insurance – Basic coverage
- Long-Term Disability Plan – Basic coverage

These benefit dollar amounts may be viewed on the ***HR Service Portal***.

The following benefit is automatically available to you regardless of your enrollment elections:

- Caregiver Assistance Program

You will **not** be enrolled in the following coverage:

- Medical, Dental and Vision for you or your dependents
- Supplemental Life and AD&D for you or your dependents
- Health Care Flexible Spending Account (FSA) or Dependent Care FSA*
- Short-Term Disability insurance (buy-up option)
- Long-Term Disability Insurance (buy-up option)

*As a newly hired employee, you are eligible to contribute to a Health Care Flexible Spending Account or the Dependent Care FSA. If you submit your elections on or after November 1, you are not eligible to

make FSA elections for the current year. You must wait until ***open enrollment*** to make changes for the following ***Plan Year***.

After default benefits become effective, changes can only be made during ***Open Enrollment*** or due to a qualifying family status change.

Please review the **Qualifying Events** section of the **Eligibility and Enrollment** chapter for additional information.

Annual Open Enrollment

The annual ***Open Enrollment*** period occurs each Fall giving you the opportunity to change your elections for the upcoming ***Plan Year***, which begins January 1. Unless otherwise announced, if you do not make changes to your current plan elections or to who you are covering during the specified Open Enrollment dates:

- If you currently have coverage, your existing Medical, Dental, Vision, Short-Term Disability, Long-Term Disability, Supplemental Life and Voluntary AD&D coverage will roll over automatically* to the next ***Plan Year*** at the corresponding Plan Year's full employee contribution rates.
- If you waive Medical coverage in the current year, and make no changes during ***Open Enrollment***, your waived coverage will carry over into the following year.
- If there has been a change in the options and your elected option is not offered, you will receive the designated replacement plan option and price, and your dependents as currently listed will be covered. This Plan will not necessarily be identical in coverage to your previous plan.
- Your participation in the Health Care FSA and Dependent Care FSA will **not** carry forward to the next Plan Year, as FSA's, per federal regulations, require an annual election. Refer to the **Flexible Spending Account** chapter for rollover provisions.

Annual re-enrollment is required for ACA (including per-diem/non-benefits eligible) employees who want coverage in the next **Plan Year at the full employer premium rates.*

Note: Review the annual *Open Enrollment* information to learn whether an active enrollment will be required for coverage or whether there is a change in the assigned default process for the new (upcoming) *Plan Year's* elections.

Following the close of the ***Open Enrollment*** period, changes can only be made during the next Open Enrollment or due to a qualifying family status change. Please review the **Qualifying Events** section of the **Eligibility and Enrollment** chapter for more information.

Changing Work Location

If you move from one Providence location to another, your coverage elections and enrolled dependents will generally carry over automatically. If your transfer results in you becoming ineligible for your current benefit options, you will receive an outreach email and can log in to the ***HR Service Portal*** to see if any benefit changes are available. You will have 30 days from the date of transfer to make your elections in the ***HR Service Portal***. If no elections are made during the enrollment period, you will be assigned default benefits.

You may have the opportunity to change your medical and dental coverage if you are moving from full-time to part-time status and your premium costs increase significantly. You will have 30 days from the date of the transfer to make your elections in the ***HR Service Portal***.

Following the close of your transfer change enrollment period, changes can only be made during ***Open Enrollment*** or due to a qualifying family status change. Please review the **Qualifying Events** section of the **Eligibility and Enrollment** chapter for additional information. If your transfer results in other

qualifying change in status events, those events will be processed under qualifying event rules and processes.

Rehire or Return to Benefits-Eligible Status

Return within 30 days

If you are rehired or return to a benefits-eligible status within 30 days of when you terminate or change to non-benefits-eligible status, your previous benefit elections will be reinstated. These elections will take effect on the date of your rehire or the date that you return to benefits-eligible status. If you were contributing to an FSA, your account will be recalculated to collect the annual election amount over the remaining pay periods in the calendar year. This will result in a larger deduction in your remaining paychecks.

Following your return, changes can only be made during ***Open Enrollment*** or due to a qualifying family status change. Please review the **Qualifying Events** section of the **Eligibility and Enrollment** chapter for more information. If your return results in other qualifying change in status events, those events will be processed under qualifying event rules and processes.

Return after 30 days or more

If you are rehired or return to benefits-eligible status 30 or more days after you terminate or change to non-benefits-eligible status, you will be considered a new hire and must make new elections within 30 days of your return date. The following may also apply:

- If you were contributing to an FSA, your per-pay-period amount will not resume. Health charges incurred during your termination period are not eligible for reimbursement unless you had COBRA coverage for your Health Care FSA.
- You will be required to complete a Statement of Health for supplemental life insurance coverage above the guarantee issue limits.
- If you were enrolled in Long-Term Disability coverage with benefits ending due to non-payment of premiums, your coverage will be reinstated without a Pre-Existing Condition Limitation if you return to active work within 12 weeks of the date active benefits ended.

No Assignment of Benefits and Rights

You or your dependent may not assign any benefits, payments or other rights arising under the Plan to any other person. Your rights and benefits under the Plan cannot be assigned, sold, transferred, or pledged by you or reached by your creditors or anyone else except under limited circumstances (for example, compliance with a Qualified Medical Child Support Order). Any attempted assignment or attachment will be void, unenforceable, and disregarded.

You or your dependent may direct the payment of Plan benefits to a health care provider in accordance with procedures established by the ***Claims Administrator.*** Electing to do so satisfies the Plan's obligations for payment of benefits. The direction to pay a health care provider will not cause such health care provider to become a beneficiary under the Plan or of any legal or equitable right to institute any court proceeding or to request or receive Plan documents under ***Employee Retirement Income Security Act (*"ERISA"*)***, as amended. The Plan prohibits you or your dependents from assigning your rights to bring suit under ERISA to a physician, other health care provider, individual or entity who accepts assignment of claims. Nothing in this Plan will be construed to make the Plan, ***Plan Administrator***, or other Employer liable to any third-party to whom you or your dependent may be liable for medical care, treatment or services.

About this Summary Plan Description

This Summary Plan Description is designed to provide detailed information about the Providence Health & Services Health and Welfare Plan and how it works as of January 1, 2021. The Summary Plan Description does not constitute an implied or expressed contract or guarantee of employment. If any conflicts arise between this summary and the Plan documents and contracts, the Plan documents and contracts as interpreted by the ***Plan Administrator*** and fiduciaries, including ***Claims Administrators*** acting on their behalf, will govern. Likewise, the Summary Plan Description, Plan documents and contracts will govern, as interpreted by the Plan Administrator and fiduciaries, in the event of conflict with benefit communication materials and forms.

Glossary

You may see definitions for these terms within the Summary Plan Description or in other benefits materials.

After-Tax Dollars/After-Tax Contributions

Funds you authorize Providence to withhold from your pay after taxes are deducted.

Adult Benefits Recipient (ABR)

- An adult living with you for the past 12 months as their principal place of residence (that means there is no other place of residence, even on a part-time basis), and who will continue to do so for the foreseeable future, AND
- A member of your family unit AND a member of your household with whom you share a close personal relationship (this does not include a renter, roommate or other person living in your home on a casual basis; this does include a parent, sibling or your child age 26 or older), AND
- At least 18 years of age and is not your employee (e.g. nanny) or your child under age 26, AND
- Does not have access to other medical coverage (group, Medicare or Tricare).

If the above criteria is met, an ABR may be covered under the medical, dental and vision plans. The children of your ABR are not eligible for coverage under the plans.

Adult Benefit Recipient Partner (ABR Partner)

- A person registered as your domestic partner in your state of residence, if recognized. If not recognized, your ABR Partner must live with you in a long-term committed "spouse-like" relationship as a member of your household/family unit. The partner has lived with you for at least 12 months and plans to do so for the foreseeable future. In addition:
  - the partner is a same sex partner of any age (18 or over) or opposite sex partner where one of you is age 62 or over AND
  - neither of you is married to anyone else, or in a state-registered domestic partnership with another person and are not blood relatives of a degree of closeness that would prohibit marriage in your state of residence.

If the above criteria is met, an ABR-Partner and an ABR's children may be covered under the medical, dental, vision, life and AD&D insurance plans.

Adult Benefit Recipient (ABR Health and/or Life)

- An individual who shares a committed relationship with you, is financially interdependent and meets the other ABR coverage criteria as defined above. Eligibility for this relationship does not include coverage for your parent, sibling or child age 26 or over.

An ABR-Health and/or Life may be covered under the medical, dental, vision, life, and AD&D insurance plans or may be eligible for life and AD&D insurance coverage only. An ABR Health and/or Life's child is eligible for life and AD&D insurance coverage only.

Claims Administrator

A third party administrator or insurer designated by the plan administrator or its delegate to review and process claims for benefits under the Plan.

ERISA

The federal Employee Retirement Income Security Act of 1974, as amended, which governs plan administration, supervision and management.

Flexible Spending Accounts (FSAs)

The FSAs are designed to save taxes. You elect to fund the accounts at the beginning of the Plan Year through payroll deductions and then are reimbursed from your account for eligible expenses you incur during the Plan Year.

HR Service Portal

Electronic resource for benefits information available at **hrforcaregivers.org**. Health and Welfare benefit elections can be entered by selecting the *Benefits – enroll, review or update (BenefitConnect)* link on the homepage under **External Links**. Access to the Benefits Service Center for questions is also available by navigating to the **Request HR Help > Benefits > Benefits Questions**. Other HR tools and resource materials are available on the portal.

Imputed income

The value of employer-provided coverage that is subject to taxation for dependents who are not Internal Revenue Code Sec.152 tax dependents. The value of coverage is the full premium amount, less after tax payroll deductions. The taxable amount is shown on your pay stub and included on your W-2 statement.

For health coverage, Providence is required to calculate imputed income for the following dependents, unless you can claim them as dependents on your federal tax return. Because you will pay taxes on the value of coverage, your take-home pay will be impacted. This tax is in addition to any premium costs shown on your confirmation statements when making health coverage elections.

- Adult Benefits Recipient (ABR)
- ABR Health and/or Life
- ABR Partner
- Child(ren) of ABR Partner

For Basic Life Insurance, Providence is required to calculate imputed income for Basic employee coverage over $50,000 using an IRS rate table, based on your age and amount of coverage.

Medicare

A federal health insurance program for the elderly and disabled, consisting of hospital insurance (Part A), supplemental medical insurance (Part B), private health plan options (Plan C), and prescription drug benefits (Part D).

Open Enrollment

A defined time period when you and all other eligible employees are allowed to enroll yourself and/or your dependents for benefit coverage and make desired changes.

Plan Administrator

The Plan Administrator is the sole fiduciary of the Plan and has all discretionary authority and control over the operation and administration of the Plan. The Plan Administrator has the discretionary authority to determine eligibility for benefits and to construe the terms of the Plan, and unless there was an abuse of discretion, such discretionary determinations regarding plan terms and eligibility shall be binding upon all participants and upon the employers.

The Plan Administrator may choose to hire a consultant and/or contract administrator to perform specified duties in relation to the Plan. The Plan Administrator also has the right to amend, modify or terminate the Plan at any time or in any manner.

Plan Year

The 12-month period beginning January 1 and ending December 31.

Pre-tax contributions

Funds you authorize Providence withhold from your pay before taxes are deducted.

Eligibility and Enrollment

Plan Definitions

At the end of this chapter, you will find a **Glossary** that defines terms formatted ***like this***

Who Is Eligible?

Eligibility for Employees

Providence employees with a payroll status of Full Time Equivalency of 0.5 or above are eligible for health and welfare benefits on the date of hire or the date they move to a benefits-eligible position.

Under the Affordable Care Act, medical coverage is offered to employees who are per-diem, temporary or part–time and working less than the minimum number of hours above to qualify for regular benefits, and eligible children. The medical plan offered is the HSA Medical Plan for which you pay the full cost. This coverage is not available to spouses. This coverage also does not qualify for medical premium assistance or health incentives.

No Dual Coverage

Health (Medical, Dental and Vision): If you and your spouse or ***ABR Partner*** or a parent and an adult child are both employed by Providence and eligible for benefits, each employee may enroll in the Plan as an employee or as a dependent of an existing employee. For example, the whole family unit may enroll under one employee, if the other employee waives coverage. Children whose parents are both Providence employees may be enrolled under only one parent's medical, dental and vision coverage. If you have a covered family member who becomes eligible for benefits due to their own employment status, you should both review your benefits to ensure there is no ***dual coverage***, and then make adjustments to cancel any duplicate coverage by logging on to the ***HR Service Portal*** within 30 days or calling the Benefits Service Center.

If enrollment is made for ***dual coverage***, claims will be paid under only one employee's plan benefits, payments made in error will be subject to recovery, and enrollment will be cancelled with no refund of premium contributions paid for the dependent coverage. If health incentive funds were issued for an employee covered as a dependent, those funds should be returned to Providence.

Before changing any coverage, the Benefits Service Center will attempt to contact the involved employees to discuss available enrollment options. If the Benefits Service Center does not receive a response from the employees by the requested deadline, or the employees cannot agree, the ***Plan Administrator*** will maintain coverage for the children under the employee's plan who has covered them the longest, and remove children from the other employee's coverage. If there is a Qualified Medical Child Support Order (QMCSO), your employer is responsible for abiding by the terms of the order. In the case of dual employed/covered adults, the ***Plan Administrator*** will maintain separate coverage under each employee's enrollment record. It is your responsibility to notify the Benefits Service Center if you discover duplicate coverage.

For Life and AD&D Insurance – You may cover yourself and your spouse or ***ABR Partner and your ABR Health and/or Life***; if you both work for Providence. For coverage for your dependent child, see text box.

Eligibility for Dependents

Your dependents may also be eligible to participate.

Eligible dependents:

Spouse

A person to whom you are legally married under the law of any jurisdiction with the authority to sanction marriage, as recognized by the Internal Revenue Service, and any related federal guidance.

Life/AD&D: If you and your adult child are both benefits-eligible employees, your adult child is no longer eligible for coverage under your Dependent Life Insurance plan. Life insurance coverage is available through the adult child employee's insurance plan only**.**

If enrollment is made for dual coverage, enrollment will be cancelled with no refund of premiums paid for Dependent Life Insurance and claims will be paid under the adult child employee's life insurance plan only.

Civil Union/Common-Law Spouse

If you live in a state that recognizes a civil union or common-law spouse under the laws of the state, you may cover your civil union/common-law spouse under the Plan as a spouse, by providing a declaration of the relationship, and submitting a copy of the recent federal tax return showing filing as married filing jointly or married filing separately.

Adult Benefits Recipient (ABR)

Under certain circumstances, you may enroll an ***Adult Benefits Recipient (ABR)*** for coverage. The benefits available to your ABR depend on your relationship to each other. The benefits enrollment system will determine if your ABR is an eligible dependent under the Plan based on your responses to questions..

Providence defines an ***Adult Benefits Recipient*** as an individual who meets all of the following conditions:

- At least 18 years of age, and is not your employee (e.g. nanny) or child under age 26; AND
- Living with you for the past 12 months as their principal place of residence (that means there is no other place of residence, even on a part-time basis), and who will continue to do so for the foreseeable future; AND
- A member of your family unit and a member of your household with whom you share a close personal relationship (e.g., parent, sibling or your child age 26 or older); AND
- Does not have access to other medical coverage (group, Medicare, Tricare)

An ABR who meets these conditions is eligible for medical, dental, vision and Caregiver Assistance Program benefits. Children or legal dependents of your ABR are not eligible for benefits coverage.

Adult Benefits Recipient (ABR Health and/or Life)

This relationship subcategory includes an individual who meets the conditions above as an ABR, who shares a committed, financially interdependent relationship with you. Eligibility for this relationship does not include coverage for your parent, sibling or child age 26 or over. Your ABR Health and/or Life is eligible for medical, dental, vision, Caregiver Assistance Program benefits, dependent life, or dependent AD&D. The children or legal dependents of your ABR are not eligible for medical, dental or vision coverage and are eligible for life and AD&D insurance coverage.

In addition, the following criteria apply to coverage of ***Adult Benefits Recipients***:

- Coverage is limited to a maximum of two adults per household, including you.
- A different adult dependent cannot be covered under the various plans. For example, if an Adult Benefits Recipient is covered under your medical plan, a legal spouse cannot be covered under your dental plan.
- If two adult members of your household both work for Providence, you cannot add an Adult Benefits Recipient.
- If you enroll your adult child as your Adult Benefits Recipient at the time he or she reaches age 26 and is no longer eligible to be enrolled as a child, the cost of coverage will not be taxable to you for federal tax purposes for the remainder of the calendar year in which the child reaches age 26

Adult Benefits Recipient Partner (ABR Partner)

Expanded ABR Eligibility for Domestic Partners

An eligible ***ABR Partner*** may enroll for benefits if the following conditions are met:

- You and your ***ABR Partner*** sign a declaration attesting to your partnership, AND
- You have registered your domestic partnership if you live in a state with a registration process (i.e. Washington, Oregon or California), OR
- You meet similar plan criteria if you live in a state that has no registration/certification process (i.e. Alaska, Montana, Oregon or New Mexico for opposite sex, with one adult age 62 and over). This criteria follows:
- Same sex partners of any age, or opposite sex partners where one adult is age 62 or over, AND
- An adult living with you for the past 12 months in a long-term committed “spouse-like” relationship and who will continue to do so for the upcoming year and/or foreseeable future, AND
- Must be age 18 or older, and not be your employee or child under age 26, AND
- A member of your household/family unit, AND
- Neither of you is married to anyone else, or in a state-registered domestic partnership with any other person, AND
- You are both capable of consenting to this domestic partnership, AND
- Partners must not be blood relatives of a degree of closeness that would prohibit marriage in the state of residence

You are eligible to cover your ABR Partner if…			
State of Residence	**You and your partner are the same sex, and both are 18 or older and meet other state requirements.**	**You and your partner are opposite sex and one of you is age 62 or older.**	**Depending on state, you may or may not be required to register / certify your relationship.**
Alaska	X	X	No state registration is available
California	X	X	Must be registered with the state
Montana	X	X	No state registration available
New Mexico	X	X	No state registration available.
Oregon	X	X	If same sex, registration with the state is required, if opposite sex, age 62 or older, no state registration is available
Washington	ABR Partner coverage is not available	X	Must be registered with the state
Other states	If you live in a state that is not identified above, contact the Benefits Service Center for additional information on eligibility.		

If your ***ABR Partner*** meets the requirements outlined above, a registered partner with your state of residence or if you live in a state that does not recognize domestic partnership, he/she is eligible for medical, dental, vision, Caregiver Assistance Program, dependent life and dependent AD&D. You may also cover your eligible ***ABR Partner's*** children in benefits under the Plan.

A completed declaration will need to be filed after enrollment of your ***Adult Benefits Recipient*** as part of the ***Plan's*** dependent eligibility verification process.

Note: Health coverage for an ABR is subject to taxes, unless you can claim them on your federal tax return. Your contributions toward this coverage are made with after-tax dollars and the portion of your ABR's coverage that Providence contributes on their behalf will be considered taxable income. State laws vary on recognition of registered domestic partners, which can affect imputed income. You are generally responsible for paying *imputed income* unless your ABR is also your federal tax dependent.

Children

An eligible child includes your:

- natural children, step-children, adopted children
- children for whom you are the legal guardian by court order
- foster children while you have legal responsibility as a foster parent, and
- unmarried children of your ***ABR Partner or ABR Health and/or Life (life/AD&D insurance only)***

If you or your eligible dependent child, spouse, or ABR (whether covered under this ***Plan*** or not) give birth to a child conceived and carried through a surrogacy agreement, he/she is not an eligible dependent under the Plan.

If your child does not live with you, is not supported by you, or is married, you may still enroll him or her as a child under your medical, dental, vision, Child Life and/or Child AD&D coverage until the child reaches age 26.

For children for whom you are the legal guardian – a dependent remains eligible only until the expiration date stipulated by the court within the Letters of Guardianship and generally does not extend beyond the dependent's age of emancipation, typically age 18. Foster children are eligible until you no longer have legal responsibility as a foster parent, generally up to age 18.

Married children of ***ABRs*** are not eligible for coverage under the Plan.

Qualified medical expenses may be reimbursed through the Health Care ***Flexible Spending Account, Health Savings Account and Health Reimbursement Account,*** for eligible children who are under age 27 as of the end of the calendar year, and tax dependents, even if the child is not an eligible dependent for health coverage purposes.

Coverage for Disabled Child

Health and life insurance coverage of a dependent child may be available past age 26 if he or she is incapable of self-support because of developmental, mental or physical disability and is your tax dependent under IRS Code Section 152. Contact the Benefits Service Center for more information. If approved by the ***Claims Administrator***, regular and ongoing verification of your disabled dependent's condition is required; failure to provide this will result in a loss of coverage.

Qualified Medical Child Support Orders (QMCSOs)

Federal law requires employer group health plans to honor Qualified Medical Child Support Orders (QMCSOs). In general, a QMCSO is a judgment, decree, or order from a state court or state administrative agency that requires a parent to provide medical support to a child.

A QMCSO may require the employer group health plan to make health, dental, and/or vision coverage available for your child even though, for income tax or plan purposes, the child is not your dependent due to divorce or legal separation. In order to qualify as a QMCSO, the medical support order must:

1. Specify your last known name and address, and the child's name and last known address unless the order otherwise provides the name and mailing address of an official of a state or political subdivision thereof in place of the name and address of the child
2. Provide a reasonable description of the type of coverage to be provided by the plan or the manner in which the type of coverage is to be determined
3. State the period to which it applies, and
4. Specify each plan to which it applies.

The QMCSO may not require the group health plan to provide coverage for any type or form of benefit or any option not otherwise provided under the terms of the ***Plan***. You may be required to change your elected medical plan to comply with the QMCSO.

You and/or the child may be enrolled as required by the order, whether or not you consent. You must pay for coverage through payroll deductions or direct bill, as required by the order.

The ***Plan Administrator*** shall permit any child who is the subject of a QMCSO to designate a representative for receipt of copies of notices that are sent to the child with respect to a QMCSO. You and the affected child will be notified if an order is received. A child covered under the group health plan pursuant to a QMCSO will be treated as an eligible dependent.

Any payment for benefits made under the group health plan pursuant to a QMCSO for expenses paid by the child or the child's custodial parent or legal guardian shall be made to the child or the child's custodial

parent or legal guardian, if so specified. Participants and beneficiaries can obtain, at no charge, a copy of the plan's QMCSO procedures from the ***Plan Administrator***.

If you have a support order or dissolution of marriage decree that provides for coverage of a child on an employer group health plan, but which does not meet the criteria of a QMCSO, you may submit such for consideration of coverage of the child.

An order from a state agency addressed to an employer other than Providence to enforce the provisions of a medical support order, judgment or decree by requiring enrollment of specified children under that employer's plan is not a qualifying event for a mid-year change to add the children for coverage. Consideration for a qualifying event may be given if the person named in the underlying QMCSO is a Providence employee.

If you are covering a child under a QMCSO, your employer may drop the child from coverage only if your status changes and you no longer meet the requirements of the order, or your employer receives an updated order from the state agency to rescind the QMCSO.

Dependent Verification

The ***Plan*** reserves the right to request documentation to verify the eligible relationship of those you have enrolled as dependents at the time of enrollment or at a later time. Documentation includes but is not limited to:

- Birth certificates
- Court orders
- Marriage certificates
- Other declarations or affidavits
- Proof of shared address (for ***ABRs***)
- State declarations
- Tax returns

For a new dependent, you will be prompted to provide the required documentation within a specified time frame following enrollment. You may also be asked to verify dependent eligibility for currently enrolled dependents. If you do not provide the required documentation by the deadline, or if the documentation does not provide sufficient evidence of meeting the eligibility requirements of the ***Plan***, coverage for your dependent will be terminated on the last day of the month that you fail to meet the deadline. If the dependent verification process identifies a misrepresentation of the qualified change in status, coverage will be cancelled.

If you reenroll that individual under the ***Plan*** as a dependent, you will again need to provide documentation of the eligible relationship. If there is fraud or material misrepresentation by you, coverage may be cancelled retroactive to the date of ineligibility. You will have appeal rights under the Rescission of Coverage rules of the Patient Protection and Affordable Care Act.

When Can I Enroll or Change My Elections?

Initial Enrollment

When you first become eligible for benefits, you must enroll within 30 days of hire date or the date upon which you become benefits eligible as recorded in the HR payroll system.

Depending on when your event date is entered in the HR system, you may have less than 30 days to complete your enrollment but are still subject to the deadline to enroll; you will be provided with at least fourteen calendar days to make your elections. **Note, once you have submitted your elections, your**

enrollment period closes, and you will not be able to make additional changes during the initial enrollment period.

You may elect coverage for yourself or your eligible dependents during your initial enrollment period. If you elect Supplemental Employee Life Insurance or Dependent Life Insurance for your spouse (***ABR Health and/or Life or ABR Partner)***, a Statement of Health may be required before this coverage will take effect. Please review the **Life and Accident Insurance** chapter for more information. A Statement of Health is not required for dependent life insurance.

Action Required

You must take action to elect benefits within 30 days of hire or upon becoming benefits eligible. If you don't enroll, you will have basic life, and long-term disability insurance coverage for yourself only (no dependents will be covered). **You will not have medical, dental or vision coverage**. Please review the **Default Benefits if You Take No Enrollment Action** section in the **Overview of Coverage** chapter for more information.

Open Enrollment

You may also enroll or change coverage for yourself or your eligible dependents during the annual ***Open Enrollment*** period. Changes elected during Open Enrollment take effect the next ***Plan Year***, which begins January 1.

It is important that you read all the benefits information available to you on the ***HR Service Portal***, and any home mailing, if applicable, as this is how the ***Plan Administrator*** informs you of what is changing and what actions are needed to make the elections you want. Some standing instructions for ***Open Enrollment*** are:

- If you waive coverage in the current year, and make no changes during ***Open Enrollment***, your waived coverage(s) will carry over into the following year.
- If you want to contribute to the Health Care or Dependent Care FSA, you must make that election annually. Please review the **Health Care Flexible Spending Account** chapter and the **Dependent Care Flexible Spending Account** chapter for more information.
- If you are electing to add or to increase Supplemental Life Insurance for yourself, your spouse or your ***ABR***, you may be required to submit a Statement of Health for insurance approval. Please review the **Life and Accident Insurance** chapter for more information.

Action Required

If you newly enroll a dependent, you must respond to a dependent verification by the communicated deadline, or your dependent's coverage will end. Please review the **Dependent Verification** section for more information.

Please note: Health coverage (for the full premium amount) is offered to employees who are per-diem, temporary or part-time and working less than the minimum number of hours to qualify for regular benefits, and eligible children. Enrollment is required each year during *Open Enrollment*. If no election is made coverage ends on Dec. 31 of the prior year.

Please review the **How Do I Enroll or Change My Elections** section for more information about how to submit your elections during ***Open Enrollment***.

Qualifying Events

You can make certain benefit changes outside of ***Open Enrollment*** if you have a qualifying event, including special enrollments and other events. You may request an enrollment change with each qualifying change in status events you experience during the ***Plan Year***.

The benefit changes must be on account of, and correspond with a change in status that affects eligibility for coverage under the program, as required by Federal law and plan provisions. The Plan requires that you add yourself and/or your dependents to your coverage via the enrollment tool on the ***HR Service Portal*** or via the Benefits Service Center. You must also provide the documentation required for your specific event, as described on the portal at the time of enrollment.

Any material omission or misrepresentation in answering the questions in the enrollment tool may result in the denial of benefits, termination of coverage and enrollment for you and your dependents and/or disciplinary action including and up to termination of employment. The ***Plan Administrator*** reserves the right to request appropriate and/or legal documentation reflecting proof of status changes.

Special Enrollments

Under the Health Insurance Portability and Accountability Act (HIPAA), you may change your health coverage, including medical, dental or vision, as a result of these special enrollment events:

1. Birth, adoption or placement for adoption
2. Marriage
3. Loss of other group health insurance coverage for yourself or your eligible dependents due to loss of eligibility
4. Medicaid/CHIP events

Note: In the event of birth, adoption, placement for adoption or marriage, other dependents may be eligible for coverage under the "tag-along" rule. See below.

You must log on to the ***HR Service Portal*** and make a request to change your elections within 30 days of the qualifying event, or within 60 days for birth, placement for adoption, adoption or Medicaid/CHIP events. If you miss this window, you will have to wait until ***Open Enrollment***, when you can update all your elections for the next ***Plan Year***.

If you experience a special enrollment event, you may be eligible to make the following health care-related changes:

- Add, change or delete medical, vision or dental coverage for yourself or your eligible dependents (You must enroll yourself for coverage in order to add your eligible dependents.) Due to the "tag-along" rule, some events may allow you to add the affected dependent(s) and other eligible dependents who are not covered under the Plan at the time of the event.
- Begin or increase contributions to a FSA. Marriage, birth of a child, adoption/placement for adoption, legal guardianship of a child, judgment/decree/court order for coverage of a child are events that may allow you to enroll in or increase your FSA election.
- Loss of eligibility for group coverage for the employee, spouse or dependent and ineligibility for ***Medicare*** also allow for enrollment or increases in coverage.

Once your application for coverage as a special enrollment is accepted, you are responsible for any additional contributions required. You may also request a change in your existing medical plan as part of your HIPAA Special Enrollment rights; however, there are restrictions on transferring claims history between plans.

Birth, Adoption or Placement for Adoption

In the event of a birth or adoption, you have 60 days to enroll your newly born or adopted child from the date of birth, adoption or date of placement in your home for adoption. **Coverage is not automatic.**

Please visit the **How Do I Enroll or Change My Elections** section for additional information.

If you or your other dependents are benefits-eligible and were not previously covered under the Providence plan, you may enroll for that coverage along with enrolling your newly born or adopted child, as long as you do so within the 60-day time period.

Coverage and benefits premiums will be retroactive to the date of birth, adoption or placement. Legal date of placement is documented through either a state agency, a fully licensed adoption agency or applicable court order.

Marriage

In the event of marriage, you have 30 days from the date of marriage to enroll your new spouse.

If you or your other dependents are benefits-eligible and are not covered, you may enroll yourself and the additional dependents in coverage along with your new spouse.

Coverage and benefits premiums will be retroactive to the date of the event. This means that if your marriage occurs on February 20, and you submit your enrollment change on March 4, your spouse's benefit coverage will actually begin on the date of marriage – February 20 – and you will be responsible for any retroactive benefits premiums. **Note: Divorce, beginning a registered domestic partnership, and ending a registered domestic partnership are covered under Other Events**.

Loss of Other Health Insurance Coverage

If you waive Providence health coverage for yourself or your eligible dependents because you have other coverage, and then lose the other coverage due to one of the following, you may elect Providence health coverage for yourself and your eligible dependents:

- You and your spouse divorce, legally separate or annul your marriage
- Your spouse becomes eligible for ***Medicare***, creating a loss of coverage for you and/or your eligible dependents
- Your spouse or other eligible dependent loses coverage due to termination of employment, loss of benefits eligible status, disability, or death and can no longer cover you and/or them
- Your spouse's or other eligible dependent's employer's active benefits contributions end[1]
- You have exhausted all your COBRA coverage from another group plan (This does not mean an end to your previous employer's subsidized COBRA coverage, but an exhaustion of the entire COBRA period)

You have 30 days from these events to request a coverage change. Coverage and benefits premiums will be retroactive to the date of the event creating the loss of health coverage.

Medicaid/CHIP Events

If you waive Providence health coverage for yourself or your eligible dependents, you may enroll for medical coverage if you, your spouse and/or your dependents:

- Lose coverage under a state Medicaid or children's health insurance program (CHIP)
- Become eligible for premium assistance under state Medicaid or CHIP

If you or your eligible dependents become eligible for Medicaid, you may terminate your Providence medical coverage.

[1] Employer COBRA subsidy payments ending are not an eligible event to allow for benefit changes at Providence (or for enrollment on the ACA marketplace).

You have 60 days from these events to request enrollment under a Providence medical plan. Coverage and benefits premiums will be retroactive and will begin on the date of the event.

Note: This does not apply to individual coverage which you may choose to purchase through the state or federal Health Insurance Marketplace.

Other Events

In addition to the special enrollment events described above, you may make limited benefit changes for yourself or your eligible dependents if you experience any of the following events. There is some duplication between the events that qualify for the special enrollment rights and these events.

- Marriage, divorce, legal separation, annulment, becoming eligible for ***ABR*** partnership coverage, ending a domestic partnership, death.
- Change in number of eligible child dependents due to:
  - Birth
  - Placement for or finalization of adoption
  - Acquiring stepchild by marriage
  - Attainment of the legally appointed guardianship for a dependent child
  - Receipt of a judgment, decree of court order requiring you to provide coverage for a dependent child
- Change in eligibility of a child dependent such as reaching their 26th birthday, or ceasing to meet eligibility as a disabled dependent
- The employer of your spouse/***ABR Partner*** has a ***Plan Year*** which results in a different ***Open Enrollment*** period than Providence.
- Your enrolled dependent under age 26 moves out of the country (coverage is not available under the plans except for emergency care so this may qualify for a change in your health coverage election.)
- Change in your employment status from full-time to part-time which results in the amount of your medical and dental premium contribution increasing by 15% or more (this scenario would allow for you to change your medical and/or dental election to a lower cost plan option with Providence or to waive coverage.)
- Change in employment status of employee's spouse or enrolled dependent from full-time to part-time or from part-time to full-time or any other change in employment status (i.e., termination, change in worksite) that results in the gain or loss of eligibility for an employee or dependent. (If the employment status change does not result in a change in eligible coverage, no change in elections is allowed.)
- Transfer to a work location or change in home residence and the medical option or dental option in which you are currently enrolled is not available in your new location (this scenario would allow you to make a change to your medical or dental plan election.)
- Transfer to a worksite location that results in the amount of your medical and dental premium contribution increasing by 15% or more (this scenario would allow for you to change your medical and/or dental election to a lower cost plan option with Providence or to waive coverage.)
- Commencement of, or loss of, ***Medicare*** or Medicaid coverage on you or your spouse and dependents
- You participate in the Dependent Care FSA, and your child reaches the limiting age (13) during the year, or their eligibility otherwise changes as a result of certain status changes listed above
- You participate in the Dependent Care FSA, if dependent care costs change, for example, an increase in rates by the provider or employee relocation forces higher/lower costs
- Significant change in insurance coverage or cost through your eligible dependent's employer
- A judgment decree or order requiring an election change on a dependent child, including a foster child, as a result of divorce, legal separation, an annulment, or a change in legal custody
- Adding a dependent, spouse or child who is not a United States (U.S.) citizen, national of the U.S., or resident of the U.S. on the date they become a U.S. citizen, national of the U.S. or a resident of the U.S.

You become eligible to enroll in coverage through the Health Insurance Marketplace during a special enrollment or open enrollment period. You may revoke your existing medical election with Providence for you and your covered dependents, if this corresponds with your intent to enroll in Marketplace coverage. Changes must be requested within 30 days of the event by entering your information on the ***HR Service Portal***.

If you experience one of the events listed above under "Other Events", you may make changes as outlined below. Your requested benefit changes must be on account of, and correspond with a change in status that affects eligibility for coverage under the program:

- Add or delete medical, vision or dental coverage for yourself
- Add or delete medical, vision or dental coverage for your eligible dependents
- Add or reduce Supplemental Employee Life Insurance coverage (for certain events)
- Add or delete Supplemental Dependent Life Insurance coverage (for certain events)
- Add or reduce Dependent AD&D coverage if you are currently enrolled (for certain events)

The following events may allow you to begin or increase your Health Care FSA election:

- Marriage
- Birth of a child
- Adoption/placement for adoption
- Legal guardianship of a child
- Judgment/decree/court order for coverage of a child
- Loss of eligibility for group coverage for the employee, spouse or dependent
- Ineligibility for ***Medicare***

The following events may allow you to decrease the amount of your Health Care FSA election or end participation.

- Divorce
- Legal separation
- Annulment
- Death of a dependent

You are required to end coverage for the following dependents within 30 days of the event:

- A dependent who no longer meets the eligibility requirements or dies
- A spouse and their dependent children, if you divorce or legally separate
- An ***ABR***, if the qualifying criteria are no longer met
- An ***ABR*** and any eligible dependents, if the qualifying relationship ends

Former spouses/***ABRs*** are not eligible for coverage and no benefits will be paid on behalf of a former spouse/ABR who dies, even if you have continued to cover him or her under the ***Plan***.

Health coverage will terminate at the end of the month in which the event occurs unless continuation of coverage through COBRA is offered, elected and costs paid. If you notify the Benefits Service Center more than 30 days after the status change, or the ineligibility is otherwise identified, the ineligible person will be removed from coverage accordingly, effective on the nearest date needed to apply all plan rules and tax regulations, but no refund of premium will be available.

How Do I Enroll or Change My Elections?

You will be provided with information on the ***HR Service Portal*** describing your benefit options and instructions on how to enroll on the HR Service Portal. The benefits you elect will stay fixed for the ***Plan***

Year January 1 through December 31 (or the remainder of the Plan Year if you make mid-year elections), unless you experience a qualifying event, as described in the **When Can I Enroll or Change My Elections** section.

Initial Enrollment

Contributions, benefit options and plan information are located on the ***HR Service Portal***.

You must take action to elect benefits within 30 days of hire or upon becoming benefits-eligible. The 30 days window begins on the date of the event, rather than the date it is entered into the HR system.

To enroll, click the **Enroll, review or update benefits** button on the home page of the ***HR Service Portal***. If you want dependent coverage, you must also enroll your eligible dependents and link them to coverage at this time. (Simply adding your dependents information does not enroll them). **Coverage for dependents is not automatic**.

You must make your elections and then submit your choices. Once you have submitted your elections on the ***HR Service Portal***, your enrollment window closes, and you will not be able to make any additional changes. Print out a copy of your confirmation statement. If you report an enrollment error, this will be the requested documentation.

Action Required

You must take action to elect benefits within 30 days of hire or upon becoming benefits eligible. If you don't enroll, you will have basic life and disability insurance coverage for yourself only (no dependents will be covered). You will not have medical, dental or vision coverage. Please review the **Default Benefits If You Take No Enrollment Action** section in the **Overview of Coverage** chapter for more information.

Open Enrollment

You will be offered the opportunity to review your participation in the benefit plans, and select or change the dependents you are covering under each of the available plans, on an annual basis each Fall.

Information about the benefits for the next ***Plan Year*** and the enrollment tool are available on the ***HR Service Portal***. Any changes made during the defined ***Open Enrollment*** period will be effective the beginning of the next Plan Year, which begins January 1.

Qualifying Events

In general, you may not change your elections during the ***Plan Year***. However, if you experience a qualifying event, you may change your elections for medical, dental and vision coverage, as well as your elections for Supplemental Life Insurance, AD&D, Long-Term Disability and, in limited circumstances, your elections for the FSAs.

If you experience a qualifying event, you must access the ***HR Service Portal***, using the **Enroll, review or update benefits** button, or call the Benefits Service Center to provide your information and submit election changes. Note: There is a limited 30-day enrollment period for requesting such changes, otherwise you will have to wait until next ***open enrollment*** (except for special circumstances noted below).

Note: For more information about qualifying events, please review the When Can I Enroll or Change My Elections section.

When Does Coverage Begin?

Initial Enrollment

Your benefits become effective as outlined in the **Eligibility for Employees** section. You must make your elections within 30 days of this date or you will not be enrolled in benefits other than employer-provided basic life and disability insurance for yourself only.

Open Enrollment

If you newly elect coverage or otherwise make changes to your benefits during an annual ***Open Enrollment*** period, your new elections will go into effect on the following January 1, if you:

- Are eligible for benefits
- Have completed the enrollment process during the specified enrollment period

Once the ***Open Enrollment*** period has closed, no new elections may be made for the ***Plan Year***, unless you have a qualifying change in status event.

Special Enrollments

For special enrollments and qualifying family status changes, new elections are effective as follows:

Event	Election Period	Effective Date
Birth, adoption, placement for adoption	Up to 60 days from the date of the event to enroll for coverage	As of the date of birth, adoption, placement for adoption
Eligibility for Medicaid or state premium assistance	Up to 60 days from becoming eligible to enroll for coverage	On the day that you became eligible for Medicaid or premium assistance
All other qualifying events	Up to 30 days from the date of the event	As of the date of the event

Due to IRS regulations, elected coverage cannot begin until you have submitted your elections in the enrollment tool via the ***HR Service Portal*** or by calling the Benefits Service Center. Coverage is generally retroactive to the event date, as long as your elections are properly submitted within the designated election period.

Life Insurance

As a newly hired employee, your effective date for coverage is as stated in the **Eligibility for Employees** section. If you are absent from work on the effective date of coverage due to illness or injury, coverage will not begin until the first day you return to active work.

Coverage for new dependents begins the first day legally acquired, if properly enrolled. Coverage for adopted children begins either on the date of placement in your home or the adoption date. For Dependent Life Insurance, you must be actively at work on the day coverage is scheduled to begin. Coverage will not begin until the first day that you return to work. Additionally, if one of your dependents is hospitalized, confined to home under a doctor's care, disabled or applying for disability coverage on the day his or her coverage is scheduled to begin, that dependent's coverage will begin when he or she recovers and resumes normal activities.

You have 60 days to add a new child to the family using the ***HR Service Portal*** and linking him/her to the coverage. Special rules apply for Dependent Life. If you become eligible for Dependent Life (Life Insurance and Accidental Death & Dismemberment) at the time of your first eligible child's live birth, that newborn child will be covered, without enrollment, during the first 30 days of life. For coverage to continue after that timeframe, you must enroll the child for such insurance during the ***Plan's*** specified periods.

Note: If you have more than one child, and have not enrolled in Dependent Life, any subsequent newborn or newly acquired child will not have the coverage without enrollment in Dependent Life. Coverage is available from that date forward for new dependents.

If you marry or acquire a domestic partner (***ABR Partner***) while you are insured, your new spouse or partner will be covered for Dependent Life Insurance without enrollment, for the first 30-day period of eligibility; you must enroll your spouse or partner before the end of that period to maintain coverage.

Long Term Disability

For purposes of the Long-Term Disability Plan, a pre-existing condition limitation provision may apply. Please review the **Long Term Disability** chapter for more information.

Flexible Spending Accounts (FSAs)

Elected contributions to the health care and dependent care FSAs will begin with the first payroll after you submit your elections. You may claim expenses that occur only during your dates of participation. You need to re-enroll in the FSAs each ***Open Enrollment*** period if you want to participate. These benefits do not roll over automatically each year. However, up to $550 of unused Health Care FSA funds remaining at the end of the year will rollover to the next ***plan year***. An eligible rollover amount of less than $10.00 will be forfeited with no enrollment in the following plan year.

If you become eligible to elect an FSA, you may only open and contribute to an FSA if you submit your elections prior to November 1, as end-of-year processing precludes your enrollment during the last two months of the year.

When Does Coverage End?

For You

Your coverage ends the last day of the month in which the earliest of the following events occur, unless noted otherwise:

- Your employment with Providence Health & Services ends
- You are no longer eligible to participate in this ***Plan*** (for example, because of a reduction in your scheduled work hours)
- You move to a non-covered position
- You have been on an approved, continuous family or medical leave of absence for six months (regardless of pay status)
- You have been on an approved personal, educational or military leave of absence for two months (regardless of pay status)
- You are laid off
- You die (coverage ends on date of death)
- For Long-Term Disability, coverage ends on date employment terminates
- For the Dependent Care FSA, contributions are suspended while on a leave of absence.

If You Retire

Your active coverage ends on the last day of the month in which you retire. If you are enrolled in a Health Care FSA, you may only submit claims for services that were **incurred on or before** the day you retire. You will have the option to continue coverage through COBRA for the remainder of the ***plan year*** in which you retire which provides you with opportunities to submit claims for services during the COBRA period.

For Your Dependents

Coverage for your dependents ends on the same date your coverage ends; the last day of the month in which a dependent no longer meets the definition of "dependent," or the last day of the month in which your contributions for dependent coverage cease, whichever occurs first.

If you die, coverage for your dependents will end on the last day of the month of your death.

If you and your spouse are divorced, coverage for your spouse will end on the last day of the month in which the date of the final divorce decree occurs. If your relationship with your ***ABR*** ends, coverage for your ABR (and unmarried children of your ABR) will end on the last day of the month in which the domestic partnership is dissolved or you no longer meet plan criteria. For legal separation or annulment, coverage ends on the last day of the month in which the court grants the legal separation or annulment.

You must make your changes in the enrollment tool on the ***HR Service Portal*** within 30 days of the relationship ending. The enrollment tool will not allow late events to be entered; however, it is important that only eligible dependents are covered under the ***Plan***. If you are beyond 30 days from one of these events, please contact the Benefits Service Center at 888-615-6481 to report the event.

If your dependent child reaches age 26, coverage ends on the last day of the month. If an enrolled dependent child is ***physically or mentally disabled*** on the date coverage would otherwise end due to his or her reaching age 26, the child's coverage may be extended for as long as:

- The qualifying disability status continues
- The child continues to qualify for coverage in all aspects other than age
- You continue to be covered under the ***Plan***
- You continue to pay the required premium, as applicable

The ***Plan*** will require that you obtain a physician's statement certifying the physical or mental disability and/or your tax returns for your child's tax dependent status in order to cover your dependent child past the age of 26.

For information about continuing coverage, please review the **Optional Continuation of Coverage (COBRA)** chapter

Coverage During a Leave of Absence

Benefits coverage may continue during certain approved leaves of absence. Your benefits continue for up to six months if you are on an approved medical or FMLA leave, or up to two months if on an approved educational, military or personal leave. Providence will provide information on whether you qualify for benefits continuation at the time of your approved leave of absence. In no event will benefits continue beyond a six month period while you are on an approved unpaid medical leave.

Upon your return from leave, your benefits coverage may continue, or you may be required to reenroll for benefits, including life insurance coverage depending on whether your benefits had ended more than 30 days before you return to work in a benefits-eligible status. If you are on an unpaid leave of absence and you elected the Health Care FSA and/or HSA, payroll contributions not collected while on unpaid leave

will be collected from your paycheck when you return to work. You will receive an email notification advising you of the reenrollment requirement, if applicable. If you do not return from leave, your coverage ends for you and your dependents on the last day of the month in which your employment terminates.

Continuation of Benefits When Active Coverage Ends

Once your coverage ends, the following information describes resources and information, including next steps and your rights and responsibilities.

Medical, Dental, Vision, Health Care Flexible Spending Account and Caregiver Assistance Program

Your medical, dental, vision, Health Care FSA and Caregiver Assistance Program (CAP) benefits are subject to the federal program known as COBRA. Continuation of these benefits is outlined in detail in the **Optional Continuation of Coverage (COBRA)** chapter. You are not required to elect COBRA.

If you do not elect COBRA, your medical, dental, vision, Health Care FSA and CAP benefits end on the last day of the month of your change to unpaid status or termination. Health Care FSA claims must have been incurred prior to this date to seek reimbursement, unless you elect COBRA.

Health Savings Account

Your ***Health Savings Account*** remains available, even after your payroll contributions end and an individual account will be created for your continued use at Health Equity. Contact Health Equity at 877.372.6667 for additional information.

Dependent Care Flexible Spending Account

Your Dependent Care ***Flexible Spending Account*** is a benefit you elect to enable you and your spouse, if applicable, to work, attend school or look for work. If you are not at work due to a leave of absence, or you have left your position at Providence, you are no longer eligible to claim your Dependent Care expenses. While claims can be submitted through March 31 of the following year, service dates must occur while you were actively working. Contact Health Equity for additional information at 877-372-6667.

Life Insurance

You and your covered dependents can apply for conversion and/or portability coverage. Information regarding your conversion and portability options will be mailed to you. You must initiate conversion and pay your first premium within 60 days from the date coverage ended.

Accidental Death and Dismemberment Insurance

You and your covered dependents can apply for portability coverage. Information regarding your portability options will be mailed to you by the insurance carrier as a courtesy. You must apply and pay your first premium within 60 days from the date of your portability offer.

Long Term Disability Insurance

You may apply for conversion coverage unless you are disabled at the time your active coverage ends. To ensure you will not be subject to evidence of insurability, you must apply and pay your first premium

within 60 days from the date your active coverage ends. Information regarding conversion options will be mailed to you by the insurance carrier as a courtesy.

Still have questions?

Contact the Benefit Service Center at 888-615-6481 if you have any questions.

Glossary

You may see definitions for these terms within the Summary Plan Description or in other benefits materials.

Adult Benefits Recipient (ABR), ABR Partner

See **Eligibility for Dependents**

Claims Administrator

A third party administrator or insurer designated by the plan administrator or its delegate to review and process claims for benefits under the Plan.

Dual coverage

If you and your spouse or ABR Partner or a parent and an adult child are both employed by Providence and eligible for benefits, it is considered dual (duplicate) coverage, and therefore not permitted under the plan (medical, dental, vision) for both individuals to cover each other.

Flexible Spending Accounts (FSAs)

The FSAs are designed to save taxes. You elect to fund the account at the beginning of the ***Plan Year*** through payroll deductions and then are reimbursed from your account for eligible expenses you incur during the Plan Year.

Health Savings Account (HSA)

A Health Savings Account (HSA) is a tax-advantaged savings account for employees enrolled in the HSA Medical Plan that allows you to use the funds in your HSA to pay for eligible medical, dental and vision out-of-pocket expenses for you, your spouse and your qualified tax dependents. You can contribute pre-tax dollars from your paycheck to your HSA. Your HSA is portable – the account is owned and managed by you and is always yours to keep.

Health Reimbursement Account (HRA)

If you enroll in the HRA Medical Plan and earn a health incentive, the health incentive will be deposited into a tax-free Health Reimbursement Account (HRA) in your name. You can use your HRA to pay for out-of-pocket health care medical expenses, such as the deductible, copays and coinsurance amounts for you and any dependents covered on the HRA Medical Plan. You can also use HRA funds for dental and vision expenses under the Providence dental and vision plans for you and your dependents enrolled in the HRA Medical Plan.

HR Service Portal

Electronic resource for benefits information available at **hrforcaregivers.org**. Health and Welfare benefit elections can be entered by selecting the *Benefits – enroll, review or update (BenefitConnect)* link on the homepage under **External Links**. Access to the Benefits Service Center for questions is also available by navigating to the **Request HR Help > Benefits > Benefits Questions**. Other HR tools and resource materials are available on the portal.

Medicare
A federal health insurance program for the elderly and disabled, consisting of hospital insurance (Part A), supplemental medical insurance (Part B), private health plan options (Plan C), and prescription drug benefits (Part D).

Open Enrollment
A defined time period when you and all other eligible employees are allowed to enroll yourself and/or your dependents for benefit coverage and make desired changes.

Physically or mentally disabled
The inability of a person to be self-sufficient as the result a physical or mental handicap, including but not limited to cerebral palsy, epilepsy, or another neurological disorder that is diagnosed by a physician as a permanent and continuing condition.

Plan
The Providence Health & Services Health and Welfare Plan, and inclusive of the individual benefits, under ERISA.

Plan Administrator
The Plan Administrator is the sole fiduciary of the Plan and has all discretionary authority and control over the operation and administration of the Plan. The Plan Administrator has the discretionary authority to determine eligibility for benefits and to construe the terms of the Plan, and unless there was an abuse of discretion, such discretionary determinations regarding plan terms and eligibility shall be binding upon all participants and upon the employers.

The Plan Administrator may choose to hire a consultant and/or contract with an administrator to perform specified duties in relation to the Plan. The Plan Administrator also has the right to amend, modify or terminate the Plan at any time or in any manner.

Plan Year
The 12-month period beginning January 1 and ending December 31.

Medical

Plan Definitions

At the end of this chapter, you will find a **Glossary** that defines terms formatted ***like this***.

Your Medical Plan Options

Medical coverage is one of your most important and valuable benefits. Providence offers the following Medical plan options:

- HRA Medical Plan
- HSA Medical Plan
- Oregon EPO Medical Plan (where offered)
- Kaiser of Washington HMO Medical Plan, (where offered)
- Blue Shield Access+ HMO Medical Plan (where offered)
- Providence OptionPLUS HMO (where offered)
- No coverage (Waive)

Information about the HRA Medical Plan and HSA Medical Plan are provided in this chapter. The HSA Medical Plan is the ACA plan offered to employees with a payroll status less than 0.50 FTE. Refer to the Appendix of this Summary Plan Description for information about the Blue Shield Access+ HMO and Providence OptionPLUS HMO.

If you live and work in **Northern California,** you may also have access to the PPO and EPO Medical Plans. If you live and work in **Southern California**, you may also have access to the Blue Shield Trio HMO. Refer to the Appendix of this Summary Plan Description for more information regarding those plan options.

All medical plans described in this chapter help you stay well by providing 100 percent coverage for ***in-network*** preventive care and help you when you are not well by covering a portion of your costs. The cost of your coverage depends on who you elect to enroll in medical coverage under your plan. Your enrollment category choice for medical does not affect your choice for dental or vision.

No Dual Coverage

The Plan does not allow ***dual coverage***. Please review the **No Dual Coverage** section in the **Eligibility and Enrollment** chapter for more information

Choosing Medical Coverage

You choose your medical plan option and family category when you initially enroll. Then during the annual benefits ***Open Enrollment*** in the fall, you can update your medical option and family category elections for the following calendar year. Please review the **Eligibility and Enrollment** chapter for more information.

How do you decide which medical option is best for you? Consider the following questions:

- Which members of your family need coverage?
- What do you expect your medical expenses will be for the coming year?
- What will the various medical options pay for your expected level of expense and what is the associated cost?
- How well could you withstand a high level of medical expenses if you had higher ***deductibles*** and differing ***coinsurance***?
- Are you comfortable with receiving all of your care from ***in-network*** providers?
- Do you have any other coverage?

Note: Please review the Coordination of Benefits section of the General Medical, Dental, and Vision Information chapter for information about how this Plan's coverage works with other medical, dental or vision coverage you may have.

Considering the "No coverage (Waive)" Option

If you have medical coverage elsewhere, you may wish to consider the "No coverage (Waive)" option. Under this option, you will have no medical coverage through the Providence medical plans. If you lose your other medical coverage, you may enroll in a Providence medical plan outside of ***Open Enrollment***. Please review the **Eligibility and Enrollment** chapter for additional information.

Medical Plan Assistance Program (MPAP)

The Medical Plan Assistance Program (MPAP) is designed to ensure all ***benefits-eligible*** (0.5 – 1.0 FTE) employees can afford medical insurance by providing free or reduced-cost coverage to employees and their eligible dependents. MPAP eligibility is determined based on the annual household income and family size relative to the federal poverty guidelines, modeled on the Affordable Care Act. Refer to the ***HR Service Portal*** for the current federal poverty guidelines table to determine if you qualify for MPAP and additional eligibility criteria.

Benefits-eligible employees with household incomes up to 250% of the federal poverty guidelines who are enrolled in the HRA Medical Plan pay no contributions for the cost of coverage or a 50 percent discount on any available Providence medical plan. If enrolled in the HRA Medical Plan, eligible employees also receive an annual contribution to his or her HRA of $450*. (Note: The MPAP HRA contribution is reduced by 50% if assistance is approved to start July 1 or later.)

Benefits-eligible employees with household incomes up to 400% of the federal poverty guidelines receive a 50% discount on premiums on any available Providence medical plan.

Household income includes all taxable income from all sources of those living in the household, including you, such as:

- Wages, salaries, tips
- Unearned income, such as dividends, interest and pensions
- Alimony
- Unemployment compensation

*This amount is subject to change

The Medical Plan Assistance Program is a confidential program administered by Optum. In the search bar of the ***HR Service Portal***, type in **Medical Plan Assistance** for more information and a detailed chart of the current federal poverty guidelines. A link to the application is also available on the ***HR Service Portal***.

If you have any questions about this program or need help completing your application, call Optum. Translation services are available in Spanish and many other languages.

If approved, you will be notified via the email address you submitted on the MPAP application. The benefits administrator will be informed to adjust your payroll deductions accordingly. You may submit your MPAP program application at any time; however, if approved, the change in your paycheck deduction will apply going forward and won't be retroactive.

Generally, if your application is approved before the 18th of the month, the change will appear on your paycheck after the first of the next month. If your application is approved after the 18th of the month, the change will appear on the paycheck following the next month.

About Your Medical Benefits

Providence Health Plan (PHP) administers the ***self-funded*** plans for employees and dependents enrolled in the HRA Medical Plan and HSA Medical Plan.

These medical plans provide benefits only for ***covered services*** and supplies that are ***medically necessary*** for the treatment of a covered illness or ***injury***, and rendered by a ***physician***, practitioner, ***nurse***, ***hospital*** or specialized treatment facility as those terms are specifically defined in the **Glossary** for this chapter. The treatment must be generally accepted by medical professionals in the United States and may not be considered ***experimental*** or ***investigational***.

The plans pay benefits up to the ***allowable charge*** in the geographic area where ***services*** or supplies are provided. Any amounts that exceed these charges, such as expenses for ***out-of-network*** care, are not covered and are your responsibility.

No coverage is provided for treatment or services rendered outside the USA or its territories except for an urgent medical condition or a ***medical emergency***.

There are some differences that you should consider when selecting a medical plan:

- How much you pay for out-of-pocket for ***deductibles***, ***copayments*** and ***out-of-pocket maximums***.
- The HRA Medical Plan offers copayments not subject to the deductible for primary care visits, emergency room and ***generic drugs***.
- The companion savings account associated with the HSA Medical Plan - the Health Savings Account (HSA) – and how the Health Care Flexible Savings Account (FSA), if elected, interacts with the HSA.
- In-network providers may vary between plans. Refer to the **Using In-Network Providers if you are enrolled in the HRA Medical Plan or HSA Medical Plan** for information on network differences.
- Your per-pay-period premium contribution.

How to Obtain Health Services Coverage

Who to Call		
Medical and retail pharmacy benefits	Providence Health Plan (PHP) Customer Service	800-878-4445 **https://healthplans.providence.org/members/member-groups/phs-caregivers**
• **Mail-order pharmacy**	Postal Prescription Services (PPS)	800-552-6694
• **Specialty prescription drug**	Credena Health	855-360-5476
Preauthorization Services requiring preauthorization are listed under **Prior Authorization/ Medical Review** and in the **Benefit Summary of Covered Medical Expenses** table. The list is subject to change. Contact PHP Customer Service for verification or questions.	Providence Health Plan (PHP) Customer Service	800-878-4445 **https://www.providencehealthplan.com/providence-health-and-services-caregivers/benefits-101**

Your Medical ID card identifies you as a Plan ***participant*** and contains important information about your coverage and benefits. Please present your medical ID card each time you receive care.

If you lose your medical ID card, you may order a new one by contacting PHP Customer Service at 800-878-4445. Under no circumstances should you give your ID card to another person to use.

Using *In-Network* Providers if you are enrolled in the HRA Medical Plan or HSA Medical Plan

The HRA Medical Plan and the HSA Medical Plan allow you to choose any ***health care provider*** you wish, but in most cases, you will save money by using providers, facilities and services that are part of the ***in-network***/preferred provider networks. In addition, there are no claim forms to submit if you seek ***in-network*** care.

The plans pay a higher benefit if you use ***in-network providers*** and a lower benefit if you use providers, facilities or services that are not in the Plans' network, as shown in the **Benefit Summary of Covered Medical Expenses**. It is important that you or your covered dependents present your ID card when you obtain medical services, so that your provider knows what type of benefit plan you have.

Choosing a Provider for HRA Medical Plan and HSA Medical Plan Participants

The plans pay a different level of benefits depending on the type of ***provider*** you use:

Tier	Description	Level of Benefits	Contact Information
Tier I* Preferred Providers ***ACO network***	• All Providence and St. Joseph Health facilities, medical groups and clinics and select provider partners.	The highest level of coverage	Providence Health Plan 800-878-4445 To find a provider, visit **ProvidenceHealthPlan.com/findaprovider**
Tier II* In-Network Providers	• Includes providers and facilities that are not part of the ***ACO network*** but are contracted with PHP and Premera. • For Oregon-based caregivers: The PHP-contracted network. • Outside Oregon: Premera BlueCard PPO Network or the BlueCard Program through Premera.	A lower level of coverage than Tier I but a higher level of coverage than Tier III	Providence Health Plan 800-878-4445 To find a provider, visit **ProvidenceHealthPlan.com/findaprovider**
Tier III Out-of-Network Providers	• Facilities and providers that are generally not contracted with PHP, the Premera Blue Card PPO or the BlueCard Program through Premera. • Other facilities and providers designated as Tier III under the Plan.	The lowest level of coverage	Providence Health Plan 800-878-4445 To determine the network status of your provider, visit **ProvidenceHealthPlan.com/findaprovider** Tier III (out-of-network) providers do not appear in PHP's provider directory.

*Not all types of care facilities or providers may be represented ***in-network.***

In the event a highly-specialized service is only available at a limited number of facilities and not offered within the ***ACO network***, ***covered services*** by an ***in-network provider*** may be paid at the Tier II level, and not at the higher Tier I level. More information on coverage levels is provided in the **Your Cost Share Under the Plan** and **Benefit Summary of Covered Medical Expenses** sections.

Tier I

Services are covered at the highest level if you use a Tier I preferred provider. This network serves Providence employees with quality care and a greater level of care coordination designed to reduce gaps in care for better outcomes and a reduction in costs for you.

Tier II

In-network providers can also save you money because they have agreed to preferred rates for health care services. The qualifications of each physician, ***hospital*** and other provider have been reviewed with the intent of providing quality care at a discounted fee that is less than the general fee in the geographic area in which you receive services. They cannot bill you for the difference between their contracted network rate and their "retail," or non-contracted rate.

Tier III

Out-of-network benefits are payable for facilities and providers who are not contracted with PHP, Premera or other Blues network, or have been designated as Tier III providers by the Plan.

Providence Health Plan is the ***Claims Administrator*** and all questions on your medical plan coverage and claims should be directed to Providence Health Plan.

Out-of-network providers are providers who do not have a contract with PHP, Premera or other Blues network for discounted rates or other provisions. These providers are paid at the Tier III level, based upon Plan design. If you receive services from out-of-network providers, you will be subject to balance-billing between the out-of-network providers "retail" or non-contracted rate and the ***allowable charge,*** which will result in higher out-of-pocket expenses for you.

In some cases, a provider may have a contract with Premera, however, under the Providence Medical Plan, these providers are paid at the Tier III level, based upon Plan design. Due to the contracts with Premera, you can benefit from network discounts. You will generally not be responsible for balance-billing between the network discount rate and the "retail" or non-contracted rate for covered charges.

Note: If the contract between the *provider* and PHP or Premera ends at any time, there will no longer be a benefit from network discounts, and you will be responsible for balance-billing as described above.

It is your responsibility to contact PHP to determine the network status of your provider.

If You Are Out-of-Area or Live and Work Remote

You and your dependents can access health care from ***in-network providers*** through the BlueCard program:

- When you are away from home and out of your service area
- If you live and work outside the core Providence states (Alaska, California, Montana, New Mexico, Oregon, Texas, Washington)

As long as you use contracted providers, your benefits will be paid at the in-network rate, and you will receive the in-network discounted rates from the providers as well.

To access a national network provider, call Providence Health Plan Customer Service at 800-878-4445 and ask for the name of a national network provider or facility located where you need care.

You can also go online to the Providence Health Plan provider directory at **ProvidenceHealthPlan.com/findaprovider**, select "Browse by Provider Networks". You will be asked to choose plan type – select **Specific Employer Groups**. Under **Choose provider network,** select your PH&S plan**.** Then enter the location where you want to receive care and click the **Search** button. Follow prompts to select the type of care you need.

Present your medical ID card when you request care, and the provider will either bill Premera or the local ***Host Blue*** for you, or in some cases when you use an out-of-network provider, request payment directly and provide an itemized billing for your use in submitting a claim yourself.

Services Received Outside the United States

No coverage is provided for treatment or services rendered outside the United States or its territories except for an urgent medical condition or ***medical emergency***. If you are traveling outside of the United States and require treatment for an urgent medical condition or a medical emergency, payments you make for medical treatment may be reimbursed, provided the following guidelines are met:

- Participants must pay for medical services at the time of service
- Upon returning to the U.S., submit an itemized statement of charges that includes diagnosis and all charges paid; the exchange rate for foreign currency must also be noted on submitted forms
- Charges submitted must be for an accidental ***injury, emergency care*** or ***urgent care*** event.

For more information on how to submit a claim for reimbursement, please review the **General Medical, Dental and Vision** chapter for more information.

Network Providers

Please note, network providers, including Tier I providers, are subject to change at any time. Contact Providence Health Plan to confirm network status.

When you receive care from a PHP or ***Host Blue's*** network ***provider***, in most cases, there are no claim forms to submit because network providers will do that for you. In addition, your out-of-pocket costs may be less, as explained below. Under the ***BlueCard Program***, Providence Health Plan remains responsible for fulfilling their claims administration contractual obligations. However, the Host Blue is responsible for contracting with and handling all interactions with its network providers.

Whenever a claim is processed through the ***BlueCard Program***, the amount you pay for ***covered services*** is calculated based on the lower of:

- The provider's billed charges for your covered services, or
- The negotiated or discounted charge that the ***Host Blue*** makes available to Providence Health Plan.

Out-of-Network Providers

When ***covered services*** are provided by out-of-network (non-contracted) providers and facilities, the ***allowable charge*** will be determined by the network administrator and generally be based on their determination of allowable charge for out-of-network providers unless a different allowable charge is required by applicable state law. You are responsible for the difference between the amount that the out-of-network provider or facility bills and this Plan's payment for the covered services.

Choice of Primary Care Provider

The Plan considers physicians practicing in certain specialties (family practice, general practice, internal medicine, gynecology and pediatrics) as primary care physicians. You can visit any ***in-network provider*** in these specialties to receive the primary care physician benefit.

For information on how to select a primary care provider and for a list of network primary care providers, contact Providence Health Plan at 800-878-4445 or online at **providencehealthplan.com/findaprovider**. You do not need ***prior authorization*** from the Plan or from any other person (including a primary care provider) in order to obtain access to obstetrical or gynecological care from a health care professional in our network who specializes in obstetrics or gynecology. The health care professional, however, may be required to comply with certain procedures, including obtaining prior authorization for certain services, following a pre-approved treatment plan, or procedures for making referrals.

Mental Health and Chemical Dependency Network

The network of mental health providers and chemical dependency providers is managed by Optum. To obtain ***prior authorization*** for mental health or chemical dependency services, call Providence Health Plan's authorizing agent, Optum at 800-711-4577. Providence Health Plan is the ***Claims Administrator*** and all questions on your medical plan coverage and claims should be directed to Providence Health Plan.

Your Cost Share Under the Medical Plan and Medical Management

Annual Deductible

The annual ***deductible*** is the amount you (or your family) must pay each ***Plan Year*** before the Plan will pay for ***covered services***. Your deductible differs based on which providers you use, as shown in the table below. Regardless of where you receive services, your plan deductible will cross-accumulate. This means that charges incurred from out of network providers count toward their respective tier and the in-network deductible until the in-network deductible is met, and any additional charges incurred from out-of-network providers count toward your out-of-network deductible (until the out-of-network deductible is met).

For the **HRA Medical Plan**, as each individual pays for covered care, it counts toward his or her individual ***deductible*** as well as the family deductible. Once you satisfy the individual deductible, the Plan begins paying its share of the cost and you pay the rest. If the family meets their ***deductible***, the Plan begins paying its share of the costs for all covered family members. In this case, some individual family members may not have to meet the individual deductible if the family deductible is met first.

For the **HSA Medical Plan**, if employee-only coverage is elected, the Plan begins paying its share of the cost once the individual ***deductible*** is satisfied. If family coverage is elected, the deductible is not satisfied for any individual until the family deductible is met.

Annual Deductible (per calendar year)	HRA Medical Plan	HSA Medical Plan
In-network Employee only	$1,150 per person	$1,500 for employee only coverage
Family (2 or more participants)	$2,300 per family	$3,000 for any level greater than employee only
Out-of-network Employee only	$2,300 per person	$3,000 for employee only coverage
Family (2 or more participants)	$4,600 per family	$6,000 for any level greater than employee only

The following **do not** apply toward the annual ***deductible***:

- Charges for services and treatment that are not covered by the Plan
- Charges for services that are denied as not ***medically necessary*** or ***experimental***
- Charges from out-of-network providers over the allowable amount
- Charges that exceed any applicable benefit maximum (see **Benefit Maximums** below)
- ***Copayments*** or ***Coinsurance*** for services that do not apply to the deductible for the HRA medical plan
- Penalties incurred due to lack of ***prior authorization*** (assessed for Tier III claims)

Please refer to the **Benefit Summary of Covered Medical Expenses** section for benefits that are not subject to the ***deductible***.

Annual Out-of-Pocket Maximum

The annual ***out-of-pocket maximum*** is the most you will need to pay in a ***Plan Year*** for covered expenses. Your out-of-pocket maximum differs, based on which plan and providers you use, as shown in the table below. Regardless of where you receive services, your out-of-pocket maximum accumulators apply to the in-network and out-of-network provider tiers and cross-accumulate.

Annual Out-of-Pocket Maximum (per calendar year)	HRA Medical Plan	HSA Medical Plan
In-network		
Employee Only	$3,300 per person	$3,000 for employee only coverage
Family (2 or more participants)	$6,600 per family	$6,000 for any level greater than employee only
Out-of-network		
Employee only	$6,600 per person	$6,000 for any level greater than employee only
Family (2 or more participants)	$13,200 per family	$12,000 for any level greater than employee only

For the **HRA Medical Plan**, each individual's payments for covered costs count toward an individual maximum as well as the family maximum. As soon as the individual meets his or her maximum, the Plan begins paying 100% of the covered costs for that individual; this includes any amounts paid toward the ***deductible***. If the family meets their ***out-of-pocket maximum***, the Plan begins paying 100% of the covered costs for all covered members of the family. In this case, some individuals may not have to meet the individual amount if the family amount is met first.

For the **HSA Medical Plan**, an employee who elects employee-only coverage will meet an individual out-of-pocket maximum, after which the plan will cover all eligible claims. If family coverage is elected, the family ***out-of-pocket maximum*** must be met before the plan begins covering all eligible claims. Individual out-of-pocket maximums do not apply to the HSA Medical Plan.

The following **do not** apply toward the annual ***out-of-pocket maximum***:

- Charges for services and treatment that are not covered by the Plan
- Charges for services that are denied as not ***medically necessary*** or ***experimental***
- Charges from out-of-network providers over the allowable amount
- Charges that exceed any applicable benefit maximum (see **Benefit Maximums** below)
- Charges for services paid by the Plan at 100%
- Penalties incurred due to lack of preauthorization

Benefit Maximums

Total plan payments for each covered person are limited to certain maximum benefits amounts. A benefit maximum can apply to specific benefit categories or to all benefits. A benefit maximum amount also applies to a specific time period, such as a year or a lifetime.

Whenever the word “lifetime” appears in this Plan in reference to benefit maximums, it refers to the time you or your ***dependents*** are covered by any health plan provided by Providence.

For the HRA and HSA Medical Plans

Your medical plan will not pay more than the following for medical expenses incurred over you (or your dependents) lifetime:

Benefit	Maximum Benefit
Orthognathic Services, including TMJ	$3,000 per lifetime
Transplant Travel	One per lifetime; $250 per day, up to $5,000 lifetime benefit maximum for transportation, food and lodging
Bariatric Surgery and related travel	One per lifetime Travel - $250 per day, up to $5,000 lifetime benefit maximum for transportation, food and lodging
Diabetes prevention programs	Two program sessions per lifetime

Prior Authorization/Medical Review

Providence Health Plan (PHP) is contracted to help you and the Plan determine whether or not proposed services are appropriate. The program is not intended to diagnose or treat medical conditions, guarantee benefits or validate eligibility. The medical professionals who conduct the program focus their review on the appropriateness of ***hospital*** stays and proposed procedures. Nothing in this provision will increase benefits to cover a confinement or service that is not ***medically necessary*** or otherwise not covered. ***Prior authorization*** is NOT a guarantee of benefit payment.

Covered Services that Require Prior Authorization

Note: Not all services listed below are covered on all plans. Refer to the **Benefit Summary of Covered Medical Expenses** for ***covered services***.

As the patient, it is your responsibility to advise your physician/provider of the requirement for ***prior authorization*** if any of the services listed below are being recommended by your health care provider, and to ensure the prior authorization process under the Plan has been completed at least 48 hours before services are provided. Visit **https://www.providencehealthplan.com/providence-health-and-services-caregivers/benefits-101** for the most up to date information or contact PHP Customer Service at 800-878-4445 to verify if your service requires ***prior authorization***.

In the event of an emergency hospitalization, PHP needs to be notified within 48 hours or as soon as reasonably possible.

- All ***inpatient*** admissions (except emergency room care) including admission to a:
  - ***Hospital***
  - ***Skilled nursing facility***
  - Rehabilitation facility
  - ***Birthing Center***
- Select outpatient surgical procedures, including, but not limited to:

  - Miscellaneous cosmetic (if allowable)
  - Cervical, thoracic and lumbar spinal surgeries
  - All bariatric services
  - Uvulectomy, uvulopalatopharyngoplasty (UPPP), laser-assisted uvulopalatoplasty (LAUP)
  - Select hip, knee and shoulder procedures
  - Sleep studies and/or treatment of sleep disorders
  - TMJ services
  - All reconstructive surgery including, but not limited to, restoration of head/facial structures, breast reconstruction post-mastectomy, and as otherwise covered in this SPD
- All ***inpatient,*** residential, day, intensive outpatient, or partial hospitalization treatment for Mental Health and/or Chemical Dependency services
- Applied Behavioral Analysis (ABA)
- Organ/tissue and bone marrow transplants (including pre-transplant evaluations and HLA typing)
- High technology radiological/imaging services such as MRI, MRA, SPECT, CT, CTA, SE, TTE, TEE, nuclear cardiology and PET scans
- Genetic testing, including genetic testing for BRCA1 and BRCA2 mutation
- Neuropsychological testing
- Certain medical supplies, medical appliances, prosthetics and orthotics
- All treatment for medically-related dental services, except emergency room; including outpatient hospitalization and anesthesia for such dental services
- Services and procedures without specific CPT codes (unlisted services and procedures) will be reviewed at a claims level with chart notes
- Procedures, surgeries or treatment that may be considered ***experimental*** or ***investigational***
- Select ***durable medical equipment*** including, but not limited to, the following:
  - Power wheelchairs and supplies
  - Seat lift mechanisms
  - Select nerve stimulators
  - Skin substitutes
  - Oral appliances
  - Flexion/extension devices
  - Wound therapy pumps
  - Speech-generating devices
  - Rental of CPAP or purchase of CPAP post-trial rental period
- Nutritional services involving total parenteral nutrition (TPN) and medical foods
- Certain medications, including certain immunizations, received in your provider's office

Talk with your provider about getting ***prior authorization***. Often times a provider will obtain the prior authorization on your behalf. You can call Providence Health Plan Customer Service to verify if prior authorization has been obtained. If you do not obtain prior authorization for services received from an out-of-network provider, a financial penalty may apply.

NOTE: Prior authorization is not a treatment directive. The actual course of medical treatment that a participant chooses remains strictly a matter between the participant and their physician and is separate from the prior authorization requirements. Additional plan requirements may apply.

How to Obtain Prior Authorization

Providence Health Plan (PHP) will provide a prior authorization form upon verbal or written request. If you need information on how to obtain prior authorization, please call your Customer Service Team at the number listed on your Medical ID Card:800-878-4445.

Non-emergency ***inpatient***, residential and day treatment mental health and ***chemical dependency*** services and all outpatient chemical dependency services must have ***prior authorization*** by calling the number of your Medical ID Card for PBH (Optum): 800-878-4445.

If an emergency medical, mental health or chemical dependency condition prevents you from obtaining ***prior authorization***, you must call the PHP Customer Service within 48 hours following the onset of treatment or as soon as reasonably possible, to continue coverage of these services.

If You Do Not Obtain Prior Authorization

For all services subject to ***prior authorization***, if not obtained, and the service is deemed as not medically necessary, you could be responsible for the entire cost of the service received.

For the HRA and HSA medical plans, for ***out-of-network*** providers, you must contact PHP or ensure that your provider has obtained prior authorization, or you will have to pay 50% of the cost of the claim, up to $2,500. This penalty does not apply to the ***out-of-pocket maximum*** or to the ***deductible***.

Required Second Surgical Opinion

You must obtain a ***second surgical opinion*** when asked to do so by Providence Health Plan (PHP).

Second surgical opinions must be given by a physician who is certified by the American Board of Medical Specialties in a field related to the proposed surgery. The ***physician*** giving the opinion must also be independent of the physician who first advised surgery and is excluded from performing the surgery.

Second surgical opinions requested by PHP are paid at 100% with no ***deductible*** for the **HRA Medical Plan**. A second surgical opinion requested by PHP can be paid at 100% after the deductible has been met for the **HSA Medical Plan**. If surgery is not recommended in the second surgical opinion, you may still have the originally proposed surgery and receive regular plan benefits.

The intent of the second surgical opinion is primarily to ensure you have all the facts before having surgery.

If you have any questions about required or elective surgery, call PHP Customer Service.

Individual Care Management

Individual care management is available to help participants better manage their care in understanding a new diagnosis or assistance with navigating options for a diagnosis that has been affecting one's life for a long time. Personalized support is available for Case/Disease Management for certain health conditions such as Cancer, High Risk Maternity, Asthma/Chronic Obstructive Pulmonary Disease (COPD), and Heart Failure.

Interventions are personalized and may include, but are not limited to, assisting with navigating pre-service authorizations, health plan benefits information, personalized health education, community support resources and coordination of care.

For more information, contact PHP at 800-662-1121 (TTY: 711) or email **caremanagement@providence.org**

Pregnancy

In accordance with the **Newborns' and Mothers' Health Protection Act**, the medical plans do not restrict benefits for any ***hospital*** length of stay in connection with childbirth for the mother or newborn child to less than 48 hours following a vaginal delivery, or less than 96 hours following a cesarean section, or require that a provider or mother obtain authorization from PHP for prescribing a length of stay not in excess of the above periods. However, Federal law generally does not prohibit the mother's or newborn's attending provider, after consulting with the mother, from discharging the mother or her newborn earlier than 48 hours (or 96 hours, as applicable).

Note: Newborn babies must be enrolled in the Plan within 60 days of birth by reporting the birth event via the ***HR Service Portal*** if you want to cover them under your plan. Once you have enrolled the newborn for coverage, you will also be asked to submit, or upload required dependent verification documentation within a specified timeframe after your new dependent is added to coverage.

Calling PHP does not enroll your baby in the benefit plan nor does adding them to the list of dependents in the benefits enrollment system on the ***HR Service Portal***.

HRA Medical Plan

You are responsible for covered expenses up to the annual ***deductible*** before the Plan begins paying, except for those services subject to a ***copayment***. If one person meets the individual deductible, the Plan begins paying for his or her ***eligible expenses***. Once the family deductible is met (if you have elected family coverage), additional members of your family do not have to satisfy an individual deductible that year before the Plan begins paying for their eligible medical expenses. (Note: if the in-network deductible has been met and you receive out-of-network care, you will pay for the eligible out-of-network charges until the out-of-network deductible is met.)

Visits to an in-network primary care or ***personal physician/provider*** are not subject to the ***deductible*** and you will pay only a ***copayment*** for non-preventive care. Generic formulary drugs also are not subject to the deductible, and you pay only a copayment per 30-day supply. Copayments do not apply to the deductible.

Once you have met your individual or family ***deductible***, the HRA Medical Plan pays its share of ***eligible expenses***, as indicated by the percentage in the **Benefit Summary of Covered Medical Expenses**. The Plan pays a higher percentage for inpatient or outpatient services provided by a facility that is part of the ACO Network (Tier I) or a Tier II facility. These charges count toward your ***out-of-pocket maximum***.

Once the ***out-of-pocket maximum*** has been met, the Plan begins paying ***eligible expenses*** at 100% for the remainder of the calendar year. If one person meets the individual out-of-pocket maximum, the Plan begins paying for his or her eligible expenses at 100%. Once the family out-of-pocket maximum is met (if you have elected family coverage), additional members of your family do not have to satisfy an individual out-of-pocket maximum that year before the Plan begins paying their eligible medical expenses at 100%.(Note: If the in-network out-of-pocket maximum is met and out-of-network care is received, you will have additional out-of-pocket costs until the (Tier III) out-of-network out-of-pocket maximum is met.)

Health Reimbursement Account (HRA)

Every employee covered under the HRA Medical Plan receives a related Health Reimbursement Account (HRA). While you are enrolled in the HRA Medical Plan, you can use this account to help pay for out-of-pocket medical expenses for you and your family members who are enrolled on the HRA Medical Plan and are ***eligible expenses*** under the HRA Medical plan. You can also use this account to help pay for out-of-pocket covered Providence dental or vision expenses.

If you complete the well-being activities each year, Providence will fund the account. The amount of annual funding will be based on the elected family coverage tier and completion of the required activities. Employees cannot contribute to their HRA. See **Health Incentive** for more information.

Note: If you are newly hired or benefits eligible on or after July 1 of the current year, you will receive 50% of the incentive for the current year and 100% of the incentive for the following year with no well-being activity completion required.

Using the Funds in Your HRA

After you enroll, you will receive a welcome kit from HealthEquity, the account administrator, and your HRA debit card with information on how to use your Visa card. Additional cards for covered family members can be requested from HealthEquity.

Your debit card can be used to pay for eligible out-of-pocket expenses for your medical, dental and vision plans. Present your Visa card at the pharmacy or write your card number on the return portion of the billing statement for physician, facility or dental bills.

If you use the HRA debit card, you may be required to provide substantiation, if requested by HealthEquity to ensure the services paid for with the card meet the IRS or plan requirements.

Expenses That Do Not Qualify

Expenses that do not qualify for reimbursement through the HRA include, but are not limited to:

- Services received prior to your effective date in the HRA Medical Plan
- Expenses for individuals and/or services not covered by the HRA Medical Plan
- Medical, dental and vision services and procedures (e.g., including but not limited to, cosmetic surgery, ***experimental/investigational*** services) not covered by the respective Providence plans.

Unused HRA Account Balances

Unused funds remaining in your HRA at the end of the year will roll over to the next year as long as you remain enrolled in the HRA Medical Plan. If you change medical plans, waive medical coverage or lose eligibility but remain employed by Providence, the unused funds remaining in your HRA are available for 365 days to submit covered expenses incurred while actively covered by the HRA Medical Plan. After this, any remaining funds will be forfeited. Under the Affordable Care Act, you have the right to opt out or waive your right to future reimbursements from your HRA as it impacts your ability to receive a tax credit in the Health Insurance Marketplace.

Funds in the HRA cannot be transferred to a Health Savings Account (HSA).

Pre-2016 Contributions with Five + Years of Service and Termination of Coverage

Refer to the **General Medical, Dental and Vision Information** chapter, **Health Reimbursement Account (HRA)** section for information regarding HRA funds if you were enrolled in the HRA Medical Plan prior to January 1, 2016 after five years or more of continuous employment (“Pre-2016 Funds”). The section includes information regarding the order of reimbursement for Pre-2016 Funds and other HRA funds, the claims filing period and Pre-2016 HRA funds at termination of employment. For questions, you may contact HealthEquity at 877-372-6667.

HSA Medical Plan

The HSA Medical Plan has an annual ***deductible*** and ***out-of-pocket maximums*** similar to the HRA Medical Plan except:

- Family coverage (any level greater than employee only) has no individual deductible; the full family deductible has to be met before the Plan begins paying benefits for anyone in the family.
- Family coverage (any level greater than employee only) has no individual out-of-pocket maximum; the full family out-of-pocket maximum has to be met before the Plan begins paying benefits at 100% for anyone in the family.
- There are no ***copayments*** under the HSA Medical Plan.

Health Savings Account (HSA)

If you enroll in the HSA Medical Plan, you may be eligible to open an individual Health Savings Account (HSA). You can use an HSA to pay for out-of-pocket medical, dental and vision expenses. It also has the following features:

- You have the opportunity to make contributions of your own money on tax-preferred basis if you are enrolled in the HSA Medical Plan **and** eligible for an HSA. See **HSA Eligibility** for details.
- Providence offers an HSA contribution to fund your account. The amount of funding is based on elected family coverage tier and completion of certain well-being activities.
- You can use the HSA to reimburse eligible out-of-pocket health expenses for you and your federal tax dependents, including medical, vision and dental expenses.
- Health Savings Account funds can grow over time with additional contributions and investment earnings – tax-free.
- Any unused funds are portable and not tied to employment with Providence – it's yours to save for future health care expenses, such as COBRA costs, long term care premiums or individual health benefit coverage, even into retirement, as allowed by the IRS

Please note: HSA contributions or earnings may be subject to state income taxes. If you live in a state that taxes the contributions or earnings, those state income taxes will apply. The Plan will comply with changes in state tax regulations.

HSA Eligibility

To open an HSA and to continue to make contributions once your account is open, you must:

- Be enrolled in a high-deductible health plan, like the HSA Medical Plan.
- Not be covered in any other non-high-deductible health plan, as defined by the IRS, including but not limited to:
  - Medicare
  - Medicaid
  - TRICARE (a military health system).
- Not be enrolled in a Health Reimbursement Account (HRA) that provides reimbursement for your coverage or a standard Health Care Flexible Spending Account (FSA).
- Not have received any Veteran's Administration health benefits in the past three months.
- Not be claimed as a dependent on another individual's tax return.

Note: If your spouse enrolls in their employer's FSA, you are eligible for benefits in that FSA, which makes you ineligible for an HSA even if you are not enrolled in your spouse's medical plan or your spouse is not enrolled In your medical plan.

During your enrollment process as a new hire, qualified status change and during ***open enrollment***, you will be asked HSA eligibility questions. If you are not eligible to open an HSA, you can still enroll in the HSA Medical Plan, but you will not be eligible to contribute to an HSA.

If you have coverage under another group health plan that is not a qualifying high-deductible health plan, you are not eligible to open or contribute to an existing Health Savings Account.

Upon receiving a welcome kit from HealthEquity after your enrollment in the HSA Medical Plan, please notify them if you are not eligible for a Health Savings Account. If you have been participating in a Health Savings Account and you gain coverage under another group health plan, you may no longer have contributions made to your account. If ineligible contributions have been made, you may notify HealthEquity to initiate removing the funds from your account. You will also need to submit this change as a qualifying event in the benefits enrollment system on the ***HR Service Portal*** to ensure no more contributions are made to your account.

Contributing to Your HSA

You can contribute money to your HSA through pre-tax payroll contributions to your HSA. You can elect payroll contributions in the benefits enrollment system when you enroll. Payroll contributions can be changed throughout the year.

Select the **Enroll, review or update benefits** button from the ***HR Service Portal*** home page and navigate to HSA Caregiver Contributions. Your new election must be submitted at least 10 days before the pay date you want the change to take effect.

The IRS set the 2021 maximum contribution limit of $3,600 for individual coverage and $7,200 if you cover dependents. If you're 55 or older, you can add $1,000 to this annual maximum. The HSA contribution maximum is subject to change annually.

The maximum you can elect to contribute from your paycheck takes into account the potential health incentive amounts that could be earned. If you did not earn the health incentive and would like to contribute up to your IRS maximum, please contact HealthEquity to make a contribution via check or directly from your personal bank account.

Note: If you are newly hired or benefits eligible on or after July 1 of the current year, you will receive 50% of the incentive for the current year and 100% of the incentive for the following year with no well-being activity completion needed. Employees who submit elections after December 1 will not receive health incentive contributions for that year.

Using the Funds in Your HSA

You will receive a welcome kit with a debit Visa card that can be used to pay for ***eligible expenses***. Present your Visa card at the provider's office, pharmacy or write your card number on the return portion of the billing statement for physician, facility, dental or vision bills. Additional cards for covered family members can be requested from HealthEquity.

Additional information on the Health Savings Account, including examples of what expenses can be reimbursed from your HSA, is available in **IRS Publication 969 - Health Savings Accounts and Other Tax-Favored Health Plans.** Funds in the HSA cannot be transferred to the HRA.

Health Incentive

The health incentive program is an annual program that offers well-being activities to you and in return, Providence provides you with the opportunity to earn health incentive funds.

You must meet the activity requirements for each new ***plan year*** to earn the health incentive. If you choose to earn the health incentive, you are required to complete the well-being activities. Information on how to earn your health incentive will be announced in a timely manner.

The health incentive you can earn depends on the medical plan you enroll in in the current plan year:

- If enrolled in the HRA or HSA medical plan, your health incentive will be deposited into your HRA account or HSA account, as applicable, typically no later than the end of January. You must be

eligible for the HSA account to receive the health incentive funds (refer to the **HSA Eligibility** section above.)
- If enrolled in the EPO medical plan or an HMO, you will receive a premium credit for participation in the well-being activities.

Note: If you enroll in medical coverage on or after July 1 of the current *plan year* (or became eligible for benefits on or after July 1), if eligible for the HSA or HRA, your health incentive is prorated and reduced by 50% for the current year. You will automatically receive the full health incentive next year.

If you are unable to participate in one of the activities to earn the health incentive and are interested in learning whether you qualify for an accommodation, please contact Virgin Pulse at 888-671-9395 as soon as possible, and prior to the program deadline.

Important notes regarding the health incentive

- For employees who update their HSA eligibility answers in the ***HR Service Portal*** from HSA-ineligible to HSA account- eligible, updates made between July 1 - December 1 will receive 50% of the eligible incentive. Any changes to HSA-eligibility answers made on or after December 2 will not receive health incentive funding for the current plan year.
- Employees who submit an enrollment election in the HSA Medical Plan after December 1 will not receive HSA health incentive funding for the current plan year.
- Terminated employees on COBRA are not eligible to receive HSA health incentive funding.
- ACA (including per diem/non-benefits-eligible) employees are not eligible to receive HSA or HRA health incentive funding.
- Health incentive deposits received in error must be returned to the Plan.

Benefit Summary of Covered Medical Expenses – HRA and HSA Medical Plan

All services are subject to the **Medical and Pharmacy Benefits Exclusions** in addition to any service-type exclusions listed in the Benefit Summary.

The following table describes the HRA and HSA medical plan benefits. For each benefit, the Plans pay a percentage of the covered amount depending on where you seek care.

Refer to **Choosing a Provider for HRA Medical Plan** and **HSA Medical Plan Participants** for the definition of Tier I, Tier II and Tier III providers.

Benefit	HRA Medical Plan	HSA Medical Plan
Certain expenses do not apply to the ***out-of-pocket maximum***, including but not limited to: services not covered by the Plan (even if recommended by a physician), services in excess of a maximum benefit limit, fees in excess of ***allowable charges*** and penalties paid for not obtaining required ***prior authorization***.		
Acupuncture		
May include ***medically necessary*** adjunctive therapy when provided with ***acupuncture*** course of treatment for neuromusculoskeletal disorders, nausea or pain.	**Subject to the *deductible*.** **Office visits:** • Plan pays 80% of the covered amount, you pay remainder of the billed amount..	

Benefit	HRA Medical Plan	HSA Medical Plan
For services provided by a licensed acupuncturist.	Up to a maximum of 12 visits for acupuncture and spinal manipulations combined allowable in a ***Plan Year***. Limit does not apply to charges for office visits, lab or X-ray services. Amounts that apply to the ***deductible*** also apply to the benefit limit.	
Allergy Services		
Allergy shots, allergy serum, injectable medications and total parenteral nutrition (TPN)	**Subject to the *deductible*.** **Physician/Provider:** • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Plan pays 80% of the covered amount, you pay 20%. • **Tier III:** Plan pays 50% of the covered amount, you pay the remainder of the billed amount.	
Applied Behavior Analysis (ABA) for the treatment of autism spectrum disorder		
Initial screening and an individualized treatment plan must be provided by a licensed neurologist, pediatric neurologist, developmental pediatrician, psychiatrist or psychologist, who has experience or training in the diagnosis of autism spectrum disorder. Benefits include coverage for any other non-excluded mental health or medical services identified in the individualized treatment plan. An approved ABA treatment plan is subject to review and may be modified or discontinued if review shows that you or your covered dependent who is receiving treatment is not making measurable clinical progress toward the goals identified in the treatment plan. Services may be provided in the member's home or a licensed health care facility. There are no frequency limitations.	**Subject to the *deductible*.** • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Plan pays 80% of the covered amount, you pay 20%. • **Tier III:** Plan pays 75% of the covered amount; you pay remainder of the billed amount. ***Prior authorization*** **is required.**	
Exclusions: Services provided by a family or household member; services that are custodial in nature, or that constitute marital, family, educational or training services; respite care, creative arts therapy, social counseling, music therapy, chelation or hyperbaric chambers; services provided through community or social programs or an individual education plan in accordance with the Individuals with Disabilities Education Act; services provided by the Department of Human Services or other applicable state agency, other than employee benefit plans offered by the department and the authority.		

Cancer Screening and Non-Surgical Treatment	
Routine cancer screening • Covered as Preventive Services in accordance with the Adult Preventive Care schedule under the Plan and the Patient Protection and Affordable Care Act of 2010. • Mammogram: at any age • Prostate cancer screen: for one prostate specific antigen (PSA) or DRE per calendar year – beginning at age 40. • Colorectal cancer screening exam or tests for fecal blood test, flexible sigmoidoscopy, colonoscopy, barium enema – beginning at age 50 (under age 50, covered under Outpatient Surgery benefit).	**See below for the *deductible.*** **In-network: Not subject to the *deductible.*** Plan pays 100% of the covered amount, you pay 0%. **Out-of-network: Subject to the *deductible.*** Plan pays 50% of the covered amount, you pay the remainder of the billed amount.
Colonoscopy scheduled for other than screening exam, based on ***medical necessity***.	**Subject to the *deductible.*** **Facility:** • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Plan pays 75% of the covered amount, you pay 25%. • **Tier III:** Plan pays 50% of the covered amount; you pay remainder of the billed amount. **Physician/Provider:** • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Plan pays 80% of the covered amount, you pay 20%. • **Tier III:** Plan pays 50% of the covered amount; you pay remainder of the billed amount.
Outpatient chemotherapy or radiation therapy	**Subject to the *deductible*.** **Facility:** • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Plan pays 75% of the covered amount, you pay 25%. • **Tier III:** Plan pays 50% of the covered amount; you pay remainder of the billed amount. **Physician/Provider:** • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Plan pays 80% of the covered amount, you pay 20%. • **Tier III:** Plan pays 50% of the covered amount; you pay remainder of the billed amount.
Clinical trials relating to cancer	**Subject to the *deductible*** and ***coinsurance.*** **In-network:** Coverage is available under standard plan provisions for care provided by the health care practitioners associated with the clinical trial that would otherwise be covered (preventive services, diagnosis, treatment, palliative care). ***Prior authorization*** **may be required. Contact PHP to verify.** **Out of network:** Not covered.
Chemical Dependency	**See Mental Health and Chemical Dependency**

Chiropractic Services	
• Office visits for diagnosis, evaluation and treatment planning for musculoskeletal conditions • Related diagnostic x-rays and laboratory services for the diagnosis and evaluations of musculoskeletal conditions • Manipulation of the spine, joints and/or musculoskeletal soft tissue, a re-evaluation, and/or other services in various combinations • Adjunctive physiotherapy, which may include ultrasound, hot packs, cold packs, electrical muscle stimulation or other therapies and procedures that are ***medically necessary*** for the treatment of neuromusculoskeletal disorders, including one unit of massage therapy per visit when billed with manipulation	**Subject to the *deductible*.** **Any licensed chiropractor:** Plan pays 80% of the covered amount for spinal manipulations, you pay the remainder of the billed amount. Up to a maximum of 12 visits for acupuncture and spinal manipulations combined allowable in a ***Plan Year***. Limit does not apply to charges for office visits, lab or X-ray services.
Exclusions: Services of a chiropractor which are not within the scope of practice, as defined by state law; charges for care not provided in an office setting; maintenance or preventive treatment consisting of routine long-term or non-Medically Necessary care provided to prevent recurrence or to maintain the patient's current status.	
Dental Services and Dental Anesthesia	
Dental services received after an accidental ***injury*** to natural teeth, which occurred while covered under the Plan. Conditions for receiving this benefit • For emergent treatment of dental trauma: When problem is diagnosed, and treatment plan delineated within 72 hours of trauma; and • For other corrective dental treatment following dental trauma: Need for corrective treatment must be identified and the treatment initiated within 12 months of dental trauma. **Outpatient facility** charges and related anesthesia charges for dental services for children under age 7, developmentally disabled children or developmentally disabled adults (these services are not otherwise provided under the Medical Plan)	**Subject to the *deductible*.** **Professional Services:** • **In-network**: Plan pays 80% of the covered amount, you pay 20%. • **Out-of-network:** Plan pays 50% of the covered amount, you pay the remainder of the billed amount. **Facility:** • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Plan pays 75% of the covered amount, you pay 25%. • **Tier III:** Plan pays 50% of the covered amount; you pay remainder of the billed amount. **Anesthesia:** • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Plan pays 80% of the covered amount, you pay 20%. • **Tier III:** Plan pays 50% of the covered amount; you pay remainder of the billed amount. ***Prior authorization*** **is required for all treatment, except emergency services.**
Exclusions: Oral surgery (non-dental or dental) or other dental services (all procedures involving the teeth and/or gums, wisdom teeth, areas surrounding the teeth and dental implants), except as approved by Providence Health Plan.	

Diabetic Care	
Annual preventive exams • Dilated retinal exams by a qualified participating eye care specialist • Glycosylated hemoglobin (HbA1c) test • Urine test to test kidney function • Blood test for lipid levels as appropriate • Visual exam of mouth and teeth by a personal physician/provider or other provider (dental visits are not covered) • Foot inspection without shoes or socks NOTE: With the exception of the dilated retinal exam, all of the above may be performed in your provider's office at the time of your annual exam. The eye exam may be done by an eye care specialist. Exams may be performed more often than once a year if your provider decides they are ***medically necessary***. Additional exams and tests are subject to the ***deductible*** and ***coinsurance***.	**Annual preventive exams:** **See below for the *deductible*.** • **In-network**: **Not subject to the *deductible*.** Plan pays 100% of the covered amount, you pay 0%. • **Out-of-network: Subject to the *deductible***. Plan pays 50% of the covered amount, you pay the remainder of the billed amount. **Additional exams billed with a medical diagnosis:** **Subject to the *deductible*.** • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Plan pays 80% of the covered amount, you pay 20%. • **Tier III:** Plan pays 50% of the covered amount, you pay the remainder of the billed amount.
Diabetes supplies (covered under **Preventive Care** services) • Glucose control solution • Glucose monitoring supplies • Insulin pump supplies (including vials of pump-compatible insulin for Type 1 diabetes) • Lancets and lancet devices • Needles • Syringes • Test strips Note: Insulin pumps (which include OmniPod Insulin Management Systems) and blood glucose meters, readers and transmitters for continuous blood glucose monitors are covered under your ***durable medical equipment*** benefit.	**See below for the *deductible*.** • **In-network: Not subject to the *deductible***. Plan pays 100% of the covered amount, you pay 0%. • **Out-of-network: Subject to the *deductible***. Plan pays 50% of the covered amount, you pay the remainder of the billed amount.
Diabetes self-management education program Initial self-management education program. Your provider can recommend a specialist or facility that provides these services. You must be enrolled on the date services are received through the program for benefits to be paid.	**See below for the *deductible*.** • **In-network: Not subject to the *deductible***. Plan pays 100% of the covered amount, you pay 0%. • **Out-of-network: Subject to the *deductible*.** Plan pays 50% of the covered amount, you pay the remainder of the billed amount.

Diagnostic X-ray and Laboratory Outpatient		
Diagnostic charges **for X-ray and laboratory services** • Allergy testing • Pre-admission testing (PAT) • Ultrasound Includes contrast materials (dyes) that may be required for a diagnostic procedure.	**Subject to the *deductible*.** **Facility:** • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II** Plan pays 80% of the covered amount, you pay 20%. • **Tier III:** Plan pays 50% of the covered amount, you pay remainder of the billed amount. ***Prior authorization*** **is required for high-technology radiological/imaging services such as MRI, MRA, SPECT CT, CTA and PET scans.**	
Dialysis Outpatient		
Renal Dialysis	**Subject to the *deductible*.** **Facility:** • **Tier I**: Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Plan pays 75% of the covered amount, you pay 25%. • **Tier III:** Plan pays 50% of the covered amount, you pay remainder of the billed amount. **Physician/Provider:** • **Tier I**: Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Plan pays 80% of the covered amount, you pay 20%. • **Tier III:** Plan pays 50% of the covered amount, you pay remainder of the billed amount.	
Emergency and Urgent Care Services		
Urgent Care Urgent care is treatment you need right away for an illness or ***injury*** that is not life threatening. This includes, but is not limited to, minor sprains, minor cuts and burns, and ear, nose and throat infections. Routine care that can be delayed until you can be seen by a physician or provider in his or her office is not ***urgent care***. If you are admitted to a non-participating ***hospital***, you, or a relative, should call Providence Health Plan within 48 hours or as soon as reasonably possible.	**Subject to the *deductible*.** • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Plan pays 80% of the covered amount, you pay 20%. • **Tier III:** Plan pays 50% of the covered amount, you pay remainder of the billed amount.	
Emergency Care **(Hospital)** A ***medical emergency*** is a sudden unexpected illness or ***injury*** that you believe would place your life in danger or cause serious damage to your health if you do not seek immediate medical treatment. Medical emergencies include, but are not limited to: • Acute abdominal pain • Bleeding that does not stop • Heart attack • Loss of consciousness	**Not subject to the *deductible*.** **Facility:** • You pay $250 ***copayment*** per visit, the Plan pays the remainder Copayment is waived if patient directly admitted from emergency room. **Physician/Provider:**	**Subject to the in-network *deductible*.** **Facility:** • Plan pays 80% of the covered amount, you pay 20%. **Physician/Provider:**

• ***Medically necessary*** detoxification • Poisoning • Serious burn • Severe chest pain • Stroke • Unexpected premature childbirth Coverage is provided without ***prior authorization*** for emergency medical screening exams and stabilization of an emergency medical condition. Hospitalization for an emergency medical condition requires notification to Providence Health Plan within 48 hours, or as soon as reasonably possible following the onset of treatment in order for coverage to continue.	• **In-network:** Plan pays 100% of the covered amount.	• **In-network:** Plan pays 80% of the covered amount, you pay 20%.

An “Emergency Medical Condition” is a medical condition that manifests itself by symptoms of sufficient severity that a prudent layperson, possessing an average knowledge of health and medicine, would reasonably expect that failure to receive immediate medical attention would place the health of a person (or a fetus in the case of a pregnant woman) in serious jeopardy.

“Emergency Services” are those health care items and services furnished in an emergency department. Services include all ancillary services routinely available to an emergency department to the extent they are required for the stabilization of the patient.

Plan benefits cover Emergency Services in the emergency room of any ***hospital.*** Emergency department services are covered when your medical condition meets the guidelines for ***emergency care*** as stated above. Coverage includes services to stabilize an emergency medical condition and emergency medical screening exams.

Emergency Care **(Hospital) (continued)** When you are admitted to an out-of-network ***hospital*** from the emergency room or an ***urgent care*** facility, your ***inpatient*** services are covered under your ***in-network*** benefit until your condition becomes stable. Once your condition is stabilized, PHP will work with you to arrange transfer to an ***in-network*** facility. This process is called “repatriation." Costs for non-emergency medical transport to facilitate repatriation to an ***in-network*** facility are covered in full.

If you decline transfer to an ***in-network*** facility once PHP has determined that repatriation is medically appropriate, the additional days spent at the out-of-network ***hospital*** will be subject to your out-of-network benefits. You are responsible for the difference between the amount that the out-of-network provider or facility bills and this Plan’s payment for the ***covered services***.

Equipment and Supplies	
Durable medical equipment Including expenses related to necessary setup, repairs, and maintenance. A statement is required from the prescribing physician describing how long the equipment is expected to be necessary and whether the equipment is ***medically necessary***. This statement will determine whether the equipment will be covered and if covered whether rented or purchased. If approved for rental, the Plan will pay the equipment rental cost up to the purchase price of such equipment. Replacement equipment will be covered if the replacement equipment is required due to a change in the patient's physical condition, because of normal wear and tear, or because purchase of new equipment is less expensive than repair of existing equipment.	**Subject to the *deductible*.** **In-network:** Plan pays 80% of the covered amount, you pay 20%*. **Out-of-network:** Plan pays 50% of the covered amount, you pay the remainder of the billed amount. ***Prior authorization required*, including but not limited to:** • Diabetic glucose/insulin pumps/OmniPods/continuous blood glucose monitors • Select nerve stimulators • Flexion/extension devices • Oral appliances • Power wheelchairs and supplies • Rental of CPAP • Purchase of CPAP post-trial rental period (new ***prior authorization*** required prior to CPAP purchase) • Seat lift mechanisms • Skin substitutes • Speech generating devices • Wound therapy pumps *Diabetes supplies covered at 100%; not subject to the ***deductible***
Exclusions: Includes but is not limited to: **Bed-related items:** bed trays, over the bed tables, bed wedges, pillows, custom bedroom equipment, mattresses. **Bath-related items**: bath lifts, non-portable whirlpools, bathtub rails, toilet rails, raised toilet seats, bath benches, bath stools, hand-held showers, paraffin baths, bath mats and spas. **Chairs, lifts and standing devices:** computerized or gyroscopic mobility systems, roll about chairs, geriatric chairs, hip chairs, seat lifts (mechanical or motorized), patient lifts (mechanical or motorized – manual hydraulic lifts are covered if patient is two-person transfer) and auto-tilt chairs. **Fixtures to real property:** ceiling lifts and wheelchair ramps. **Car/van modifications. Air-quality items:** room humidifiers, vaporizers, air purifiers and electrostatic **machines. Blood/injection-related items:** blood pressure cuffs, centrifuges, nova pens and needleless injectors. **Other equipment:** heat lamps, heating pads, cryounits, cryotherapy machines, electronic-controlled therapy units, ultraviolet cabinets, sheepskin pads and boots, postural drainage board, AC/DC adaptors, enuresis alarms, magnetic equipment, scales (baby and adult), stair gliders, elevators, saunas, any exercise equipment and diathermy machines.	
Hearing aids **$1,500 benefit for hearing aids for both ears combined, every 36 months (rolling)** [see **Preventive Care** for Hearing Exam benefit]	**Subject to the *deductible*.** • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Plan pays 80% of the covered amount, you pay 20%. • **Tier III:** Plan pays 50% of the covered amount, you pay the remainder of the billed amount.
Exclusions: Hearing aid batteries	

Other equipment and supplies • Medical devices that are surgically implanted into the body to replace or aid function: artificial limbs and eyes and replacement of artificial eyes and limbs if required due to a change in the patient's physical condition or if replacement is less expensive than repair of existing prosthesis • Original fitting, adjustment, and placement of orthopedic braces, casts, splints, crutches, cervical collars, head halters, traction apparatus, or prosthetic appliances to replace lost body parts or to aid in their function when impaired (Replacement of such devices will be covered only if the replacement is necessary due to a change in the physical condition of the covered person or because of normal wear and tear.) • Oxygen and rental of equipment required for its use, not to exceed the purchase price of such equipment • Orthopedic or corrective shoes and other supportive appliances for the feet when prescribed by a covered ***health care provider*** • Orthotics • Blood and/or plasma, and the equipment for its administration, including autologous blood transfer	**Subject to the *deductible*.** • **In-network**: Plan pays 80% of the covered amount, you pay 20%. • **Out-of-network:** Plan pays 50% of the covered amount, you pay the remainder of the billed amount. **Limits:** • Orthotics benefit limited to $500 in covered expenses every calendar year. • Jobst stocking limited to two pair per calendar year • Wigs (cancer and alopecia diagnosis only) $150 per calendar year limit; the in-network ***deductible*** applies to the $150 limit.
Exclusions: Includes but is not limited to: prefabricated foot orthoses, cranial banding, cranial orthoses. Other similar devised are excluded except when used postoperatively for synostotic plagiocephaly; orthosis shoes, shoe additions, procedures for foot orthopedic shoes, shoe modifications and transfers; orthoses primarily used for cosmetic rather than functional reasons; and orthoses primarily for improved athletic performance or sports participation.	
Family Planning	
Contraceptive services Includes over-the-counter contraceptives, spermicides or barrier devices.	Not covered by **PH&S**. Please contact Providence Health Plan directly for information on obtaining coverage for these items**.**
Female sterilization	Not covered by **PH&S**. Please contact Providence Health Plan directly for information on obtaining coverage for these items**.**
Male sterilization	Not covered.
Termination of pregnancy	Not covered.

Genetic Testing	
BRCA1 and BRCA2 mutation Testing must be specifically ordered by the treating physician. Genetic testing for BRCA1 and BRCA2 mutation, specifically included as a benefit, will be limited to once per lifetime. Coverage of this testing shall not be construed in any manner to be authorization for coverage of either prophylactic mastectomy or oophorectomy.	**Not subject to the *deductible*.** **In-network:** Plan pays 100% of the covered amount, you pay 0%. **Subject to the *deductible*.** **Out-of-network**: Plan pays 50% of the covered amount, you pay remainder of the billed amount. ***Prior authorization* is required.**
Other genetic screening and counseling When there is a medical condition that requires genetic testing to make a certain diagnosis or to aid in planning a treatment course. Identification of a genetic disorder should result in medical interventions and solutions that are corrective and therapeutic in nature.	**Subject to the *deductible*.** • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Plan pays 80% of the covered amount, you pay 20%. • **Tier III:** Plan pays 50% of the covered amount, you pay remainder of the billed amount. ***Prior authorization* is required for genetic testing.**
Exclusions: Genetic testing which does not provide a definitive diagnosis or risk classification OR which does not guide treatment decisions or clinical management, will be excluded and not covered.	
Home Health Care	
Up to 130 home health care visits per calendar year Each visit by a person providing services under a home health care plan or evaluating the need for or developing a plan is considered one home health care visit. Up to four consecutive hours in a 24-hour period of home health care service is considered one home health care visit.	**Subject to the *deductible*.** • **In-network:** Plan pays 80% of the covered amount, you pay 20%. • **Out-of-network**: Plan pays 50% of the covered amount, you pay remainder of the billed amount.
All ***covered services*** for home health care must be skilled services and do not include coverage for ***custodial care***. Home health care will not be reimbursed unless your ***qualified practitioner*** certifies that the home health care services will be provided or coordinated by a state-licensed or Medicare-certified home health agency or certified rehabilitation agency. If you were hospitalized immediately prior to the commencement of home health care, the home health care plan must be initially approved by the ***qualified practitioner*** who was the primary provider of services during the hospitalization. Rehabilitation services provided under an authorized home health care plan will be covered as home health care services. Exclusions: charges for mileage or travel time to and from your home; wage or shift differentials for home health providers; charges for supervision of home health providers; or services that consist principally of ***custodial care*** including, but not limited to, care for senile deterioration, mental deficiency, mental illness, developmental disability or care of a chronic or congenital condition on a long-term basis.	

Hospice Care	
Hospice care is a coordinated program of home care and ***inpatient*** care for a terminally ill patient, combined with support for the patient's family. The program provides for special needs arising from physical, psychological, spiritual, and economic stresses people experience during the final stages of a terminal illness.	**Subject to the *deductible*.** • **In-network:** Plan pays 100% of the covered amount, you pay 0%. • **Out-of-network**: Plan pays 100% of the covered amount, you pay 0% plus any amounts that exceed the covered amount. ***Prior authorization*** **is required.**

The following criteria must be met:

1. Your ***qualified practitioner*** certifies that you have a terminal illness with a life expectancy not exceeding six months.
2. The ***covered services*** provided are reasonable and necessary for the condition and symptoms being treated.

Hospice Care covered services and supplies include:

- Charges made by a ***hospice facility***, ***hospital***, or ***skilled nursing facility***, which are for:
  - Room and board and other services and supplies furnished to a person while a full-time ***inpatient*** for pain control and other acute and chronic symptom management.
  - Services and supplies furnished to a person while not confined as a full-time inpatient.
- Charges made by a hospice care agency for:
  - Nursing care provided by an RN or LPN, these consist of caring for the person
  - Medical social services under the direction of a physician, including: assessment of the person's social, emotional and medical needs and the home and family situation; identification of the community resources which are available to the person; and assisting the person to obtain those resources needed to meet the person's assessed needs
  - Psychological and dietary counseling
  - Consultation or case management services by a physician
  - Physical and occupational therapy
  - Home health aide services, these consist of caring for the person
  - Medical supplies
- Drugs and medicines prescribed by a physician
- Charges made by the providers below, but only if the provider is not an employee of a hospice care agency and such agency retains responsibility for the care of the person:
  - A physician for consultant or case management services
  - A physical or occupational therapist
- A ***home health care agency*** for:
  - Physical and occupational therapy
  - Home health aide services, these consist of caring for the person
  - Medical supplies
  - Drugs and medicines prescribed by a physician
  - Psychological and dietary counseling

Exclusions: Any charge for daily room and board in a private room over the facility's semiprivate room rate; bereavement counseling; funeral arrangements; pastoral counseling; financial or legal counseling (including estate planning and the drafting of a will); homemaker or caretaker services (these are services not solely related to care of the person including: sitter or companion services for either the person who is ill or other members of the family, transportation, housecleaning, and maintenance of the house); respite care furnished during a period of time when the person's family or usual caretaker cannot, or will not, attend to the person's needs.

Palliative Care Palliative care is patient and family-centered care that optimizes quality of life by anticipating, preventing and treating suffering. Palliative care throughout the continuum of illness involves addressing physical, intellectual, emotional, social and spiritual needs and to facilitate patient	Covered as any other benefit, by the medical service rendered.

autonomy, access to information and choice.	
Hospital and Specialized Facilities	
Hospital* – *inpatient* acute care, Inpatient rehabilitation** • Room and board, not to exceed the semi-private room charge. If a private room is the only accommodation available, the Plan will cover an amount equal to the hospital's average semi-private room rate. • ***Intensive care unit (ICU) and coronary care unit • Miscellaneous hospital services and supplies required for treatment during a hospital confinement	**Subject to the *deductible*.** **Inpatient, Acute Care Facility:** • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Plan pays 75% of the covered amount, you pay 25%. • **Tier III:** Plan pays 50% of the covered amount, you pay remainder of the billed amount. ***Prior authorization* is required for all inpatient admissions.** For emergency admissions, Providence Health Plan must be notified within 48 hours or as soon as reasonably possible.
Skilled Nursing Facility No limit.	**Subject to the *deductible*.** • **In-network:** Plan pays 80% of the covered amount, you pay 20%. • **Out-of-network:** Plan pays 50% of the covered amount, you pay remainder of the billed amount. ***Prior authorization* is required for all *skilled nursing facility/inpatient*** admissions**.** For emergency admissions, Providence Health Plan must be notified within 48 hours or as soon as reasonably possible.
Hospital – Outpatient Includes ***ambulatory surgical facility***, and ***birthing center***. Some outpatient procedures require ***prior authorization*.** Contact PHP to verify if required.	**Subject to the *deductible*.** **Physician/Provider:** • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II**: Plan pays 80% of the covered amount, you pay 20%. • **Tier III:** Plan pays 50% of the covered amount, you pay remainder of the billed amount **Outpatient Facility:** • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Plan pays 75% of the covered amount, you pay 25%. • **Tier III:** Plan pays 50% of the covered amount, you pay remainder of the billed amount. No coverage available if ambulatory surgical facility is not contracted with Providence Health Plan, Premera and other networks under the BlueCard program.

Infertility	
Infertility Testing and Counseling Diagnostic testing and associated office visits to determine the cause of infertility. This includes the physical examination, related laboratory testing, instruction, and medical/surgical procedures when performed for the sole purpose of diagnosing. Diagnostic services include hysterosalpingogram, laparoscopy and pelvic ultrasound.	**Subject to the *deductible*.** **Facility:** • **Tier I:** Plan pays 80% of the covered amount, you pay 20%. • **Tier II:** Plan pays 80% of the covered amount, you pay 20%. • **Tier III:** Plan pays 50% of the covered amount, you pay remainder of the billed amount. **Physician/Provider:** • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Plan pays 80% of the covered amount, you pay 20%. • **Tier III:** Plan pays 50% of the covered amount, you pay remainder of the billed amount. The maximum ***allowable charge*** for screening for infertility testing/counseling is $500 per calendar year. The ***deductible*** applies to the $500 limit.
Exclusions: Treatment of infertility (including surgical); infertility related drugs or injectables; reversal of reproductive sterilization; artificial insemination including cost of acquiring semen; in vitro and in vivo fertilization or services supporting in vitro fertilization; services for non-member surrogate mother; all services associated with surrogate parenting; fees for surrogate parent; services, supplies, drugs, and procedures for reproductive disorders, defects, and/or inadequacies, whether or not the consequence of Illness, disease, or ***injury***; disorders, defects, and/or inadequacies shall include, but not be limited to: impotency, frigidity, infertility, sterility, and reversal of surgical sterilization.	
Infusion Therapy	
A type of care involving non-self-administered intravenous drugs ***Prior authorization*** may be required. Contact PHP to verify.	**Subject to the *deductible*.** **Facility:** • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Plan pays 75% of the covered amount, you pay 25%. • **Tier III:** Plan pays 50% of the covered amount, you pay remainder of the billed amount. **Physician/Provider:** • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Plan pays 80% of the covered amount, you pay 20%. • **Tier III:** Plan pays 50% of the covered amount, you pay remainder of the billed amount.

<table>
<tr><th colspan="3">Maternity and Pregnancy</th></tr>
<tr><td>Prenatal as preventive care, including obstetrical specialist for high-risk pregnancy.

For amniocentesis and ultrasound services, see Diagnostic x-ray and laboratory benefit.</td><td colspan="2">See below for deductible.

• In-network: Not subject to the deductible. Plan pays 100% of the covered amount, you pay 0%.
• Out-of-network: Subject to the deductible. Plan pays 50% of the covered amount, you pay remainder of the billed amount.</td></tr>
<tr><td>Delivery and postnatal care, including obstetrical specialist for high-risk pregnancy.</td><td>See below for the deductible.

Physician/Provider:

• In-network: Not subject to the deductible. Plan pays 100% of the covered amount, you pay 0%.
• Out-of-network: Subject to the deductible. Plan pays 50% of the covered amount, you pay remainder of the billed amount.
For delivery facility, see Hospital and Specialized Facilities benefit.</td><td>Subject to the deductible.

Physician/Provider:

• Tier I: Plan pays 90% of the covered amount, you pay 10%.
• Tier II: Plan pays 80% of the covered amount, you pay 20%.
• Tier III: Plan pays 50% of the covered amount, you pay remainder of the billed amount.
For delivery facility, see Hospital and Specialized Facilities benefit.</td></tr>
<tr><td>Breastfeeding counseling and support

Covered under the terms of the Plan and the Patient Protection and Affordable Care Act of 2010.

Includes breast pump rental or purchase.</td><td colspan="2">Not subject to the deductible.

Lactation Counseling

• In-network: Plan pays 100% of the covered amount, you pay 0%.
• Out-of-network: Plan pays 100% of the covered amount, you pay the balance of any uncovered charges.

Equipment/Supplies

• In-network: Plan pays 100% of the covered amount for purchase of breast pump equipment and supplies at in-network providers, including retail outlets (e.g., Target).
• Out-of-network: Plan pays 100% of the covered amount, you pay remainder of the billed amount.

Plan pays 100% of heavy duty hospital grade electric pump for the duration of breastfeeding.</td></tr>
<tr><td colspan="3">Exclusions: Maternity expenses of non-member surrogate, services by a midwife unless licensed or certified nurse midwife or a nurse practitioner midwife, home and water births.</td></tr>
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<table>
<tr><th colspan="3">Mental Health and Chemical Dependency</th></tr>
<tr><td>Inpatient services

Inpatient, residential, and day treatment or partial hospitalization for the treatment of mental or chemical dependency disorders, including detoxification must be obtained at an approved treatment facility.

Non-emergency inpatient, residential and day treatment mental health and/or chemical dependency services are covered benefits only when prior authorized by Optum at 800-711-4577 under standards generally applied by Optum. Optum is available as a resource for outpatient services and will work with your qualified practitioner to coordinate your care.

If you have concerns about the confidentiality of mental health or substance abuse treatment in an in-network facility, treatment elsewhere may be covered at the in-network rate, with prior authorization by Optum.</td><td colspan="2">Subject to the deductible.

Inpatient Facility:
• Tier I: Plan pays 90% of the covered amount, you pay 10%.
• Tier II: Plan pays 75% of the covered amount, you pay 25%.
• Tier III: Plan pays 50% of the covered amount, you pay remainder of the billed amount.

Day Treatment Facility:
• Tier I: Plan pays 90% of the covered amount, you pay 10%.
• Tier II: Plan pays 80% of the covered amount, you pay 20%.
• Tier III: Plan pays 50% of the covered amount, you pay remainder of the billed amount.

Residential Services:
• Tier I: Plan pays 90% of the covered amount, you pay 10%.
• Tier II: Plan pays 75% of the covered amount, you pay 25%.
• Tier III: Plan pays 50% of the covered amount, you pay remainder of the billed amount.

Prior authorization is required.</td></tr>
<tr><td rowspan="2">Outpatient Services

Outpatient diagnostic evaluation and mental health treatment, including individual and group therapy.

Outpatient diagnosis and treatment for chemical dependency. Treatment includes individual and group therapy.

Optum, at 800-711-4577, is available as a resource for outpatient services and will work with your qualified practitioner to coordinate your care.</td><td>See below for deductible.

In-network: Not subject to the deductible. Plan pays 100% of the covered amount, you pay $0. Not subject to the deductible.

Out-of-network: Subject to the deductible. Plan pays 50% of the covered amount, you pay the remainder of the billed amount.</td><td>Subject to the deductible.
• Tier I: Plan pays 100% of the covered amount, you pay 0%.
• Tier II: Plan pays 100% of the covered amount, you pay 0%.
• Tier III: Plan pays 50% of the covered amount, you pay remainder of the billed amount.</td></tr>
<tr><td colspan="2">Certain services may require prior authorization. Call PHP to verify if required.</td></tr>
<tr><td colspan="3">Exclusions: Conditions other than mental or chemical dependency disorders specified in the current edition of the Diagnostic and Statistical Manual of Disorders (DSM); services provided under a court order or as a condition of parole or probation; personal growth services, such as assertiveness or consciousness raising; treatments which do not meet the national standards for mental health or chemical dependency practice; counseling related to career treatments involving the use of methadone if such treatment is not part of a medically supervised treatment program that has been prior authorized by Optum; non-emergency inpatient, residential and day treatment, and all chemical dependency treatments if not prior authorized by Optum.</td></tr>
</table>

Naturopathic Care	
Examination, clinical laboratory, diagnostic x-ray, office visit consultation, and/or adjunct therapy delivered by a naturopathic physician within a course of treatment that includes natural treatment methods, modalities, nutritional advice, recommendation of homeopathic protocols	**Subject to the *deductible*.** **Licensed naturopathic physician.** Plan pays 80% of the covered amount, you pay the remainder of the billed amount. See preventive care for these services when performed by a naturopathic provider.
Exclusions: Any services not within the scope of license to practice for a naturopathic physician, as defined by your state law. See **Medical and Pharmacy Benefits Exclusions** for additional services not covered by the plan for any practitioner.	

Newborn Care Inpatient		
Newborn services are covered separately from services for the delivering mother. Subject to the newborn being enrolled in medical coverage. Newborn nursery care is a facility service covered under your ***hospital*** services benefit. All other services provided to a newborn, including physician/provider services, are covered under the applicable benefit level.	**Not subject to the *deductible*.** **Facility:** • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Plan pays 75% of the covered amount, you pay 25%. • **Tier III:** Plan pays 50% of the covered amount, you pay remainder of the billed amount.	**Subject to the *deductible*.** **Facility:** • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Plan pays 75% of the covered amount, you pay 25%. • **Tier III:** Plan pays 50% of the covered amount, you pay remainder of the billed amount.
Reminder: Coverage of newborns is not automatic. If you want to enroll the newborn, you must complete enrollment within 60 days of the date of birth (or date of placement for adoption), including required documentation. Contacting Providence Health Plan does not add the child to coverage.		

Nutrition	
Preventive nutritional counseling Nutritional counseling sessions in a calendar year for any diagnosis. No limit.	**See below for the *deductible*.** • **In-network: Not subject to the *deductible*.** Plan pays 100% of the covered amount, you pay 0%. • **Out-of-network**: **Subject to the *deductible*.** Plan pays 50% of the covered amount, you pay the remainder of the billed amount.
Nutritional services Medical foods are covered for supplemental or dietary replacement, including non-prescription elemental enteral formula for home use, when determined to be ***medically necessary*** for the treatment of severe intestinal malabsorption. Medical foods are defined as foods that are formulated to be consumed or administered internally under strict medical supervision for the treatment of inborn errors of metabolism.	**Subject to the *deductible*.** • **In-network**: Plan pays 80% of the covered amount, you pay 20%. • **Out-of-network**: Plan pays 50% of the covered amount, you pay the remainder of the billed amount. Approval of these services will be based on criteria established by Providence Health Plan and in accordance with regulatory requirements. ***Prior authorization*** **is required.**
Exclusions: Medical foods do not include total parenteral nutrition (TPN); this is covered under allergy shots, serums and injectable medications.	

Physician/Health Care Provider		
Primary care provider office visit for non-preventive services Can be a physician/provider specializing in family practice, internal medicine, general practice, obstetrics/gynecology, or pediatrics. You can use a Providence retail clinic, e-visits or phone visits.	**See below for the *deductible*.** • **In-network: Not subject to the *deductible*.** You pay $20 ***copayment*** per visit; the Plan pays 100% of the remainder of the covered amount. • **Out-of-network: Subject to the *deductible*.** Plan pays 50% of the covered amount, you pay the remainder of the billed amount.	**Subject to the *deductible*.** • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Plan pays 90% of the covered amount; you pay 10%. • **Tier III:** Plan pays 50% of the covered amount, you pay the remainder of the billed amount.
Express Care Virtual visit With Express Care Virtual, you can receive virtual consultation from a licensed Providence primary care physician or nurse practitioner for common health conditions such as cough, cold, flu, headaches, eye infections or sinus infections using a computer, smart phone or tablet.	**Not subject to the *deductible*.** Plan pays 100%, you pay 0%.	**Subject to the *deductible*.** Plan pays 100%, you pay 0%. Deductible waived in 2021 under temporary federal guidelines.
Non-primary care provider/Specialist visit No referral required.	**Subject to the *deductible*.** • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Plan pays 80% of the covered amount, you pay 20%. • **Tier III:** Plan pays 50% of the covered amount, you pay the remainder of the billed amount.	
Inpatient hospital visit	**Subject to the *deductible*.** • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Plan pays 80% of the covered amount, you pay 20%. • **Tier III:** Plan pays 50% of the covered amount, you pay the remainder of the billed amount.	
Other office procedures, other professional services (radiology, pathology)	**Subject to the *deductible*.** • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Plan pays 75% of the covered amount, you pay 25%. • **Tier III:** Plan pays 50% of the covered amount, you pay the remainder of the billed amount.	
Prescription Drugs		
Prescription drugs	Please review the **Prescription Drugs** section for more information. Eligible prescription drug charges apply to the shared ***deductible*** and ***out-of-pocket maximum***.	

Preventive Care	
Well-child care Vision and hearing screening services are covered when performed during a periodic health examination or well-baby care examination. Includes covered preventive care, including routine immunizations/shots for children under the provisions of the Patient Protection and Affordable Care Act. For more information: https://www.healthcare.gov/what-are-my-preventive-care-benefits/children Your provider will determine which tests are necessary for your physical exam according to your medical history and your current health status.	**See below for the *deductible*.** **In-network: When billed as preventive care, not subject to the *deductible*.** Plan pays 100% of the covered amount, you pay 0%. To receive in-network benefit, services must be provided by a primary care provider. Note: You may have out-of-pocket costs due to the ***deductible*** and/or ***copayment*** or ***coinsurance*** for the office visit if the preventive service is not the primary purpose of the visit or if your doctor bills you for the preventive services separately from the office visit. **Out-of-network: Subject to the *deductible*.** Plan pays 50% of the covered amount, you pay the remainder of the billed amount
Adult preventive care Your provider will determine which tests are necessary for your physical exam according to your medical history and your current health status. Recommended guidelines for periodic exams: • Age 20 – 29: one exam every five years • Age 30 – 49: one exam every two years • Age 50 and older: one exam every year • Ancillary services, such as immunizations, are covered at the specified benefit levels when billed separately by the provider. Includes the covered preventive care services under the provisions of the Patient Protection and Affordable Care Act. For more information: https://www.healthcare.gov/what-are-my-preventive-care-benefits/adults	**See below for the *deductible*.** **In-network: When billed as preventive care not subject to the *deductible*.** Plan pays 100% of the covered amount, you pay 0%. To receive in-network benefit, services must be provided by a primary care provider. You may have out-of-pocket costs due to the ***deductible*** and/or ***copayment*** or ***coinsurance*** for the office visit, if the preventive service is not the primary purpose of the visit, or if your doctor bills you for the preventive services separately from the office visit. May be performed by naturopath. **Out-of-network: Subject to the *deductible*.** Plan pays 50% of the covered amount, you pay the remainder of the billed amount.

Well-woman visit/women's preventive care Gynecological exams and Pap tests, (mammograms, see Cancer screening), and women's health preventive care and screenings supported by the Health Resources and Services Administration. Includes the covered preventive care services, including routine immunizations/shots, under the provisions of the Patient Protection and Affordable Care Act. For more information: **https://www.healthcare.gov/what-are-my-preventive-care-benefits/women**	**See below for the *deductible*.** **In-network: When billed as preventive care, not subject to the *deductible*.** Plan pays 100% of the covered amount, you pay 0%. To receive in-network benefit, services must be provided by a primary care provider. You may have out-of-pocket costs due to the ***deductible*** and/or ***copayment*** or ***coinsurance*** for the office visit if the preventive service is not the primary purpose of the visit or if your doctor bills you for the preventive services separately from the office visit. May be performed by naturopath. **Out-of-network: Subject to the *deductible*.** Plan pays 50% of the covered amount, you pay the remainder of the billed amount.

Laboratory services for preventive care
 	
Including, but not limited to, Pap smear, CBC, urinalysis, chemical profile, and glucose.
 	
For more information:
 	
https://www.healthcare.gov/what-are-my-preventive-care-benefits/adults
	See below for the *deductible*.
	
	In-network:
	
	• **If billed with preventive diagnosis, not subject to the *deductible*.** Plan pays 100% of the covered amount, you pay 0%.
	• **If billed with diagnosis other than preventive, subject to the *deductible* and the follow apply:**
	  • **Tier I:** Plan pays 90% of the covered amount and you pay 10%.
	  • **Tier II:** Plan pays 80% of the covered amount and you pay 20%.
	
	Out-of-network: Subject to the *deductible*. Plan pays 50% of the covered amount, you pay the remainder of the billed amount.

Hearing Exam $250 maximum covered expenses per calendar year.	**See below for the *deductible*.** **In-network: Not subject to the *deductible*.** Plan pays 100% of the covered amount, you pay 0%. **Out-of-network: Subject to the *deductible*.** Plan pays 50% of the covered amount, you pay the remainder of the billed amount.

Rehabilitative and Habilitative Services – Outpatient	
Short-term outpatient rehabilitative and habilitative services are covered up to 75 visits* per calendar year, all therapies combined (physical therapy, speech therapy, occupational therapy and neurodevelopmental therapy). Therapy is provided by physicians and/or licensed or registered therapists to restore or improve function lost due to illness or ***injury***. Benefits are limited to ***covered services*** that can be expected to result in the significant improvement of the condition. The treatment must be part of a written treatment plan prescribed by a qualified provider. This benefit includes treatment for Autistic Disorder, Asperger's Disorder or Pervasive Developmental Disorder not otherwise specified. ***The 75-visit calendar-year limit does not apply to treatment of mental health conditions.**	**Subject to the *deductible*.** **Facility:** • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Plan pays 75% of the covered amount, you pay 25%. • **Tier III:** Plan pays 50% of the covered amount, you pay remainder of the billed amount. **Physician/Provider:** • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Plan pays 80% of the covered amount, you pay 20%. • **Tier III:** Plan pays 50% of the covered amount, you pay remainder of the billed amount. ***Prior authorization*** **is required for neuropsychological testing.**
Exclusions: Exercise programs; Rolfing, polarity therapy, and similar therapies; and growth and cognitive therapies, including sensory integration and treatment of developmental delay except for diagnosed neurodevelopmental conditions.	
Sleep Disorders	
Treatment of sleep disorders and/or sleep studies Home sleep studies are also covered.	**Subject to the *deductible*.** **Facility:** • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Plan pays 50% of the covered amount, you pay 50% • **Tier III:** Plan pays 50% of the covered amount, you pay the remainder of the billed amount. **Physician/Provider:** • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Plan pays 80% of the covered amount, you pay 20% • **Tier III:** Plan pays 50% of the covered amount, you pay the remainder of the billed amount. ***Prior authorization*** **is required.**
Exclusions: Services not having prior authorization by the Claims Administrator.	

Surgery and Anesthesia	
Surgeon's expenses for the performance of a surgical procedure, and the services of an assistant surgeon not to exceed 20% of the ***allowable charge*** of the primary surgeon or in accordance with PPO contract limits. Anesthesia, when administered by a licensed anesthesiologist or certified registered nurse anesthetist (C.R.N.A.) in connection with a surgical procedure.	**Subject to the *deductible*.** • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Plan pays 80% of the covered amount, you pay 20%. • **Tier III:** Plan pays 50% of the covered amount, you pay the remainder of the billed amount. ***Prior authorization*** **is required for select surgical procedures. Contact PHP to verify if required.**
Breast reconstruction A covered person will be covered for all stages of one breast reconstruction/reduction on the non-diseased breast to make it equivalent in size with the diseased breast after definitive reconstructive surgery on the diseased breast has been performed following a mastectomy. A prosthesis may be covered after a mastectomy if recommended by the treating physician following the mastectomy.	**Subject to the *deductible*.** (See the Hospital and Specialized Facilities benefit for facility coverage.) • **Tier I:** Plan pays 90% of the covered amount, you pay 10% • **Tier II:** Plan pays 80% of the covered amount, you pay 20%. • **Tier III:** Plan pays 50% of the covered amount, you pay the remainder of the billed amount. ***Prior authorization*** **is required.**
Coverage for breast reconstruction and related services will be subject to all applicable ***deductible***, ***copayments*** and ***coinsurance*** amounts that are consistent with those that apply to other benefits under the Plan. The Plan will at all times comply with the terms of the **Women's Health and Cancer Rights Act of 1998** and will not deny a patient eligibility to enroll or to renew coverage, under the terms of the Plan, solely to avoid the requirements of this section. Additionally, the Plan will not penalize the patient or physician, or induce him or her to provide care to a participant in a manner inconsistent with this provision. Any Plan exclusions or limitations that exclude the benefit described above are hereby omitted to the extent that they specifically prohibit the above coverage.	
Reconstructive surgery **Correction of a congenital defect or congenital anomaly** To restore the anatomy and/or functions of the body which are lost or impaired due to an illness or ***injury***. Head/facial structures: restoration and management of head and facial structures, including teeth, dental implants and bridges, that cannot be replaced with living tissue and that are defective because of trauma, disease or birth or developmental deformities, not including malocclusion of the jaw, when services are ***medically necessary*** for the purpose of controlling or eliminating pain, or restoring facial configuration or functions such as speech, swallowing or chewing.	**Subject to the *deductible*.** (See the **Hospital and Specialized Facilities** benefit for facility coverage.) • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Plan pays 80% of the covered amount, you pay 20%. • **Tier III:** Plan pays 50% of the covered amount, you pay the remainder of the billed amount. ***Prior authorization*** **is required for select surgical procedures. Contact PHP to verify if required.**
Exclusions: Cosmetic surgery (primarily to preserve or improve appearance); dental services including, but not limited to, orthodontia, tooth decay, impacted teeth; orthognathic surgery to shorten or lengthen jaw unless related to injury or neoplastic/degenerative disease.	

Temporomandibular Joint (TMJ) and Orthognathic Services	
A diagnostic examination including a history, physical examination and range of motion measurements, as necessary; diagnostic X-rays; physical therapy of necessary frequency and duration; therapeutic injections; surgery; therapy utilizing an appliance/splint which does not permanently alter tooth position, jaw position or bite Coverage of the appliance/splint is under the provisions of this section. The benefit for the appliance splint therapy will include an allowance for diagnostic services, office visits and adjustments. Surgical services. Orthognathic services, including surgical treatment of TMJ, only when there is significant evidence of pathology as a result of illness or ***injury***. Illness refers to a neoplastic process, degenerative disease or infection.	**Subject to the *deductible*.** • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Plan pays 80% of the covered amount, you pay 20%. • **Tier III:** Plan pays 50% of the covered amount, you pay the remainder of the billed amount. The benefit is limited to $3,000 per lifetime. ***Prior authorization*** **is required for select surgical procedures. Contact PHP to verify if required.**
Exclusions: Dental or orthodontia services	
Tobacco Cessation	
Covered under the terms of the Plan and the Patient Protection and Affordable Care Act of 2010. Coverage is provided for participation in a PHP-approved, physician-recommended tobacco use cessation program that follows the United States Public Health Service guidelines. Also includes participation in the Alere Quit for Life® Program.	**See below for the *deductible*.** **In-network: Not subject to the *deductible*.** Plan pays 100% of the covered amount; you pay 0%. **Out-of-network:** Not covered.
Transplants, Human Organ/Tissue	
A transplant is defined as a procedure or series of procedures by which an organ or tissue is either removed: • From the body of one person (the donor) and implanted in the body of another person (the recipient who is a participant) • From and replaced in the same person's body (a self-donor who is a participant) The term "transplant" does not include services related to the transfusion of blood or blood derivatives (except hematopoietic stem cells) or replacement of a cornea.	**Subject to the *deductible*.** **Inpatient Facility:** • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Plan pays 75% of the covered amount, you pay 25%. • **Tier III:** ** (see below) **Surgeon/Physician/Provider:** • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II**: Plan pays 80% of the covered amount, you pay 20%. • **Tier III: ****** (see below) ***Prior authorization*** **is required.**

Transplant, Human Organ/Tissues, continued To qualify for coverage, all transplant-related services, procedures, treatment protocols, and facilities must have ***prior authorization*** by Providence Health Plan to be ***medically necessary*** and medically appropriate according to national standards of care, including initial consultation, evaluation, transplant facilities, donor evaluation, donor services, HLA typing, pre-transplant care, self-donation services, transplant services, and follow-up treatment.

NOTE: ***Prior authorization*** is not a treatment directive. The actual course of treatment that a participant chooses remains strictly a matter between the participant and their physician and is separate from the prior authorization requirements.

**Services provided at a facility that is not in Providence Health Plan credentialed Centers of Excellence or Providence St. Joseph Health affiliate transplant programs may be covered with Providence Health Plan prior authorization at Tier III level (subject to deductible 50% of the covered amount, you pay the remainder of the billed amount).

Covered Services:
Once ***prior authorization*** is received, ***covered services*** for transplants are limited to services that:

- Are provided at a facility that is in Providence Health Plan-credentialed Centers of Excellence or Providence St. Joseph Health affiliate transplant program (payable as Tier I and Tier II facilities)
- Involve one or more of the following organs or tissues:
  - Allogeneic hematopoietic stem cell/bone marrow/cord blood
  - Autologous hematopoietic stem cell/bone marrow
  - Heart
  - Kidney
  - Liver
  - Lung
  - Pancreas
  - Small bowel
- Are directly related to the transplant procedure, including services that occur before, during and after the transplant procedure

Covered services for transplant recipients include medical services, ***hospital*** services, medical supplies, medications and prescription drugs while hospitalized, diagnostic modalities and high-dosage chemotherapy for stem cell/bone marrow/cord blood transplants.

Travel expenses	
Travel expenses require ***prior authorization*** and are available for either the recipient and one companion, or recipient and the donor for ***medically necessary*** services related to an approved transplant. Travel benefits are paid if the recipient is required to travel 100 miles each way or more from his or her home address for the medically necessary services related to an approved transplant, or if the facility requires the patient to remain within a certain distance of the facility during the transplant process.	**Subject to the *deductible*.** **Travel benefit (when facility is being paid at Tier I or Tier II level):** $250 per diem food and lodging; mileage reimbursement at federal IRS rates with minimum travel distance between home and provider of 100 miles each way. $5,000 lifetime maximum for travel expenses; food and lodging per diem applies to the $5,000 lifetime maximum for travel expenses. ***Prior authorization*** **is required.**

Exclusions: Charges for alcohol, tobacco, laundry, telecommunications, and transportation that exceed coach-class rates.

Services for transplant donors Covered when both of the following apply: • The transplant recipient is a member of the Plan and is eligible for transplant benefits • The donor is not eligible for coverage of donation services under any other health benefit plan or government funding Covered services for donors include: • Initial evaluation of the donor and related program administration costs • Preserving the organ or tissue, transporting the organ or tissue to the transplant site • Acquisition charges for cadaver or live donor • Services required to remove the organ or tissue from the donor • Treatment of medical complications directly resulting from the surgery performed to obtain the organ or tissue for a period of time not to exceed 30 consecutive days following that surgery	**Subject to the *deductible*.** **Inpatient Facility:** • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Plan pays 75% of the covered amount, you pay 25%. • **Tier III:** Services provided at a facility that is not a Providence Health Plan credentialed Centers of Excellence or Providence Health & Services affiliate transplant programs may be covered with Providence Health Plan ***prior authorization*** at tier III level (subject to deductible 50% of the covered amount, you pay the remainder of the billed amount. **Physician/Provider:** • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Plan pays 80% of the covered amount, you pay 20%. • **Tier III:** Plan pays 50% of the covered amount, you pay the remainder of the billed amount. ***Prior authorization*** **is required.**
Benefits for outpatient medications	Benefits for outpatient medications and antirejection (immunosuppressive) drugs are covered under the prescription drug benefits.
Exclusions: Any transplant procedure performed at a transplant facility that has not been approved by Providence Health Plan; any transplant that is ***experimental and investigational***, as determined by Providence Health Plan; services or supplies for any transplant that are not specified as ***covered services***, such as transplantation of animal organs or artificial organs; services related to organ/tissue donation by a member of the Plan if the recipient is not a member or the member/recipient is not eligible for transplant benefits under this plan; and transplant-related travel expenses for the donor and the donor's and recipient's family members.	
Transportation	
Ambulance Services for emergency medical transportation by state- certified ambulance and certified air ambulance transportation. Ambulance services are provided for transportation to the nearest facility capable of providing the necessary care or to a facility specified by Providence Health Plan.	**Subject to the *deductible*.** Plan pays 80% of the covered amount, you pay 20%. ***Prior authorization*** **is required for air ambulance services except in medical emergencies.**
Exclusions: Care cars, other medical transportation vehicles and other non-emergency medical transportation services; air ambulance transportation for non-emergency situations unless authorized by Providence Health Plan in advance.	

Travel Vaccinations and Related Medications	
Covered vaccinations and related medications • Hepatitis A vaccine • Malarone • Bacillus Calmette-Guerin (BCG) vaccine • Rabies vaccine • Typhoid vaccine • Yellow fever vaccine • Diphtheria Toxoid vaccine • Cholera vaccine • Plague vaccine • Japanese encephalitis virus vaccine	**Not subject to the *deductible.*** **For immunizations:** • **In-network:** Plan covers services in full. • **Out-of-network:** Not covered. **For travel counseling billed with immunization:** • **In-network:** Plan covers one travel counseling visit in full. • **Out-of-network:** Not covered. **Travel immunizations do not require *prior authorization*.**
Weight Management	
Bariatric Surgery Coverage of open laparoscopic Roux-en-Y Gastric Bypass surgery. Sleeve Gastrectomy and Biliopancreatic Bypass with Duodenal Switch for obesity is provided along with other approved procedures in accordance with medical policy and criteria established and maintained by Providence Health Plan	**Subject to the *deductible*.** **Inpatient Facility:** • **Tier I *:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Not covered. • **Tier III:** Not covered. **Professional Fees:** • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II:** Plan pays 80% of the covered amount, you pay 20% only when procedures are performed at designated facility. • **Tier III:** Not covered. *Must be performed at a Providence St. Joseph Health facility Benefits are limited to one bariatric procedure per lifetime. Must be ***medically necessary*** and performed at a designated facility. ***Prior authorization*** **is required.**
Bariatric Surgery - Travel expenses Travel expenses require preauthorization and are available for the surgical patient and one companion for ***medically necessary*** services related to an approved bariatric procedure. Travel benefits are paid if the recipient is required to travel 100 miles each way or more from his or her home address for the ***medically necessary services*** related to an approved bariatric procedure. Charges for alcohol, tobacco, laundry, telecommunications, and transportation that exceed coach-class rates are not covered.	**Subject to the *deductible*.** **Travel Benefit:** $250 per diem food and lodging; mileage reimbursement at federal IRS rates with minimum travel distance between home and provider of 100 miles each way. $5,000 lifetime maximum for travel expenses; food and lodging per diem applies to the $5,000 lifetime maximum for travel expenses. ***Prior authorization*** **is required.**
The surgery and related services, including complications, will be covered as any other medical condition and subject to applicable plan limits. Services to stabilize complications from previous bariatric surgery covered by the Plan will be subject to current plan provisions in place at the time of the complications.	

Bariatric Surgery Exclusions: Open vertical banded gastroplasty; laparoscopic vertical banded gastroplasty; open and laparoscopic adjustable gastric band; gastric balloon; intestinal bypass surgery other than listed above and any procedure(s) associated with it; supplemental fasting; other treatments for obesity.	
Diabetes Prevention Program (DPP)	
Programs target: • Weight management/reduction, • Nutrition/eating habits, and • Activity • Approved in-network PHP partner programs include: — Omada — PREVENT — HMR	**In-network: Not subject to the *deductible*.** • Preventive service covered at 100% for employees, spouses, Adult Benefits Recipients (ABR) or adult child over age 18, after eligibility is determined • Lifetime limit of two program sessions **Out-of-network:** Not covered.

Prescription Drug Benefits – HRA and HSA Medical Plans

Benefit	HRA Medical Plan	HSA Medical Plan
	Retail, preferred retail and mail-order pharmacies: Up to 90-day supply	
Annual Deductible and Out-of-Pocket Maximum		
See the **Benefit Summary of Covered Medical Expenses** for combined ***deductible*** and ***out-of-pocket maximums*** for medical care and prescriptions drugs.		
Providence St. Joseph Health Pharmacies, Walgreens Pharmacies and Participating Pharmacies*		
Formulary ACA and Enhanced preventive generic and *brand drugs*	**Not subject to the *deductible*.** Plan pays 100% of the covered amount, you pay 0%	
Generic drugs	**Not subject to the *deductible*.** You pay $10 per 30-day supply, the Plan pays the remainder.	**Subject to the *deductible*.** Plan pays 90% of the covered amount, you pay 10% up to a maximum of $150** per 30-day supply.
Formulary *brand drugs*	**Subject to the *deductible*.** **PSJH/Walgreens Pharmacies:** Plan pays 80% of the covered amount, you pay 20% up to a maximum of $150** per 30-day supply. **All Other Participating Pharmacies:** Plan pays 70% of the covered amount, you pay 30% up to a maximum of $150** per 30-day supply.	
Non-formulary *brand drugs*, including preventive drugs	**Subject to the *deductible*.** **PSJH/Walgreens Pharmacies:** Plan pays 60% of the covered amount, you pay 40% up to a maximum of $150** per 30-day supply. **All Other Participating Pharmacies:** Plan pays 50% of the covered amount, you pay 50% up to a maximum of $150** per 30-day supply.	
Specialty drugs	**Subject to the *deductible*.** Plan pays 80% of the covered amount, you pay 20% up to a maximum of $150** per 30-day supply. Limited to a 30-day supply per fill. Medications must be purchased from Credena Health or a PSJH pharmacy.	
Mail order (where available) for 90-day supply from designated mail-order pharmacy	**Subject to the *deductible* as noted above.** Not all prescriptions are eligible for mail-order pharmacy. Your share of the cost is three times that of a 30-day supply as shown above, including three times the amount of the maximum for ***brand drugs***. See below "**Ordering prescriptions by mail**" for preventive prescription drugs requirement.	
Non-Participating Pharmacy		
Not covered.		

* Not all areas will have a PSJH/Walgreens pharmacy available.
** The $150 maximum per 30-day supply will apply once the deductible has been met.

Contact Providence Health Plan for more information regarding specialty medications, including which pharmacies must be used for coverage.

For the current formulary list, visit the Providence Health Plan website at **https://www.providencehealthplan.com/providence-health-and-services-caregivers/benefits-101** which also notes those medications considered preventive under the IRS definition.

ACA and Enhanced Preventive Drugs

Affordable Care Act (ACA) preventive drugs are generic or brand medications included on the Plan formulary, and required to be covered at no cost when received from participating pharmacies as required by the Patient Protection and Affordable Care Act.

A medication is considered preventive under the IRS definition when it is generally prescribed to prevent certain risks, complications or recurrence of a disease or condition

The Internal Revenue Code regulations governing HSA-qualified plans provide for a “safe harbor” for qualifying preventive medications, allowing these safe harbor medications to be exempt from the ***deductible***. The preventive formulary does not include any drug or medication used to treat an existing illness, ***injury*** or condition.

The preventive drugs covered by the plans administered by PHP are subject to formulary and tier status, as well as pharmacy management programs such as ***prior authorization***, step therapy and/or quantity limits. Refer to “**Ordering prescriptions by mail**” for additional information.

For the current formulary list, visit the Providence Health Plan website at https://www.providencehealthplan.com/providence-health-and-services-caregivers/benefits-101 or call PHP Customer Service at 1-800-878-4445.

Providence Health & Services sponsors your group health plan and has certified that it qualifies for a temporary enforcement safe harbor with respect to the Federal requirement to cover contraceptive services without cost sharing. Please contact Providence Health Plan directly for information on obtaining coverage for these items.

Specialty Drugs

Specialty drugs are prescriptions that are injectable, infused, oral or inhaled therapies that require specialized delivery, handling and administration, and are generally high cost.

These drugs must be purchased through Credena Health. ***Specialty drugs*** are indicated on the Providence Health Plan formulary list as “Specialty” in the status column. To view the formulary, visit **https://www.providencehealthplan.com/providence-health-and-services-caregivers/benefits-101** or contact the Customer Service Team at 800-878-4445.

Self-injectable drugs are only covered if they are intended for self-administration, labeled by the FDA for self-administration, and are on the Plan formulary. ***Prior authorization*** is generally required for the drug.

Using a Participating Pharmacy

Your prescription drug benefit requires that your prescriptions be filled at pharmacies that participate with Providence Health Plan. A list of the participating pharmacies is available on the website at **https://www.providencehealthplan.com/providence-health-and-services-caregivers/benefits-101**. You also may contact PHP Customer Service if you need help locating a ***participating pharmacy*** near you or when you are away from your home.

Please present your identification card at the participating pharmacy. You may purchase up to a 90-day supply of each maintenance drug at one time using a preferred retail pharmacy or participating mail order pharmacy after an initial 30 day supply fill of the drug. See the **Prescription Drug** section for ***copayments/coinsurance***.

Normally, diabetes supplies and inhalation spacer device are obtained from a ***durable medical equipment*** (DME) supply house and the DME provisions apply. However, for your convenience, diabetes supplies and inhalation spacer devices may be obtained at your participating pharmacy.

Ordering Prescriptions by Mail

Participating mail-order pharmacy information is available on the Providence Health Plan website at **https://www.providencehealthplan.com/providence-health-and-services-caregivers/benefits-101** or call PHP Customer Service at 800-878-4445. Your physician or ***provider*** may call in the prescription or you can mail your prescription to a ***participating pharmacy***.

Not all prescription drugs are available by mail order. Providence Health Plan determines which drugs qualify for purchase by mail.

If your prescription is eligible, you may purchase up to a 90-day supply of each maintenance medication. See the **Prescription Drug** section for ***copayments/coinsurance*** information.

Enhanced preventive prescription drugs on the PHP formulary drug list that are covered at 100% must be obtained through PHP's designated mail order pharmacy. You may receive your first two refills at a network retail pharmacy; however, after those two fills, participants must use the designated mail order pharmacy to be covered by the medical plan.

If you have existing prescriptions at another pharmacy and would like to transfer them to the participating mail-order pharmacy, contact the mail order pharmacy directly. We recommend that you order refills approximately two weeks before you expect to run out of your current supply of medication. Payment is required before your order is processed. If there is an important change in the participating mail-order pharmacies, you will be notified at least 30 days in advance.

Use of Non-Participating Pharmacies

Urgent or emergency medical situations may necessitate the use of a non-participating pharmacy. If this occurs, you will need to pay full price for your prescription at the time of purchase. You may be reimbursed by the Plan upon submission of a Prescription Drug Reimbursement Request form, which can be obtained from the website at or by contacting PHP Customer Service and requesting one be sent to you. After you have completed and signed the form, submit it, along with your itemized pharmacy receipts, to the address listed on the form. Once received, your claim will be reviewed (submission of a claim does not guarantee payment). If your claim is approved, you will be reimbursed the cost of your prescription, subject to Plan benefits and limitations, less your applicable ***copayment***, or ***deductible*** and ***coinsurance***.

Quantities

- Prescription dispensing limits:
  - Opioids up to 7 days of initial dispensing
  - Topical, up to 60 grams
  - Liquids, up to eight ounces
  - Tablets or capsules, up to 100 dosage units
  - Multi-use or unit-of-use, up to one container or package; as prescribed, not to exceed a 30-consecutive-day supply, whichever is less.
  - Other dispensing limits may apply to certain medications requiring limited use, as determined by our medical policy. ***Prior authorization*** is required for amounts exceeding any applicable medication dispensing limits.
- Drugs or hormones to stimulate growth are covered only if there is a laboratory-confirmed diagnosis of growth hormone deficiency. These drugs are covered only for children under age 18 and for adults only if there is documented pituitary destruction and the drug use meets the medical policy criteria.
- Compound prescription drugs must contain at least one ingredient that is an FDA-approved prescription drug in a therapeutic amount and must meet PHP's medical necessity criteria and be purchased at a ***participating pharmacy***. Compounded drugs from bulk powders that are not a component of an FDA-approved drug are not covered.
- ***Specialty drugs*** are limited to a 30-day supply (or minimum package size to approximate a 30-day supply). In rare circumstances, specialty medications may be filled for greater than a 30-day supply. In these cases, an additional specialty cost share may apply.

Approved Drugs – Limitations and Prior Authorization

All drugs must be FDA-approved, ***medically necessary*** and require, by law, a prescription to dispense. Not all FDA-approved drugs are covered. Newly approved drugs will be reviewed for safety and medical necessity within 12 months following FDA approval.

Providence Health Plan (PHP) uses a prescription drug formulary for therapeutic drugs. Some drugs may require ***prior authorization*** by PHP.

If you need more detailed information about the drug formulary or drug coverage, including information on drugs requiring prior authorization, please visit **https://www.providencehealthplan.com/providence-health-and-services-caregivers/benefits-101** or call PHP Customer Service at 800-878-4445.

Some drugs require prior authorization for medical necessity, place of therapy, length of therapy, step therapy, number of doses or daily dose. Please have your provider contact PHP for prior authorization.

Tobacco Cessation Drug Therapy

Tobacco cessation drug therapy, including nicotine replacement therapy, is covered at 100% as a preventive drug when using a ***participating pharmacy***. ***Over-the-counter*** nicotine replacement gum and patches are included with physician's prescription. Plan-approved tobacco cessation programs are encouraged and included in your tobacco cessation benefit.

See **Medical and Pharmacy Benefits Exclusions** section for additional information.

Medical and Pharmacy Benefits Exclusions

Medical Benefits Exclusions

In addition to the Plan exclusions (not covered expenses) previously listed in the tables in the **Benefit Summary of Covered Medical Expenses** and pharmacy sections, the Plan will not provide benefits for any of the items listed in this section, regardless of medical necessity or recommendation of a physician.

This list is intended to give you a general description of expenses for services and supplies not covered by the Plan.

- Expenses exceeding the ***allowable charge*** for the geographic area in which services are rendered
- Expenses not necessary for diagnosis of an ***illness*** or injury, except as specified under "Preventive Care"
- Treatment not prescribed or recommended by a physician or other covered ***health care provider***
- Drugs, procedures, treatments, services, supplies and/or devices that are not ***medically necessary*** or are not provided in accordance with Providence Health Plan ("PHP") policy
- Services or supplies for which there is no legal obligation to pay or expenses which would not be made except for the availability of benefits under this Plan
- ***Experimental and investigational*** drugs, treatments, devices, services and/or supplies
- Services furnished by or for the United States Government or any other government, unless payment is legally required
- Any ***injury*** or illness that is sustained by you or covered family member that arises out of, or as the result of, any work for wage or profit when coverage under any Workers' Compensation Act or similar law is required for you or your covered family member. This exclusion also applies to injuries and illnesses that are the subject of a disputed claim settlement or claim disposition agreement under a Workers' Compensation Act or similar law. This applies even if you waive your rights to those benefits or chose not to participate in them. This exclusion does not apply to covered persons who are exempt under any Workers' Compensation Act or similar law.
- Services that are payable under any automobile medical, personal ***injury*** protection ("PIP"), automobile no-fault, homeowner, commercial premises coverage or similar contract or insurance, when such contract or insurance makes benefits or services available to you whether or not you make application for such benefits or services. If such coverage is required by law and you fail to obtain it, benefits will be deemed to have been payable to the extent of that requirement.
  - Any benefits or services provided under this Plan that are subject to this exclusion are provided solely to assist you and such assistance does not waive the Plan's right to reimbursement or subrogation as specified under the **Third-Party Liability** section. This exclusion also applies to services and supplies after you have received proceeds from a settlement as specified in the **Benefits Paid by Other Sources** section.
- Educational, vocational, or training services and supplies including, but not limited to, videos and books, educational programs to which individuals are referred by the judicial system and volunteer mutual support groups
- Expenses for missed appointments or telephone calls, except as described in phone visits
- Travel expenses of a physician or a covered person, except as approved by PHP and specified in "Transplants, Human Organ/Tissue" and "Weight Management" and "Transportation".
- Services for immunizations or vaccinations for employment, licensing and high-risk occupations
- Sanitarium, rest or ***custodial care***
- Expenses eligible for consideration under any other plan of the employer
- Treatment or services rendered outside the United States of America or its territories except for an urgent medical condition or a ***medical emergency***

- Dental services or treatment, except as a result of accidental injury or as specified in Dental Services and Dental Anesthesia for dental services (except when approved by PHP to safeguard the health of the patient)
- Personal comfort or service items while confined in a ***hospital***, such as, but not limited to, radio, television, telephone, and guest meals
- Complications arising from any non-covered services, with the exception of ***emergency care***
- ***Cosmetic services***, including supplies and drugs, except as approved by PHP and stated in Surgery and Anesthesia
- Human organ and tissue transplants, except as stated in Covered Medical Expenses
- Expenses related to insertion or maintenance of an artificial heart
- Penile prosthetic implant
- Services related to the diagnosis and treatment of sexual dysfunctions or addiction
- Treatment of infertility (surgical or other) including fertility drugs
- Male reproductive sterilization, including reversal, spermicides, over-the-counter contraceptives
- Female reproductive sterilization reversal or over-the-counter contraceptives. Please contact Providence Health Plan directly for information on coverage.
- Intrauterine devices (IUDs) and implantable contraceptives. (Some of these items may be covered under your medical benefits. Please contact Providence Health Plan for more information or refer to the Benefit Summary).
- Services of homeopaths; faith healers; or lay/unlicensed direct entry midwives
- Surgical procedures which alter the refractive character of the eye, including, but not limited to laser eye surgery, radial keratotomy, myopic keratomileusis and other surgical procedures of the refractive keratoplasty type, the purpose of which is to cure or reduce myopia, hyperopia or astigmatism
- Routine vision exams and the fitting of eyeglasses or lenses orthotics or supplies
- Massage therapy or Rolfing
- Care cars, other medical transportation vehicles and other non-emergency medical transportation services are not covered.
- Expenses for education, counseling, job training or care for learning disorders or behavioral problems in the absence of a current DSM diagnosis, except as provided for neurodevelopmental therapies under the rehabilitative and habilitative services – outpatient benefit, whether or not services are rendered in a facility that also provides medical and/or mental health treatment
- Treatment, instructions, activities or drugs for weight reduction or control, except as stated in Weight Management
- Adoption expenses
- Surrogacy expenses
- Treatment of metatarsalgia or bunions, except for open cutting operations; corns, calluses or toe nails, except for removal of nail roots
- Non-surgical treatment for, or prevention of, temporomandibular joint dysfunction (TMJ) and craniomandibular disorder and other conditions of the joint linking the jawbone and skull, and the muscles, nerves and other tissues related to that joint, except as stated in TMJ and Orthognathic Services
- Biofeedback (This exclusion does not apply to Mental Health Covered Services)
- Hypnosis
- Sleep studies and treatment of sleep disorders unless prior authorized by PHP as ***medically necessary***
- Wigs and artificial hair pieces except as stated in ***Durable Medical Equipment***
- Non-prescription drugs or medicines
- Equipment such as air conditioners, air purifiers, dehumidifiers, heating pads, hot water bottles, water beds, swimming pools, hot tubs, and any other clothing or equipment which could be used in the absence of an illness or ***injury***
- A service or supply furnished in connection with or during a hospital stay of a person incurred:
  - Before effective date of coverage
  - After termination of coverage even if the confinement began while the person was insured by the Plan

- Services and supplies received under any state law, including physician aid in dying (physician-assisted suicide) benefits.
- Services which are self-administered (except as otherwise noted as covered), are prescribed by you for your own benefit, or are provided or prescribed by a person who resides in your home or is a member of your family. “Member of your family” for this purpose means any person who could possibly inherit from you under the intestate succession law of any state, plus any in-law, step relative, foster parent, or Adult Benefits Recipient of you or of any such person
- Thermography
- Homeopathic procedures
- Comprehensive digestive stool analysis, cytotoxic food allergy test, dark-field examination for toxicity or parasites, EAV and electronic tests for diagnosis and allergy, fecal transient and retention time, Henshaw test, intestinal permeability, Loomis 24-hour urine nutrient/enzyme analysis, melatonin biorhythm challenge, salivary caffeine clearance, sulfate/creatinine ratio, urinary sodium benzoate, urine/saliva pH, tryptophan load test and zinc tolerance test
- Spinal manipulation and ***acupuncture,*** except as otherwise noted as covered
- Ending of pregnancy unless consistent with the *Ethical and Religious Directives for Catholic Health Care Services Part 4 (fifth edition)*; non-permitted:
  - Abortion: the directly intended termination of pregnancy before viability or the directly intended destruction of a viable fetus
- Services in excess of the benefit limits listed in the **Benefit Summary of Covered Medical Expenses**
- Services provided while in the custody of any law enforcement authorities or incarcerated
- Expenses related to any condition sustained by a covered member as a result of engagement in an illegal occupation or the commission or attempted commission of an assault or other illegal act by the member, if such member is convicted of a crime on account of such illegal engagement or act. For purposes of this exclusion, “illegal” means any engagement or act that would constitute a felony or misdemeanor punishable by up to a year’s imprisonment under applicable law if such member is convicted for the conduct. Nothing in this paragraph shall be construed to exclude covered services for a member for injuries resulting from an act of domestic violence or a medical condition (i.e., a physical or mental health condition)
- Any condition, disability or expense sustained as a result of the following; this exclusion does not apply if the ***injury*** results from an act of domestic violence or a medical condition (whether physical or mental):
  - Intentional or accidental atomic explosion or other release of nuclear energy (whether in peacetime or wartime)
  - Participation in a riot or civil revolution
  - Service as a member of the armed forces of any state or country
  - War or an act of war, whether declared or undeclared

*Exclusions that apply to Mental Health and **Chemical Dependency** Services:*

- Services provided under a court order or as a condition of parole or probation or instead of incarceration which are not ***medically necessary***
- Personal growth services such as assertiveness training or consciousness raising
- School counseling and support services, home-based behavioral management, household management training, peer support services, recreation, tutor and mentor services; independent living services, therapeutic foster care, wraparound services; emergency aid for household items and expenses; services to improve economic stability and interpretation services
- Exception: as part of applied behavioral analysis (ABA), the HRA and HSA Medical plans cover school counseling and support services and home-based behavioral management.
- Evaluation or treatment for education, professional training, employment investigations and fitness for duty evaluations
- Community care facilities that provide 24-hour non-medical residential care
- Speech therapy, physical therapy and occupational therapy services provided in connection with treatment of psychosocial speech delay, learning disorders, motor skill disorders, and educational speech delay, including delayed language development

- Counseling not provided to treat a mental health or chemical dependency diagnosis, such as family, marriage, or career counseling, is not covered
- Neurological services and tests including, but not limited to, EEGs; PET, CT and MRI imaging services and beam scans, except as provided by the Plan
- Services related to the treatment of sexual dysfunctions or addiction
- Vocational, pastoral or spiritual counseling
- Dance, poetry, music or art therapy, except as part of an approved treatment program
- Treatments that do not meet the national standards for Mental Health/Chemical Dependency professional practice

*Exclusions that apply to **Durable Medical Equipment**:*

- Bed-related items: bed trays, over the bed tables, bed wedges, pillows, custom bedroom equipment or mattresses
- Bath-related items: bath lifts, non-portable whirlpools, bathtub rails, toilet rails, raised toilet seats, bath benches, bath stools, hand-held showers, paraffin baths, bath mats and spas
- Chairs, lifts and standing devices: computerized or gyroscopic mobility systems, roll about chairs, geriatric chairs, hip chairs, seat lifts (mechanical or motorized), patient lifts (mechanical or motorized – manual hydraulic lifts are covered if patient is two-person transfer) and auto-tilt chairs
- Fixtures to real property: ceiling lifts and wheelchair ramps
- Car/van modifications
- Air-quality items: room humidifiers, vaporizers, air purifiers and electrostatic machines
- Blood/injection-related items: blood pressure cuffs, centrifuges, nova pens and needless injectors
- Other equipment: heat lamps, heating pads, cryounits, cryotherapy machines, electronic-controlled therapy units, ultraviolet cabinets, sheepskin pads and boots, postural drainage board, AC/DC adaptors, enuresis alarms, magnetic equipment, scales (baby and adult), stair gliders, elevators, saunas, any exercise equipment and diathermy machines

The following services are excluded from all alternative care providers (acupuncturist, chiropractor, naturopathic physician):

- Alternative care services not stated as a covered service
- Preventive care and women's health services (except for certain services which are allowable when provided by naturopathic physician)
- Hypnotherapy, behavior training, sleep therapy and weight programs
- Education programs, self-care or self-help programs or any self-help physical
- Training or any related diagnostic testing
- Massage therapy
- Therapeutic modalities and procedures that are considered by Providence Health Plan or their authorizing agent to be invasive
- ***Emergency care*** and ***urgent care*** services
- Transportation costs including local ambulance charges
- Any service or supply that is not within an alternative care provider's scope of license to practice in that state.

Pharmacy Benefits Exclusions

- Drugs or prescribed medications that are not ***medically necessary*** or are not provided according to Providence Health Plan's medical policy
- Drugs that are not provided in accordance with Providence Health Plan's formulary management program
- Drugs for weight loss or cosmetic purposes
- Drugs or medications prescribed that do not relate directly to the treatment of a covered illness or ***injury***
- ***Over-the-counter*** (OTC) drugs (except for nicotine replacement gum and patches), medications or vitamins, that may be purchased without a provider's written prescription

- Prescription drugs, including prescription combination drugs, that contain OTC products or are available in an OTC therapeutically similar form
- Devices, appliances, supplies, and ***durable medical equipment***, even if a prescription is required for purchase. Some of these items may be covered under your medical benefits
- Drugs dispensed or compounded by a pharmacist that do not have at least one FDA-approved medication in a therapeutic amount
- Drugs used in treatment of fungal nail conditions
- ***Experimental or investigational*** drugs or drugs used by a covered person in a research study or in another similar investigational environment
- Drugs or medications delivered, injected or administered to you by a physician or other provider
- Herbal supplements and natural medicines prescribed by naturopathic physicians (N.D.) or other providers
- Dietary and nutritional supplements, including vitamins, herbs, herbals and herbal products, injectable supplements and injection services or other similar products
- Amphetamines and amphetamine derivatives, except when used in treatment of narcolepsy or hyperactivity in children and adults
- Methadone for pain management is covered. Methadone for the treatment of ***chemical dependency*** may be covered under the ***chemical dependency*** benefit of the medical benefits
- Drugs used for the treatment of impotence or sexual dysfunctions, regardless of gender or cause. This exclusion does not apply to Mental Health Covered Services.
- Drugs dispensed from pharmacies outside the United States, except for urgent and emergency medical conditions
- Insulin pumps (these are eligible for coverage under your ***durable medical equipment*** benefit)
- Preventive drugs on the PHP formulary not obtained through the designated mail order pharmacy after the first two fills
- Injectable medications unless they are intended for self-administration, labeled by the FDA for self-administration and on the Plan formulary
- Drugs used for the treatment of fertility/infertility
- Drugs which act as, or which under the Ethical and Religious Directives for Catholic Health Care Services Part 4 (fifth edition) are considered to act as, abortifacients
- Fluoride, for covered persons over the age of 16 years old
- Replacement of lost, stolen, or damaged medication
- Drugs to stimulate hair growth, including, but not limited to, Rogaine (i.e. topical minoxidil) or other similar drug preparations
- Prenatal vitamins that contain docosahexaenoic acid (DHA)
- Drug kits, unless the product is available only as a kit
- Drugs used for the treatment of drug-induced fatigue, general fatigue and idiopathic hypersomnia
- Drugs placed on prescription-only status as required by state or local law
- Drugs that are not FDA-approved or designated as “less than effective” by the FDA, also known as a “DESI” drug
- Drugs prescribed under any state’s Death with Dignity Act or physician-assisted suicide law
- Contraceptive devices, cervical sponges, diaphragms, spermicides and other over-the-counter contraceptives even with a physician’s prescription. Please contact Providence Health Plan directly for information on obtaining coverage for these items.
- Drugs placed on prescription-only status as required by state or local law.
- Tobacco use deterrent medications except as covered under your medical benefit.
- Compounded drugs from bulk powders that are not a component of an FDA-approved drug

Glossary

You may see definitions for these terms within the Summary Plan Description or in other benefits materials.

ACO Network
In-network preferred providers consisting of all Providence and St. Joseph Health facilities, medical groups and clinics and select provider partners.

Accident
An unforeseen and unavoidable event resulting in an injury, which is not due to any fault of the covered person.

Acupuncture
A technique of inserting and manipulating needles into “acupuncture points” on the body. According to acupunctural teachings, this will restore health, and is particularly good at treating pain.

Allowable charge
For any given covered service or supply, allowable charge is the amount an in-network provider or facility has agreed to accept as payment in full pursuant to applicable agreements between the contracting network and/or its administrator and the provider or facility.

Allowable charges will never be less than the negotiated fees.

When a covered service or supply is provided by an out-of-network provider or facility, the allowable charge is determined by the contracting network and/or its administrator and will generally be based on the network administrator or claims administrator’s methodology of allowable charge, unless a different allowable charge is required by applicable state law.

When services are provided by an out-of-network facility, the allowable charge is determined based upon a percentage of the Centers for Medicare and Medicaid Services (Medicare) fee schedules in the following categories: Hospital inpatient 218%; Hospital outpatient and all other services 212%; Ambulatory surgical center: 208%; Free standing lab 150%; Urgent/Emergent: 275%. For services in which a Medicare rate is not available, 47% of billed charges is the allowable charge.

When services are provided by an out-of-network provider**,** the allowable charge is determined based upon a usual and customary rate (UCR). The lesser of: (1) an amount that is no less than the lowest amount the network administrator pays for the same or similar service from a comparable provider under contract; (2) 125% of the Medicare fee schedule, if available; (3) the providers’ billed charges. Note: Ambulances are paid based on billed charges.

Emergency Care:
Consistent with the requirements of the Affordable Care Act, the Allowed Amount will be the greatest of the following amounts:
a. The median amount that Network Administrator's Network Providers have agreed to accept for the same services
b. The amount Medicare would allow for the same services
c. The amount calculated by the same method used to determine payment to Providers that don't have a contract with the Network Administrator.

Allowable charges do not include sales taxes, handling fees and similar surcharges, and such taxes, fees and surcharges are not covered expenses.

Ambulatory surgical facility
A public or private facility, licensed and operated according to the law, which does not provide services or accommodations for a patient to stay overnight. The facility must have an organized medical staff of physicians, maintain permanent facilities equipped and operated primarily for the purpose of performing surgical procedures, and supply registered professional nursing services whenever a patient is in the facility.

Benefits-eligible
If you work the amount of hours required, in a position designated as benefits-eligible by the Providence Health & Services, you receive certain core benefits and may make elections to enroll in other benefits at specified periods.

Birthing center
A public or private facility, licensed and operated according to the law, used to provide services and/or supplies associated with childbirth.

BlueCard Program
Under the BlueCard Program, you can receive ***covered services*** from hospitals, doctors, and other providers that are in the network of the local Blue Cross and/or Blue Shield Licensee, also called the "Host Blue". Note: Oregon – based caregiver have access to a separate wrap network through Providence Health Plan for services received outside Oregon.

Brand Drug
Brand drugs are typically protected by U.S. patent laws and customarily only a single manufacturer has the rights to produce and sell them.

Chemical dependency
A chemical dependency means an addictive relationship with any drug or alcohol characterized by a physical or psychological relationship, or both, that interferes on a recurring basis with an individual's social, psychological or physical adjustment to common problems. Chemical dependency does not mean an addiction to, or dependency on tobacco, tobacco products or foods.

Chemical dependency treatment facility
A public or private facility licensed and operated according to the law, which provides a program for diagnosis, evaluation, and effective treatment of substance abuse; detoxification services; infirmary-level medical services; supervision by a staff of physicians; and skilled nursing care by licensed nurses who are directed by a full-time R.N. The facility must also prepare and maintain a written plan of treatment for each patient based on medical, psychological and social needs.

Chiropractic services
The detection and correction, by manual or mechanical means, of the interference with nerve transmissions and expressions resulting from distortion, misalignment or dislocation of the spinal (vertebral) column.

Claims Administrator
A third party administrator or insurer designated by the plan administrator or its delegate to review and process claims for benefits under the Plan

Coinsurance
Coinsurance percentages represent the portions of covered expenses the Plan pays, or you pay after satisfying any applicable deductible. These percentages apply only to covered expenses which do not exceed allowable charges. You are responsible for the deductible, if any, coinsurance, all non-covered expenses, and any amount which exceeds the allowable charge for covered expenses.

Eligible expenses are paid by the Plan at the percentages shown on the following pages and vary depending on whether you receive your care from an in-network or out-of-network provider.

Coordination of Benefits
A clause included in health plans to determine the order of responsibility for benefits when a participant or dependent has coverage under more than one plan.

Copayment (copay)
A copayment is a flat dollar amount you pay for covered medical services when provided by an in-network provider. The Plan pays the rest of the cost for medical services up to plan limits for expenses which do not exceed allowable charges. (There are no copayments under the HSA Medical Plan.)

Cosmetic services
Cosmetic Services means services or surgery performed to reshape structures of the body in order to improve your appearance or self-esteem.

Covered service
Covered Service means a service that is:

- Listed as a benefit in the Benefit Summary
- Medically necessary
- Not listed as an exclusion; and
- Provided to you while you are a covered person and eligible for the service under the Plan

Custodial care
Services and supplies furnished primarily to assist an individual in the activities of daily living. Activities of daily living include such things as bathing, feeding, administration of oral medicines or other services that can be provided by persons without the training of a health care provider.

Deductible
The deductible is the amount you must pay before the Plan pays any benefits. For the **HRA Medical Plan**, as each individual pays for covered care, it counts toward their individual deductible and the family deductible. When the individual deductible is met, the Plan begins paying its share of the cost for that individual's care. Once your family deductible is met additional individual deductible payments are not required for services to be covered in the Plan Year. For the **HSA Medical Plan**, if family coverage is elected, the family deductible must be met before the Plan pays benefits on any covered member of your family during the Plan Year.

Diagnostic charges
The allowable charges for x-ray or laboratory examinations made or ordered by a physician in order to detect an existing medical condition.

Dual coverage
If you and your spouse or Adult Benefits Recipient (ABR) or a parent and an adult child are both employed by Providence and eligible for benefits, it is considered dual (duplicate) coverage, and therefore not permitted under the plan (medical, dental, vision) for both individuals to cover each other.

Durable medical equipment
Equipment which is medically necessary and recognized by the medical profession as being a viable therapeutic device which is able to withstand repeated use for the therapeutic treatment of an active illness or injury. Determinations of medical necessity will be made in accordance with Medicare/DSHS coverage guidelines. Such equipment will not be covered under the Plan if it could be useful to a person in the absence of an illness or injury and could be purchased without a physician's prescription.

Eligible expenses
Charges for health care services or supplies that are covered under the Plan.

Emergency care
Emergency medical condition is a medical condition that manifests itself by symptoms of sufficient severity that a prudent layperson, possessing an average knowledge of health and medicine, would reasonably expect that failure to receive immediate medical attention would:

- Result in serious impairment to bodily functions
- Result in serious dysfunction of any bodily organ or part
- With respect to a pregnant woman who is having contractions, there is inadequate time to effect a safe transfer to another hospital before delivery or transfer may pose a threat to the health or safety of the woman or the unborn child

Emergency services means, with respect to an emergency medical condition:

- An emergency medical screening exam that is within the capability of the emergency department of a hospital, including ancillary services routinely available to the emergency department to evaluate such emergency medical condition
- Such further medical examination and treatment as required under 42 U.S.C. 1395dd, the Emergency Medical Treatment and Active Labor Act (EMTALA), to stabilize a patient, to the extent the examination and treatment are within the capability of the staff and facilities available at the hospital

Experimental/Investigational (investigative)
Services that are determined by the Claims Administrator (Providence Health Plan) not to be medically necessary or accepted medical practice in the service area, including services performed for research purposes. In determining whether services are experimental/investigational, the Claims Administrator will consider whether the services are in general use in the medical community in the U.S.; whether the services are under continued scientific testing and research; whether the services show a demonstrable benefit for a particular illness or disease; whether they are proven to be safe and efficacious; and whether they are approved for use by appropriate governmental agencies.

The Claims Administrator determines on a case-by-case basis whether the requested services will result in greater health benefits than other generally available services, and will not approve such a request if the service poses a significant risk to the health and safety of the covered person. The Claims Administrator will retain documentation of the criteria used to define a service deemed to be experimental/ investigational and will make this available for review upon request.

Generic drugs
When a brand-name drug's patent expires, generic versions of the drug can be approved for sale. A generic drug works like a brand-name drug in dosage, strength, performance and use – and must meet the same quality and safety standards. All generic drugs must be reviewed and approved by the Food and Drug Administration (FDA).

Health care provider
A physician, practitioner, nurse, hospital or specialized facility as those terms are specifically defined in this section.

Home health care agency
A public or private agency or organization, licensed and operated according to the law that specializes in providing medical care and treatment in the home. The agency must have policies established by a professional group and at least one physician and one registered graduate nurse to supervise the services provided.

Hospice care
A program approved by the attending physician for care rendered to a terminally ill covered person with a medical prognosis that life expectancy is six months or less.

Hospice facility
A public or private facility, licensed and operated according to the law, primarily engaged in providing palliative, supportive and other related care for a covered person diagnosed as terminally ill with a medical prognosis that life expectancy is six months or less. The facility must have an interdisciplinary medical team consisting of at least one physician, one registered nurse, one social worker, one volunteer, and a volunteer program. It must be approved by Medicare or accredited by the Joint Commission on Accreditation of Health Care Organizations. A hospice facility is not a facility or part of a facility which is primarily a place for rest, custodial care, the aged, drug addicts, alcoholics or a hotel or similar institution.

Hospital
An institution operated as required by law, which:
- Is primarily engaged in providing health services on an inpatient basis for the acute care of sick or injured patients; care is provided through medical, mental health, chemical dependency, diagnostic and surgical facilities, by or under the supervision of a staff of physicians
- Has 24-hour nursing services

Host Blue
The local Blue Cross and/or Blue Shield Licensee who is responsible for services such as contracting and handling substantially all interactions with its network providers. Refer to the **Medical** chapter and provider section where Host Blue is described in further detail.

HR Service Portal
Electronic resource for benefits information available at **hrforcaregivers.org**. Health and welfare benefit elections can be entered by selecting the Benefits – enroll, review or update (BenefitConnect) link on the homepage under **External Links**. Access to the Benefits Service Center for questions is also available by navigating to **Request HR Help > Benefits > Benefits Questions**. Other HR tools and resource materials are available on the portal.

Injury
Under the medical plan, a condition which results independently of an illness and all other causes and is a result of an externally violent force or accident.

In-network
In-network means the level of benefits specified in the benefits summary for covered services provided by in-network providers.

In-network provider
An in-network provider (also referred to as preferred) means an outpatient surgical facility, home health provider, hospital, qualified practitioner, qualified treatment facility, skilled nursing facility or pharmacy that has a written contract with a network administrator or Claims Administrator to participate as a health care provider for this plan at specific, pre-negotiated rates. Typically, if you visit a physician or other provider within the network, the amount you will be responsible for paying will be less than if you go to an out-of-network provider.

Inpatient
Treatment in an approved facility during the period when charges are made for room and board.

Intensive Care Unit
A section, ward or wing within a hospital which is operated exclusively for critically ill patients and provides special supplies, equipment and constant observation and care by registered graduate nurses or other highly trained personnel. This excludes, however, any hospital facility maintained for the purpose of providing normal post-operative recovery treatment or service.

Maintenance medication
Medications that are typically prescribed to treat long-term or chronic conditions, such as diabetes, high blood pressure and high cholesterol. Maintenance drugs are those that you have received under our plan for at least 30 days and that you anticipate continuing to use in the future. Compounded and specialty medications are excluded from this definition; and are limited to a 30 day supply.

Medical emergency
A sudden and unexpected illness and/or injury that you believe would place you in danger or cause serious damage to your health if you don't seek immediate care. Such conditions include, but are not limited to: suspected heart attack, stroke, loss of consciousness, respiration problems, actual or suspected poisoning, serious burn, heat exhaustion, convulsions, bleeding that does not stop, and acute chest pain or abdominal pain.

Medically necessary (medical necessity)
Medically necessary means services that are in the reasonable opinion of the Claims Administrator, Providence Health Plan, consistent with the written criteria regarding medically indicated services that are maintained by them. The criteria are based on the following principles.

The criteria are based on the following principles:

- The service is medically indicated according to the following factors:
  - The service is necessary to diagnose or to meet the reasonable health needs of the covered person
  - The expected health benefits from the service are clinically significant and exceed the expected health risks by a significant margin
  - The service is of demonstrable value and that value is superior to other services and to the provision of no services

Expected health benefits can include:

- Increased life expectancy
- Improved functional capacity
- Prevention of complications
- Relief of pain
- The qualified practitioner recommends the service and it meets other medical necessity criteria
- The service is rendered in the most cost-efficient manner and type of setting consistent with nationally recognized standards of care, with consideration for potential benefits and harms to the patient
- The service is consistent in type, frequency and duration with scientifically based guidelines of national medical, research, or health care coverage organizations or governmental agencies that are accepted by Providence Health Plan

In the case of a life-threatening illness, a service that would not meet the criteria above may be considered medically necessary for purposes of reimbursement, if:

- It is considered to be safe and effective, as demonstrated by accepted clinical evidence reported by generally recognized medical professionals or publications
- The treatment is provided in a clinically controlled research setting using a specific research protocol that meets standards equivalent to those defined by the National Institutes of Health for a life-threatening condition

For the purpose of this exception, the term “life-threatening” means more likely than not to cause death within one year of the date of the request for diagnosis or treatment. Any service or supply that is not experimental or investigational and that is required for the diagnosis or treatment of an active illness or injury, is rendered by or under the direct supervision of the attending physician, is appropriate and consistent with the diagnosis, is generally accepted by medical professionals in the United States, and which could not be omitted without adversely affecting the patient’s medical condition or quality of medical care. Drugs, procedures, treatments, services, supplies, and/or devices which are primarily for research or data accumulation, for custodial care, or for the convenience of the patient, the patient’s family, or of the provider of services or supplies and/or which are experimental and/or investigational in nature are not covered.

Mental health treatment facility

A public or private facility, licensed and operated according to the law, which provides a program for diagnosis, evaluation, and effective treatment of mental health disorders; infirmary-level medical services; supervision by a staff of physicians; and skilled nursing care by licensed registered nurses or by licensed practical nurses who are directed by a full-time R.N. It must be accredited by the Joint Commission on Accreditation of Healthcare Organizations (JCAHO). The facility must also prepare and maintain a written plan of treatment for each patient. The Plan must be based on medical, psychological, and social needs.

Nurse

Registered Graduate Nurse (R.N.), Licensed Vocational Nurse (L.V.N.), or Licensed Practical Nurse (L.P.N.).

Open enrollment

A defined time period when you and all other eligible employees are allowed to enroll yourself and/or your dependents for benefit coverage and make desired changes.

Out-of-network

Out-of-network means the level of benefits specified in the benefits summary for covered services provided by out-of-network providers.

Out-of-network provider

An out-of-network provider means an outpatient surgical facility, home health provider, qualified practitioner, qualified treatment facility, hospital, skilled nursing facility or pharmacy that does not have a written contract with a network administrator or a contract with the Claims Administrator to provide services for specific pre-negotiated rates, or is defined by the Plan to be out-of-network. Health plans may offer coverage for out-of-network providers, but your financial responsibility will be higher than it would be if you were seeing an in-network provider.

Out-of-pocket maximum

The maximum amount (including deductible) you must pay toward covered medical expenses in any Plan Year. After you have spent the out-of-pocket maximum, the medical option pays 100% of any additional covered expenses in that year.

Outpatient

Treatment either outside of a hospital setting or at a hospital when room and board charges are not incurred.

Outpatient mental health or chemical dependency service

Outpatient service means diagnosis or treatment of a person who is not an inpatient of a health facility or participating in a residential facility program. Outpatient service must be provided as part of a program approved by the State Mental Health Division or by one of the following:

- Physician
- Psychologist
- Psychiatrist
- Nurse Practitioner
- Licensed Clinical Social Worker (L.C.S.W.) upon the written referral of a physician or psychologist
- Certified Mental Health Counselor
- Social Worker (M.S.W.)
- Any other provider who is qualified to provide such services under their scope of license as defined by applicable state law.

Participating pharmacy

Participating pharmacy means pharmacy that has a signed contract with Providence Health Plan to provide medications and other services at special rates. There are four types of participating pharmacies:

- **Retail:** a participating pharmacy that allows up to a 30-day supply of short-term and maintenance prescriptions
- **Preferred Retail:** a participating pharmacy that allows up to a 90-day supply of maintenance prescriptions and access to up to a 30-day supply of short-term prescriptions
- **Specialty:** a participating pharmacy that allows up to a 30-day supply of specialty and self-administered chemotherapy prescriptions. These prescriptions require special delivery, handling, administration and monitoring by your pharmacist.
- **Mail Order:** a participating pharmacy that allows up to a 90-day supply of maintenance prescriptions and specializes in direct delivery to your preferred location.

Physicians, surgeons, and dentists

Under the medical or dental plans, a person acting within the scope of their license and holding one of the following degrees, and who is legally entitled to practice medicine in all its branches under the laws of the state or jurisdiction where the services are rendered.

- Doctor of Medicine (M.D.)
- Doctor of Osteopathy (D.O.)
- Doctor of Optometry (O.D.)
- Doctor of Dental Surgery (D.D.S.)
- Doctor of Dental Medicine (D.M.D.)
- Doctor of Podiatry (D.P.M., D.S.P. or D.S.C.)
- Doctor of Naturopathy (N.D.)
- Doctor of Chiropractic (D.C.)

For the purposes of the Plan, the term does not include you, your spouse, the immediate family of either you or your spouse or a person living in your household, including an Adult Benefits Recipient. Note: It is not guaranteed that providers holding all of the degrees or specialties are available as part of the network.

Plan Year

The 12-month period beginning January 1 and ending December 31.

Preventive drugs

ACA: Generic or brand-medications included on the Plan formulary, and required to be covered at no cost when received from participating pharmacies as required by the Patient Protection and Affordable Care Act.

Enhanced Preventive (compliance with IRS Safe Harbor): Medications included on the Plan formulary that may prevent the onset of a disease or condition when taken by a person who has developed risk factors for the disease or condition that has not yet manifested itself or has not become clinically apparent, or may prevent the recurrence of a disease or condition from which a person has recovered. Enhanced preventive does not include drugs or medications used to treat an existing illness, injury or condition, unless the drug or medication is prescribed to prevent an existing condition from worsening.

Primary Care Physician (PCP)/Personal Physician/Provider (PPP)

Qualified practitioner who specializes in family practice, general practice, internal medicine or pediatrics; a nurse practitioner; or a physician assistant, when providing services under the supervision of a physician; who agrees to be responsible for the continuing medical care by serving as case manager.
Enrolled adult females also may choose a physician specializing in obstetrics or gynecology, a nurse practitioner, a certified nurse midwife or a physician assistant specializing in women's health care as their Personal Physician/Provider.

These practitioners provide preventive care and health screening, medical management of many chronic conditions, allergy shots, treatment of some breaks and sprains and care for many major illnesses and nearly all minor illnesses and conditions. Many may offer maternity care and minor outpatient surgery as well.

IMPORTANT NOTE: Participating PCP/PPP/Providers have a special agreement with Providence Health Plan to serve as a case manager for your care. This means not all of our Participating Providers with the specialties listed above are Participating PCPs/PPPs/Providers. Please refer to the Provider Directory, available online, for a listing or call PHP Customer Service to request a hard copy. For the purposes of the Providence Health & Services plans, you are not required to select a PCP/PPP; however, to receive the reimbursement rates only available for PCP/PPP care you will need to receive care from one of the five areas of practices listed above.

Prior authorization

Prior authorization or prior authorized means a request to Providence Health Plan (PHP) or its authorizing agent by you or by a qualified practitioner regarding a proposed service, for which prior approval is required.

Prior authorization review will determine if the proposed service is eligible as a covered. To facilitate review of the prior authorization request, PHP may require additional information about the covered person's condition and/or the services requested. They may also require that a covered person receives further evaluation from a qualified practitioner of their choosing. Services that require prior authorization are shown in the **Prior Authorization/Medical Review** section.

Prior authorized determinations are not a guarantee of benefit payment unless:

- A determination that relates to benefit coverage and medical necessity is obtained no more than 30 days prior to the date of the Service.
- A determination that relates to eligibility is obtained no more than five business days prior to the date of the service.

Provider

See health care provider.

Qualified practitioner

Qualified practitioner means a physician, women's health care provider, nurse practitioner, naturopath, clinical social worker, physician assistant, psychologist, dentist, or other practitioner who is professionally

licensed by the appropriate governmental agency to diagnose or treat an injury or illness and who provides Covered Services within the scope of that license as defined by applicable state law.

Residential mental health or chemical dependency facility
A residential facility is a program or facility approved by the State Mental Health Division or accredited by the Joint Commission on Accreditation of Healthcare Organizations that provides an organized full-day or part-day program of treatment for alcoholism, drug addiction or mental illness, but is not licensed to admit patients who require 24-hour skilled nursing care.

Second surgical opinion
Examination by a physician who is certified by the American Board of Medical Specialists in a field related to the proposed surgery to evaluate the medical advisability of undergoing a surgical procedure.

Self-funded
A term used to describe an arrangement in which the plan does not use insurance to pay health or other welfare benefits.

Service
Service means a health care related procedure, surgery, consultation, advice, diagnosis, referral, treatment, supply, medication, prescription drug, device or technology that is provided to a covered person by a qualified practitioner.

Skilled nursing facility
A public or private facility, licensed and operated according to the law, which maintains permanent and full-time facilities for 10 or more resident patients; has a nurse or physician on full-time duty in charge of patient care; has at least one registered nurse or licensed practical nurse on duty at all times; maintains a daily medical record for each patient; and has transfer arrangements with a hospital and a medical review plan in effect.

The facility must be primarily engaged in providing continuous skilled nursing care for persons during the convalescent stage of their illness or injury, and is not, other than by coincidence, a rest home for custodial care for the aged or disabled.

Specialty Drug
Specialty drugs are prescriptions that require special delivery, handling, administration and monitoring by your pharmacist.

Surgery
Any operative or diagnostic procedure performed in the treatment of an injury or illness by instrument or cutting procedure through any natural body opening or incision.

Urgent care
Urgent care means services that are provided for unforeseen, non-life-threatening, minor illnesses and injuries which require immediate attention, such as ear, nose and throat infections or minor sprains and lacerations.

Urgent care covered services are provided when your medical condition meets the guidelines for urgent care that have been established by PHP, the claims administrator. Covered services do NOT include services for the inappropriate use of an urgent care facility, such as: services that do not require immediate attention, routine checkups, follow-up care and prescription drug requests.

Women’s health care provider

Women’s health care provider means an obstetrician or gynecologist, some primary care providers and naturopaths (if they are licensed to provide obstetrical services), physician assistant specializing in women’s health, advanced registered nurse practitioner specialist in women’s health, certified nurse midwife, or licensed direct entry midwife, practicing within the applicable lawful scope of practice.

Dental

Plan Definitions

At the end of this chapter, you will find a **Glossary** that defines terms formatted ***like this***.

Your Dental Plan Options

Providence offers the following dental plan options:

- Delta Dental PPO 2000 Plan (with Orthodontia for adults and children)
- Delta Dental PPO 1500 Plan (no Orthodontia)
- DeltaCare USA DHMO Plan (where offered) See Appendix
- No coverage (Waive)

You may elect to waive coverage, or you may elect coverage for yourself, your spouse, Adult Benefits Recipient (ABR) and/or eligible dependent children. The cost of your dental coverage depends on who you enroll.

You do not need to enroll in medical coverage to elect dental coverage, and your coverage level for dental benefits does not have to be the same as your coverage level for medical benefits.

Dental coverage is administered by Delta Dental of Washington ("DDWA"), part of the Delta Dental Plans Association ("Delta Dental").

Choosing Dental Coverage

How do you decide which option is best for you? You may want to consider the following:

- What dental expenses do you expect in the coming plan year?
- What is the cost of purchasing the dental coverage compared to what the plan covers?
- Do you have any other sources of dental coverage?
- Will you need orthodontia coverage?

No Dual Coverage

The Plan does not allow dual coverage for Providence employees. Please review the **No Dual Coverage** section in the **Eligibility and Enrollment** chapter for more information.

How to Obtain Dental Services

With the PPO plans, you may select any licensed ***dentist***; however, your out-of-pocket expenses are lower if you choose a ***Delta Dental participating dentist***. Seeking care from a ***Delta Dental PPO dentist*** will ensure you receive the largest discounts and lowest out-of-pocket cost.

There are advantages to receiving care from a Delta Dental member dentist. Participating dentists:

- Have agreed to provide treatment according to the provisions of a member dentist contract.
- Will not charge more than the contracted discount rate.
- Will submit claim forms to DDWA on your behalf.

When you seek care, tell your dentist that you are covered by a Delta Dental plan and provide your identification number. The Plan will pay your dentist directly.

You can find a participating ***dentist*** in your area by visiting the Delta Dental website at www.deltadentalwa.com. Under **Find a Dentist**, enter your location, then from the drop-down menu under **Select Network**, choose **Delta Dental PPO**. You can also reach Delta Dental by calling 800-554-1907.

Delta Dental PPO Dentists

Delta Dental PPO dentists have agreed to provide services at a cost lower than their original fees in order to participate in the PPO network. No matter which dental plan you choose, you can choose any dentist – in or out of the PPO network. However, if you select a dentist who is part of the Delta Dental PPO network, your out-of-pocket expenses will be lower.

PPO dentists receive payment based on their pre-approved PPO fees and cannot charge you more than those fees. You will be responsible for your stated ***deductible***, coinsurance and/or amounts in excess of the plan maximums.

Delta Dental Premier® Dentists

Delta Dental Premier® dentists are also ***participating dentists*** and have agreed to provide services at a pre-approved fee. ***Premier® dentists*** do not participate in the PPO network and therefore the pre-approved fees charged are higher than those of a PPO dentist; however, they cannot charge you more than their pre-approved fees. You will be responsible for your stated ***deductible***, coinsurance and/or amounts in excess of the plan maximums.

If you select a Delta Dental Participating Dentist, they will complete and submit claim forms and receive payment directly from Delta Dental on your behalf. Payment will be based on the pre-approved fees your dentist has filed with their local Delta Dental plan. You will not be charged more than the Participating Dentist's approved fee. You will be responsible only for stated coinsurances, ***deductibles***, any amount over the plan maximum and for any elective care you choose to receive outside the covered dental benefits.

Nonparticipating Dentists

For a ***dentist*** who is not a member of the Delta Dental network, you:

- Are responsible for having the dentist complete and sign claim forms. You will need to submit the claim.
- May need to pay your dentist and then submit a claim to DDWA for reimbursement.
- May pay more than you would for care at a Delta Dental dentist. The Plan will reimburse claims based on actual charges or the Delta Dental's ***maximum allowable fees*** for nonparticipating dentists, whichever is less. You will be responsible for any balance owed above the allowable amount that the Plan will pay.

Delta Dental has no control over nonparticipating dentists' charges or billing practices.

DeltaCare USA DHMO Dentists

The DeltaCare USA DHMO plan uses a smaller, specialized network and you must use an in-network dentist for services to be covered. You can find a participating DHMO dentist in your area by visiting the

Delta Dental website at **DeltaDentalins.com**. Under **Find a Dentist**, enter your location, then from the drop-down menu under **Select Network**, choose **DeltaCare USA**.

Summary of Dental Coverage

The Plan pays for dental services as shown in the table below. These payments are subject to the annual calendar year plan maximum, which is the most the Plan will pay in a calendar year for all covered services, including preventive services. **For DHMO plan details, refer to the Appendix**.

Dental Plan Feature	Delta Dental 1500 Plan		Delta Dental PPO 2000 Plan	
	In Network (PPO)	Out-of-Network (Premier & Nonparticipating)	In Network (PPO)	Out-of-Network (Premier & Nonparticipating)
Annual calendar year deductible	$50 per person $150 maximum per family		$50 per person $150 maximum per family	
Annual calendar year maximum	$1,500 per person		$2,000 per person	
Class I - Diagnostic and Preventive Exams, prophy's, X-rays, fluoride and sealants	100% of allowed amount, no deductible	80% of allowed amount, no deductible*	100% of allowed amount, no deductible	80% of allowed amount, no deductible
Class II - Restorative Restorations, ***endodontics***, ***periodontics***, oral surgery	80% of allowed amount, after deductible	70% of allowed amount, after deductible*	80% of allowed amount, after deductible	70% of allowed amount, after deductible
Class III - Major Crowns, dentures, partials, bridges and implants	50% of allowed amount, after deductible		50% of allowed amount, after deductible	
Orthodontia Braces and dental appliances	Not covered		50% of allowed amount, up to a $2,000 lifetime maximum, after $50 lifetime deductible	

*Alaska/Montana Caregivers: Diagnostic and Preventative Out-of-Network is 100% of allowed amount, after deductible; and Restorative Out-of-Network is 80% of allowed amount, after deductible.

Note: Please review the Coordination of Benefits section of the General Medical, Dental, and Vision Information chapter for information about how this Plan's coverage works with other dental coverage you may have.

Save on Dental Expenses

You can save taxes on your out of pocket covered dental expenses if you choose to use the Health Care FSA. For more information, please review the **Health Care Flexible Spending Account** chapter.

Dental Benefits

Delta Dental PPO 1500 and Delta Dental PPO 2000 Plans

Class I - Diagnostic & Preventive Benefits

The Plan will pay 100% in network and 80% out of network of the ***maximum allowable fee*** or the actual charge, whichever is less, with no ***deductible*** for expenses considered preventive according to all provisions, requirements and limitations of the Plan.

Diagnostic Services

Covered dental benefits:

- Comprehensive, or detailed and extensive oral evaluation
- Diagnostic evaluation for routine or emergency purposes
- X-rays
- Study models

Detail of covered benefits, with limitations:

- Comprehensive, or detailed and extensive oral evaluation is covered once in a patient's lifetime by the same ***dentist***. Subsequent comprehensive or detailed and extensive oral evaluations from the same dentist are paid as a ***periodic oral evaluation***.
- Routine evaluation is covered twice in a calendar year from the date of service. Routine evaluation includes all evaluations except limited problem-focused evaluations.
- Limited problem-focused evaluations are covered twice in a calendar year.
- ***Bitewing X-rays*** are covered twice in a calendar year from the date of service.
- A complete series or ***panoramic X-ray*** is covered once in a three-year period from the date of service.
    - Any number or combination of X-rays, billed for the same date of service, which equals or exceeds the allowed fee for a complete series, is considered a complete series for payment purposes.

Exclusions:

- Consultations – diagnostic service provided by a ***dentist*** other than the requesting dentist
- Diagnostic services and X-rays related to ***temporomandibular joints*** (jaw joints) are not a Class I ***covered dental benefit***.

Preventive Services

Covered dental benefits:

- ***Prophylaxis*** (cleaning)
- Periodontal maintenance

- Topical application of fluoride including fluoridated varnishes
- ***Sealants***
- Space maintainers
- Preventive resin restoration and fissure sealants

Detail of covered benefits, with limitations:

- Any combination of prophylaxis and periodontal maintenance is covered twice in a benefit period from the date of service.
- Periodontal maintenance procedures are covered only if the patient has completed active periodontal treatment.
- For any combination of adult prophylaxis and periodontal maintenance, third and fourth occurrences may be covered if the ***dentist*** determines the patient meets periodontal Case Type III or IV (pocket depth readings of 5mm or greater).
- Topical application of ***fluoride*** is limited to two covered procedures in a benefit period from the date of the service.
- The application of a sealant is a covered dental benefit once in a three-year period per tooth from the date of service.
- Available for children through age 15.
- Benefit coverage for application of ***sealants*** is limited to permanent molars that have no restorations (includes preventive resin restorations) on the occlusal (biting) surface.
- If eruption of permanent molars is delayed, sealants will be allowed if applied within 12-months of eruption with documentation from the attending dentist.
- Space maintainers are covered once in a patient's lifetime through age 13 for the same missing tooth or teeth.
- The application of a preventive resin restoration is a covered dental benefit once in a three-year period per tooth from the date of service for either fissure sealant or preventive resin restoration (but not both)
- Available for children through age 15.
- If eruption of permanent molars is delayed, preventive resin restorations will be allowed if applied within 12 months of eruption with documentation from the attending ***dentist***.
- Payment for a preventive resin restoration will be for permanent molars with no restorations on the occlusal (biting) surface.
- The application of a preventive resin restoration is not a covered dental benefit for three years after a sealant or preventive resin restoration on the same tooth.

Exclusions:

- Plaque control program (oral hygiene instruction, dietary instruction and home ***fluoride*** kits)

Class II – Restorative Benefits

The Plan will pay 80% in-network and 70% out-of-network (80% out-of-network for Alaska/Montana) or the lesser of the ***maximum allowable fee*** or the actual charges, whichever is less, after the annual ***deductible*** is met, for expenses considered restorative services according to all provisions, requirements, and ***limitations*** of the Plan.

Restorative

Covered dental benefits:

- Restorations (fillings)
- Stainless steel crowns

Please refer to the Major Expenses (Class III) benefit for coverage of ***crowns***, ***veneers*** or ***onlays***.

Details of covered benefits, with limitations:

- Restorations (fillings) to treat carious lesions (visible destruction resulting from dental decay) or to treat a fracture resulting in significant damage to tooth structure (missing cusp) or existing restoration on the same surface(s) of the same tooth are covered.
- If a ***resin-based composite*** or glass ionomer restoration is placed in a posterior tooth (except those placed in the buccal (facial) surface of bicuspids), it will be considered an elective procedure and an ***amalgam*** allowance will be made, with any difference in cost being the responsibility of the patient.
- Restorations on the same surface(s) of the same tooth are covered once in a two-year period from the date of service.
- Stainless steel crowns are covered once in a two-year period from the ***seat date***.

Exclusions:

- Overhang removal
- ***Copings***
- Re-contouring or polishing of a restoration
- Restorations necessary to correct vertical dimension or to alter the morphology (shape) or occlusion

Oral Surgery

Covered dental benefits:

- Removal of teeth
- Preparation of the mouth for the insertion of ***dentures***
- Treatment of pathological conditions and traumatic injuries of the mouth

Exclusions:

- Bone replacement graft for ridge preservation
- Bone grafts, of any kind, to the upper or lower jaws not associated with periodontal treatment of teeth
- Tooth transplants
- Materials placed in tooth extraction sockets for the purpose of generating osseous filling
- Orthognathic surgery or treatment

Sedation

Covered dental benefits:

- ***General anesthesia***
- ***Intravenous sedation***

Detail of covered benefits, with limitations:

- Either general anesthesia or intravenous sedation (but not both) is covered when performed on the same day when administered by a licensed ***dentist*** or licensed professional who meets the educational, credentialing and privileging guidelines established by the Dental Quality Assurance Commission of the State of Washington or as determined by the state in which the services are provided .
- General anesthesia is covered in conjunction with certain covered oral surgery procedures, as determined by Delta Dental of Washington or when medically necessary, for children through age 6 or a physically or developmentally disabled person, when in conjunction with Diagnostic &

Preventive, ***Restorative***, Major, and ***Orthodontic*** covered dental procedures. Predeterminations are recommended.
- Intravenous sedation is covered in conjunction with certain covered oral surgery procedures, as determined by DDWA.
- Sedation, which is either General Anesthesia or Intravenous Sedation, is a Covered Dental Benefit only once per day.

Exclusions:
- General Anesthesia or Intravenous Sedation for routine post-operative procedures is not a paid Covered Dental Benefit except as described above for children through the age of six or a physically or developmentally disabled person.

Palliative Treatment

Covered dental benefits:

- ***Palliative treatment*** for pain

Detail of covered benefits, with limitations:
- Postoperative care and treatment of routine post-surgical complications are included in the initial cost for surgical treatment if performed within 30 days.

Periodontics

Some benefits are available only under certain conditions of oral health. It is recommended that you have your ***dentist*** submit a predetermination of benefits to ensure the treatment will be covered. A predetermination is a guarantee of payment for up to 90 days after it is issued.

Covered dental benefits:

- Surgical and nonsurgical procedures for treatment of the tissues supporting the teeth
- Periodontal scaling/root planing
- Periodontal surgery
- Limited adjustments to occlusion (eight teeth or fewer)
- Gingivectomy

Please refer to the Preventive benefit for periodontal maintenance benefits.

Detail of covered benefits, with limitations:

- Periodontal scaling/***root planing*** is covered once in a two-year period from the date of service
- Gingivectomy or gingivoplasty is covered once in a three-year period from date of service
- Limited occlusal adjustments are covered once in a 12-month period from date of service
- Periodontal surgery (per site) is covered once in a three-year period from the date of service.
    - Periodontal surgery must be preceded by scaling and root planning within a minimum of six weeks and a maximum of six months prior to treatment, or the patient must have been in active supportive periodontal therapy.
- Soft tissue grafts (per site) are covered twice per quadrant in a three-year period from the date of service.

Endodontics

Covered dental benefits:

- Procedures for pulpal and root canal treatment, including pulp exposure treatment, pulpotomy and ***apicoectomy***

Detail of covered benefits, with limitations:

- Root canal treatment on the same tooth is covered only once in a two-year period from the date of service.
- Re-treatment of the same tooth is allowed when performed by a dentist other than the dentist who performed the original treatment and only if the re-treatment is performed in a dental office other than the office where the original treatment was performed.

Exclusions:

- Bleaching of teeth

Class III – Major Benefits

After the annual ***deductible*** has been met, the Plan will pay 50% of the ***maximum allowable fee*** or the actual charges, whichever is less, for expenses considered major services according to all provisions, requirements, and ***limitations*** of the Plan.

Periodontics

Covered dental benefits:

- Occlusal guard (nightguard)
- Repair and relines of occlusal guard
- Complete occlusal equilibration

Detail of covered benefits, with limitations:

- Occlusal guard is covered once in a three-year period from the date of service
- Repair and relines done more than six months after the date of initial placement are covered
- Complete occlusal equilibration is covered once in a lifetime

Restorative

Covered dental benefits:

- ***Crowns***, ***veneers*** and ***onlays*** for treatment of carious lesions (visible destruction of hard tooth structure resulting from the process of removing dental decay) or fracture resulting in significant loss of tooth structure (e.g., missing cusps or broken incisal edge).
- Crown buildups
- Post and core on endodontically treated teeth
- ***Implant*** supported crown

Detail of covered benefits, with limitations:

- Crowns, veneers or onlays on the same teeth are covered only once in a five-year period from the original ***seat date***.
- An implant-supported crown on the same tooth is covered once in a five-year period from the original seat date of a previous crown on the same tooth.
- An inlay (as a single tooth restoration) will be considered as elective treatment and an ***amalgam*** allowance will be made, with any difference in cost being the responsibility of the enrolled person, once in a two-year period from the seat date.
- Payment for a crown, veneer, inlay or onlay shall be paid based upon the date that the treatment or procedure is completed
- A crown buildup is a covered dental benefit when more than 50 percent of the natural coronal tooth structure is missing or there is less than two mm of vertical height remaining for 180

degrees or more of the tooth circumference and there is evidence of decay or other significant pathology.
- A crown buildup is a covered once in a two-year period on the same tooth from the date of service
- A post and core are covered once in a five-year period on the same tooth from the date of service.
- Crown buildups or a post and core is not a paid covered dental benefit within two years of a restoration on the same tooth from the date of service.
- A crown used for purposes of recontouring or repositioning a tooth to provide additional retention for a removable partial ***denture*** is not a paid covered benefit unless the tooth is decayed to the extent that a crown would be required to restore the tooth whether or not a removable partial denture is part of the treatment.
- Ceramic substrate/porcelain or cast metal crowns and onlays are not a paid covered dental benefit for children under 12 years of age.

Exclusions:

- ***Copings***
- A ***crown*** or ***onlay*** is not a covered dental benefit when used to repair micro-fractures of tooth structure when the tooth is asymptomatic (displays no symptoms) or there is an existing restoration with no evidence of decay or other significant pathology.
- A crown or onlay placed because of weakened cusps or existing large restorations

Prosthodontics

Covered dental benefits:

- ***Dentures***
- ***Fixed partial dentures*** (fixed ***bridges***)
- ***Inlays*** when used as a retainer for a fixed partial denture (fixed ***bridge***)
- Removable partial dentures
- Adjustment or repair of an existing prosthetic appliance
- Surgical placement or removal of ***implants*** or attachments to implants

Detail of covered benefits, with limitations:

- Replacement of an existing prosthetic appliance is covered only once every five years and only then if it is unserviceable and cannot be made serviceable
- Fixed ***prosthodontics*** for children less than 16 years of age are not a paid covered dental benefit.
- Payment for dentures, fixed partial dentures (fixed bridges), inlays (only when used as a retainer for a fixed bridge), and removable partial dentures shall be paid upon the seat/***delivery date***
- Implants and superstructures are covered once every five years.
- Full and immediate ***dentures*** – the Plan will allow the cost of full or immediate denture toward the cost of an elective procedure such as an ***overdenture***, a personalized restoration, or a specialized treatment.
- Temporary dentures – the Plan will allow the amount of a reline toward the cost of an interim partial or full denture. After placement of the permanent prosthesis, an initial reline will be a benefit after six months.
- Stayplate dentures are a benefit only when replacing anterior teeth during the healing period or in children 16 years of age or under for missing anterior permanent teeth

- Denture adjustments and relines – adjustments and ***relines*** done more than six months after the initial placement are covered two times in a 12-month period. Subsequent relines or rebases (but not both) will be covered once in a 12-month period from the date of service.

Exclusions:

- ***Crowns*** in conjunction with overdentures
- Duplicate dentures
- Personalized dentures
- Maintenance or cleaning of a prosthetic appliance
- ***Copings***
- Root canal treatment performed in conjunction with overdentures

Orthodontic Treatment – offered only to Delta Dental PPO 2000 Plan Participants

After payment of the $50 lifetime orthodontic ***deductible***, the Plan will pay 50% of the maximum allowable fee or the actual charges, whichever is less, up to the lifetime orthodontic maximum of $2,000 for expenses related to ***orthodontic*** services according to all provisions, requirements, and ***limitations*** of the Plan.

Orthodontia benefits are paid according to a schedule, not as a single sum. Not more than $1,000 of the maximum, or one-half of DDWA's total responsibility, shall be payable at the time of initial banding. Subsequent payments of the plan benefits will be made quarterly following the initial banding as long as you, and your dependent if the dependent is the patient, are continuously covered under this option.

It is strongly suggested that an orthodontic treatment plan be submitted , and a confirmation of treatment and cost be made by, Delta Dental of Washington before beginning treatment. A predetermination is not a guarantee of payment. Please refer to the **Confirmation of Treatment and Cost** section for more information.

A confirmation of treatment and cost is not a guarantee of payment. Please refer to the Confirmation of Treatment and Cost section for more information.

Additionally, payment for orthodontic benefits is based upon eligibility. If an individual is no longer enrolled on the dental Plan prior to the payment of all scheduled benefits, subsequent benefit payments will not be made.

Covered dental benefits:

- Fixed or removable appliance therapy for the treatment of teeth or jaws
- Orthodontic records: exams (initial, periodic, comprehensive, detailed and extensive), X-rays (intraoral, extraoral, diagnostic radiographs, panoramic), diagnostic photographs, diagnostic casts (study models) or cephalometric films

Detail of covered benefits, with limitations:

- Payment is limited to:
  - Completion of the treatment plan, or through when the patient is no longer covered under the Plan, whichever occurs first
  - Treatment received after coverage begins (claims must be submitted to DDWA within 180 days of the treatment date); for orthodontia claims, the initial banding date is the treatment date
- Treatment that began prior to the start of coverage will be prorated.

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  - The allowable payment will be calculated based on the balance of treatment costs remaining on the date of eligibility.

– Delta Dental will issue payments based on the Plan's responsibility for the length of the treatment. The payments are issued providing the employee is eligible and the dependent is in compliance with the age ***limitation***.

Exclusions:

- Charges for replacement or repair of an appliance
- No benefits shall be provided for services considered inappropriate and unnecessary, as determined by DDWA.

Accidental Injury Benefits

DDWA will pay 100 percent of the filed fee or the maximum allowable fee for Class I, Class II, and Class III covered dental benefit expenses arising as a direct result of an accidental bodily injury. However, payment for accidental injury claims will not exceed the unused plan maximum. A bodily injury does not include teeth broken or damaged during the act of chewing or biting on foreign objects. Coverage is available during the benefit period and includes necessary procedures for dental diagnosis and treatment rendered within 180 days following the date of the accident.

Confirmation of Treatment and Cost (formerly called Predeterminations)

If you or your dependent is considering a ***course of treatment*** which will result in dental expenses in excess of $250, or anytime out-of-pocket expenses is a concern, it is a good idea to submit a request to Delta Dental of Washington (DDWA) to determine what portion of the cost will be covered by the Plan.

A Confirmation of Treatment and Cost is a request made by your ***dentist*** to DDWA to determine your benefits for a particular service. A nonparticipating dentist can also do so using any American Dental Association-approved form; you may also obtain a dental claim form from the Delta Dental website.

DDWA will notify you and your dentist of the estimated benefit payments you may receive based on what was submitted for approval. This Confirmation of Treatment and Cost will provide you and your dentist with general coverage information regarding your benefits and your potential out-of-pocket cost for services.

A Confirmation of Treatment and Cost is not an authorization for services but a notification of Covered Dental Benefits available at the time of the Confirmation of Treatment and Cost is made and is not a guarantee of payment.

A standard Confirmation of Treatment and Cost is processed within 15 days from the date of receipt of all appropriate information. If the information received is incomplete, DDWA will notify you and your dentist in writing that additional information is required in order to process the Confirmation of Treatment and Cost. Once the additional information is available, your dentist should submit a new request for Confirmation of Treatment and Cost to DDWA.

In the event your benefits are changed, terminated, or you are no longer covered under this plan, the Confirmation of Treatment and Cost is no longer valid. DDWA will make payments based on your coverage at the time treatment is provided.

Urgent Confirmation of Treatment and Cost Requests

Should a Confirmation of Treatment and Cost request be of an urgent nature, whereby a delay in the standard process may seriously jeopardize life, health, the ability to regain maximum function, or could cause severe pain in the opinion of a physician or ***dentist*** who has knowledge of the medical condition, DDWA will review the request within 72 hours from the receipt of the request and all supporting

documentation. When practical, DDWA may provide notice of the determination orally with written or electronic confirmation to follow within 72 hours.

Immediate treatment is not allowed without a requirement to obtain a Confirmation of Treatment and Cost in an emergency situation subject to the contract provisions.

Continuation of Coverage (COBRA)

You and your covered dependents may be entitled to continue coverage under this plan, at your expense, if certain conditions are met. Please refer to the **Optional Continuation of Coverage (COBRA)** chapter for additional information.

General Exclusions

The benefits covered under this plan are subject to limitations and exclusions listed in the benefits sections above which affect the type or frequency of procedures which will be covered. Additionally, this Plan does not cover every aspect of dental care. There are exclusions to the type of services that are covered, which are detailed in this section. All limitations and exclusions warrant careful reading. These items are not paid ***covered dental benefits*** under this plan.

1. Dentistry for cosmetic reasons.
2. Restoration or appliances necessary to correct vertical dimension or to restore the occlusion, which include restoration of tooth structure lost from attrition, abrasion or erosion, and restorations for malalignment of teeth.
3. Services for injuries or conditions that are compensable under Worker's Compensation or Employers' Liability laws, and services that are provided to the covered person by any federal, state or provincial government agency or provided without cost to the covered person by any municipality, county, or other political subdivision, other than medical assistance in this state, under medical assistance RCW 74.09.500, or any other state, under 42 U.S.C., Section 1396a, section 1902 of the Social Security Act.
4. Application of desensitizing agents (treatment for sensitivity or adhesive resin application).
5. Experimental services or supplies;
    a. This includes:
        i. Procedures, services or supplies are those whose use and acceptance as a course of dental treatment for a specific condition is still under investigation/observation. In determining whether services are experimental, DDWA, in conjunction with the American Dental Association, will consider them if:
            - The services are in general use in the dental community in the state of Washington;
            - The services are under continued scientific testing and research;
            - The services show a demonstrable benefit for a particular dental condition; and
            - They are proven to be safe and effective.
    b. Any individual whose claim is denied due to this experimental exclusion clause will be notified of the denial within 20 working days of receipt of a fully documented request.
    c. Any denial of benefits by DDWA on the grounds that a given procedure is deemed experimental may be appealed to DDWA. DDWA will respond to such an appeal within 20 working days after receipt of all documentation reasonably required to make a decision. The 20-day period may be extended only with written consent of the covered person.
    d. Whenever DDWA makes an adverse determination and delay would jeopardize the covered person's life or materially jeopardize the covered person's health, DDWA shall expedite and process either a written or an oral appeal and issue a decision no later than 72 hours after receipt of the appeal. If the treating licensed professional determines that

delay could jeopardize the covered person's health or ability to regain maximum function DDWA shall presume the need for expeditious determination in any independent review.

6. Analgesics such as nitrous oxide, conscious sedation, euphoric drugs or injections of anesthetic not in conjunction with a dental service; or injection of any medication or drug not associated with the delivery of a covered dental service.
7. Prescription drugs.
8. Hospitalization charges and any additional fees charged by the ***dentist*** for hospital treatment.
9. Charges for missed appointments.
10. Behavior management.
11. Completing claim forms.
12. Habit-breaking appliances which are, fixed or removable device(s) fabricated to help prevent potentially harmful oral health habits (e.g., chronic thumb sucking appliance, tongue thrusting appliance, etc.), this does not include ***occlusal guard***.
13. TMJ services or supplies.
14. This Plan does not provide benefits for services or supplies to the extent that those services and supplies are payable under any motor vehicle medical, motor vehicle no-fault, uninsured motorist, underinsured motorist, personal injury protection (PIP), commercial liability, homeowner's policy, or other similar type of coverage.
15. All other services not specifically included in this plan as ***covered dental benefits***.

Glossary

You may also see definitions for these terms on your Explanation of Benefits or in other benefits materials.

Amalgam
A mostly silver filling often used to restore decayed teeth.

Apicoectomy
Surgery on the root of the tooth.

Bitewing X-ray
An X-ray picture that shows, simultaneously, the portions of the upper and lower back teeth that extend above the gum line, as well as a portion of the roots and supporting structures of these teeth.

Bridge
Also known as a fixed partial denture.

Coping
A thin thimble of a crown with no anatomic features. It is placed on teeth prior to the placement of either an overdenture or a large span bridge. The purpose of a coping is to allow the removal and modification of the bridge without requiring a major remake of the bridgework, if the tooth is lost.

Covered dental benefits
Those dental services that are covered under this contract, subject to the limitations set forth in benefits covered by your plan.

Crown
A restoration that replaces the entire surface of the visible portion of tooth.

Delivery date
The date a prosthetic appliance is permanently cemented into place.

Deductible
The amount you must pay for dental care each year before Delta Dental benefits begin.

Delta Dental PPO Dentist
A participating dentist who has agreed to render services and receive payment in accordance with the terms and conditions of a written Delta Dental PPO agreement, which includes looking solely to Delta Dental for payment of covered services.

Delta Dental Participating Dentist (Premier)
A licensed dentist who has agreed to render services and receive payment in accordance with the terms and conditions of a written agreement between Delta Dental and such dentist, which includes looking solely to Delta Dental for payment for covered services.

Dentist
A licensed dentist legally authorized to practice dentistry at the time and in the place services are performed. This plan provides for covered services only if those services are performed by or under direction of a licensed dentist or other licensed professional operating within the scope of their license.

Denture
A removable prosthesis that replaces missing teeth. A complete (or “full”) denture replaces all of the upper or lower teeth. A partial denture replaces one to several missing upper and lower teeth.

Endodontics
The diagnosis and treatment of dental diseases, including root canal treatment, affecting dental nerves and blood vessels.

Fixed partial denture
A replacement for a missing tooth or teeth. The fixed partial denture consists of the artificial tooth (pontic) and attachments to the adjoining abutment teeth (retainers). They are cemented (fixed) in place and therefore are not removable.

Fluoride
A chemical agent used to strengthen teeth to prevent cavities.

General anesthesia
A drug or gas that produces unconsciousness and insensibility to pain.

Implant
A device specifically designed to be placed surgically within the jawbone as a means of providing an anchor for an artificial tooth or denture.

Inlay
A dental filling shaped to the form of a cavity and then inserted and secured with cement.

Intravenous (I.V.) sedation
A form of sedation whereby the patient experiences a lowered level of consciousness, but is still awake and can respond.

Lifetime maximum
The maximum amount DDWA will pay in the specified covered dental benefit class for an insured individual during the time that individual is on this plan or any other plan offered by the employer.

Limitation
An exception or condition of coverage for a particular covered dental benefit.

Nonparticipating Dentist
A licensed dentist who has not agreed to render services and receive payment in accordance with the terms and conditions of a written member dentist agreement between a member of the Delta Dental Plans Association and such dentist.

Occlusal adjustment
Modification of the occluding surfaces of opposing teeth to develop harmonious relationships between the teeth themselves and neuromuscular mechanism, the temporomandibular joints and the structure supporting the teeth.

Occlusal guard
A removable dental appliance – sometimes called a nightguard – that is designed to minimize the effects of gnashing or grinding of the teeth (bruxism). An occlusal guard (nightguard) is typically used at night.

Onlay
A restoration of the contact surface of the tooth that covers the entire surface.

Orthodontics
Diagnosis, prevention and treatment of irregularities in tooth and jaw alignment and function, frequently involving braces.

Overdenture
A removable denture constructed over existing natural teeth or implanted studs.

Palliative treatment
Services provided for emergency relief of dental pain.

Panoramic X-ray
An X-ray, taken from outside the mouth that shows the upper and lower teeth and the associated structures in a single picture.

Payment Level
The applicable percentage of Maximum Allowable Fees for Covered Dental Benefits that shall be paid by DDWA as set forth in the Summary of Benefits and Reimbursement Levels sections of this Benefits Booklet.

Periodic oral evaluation – (routine examination)
An evaluation performed on a patient of record to determine any changes in the patient's dental and medical health status following a previous comprehensive or periodic evaluation.

Periodontics
The diagnosis, prevention and treatment of diseases of gums and the bone that supports teeth.

Prophylaxis
Cleaning and polishing of teeth.

Prosthodontics
The replacement of missing teeth by artificial means such as bridges and dentures.

Pulpotomy
The removal of nerve tissue from the crown portion of a tooth.

Resin-based composite
A tooth colored filling, made of a combination of materials, used to restore teeth.

Restorative
Replacing portions of lost or diseased tooth structure with a filling or crown to restore proper dental function.

Root planing
A procedure done to smooth roughened root surfaces.

Sealants
A material applied to teeth to seal surface irregularities and prevent tooth decay.

Seat date
The date a crown, veneer, inlay or onlay is permanently cemented into place on the tooth.

Temporomandibular joint
The joint just ahead of the ear, upon which the lower jaw swings open and shut, and can also slide forward.

Veneer(s)
A layer of tooth-colored material, usually porcelain or acrylic resin, attached to the surface by direct fusion, cementation or mechanical retention.

Vision

Overview

Providence offers vision coverage through Vision Service Plan (VSP). You may elect to waive coverage, or you may elect coverage for yourself, your spouse, Adult Benefits Recipient (ABR) or and/or eligible dependent children. The cost of your vision coverage depends on who you enroll.

You do not need to enroll in medical coverage to elect vision coverage, and your coverage level for vision benefits does not have to be the same as your coverage level for medical benefits.

No Dual Coverage

The Plan does not allow dual coverage for Providence employees. Please review the **No Dual Coverage** section in the **Eligibility and Enrollment** chapter for more information.

How to Obtain Vision Services

Vision Service Plan (VSP) covers eye exams, prescription eyeglasses, and/or prescription contact lenses. You can go to any provider you wish, but you'll receive a higher level of benefits if you choose a doctor who participates in the VSP network.

VSP and Affiliate Providers

When you use a VSP provider, most services are covered in full after the copay and there are no claim forms to file. You will also receive discounts and preferred member pricing for glasses and contacts. You may select any VSP provider, however your out-of-pocket expenses are lower if you choose a provider in the VSP Choice Network. To determine if your provider is part of VSP's network, or to find a new vision care provider, contact VSP Customer Service at 800-877-7195 or visit VSP's website at **vsp.com** and log in.

Affiliate providers do not belong to the VSP network, but they have agreed to bill VSP directly for covered services and to receive payment at the levels of VSP member providers. **Some affiliate providers may not be able to provide all the services included in this Plan.**

At the time of your appointment, identify yourself as a VSP member. You will pay the copay (if any) to your provider for covered services, plus any charges in excess of the Plan benefits. The provider will handle the paperwork to receive payment from VSP.

Non-Member Providers

If you seek vision care from a non-member provider, you will be responsible for paying the full cost of care and then submitting a claim for reimbursement to VSP. You must submit your claim within one year of the date of service. Please visit **vsp.com** and once you are logged in you can obtain a claim form and instructions on how to submit your claim.

Summary of Vision Coverage

The Plan pays for vision services as shown in the table below. Benefits are only available once every 12 months or every 24 months, depending on the service.

Activity	VSP Member Provider	Affiliate Provider	Non-Member Provider
Eye Exam	100% after $15 copay, once every 12 months	$100% after $15 copay once every 12 months	Up to $50 allowance once every 12 months after $15 copay
Prescription Glasses The Plan covers glasses **or** contact lenses (described below).			
• Lenses — Single vision, lined bifocal, lined trifocal lenses, lenticular lenses, — Progressive, photochromic, tints and dyes, ultraviolet coating, scratch coating and antireflective coating — Polycarbonate lenses are covered for dependent children up to age 18	100% once every 12 months	100% once every 12 months	Once every 12 months • Up to $40 allowance for single vision, or • Up to $60 allowance for lined bifocal, or • Up to $80 allowance for lined trifocal, or • Up to $125 allowance for lenticular and • Up to $5 for tinting (total)
• Frame of your choice	• 100% once every 24 months, up to $120 allowance or, up to $140 allowance for featured frame brands • 20% savings on the amount over the allowance	• 100% once every 24 months, up to $120 allowance • 20% savings on the amount over the allowance. • Up to $65 allowance at Costco	• Up to $45 allowance once every 24 months
• Additional discounts and savings	• Non-covered lens enhancements are cost controlled with an average of a 30% savings • 20% savings on additional glasses and sunglasses, including lens enhancements, from any VSP provider within 12 months of your last WellVision Exam • Retinal screening – no more than a $39 copay on routine retinal screening as an enhancement to a WellVision Exam	• Costco — Costco pricing applies; there are no additional discounts • All other Affiliate Provider locations — 20% off additional glasses and 15% off contact lens services within one year	Not available

Activity	VSP Member Provider	Affiliate Provider	Non-Member Provider
OR			
Contact Lens Care The Plan covers glasses (described above) or contact lenses.			
• Includes cost of your: — Contacts — Contact lens fitting and evaluation exam (in addition to vision exam)	• 100%, once every 12 months up to $200 allowance for elective contact lenses OR • Visually necessary contact lenses at 100%, once every 12 months; eligibility for these types of contact lenses are determined by prescribing doctor	• 100% once every 12 months up to $200 allowance for elective contact lenses	• Up to $200 allowance once every 12 months for elective contact lenses OR up to $210 allowance for visually necessary contact lenses (claim will be reviewed to determine if member meets approved benefit criteria), once every 12 months
• Additional discounts and savings	• 15% off cost of contact lens exam (fitting and evaluation).	• Costco — Costco pricing applies; there are no additional discounts • All other Affiliate Provider locations — 15% off contact lens services within one year	Not available
Laser Vision Correction			
	• Average 15% off the regular price or 5% off the promotional price: discounts are available from contracted facilities	Not available	Not available

The benefit frequency limits will apply even if there is a break in coverage and you re-enroll for VSP coverage.

Note: Please review the Coordination of Benefits section of the General Medical, Dental and Vision Information chapter for information about how this Plan's coverage works with other medical or vision coverage you may have.

Save on Vision Expenses

You can save on taxes on your out of pocket covered vision expenses if you choose to use the Health Care FSA. For more information, please review the **Health Care Flexible Spending Account** chapter.

Additional Benefits

If you or a covered family member has severe visual problems that cannot be corrected with regular lenses, you may be eligible for additional benefits. The VSP provider will determine if you meet the criteria for low-vision benefits at the time of service. The VSP provider will submit a verification form and obtain a Benefit Authorization Notice from VSP before proceeding with these additional services.

Complete low-vision analysis/diagnosis includes a comprehensive exam and subsequent low-vision aids as visually necessary or appropriate. Low-vision aids are services and materials medically or visually necessary to restore or maintain a patient's visual acuity and health and for which there is no less expensive professionally acceptable alternative.

What Is Covered	VSP Provider	Non-Member Provider
Supplemental Testing	100%	Up to $125
Supplemental Care Aids	75%	75%*
Benefit Maximum	$1,000 every two years Maximum of two supplemental tests in a two-year period	
*Low vision isn't supported at Costco/Affiliate locations. Coverage is available through non-network providers; however, a greater out-of-pocket cost may occur based upon out-of-network limitations for coverage of specific services and aids.		

Non-Member Provider Benefit

Low Vision benefits secured from a Non-Member Provider are subject to the same time limits and Copayment arrangements as described above for a Member Doctor. The Covered Person should pay the Non-Member Provider his full fee. The Covered Person will be reimbursed in accordance with an amount not to exceed what VSP would pay a Member Doctor in similar circumstances. NOTE: There is no assurance that this amount will be within the 25% Copayment feature.

Exclusions and Limitations

The VSP plan is designed to cover visual needs rather than cosmetic materials. If you choose any of the following extra features, the Plan will pay the basic cost of the allowed lenses, and you will be responsible for payment of the additional cost. Discounts may be available with VSP providers.

- Optional cosmetic processes
- Color coating
- Mirror coating
- Cosmetic lenses
- Laminated lenses
- Oversize lenses
- Certain limitations on low-vision care
- Frames that cost more than the plan allowance
- Contact lenses (except as noted)

No benefits will be payable for the following:

- Care, treatment or supplies received prior to or after coverage under this Plan
- Orthoptics or vision training and any associated supplemental testing
- Plano lenses (less than ±.50 diopter power)
- Two pair of glasses in lieu of bifocals
- Replacement of lenses and frames furnished under this Plan which are lost or broken, except at the normal intervals when services are otherwise available
- Medical or surgical treatment of the eyes
- Corrective vision of an experimental nature
- Costs for services and/or materials above the Plan benefit
- Services and/or materials not indicated as covered in this chapter

General Medical, Dental and Vision Information

Claims for Medical, Dental PPO and Vision

For medical claims, always present your ID card to the provider and be sure the provider has the correct billing address for your benefits.

For the Dental PPO plan, ID cards are not required. Simply notify your provider that you are covered by Delta Dental and they will take care of the details. Your member identification number will be nine digits made up of leading zeros and your employee identification number. You can print an ID card from the Delta Dental website. Note: If you enroll in the DeltaCare USA DHMO Plan, you will receive an identification card in the mail when you initially enroll only along with an Evidence of Coverage (EOC) and Disclosure Form. The EOC provides detailed information on your benefits coverage, plan exclusions, limitations and claims procedures.

For the Vision plan, ID cards are not required. Simply notify your provider that you are covered by VSP and they will take care of the details. Your member identification number will be nine digits, made up of your social security number. You can print an ID card from the VSP website.

Copays, if any, will generally be collected by the provider at the time of service. If you use preferred or in-network providers or facilities, the provider will submit the claim on your behalf. The ***Claims Administrator*** will apply preferred/in-network provider discounts at the time the claim is processed.

If the provider requires you to pay your claim at the time of service, you will need to submit a claim for reimbursement unless you are using a preferred/in-network provider. Some out-of-network providers will submit the claim to the ***Claims Administrator*** for you. Claims for medical, dental or vision services are paid based on your coverage in effect at the time you incur the expense, not when you submit it. You incur an expense when you receive the treatment or service or when you purchase medical supplies covered by the Plans.

To ensure timely processing of claims, you are encouraged to submit your claim within 60 days of the date of services. The Plan will not pay claims received more than 12 months after the date of service, unless you can provide proof that you were legally incapacitated during that period.

When you submit a claim, you can expect it to be processed promptly, as long as it is timely submitted by and fully documented by your provider. Any claims not submitted within 12 months from the time services or supplies were received will not be paid by the Plans.

You will receive an Explanation of Benefits (EOB) from the Plan after your claim is processed. The EOB explains how the Plan processed your claim, and what share of the bill you must pay to the provider, if any. Copayment or coinsurance amounts, services, or amounts not covered and general information about the Plan's claim process are explained in the EOB.

Medical and Pharmacy Claims under the Medical Plans

Claim forms are available on the Providence Health Plan (PHP) website at **https://healthplans.providence.org/members/understanding-plans-benefits/benefit-basics/forms/** for services from out-of-network providers. You only need to submit a claim form if the out-of-network provider is unable or unwilling to bill PHP on your behalf. Be sure that you complete all sections of the

claim form except the provider section; then sign and date it. A separate claim form must be completed for each family member for whom a claim is filed.

Instead of having the provider complete the provider section of the claim form, you may attach an itemized bill. The itemized bill must include the following information:

- Identification number as shown on your medical ID card
- Patient name
- Type of service
- Description of the service (CPT or procedure code)
- Date of each service
- Diagnosis
- Charge for each service
- Provider's Tax Identification Number (TIN#)
- Provider's billing address
- National Provider Identifier (NPI)

Please make copies of all itemized bills and claim forms, they cannot be returned. Canceled checks and balance-due bills are not acceptable substitutes for itemized bills. Medical and pharmacy benefit claims should be submitted to Providence Health Plan:

Providence Health Plan
P.O. Box 3125
Portland, OR 97208-3125

Questions about Medical and Pharmacy Claims, Eligibility and Benefits

If you have questions about the status of your claim or if your provider would like to check your eligibility or benefits, call your Providence Health Plan Customer Service Team representative directly at 1-800-878-4445. The PHP customer service department is available to take your call Monday through Friday, from 8 a.m. through 5 p.m. Pacific Time, excluding holidays.

Note: If you have coverage through the Blue Shield medical plans, please refer to their benefits booklet for information on filing medical claims, if necessary. The benefits booklets can be found in the Appendix of this document. The benefits booklet governs the terms of the coverage and describes the benefits, limitations, exclusions, claims and appeals procedures.

The prescription drug benefit for Blue Shield enrollees is administered by Express Scripts (ESI). Please refer to the benefits booklet in the Appendix of this document. The booklet governs the terms of coverage and describes the benefits, limitations, exclusions, claims and appeals procedures.

Health Reimbursement Account (HRA)

Unused funds remaining in your HRA at the end of the year will roll over to the next year as long as you remain enrolled in the HRA Medical Plan. Your account will remain active for 365 days from your medical plan coverage end date. During this time, you can submit claims for reimbursement for services that were received while covered under the HRA Medical Plan. After 365 days, these funds are no longer available to you. If you elect COBRA, you may also use the funds to be reimbursed for copayments, coinsurance and the deductible.

Pre-2016 Contributions + Five Years of Service: If your most recent hire date occurred before December 31, 2015 and you have five or more years of continuous employment, the HRA funds deposited into your account prior to December 31, 2015 ("Pre-2016 Funds") may be used (beyond the

365 day period described above) to be reimbursed for premiums paid for COBRA, a qualified long-term care plan or Medicare after leaving Providence.

If you have Pre-2016 Funds, any eligible claims you have reimbursed will first come from the Pre-2016 Funds until those funds are depleted, and then from your remaining account balance. The HRA funds are disbursed for reimbursement in the order in which the funds were deposited into your account.

For questions, you may contact HealthEquity at 877-372-6667.

Dental Claims

To find a dental claim form or information, visit **www.DeltaDentalWA.com.**

Dental claims for nonparticipating dentists should be sent to:

Delta Dental of WA
P.O. Box 75688
Seattle, WA 98175

For questions about dental claims, eligibility, and benefits, call your customer service team representative toll-free at 800-554-1907. Customer service representatives are available Monday – Friday 8 a.m. to 5 p.m., Pacific Time.

Note: if you have coverage under the DeltaCare DHMO plan, please refer to the Evidence of Coverage (EOC) and Disclosure Form for information on filing dental claims, if necessary. The EOC can be found in the Appendix of this document. The EOC governs the terms of coverage and describes the benefits, limitations, exclusions, claims and appeals procedures for that plan.

Vision Claims

To find a claim form or information, visit **www.vsp.com.**

Vision claims for non-member vision providers should be sent to:

Vision Service Plan (VSP)
P.O. Box 385018
Birmingham, AL 35238-5018

For vision care questions about claims, eligibility, and benefits, call your Member Services representative toll-free at 800-877-7195. Customer service representatives are available Monday – Friday 5 a.m. to 8 p.m., Pacific Time.

Plan definitions

At the end of this chapter you will find a **Glossary** that defines terms formatted ***like this.***

Claims Review and Appeal Process

The table below provides an overview of the medical claims review and appeal process. Definitions for each type of claim are provided in the **Glossary**. All time frames referenced are in calendar days unless stated in hours.

You must follow the specific procedures established by the Plan/insurance carrier. Please review the **Problem Resolution, ERISA & HIPAA Information** chapter for more information.

Note: The *Claims Administrator* will provide you with oral or written notification. If oral, a written or electronic notification will be provided to you no later than three days after the oral notification.

Type of Claim	When Claim Decisions Will Be Made	Your Deadline for Initial Appeal	When Appeal Decisions Will Be Made
Pre-Service Claims	• Within 15 days of receipt of your claim. • A one-time 15-day extension is allowed for matters beyond the control of the Plan. The Plan will notify member before the expiration of the initial 15-day time period • If your claim is incomplete, you will be notified within 15 days, and you will have at least 45 days to provide the necessary information. • The Plan will make a decision within 15 days of receipt of the requested information or within 15 days of the deadline for claimant to supply the requested information, whichever comes first.	For all types of claims, you have 180 days after receiving notice that your claim is denied to file an appeal, in writing, to the ***Claims Administrator***.	Medical appeal decisions will be made within 30 days of receipt of your request for review of a denied claim.
Urgent Care Medical Claims ***(Pre-Service)***	• Within 72 hours of receipt of your claim. • If your claim is incomplete, you will be notified within 24 hours after the ***Claims Administrator*** receives your claim, and you will have at least 48 hours to respond. In such case, a decision will be made within 48 hours of the earlier of the receipt of the information or the end of the period given to furnish the additional information. • The Plan will make a decision within 48 hours of receipt of the requested information or within 48 hours of the deadline for claimant to supply the requested information (whichever comes first)		Medical claims appeal decisions are made within 72 hours of receipt of your request for review of a denied claim.

Type of Claim	When Claim Decisions Will Be Made	Your Deadline for Initial Appeal	When Appeal Decisions Will Be Made
Post-Service Claims	• Within 30 days of receipt of your claim. • A one-time 15-day extension is allowed for matters beyond the control of the Plan. The Plan will notify member before the expiration of the initial 30-day time period. • If your claim is incomplete, you will have at least 45 days to provide the necessary information. • The Plan will make a decision within 15 days of receipt of the requested information or within 15 days of the deadline for claimant to supply the requested information, whichever comes first.		Medical claims appeal decisions will be made within 60 days of receipt of your request for review of a denied claim.
Concurrent Care Claims	• As soon as reasonably possible taking into account the medical exigencies and within 24 hours, provided the claim is made to the ***Claims Administrator*** within 24 hours before the expiration of the previously approved time or number of treatments. Requests made after this claims cutoff will be decided in the timeframes noted above. • Any reduction or termination of the course of treatment before the expiration of the previously approved period of time or number of treatments will constitute a claim denial. If this occurs, the ***Claims Administrator*** will notify the claimant of its decision at a time sufficiently in advance of the reduction or termination to allow the claimant to appeal and obtain a decision on appeal before the benefit is reduced or terminated.		Medical claims appeal decisions will be made within a reasonable amount of time appropriate to the medical circumstances but not later than 15 days after receipt of the request for review for each level of the claimant's appeal.

Note: If the *Claims Administrator* determines that special circumstances require an extension of time for processing the claim or appeal, you will be notified of that extension.

Coordination of Benefits (COB)

If you or your covered dependents have health benefit coverage through another employer, a government plan or Medicare, your Providence medical plan will coordinate payments to ensure the total paid by both plans will not exceed the total amount charged. This is called Coordination of Benefits (COB).

If you or your covered dependents receive payments for health care from other sources, such as motor vehicle or liability insurance, your Providence medical plan will seek to be reimbursed for benefits paid under the Plan or take over your right to receive payments from the other party. Review the **Benefits Paid by Other Sources** section for more information.

Your Providence benefits – medical, prescription drugs, dental, and vision, are subject to these provisions.

How COB Works

Medical

One group plan always pays first (the primary plan), and the other plan always pays second (the secondary plan). Your primary plan will pay for your services under its policy's terms first, and your secondary plan may pay any remaining out-of-pocket costs according to its terms.

This Plan features a non-duplication of benefits provision. If you are covered by two or more plans that provide benefits or services on the basis of negotiated fees, an amount in excess of this Plan's negotiated fee will not be covered by this Plan.

Note: Each plan will pay only for services that are covered in their plans. When this Plan is the secondary plan, the total paid by this Plan and the primary plan combined will not exceed the maximum amount this Plan would have paid if it were primary.

Prescription Drugs

If you are covered by more than one plan for prescription drugs and the **Providence HRA Medical Plan** is the secondary plan, coordination of benefits will occur when your pharmacist enters the insurance information. If your pharmacy cannot bill your secondary insurance, you will be required to submit a Prescription Drug Reimbursement Request Form and your itemized pharmacy receipts for consideration of your claim. This form is available by calling the PHP Customer Service Team at 800-878-4445. PHP will coordinate payment with the primary plan in such a way that the total does not exceed 100% of the covered cost of the drug.

If the **Providence HSA Medical Plan** is the secondary plan, you will need to pay the balance left over after your primary plan has paid at the pharmacy. You will be required to submit a Prescription Drug Reimbursement Request Form and your itemized pharmacy receipts for consideration of your claim. This form is available by calling the PHP Customer Service Team at 800-878-4445. PHP will apply any balances left after your primary plan has paid toward the deductible. The plan will pay the remaining balance once your deductible has been met. PHP will coordinate payment with the primary plan in such a way that the total does not exceed 100% of the covered cost of the drug.

Dental

One group plan always pays first (the primary plan), and the other plan always pays second (the secondary plan). Your primary plan will pay for your services under its policy's terms first, and your secondary plan may pay any remaining out-of-pocket costs according to its terms.

When this plan is secondary, it will pay no more than the amount it would have paid if it were the primary plan, minus what the primary plan has paid. It will pay the amount which, when combined with what the primary plan paid, does not exceed 100 percent of the total allowable expense under this plan.

Vision

When this plan is secondary, the member will receive a specified allowance for each service (exam, lenses, frame or contacts) that will be used to pay up to, but not more than, the billed amount. Only services received on the primary plan may be used for coordinating like services on the secondary benefit. Secondary allowances are applied first to the same service of the primary plan. Any remaining amount may be used to cover additional expenses on other services.

When your Providence Plan Is Primary or Secondary

Providence will use the following rules to determine if the Providence plan is primary or secondary to other coverage.

Medicare

In most cases, the Providence medical plan is the primary plan if you or your dependents have coverage under Medicare, as long as you have coverage due to being actively working. Your Providence medical plan will coordinate benefits with Medicare as required by federal law. This plan complies with federal statutes and regulations to determine whether this plan or Medicare is primary.

Other Group Health Plans

For Providence employees, the Providence plan is generally the primary plan. If you are covered under the Providence plan and an ***affiliate's*** plan, the plan in which you were covered the longest is the primary plan.

For your spouse/Adult Benefits Recipient (ABR) who has other coverage, the following rules apply:

- If a group health plan does not contain a coordination of benefits provision, it will be the primary plan.
- When both plans contain a coordination of benefits provision:
  - The plan in which your spouse/ABR has employee (or subscriber) coverage will be the primary plan.
  - The plan in which your spouse/ABR has dependent coverage will be the secondary plan.

  If the rules above do not apply, the plan that has covered your spouse/ABR the longest is the primary plan.

Dependent Children

If a dependent child is covered under more than one plan, the following rules apply, unless there is a court decree stating otherwise:

- If the parents are married or live together (regardless of whether they have ever been married), the plan of the parent whose birthday comes first during the calendar year is primary (not taking into account the year in which they were born). If both parents have the same birthday, the plan that has covered the parent longest is the primary plan. This is known as the "birthday rule." In cases where the other plan does not follow the birthday rule, the rule of the other plan applies.

- If parents are separated, divorced, or do not live together (regardless of whether they have ever been married), and a court order makes one parent responsible for paying the child's health care coverage/medical insurance, that parent's plan is the primary plan. If that parent does not have health care coverage for the dependent child's health care expenses, but that parent's spouse does, that spouse's plan is the primary plan. If there is a court order that allocates both parents are responsible for the child's health care expenses, or that specifies a joint custody arrangement, the birthday rule of the biological parents will determine the order of benefits.
- If there is no court order allocating responsibility for the Dependent child's health care expenses, the order of benefits for the Dependent child are as follows:
  - The Plan covering the Custodial parent, first;
  - The Plan covering the spouse of the Custodial parent, second;
  - The Plan covering the non-custodial parent, third; and then
  - The Plan covering the Dependent spouse of the non-custodial parent, last.
- For a Dependent child who has coverage under either or both parents' plans and also has coverage as a Dependent under a spouse's plan, the plan that has covered this person the longer period of time is the primary plan and the plan that has covered this person the shorter period of time is the secondary plan
  - In the event the Dependent child's coverage under the spouse's plan began on the same date as the Dependent child's coverage under either or both parents' plans, the order of benefits shall be determined by applying the birthday rule to the Dependent child's parent(s) and the Dependent's spouse.

COBRA

If a member whose coverage is provided pursuant to COBRA is covered under another plan, the plan covering the person as an employee or dependent of an employee is primary and the COBRA plan is the secondary plan. If the other plan does not have this rule and as a result the plans do not agree on the order of benefits, this rule is ignored.

Right to Make Payments to Other Organizations

Whenever another plan pays benefits that should have been paid by this Plan, this Plan has the right to pay the other plan any amount necessary to satisfy the COB provision. Amounts paid will be considered benefits paid under this Plan and, to the extent of such payments, the Plan will be fully released from any liability regarding the person for whom payment was made.

Benefits Paid by Other Sources

Situations may arise in which health care expenses are also covered by a source other than the Plan. If so, the Plan won't provide benefits that duplicate the other coverage. For example, the Plan won't provide benefits that duplicate those available to a covered person under no-fault motor vehicle or similar insurance.

If another plan is the primary plan, a copy of the other plan's explanation of benefits (EOB) should be included with the claim you submit to Providence Health Plan.

Recovery/Reimbursement

By enrolling in a health plan, you agree to the provisions of the recovery, reimbursement and coordination of benefits provisions, including ***subrogation***, as a condition of receiving benefits under the Plan. If you or your covered dependent fails to comply with the requirements, payment of benefits may be suspended.

Recovery

Whenever payments have been made in excess of the amount necessary to satisfy the provisions of this Plan, including coordination of benefits, the Plan has the right to recover the amount of the payments from any individual, insurance company, health care provider, or other organization to whom the excess payments were made. Whenever payments have been based on the insured's fraudulent act or intentional misrepresentation of material fact, the Plan has the right to withhold payment of benefits under the Plan until the overpayment is recovered.

Reimbursement

The Plan's right to reimbursement is separate from and in addition to the Plan's right of ***subrogation***. For more information on subrogation, please review the below.

Third-Party Liability

If someone else is legally responsible or agrees to compensate you for injuries suffered by you or a family member, you will need to reimburse the Plan for any benefits the Plan paid in connection with those injuries, whether or not you have been made whole by such compensation.

If the Plan requests that a ***subrogation*** statement or other repayment agreement be signed, the Plan's right to recovery through reimbursement and/or subrogation remains in effect, regardless of whether the statement or agreement is actually signed.

Failure to Refund Full Amount

If you or your dependent (and in the event of a dependent who is a minor, the dependent's representative) does not promptly ***refund*** the full amount that is due to the Plan under this provision, the Plan may reduce the amount of any future benefits that are payable to you or your dependent. The reductions will equal the amount the Plan paid in excess of the amount it should have paid. The Plan may have other rights in addition to the right to reduce future benefits or recover the amount due to the Plan.

Subrogation and Recovery

This provision applies when you or your dependent, referred to in this section as "covered person," may incur medical expenses due to injuries which may be caused by the act or omission of a ***third party*** or a third party may be responsible for payment.

In these circumstances, the covered person or the covered person's beneficiary may have a claim against that ***third party***, or insurer, for payment of the medical charges. Accepting benefits under the Providence Health & Services plan(s) for those incurred medical expenses automatically assigns to the Plan any rights the covered person may have to recover payments from any third party or insurer.

The Plan's share of the recovery shall not be reduced because you, your dependent, or your beneficiary has not received the full damages claimed, unless the Plan agrees in writing to a reduction.

Further, this ***subrogation*** right allows the Plan to pursue any claim the covered person has against any ***third party***, or insurer, whether or not the covered person chooses to pursue that claim. The Plan may make a claim directly against the third party or insurer, but in any event, the Plan has a lien on any amount recovered by the covered person whether or not designated as payment for medical expenses. This lien shall remain in effect until the Plan is repaid in full.

By accepting benefits under the Plan, the covered person must:

- Automatically assign to the Plan his or her rights against any ***third party*** or insurer when this provision applies and

- Repay to the Plan the benefits paid on his or her behalf out of the recovery made from the ***third party*** or insurer, or the Plan may recover from the covered person or his or her legal representative any benefits paid under the Plan from any payment the covered person receives, or is entitled to receive, from the third party

Amount Subject to Subrogation or Refund

The covered person agrees to recognize the Plan's right to ***subrogation*** and reimbursement. These rights provide the Plan with a 100%, first-dollar priority over any and all ***recoveries*** and funds paid by a ***third party*** to a covered person relative to the injury or sickness, including a priority over any claim for non-medical or dental charges, or other costs and expenses. The Plan's priority amount is not to be reduced by attorney fees related to recovery, unless in the Plan Administrator's sole discretion it is determined that not sharing a portion of such fees or costs would be inequitable given the facts of a particular case. Accepting benefits under the Plan for those incurred medical expenses automatically assigns to the Plan any and all rights the covered person may have to recover payments from any third party. Further, accepting benefits under this Plan for those incurred medical expenses automatically assigns to the Plan the covered person's third-party claims.

The Plan reserves the right to be reimbursed for its court costs and attorneys' fees if the Plan needs to file suit in order to recover payment for medical expenses from the covered person. Also, the Plan's right to ***subrogation*** still applies if the recovery received by the covered person is less than the claimed damage, and, as a result, the claimant is not made whole.

When a right of recovery exists, the covered person will provide all required materials and do whatever is needed to secure the Plan's right of ***subrogation*** in return for having the Plan make payments. In addition, the covered person will do nothing to prejudice the right of the Plan to subrogate.

Before accepting any settlement on your claim against a ***third party***, you must notify PHP's Subrogation Department in writing of any terms or conditions offered in a settlement, and you must notify the third party of the Plan's interest in the settlement (established by this provision). You must also cooperate with the Plan in recovering amounts paid on your behalf. If you retain an attorney or other agent to represent you in the matter, you must require your attorney or agent to reimburse the Plan directly from the settlement or recovery proceeds. Notify the PHP Subrogation Department at Third-Party Liability Team/Providence Health and Services Health Plan/P.O. Box 4327/Portland, OR 97208-4327.

Conditions Precedent to Coverage

The Plan shall have no obligation whatsoever to pay medical/dental benefits to a covered person if he or she refuses to cooperate with the Plan's reimbursement and ***subrogation*** rights, or refuses to deliver materials the Plan requires. In the event the covered person is a minor, the Plan shall have no obligation to pay any medical benefits incurred on account of injury or sickness caused by a ***third party*** until after the covered person or his authorized legal representative obtains valid court recognition and approval of the Plan's 100%, first-dollar reimbursement and ***subrogation*** rights.

Right to Offset Future Benefits

After the covered person has received proceeds of a settlement or recovery from the ***third party***, the covered person is responsible for payment of all medical expenses for the continuing treatment of the illness or injury that the Plan would otherwise be required to pay, until all proceeds from the settlement or recovery have been exhausted. If the covered person has failed to reimburse the Plan as required by this section, the Plan is entitled to offset future benefits otherwise payable under this Plan, or under any future plan offered by Providence, to the extent of the value of the benefits advanced under this section.

If the covered person continues to receive medical treatment for the condition after obtaining a settlement or recovery from one or more third parties, the Plan is not required to provide coverage for continuing

treatment until the covered person proves to the Plan's satisfaction that the total cost of the treatment is more than the amount received in settlement or recovered from the ***third party***, after deducting the cost of obtaining the settlement or recovery.

The Plan will only cover the amount by which the total cost of benefits that would otherwise be covered under the Plan exceeds the amount received in settlement or recovery from the ***third party***.

The Plan is entitled to suspend such benefits even if the total amount of such settlement or recovery does not fully compensate the covered person for other damages, particularly including lost wages or pain and suffering.

Any settlement arising out of an injury or illness covered by the Plan will be deemed first to compensate the covered person for medical expenses, regardless of any allocation of proceeds in any settlement document that the Plan has not approved in advance. In no event shall the amount reimbursed to the Plan be less than the maximum permitted by law.

Rights to Receive and Release Necessary Information

The Plan may, without your consent or notice, release to or obtain from any organization or person, information needed to implement Plan provisions. When you request benefits, you must furnish all the information required to implement Plan provisions.

Termination of Coverage

Coverage under the medical, dental and vision plans ends on the last day of the month in which:

- Your employment with Providence Health & Services ends or your hours are reduced to a non-benefits-eligible status
- You move to a non-covered position
- You die (coverage ends on date of death and at the end of the month for your covered dependents)
- A dependent or Adult Benefits Recipient ceases to be eligible due to marital or relationship status change or no longer meets plan criteria
- A dependent child turns age 26, unless disabled and approved for continued coverage by Claims Administrator
- Required contributions are not made
- The group policy is discontinued

Termination of Coverage Due to Fraud or Abuse

Your Plan coverage may be rescinded retroactively (up to being deemed from the beginning as never effective) if you perform an act, practice or omission that constitutes fraud on an enrollment or in a claim for benefits, or if you make an intentional misrepresentation of material fact to the Plan Administrator regarding any information material to your eligibility for benefits.

If coverage is rescinded, the Plan will retain any money you paid for coverage as liquidated damages and reserves the right to recover from you or your covered dependent the benefits paid a as a result of such wrongful activity. In addition, the Plan may deny future enrollment to you and to your dependent under any Providence medical plan for a period of five years from such rescission or termination. The Plan Administrator will provide you with written notice at least 30 days in advance of the rescission of your coverage. Any rescission of coverage is treated as an adverse benefit determination.

A retroactive termination due to your failure to pay is not considered a rescission. In this situation, COBRA continuation coverage is not available.

Glossary

You may see definitions for these terms within the Summary Plan Description or in other benefits materials.

Affiliate

Another health care entity affiliated with Providence St. Joseph Health, and whose benefits are administered through Providence St. Joseph Health.

Claims administrator

A third party administrator or insurer designated by the plan administrator or its delegate to review and process claims for benefits under the Plan.

Concurrent care claim

A request that involves both Urgent Care Medical Claims and the extension of a course of treatment beyond the period of time or number of treatments previously approved by the Plan.

Post-service claim

Any claim for a Plan benefit that is not a pre-service claim and is a request for payment or reimbursement for covered services already received.

Pre-service claim

Any claim for a Plan benefit for which the Plan requires approval before medical care is obtained.

Recoveries

Money paid to the covered person through a judgment, settlement, or otherwise to compensate for all losses caused by an injury or sickness, whether or not said losses reflect medical charges covered by the Plan. Recoveries further includes, but is not limited to, recoveries for medical or dental expenses, attorneys' fees, costs and expenses, pain and suffering, loss of consortium, wrongful death, lost wages and any other recovery of any form of damages or compensation whatsoever.

Refund

Repayment to the Plan for medical benefits that it has paid toward care and treatment of the injury or sickness. This right of Refund also applies when a covered person recovers under an uninsured- or underinsured-motorist plan (which will be treated as third-party coverage when reimbursement or subrogation is in order), homeowner's plan, renter's plan, medical malpractice plan or any liability plan.

Subrogation

The Plan's right to assume the place of a covered individual in pursuing rights to recover from a third party who is liable for the individual's loss.

Third party

Any other person or a business entity including, but not limited to, any of the following:

- The party or parties who caused the illness, sickness, or bodily injury
- The insurer or other indemnifier of the party or parties who caused the illness, sickness, or bodily injury
- A guarantor of the party or parties who caused the illness, sickness, or bodily injury
- The covered person's own insurer (for example, in the case of uninsured, underinsured, medical payments or no-fault coverage)
- A workers' compensation insurer
- Any other person, entity, policy or plan that is liable or legally responsible in relation to the act or omission to act, illness, sickness or bodily injury, including, but not limited to, premises medical payments coverage, liability insurance coverage, automobile no-fault or medical payments coverage, uninsured- or underinsured-motorist coverage

Urgent care medical claim

A claim for medical care or treatment with respect to which the application of the time periods for making non-urgent care decisions:

- Would seriously jeopardize the claimant's life, health or ability to regain maximum function, or
- In the opinion of a physician with knowledge of the claimant's medical condition, would subject the claimant to severe pain that cannot be adequately managed without the care or treatment requested

Optional Continuation of Coverage (COBRA)

Federal law created the right to continue health care coverage after it would otherwise end due to a qualifying event. This applies to some, but not all, of your benefits. See **Continuation of Benefits When Active Coverage Ends** section of the **Eligibility and Enrollment** chapter for a complete description of benefit continuation.

What is COBRA and when is it offered?

The Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) requires that most group health plans (including this Plan) offer employees and their families continued health care coverage, if the coverage would otherwise end due to one of the following qualifying events:

- Termination of your employment with Providence Health & Services for any reason except gross misconduct; coverage may be continued for you and your eligible dependents
- A reduction in the hours you work which results in loss of Plan eligibility or a significant premium increase; coverage may be continued for you and your eligible dependents
- You or an enrolled family member becomes entitled to Medicare, which means you are eligible, then enroll in Medicare and drop coverage under this Plan. Coverage may be continued for your eligible dependents
- Your death; coverage may be continued for your eligible dependents
- Divorce or legal separation from your spouse; coverage may be continued for that spouse and your eligible dependents. Note: It is your responsibility to report this event within 60 days of the date the divorce became final or the date the court ruled that you are legally separated
- Loss of eligibility by a covered dependent child because the child no longer qualifies as a dependent; coverage may be continued for that child

COBRA for ABRs

Note: ABRs, ABR Partners and children of ABR Partners are not eligible for COBRA or other continuation coverage if they lose eligibility for active coverage (i.e. if the ABR relationship ends or they become eligible for other medical coverage or an ABR child turns age 26). If the employee loses eligibility (i.e. reduction in hours or other COBRA qualifying event), the employee may continue coverage for the ABRs as part of their own COBRA enrollment.

What health care coverage is available?

Health care coverage available under COBRA Continuation Coverage includes medical, dental, vision, Caregiver Assistance Program and Health Care Flexible Spending Accounts (HC-FSA). You can only continue participation in a HC-FSA on an after-tax basis for the duration of the calendar year if you have funds remaining in your account at the time of your qualifying event. You are not eligible to elect coverage in subsequent calendar years. Special rules may apply in the event of death or divorce.

If you choose to continue coverage, the coverage available will be identical to that provided to similarly situated employees or family members. If the coverage changes for active employees, it will change for you in the same manner. Your COBRA rights are provided, as required by federal law. If the law changes, your rights will change accordingly. Under the Plan, qualified beneficiaries who elect COBRA coverage must pay for that coverage before coverage is made available.

Who is a Qualified Beneficiary?

Individuals who are eligible to continue health care coverage are called qualified beneficiaries. A qualified beneficiary is an individual who was covered by the group health plan on the day before the qualifying event occurred and who is an employee, the employee's spouse or former spouse, or the employee's dependent child. Any child born to or placed for adoption with a covered employee during a period of continuation coverage is automatically considered a qualified beneficiary.

While not qualified beneficiaries under statute, Providence Health & Services also allows continued coverage for an ABR and their eligible unmarried children, under the following circumstances:

- Termination of your employment with Providence Health & Services for any reason except gross misconduct, or
- A reduction in the hours you work which results in loss of Plan eligibility or a premium increase, AND
- You elect COBRA coverage for yourself including the ABR and their unmarried children.

More Information about Individuals Who May be Qualified Beneficiaries

Dependents you acquire while on COBRA may be enrolled in the Plan as long as they are added to coverage timely. For birth and adoption, you must notify the COBRA administrator ("BenefitConnect I COBRA") within 60 days of the event. For other dependents, such as those you acquire through marriage, you must also notify BenefitConnect I COBRA within 60 days. The COBRA administrator will comply with Qualified Medical Child Support Orders (QMCSOs) in accordance with the terms of the Plan.

Electing COBRA

Each qualified beneficiary has an independent right to elect COBRA coverage. Covered employees and spouses (if the spouse is a qualified beneficiary) may elect COBRA coverage on behalf of all the qualified beneficiaries, and parents may elect COBRA coverage on behalf of their children. You will not have to show that you are insurable to choose continuation coverage. However, you will have to pay the group rate premium for your coverage plus a 2% administration fee.

Coverage will be terminated during the election period and will not be reinstated until AFTER you enroll in COBRA and your first payment has been received and processed. Once your election has been processed, your coverage will be reinstated back to the date active coverage ended and eligible claims will then be processed. Any qualified beneficiary for whom COBRA coverage is not elected within the 60-day election period specified in the Plan's COBRA election notice **WILL LOSE HIS OR HER RIGHT TO ELECT COBRA COVERAGE**.

COBRA and Other Coverage

If you have coverage through Medicare or another employer's plan before your qualifying event, you may apply for and enroll in COBRA coverage.

If, after the date of your COBRA election, you obtain coverage through Medicare or another group health plan (which does not include any exclusions or limitations with respect to pre-existing conditions), your COBRA coverage will end. It is your responsibility to report this to BenefitConnect I COBRA.

Maximum Period of COBRA Continuation Coverage

Length of COBRA Coverage	Event	Who
Events that impact eligibility for you and your eligible dependents (including an ABR, ABR Partner and their children as part of your enrollment for COBRA)		
18 months	Loss of benefits due to a reduction in hours or premium increase	You, your eligible dependents, including an ABR, ABR Partner.
18 months	Termination of employment, for any reason other than gross misconduct	You, your eligible dependents, including an ABR, ABR Partner.
Events that impact eligibility for your spouse, if any and child(ren). ABR and ABR Partners are not eligible for COBRA based on these events		
36 months	Eligibility for Medicare, if you become covered less than 18 months before your termination of employment or reduction in hours	Your spouse and eligible dependent child(ren)
36 months	Any other qualifying event, such as divorce, a child becoming ineligible due to age, your death, etc.	Your spouse and eligible dependent child(ren)

Can I extend the length of COBRA Continuation Coverage?

Disability extension of COBRA coverage

If you or any qualified beneficiary who is receiving 18 months of continuation coverage becomes disabled (as determined by the Social Security Administration) before the 60th day of continuation coverage, and that disability continues during the rest of the 18 months of continuation coverage, you and your dependents may be entitled to an additional 11 months of COBRA Continuation Coverage, for a total of 29 months. To be eligible, all of the following conditions must be met:

- The qualifying event must be the covered employee's termination of employment or reduction of hours; and
- The qualified beneficiary (who may be the covered employee or his or her spouse or dependent child) must be determined under the Social Security Act to have been disabled at any time during the first 60 days of COBRA coverage; and
- The qualified beneficiary must notify BenefitConnect | COBRA of the Social Security disability determination within 60 days after the latest of:
- the date of the Social Security disability determination; or
- the date of the qualifying event; or
- the date on which the qualified beneficiary loses (or would lose) coverage under the Plan as a result of the qualifying event; or
- the date on which the qualified beneficiary is informed, through the furnishing of the COBRA election packet, of both the responsibility to provide the notice of disability determination and the Plan's procedures for providing such notice to the plan administrator; AND

If approved for disability

You have 60 days to notify the COBRA administrator of the determination by Social Security of your disability. You can contact BenefitConnect | COBRA to request a copy of the form "Notice of Disability Form" or download it from their website at **https://cobra.ehr.com**

- The qualified beneficiary must notify BenefitConnect | COBRA of the Social Security disability determination before the end of the 18-month period following the qualifying event (i.e., the employee's termination of employment or reduction of hours).

This extension of COBRA coverage ends for all qualified beneficiaries, not just the disabled beneficiary, if the Social Security Administration makes a determination that the disabled person is not or is no longer disabled on the later of (1) the first day of the month that is more than 30 days after the Social Security Administration's final determination that the formerly disabled qualified beneficiary is no longer disabled; or (2) the end of the coverage period that applies without regard to the disability extension. You or your family member must notify the COBRA administrator within 30 days of a determination of non-disability by Social Security.

Second Qualifying Event

If your family experiences another qualifying event while receiving the 18 months of COBRA Continuation Coverage, the spouse and dependent children receiving COBRA coverage can get up to an additional 18 months, for a maximum of 36 months, if notice of the second qualifying event is properly provided to BenefitConnect I COBRA.

This extension may be available to the spouse and any dependent children receiving COBRA coverage if the employee or former employee dies, gets divorced or legally separated, or if the dependent child is no longer eligible under the Plan, but only if the event would have caused the spouse or dependent child to lose coverage had the first qualifying event not occurred. (This extension is not available when a covered employee becomes entitled to Medicare after his or her termination of employment or reduction of hours because the Medicare entitlement would not have caused a loss of coverage under the Plan if it had been the first qualifying event.)

This extension due to a second qualifying event is available only if you notify BenefitConnect | COBRA online or in writing of the second qualifying event within 60 days after the date of the second qualifying event. When providing notice, you must use the form titled "Notice of Second Qualifying Event Form". You can contact BenefitConnect I COBRA to request a copy of the form or you can download the form from their website at **https://cobra.ehr.com.** Follow the procedures specified in the box titled "Notice Procedures" at the end of the notice. If these procedures are not followed, or if the notice is not provided to BenefitConnect | COBRA during the 60-day notice period, **THERE WILL BE NO EXTENSION OF COBRA COVERAGE DUE TO A SECOND QUALIFYING EVENT**.

If an individual experiences more than one qualifying event, the maximum period of coverage will be computed from the date of the earliest qualifying event. In no case will more than 36 months of continuation coverage be available. The second event can be a second qualifying event only if it would have caused the qualified beneficiary to lose coverage under the Plan in the absence of the first qualifying event.

Your notification requirements

You or your dependent must provide notification to BenefitConnect I COBRA in the event of a divorce, legal separation, or a child losing dependent status under the Plan. This notice must be given within 60 days from the date of the qualifying event or the date coverage is lost due to the event. Failure to provide this notification within 60 days will result in the loss of continuation rights and your option to purchase COBRA. If you are a COBRA beneficiary who is reporting a change in relationship status, you must contact BenefitConnect I COBRA at 877-292-6272.

You or your dependents also have the responsibility of keeping the Plan informed of the current address of all participants or beneficiaries under the Plan who are or may become qualified beneficiaries.

How, when, and where to send notice

You may provide notice to BenefitConnect I COBRA via:

Online	**https://cobra.ehr.com**
By Phone	1-877-29-COBRA (26272)
By Mail	BenefitConnect | COBRA Dept: COBRA P.O. Box 981915 El Paso, TX 79998

If mailed, your notice must be postmarked no later than the last day of the applicable notice period.

Information required on all notices

Any written notice you provide must include:

1. the name of the Plan (Providence Health & Services Health and Welfare Plan);
2. the name and address of the employee who is (or was) covered under the Plan;
3. the name(s) and address(es) of all qualified beneficiary(ies) who lost coverage as a result of the qualifying event;
4. the qualifying event and the date it happened; and
5. the certification, signature, name, address, and telephone number of the person providing the notice.

Additional information required for Notice of Qualifying Event

If the qualifying event is a divorce or legal separation, your notice must include a copy of the decree of divorce or legal separation. If your coverage is reduced or eliminated and later a divorce or legal separation occurs, and if you are notifying BenefitConnect I COBRA that your Plan coverage was reduced or eliminated in anticipation of the divorce or legal separation, your notice must include evidence satisfactory to your sponsoring employer that your coverage was reduced or eliminated.

Additional information required for Notice of Disability

Any notice of disability that you provide must also include:

1. the name and address of the disabled qualified beneficiary;
2. the date that the qualified beneficiary became disabled;
3. the names and addresses of all qualified beneficiaries who are still receiving COBRA coverage;
4. the date that the Social Security Administration made its determination;
5. a copy of the Social Security Administration's determination; and
6. a statement showing whether the Social Security Administration has subsequently determined that the disabled qualified beneficiary is no longer disabled.

Additional information required for Notice of Second Qualifying Event

Any notice of a second qualifying event that you provide must also include:

1. the names and addresses of all qualified beneficiaries who are still receiving COBRA coverage;
2. the second qualifying event and the date that it happened; and
3. if the second qualifying event is a divorce or legal separation, a copy of the decree of divorce or legal separation.

Who may provide notice

The covered employee (i.e., the employee or former employee who is or was covered under the Plan), a qualified beneficiary who lost coverage due to the qualifying event described in the notice, or a representative acting on behalf of either may provide notice. A notice provided by any of these individuals will satisfy the responsibility to provide notice on behalf of all qualified beneficiaries who lost coverage due to the qualifying event described in the notice.

Important Reminder

If your notice is late or if you do not follow these notice procedures, you and all related qualified beneficiaries will lose the right to elect COBRA coverage (or will lose the right to an extension of COBRA coverage, as applicable).

Providence's requirement to furnish notices

The COBRA rights provided under this Plan are described in this summary plan description. In addition, group health plans must give each employee and spouse who becomes covered under the Plan, a general notice describing COBRA rights. The general notice must be provided within the first 90 days of coverage and must include plan information, a general description of the continuation coverage available under the Plan, an explanation of what qualified beneficiaries are required to do in the event of disabilities and other qualifying events. The Plan must also provide an explanation of the importance of keeping the plan administrator informed of current address information for the participants in the Plan.

After receiving notice of a qualifying event, the Plan must provide the qualified beneficiaries with an election notice, which describes their rights to continuation coverage and how to make an election. The election notice includes all of the Plan details (name, address and phone number of the COBRA administrator), information about the qualifying event and identification of the qualified beneficiaries as well as the date coverage will terminate if continuation coverage isn't elected, how to elect continuation coverage, and what will happen if continuation coverage isn't elected or is waived. Additional information such as the procedures involved with coverage, when premiums are due, and how long coverage can continue is also provided.

Cost of COBRA Continuation Coverage

You are responsible to pay for COBRA Continuation Coverage, which is generally 102% of the full cost of the coverage. This cost may differ from the premium rates for coverage as an active employee. Rates are established by the Plan and are subject to change when necessary due to plan modifications.

The cost of continuation coverage is computed from the date coverage would normally end due to the qualifying event. Coverage must be continuous.

After the initial premium is paid, failure to make payment within 30 days of the due date will result in the permanent cancellation of continuation coverage.

When COBRA Continuation Coverage Ends

Continuation of coverage ends on the earlier of:

- The date the maximum continuation period expires
- The date the covered individual first becomes covered by Medicare, after the date of the COBRA election (although this does not affect dependent eligibility)
- The date the covered individual first becomes covered under another group health plan (unless that plan contains any exclusion or limitation with respect to a pre-existing condition of the individual who is continuing coverage) after the date of the COBRA election
- The last period for which payment was made when coverage is canceled due to non-payment of the required cost
- The date Providence Health & Services no longer offers a group health plan to any of its employees
- The date of recovery, in case of an extension for Social Security determined disability (You must notify the Plan Administrator within 30 days of the Social Security determination of recovery.)

A dependent's COBRA coverage ends when the original qualified beneficiary's coverage ends. At that point, the dependent then becomes a qualified beneficiary with independent rights to elect COBRA. (This does not include Adult Benefit Recipients.)

When COBRA coverage ends, you may wish to consider other insurance resources such as a policy available through the Marketplace Exchange.

Questions

Contact BenefitConnect | COBRA (1-877-292-6272) if you would like further information and more details regarding the continuation of coverage (COBRA).

Alternatives to COBRA Continuation Coverage

Those enrolled in COBRA Continuation Coverage may have alternatives for coverage that may be more affordable or more generous.

Special enrollment in an alternate health plan

One option may be "special enrollment" in other group health coverage. Under the Health Insurance Portability and Accountability (HIPAA), upon certain events, group health plans and health insurance issuers are required to provide a special enrollment period during which individuals who previously declined coverage for themselves and their dependents, and who are otherwise eligible, may be allowed to enroll without having to wait until the next open enrollment. The event that triggers special enrollment is an employee or dependent of an employee losing eligibility for other health coverage. For example, if you lose group health coverage you may be able to special enroll in a spouse's health plan. You or your dependent must request special enrollment within 30 days of the loss of other coverage.

Health Insurance Marketplace

Losing employment-based health coverage also gives the employee an opportunity to enroll in the Health Insurance Marketplace (Marketplace) that serves the state in which you reside. The Marketplace offers "one-stop shopping" for individuals to find and compare private health insurance options.

In the Marketplace, you may be eligible for cost-sharing reductions and a tax credit that lowers monthly premiums. Being offered COBRA Continuation Coverage does not limit eligibility for coverage or for a tax

credit through the Marketplace. You or your dependent must elect Marketplace coverage within 60 days before or 60 days after the loss of other coverage, or you will have to wait until the next Marketplace open enrollment period.

Through the Marketplace, you can determine whether you or your dependents qualify for free or low-cost coverage from Medicaid or the Children's Health Insurance Program (CHIP). Eligible individuals can apply for and enroll in Medicaid and CHIP at the same time. For more information about Marketplace coverage, including information about Medicaid or CHIP eligibility, visit **healthcare.gov.**

If you or your dependent chooses to elect COBRA, you or your dependent will have another opportunity to request special enrollment in another group health plan or the Marketplace once COBRA is exhausted. In order to exhaust COBRA coverage, you must receive the maximum period of COBRA coverage available without early termination. You must request special enrollment within 30 days of the loss of COBRA coverage for coverage through another group health plan or select a plan within 60 days before or 60 days after the loss of COBRA coverage, for coverage through a Marketplace plan. If you or your dependent chooses to terminate COBRA coverage early with the special enrollment opportunity at that time, you will have to wait to enroll in other coverage until the next open enrollment period of another group health plan or the Marketplace.

Caregiver Assistance Program

Overview

Well-being is more than just physical health. The Caregiver Assistance Program, provided through Lyra, is a confidential resource for you and your dependents. The program covers a wide range of day-to-day concerns, as well as issues that may have a negative effect on your work or personal life.

The Caregiver Assistance Program provides confidential information, guidance and support to help you and your family reach your goals, manage daily stresses and develop fulfilling relationships. Consultants or counselors may help you develop a plan, as well as offer direct services and referrals for further assistance.

Services include:

- 24-hour access to trained professionals
- Assessment and referral
- Work Life Services Consultation
- Legal and financial consultation
- Online resources and tools

Taking advantage of this program is voluntary, and services are provided at no cost. You do not have to enroll for coverage; you and your dependents are automatically covered as of your date of hire.

Eligibility

All caregivers are eligible, including full-time, part-time, per diem and on-call caregivers. Eligible dependents are your legal spouse, Adult Benefits Recipient (ABR), your children, your stepchildren, your ABRs unmarried children, or any individual who is part of your household. The Plan also covers children living away from your home (away at school or for which there is a court order for coverage).

Caregiver Assistance Program Counseling Services

If you or a family member needs counseling services, call the Caregiver Assistance Program at 844-311-6223 any time, day or night. Depending on your situation, you may receive:

- A referral and authorization to a licensed network provider in your community for up to twenty-five (25) in-person or virtual counseling sessions, per rolling 365-day period, at no cost to you or your dependent
- Brief “solution focused” counseling over the phone or through a secure video at no cost to you
- Referrals to additional program features through the Caregiver Assistance Program at no cost to you
- Recommendations and referrals to available resources in your community
- In certain circumstances, you may be referred to additional services that extend beyond the scope of the Caregiver Assistance Program.
- For referrals and recommendations, you are responsible for any costs associated with additional services. Examples include the cost of dependent care, elder care and other community services, and services by an attorney beyond the initial consultation or treatment.
- If your situation requires it, your counselor may refer you for additional treatment or sessions beyond your Caregiver Assistance Program coverage. Generally, the additional services are part of the behavioral health care or medical coverage through your medical plan.

- Any charges for services outside the Caregiver Assistance Program are subject to the terms of your medical plan coverage and may include out-of-pocket deductible and coinsurance charges. If you are not covered by a medical plan, you will pay the full cost for any additional treatment or sessions.

Note: Some services covered by the Caregiver Assistance Program require authorization. You will be responsible for paying for these services if you do not seek authorization prior to seeking care.

Confidentiality

The Caregiver Assistance Program upholds strict confidentiality standards. Your personal information is kept confidential in accordance with federal and state laws. No one will know you have accessed the program services unless you specifically grant permission or express a concern that presents a legal obligation to release information (for example, if it is believed you are a danger to yourself or to others).

Work Life Services Consultation

The Caregiver Assistance Program also offers Work Life Services Consultation providing professional telephonic support and referral help for a wide spectrum of work, family and personal issues and life events including:

Daily Living

- Travel and recreation
- Dining and entertainment
- Consumer issues
- Household maintenance and repair
- Pet care
- Community resources
- Health and wellness

Child Care

- Choosing child care
- Summer/holiday care
- Special needs child care
- Community resources

Adult Care

- Care for older adults
- Special needs adult care
- Navigating Medicare and Medicaid services
- Support for those responsible for adult or elderly parent

Family Support

- Parenting
- Adoption
- Pregnancy and infertility information
- Talking to teenagers

Education

- K-12 information
- Information on colleges and universities
- Financing
- GED/vocational
- Tutors and test preparation

Career

- Job placement, training and educational resources in your community

Legal and Financial Solutions

The Caregiver Assistance Program provides a free initial consultation with an attorney and/or a financial professional. You are responsible for all fees beyond the free initial consultation.

The attorneys and financial professionals will assist you with most situations, but some restrictions do apply.

Legal Solutions

You have access to one free office or telephone-based initial consultation with an attorney for each separate legal matter. The duration of the consultation varies depending on the issue. Consultations for family law, the most common type of consultation, are 60 minutes in duration. The national network includes attorneys with experience in a variety of legal areas including bankruptcy, estate planning, taxes, family law, consumer and financial matters, and traffic violations.

If you decide to retain (hire) the attorney, you will receive a 25 percent discount on the attorney's usual hourly rate. The discount is 35 percent for issues related to family law. This service helps with legal matters such as:

- Alimony
- Child support
- Adoption
- Living wills
- Powers of attorney
- Foreclosures

Mediation Services

Mediation services can save you time and money as well as give you greater control over the outcome of your dispute. You will receive one free 30-minute consultation per issue with a mediation professional. If additional services are needed, you will receive a 25 percent discount on the mediator's usual hourly rate.

A mediator can assist in resolving cases such as:

- Divorce and child custody
- Contractual and consumer disputes
- Real estate and landlord-tenant issues
- Car accidents and insurance disputes

Financial Consultation

Financial professionals provide free telephonic consultation on the financial topics that are important to you. Online resources include articles, financial calculators and other handy budgeting tools. The financial professionals provide help with:

- Budgeting
- Credit matters
- Estate planning
- Retirement planning
- College funding
- Investment subjects
- Tax issues
- Insurance-buying strategies
- Debt counseling
- Divorce planning
- Bankruptcy

Note: Providence provides no warranties or representations regarding the quality of services provided by each individual attorney or financial professional.

The Caregiver Assistance Program Website

Visit the Caregiver Assistance Program website at **caregiver.lyrahealth.com** to access information about Lyra services and programs, FAQs, registration link, Work-life service information and links and an introductory video.

Accessing Services

You can reach the Caregiver Assistance Program by phone at 844-311-6223, 24 hours a day, seven days a week. You will need to provide sufficient information, as determined by the Plan Administrator, to prove eligibility when contacting the Caregiver Assistance Program administrator, Lyra. Master's level, clinical care managers are available 24 hours a day, seven days a week.

You can access the Caregiver Assistance Program website at **caregiver.lyrahealth.com.** You can access the site 24 hours a day, seven days a week.

Claims

You and your dependents are not required to pay for any services provided through the Caregiver Assistance Program, so you do not have to file claims. You should not make any agreement with a Lyra counselor to pay for services covered by the program. However, you or your dependent will be responsible to pay for any services obtained from a particular Caregiver Assistance Program counselor without receiving prior authorization from Lyra. You are also responsible to pay for any continued outpatient therapy sessions beyond the twenty-five sessions covered by the Caregiver Assistance Program, financial services or legal services beyond the free initial consultation, and fees related to any community-based resource or service.

When Coverage Ends

- Your coverage and your eligible dependents' coverage under the Caregiver Assistance Program will end:
- The last day of the month in which your employment ends with the company, including due to your retirement or in the event of your death (except as provided under any applicable law).
- The Plan ends. Coverage for you and your eligible dependents ends on the date the Caregiver Assistance Program terminates.

Exclusions and Limitations

Certain services are specifically excluded from coverage provided under this plan including, but not limited to:

- Employment law issues – no advice will be offered on disputes between employees and employers.
- Corporate law – questions relating to corporate law, including those generated from employee or spousal-owned businesses will not be answered.
- Second opinions – advice will not be given on how another attorney is handling a legal situation or rendering a subsequent opinion in case law.
- Third-party callers – participants cannot seek advice to help with someone else's legal problems.
- Investments – financial professionals will not provide advice regarding specific investment vehicles such as stocks, bonds, or mutual funds. They can, however, provide advice on investment strategies.

Life and Accident Insurance

Insurance Certificate

Life and AD&D benefits are fully insured plans administered by Securian. As such, the insurance ***certificate*** "Certificate" governs the terms of the coverage. You may access the ***HR Service Portal*** for a copy containing additional details about your coverage.

Plan Definitions

At the end of this chapter, you will find a **Glossary** that defines terms formatted ***like this.***

Overview

Life Insurance and Accidental Death and Dismemberment (AD&D) benefits provide financial protection in the event of death or serious ***injury*** to you or your covered dependent. This coverage can be an important element of long-range planning for you and your family, so Providence provides basic coverage to employees at no cost. You may also be eligible to purchase supplemental coverage for yourself and for eligible dependents. Life and AD&D benefits are provided through Securian.

The following chart summarizes the benefits covered by each plan, which are described in more detail in this chapter including the amounts of coverage. Benefits are paid to you or your ***beneficiary*** in the event of your death.

Under the…	Available for…	What you pay…	Benefits May be Payable…	Amount of Coverage
Basic Employee Life Insurance Plan	Eligible employees	Providence pays the full cost of this coverage. Note: The value of coverage over $50,000 will be subject to ***imputed income*** in accordance with Internal Revenue Service regulations.	If you die for any reason	• Staff receives 2X your annual pay, up to $400,000 • Leaders and above and providers receive 2X your annual salary, up to $1,000,000. Note: If your coverage exceeds $50,000, you have the option to change from your existing volume to $50,000 to avoid ***imputed income***.
Supplemental Employee Life Insurance Plan	Eligible employees	You pay the full cost of coverage at group rates.	If you die for any reason	1 – 6X your annual base pay, multiplied up to $1 million
Spouse Supplemental Life Plan	Your eligible spouse or ABR	You pay the full cost of coverage at group rates.	If your spouse or partner dies for any reason	Amount available $10,000 - $250,000 in $10,000 increments
Child Supplemental Life Plan	Your eligible children or children of your ABR	You pay the full cost of coverage at group rates.	If your child dies for any reason	Non-represented employees:, Child life coverage is a flat $20,000

Employee Supplemental AD&D*	Eligible employees	You pay the full cost of coverage at group rates.	Your death due to a covered accidental ***injury, Paralysis,*** brain damage, coma or ***loss*** of your ***limbs***, eyesight, hearing or speech due to a covered accidental injury	1 – 10x your annual base pay, up to $1 million
Spouse Supplemental AD&D	Your eligible spouse or ABR			Amount varies Multiples of $10,000 up to $500,000
Child AD&D	Your eligible children or the children of your ABR			$20,000

*Some employees may have access to Basic AD&D; check the ***HR Service Portal*** for additional information

General Life Insurance Information

Plan Definitions

At the end of the Life Insurance chapter, you will find a **Glossary** that defines terms in this chapter that are formatted in bold and italic ***like this***.

Eligibility

The following requirements apply to when you or your dependents may be eligible for Life and AD&D coverage:

Note: Additional eligibility requirements apply. Please review the Eligibility and Enrollment chapter for more information.

Employees

"Actively at Work" Provision

You must be actively at work to be covered by Life and AD&D benefits. If you are absent from work due to sickness or ***injury*** on the date of eligibility or the effective date of coverage, your eligibility date or effective date will be deferred until you return to work.

This will also apply to any increase in your coverage. In addition, you must be performing all of the usual and customary duties of your job at your normally scheduled weekly hours at one of the following:

- Your regular Providence Health & Services work location
- An alternate place approved by Providence Health & Services
- A place to which Providence Health & Services requires that you travel

You will be deemed to be "actively at work" during weekends or Providence-approved vacations, holidays or business closures if you were actively at work on the last scheduled work day preceding such time off.

Dual Coverage

If you and your spouse/Adult Benefits Recipient (ABR) are both employed by Providence, each of you may purchase Supplemental Employee Life Insurance. You may also each purchase Spouse Life Insurance or AD&D coverage for your spouse/Adult Benefits Recipient (ABR). If you and your spouse/ABR are both employed by Providence or one of its ***affiliates***, you are both permitted to cover your dependent child(ren), as the plan permits dual coverage for your eligible dependent children who are not employed by Providence.

Note: If you and your adult child are both benefits-eligible employees of Providence or its affiliates, your adult child is no longer eligible for coverage under the Dependent Life Insurance plans.

Dependents

The following sections provide the eligibility requirements that apply to Dependent Life and AD&D coverage. Similar to the actively-at-work requirement for employees, on the day that the dependent coverage takes effect, your eligible dependent must not be:

- Confined at home under a doctor's care, or
- Receiving or applying to receive disability benefits from any source, or
- Hospitalized

Coverage begins when the disabling condition is no longer applicable.

Spouse

All legal spouses are eligible to be covered under the Supplemental Spouse Life plan and are eligible for enrollment in Supplemental Spouse AD&D. For details on coverage availability, log on to the ***HR Service Portal*** to learn more.

Adult Benefits Recipient (ABR) Domestic Partner

A person has an "insurable interest" in something when loss or damage to it would cause that person to suffer a financial loss or certain other kinds of losses. Qualified domestic partners meet the definition of "insurable interest" while other adult dependents, such as a parent, or other relatives, do not. Therefore, you can cover your legally qualified spouse or your same or opposite gender domestic partner, but not other Adult Benefits Recipients.

Note: Your spouse coverage for life and AD&D insurance must not exceed the amount of your own life and AD&D insurance, per regulatory requirements. To determine this, a) add your Basic and Supplemental Life and AD&D coverage. Then b) add your Spouse Life and AD&D coverage. The amount in b) may not exceed the amount in a).

- For dependent life and AD&D insurance, your ABR (domestic) Partner is defined as your same or opposite sex partner, whom you present publicly as your domestic partner. Your domestic partner is eligible for dependent life insurance coverage if he or she:
- Has registered as a domestic partner or member of a civil union with a government agency or office where such registration is available, or
- Is a member of your household, i.e., a person who is part of the family unit and intends to remain so for the foreseeable future; someone with whom you have a close personal relationship, for whom you provide financial support, and with whom you are committed to a relationship of mutual caring; this does not include a renter, roommate or other person living in the home on a casual basis, and

- You have submitted a declaration to Providence establishing that you and your domestic partner:
  - Have each attained 18 years of age or older and have shared the same residence for at leas12 months prior to the date you enroll him or her for the domestic partner coverage under the group policy
  - Are unmarried
  - Have not had another domestic partner within 12 months prior to the date you enroll him or her for the domestic partner coverage under the Plan
  - Are not related by blood in a manner that would bar your marriage in the jurisdiction in which you reside
  - Have an exclusive mutual commitment to share the responsibility for each other's welfare
  - Have shared financial obligations for at least 12 months prior to enrolling for coverage under the Plan, and such commitment is expected to last indefinitely
  - Two or more of the following may be required as evidence of joint responsibility for basic financial obligations:
    - A joint mortgage or lease
    - Designation of the domestic partner as beneficiary for life insurance or retirement benefits
    - Joint wills or designation of the domestic partner as executor and/or primary beneficiary
    - Designation of the domestic partner as durable power of attorney or health care proxy
    - Ownership of a joint bank account, joint credit cards or other evidence of joint financial responsibility
    - Other evidence of economic interdependence

IMPORTANT!
The Statement of Health process may require that you provide medical records or see a doctor. There are multiple steps involved in the approval process, in some cases. **It is important that you immediately begin the Statement of Health process following your request for increased coverage at the time of enrollment. Your completed Statement of Health should be submitted to Securian within 30 days of being notified of the requirement.**

For benefit plan coverage, a declaration on file with a Providence designee, is required to substantiate or complete the dependent eligibility requirements at the time of enrollment.

Note: ABRs are eligible to be enrolled for Life and AD&D coverage when you enroll for the first time as a newly hired or newly benefits-eligible employee, during Open Enrollment and when you have a qualifying event that allows for enrollment or changes to enrollment in this benefit. The children of qualifying Domestic Partners are also eligible for dependent life and AD&D coverage.

Child

You are eligible to cover your child under the Supplemental Child life benefit and you may also enroll your child in Supplemental Child AD&D. Your child includes your natural child, adopted child (including a child from the date of placement with the adopting parents until the legal adoption), unmarried foster child and stepchild (including the child of an eligible ABR who is under age 26). Note: Dependent child coverage may be continued past the age limit if the child is incapable of self-sustaining employment because of a developmental disability, mental or physical handicap, as defined and approved by Providence.

This also includes attainment of the legally appointed guardianship for a dependent child or a judgment, decree or court order requiring you to provide benefit coverage for a dependent child, until the age stipulated in the guardianship or court order, as allowed under the terms of the Plan.

Your child is not eligible for coverage if:

- He or she is insured through Providence or an ***affiliate*** as an employee

Leave of Absence

Depending on the type of leave, life insurance may continue for a period of time during your leave of absence with Providence.

If you return from your leave within 30 days of when your benefits ended, your benefits are reinstated. If you return after 30 days, you will be given an opportunity to reelect your benefits. You will be subject to Statement of Health criteria, if applicable. If you do not return from leave, coverage ends for you and your dependents unless you elect to port or convert your coverage while on leave. Please see the **Termination of Coverage** section for more information.

Note: Contact the Benefits Service Center for information about continuing your life insurance coverage while on an approved leave.

Coverage if Totally Disabled/Premium Waiver

If you become totally and permanently disabled while insured before age 60, your Supplemental employee life insurance in force at the time of your disability can be continued without cost until age 70, upon Securian's approval of your ***premium waiver*** application. This approval is automatic if you have also been approved for a Providence Long Term Disability claim. This coverage continues until age 70, or the date when you are no longer disabled, or the date you fail to comply with Securian or NYL's request for medical information, whichever is earlier. When you turn 70, you may convert your coverage to an individual policy. This provision does not apply to employee AD&D, dependent life, or dependent AD&D coverage. Please review the **Conversion** section for more information.

Annual Base Pay

Your life insurance is based upon your ***annual base pay***. This is your current base rate of pay, as reflected in the payroll system, unless you work as a provider, an alternate compensation model is used if it will provide a greater benefit. It does not include income from commissions, bonuses, overtime pay, or any other extra compensation or income received from sources other than Providence.

For providers. The amount of your life insurance is based on the greater of a) the above definition, including any medical directorship pay you are eligible to receive or b) if you have been employed in your position for 12 consecutive months or more, your total earnings for a rolling twelve-month period.

It includes all pay resulting from the performance of duties for Providence, including productivity pay and any medical directorship pay. It does not include signing bonuses, educational costs, licensure costs and similar items.

Evidence of Insurability/Statement of Health

Supplemental employee life insurance and spouse/ABR dependent life insurance may require evidence of insurability, referred to as a Statement of Health (SOH), which involves answering health questions and, in some situations, providing documentation of your current health status. Securian evaluates the information you submit to determine if you meet their underwriting requirements to issue or increase coverage. Effective January 1, 2022, a SOH is required if you had previously elected "in lieu" coverage and are now returning to full benefits coverage.

Note: A Statement of Health is not required for Basic Employee Life Insurance, AD&D coverage or Child Life Insurance. If an employee has elected to reduce their Basic Employee Life Insurance to $50,000, they must submit a SOH for approval if they later decide to increase their coverage.

When you first enroll, a Statement of Health is required for employee coverage above four times your ***annual base pay*** or $500,000, whichever is less.

As long as you are already enrolled for coverage, you may increase your coverage amounts by one multiple of your annual base pay up to this same limit (four times your annual base pay or $500,000, whichever is less), without a Statement of Health during open enrollment or due to a qualifying event. A Statement of Health is required for spouse/domestic partner coverage over $50,000, when initially eligible. You may increase spouse/domestic partner coverage by increments of one level up to this same limit without a Statement of Health. Some scenarios of when a Statement of Health is required are provided in the table below. For additional information, see ***Certificate*** if you do not see your situation described below.

When Statement of Health is Required	
When you are initially eligible…	**During Open Enrollment or due to a qualifying event…**
Coverage over 4X your annual base pay or $500,000, whichever is less (Amounts available: 1 – 6X base annual pay)	• If coverage was previously not elected, any elected coverage amount. • For increase in coverage of more than 1X your annual base pay up to 4X your annual base pay, or $500,000, whichever is less. • For any coverage greater than 4X your annual base pay or $500,000, whichever is less
When your spouse/Adult Benefits Recipient is initially eligible…	**During Open Enrollment or due to a qualifying event…**
For coverage exceeding $50,000 (Increments available: $10,000 to $250,000)	• If coverage was previously waived, for any election exceeding $10,000. • For any amounts that exceed one-level increase from the previously approved level of coverage, up to $50,000. • For any coverage greater than $50,000.

Changing your Coverage

You may add Supplemental Life and AD&D insurance coverage for you and/or your dependents if you become newly eligible for benefits.

In most cases, you may only change your Life and AD&D coverage elections during Open Enrollment or as a result of certain qualifying events. See the Qualifying Events section in the Eligibility and Enrollment chapter for other changes.

Note: If you increase life insurance coverage for you or your spouse/domestic partner, you may be required to submit a Statement of Health. For more information, please review the Evidence of Insurability/Statement of Health section.

Effective date of coverage

The changes you make due to a qualifying event, or enrollment due to new eligibility, take effect as follows:

- For amounts that do not require a Statement of Health, coverage is retroactively added as of the date of the event.
- For amounts that do require a Statement of Health, the amount that is not subject to underwriting is retroactively added to your benefits on the event date. The remaining amount is held in a pending state until the insurance company has performed their review. If approved, Providence and you are notified, and coverage is added as of the date of coverage approval. Increased premium deductions occur on your first paycheck following the approved increase in coverage. Your completed Statement of Health should be submitted to Securian within 30 days of being notified of the requirement. Be sure to review your benefits regularly to confirm your coverage.

Marrying your ABR?

If you have an ABR Health and/or Life or ABR Partner, whether they were covered under the life insurance plan or not and you later marry, this is not an event that permits you to add or increase coverage for them. Their relationship as your ABR was the event that created initial eligibility.

Disability

If you are disabled and away from work, you can change your coverage for yourself or your dependents during your leave due to a qualifying event or open enrollment, but the changes will not become effective until you return to work.

More Information

Please refer to the **When Can I Enroll or Change My Elections** section in the **Eligibility and Enrollment** chapter for more information.

Designation of Beneficiary

You will be asked to name a ***beneficiary*** for your life insurance and AD&D coverage. You may change your beneficiary at any time by updating information in the ***HR Service Portal***.

The beneficiary may be one person, several people, a trust, a charity or your estate.

Before naming a beneficiary, you may wish to contact your attorney for advice. If you name a trust, an estate, or a minor child, your attorney will guide you through the process to ensure the claim is paid according to your wishes. If you do not name a beneficiary, any employee life or AD&D benefit payable is made in accordance with a line of succession specified in the insurance ***certificate***. You are the beneficiary for dependent life coverage.

When Benefits are Payable

Life Insurance Benefits

Life insurance benefits are payable in the event of the covered person's death for any reason.

Benefit Reductions

When you reach certain ages, your basic life insurance benefits will be reduced as described in the table below. The age reduction will go into effect January 1 of the year following the year in which you reach the age listed. (The reductions are not applicable for Supplemental Life and Spouse Life).
Note: If you previously reduced your basic life benefit to $50,000, to avoid ***imputed income***, the age reductions are not applicable unless the basic life benefit would have been less than $50,000.

Age	Benefits Reduced To
70	65% of the full benefit amount
75	45% of the full benefit amount
80	30% of the full benefit amount

Accelerated Death Benefit

If you or a covered dependent is diagnosed as terminally ill (with a life expectancy of 24 months or less), you may apply for an accelerated benefit payment from your Employee or Dependent Life Insurance of up to 100% of the coverage amount in force, subject to limitations, such as the minimum amount of $20,000 or the maximum amount available from all sources, which is $1,000,000. The Plan requires the following as proof of terminal illness:

- A completed accelerated benefit claim form
- A signed physician's certification that you or your covered dependent is terminally ill
- An examination by a physician of Securian's choice, at their expense, if requested. This benefit will reduce the life insurance death benefit.

If you, as the employee, elect to take 100% of your life insurance benefit, you will no longer be a participant in the life insurance plan and as such, coverage for your dependents will also end. If you elect to take 100% of your spouse's accelerated death benefit, your spouse's participation in the life insurance plan ends. If you or your spouse do not elect to take the full 100%, you remain a participant, but you are no longer permitted to increase your life insurance coverage through annual enrollment or other qualifying events.

Note: The accelerated death benefit may be taxable. As with all tax matters, you should consult with a personal tax advisor to assess the impact of this benefit.

Accidental Death and Dismemberment (AD&D)

AD&D benefits are payable upon certain accidental injuries or events that results in ***loss*** of life or other losses, as shown in the table below. If death or dismemberment due to a covered ***accident*** occurs within 365 days of the accident, the Plan pays benefits as described.

Loss	Benefit Payable
Life	100% of Coverage Amount
Loss of speech and hearing	100% of Coverage Amount
Brain damage	100% of Coverage Amount
Loss of any combination of hand, foot, or sight of one eye	100% of Coverage Amount
Loss of hand Loss of foot	50% of Coverage Amount

Loss	Benefit Payable
Loss of sight in one eye	
Loss of an arm Loss of a leg	75% of Coverage Amount
Paralysis of both upper and lower limbs (***quadriplegia***)	100% of Coverage Amount
Paralysis of both lower limbs (***paraplegia***)	75% of Coverage Amount
Paralysis of both upper & lower limbs on one side (***hemiplegia***)	50% of Coverage Amount
Paralysis of one arm or leg	25% of Coverage Amount
Loss of speech or loss of hearing	50% of Coverage Amount
Loss of thumb and index finger of same hand	25% of Coverage Amount
Coma	1% of Coverage Amount, beginning on the 7th day, per month, to a maximum of 100 months.

Additional Benefits

In the event of a covered loss, additional AD&D benefits may be available. See the group ***certificate*** for details concerning seat belt benefits, air bag use, motorcycle helmet use, resources for surviving spouses and children and more.

Filing and Payment of Claims

To file a claim, you or your ***beneficiary*** should contact the Benefits Service Center.

For life insurance, the benefit will be payable to your designated beneficiary upon satisfactory proof that your death occurred while you were insured. If you have a dependent life claim, the life insurance benefit will be payable to you.

For ***accident*** coverage, the benefit will be payable to you. In the event of your accidental death, the AD&D benefit will be payable to your designated beneficiary upon satisfactory proof that your death occurred while you were insured and was due to a covered accident.

All benefits are produced and paid by Securian, in accordance with their practices. In order for benefits to be payable, you must cooperate with the carrier and supply all required documentation. The carrier will follow-up directly with you at your contact information of record.

Exclusions

Life insurance benefits are payable for your death or your covered dependent's death for any reason. However, Accidental Death and Dismemberment (AD&D) benefits will not be paid for ***loss*** directly caused by any of the following:

- Self-inflicted injury, self-destruction, or autoeroticism, whether sane or insane; or
- Suicide or attempted suicide, whether sane or insane; or
- Your participation in, or attempt to commit, a crime, assault, felony, or any illegal activity, regardless of any legal proceedings thereto; or
- Bodily or mental infirmity, illness or disease; or
- The use of alcohol; or
- The use of prescription drugs, non-prescription drugs, illegal drugs, medications, poisons, gasses, fumes or other substances taken, absorbed, inhaled, ingested or injected; or

- Motor vehicle collision or accident where you are the operator of the motor vehicle and your blood alcohol level meets or exceeds the level at which intoxication is defined in the state where the collision or accident occurred, regardless of any legal proceedings thereto; or
- Infection, other than infection occurring simultaneously with, and as a direct and independent result of, the accidental injury; or
- Medical or surgical treatment or diagnostic procedures or any resulting complications, including complications from medical misadventure; or
- Travel in or descent from any aircraft, except:
  - As a fare-paying passenger on a regularly scheduled commercial flight on a licensed passenger aircraft; or
  - Acting in the capacity as a paramedic, nurse, physician, medivac team member or other medical staff while on payroll or while employed with the policyholder
- War or any act of war, whether declared or undeclared

Termination of Coverage

Your coverage will cease at the end of the month in which:

- You are no longer benefits-eligible
- You terminate employment
- You are no longer a member of the eligible group
- The premium is not paid when due
- The group policy is terminated

Portability and Conversion

You may continue your basic life, supplemental, dependent and AD&D under any circumstances. When you become ineligible for coverage, such as when you leave Providence, you may continue basic life, supplemental life and dependent life insurance through portability or conversion. Generally, portability allows you to continue the group life policy to a personal term life policy. Conversion allows you to convert the life coverage to a whole life policy. See the chart below to learn more about the differences.

Portability and Conversion Rights		
Feature	**Portability**	**Conversion**
Age	Can continue up to age 70	Can continue past age 70
Cost	Term life is generally less costly than whole life, so premiums may cost less under this option, however premiums increase as you age	Whole life premiums are more costly but remain stable through lifetime
Cash value	No cash value*	Accumulates cash value
Range of amounts	Minimum for employee is $10,000; for a dependent's life is $1,000 Maximum is the amount that was in force on the insured's portability date, but not more than $1,000,000 for an employee or $250,000 for a spouse	

*Cash value is an accumulation of a portion of your premiums that may be available as a savings vehicle for your use during the policy period or upon cancellation.

Shortly after your benefits terminate, you will receive a mailing from Securian to your home mailing address on file with us that outlines your portability and conversion options, with associated costs. It is your responsibility to review this information and respond within required timeframes as well as ensuring we ha your correct home mailing address on file.

Portability

Your group life insurance coverage, including Basic Life, Supplemental Life and AD&D coverage for employees and dependents are portable at group rates until age 70 if you:

- Terminate
- Experience layoff or leave
- Become ineligible for benefits

If you cease active work for the organization based on a disability, you may have continuation rights. See Supplemental Employee Life Insurance.

You must apply for portability or for conversion and remit your first premium within 60 days after group coverage ends. If you are age 70 or older, your option for continued life insurance coverage is via conversion.

Coverage may continue at the current level or be reduced as specified in the policy without taking the medical examination that would normally be required for new insurance.

For those employees and dependents who are already covered under the portability option, there is no impact if the Master Contract is terminated. However, if the Master Contract is terminated, active employees and dependents who are covered under the supplemental employee and dependent life insurance coverages are not eligible for portability. The conversion option is still available.

Conversion

If your Basic Employee Life, Supplemental Life, Spouse/Adult Benefits Recipient Life, Dependent Life and Child Dependent Life coverage reduces or stops for any reason other than non-payment of the premiums when due, you have 60 days to convert your coverage, and remit your first payment, to an individual policy.

Coverage may be converted to any permanent individual life insurance policy that the insurance company offers up to the existing coverage amount without having to provide evidence of insurability. You may not convert Accidental Death & Dismemberment.

If the group policy or Providence participation terminates, only a limited conversion benefit will be available. **You must apply for and pay your first premium for conversion within 60 days after group coverage ends.**

Basic Employee Life Insurance

If you are a benefits-eligible employee, you are automatically provided with Basic Life insurance at no cost to you.

Your Coverage

Providence provides you with basic life insurance coverage generally equal to two times your annual base pay, up to specific plan maximums, as noted below.

Basic Life Amount Benefit	
Staff	Two times annual earnings, rounded up to the next $1,000, with a minimum of $20,000 and a maximum of $400,000
Staff earning $200,000 or more per year and providers	Two times annual salary, rounded up to the next $1,000, up to $1,000,000

*Some employees may also receive Basic AD&D insurance, per union contract. Refer to the ***HR Service Portal*** for additional information.

Please refer to the **Glossary** section for more information. You may also contact the Benefits Service Center or log on to the ***HR Service Portal*** to review your current basic life and AD&D coverage.

Imputed Income

If the amount of your Basic Life Insurance coverage exceeds $50,000, you will be subject to ***imputed income*** in accordance with Internal Revenue Service regulations. This means that for the amount that exceeds $50,000, Providence adds the non-cash income for the value of that additional coverage to your taxable wages; as with all income, this amount is subject to normal income tax withholding.

You may elect to reduce your Basic Life benefit to $50,000, to avoid ***imputed income***. You have the opportunity to make this election at the time you are initially benefits eligible, as the result of a qualifying status change, or during open enrollment.

If you later wish to increase your Basic Life benefit to the standard benefit, you will be subject to a Statement of Health for the difference between $50,000 and the amount of the increase and will again have ***imputed income*** associated with your coverage.

Supplemental Employee Life Insurance

Your Coverage Options

You may purchase up to $1,000,000 in supplemental life insurance coverage in multiples of your ***annual base pay***, rounded up to the next $1,000. Your coverage may not exceed six (6) times your annual base pay. Or you may choose to waive (decline) coverage. Directors and above may purchase up to $1,000,000 in supplemental life coverage in multiples of annual base pay rounded up to the next $1,000. Coverage may not exceed six (6) times annual base pay.

Note: Your elections may be subject to a Statement of Health. Please refer to the Evidence of Insurability/Statement of Health section for more information.

Supplemental Employee AD&D Insurance

Your Coverage Options

You may purchase up to $1,000,000 in Supplemental AD&D Insurance coverage in multiples of your ***annual base pay***, rounded up to the next $1,000

You can log on to the ***HR Service Portal*** for additional details about your options. Employees may elect 1 – 10 times base annual pay. Alternatively, you may choose to waive coverage.

If death or dismemberment due to a covered ***accident*** occurs within 365 days of the accident, the Plan pays benefits for loss of life or other losses. No more than the elected amount will be paid for all losses sustained by an insured individual while the group policy is in effect.

When Benefits Are Payable

Please review the **When Benefits Are Payable** section in this chapter for more information about the benefits available under this Plan. Please also refer to the **Exclusions** section for additional information.

Dependent Life and AD&D Insurance

You may choose among the following coverage options for your eligible dependents:

- Dependent Life for your spouse/Adult Benefits Recipient (ABR) Partner/ABR Health and/or Life
- Accidental Death and Dismemberment for your spouse/ABR Partner/ABR Health and/or Life
- Dependent Life for your child(ren)
- Accidental Death and Dismemberment for your child(ren)
- You may also choose to waive one or all these coverage options

Note: Certain eligibility requirements apply. Please refer to the Eligibility and Enrollment chapter for more information.

Spouse/ABR Insurance

Supplemental Spouse Life Coverage

The Plan offers spouse/ABR Life Insurance in amounts from $10,000 to $250,000[2], in $10,000 increments. This coverage is available to your spouse or your domestic partner referred to in other parts of this document as ABR Partner. Within this coverage, you may see “ABR Partner” and ABR Health and/or Life” designation referred to as domestic partner. You also may choose to waive coverage.

You may elect spouse coverage equal to 100% of the total amount of your life insurance coverage (Basic plus Supplemental plus AD&D coverage) or $250,000, whichever is less. You also may choose to waive coverage.

[2] If you were enrolled for Dependent Life for your spouse/domestic partner in amount exceeding $250,000 prior to January 1, 2014, you were grandfathered into an amount that is no longer available for new elections. That amount is frozen and cannot be increased. If you reduce coverage to $250,000 or less in the future, your will no longer have access to coverage in amounts above $250,000.

The Plan also offers Accidental Death and Dismemberment insurance for your spouse/ABR Partner/ABR Health and/or Life that you may purchase in amounts from $10,000 to a maximum of the lesser of your total Basic and Supplemental Life benefits or $500,000, in $10,000 increments.

This coverage is available to your spouse or your Adult Benefits Recipient referred to in other parts of this document as your ABR.

Note: Your elections for spouse/ABR may be subject to a Statement of Health. Please refer to the **Evidence of Insurability/Statement of Health** section for more information.

Supplemental Spouse AD&D Coverage

The Plan offers Spouse Accidental Death and Dismemberment insurance for your spouse/ABR. You may purchase coverage in amounts from $10,000 to a maximum of $500,000, or the lesser of your total Basic plus Supplemental Life plus AD&D benefits, in $10,000 increments up to the plan maximum.

Child(ren) Insurance

Supplemental Child Life Coverage

The following coverage options are available to eligible child(ren):

- $20,000 is available per eligible child

Evidence of Insurability is not required for coverage for your dependent children.

Supplemental Child AD&D Coverage

The following coverage options are available to eligible child(ren):

- $20,000 is available per eligible child

Evidence of Insurability is not required for coverage for your dependent children.

If you and your spouse/ABR are both employed by Providence, or one of its ***affiliates***, you may both cover your dependent child for Dependent Life and Dependent AD&D Insurance.

Glossary

You may see definitions for these terms within the Summary Plan Description or in other benefits materials

Accident
An unforeseen and unavoidable event resulting in an ***injury.***

Affiliate
Another health care entity affiliated with Providence whose benefits are administered by Providence St. Joseph Health.

Annual base pay earnings
Your life insurance is based upon your annual base pay. This is your current base rate of pay, as reflected in the payroll system (and if applicable, shift differentials and premium pay) as determined by Providence. It does not include income from commissions, bonuses, overtime pay, or any other extra compensation or income received from sources other than Providence.

For providers. The amount of your life insurance is based on the greater of a) the above definition, including any medical directorship pay you are eligible to receive or b) if you have been employed in your position for 12 consecutive months or more, your total earnings for a rolling twelve-month period. It includes all pay resulting from the performance of duties for Providence, including productivity pay and any medical directorship pay. It does not include signing bonuses, educational costs, licensure costs and similar items.

Beneficiary
The person(s) or other entity you designate to receive your life insurance, Accidental Death and Dismemberment (AD&D) insurance benefits if you die.

Certificate
A written statement prepared by the insurance carrier, which may include attachments. It tells you:

- The coverage for which you may be entitled;
- To whom the carrier will make a payment; and
- The limitations, exclusions and requirements that apply within a plan.

Hemiplegia
Total or partial paralysis of one side of the body.

HR Service Portal
Electronic resource for benefits information available at **hrforcaregivers.org**. Health and Welfare benefit elections can be entered by selecting the *Benefits – enroll, review or update (BenefitConnect)* link on the homepage under **External Links**. Access to the Benefits Service Center for questions is also available by navigating to the **Request HR Help > Benefits > Benefits Questions**. Other HR tools and resource materials are available on the portal.

Imputed income
The value of your basic life insurance coverage that is subject to tax, based on your age and amount of coverage. Your employer is required to calculate your imputed income for basic employee life insurance coverage over $50,000 using an IRS rate table. The value of supplemental life insurance coverage is not subject to imputed income because premiums are fully paid on an after-tax basis by the employee. Any amounts subject to imputed income will be shown on your annual W-2 statement.

Injury
Your loss or dismemberment results, directly and independently from all other causes, from an accidental bodily injury which was unintended, unexpected and unforeseen. See the certificate for further information.

Limb
An arm or leg.

Loss
- For Accidental Death and Dismemberment (AD&D) coverage, loss means:
- For a hand or foot, complete separation or dismemberment through or above the wrist or ankle joint
- For an eye, total and irrecoverable loss of sight
- For speech, complete inability to communicate audibly in any degree
- For hearing, a loss that cannot be corrected by any hearing aid or device
- For a thumb and index finger, complete separation or dismemberment of both through or above the joint closest to the wrist

Paralysis
Loss of use, without severance of a limb. This loss must be determined by a physician to be complete and not reversible.

Paraplegia
Paralysis of the lower half of the body.

Plan Year
The fiscal year beginning January 1 and ending December 31.

Quadriplegia
Paralysis of all four limbs.

Severance
In the context of this chapter, complete separation and dismemberment of the limb from the body.

Long-Term Disability

Insurance Certificate

Long-Term Disability benefits are fully insured plans administered by New York Life Group Benefit Solutions (NYL), previously known as Cigna. As such, the insurance *certificate* governs the terms of coverage. You may access the *HR Service Portal* for a copy containing additional details about your coverage.

Overview

This long-term disability plan provides financial protection for you by paying a portion of your income while you are ***disabled***. The amount you receive is based on the amount you earned before your disability began. In some cases, you can receive partial disability payments even if you work while disabled.

Monthly payments begin after a benefits waiting period, also referred to as an ***elimination period***. Monthly payments continue until you reach your normal ***Social Security retirement age*** or when the maximum benefit period has been reached, whichever is later. (Please review the **How Long Benefits Last** section for more information.) You must continue to meet the Plan's disability requirements to continue receiving benefits, as described in the **How Disability Is Defined** section.

Plan Definitions

At the end of this chapter, you will find a **Glossary** that defines terms formatted ***like this.***

Eligible employees are automatically enrolled for a basic level of long-term disability coverage as described in the table below. Optional coverage is available for some groups.

Eligible Employees	Coverage	Elimination Period (Waiting Period)	Buy-Up Plans
Providence (PH&S) Staff*	60% of monthly earnings, up to $10,000 per month	180 days	Buy-up Option A or B
PH&S Hood River Memorial Hospital	N/A	See Buy-Up Options for Hood River	Buy-Up Option 1, 2, 3, 4**
PH&S Holy Family Hospital	66 2/3% of monthly earnings, up to $10,000 per month	180 days	Buy-Up Option B
PH&S Leaders (employees earning $200,000 or more per year)	60% of monthly earnings, up to $15,000 per month	180 days	N/A

Eligible Employees	Coverage	Elimination Period (Waiting Period)	Buy-Up Plans
PH&S Physicians, Residents and Advanced Practice Practitioners	60% of monthly earnings, up to $15,000 per month	180 days	N/A
PH&S Executives (PL 490)	50% of monthly earnings, up to $25,000 per month.	180 days	N/A

Providence employees may also purchase buy-up coverage with a higher level of income replacement and/or a shorter ***elimination period***, as shown in the table below. Buy-up coverage integrates the core benefit provided by Providence with an option you pay for.

Buy-Up Options, as indicated on Basic Long-Term Disability Coverage Table		
Buy-Up Option	Coverage	Elimination Period
Option A	66.67% of monthly earnings, up to $10,000 per month	180 days
Option B	60% of monthly earnings, up to $10,000 per month	90 days
Buy-Up Options for Hood River**		
Buy-Up Option 1	50% of monthly earnings, up to $10,000 per month Note: Maximum 60-month benefit period	180 days
Buy-Up Option 2	60% of monthly earnings, up to $10,000 per month	180 days
Buy-Up Option 3	60% of monthly earnings, up to $10,000 per month	90 days
Buy-Up Option 4	66.67% of monthly earnings up to $10,000 per month	180 days

*Some buy-up options are not available, as certain locations have not implemented the paid time-away program; as a result, there is an Option B buy-up available only to caregivers in groups that have not implemented the standard paid-time away program. Check the ***HR Service Portal*** to determine the options available to you. ** Hood River Memorial Hospital offers four coverage options (see Buy-Up options for Hood River table above)

For more information please refer to the **How Benefits Are Calculated** section.

Review Your Coverage

To review your basic coverage, log on to the ***HR Service Portal***. If eligible, your long-term disability buy-up options and costs are displayed in the portal during Open Enrollment or when you first become benefits eligible. The amount of premium reflected is your per-pay-period cost of coverage for the Plan Year.

Active Employment Requirement

If you are not ***actively at work*** on the date long-term disability insurance would otherwise be effective, it will take effect on the date you return to ***active service***. This requirement also applies to increases you make to any existing coverage amounts.

You are actively employed when you are performing the material and substantial duties of your regular occupation and receiving pay from Providence, as your employer, on a regular basis. You must be working the minimum number of hours to be eligible for the Plan.

Your worksite must be either one of Providence's usual places of business; an alternative worksite at Providence, including your home; or at a location to which Providence business requires you to travel. A scheduled holiday or vacation is considered active employment. An employee is in active service on a day which is not a Providence-scheduled work day, if you were in active service on the preceding scheduled work day.

When Benefits Begin

Payments begin after the end of the ***elimination period*** (benefit waiting period). The elimination period is generally the first 90 or 180 days of continuous disability, depending on your Buy-Up option, if any. The first monthly benefit will begin one month after the date benefits begin to accrue. Subsequent payments will continue thereafter as long as you qualify under the terms of the Plan.

If, during the elimination period, your disability stops and then begins again within 30 days due to the same or related ***illness*** or accidental injury, you will not have to restart the elimination period. However, the days you are not disabled will not count toward your elimination period. During any period for which you are eligible for LTD, a ***premium waiver*** is applied to your continuing coverage.

Temporary Recovery (Successive Periods of Disability)

If you have been receiving disability payments, temporarily recover from your disability, and then become disabled again from the same cause, you do not have to serve a new ***elimination period*** as long as you remained continuously insured under the Plan and:

- The disability results from the same or related causes as a prior disability for which monthly benefits were payable, and
- After receiving disability benefits, you return to work in your regular occupation or a qualified alternative for less than six consecutive months and
- You earn less than the percentage of indexed earnings that would still qualify you to meet the definition of disability during at least one month.

Your recurrent disability will be subject to the same terms of the Plan as your prior claim. If you also have long-term disability coverage through another employer when your disability recurs, you will not be eligible for payments under this Plan.

Note: You must serve a new *elimination period* if your new disability results from unrelated causes.

How Long Benefits Last

If you become disabled, benefits are payable until the date you are no longer disabled as defined by the Plan, your normal ***Social Security retirement age*** or the time frame referenced below, whichever is later.

Age at Disability	Maximum Benefit Period
Under age 60	To age 65
60	60 months
61	48 months
62	42 months
63	36 months
64	30 months
65	24 months
66	21 months
67	18 months
68	15 months
69 or older	12 months

Survivor Benefits

A survivor benefit will be paid if you die while you are receiving disability benefits. The survivor benefit equals three times your gross monthly disability payment (the amount you received for the calendar month immediately preceding your death) provided you were entitled to receive payments under the Plan.

Benefits will be paid to your spouse/domestic partner, if alive. If there is no spouse/domestic partner, benefits will be paid in equal shares to your surviving children. If there are neither spouse/domestic partner nor children, benefits will be paid to your estate.

Spouse/ABR partner as used in the paragraph above means your lawful spouse or qualifying same or opposite gender domestic partner.

How Disability Is Defined

To receive benefits under this Plan, you must:

- Satisfy the ***elimination period***
- Be disabled as a result of a covered injury or ***illness***
- Be under the ***appropriate care*** of a licensed, practicing ***physician*** who is qualified to treat your disability
- Provide satisfactory ***proof*** of your disability.

Definition of Disability	
Staff	**Providers, Leaders and Executives**
During the ***elimination period*** and the next 24 months of ***illness*** or accidental injury, you are unable to perform the material duties of your regular occupation and you are unable to earn more than 80% of your ***pre- disability earnings*** at your own occupation from any employer in your locality. And after such period, you are unable to perform the material duties of any occupation and earn more than 60% of your pre-disability earnings from any employer in your locality at any gainful occupation for which you are reasonably qualified, taking into account your training, education and experience.	During the ***elimination*** period and after, you are unable to earn more than 80% of your ***pre-disability*** earnings at your own occupation.

NYL may require that you to be examined by a ***physician***, other medical practitioner and/or vocational expert of their choice. NYL will pay for this examination and can require an examination as often as it is reasonable to do so. NYL may also require you to be interviewed by an authorized NYL representative.

How Benefits Are Calculated

If you become disabled due to a covered injury or ***illness***, you will receive a total monthly income from all sources that is at least equal to the eligible percentage (60% or 66 2/3%) of your ***covered earnings*** at the time of disability.

Your monthly benefit is comprised of a percentage of your monthly ***covered earnings*** that has either been assigned to you or selected by you. Log on to the ***HR Service Portal*** to see your specific benefit or obtain a copy of the Long-Term Disability Certificate.

The minimum monthly benefit payment is the greater of $100 or 10% of your gross disability payment, regardless of income you receive from other sources while disabled. Maximum payments are provided in the table below.

Maximum Monthly Payment			
Staff	Leaders	Providers	Executives
$10,000	$15,000	$15,000	$25,000

Your long-term disability benefit will be indexed if you work while you are disabled, as described in the **Indexed Earnings** section below. If you receive disability benefits from other sources, your long-term disability benefit from this plan will be reduced, as described in the **Other Income Sources** section.

Note: If an overpayment has been made, the benefit may be reduced to recover the overpayment, or you may be required to repay any overpayments to New York Life.

Covered Earnings

Staff, Leaders and Executives	Providers (Physicians, Residents and APPs)
Your wages or salary as reported by Providence for worked performed in effect just prior to the date your disability begins. This includes medical directorship pay, but does not include pay for bonuses, commissions, overtime or any other extra pay.	The greater of the following: a) Your annual current base rate of hourly pay, just prior to the date your disability begins. b) If you have been employed in your position for 12 consecutive months or more, your total earnings paid during the 12-month period prior to your last day of active work before your disability begins. It includes all pay resulting from the performance of duties for Providence, including productivity pay and any medical directorship pay. It does not include signing bonuses, educational costs, licensure costs and similar items.

Any increase in ***covered earnings*** will not be effective during a period of continuous disability.

Indexed Earnings (Cost of Living Adjustment)

For the first 12 months monthly benefits are payable, your indexed earnings are equal to your ***covered earnings***. After 12 monthly benefits are payable, your indexed earnings are your covered earnings plus an increase applied on each anniversary of the date monthly benefits became payable.

The amount of each increase will be the lesser of:

- 10% of your indexed earnings during your preceding year of disability, or
- The rate of increase in the Consumer Price Index (CPI-W) during the preceding calendar year. The Consumer Price Index is published by the U.S. Department of Labor. NYL reserves the right to use some other similar measurement if the Department of Labor changes or stops publishing the CPI-W.

The increase will become effective on January 1 and will be payable for as long as disability benefits are payable to you, up to ten years. This is not applied to the minimum or maximum benefit and it is not applied to the formula used to determine your work incentive benefit.

Other Income Sources

- If you receive disability benefits from sources other than this Plan, your long-term disability benefits from this Plan will be reduced by the amount of other income sources. Other income benefits include:
- Any amounts received (or assumed to be received*) by you or your dependents under:
- The Canada and Quebec Pension Plans;
- The Railroad Retirement Act;
- Any local, state, provincial or federal government disability or retirement plan or law payable for Injury or illness provided as a result of employment with the Employer;
- Any work loss provision in mandatory "No-Fault" auto insurance.
- Any Social Security disability or retirement benefits you or any third party receive (or are assumed to receive*) on your own behalf or for your dependents; or which your dependents receive (or are assumed to receive*) because of your entitlement to such benefits.
- Any Retirement Plan benefits funded by the Employer. "Retirement Plan" means any defined benefit or defined contribution plan sponsored or funded by the Employer. It does not include an individual deferred compensation agreement; a profit sharing or any other retirement or savings plan maintained in addition to a defined benefit or other defined contribution pension plan, or any employee savings plan including a thrift, stock option or stock bonus plan, individual retirement account or 40l (k) plan.
- Any proceeds payable under any franchise or group insurance or similar plan. If other insurance applies to the same claim for disability and contains the same or similar provision for reduction because of other insurance, we will pay for our pro rata share of the total claim. "Pro rata share" means the proportion of the total benefit that the amount payable under one policy, without other insurance, bears to the total benefits under all such policies.
- Any amounts received (or assumed to be received) by you or your dependents under any workers' compensation, occupational disease, unemployment compensation law or similar state or federal law payable for Injury or Sickness arising out of work with the employer, including all permanent and temporary disability benefits. This includes any damages, compromises or settlement paid in place of such benefits, whether or not liability is admitted.
- Any amounts paid because of loss of earnings or earning capacity through settlement, judgment, arbitration or otherwise, where a third party may be liable, regardless of whether liability is determined.

*Dependents include any person who receives (or is assumed to receive) benefits under any applicable law because of your entitlement to benefits.

Benefits will not be reduced by your Social Security income if your disability begins after age 65, and you were already receiving Social Security retirement payments.

Exceptions to Other Income Benefits

Your benefits will not be reduced by payments from:

- Cost of living adjustments that are paid under any of the above sources of Other Income.
- Reasonable attorney fees included in any award or settlement if the attorney fees are incurred because of your successful pursuit of Social Security disability benefits
- Mortgage disability insurance benefits
- Veteran’s benefits
- Individual disability income insurance policies
- Benefits received from an accelerated death benefit payment
- Amounts rolled over to a tax-qualified plan unless subsequently received by you while you are receiving benefit payments
- Vacation pay or PTO earned prior to your disability
- Severance pay

Return-to-Work Incentive

To encourage you to return to work as soon as medically possible, the Plan offers return-to-work incentives. You may continue to receive benefits if you return to work but continue to meet the definition of disability.

This incentive will not be reduced by the amount you earn from working, but the total monthly benefit plus any income you earn from working, and deductible income may not exceed 100% of your pre-disability earnings as calculated in the definition of disability. In addition, the minimum monthly benefit will not apply.

Limit on Work Incentive

After 24 months of disability benefit payments, your disability benefits will be reduced by 50% of the amount you earn from working while disabled.

Rehabilitation during a Period of Disability

If you are disabled, you may be eligible to participate in a ***rehabilitation plan*** or may be participating in a program that you desire to have approved by NYL as a rehabilitation plan. If you desire to participate in rehabilitation efforts or to have your program approved by NYL as a rehabilitation plan, you may request approval from NYL. NYL retains the sole discretion to approve your participation in a rehabilitative plan and to approve a program as a rehabilitative plan.

If, while you are disabled, NYL identifies that you are a suitable candidate for rehabilitation, you may participate in a rehabilitation plan. The terms and conditions of the rehabilitation plan must be mutually agreed upon by you and NYL.

The rehabilitation plan may, at NYL discretion, allow for payment of your medical expenses, education expense, moving expense, accommodation expense or family care expense while you participate in the program.

Filing Claims

To file a claim, contact NYL. ***Proof*** of loss must be filed with NYL no later than 90 days after the end of the ***elimination period*** for which the claim is filed.

Limitations

Pre-existing Conditions Limitation

Benefits will not be paid for any period of ***disability*** caused by, contributed to, or resulting from a ***pre-existing condition*** until you have been continuously insured and ***actively at work*** for 12 months.

A pre-existing condition is an injury or ***illness***:

- For which you received medical treatment, consultation, care, or services; took prescribed medications or had medications prescribed; or had symptoms or conditions that would cause a reasonably prudent person to seek diagnosis, care or treatment during the three months just prior to your effective date of coverage.
- That begins in the first 12 months after your effective date of coverage. If you increase your coverage level, and you become disabled within 12 months of that increase for a condition that results from a pre-existing condition, your benefits will be paid based on your prior coverage level.

Alcohol, Drug or Substance Abuse or Addiction Limitation

There is a maximum benefit and frequency limitation for your disability due to alcohol, drug, or substance abuse or addiction. Up to 24 months of the disability benefit is paid for such disabilities.

Mental or Nervous Disorders or Diseases

Up to 24 months of the disability benefit is paid for most mental or nervous disorders or diseases. You may be eligible to receive disability benefits on a limited basis for a disability caused by, or contributed to by, any one of more of the following conditions.

- Anxiety disorders
- Depressive disorders
- Mental illness
- Delusional (paranoid) disorders
- Eating disorders
- Somatoform disorders (psychosomatic illness)

If you are disabled due to one or more of the preceding disorders, your lifetime benefit is the lesser of 24 months or the maximum benefit period. Your disability benefit is limited, except for a mental or nervous disorder or disease as follows:

- Schizophrenia
- Dementia
- Organic brain disease

If, before reaching your lifetime maximum benefit, you are confined in a hospital for more than 14 consecutive days, that period of confinement will not count against your lifetime limit. The confinement must be for the ***appropriate care*** of any of the conditions listed above.

Exclusions

Disabilities caused by, contributed to, or resulting from the following are not covered by the Plan:

- Attempted suicide or intentionally self-inflicted injuries while sane or insane
- Active participation in a riot
- Commission of, or attempt to commit or take part in a felony
- War, whether declared or undeclared
- The revocation, restriction or non-renewal of your license, permit or certification necessary to perform the duties of your occupation unless due solely to injury or ***illness*** otherwise covered by the policy.

In addition, disability benefits are not available for any period during which you are incarcerated in a penal or corrections institution.

Termination of Disability Benefits

Benefits will end when the first of these occurs:

- The date you earn, from any occupation, more than the percentage of indexed earnings set forth in the definition of disability, applicable to you at that time.
- The date you are determined not to be disabled under the terms of the Plan
- The end of the maximum benefit period

- The date you die
- The date you are no longer receiving ***appropriate care.***
- The date you fail to cooperate with NYL in the administration of the claim. Such cooperation includes, but is not limited to, providing any information needed to determine whether benefits are payable or the actual benefit due.

Conversion

If your long-term disability insurance is terminated due to your employment status changing (such as going from a benefits-eligible to non-benefits-eligible position) or your employment ending, and you have been insured for 12 months under the policy, you will receive information from NYL, after your active coverage has ended, to allow you to continue coverage through conversion. Keep in mind that the coverage in place at the time of your disability covers your current disability, as applicable. You must submit your request for conversion within 62 days of the day active coverage ended.

Conversion insurance is not available if any of the following conditions apply:

- You are retired or age 70 or older;
- You are not actively at work due to a disability;
- You are no longer in a benefits-eligible class
- The policy is canceled.

Voluntary Individual Disability Insurance

Executives and providers (including providers in medical director role) earning $100,000 or more and others earning $200,000 or more may enroll in a voluntary individual disability insurance (IDI) policy to supplement the employer-provided disability plan. IDI can replace up to 75% of your base pay, up to an additional $10,000 per month.

Enrollment in IDI takes place once each year and offered one time only. You will receive enrollment information, if eligible. This policy is governed by the terms and provisions as stated in your individual insurance certificate issued by UNUM.

Please refer to your certificate of insurance or contact UNUM at 1-800-ASK-UNUM or **askunum@unum.com** with questions."

Glossary

You may see definitions for these terms within the Summary Plan Description or in other benefits materials.

Actively at work or active service

Means that you are performing all of the usual and customary duties of your job on a ***full-time*** or ***part- time*** basis. This must be done at:

- A Providence place of business
- An alternate place approved by Providence
- A place to which Providence business requires you to travel

You will be deemed to be actively at work during weekends or Providence-approved vacations, holidays or business closures if you were actively at work on the last scheduled work day preceding such time off.

Appropriate care and treatment

Means you

- Have received treatment, care and advice from a physician who is qualified and experienced in the diagnosis and treatment of the conditions causing the disability. If the condition is of a nature or severity that it is customarily treated by a recognized medical specialty, the physician is a practitioner in that specialty.
- Continue to receive such treatment, care or advice as often as is required for treatment of the conditions causing the disability.
- Adhere to the treatment plan prescribed by the physician, including the taking of medication.
- Receive care given by a physician whose medical training and clinical specialty are appropriate for treating your disability
- Consistent in type, frequency and duration of treatment with relevant guidelines of national medical research, health care coverage organizations and governmental agencies
- Consistent with a physician's diagnosis of your disability
- Intended to maximize your medical and functional improvement

Consumer Price Index

The CPI-W, the Consumer Price Index for Urban Wage Earners and Clerical Workers published by the U.S. Department of Labor. If the CPI-W is discontinued or replaced, NYL reserves the right to substitute any other similar measure.

Covered Earnings

Covered earnings are your base pay excluding overtime or other pay base rate of pay (and if applicable, shift differentials and premium pay), as reported for work performed for your employer as in effect just prior to the date your disability begins. It does not include any amounts received as bonus, commissions, overtime pay or other extra compensation.

Elimination period

The period of your disability during which NYL does not pay benefits. The elimination period begins on the day you become disabled and continues for the period shown in the schedule of benefits.

Full-time

Means the number of hours set by Providence as a regular work day for employees in your eligibility class that allow for the extension of benefits.

HR Service Portal
Electronic resource for benefits information available at **hrforcaregivers.org**. Health and Welfare benefit elections can be entered by selecting the *Benefits – enroll, review or update (BenefitConnect)* link on the homepage under **External Links**. Access to the Benefits Service Center for questions is also available by navigating to the **Request HR Help > Benefits > Benefits Questions**. Other HR tools and resource materials are available on the portal.

Illness
A physical or mental illness.

Part-time
See full-time.

Physician
Physician means a licensed doctor practicing within the scope of his or her license and rendering care and treatment to an employee that is appropriate for the condition and locality.

The treating physician may not be:
- You
- Your spouse or
- Any member of your immediate family including your and/or your spouse's:
  - Parents
  - Children (natural, step or adopted)
  - Siblings
  - Spouses of any of the above-listed relatives
  - A person living in your household

Pre-disability earnings
Total covered earnings, as defined by Providence, before taxes. See Covered Earnings.

Proof
Written evidence satisfactory to NYL that a person has satisfied the conditions and requirements for any benefit described in this certificate.

Rehabilitation plan
A written plan that has been approved by NYL for the purpose of helping you return to work. It may include, but is not limited to, your participation in one or more of the following activities:
- Rehabilitation, under which NYL may provide, arrange, or authorize education, vocational or physical rehabilitation or other appropriate services
- Work, which may include modified work and work on a part-time basis

Social Security retirement age
As defined by the federal Social Security Administration on the date your disability starts.

Health Care Flexible Spending Account

Providence offers employees the opportunity to save money by paying eligible health care expenses on a pre-tax basis through the Health Care Flexible Spending Account (Health Care FSA or HC FSA). You may pay providers directly from the account or be reimbursed.

You elect an amount you want to set aside for the year, then each pay period Providence deducts the amount you chose from your paycheck on a pre-tax basis. This money funds your Health Care FSA, which you can use to pay for eligible medical, dental and/or vision expenses.

To be eligible, the expenses must meet certain IRS criteria, noted below. In addition, the expenses must be incurred during the ***Plan Year*** (January 1 to December 31). Expenses are not eligible if they are fully covered by the medical, dental, and vision plans.

There are special rules if you are enrolled in the HSA medical plan.

See “If You Are Enrolled in the HSA Medical Plan” on next page.

The money you contribute to your Health Care FSA is deducted from your paycheck before federal income, Social Security or Medicare taxes. This means you save on your taxes. Your federal tax status affects how much you will save in federal taxes. For additional information about tax implications for flexible spending accounts, please consult your tax advisor.

Plan Definitions

At the end of this chapter, you will find a **Glossary** that defines terms formatted ***like this***.

How Much Can I Elect?

You may elect from $120 to $2,750 per ***Plan Year***; the limit is subject to annual adjustments, as permitted by federal regulations. If you submit your elections on or after November 1 of the current year, you are not eligible to make Health Care FSA elections for the current year. This amount will never be greater than your pay.

It’s important to plan carefully, as you generally cannot change your election during the ***Plan Year.*** You may change your elected amount mid-year in certain situations if you have a qualifying event. Please see the **Qualifying Events** section of the **Eligibility and Enrollment** chapter for more information. At the end of the Plan Year, if funds remain in the account, you are permitted to carry over up to $550 in unused funds to the following Plan Year. You are not required to re-enroll in the Health Care FSA for the following year in order to access unused funds of up to $550. Any funds in excess of $550 are forfeited at the end of the Plan Year. (Please see **How Do I Use My Account**).

Note: Funds are available on the first day of your FSA plan year, which is generally January 1 unless you enroll later in the year. Eligible rolled over funds from the prior *Plan Year* are available for your use on or after April 30.

Note: You must make an annual election each year during Open Enrollment; your election amount does not carry forward from year to year. If you are a newly hired or newly benefits-eligible employee, you may not enroll in a spending account after November 1 of the calendar year to allow for year-end processing.

The Plan Administrator may, at any time, require an amendment to your elections for a Plan Year if the Plan Administrator determines it is necessary to satisfy the Internal Revenue Code's non-discrimination rules.

If You Are Enrolled in the HSA Medical Plan

If you enroll in the HSA medical plan, and you also elect a Flexible Spending Account, IRS rules do not allow you to have the same type of FSA arrangement (general purpose) that you would have if you were enrolled in one of the other medical plan options offered. If you are an enrollee in the HSA medical plan, the Health Care FSA becomes a ***Limited Purpose Flexible Spending Account (LPFSA)***.

Expenses reimbursed by a LPFSA are restricted until you reach your medical plan's ***deductible***. Here's how it works:

Before you meet your medical plan deductible, your LPFSA funds are available only for certain expenses, including:

- Dental care and orthodontia, such as fillings, X-rays, braces, caps and mouth guards
- Vision care, including eyeglasses, contact lenses, solutions and supplies, and LASIK eye surgery

Note: If you have incurred medical expenses that are not covered by the HSA medical plan, you may not use your LPFSA to reimburse those expenses unless your medical plan deductible has been met. You may, however, use your HC FSA account for those expenses.

After you meet your ***deductible***:

- You will get reimbursed for all Health Care FSA qualified health care expenses, except your deductible, in addition to any eligible dental or vision expenses

In all other respects, the LPFSA functions just as a Health Care Flexible Spending Account.

If you elected the Providence HSA medical option, but are, or become, ineligible to receive contributions to a Health Savings Account (HSA) your account will no longer be subject to the restrictions of a LPFSA.

Who Administers the Benefits

The Plan has contracted with HealthEquity as the Claims Administrator to handle day-to-day Health Care FSA administration. The Claims Administrator answers claim questions, makes claim decisions, reimburses claims, processes claim appeals, and maintains account balances.

Statements

You can check your account balance online by logging on to the ***HR Service Portal***, **healthequity.com** or by calling the number on the back of your debit card.

What Are Eligible Expenses?

You may use your Health Care FSA to pay for eligible out-of-pocket expenses for the following individuals, regardless of whether they are enrolled for health coverage through your employer:

- Yourself
- Your spouse

- Your ***dependent*** child through the end of the year in which the child turns age 26
- Any other federal tax dependents

Note: The expenses of your Adult Benefits Recipient (ABR) and/or his or her child(ren) are typically not eligible for coverage in the Health Care FSA, unless the person is also a federal tax dependent.

The type of Health Care FSA you are eligible for is determined by the type of medical plan you are enrolled in:

- If you waive medical or enroll in another medical plan other than the HSA medical plan, you will be eligible for the Health Care FSA. You can use your HC FSA account to pay for qualified medical, pharmacy, dental or vision expenses
- If you are enrolled in the HSA medical plan, you will be eligible for the Limited Purpose Health Care FSA. You can use your LPFSA account to pay only for out-of-pocket vision and dental expenses, or post-deductible medical and prescription drug expenses

Qualifying medical care expenses are defined by the IRS as amounts "paid for the diagnosis, cure, medication, treatment, or prevention of disease, or for transportation primarily for and essential to medical care." All expenses must be qualified expenses as defined in Section 213(d) of the Internal Revenue Code. You can obtain a complete list of eligible expenses on the HealthEquity website, **healthequity.com.**

Some examples of items that may qualify for reimbursement are:

- Any ***deductibles***, ***copayments*** and ***coinsurance*** you may have to pay under your elected medical, dental, or vision option
- Any health charges in excess of medical, dental and vision plan limits, for example:
  - Additional cost to you if a second surgical opinion or hospital preadmission certification is not obtained when required
  - Dental expenses in excess of plan payments (such as orthodontia in excess of $2,000)
  - Vision expenses in excess of VSP payments
- Any IRS-eligible health care charges not covered by the medical, dental and vision plans and not specifically excluded by this plan (see the **Exclusions** section)
- Prescribed medicines and drugs; a prescribed drug is one that requires a prescription by a doctor for its use by an individual. You can also include the amount you pay for insulin. Except for insulin, over-the-counter drugs are not reimbursable under the Plan unless there is a prescription or letter of medical necessity from your provider. Note: the requirements are subject to change based on temporary federal legislative changes. Contact HealthEquity with questions regarding reimbursable expenses.

The expenses may be incurred for services provided to you, your spouse, any person who would qualify as your ***dependent*** under federal income tax rules (even if they are not covered under the medical, dental, or vision option you select) and your child up to age 26.

Orthodontia Claims

Orthodontia work is often paid in full up front by the patient. If you pay for orthodontic services in advance, you may submit the prepaid out-of-pocket amount for reimbursement from a Health Care FSA in the plan year in which the payment was made, whether or not the services are performed in the same ***Plan Year*** as your payment. No reimbursement is available if actual payment is not made.

If you pay for orthodontia care on a payment schedule, the payment date will serve as the treatment date for determining reimbursement from an account during the year. Therefore, only the amount to cover one calendar year of out-of-pocket payments should be put into your Health Care FSA.

Exclusions

The Plan does exclude some expenses for reimbursement which are consistent with the Ethical and Religious Directives for Catholic Health Care Services. Some of these exclusions may be IRS-eligible expenses. Expenses that do not qualify for reimbursement through the Health Care FSA include:

- Charges for services obtained before the effective date of your contributions to the account for the Plan Year
- Charges for services obtained after the discontinuance of contributions to the account for the Plan Year, other than the rollover provision
- Health care insurance premiums
- Payments to domestic help, companion, babysitter, chauffeur, etc., who primarily renders services of a nonmedical nature
- Nursemaids or practical nurses who render general care for healthy infants
- Cosmetic surgery, unless medically necessary and allowed under IRS regulations
- Teeth Whitening
- Tattoos and ear piercing
- Religious cult deprogramming
- Fees for exercise, athletic or health club memberships
- Physical treatments unrelated to a specific health problem (for example, massage for general well-being)
- Payments for Church of Scientology auditing and processing
- Marriage counseling provided by clergy members
- Weight reduction programs for general well-being and appearance
- Any illegal treatment
- Psychoanalysis undertaken to satisfy a student's curriculum requirement
- Cost of items for general health or appearance, such as vitamins, dietary supplements, toiletries, cosmetics and sundry items (for example, soap, toothbrushes)
- Cost of illegal drugs
- Cost of nonprescription drugs, except as defined under **What Are Eligible Expenses**
- Maternity clothes
- Diaper service
- Distilled water purchased to avoid drinking fluoridated city water supply
- Vacuum cleaner purchased by individual with dust allergy
- Mechanical exercise device not specifically prescribed by doctor
- Insurance against loss of income; loss of life, limb, or sight
- Contributions to state disability funds
- Over-the-counter drugs and medicines without a physician's prescription; unless otherwise permitted by federal law
- For the Limited Purpose Health Care FSA, pre-deductible medical and prescription drug expenses
- Abortion or sterilization
- Drugs which act as, or which under the Ethical and Religious Directives for Catholic Health Care Services Part 4 (fifth edition) are considered to act as, abortifacients
- Expenses due to infertility treatments

How Do I Use My Account?

You have until March 31 of the following year to submit all documentation to seek reimbursement of expenses incurred during the Plan Year. If you have money in your account, you may have the following options to pay for eligible expenses using your Health Care FSA:

- Participants may pay for eligible expenses directly from their flexible spending account using online tools at **healthequity.com**
- Pay with your HealthEquity debit card at the time of service. **Note: After the end of the Plan Year, you must submit claims for expenses incurred in the prior Plan Year, as your debit card will apply the expense only to your current year account.**
- Pay with cash, check or credit card, and then seek reimbursement online, by fax or by mail

The annualized amount of your election is available at the beginning of the Plan Year, or as of your effective date if you are newly eligible. The available balance will be reduced by any claims paid to date.

Rolling Over up to $550

If you have a balance at the end of the Plan Year, you are eligible to roll over up to $550 of unspent FSA dollars. Any amounts over $550 are forfeited, if not claimed with expenses incurred in the year in which contributions were made. Eligible rolled over funds will not be available until on or after April 30.

An eligible rollover amount of less than $10.00 at the end of the Plan Year will be forfeited with no enrollment in the following year.

Note: if you change medical plans in the subsequent year, your rollover funds will be placed in a compatible account with your new medical plan.

Paying Directly for Expenses from Your Medical Plan

If you are enrolled in a Providence medical plan, eligible medical expenses may be paid directly from your flexible spending account. You can choose from the following options:

- Online processing where you determine which claims are to be paid to providers
- Online processing where you reimburse yourself

Paying with the Debit Card

You will receive a HC FSA debit card and each individual participant will receive a debit card upon request which may be used at eligible health care merchants and providers that accept the VISA card. Using the debit card eliminates the need for you to pay for expenses with your own funds, submit a claim, and wait for a reimbursement. Simply present your debit card to pay for your eligible expenses. The provider will be paid directly from your account, up to your available balance.

When you use your debit card, you are agreeing to the terms of the cardholder agreement. By signing the receipt and authorizing the transaction, you agree:

- To use the card only at authorized medical, dental, and vision providers
- To use the card for eligible medical, dental, and vision expenses as allowed by IRS regulations and eligible under the terms of the plan document
- That the transactions have not and will not be reimbursed under any other insurance plan or health care reimbursement plan

HealthEquity may request additional documentation in order to substantiate a debit card expense. You will be required to repay funds that were either not substantiated, or were deemed ineligible under the terms of the Plan.

Paying for Expenses and Seeking Reimbursement

If you pay for eligible expenses without using the debit card (i.e., via cash, check, or credit card), you may submit a claim form with a detailed receipt to request reimbursement or you may submit a claim online and upload your receipt/documentation. HealthEquity, the Claims Administrator, will generally pay your claim within a few business days and will contact you if any additional information is required. The amount of your claim will be deducted from your available balance from the account you designate on the form, reducing the amount available for reimbursement or payment directly via the website or your debit card.

Reimbursement forms are available on the HealthEquity website below. You may also fax your claims to the ***Claims Administrator***, or submit them online:

HealthEquity Inc.
15 Scenic Pointe Dr. Ste. 100
Draper, UT 84020
Toll-free: 877-372-6667

Fax: 801-999-7829
http://www.healthequity.com

Documenting Your Claims

The IRS requires you to obtain a receipt for every debit card transaction and, if necessary, submit the receipt to substantiate the expense. A receipt is also required when submitting a claim form. Ask the provider for a detailed receipt at the time of transaction and save it. If a receipt is required, the ***Claims Administrator*** will contact you. If you are unable or unwilling to provide a receipt when requested, the IRS regulations require the Claims Administrator to deem the transaction ineligible and the amount of the transaction must be repaid to the Plan.

Note: If you do not repay the administrator for ineligible claims, the amount of the transaction may be deducted from your pay on an after-tax basis.

Termination of Coverage

If you terminate employment, or your status changes so that you are no longer eligible, you may continue to submit claims for services that were incurred through the date your participation in the account ends, until three months after the end of the ***Plan Year*** or until your balance is depleted, whichever comes first.

You will need to elect COBRA continuation of coverage for your Health Care FSA if you would like to contribute and be reimbursed for services that are incurred after your participation ends. Contributions to the Health Care FSA under COBRA are made on an after-tax basis.

For the time period during which you make COBRA after-tax contributions, you can submit claims for reimbursement on the same basis as similarly situated active employees. All claims for reimbursement must be submitted by March 31.

Note: If you do not elect COBRA continuation coverage for your Health Care FSA, IRS regulations do not allow you to contribute to or claim expenses incurred to your Health Care FSA after you terminate employment.

HEART Act of 2008

Under the Heroes Earnings Assistance and Relief Tax Act of 2008 (HEART Act of 2008), military reservists who are called to active duty for 180 or more days or for an indefinite period may receive a distribution of all or a portion of the unused funds in their Health Care FSA. “Unused funds” refers to the amount you contributed to the Health Care FSA as of the date you request a distribution, minus your claims for reimbursement for the ***Plan Year*** for expenses incurred up until and including the same date.

If you wish to take a distribution under the HEART Act of 2008, you must make the request so that the distribution is made during the period beginning on the date you are ordered or called into active duty and ending on the last day reimbursement from the Health Care FSA would otherwise be made for the Plan Year.

Your distribution request from the Health Care FSA will be processed within thirty (30) days of the date the request is received. Distributions from the Health Care FSA that are permitted under the HEART Act of 2008 will be subject to tax withholding. However, such distributions are not subject to tax penalties.

Glossary

You may see definitions for these terms within the Summary Plan Description or in other benefits materials.

Claims Administrator
A third party administrator or insurer designated by the plan administrator or its delegate to review and process claims for benefits under the Plan.

Coinsurance
A cost-sharing requirement that requires a participant to pay a specific percentage of the cost for certain covered services.

Copayment
The fixed dollar amount you (or your family) pay to a provider for a covered service at the time care is provided.

Deductible
The amount you (or your family) must pay each **Plan Year** before the Plan will pay for covered services.

Dependent
Eligible dependents are your spouse and persons you can claim as a dependent on your federal tax return.

HR Service Portal
Electronic resource for benefits information available at **hrforcaregivers.org**. Health and Welfare benefit elections can be entered by selecting the *Benefits – enroll, review or update (BenefitConnect)* link on the homepage under **External Links**. Access to the Benefits Service Center for questions is also available by navigating to the **Request HR Help > Benefits > Benefits Questions**. Other HR tools and resource materials are available on the portal.

Plan Year
The twelve (12) month period beginning January 1 and ending December 31.

Dependent Care Flexible Spending Account

Overview

Providence offers employees the opportunity to save money by paying eligible child care or other dependent care expenses on a pre-tax basis through the Dependent Care Flexible Spending Account (DC FSA). If you are paying for child care or other dependent care services so that you or you and your spouse can work (or study as a full-time student), you can use the dependent care flexible spending account to pay for day-care costs in a tax-effective manner. You cannot use the dependent care flexible spending account when you are on a leave of absence. (Note: This account is not reimbursement of the health care expenses of your dependent – see the **Health Care Flexible Spending Account**.)

Plan Definitions

At the end of this chapter, you will find a **Glossary** that defines terms formatted ***like this***.

Each pay period, Providence deducts the amount you choose from your paycheck on a pre-tax basis. This money funds your flexible spending account, which you can use to pay for eligible expenses.

To be eligible, the expenses must meet certain IRS criteria, noted below. In addition, the expenses must be incurred during the calendar year (January 1 to December 31) in which you are participating.

Taxes

The money you contribute to your dependent care flexible spending account is deducted from your paycheck before federal income, Social Security or Medicare taxes. This means you save on your taxes. Your federal tax status affects how much you will save in federal taxes.

If you choose to be reimbursed for day-care expenses from the dependent care flexible spending account, you cannot take advantage of federal or state child care and dependent care income tax credits for the same expenses. For some people, the tax credits are preferable to reimbursement; for others, reimbursement from the dependent care flexible spending account is best.

For additional information about tax implications for flexible spending accounts, please consult your tax advisor.

How Much Can I Elect?

Participation in the dependent care flexible spending account is optional. You may elect from $120 to $5,000 per ***Plan Year***, subject to the limitations described below.

- If you are single, you may contribute up to $5,000.
- If you are married and file a separate federal income tax return, you may contribute up to $2,500.

- If you are married and file a joint return, the maximum allowable contribution for your household is the lesser of your or your spouse's income (but not more than $5,000). For example, if you earn $25,000 and your spouse earns $4,000, you may not contribute more than $4,000 to your dependent care flexible spending account. If your spouse is a full-time student or incapable of self-care, your spouse's earned income is assumed to be at least $250 a month if you have one ***dependent*** or $500 a month if you have two or more dependents.

Your elected amount for the ***Plan Year*** ending December 31 is deducted in equal amounts from each paycheck (up to 26 per year if election is effective January 1). This amount will never be greater than your pay.

Note: You must make an annual election each year during Open Enrollment; your election amount does not carry forward from year to year.

Note: If you and your spouse both work for Providence, you are responsible for electing an amount that complies with the annual IRS limit of $5,000 for couples filing a joint return, or $2,500 per person if filing separately.

Can My Elections Be Changed?

The Plan Administrator may, at any time, require an amendment to your elections for a Plan Year if the Plan Administrator determines it is necessary to satisfy the Internal Revenue Code's non-discrimination rules.

It is important to plan carefully, as you generally cannot change your election during the ***Plan Year***, and any amount left over at the end of the Plan Year will be forfeited. You may change your elected amount mid-year if you have a qualifying event, including if your day-care costs increase or decrease significantly. Please see the **Qualifying Events** section of the **Eligibility and Enrollment** chapter for more information.

What Are Eligible Expenses?

You may use the dependent care flexible spending account for eligible dependent care expenses incurred while you are participating in the dependent care flexible spending account.

Eligible expenses include:

- Care at a licensed day-care facility
- Private sitter (excluding babysitting which allows you and/or your spouse to participate in social or recreational activities whether or not work related)
- Care at a child day-care center or adult care center; if the day-care center cares for more than six children, the center must comply with all state and local laws and charge a fee for providing care
- Cost of schooling (if your child is under the age of first grade and if the cost of schooling and the cost of care cannot be separated)
- A housekeeper, au pair, or nanny whose services include providing care for an eligible dependent
- In-home providers, as long as it is someone other than your spouse, a person you list as a dependent on your federal tax return or one of your children under the age of 19
- Babysitting services (work related)
- Day camp (work related)
- Practical nursing care for an incapacitated spouse or parent

Refer to IRS Publication #503 (Child and Dependent Day Care Expenses), available at your local IRS office, by calling 800-TAX-FORM (800-829-3676) or by visiting the IRS website at **irs.gov** for a complete list of eligible expenses. The Internal Revenue Code defines eligible and excluded expenses.

Note: You must provide the name, address, and taxpayer identification number (for example, Social Security number) of your day-care provider. This is not necessary if your provider is exempt from federal income taxes, such as a church group.

If Care Is Provided for a Child

Services will qualify for reimbursement from the dependent care flexible spending account if they are:

- Incurred to enable you or you and your spouse, if you are married, to be employed or study as a full-time student
- Incurred for a child under 13 years old and who is your ***dependent*** under federal tax rules
- Provided in your home or another location, but not by someone who is your minor child or dependent for income tax purposes (for example, an older child)
- For the physical care of the child, not for education, meals, lessons such as sailing or photography, etc.

If the services are provided by a day-care facility that cares for six or more children at the same time, it must be a qualified day-care center and have a tax identification number (TIN).

If Care Is Provided for Another Dependent

The dependent care flexible spending account can also be used for a spouse or ***dependent*** who is incapable of self-care (for example, an invalid parent). The dependent must be claimed as such on your tax return. The dependent must regularly spend at least eight hours per day in your home. The same rules that apply to child care apply to the care of other dependents, except that the dependent need not be under age 13.

Exclusions and Limitations

Expenses which do not qualify for reimbursement through the dependent care flexible spending account include:

- Expenses for food and education unless they are provided by the nursery school or day-care center as part of its preschool care services
- Tuition, clothes, and entertainment
- Full-time care in a custodial or residential nursing home
- Overnight sleep-away camp
- Expenses for transportation between your home and the place where dependent day-care services are provided or to pick up a dependent day-care provider
- Expenses claimed on your federal tax return under the federal dependent care tax credit
- Dependent medical and health care expenses
- Services provided before you began participation in the dependent care flexible spending account or after your participation ended
- Expenses for dependents who do not meet the eligibility requirements
- Care provided by your spouse, a dependent or your child(ren) who are under age 19 at the end of the year
- Care provided by anyone you claim as a dependent on your federal income tax return
- Dependent day-care expenses you pay while you are not working or do not otherwise meet the eligibility requirements
- Day-care expenses incurred while the caregiver is on a leave of absence

How Do I Use My Account?

You pay your dependent care provider directly and then you request reimbursement from your dependent care flexible spending account. **You may only be reimbursed up to the amount you have contributed at the time of submission.**

To be reimbursed, you will need to submit a claim form, along with documentation of your payment to HealthEquity, our ***Claims Administrator***.

Claim forms are available on the HealthEquity website below. You may also check your balance and submit claims online. Alternatively, you may mail or fax your claims to HealthEquity at the address below.

HealthEquity Inc.
15 Scenic Pointe Dr. Ste. 100
Draper, UT 84020
Toll-free: 877-372-6667 Fax: 801-999-7829 **http://www.healthequity.com**

You may submit claims at any time during the year. However, your total reimbursements at any time during the year cannot exceed the amount you have contributed through payroll deductions at that time.

HealthEquity will generally pay your claim within a few business days, and they will contact you directly if they require any additional information.

Termination of Coverage

If you terminate employment and have a balance in your dependent care FSA, you may continue to submit claims until three months after the end of the Plan Year or until your balance is depleted, whichever comes first. You may only submit claims for services provided through the date that your employment ended; you are not able to continue participation in this benefit after termination. For example, Bob elected to participate in a dependent care flexible spending account. On June 1, he terminated employment with Providence Health & Services. He can no longer submit claims for any services incurred after June 1, but he may continue to submit claims for expenses incurred prior to that date; the Plan allows him to submit the eligible expenses through March 31 of the following year.

Note: IRS regulations do not allow you to contribute to or claim expenses incurred to your dependent care flexible spending account after you terminate employment.

Glossary

You may see definitions for these terms within the Summary Plan Description or in other benefits materials.

Claims Administrator
A third party administrator or insurer designated by the plan administrator or its delegate to review and process claims for benefits under the Plan.

Dependent
Eligible dependents mean your spouse and persons you can claim as dependents on your federal tax return.

Plan Year
The twelve (12) month period beginning January 1 and ending December 31.

Problem Resolution, ERISA and HIPAA Information

Eligibility and Enrollment Claims

Issues of whether you or your dependents are eligible to participate in, or obtain coverage under a benefit plan, or whether you or your dependents are enrolled for participation in, or covered under a benefit plan, are determined by the ***Plan Administrator*** or its designee. Employees who believe there was an administrative error, system error or other circumstance affecting their benefits elections may file an appeal. For this to be considered, you will need to log on to the ***HR Service Portal*** and open a case/ticket. In the ***HR Service Portal*** search bar, type "Benefits Appeal" and complete the requested information and then click the Submit button. The appeal must include sufficient details and supplemental documentation may be attached in the request. Appeals must be filed by the employee.

The ***Plan Administrator*** or its designee will review the request to determine if there is a compliant-basis for approval under the terms of the Plan and applicable regulations. You will receive a written response either via the work email address on file or U.S. mail at the home address on file with the ***Plan Administrator*** within 30 days from the date each appeal was received. Two levels of appeals are available for eligibility and enrollment claims.

Informal Member Problem Resolution Under the Medical Plans

Your Providence Health Plan (PHP) Customer Service Team is available to provide information and assistance at 800-878-4445. You may call them or set up an appointment with them to discuss your concern. If you have special needs, such as a hearing impairment, call their TTY (telephone device for the hearing impaired) number at 711. Please contact them so they may help you with whatever special needs you may have.

Note: If you have coverage through Blue Shield or the DeltaCare USA DHMO Plan, please refer to your benefits booklet located in the Appendix of this document, for information regarding appeal rights for that plan.

Plan Definitions

At the end of this chapter, you will find a **Glossary** that defines terms formatted ***like this***.

Filing and Processing of Claims

In most cases, network providers and hospitals submit claims for you, and there are no claim forms for you to complete. If you do receive a bill for services from your provider, you can access the necessary claim forms on the Providence Health Plan website though a link from the ***HR Service Portal.*** The forms give you the details of how a claim is filed.

Any bill you submit must contain:

- Provider name
- Provider tax ID information
- Specific dates of service
- Diagnosis codes (ICD-10 codes) or description of the symptoms or a diagnosis
- Specific procedure codes (CPT codes) or description of the medical service or procedure

Your Appeal Rights

Under the Medical Plans

Initial Benefit Determinations

You may request a review of an adverse benefit determination. You may also file a quality of care or general complaint; PHP refers to this as a grievance.

An “adverse benefit determination” means a denial, decrease or termination of a benefit. This includes a failure to provide or make payment – in whole or in part – for a benefit based on:

- A determination that a benefit is limited or not covered by the Plan,
- A determination that a service is experimental, investigational or not medically necessary, and/or
- A determination that a course or plan of treatment that a Member is undergoing is an active course of treatment for purposes of continuity of care.

You must file your grievance or appeal within 180 days of the date on the notice of the initial adverse benefit determination or your right to appeal will be forfeited and the initial determination will become final.

How to Submit Grievances or Appeals

If your situation is urgent, you may call a PHP Customer Service representative. Please review the **Urgent Medical Conditions** section for more information.

You may contact a Customer Service representative at 503-574-7500 or 800-878-4445. If you are hearing impaired and use a Teletype (TTY) Device, please call our TTY line at 711.

Written grievances or appeals should be sent to:

Providence Health Plan
Appeals and Grievances Department
P.O. Box 4158
Portland, Oregon 97208-4158

You may fax your grievance or appeal to 503-574-8757 or 800-396-4778, or you may hand deliver it (if mailing, use only the post office box address listed above) to the following address:

Providence Health Plan
3601 SW Murray Blvd., Ste. 10
Beaverton, Oregon 97005-2359

When you submit your grievance or appeal, please include as much information as possible, including the date and the names of individuals involved, and the specific circumstances. In filing a grievance or appeal:

- You can submit written comments, documents, records and other information relating to your grievance or appeal and PHP will consider that information in their review process.
- You can be represented by anyone of your choice.
- Request for Claim/Appeal File and Additional Information:
  - You can, upon request and free of charge, have reasonable access to and copies of all documents, records, and other information relevant to PHP's decision at any time before, during, or after the appeal process. This includes any specific internal rule, guidelines, protocol, or other similar criterion relied upon to make the Adverse Benefit Determination, as well as a copy of your claim or appeal file as applicable.
  - You also have the right to request free of charge, at any time, the diagnostic and treatment codes and their meanings that are the subject of your claim or appeal.

To the extent possible, Customer Service will resolve complaints filed by telephone at the point of service by a Customer Service representative. PHP will acknowledge all non-urgent pre-service and post-service grievances and appeals within seven days of receipt and notify you of the decision within 30 days (for non-urgent pre-service matters) or 60 days (for non-urgent post-service matters). Urgent medical conditions and concurrent care have different resolution timelines, as noted below.

Urgent Medical Conditions

If you or your health care provider believes your health or that of your covered dependent would be seriously harmed or would subject you or your covered dependent to severe pain that would not be adequately managed by waiting for a decision by PHP on your grievance or appeal, you may request an expedited review by calling Customer Service at 503-574-7500 or 800-878-4445 outside of the Portland area. PHP will conduct a preliminary review to determine whether the appeal is eligible for expedited review. PHP will notify you of the initial determination by phone within 72 hours of receiving your request if your case qualifies for an expedited review, with a letter following by mail.

Grievances and Appeals Involving Prior Authorizations (Non-Urgent) and *Post-Service* Claims

If your grievance or appeal involves a request for a non-urgent medical condition or a ***post-service claim***(s), PHP will notify you of their decision by mail, within 60 days of receiving your request for a first level internal appeal.

Grievances and Appeals Involving Concurrent Care Decisions

If PHP has approved an ongoing course of treatment for you and determines through medical management procedures to reduce or terminate coverage for that course of treatment, they will provide advance notice to you of that decision. You may request reconsideration of their decision by submitting an oral or written request at least 24 hours before the treatment is scheduled to end as previously approved. PHP will conduct a preliminary review to determine whether the appeal is eligible for expedited review and will notify you if the request is not eligible. PHP will then notify you of the decision by phone within 24 hours of receiving your request if your case qualifies for an expedited review, with a letter following by mail.

Authorized Representative

You or your covered dependent may authorize another person to represent you when communicating to the ***Claims Administrator*** regarding specific claims or an appeal. The authorization must be in writing, signed by you or your covered dependent, and include all the information required in an appeal.

You can contact PHP's Customer Service Department to request a Designation of Authorized Representative (DAR) form.

Other forms you may sign at the request of your health care provider do not make your provider an authorized representative. You can revoke the designation of an authorized representative at any time, and you can authorize only one person to act as your representative at a time.

Grievance and Appeals Process

When submitting your grievance or appeal, please advise PHP of any additional information that you want considered in the review process. If your claim involves an out-of-network provider, you should contact that provider's office and arrange for the necessary records to be forwarded to PHP for the review process. You may present your case in writing.

Your grievance or appeal will be reviewed by PHP staff not involved in the initial determination. Once a final determination is made, you will be sent a written explanation of the decision.

If the claim is denied on appeal, you will receive:

- Specific reasons for the denial
- Reference to the specific plan provisions on which the decision is based
- A description of any additional material or information needed from the claimant if the claim was incomplete, and an explanation of why the material or information is necessary. A description of the plan's review procedures and their time limits, including your right to bring a civil action in court under section 502(a)(1)(B) of ***ERISA*** following a claims denial on review
- If an internal rule, guideline, protocol or other similar criterion was relied upon in the denial of the claim, you will be notified that the decision was based on the applicable items mentioned above, and that copies of the applicable material will be provided upon request (free of charge)
- If the denial is based on a medical necessity or experimental treatment or similar exclusion or limit, you will be given an explanation of the scientific or clinical judgment for the determination, applying the terms of the plan to your medical circumstances, or notified that such explanation will be provided free of charge upon request
- For medical claims denial involving an ***urgent care claim***, a description of the expedited review process applicable to such claims
- Sufficient information to identify the claim, including the date of service, the provider, the claim amount (if applicable), and the standard, if any, used for deciding the claim are available upon request

For purposes of this Plan, the ***Plan Administrator*** has delegated internal review duties and obligations as described in this section, to Providence Health Plan.

Note: You or your authorized representative must file your appeal within 180 days of the date you receive the adverse benefit determination according to these provisions or the right of appeal will be forfeited.

After you have exhausted your internal appeal rights as described above, you may have additional rights to appeal an adverse benefit decision to an independent external review organization. You may contact PHP for additional information.

Standard External Review

If you are not satisfied with the internal grievance or appeal decision, and your Appeal is of an Adverse Benefit Determination that involves (a) medical judgment (as determined by the external reviewer) or (b) rescission of coverage (whether or not the rescission has an effect on any particular benefit at that time), you may request an external review by an Independent Review Organization (IRO). The IRO is an independent review organization that is accredited by URAC or by a similar nationally-recognized accrediting organization to conduct external reviews.

For purposes of this Plan, the ***Plan Administrator*** has delegated external review duties and obligations, as described in this section, to Providence Health Plan.

Time Frame for Requesting External Review

Your request for external review must be made in writing to Providence Health Plan within 4 months from the date you received the internal Grievance or Appeal decision, or that internal decision will become final. If you agree, Providence Health Plan may waive the requirement that you exhaust the internal review process before beginning the External Review process.

For ***urgent care claims***, you may request an expedited external review immediately upon receipt of an Adverse Benefit Determination or a final Adverse Benefit Determination before an internal Appeal decision is made. An ***urgent care claim*** is one which involves a medical condition for which the time frame for completion of an expedited internal appeal or a standard external review would: (1) seriously jeopardize your life or health or your ability to regain maximum function; or (2) if the final Adverse Benefit Determination concerns an admission, availability of care, continued stay, or health care item or service from which you received emergency services but have not yet been discharged from the facility.

Preliminary Review

Within five (5) business days after receipt of your request for external review, Providence Health Plan will complete a preliminary review to determine if your claim is eligible for external review based on the following criteria:

- Whether you were covered under the Plan at the time the health care item or service was requested or provided;
- Whether the final Adverse Benefit Determination was due to the services not being eligible for coverage under the terms of the Plan;
- Whether you have exhausted the Plan's internal Appeal process (unless waived); and
- Whether you have provided all information and forms required to process an external review.

Within one (1) business day after completion of the preliminary review, PHP will notify you in writing if the request is not eligible for external review or if it is incomplete. If the request is not eligible for review, the notice will explain the reasons for the ineligibility decision and provide you with contact information for the Employee Benefits Security Administration. If the request is incomplete, the notice will explain what additional information is needed. You will then have the remainder of the 4-month period or 48 hours from the notice (whichever is longer) to perfect your request by submitting the requested information to Providence Health Plan.

For expedited requests, Providence Health Plan will complete the preliminary review and notify you of its review eligibility decision immediately.

Assignment to IRO

If your request meets the preliminary review criteria above, the claim will be assigned to an IRO immediately. Providence Health Plan will forward to the IRO all documentation considered in the denial of your claim or rescission of coverage within five (5) business days. For expedited requests, Providence Health Plan will forward all relevant information to the IRO immediately in the most expeditious manner possible.

The IRO will then promptly notify you and Providence Health Plan of the eligibility and acceptance or rejection of your claim for external review, based upon whether the Plan's denial involves (a) medical judgment or (b) rescission of coverage.

Submitting additional Information to IRO

You may submit additional information, in writing, that you wish to be considered by the IRO within 10 business days after receipt of the IRO's notice of eligibility and acceptance of your case for review.

The IRO will forward any additional information you submit to Providence Health Plan for consideration. Upon receipt, if Providence Health Plan determines upon reconsideration to reverse its denial decision, you and the IRO will be provided with notice of such reversal within one (1) business day of the decision. Upon such notice, the IRO will terminate the external review.

Scope of IRO Review

The IRO will review and consider all information that is timely received from you and Providence Health Plan. In reaching a decision, the IRO is not bound by any decisions or conclusions reached during the Plan's internal claim or appeal process.

External Review Decision

The IRO must notify you of its decision in writing within 45 days after the IRO receives the request for external review. For expedited requests, the IRO will notify you of its decision as expeditiously as your medical circumstances require, but in no event more than 72 hours after the IRO receives the request for expedited external review. If the decision for an expedited review was delivered to you orally, the IRO will send written confirmation of that oral decision to you within 48 hours thereafter.

The Plan and Providence Health Plan agree to be bound by and to comply with the IRO decision when the decision involves (a) medical judgment or (b) rescission of coverage, as described in this section above, except to the extent that other remedies may be available under federal law to either the Plan or the Member, or to the extent the Plan voluntarily makes payment on the claim or otherwise provides benefits at any time (including after a final external review decision that denies the claim or otherwise fails to require such payment or benefits).

All costs for the handling of external review cases are paid by the Plan, and Providence Health Plan administers these provisions in accordance with federal laws and regulations.

Exhaustion of Process

You must exhaust the applicable level(s) of appeal under this Appeal Procedure before you initiate any litigation or other legal proceeding related to your plan benefits. Benefits will be paid under the plan only if the Grievance Committee or, if applicable, the Independent Review Organization (IRO), determines in its discretion that you are entitled to them. Any such determination shall be final and binding. After receiving such a determination, you will have exhausted your administrative remedies under the Plan, and you will have a right to bring an action for benefits under ***ERISA*** Section 502(a)(1)(B). Any legal action taken

against the Plan or its fiduciaries must be filed in a court of law no later than 120 days after the final decision on your claim appeal. If any judicial or administrative proceeding is undertaken, the evidence presented will be strictly limited to the evidence timely presented to the ***Claims Administrator*** or IRO, if applicable.

Under the Dental PPO Plan

Initial Benefit Determinations

An initial benefit determination takes place at the time of claim submission to Delta Dental of Washington (DDWA) for payment modification or denial of services. In accordance with regulatory requirements, DDWA processes all clean claims within 30 days from the date of receipt. Clean claims are claims that have no defect or impropriety, including a lack of any required substantiating documentation, or particular circumstances requiring special treatment that prevents timely payments from being made on the claim. Claims not meeting this definition are paid or denied within 60 days of receipt.

If a claim is denied, in whole or in part, or is modified, you will be furnished with a written Explanation of Benefits (EOB) that will include the following information:

- The specific reason for the denial or modification
- Reference to the specific plan provision on which the determination was based
- Your appeal rights should you wish to dispute the original determination

Appeals of Denied Claims

How to contact DDWA

DDWA will accept notice of an Urgent Care or Appeal if made by you, your covered dependent, or an authorized representative of your covered dependent orally by calling 800-554-1907 or in writing directed to Delta Dental of Washington, P.O. Box 75983, Seattle, WA 98175-0983. You may include any written comments, documents or other information that you believe supports your claim.

Authorized Representative

You may authorize another person to represent you or your dependent and receive communications from DDWA regarding you or your dependent's specific appeal. The authorization must be in writing and signed by you. If an appeal is submitted by another party without this authorization, a request will be made to obtain a completed authorized representative form. The appeal process will not commence until this form is received. Should the form, or any other document confirming the right of the individual to act on your behalf, i.e., power of attorney, not be returned, the appeal will be closed.

Informal Review

If your claim for dental benefits has been completely or partially denied, or you have received any other adverse benefit determination, you have the right to initiate an appeal. Your first step in the appeal process is to request an informal review of the decision. Either you, or your authorized representative, must submit your request for a review within 180 days from the date of the adverse benefit determination. If not submitted within 180 days, the right to appeal will be forfeited.

A request for a review may be made orally or in writing, and must include the following information:

- Your name, the patient's name (if different) and ID number
- The group name and number
- The claim number (from your explanation of benefits form)
- The name of the dentist

Please submit your request for a review to:

Delta Dental of Washington
Attn: Appeals Coordinator
P.O. Box 75983
Seattle, WA 98175-0983

You may include any written comments, documents or other information that you believe support your claim.

DDWA will review your request and send you a notice within 14 days of receiving your request. This notice will either be the determination of their review or a notification that they will require an additional 16 days, for a total of 30 days. When the review is completed, DDWA will send you a written notification of the review decision and provide you information regarding any further appeal rights available should the result be unfavorable to you. Upon request, you will be granted access to, and copies of, all relevant information used in making the review decision. Informal reviews of wholly or partially denied claims are conducted by persons not involved in the initial claim determination.

Formal Review

If you are dissatisfied with the outcome of the informal review, you may request a formal appeal. Your formal appeal will be reviewed by the DDWA Appeals Committee. This Committee includes only persons who were not involved in either the original claim decision or the previous review.

Your request for a review by the Appeals Committee must be made within 90 days of the date of the letter notifying you of the informal review decision. Your request should include the information submitted with your information review request plus a copy of the informal review decision letter. You may also submit any other documentation or information you believe supports your case.

The Appeals Committee will review your claim within 30 days of receiving your request. Upon completion of their review, the Appeals Committee will send you written notification of their decision. Upon request, you will be granted access to, and copies of, all relevant information used in making the review decision.

Whenever DDWA makes an adverse determination and delay would jeopardize the covered person's life or materially jeopardize the covered person's health, DDWA shall expedite and process either a written or an oral appeal and issue a decision no later than 72 hours after receipt of the appeal. If the treating Licensed Professional determines that delay could jeopardize the eligible person's health or ability to regard maximum function, DDWA shall presume the need for expeditious review, including the need for an expeditious determination in any independent review consistent with applicable regulations.

The decision of the Appeals Committee is final. If you disagree with the outcome of your appeal and you have exhausted the appeals process provided by your group plan, there may be other avenues available for further action. If so, these will be provided to you in the final decision letter.

No lawsuit shall be brought against the Plan, the Company, the ***Plan Administrator*** or ***Claims Administrator*** after 120 days from receipt of the final decision on a claim appeal.

Under the Vision Plan

Initial Benefit Determinations

VSP will pay or deny claims within 30 days of the receipt of the claim. In the event that a claim cannot be resolved within the time indicated VSP may, if necessary, extend the time for decision by no more than 15 days.

If your, or your family member's, claim for benefits is denied by VSP in whole or in part, VSP will send in writing the reason or reasons for the denial.

Appeals of Denied Claims

A request for review must be submitted within 180 days of the date your claim was denied. If an appeal is not submitted within 180 days, the right to appeal will be forfeited.

A request for a review may be made orally or in writing, and must include sufficient information to identify the covered person for whom a claim for benefits was denied, including:

- Name of the enrolled employee
- ID number of the enrolled employee
- Patient's name and date of birth
- Name of the provider of services
- Claim number

You may state the reasons you believe that the claim denial was in error. You may also provide any pertinent documents to be reviewed.

All requests for appeals should be submitted to:

VSP
Member Appeals
3333 Quality Drive
Rancho Cordova, CA 95670
800-877-7195

VSP will review the claim and give you the opportunity to review pertinent documents, submit any statements, documents, or written arguments in support of the claim, and appear personally to present materials or arguments. VSP's determination, including specific reasons for the decision, shall be provided and communicated to you or your family member within 30 days after receipt of a request for appeal.

If you as the patient disagree with VSP's determination, you may request a second level appeal within 60 days from the date of the determination. VSP shall resolve any second level appeal within 30 days.

When you have completed all appeals mandated by the Employee Retirement Income Security Act of 1974 (***ERISA***), additional voluntary alternative dispute resolution options may be available, including mediation and arbitration. You can contact the U. S. Department of Labor or the state insurance regulatory agency for details. Additionally, under ERISA (Section 502(a) (1)(B)) [29 U.S.C. 1132(a)(1)(B)], the covered person has the right to bring a civil (court) action when all available levels of reviews of denied claims, including the appeal process, have been completed, the claims were not approved in whole or in part, and you as the covered person disagrees with the outcome. No lawsuit shall be brought against the Plan, the Company, the ***Plan Administrator*** or ***Claims Administrator*** after 120 days from receipt of the final decision on a claim appeal.

Under the Caregiver Assistance Program

Contact Lyra at 844-311-6223 for assistance with benefit claims and appeals as of February 1, 2021, or Optum at 844-875-5716 if assistance is needed prior to February 1, 2021.

Under the Life and Accidental Death and Dismemberment Plan

Initial Benefit Determinations

Securian Life will review the claims for benefits and notify you or your ***beneficiary*** of its decision in a period of time not to exceed seven calendar days from receipt of all necessary information and documents to complete a full review.

If Securian Life denies the claim, notification of the claims decision will state the reason for denial and reference the specific Plan provision(s) on which the denial is based. If the denial is due to insufficient information, the notification will describe what additional information is needed and why. The notification will also include a description of the Plan review procedures and time limits, including the right to a civil action. See section below for further details on appeals of denied claims.

Appeals of Denied Claims

In the event a claim has been denied in whole or in part, you or, if applicable, your ***beneficiary*** can request a review of your claim by Securian Life. This request for review should be sent in writing within 60 days after you or, if applicable, your beneficiary received notice of denial of the claim.

When requesting a review, in writing, state the reason you or, if applicable, your ***beneficiary*** believe the claim was improperly denied and submit any comments, documents, records or other information you or, if applicable, your beneficiary deem appropriate. Upon your written request, Securian Life will provide you free of charge with copies of relevant documents, records and other information.

Securian Life will re-evaluate all the information provided in writing and will conduct a full and fair review of the claim. The person who reviews your appeal will not be the same person as the person who made the initial decision to deny your claim; the reviewer will also not be a subordinate of the person who initially denied your claim. You or, if applicable, your ***beneficiary*** will be notified of the decision within a reasonable period not to exceed 60 days from the date Securian Life received your request for review, unless Securian Life notifies you within that period that there are special circumstances requiring an extension of time of up to 60 additional days.

If Securian Life denies the claim on appeal, a final written decision will be sent stating the reason(s) why the claim you or your ***beneficiary*** appealed is being denied; reference any specific Plan provision(s) on which the denial is based; any voluntary appeal procedures offered by the Plan; and a statement of your right to bring a civil action within 120 days if your claim is denied after an appeal.

If an internal rule, protocol, guideline or other criteria was relied upon in denying your claim on appeal, the final written decision will state the rule, protocol, guideline or other criteria or indicate that such was relied upon and you may request a copy free of charge.

Note: You may access the ***HR Service Portal*** to view the insurance certificate for additional details. The insurance certificate governs the terms of coverage and administration.

In the event of a conflict between this summary and the certificate, the certificate shall dictate the insurance provisions, exclusions, all limitations and terms of coverage.

Under the Long-Term Disability Plan

Initial Benefit Determinations

New York Life (NYL), formerly known as Cigna, will review the claims for benefits and notify you of its decision no later than 50 days after the claim is acknowledged. If unable to make a determination, NYL will notify you of the claim status on the 30th day and every 30 days thereafter. If more than 50 days are needed to make a determination, NYL will notify you of the extension due to special circumstances beyond the control of the plan.

If NYL denies the claim, written or electronic notification of the claims decision will:

- State the specific reason(s) for the determination
- Reference specific Plan provision(s) on which the determination is based
- Describe additional material or information necessary to complete the claim and why such information is necessary
- Describe Plan procedures and time limits for appealing the determination, and your right to obtain information about those procedures and the right to sue in federal court
- Disclose any internal rule, guidelines, protocol or similar criterion relied on in making the adverse determination (or state that such information will be provided free of charge upon request)

Appeals of Denied Claims

In the event a claim has been denied in whole or in part, you can request a review of your claim by NYL. This request for review should be sent in writing within 180 days after you receive notice of denial of the claim to the address specified in the notice or you will forfeit your right to appeal.

When requesting a review, in writing, state the reason you believe the claim was improperly denied and submit any comments, documents, records or other information you deem appropriate. You must include your name, the plan name and reference the initial decision. Upon your written request, NYL will provide you, free of charge, with copies of relevant documents, records and other information.

NYL will re-evaluate all the information provided in writing and will conduct a full and fair review of the claim. You will be notified of the decision within a reasonable period not to exceed 45 days from the date we received your request for review, unless NYL notifies you within that period that there are special circumstances requiring an extension of time of up to 45 additional days.

Note: You may access the ***HR Service Portal*** to view the insurance certificate for additional details. The insurance certificate governs the terms of coverage and administration. In the event of a conflict between this summary and the certificate, the certificate shall dictate the insurance provisions, exclusions, all limitations, and terms of coverage.

Under the Voluntary Individual Disability Insurance Plan

Refer to your individual certificate of insurance or contact UNUM for assistance with benefit claims and appeals. The insurance certificate governs the terms of coverage and administration.

Under the Health Care Flexible Spending Account (FSA)

If your claim under the Health Care FSA is denied, you may appeal that claim. The claim appeal needs to be submitted within 180 days of the date the denial notice was sent or you will forfeit your right to appeal. You will be notified of the decision within 60 days of receiving your request for a first-level appeal or within

60 days of receiving your request for a second-level appeal. If the claim is denied on appeal, you will receive:

- The specific reason(s) for the denial and reference to the pertinent participating benefit provisions upon which the denial is based
- A description of any additional material or information you need to submit to complete your claim and the reasons why such material or information is necessary
- An explanation of the Plan's claims appeal procedures, including any applicable time limits

Upon request, you may also receive:

- Reasonable access to, and copies of, all documents, records and other information relevant to the claim for benefits (information is also available online by accessing the denied claim on the member portal)
- Any internal rule, guideline, protocol or other similar criterion relied on in the determination, or a statement that a copy of such rule, guideline, protocol or other similar criterion will be provided free of charge
- An explanation of the IRS Regulation relied on in the determination or a statement that such explanation will be provided free of charge

Once you have completed the appeals process described above, if the matter is still unresolved to the satisfaction of all parties, you have the right to bring an action under Section 502(a)(1) (B) of ***ERISA***.

No lawsuit shall be brought against the Plan, the ***Plan Administrator*** or a ***Claims Administrator*** after 120 days from receipt of the final decision on a claim appeal.

Statement of ERISA Rights

As a participant in the Providence Health & Services System Health and Welfare Plan, you are entitled to certain rights and protection under the Employee Retirement Income Security Act of 1974 (ERISA) and under the Health Insurance Portability and Accountability Act of 1996 (HIPAA).

ERISA provides that all plan participants are entitled to:

Receive Information about Your Plan and Benefits

- Examine, without charge, at the ***Plan Administrator's*** office and at other specified locations, such as worksites, all documents governing the Plan, including insurance certificates and collective bargaining agreements, and a copy of the latest annual report (Form 5500 Series) filed by the Plan with the U.S. Department of Labor and available at the Public Disclosure Room of the Employee Benefits Security Administration.
- Obtain, upon written request to the ***Plan Administrator***, copies of documents governing the operation of the Plan, including insurance certificates and collective bargaining agreements, and copies of the latest annual report and updated *Summary Plan Description* (SPD). The ***Plan Administrator*** may make a reasonable charge for the copies.
- Receive a summary of the Plan's Annual Return/Report of Employee Benefit Plan (Form 5500). The ***Plan Administrator*** is required by law to furnish each participant with a copy of a summary annual report.

Continue Group Health Care Coverage

Continue health care coverage for yourself, your spouse or dependents if there is a loss of coverage under the Plan as a result of a qualifying event. You or your dependents may have to pay for such coverage. Review this Summary Plan Description and the documents governing the Plan on the rules governing your COBRA continuation coverage rights.

Note: Adult Benefit Recipients (ABRs) and/or their unmarried children are not eligible for COBRA or other continuation coverage if they lose eligibility for active coverage (i.e. if the relationship ends, they become eligible for other medical coverage or their unmarried child turns age 26). If the employee loses eligibility, the employee may continue coverage for the ABR and their unmarried children as part of their own COBRA enrollment.

Prudent Actions by Plan Fiduciaries

In addition to creating rights for plan participants ***ERISA*** imposes duties upon the people who are responsible for the operation of the Plan. The people who operate your Plan, called "fiduciaries" of the Plan, have a duty to do so prudently and in the interest of you and other plan participants and beneficiaries. No one, including your employer, your union or any other person, may fire you or otherwise discriminate against you in any way to prevent you from obtaining a benefit or exercising your rights under ***ERISA***.

Enforcement of Your Rights

If your claim for a welfare benefit is denied or ignored, in whole or in part, you have a right to know why this was done, to obtain copies of documents relating to the decision without charge, and to appeal any denial, all within certain time schedules.

Under ***ERISA***, there are steps you can take to enforce the above rights. For instance, if you request a copy of plan documents or the latest annual report from the Plan and do not receive them within 30 days, you may file suit in a federal court. In such a case, the court may, in its sole discretion, require the ***Plan Administrator*** to provide the materials and pay you up to $110 a day starting with the 31st day after the request was made.

If you have a claim for benefits that is denied or ignored, in whole or in part, you may file suit in a federal court. In addition, if you disagree with the Plan's decision or lack thereof concerning the qualified status of a domestic relations order or a medical child support order, you may file suit in federal court. If it should happen that plan fiduciaries misuse the Plan's money or if you are discriminated against for asserting your rights, you may seek assistance from the U.S. Department of Labor, or you may file suit in a federal court. The court will decide who should pay court costs and legal fees. If you are successful, the court may order the party you have sued to pay these costs and fees. If you lose, the court may order you to pay these costs and fees, for example, if it finds your claim is frivolous.

Assistance with Your Questions

If you have any questions about your Plan, you should contact the ***Plan Administrator***. If you have any questions about this statement or about your rights under ***ERISA*** or if you need assistance in obtaining documents from the Plan Administrator, you should contact the nearest office of the Employee Benefits Security Administration, U.S. Department of Labor, listed in your telephone directory or the Division of Technical Assistance and Inquiries, Employee Benefits Security Administration, U.S. Department of Labor, 200 Constitution Avenue N.W., Washington, D.C. 20210.

You may also obtain certain publications about your rights and responsibilities under ERISA by calling the publications hotline of the Employee Benefits Security Administration at 866-444-3272.

Plan Benefits Can Be Changed or Discontinued

The Plan Sponsor or its designee reserves the right to alter, delete, cancel, and otherwise change plan benefits at any time. If any plan is terminated, coverage for you and your eligible family members will end. However, benefits for any legitimate claims incurred before a plan's termination will be provided in accordance with plan provisions.

Note: For information as to when the Plan can rescind your coverage retroactively, please review the Termination of Coverage section in the General Medical, Dental, and Vision Information chapter. Rescission of coverage and eligibility determinations constitute adverse benefit determinations with appeal rights.

Effective Date of Plan Changes

Any changes to the Plans will take effect on the date established by the Plan Sponsor or ***Plan Administrator***. Any material reductions to the Plans (that involve terms or conditions outlined in the summary of benefits coverage) will be reported to you within 60 days prior to when the change takes effect.

If any conflicts arise between this Summary Plan Description and the applicable insured contracts, the insured contracts will govern.

Non-Discrimination Testing

Federal legislation prohibits certain health and welfare plans from being designed or operated in a non-discriminatory manner in favor of highly compensated employees or key employees, as defined by the Internal Revenue Code. In order to determine if the plans meet the non-discriminatory requirements, testing is performed. If the Plan does not meet the non-discriminatory requirements, highly compensated employees will owe income tax on the value of their benefits.

If the benefits plan fails to pass the non-discrimination tests, and you are considered to be highly compensated, you will be informed of any additional income to be reported on your W-2 or changes to be made to your benefit elections. Benefit changes may need to be made retroactively to bring the benefits into compliance.

HIPAA – Health Insurance Portability and Accountability Act of 1996

Notice of Privacy Practices

This notice describes how medical information about you may be used and disclosed and how you can get access to this information. Please review this notice carefully.

If you have any questions about this notice, please contact the Privacy Contact listed below.

Plan	Providence Health & Services Health and Welfare Plan
Privacy Contact	**Privacy Contact** Benefits Consultant, Compliance Providence St. Joseph Health Total Rewards - Caregiver Benefits 2001 Lind Avenue SW, Suite 500 Renton, Washington 98057 Contact through the Benefits Service Center: 88-615-6481 **Privacy Officer** Chief Privacy Officer Providence St. Joseph Health 2001 Lind Avenue SW, Suite 100 Renton, WA 98057 Contact through Integrity Line: 888-294-8455 or use Web-based reporting tool, Integrity Online

As required by the Health Insurance Portability and Accountability Act of 1996 (HIPAA) as amended by the Health Information Technology for Economic and Clinical Health Act ("HITECH") and the Modifications to the HIPAA Privacy, Security, Enforcement, and Breach Notification Rules under the Health Information Technology for Economic and Clinical Health Act and the Genetic Information Nondiscrimination Act; Other Modifications to the HIPAA Rules (collectively "HIPAA"), this notice describes the legal obligations of the Plan Sponsor and its affiliates or their designee (collectively "Plan Sponsor") and the health benefits programs sponsored by them (collectively referred to as the "Health Plans") regarding your protected health information ("PHI") held by the Plan.

Among other things, this notice describes how your PHI may be used or disclosed to carry out treatment, payment, or health care operations, or for any other purposes that are permitted or required by law.

PHI means any information, including demographic information, which is created or received by a covered entity or an employer and relates to:

- The past, present, or future physical or mental health or condition of an individual
- The provision of health care to an individual
- The past, present, or future payment for the provision of health care to an individual

- The identity of the individual or for which there is a reasonable basis to believe the information can be used to identify the individual

PHI includes information concerning persons living or deceased and may be written, oral, or electronic.

We understand that your PHI is personal. We are committed to protecting your PHI. We create a record of the health care claims reimbursed under the Plan for plan administrative purposes. This notice applies to all of the health records we maintain in connection with the Plan's group health plan benefits. Your personal doctor or health care provider may have different policies or notices regarding the doctor's use and disclosure of your PHI created in the doctor's office or clinic. An insurer that insures group health plan benefits of the Plan may have different policies or notices regarding the insurer's use and disclosure of your PHI created by the insurer.

This notice tells you about the ways in which the Plan may use and disclose your PHI. It also describes our obligations and your rights regarding the use and disclosure of your PHI.

Our Responsibilities

We are required by law to:

- Maintain the privacy of your PHI
- Provide you with certain rights with respect to your PHI
- Provide you with this notice of our legal duties and privacy practices with respect to your PHI
- Follow the terms of the Plan's Notice of Private Practices that are currently in effect

How We May Use and Disclose Your PHI

The following categories describe different ways that we use and disclose PHI. For each category of uses or disclosures, we explain what we mean and give some examples. Not every use or disclosure in a category will be listed. However, all of the ways we are permitted to use and disclose information will fall within one of the categories.

Payment (as described in this notice). The Health Plans may use and disclose your PHI to determine eligibility for Plan benefits, to facilitate payment for the treatment and services you receive from health care providers, to determine benefit responsibility under the Plan, or to coordinate Plan coverage. For example, we may tell your health care provider about your medical history to determine whether a particular treatment is experimental, investigational, or medically necessary or to determine whether the Plan will cover the treatment. Likewise, we may share your PHI with another entity to assist with the adjudication or subrogation of health claims or to another plan to coordinate benefit payments.

Health Care Operations (as described in this notice). The Health Plans may use and disclose your PHI for health care operations – for example, to arrange for medical review, for disease management, to conduct quality assessment and improvement activities, or for underwriting. However, the Health Plans are prohibited from using or disclosing your genetic information for underwriting purposes. The Health Plans also may disclose your PHI to another health plan or a health care provider that has or had a relationship with you for it to conduct quality assessment and improvement activities: for accreditation, certification, licensing, or credentialing activities; or for the purpose of health care fraud and abuse detection or compliance – for example, for the other health plan to perform case management or health care provider performance evaluations, or for the health care provider to evaluate the outcomes of treatments or conduct training programs to improve health care skills.

Treatment (as described in this notice). The Health Plans may use or disclose your PHI to obtain payment for your coverage and to determine and fulfill the Health Plans' responsibility to provide health benefits – for example, to make coverage determinations, administer claims, and coordinate benefits with other coverage you may have.

The Health Plans also may disclose your PHI to another health plan or to a health care provider for its payment activities – for example, for the other health plan to determine your eligibility or coverage, or for the health care provider to obtain payment for health care services provided to you.

To Comply with Law. The Health Plans may use and disclose your PHI to the extent required to comply with applicable law.

For Plan Administration. The Health Plans may disclose your PHI to certain employees or other individuals under the Plan Administrator's control to allow them to administer the Health Plans. The Plan Administrator and your employer cannot use your PHI obtained from the Health Plans for any employment-related actions without your written authorization.

In addition, the Plan Administrator, on behalf of plan sponsors, may use or disclose "summary health information" for purposes of obtaining premium bids or modifying, amending, or terminating the Health Plans. Summary health information is information that summarizes claims history, claims expenses, or types of claims experienced by individuals for whom benefits are provided under the Health Plans and from which the individual identifying information, except for five-digit zip codes, has been deleted. The Plan Administrator also may use and disclose Health Plan eligibility and enrollment/disenrollment information – for example, for payroll processing.

Third Party Providers (Business Associates). The Health Plans contract with third party administrators and various service providers, called "business associates," to perform certain plan administration functions. The Health Plans' business associates will receive, create, use, and disclose your PHI, but only after the business associates have agreed in writing to appropriately safeguard and keep confidential your PHI.

Marketing Communications. The Health Plans may contact you to provide appointment reminders or information about treatment alternatives or other health-related benefits and services that may be useful to you. The Health Plans may also use and disclose your PHI to communicate face-to-face with you to encourage you to purchase or use a product or service that is not part of the health benefits provided by the Health Plans, or to provide a promotional gift of nominal value to you.

Disclosures in Connection with Regulatory Inquiry. The Health Plans may disclose your PHI to the U.S. Department of Health and Human Services in connection with an inquiry or review of the Health Plans' compliance with the HIPAA privacy rules.

Judicial and Administrative Proceedings. The Health Plans may disclose your PHI in the course of a judicial or administrative proceeding in response to a legal order or other lawful process.

Workers Compensation. The Health Plans may disclose your PHI as necessary to comply with workers' compensation or similar laws or programs.

Research. The Health Plans may use or disclose your PHI for research purposes, as long as certain privacy-related standards are satisfied.

Public Health. The Health Plans may use or disclose your PHI for certain public health activities, including to a public health authority for the prevention or control of disease, injury, or disability; to a proper government or health authority to report child abuse or neglect; to report reactions to medications

or problems with products regulated by the Food and Drug Administration; to notify individuals of recalls of medication or products they may be using; to notify a person who may have been exposed to a communicable disease or who may be at risk for contracting or spreading a disease or condition; or to provide immunization information to a school about a student or potential student.

Disclosures to Your Personal Representative and Family Members

Personal Representative. The Health Plans will disclose your PHI to an individual who has been designated by you as your personal representative and who has qualified for such designation in accordance with relevant law. Prior to such a disclosure, however, the Health Plans must be given written documentation that supports and establishes the basis for the personal representation. The Health Plans may elect not to treat the person as your personal representative if it has a reasonable belief that you have been, or may be, subjected to domestic violence, abuse, or neglect by such person; treating such person as your personal representative could endanger you; or the Health Plans determine, in the exercise of its professional judgment, that it is not in your best interest to treat the person as your personal representative.

Family Members and Friends. The Health Plans may disclose your PHI to your family members, close friends, or other persons involved in your health care if you are present and you do not object to the disclosure (or if it can be inferred that you do not object), or, if you are not present or are unable to object due to incapacity or emergency, the disclosure is in your best interest. Following your death, the Health Plans may disclose your PHI to your family members, close friends, or other persons who were involved in your health care unless doing so would be against your stated preferences. Disclosure will be limited to your PHI that is directly relevant to the person's involvement in your health care.

Other Situations When We May Use or Disclose Your Protected Health Care Information

In addition, the Health Plans may use or disclose your PHI in limited circumstances as permitted or required by law, including:

- For certain health oversight activities, such as audits, investigations, inspections, licensure actions, and other government monitoring and activities related to health care provision or public benefits or services
- To police or other law enforcement officials as required by law or in compliance with a court order or other process authorized by law
- To an appropriate government authority to report suspected instances of abuse, neglect, or domestic violence
- To prevent or lessen a serious and imminent threat to the health and safety of an individual or the public
- If you are deceased, to allow a coroner or medical examiner to identify you or determine your cause of death, for tissue donation purposes, or to allow a funeral director to carry out his or her duties
- For purposes of public safety or national security.
- To specialized government units, such as the U.S. military or U.S. Department of State, for certain government purposes

State law may further limit the permissible ways the Health Plans use or disclose your PHI. If an applicable state law imposes stricter restrictions, the Health Plans will comply with that state law.

Uses and Disclosures With Your Written Authorization

A Health Plan may use or disclose your PHI for a purpose other than as described above only if you give the Health Plans or their business associates your written authorization. Most uses and disclosures of psychotherapy notes, uses and disclosures of your PHI for marketing purposes, and disclosures that constitute a sale of your PHI require your authorization under the HIPAA privacy rules.

If you provide a Health Plan or its business associate with your authorization to use or disclose your PHI, you may revoke your authorization at any time by delivering a written revocation statement to the Health Plan or business associate. If you revoke your authorization, the Health Plans will no longer use or disclose your PHI except as described above (or as permitted by any other authorizations that have not been revoked). However, the Health Plans cannot retrieve any PHI disclosed to a third party in reliance on your prior authorization.

Your Individual Rights

The HIPAA privacy rules provide you with certain rights regarding your PHI.

Right to Request Additional Restrictions. You may request restrictions on a Health Plan's use and disclosure of your PHI. While the Health Plans will consider all requests for additional restrictions carefully, the Health Plans are not required to agree to a requested restriction. If you wish to request restrictions on a Health Plan's use and disclosure of your PHI, you may obtain a request form from the Health Plan's Privacy Contact. Most PHI relating to your health benefits is used or disclosed by third party vendors (business associates) that administer the Health Plans. To request restrictions on the use or disclosure of your PHI by these vendors, you may wish to contact the vendors directly. For more information on your right to request restrictions, or for contact information for the Health Plan vendors, call or write the Privacy Contact (contact information below).

Right to Receive Confidential Communications. You may request to receive your PHI by alternative means of communication or at alternative locations. Your request must specify how or where you wish to be contacted. The Health Plans will try to accommodate any reasonable request for confidential communication. Please note that in certain situations, such as with respect to eligibility and enrollment information, the Health Plans are obliged to communicate directly with the employee rather than a dependent unless your request clearly states that disclosure of that information through the normal methods could endanger you. If you wish to request confidential communication of your PHI, you may obtain a request form from the Health Plans' Privacy Contact. Most communications of PHI relating to your health benefits are made by third party vendors (business associates) that administer the Health Plans. To request confidential communication of your PHI by these vendors, you may wish to contact the vendors directly. For more information on your right to request restrictions, or for contact information for the Health Plan vendors, call or write the Privacy Contact (contact information below).

Right to Inspect and Copy Your PHI. You may request access to certain Health Plan records that contain your PHI in order to inspect and request copies of those records. If you request copies, the Health Plans may charge you copying, mailing, and labor costs. To the extent that your PHI is maintained electronically, you may request that the Health Plans provide a copy to you or to a person or entity designated by you in an electronic format. Under limited circumstances, a Health Plan may deny you access to a portion of your records. If you desire access to your records, you may obtain a request form from the Privacy Contact. Most PHI relating to your health benefits is created or maintained by third party vendors (business associates) that administer the Health Plans. For access to that information, you may wish to contact the vendors directly. For more information on your right to inspect and request copies of your PHI, or for contact information for the Health Plan vendors, call or write to the Health Plans Privacy Contact.

Right to Amend Your Records. You have the right to request that the Health Plans amend your PHI maintained in the enrollment, payment, claims adjudication, and case or medical management record systems maintained by or for the Health Plans and any other records used by or for the Health Plans to make decisions about your benefits. The Health Plans will comply with your request for amendment unless special circumstances apply. A Health Plan may deny your request for amendment if you do not provide a reason to support your request or if the Health Plan believes that the information is accurate.

In addition, a Health Plan may deny your request if you ask it to amend information that was created by another health plan or health care provider (but the Health Plan will inform you of the source of the information, if known). If your physician or other health care provider created the information that you desire to amend, you should contact the health care provider to amend the information.

To make a request for amendment, you may obtain a request form from the Health Plans' Privacy Contact. Most PHI relating to your health benefits is created or maintained by third party vendors (business associates) that administer the Health Plans. To request amendment of that information, you may wish to contact the vendors directly. For more information on your right to request amendment of your PHI, or for contact information for the Health Plan vendors, call or write to the Health Plans' Privacy Contact (contact information below).

Right to an Accounting of Disclosures. Upon request, you may obtain an accounting of certain disclosures of your PHI made by the Health Plans made within six years of the date of your request. The accounting will generally be provided free of charge, but if you request an accounting more than once during a twelve (12) month period, the Health Plans may charge you a reasonable fee for any subsequent accounting statements. You will be notified of the costs involved, and you may choose to withdraw or modify your request before you incur any expenses. The accounting will not include all disclosures of your PHI. For example, the accounting will not include disclosures (i) to carry out treatment, payment or health care operations activities; (ii) made to you; (iii) made to friends or family members involved in your care; (iv) made pursuant to your written authorization; (v) for national security or intelligence purposes; or (vi) to correctional institutions or law enforcement officials. If you wish to request an accounting, you may obtain a request form from the Health Plans' Privacy Contact. Most PHI relating to your health benefits is used or disclosed by third party vendors (business associates) that administer the Health Plans. For an accounting of disclosures by a Health Plan vendor, you may wish to contact the vendor directly. For more information on your right to request an accounting, or for contact information for the Health Plan vendors, call or write to the Health Plans' Privacy Contact (contact information below).

Right to a Paper Copy of This Notice. You may obtain a paper copy of this Notice upon request to the Benefits Service Center.

Right to Notification of a Breach of Your PHI. You will be notified in the event of an improper use or disclosure of your PHI if a Health Plan determines that the privacy of your PHI was likely compromised.

Personal Representatives. You may exercise your rights through your personal representative who has authority under applicable state law to make health-related decisions on your behalf. Your personal representative will be required by the Health Plans to produce evidence of his or her authority to act on your behalf. Proof of authority may be made by a notarized power of attorney, a court order of appointment of the person as your legal guardian or conservator, or evidence that you are the parent of a minor child. The Health Plans reserve the right to withhold your PHI from your personal representative in certain limited circumstances.

For Further Information; Complaints. If you would like additional information about your privacy rights, contact the System Privacy Officer. If you are concerned that a Health Plan has violated your privacy

rights, or if you disagree with a decision that a Health Plan made about access to your PHI or any of your other rights described above, you should contact the Privacy Officer.

The Plan Administrator and the Health Plans take your complaints very seriously. You may also file a written complaint with the Secretary of the U.S. Department of Health and Human Services. Upon request, the System Privacy Officer will provide you with the correct address for the Secretary. **Neither the Plan Administrator or your employer or the Health Plans will retaliate against you if you file a complaint with the Privacy Officer or the Secretary.**

Changes to This Notice. We reserve the right to change this notice. We reserve the right to make the revised or changed notice effective for PHI we already have about you as well as any information we receive in the future.

Right to Change Terms of this Notice. This Notice is subject to change. If the Health Plans revise this Notice, they may make the new Notice terms effective for all of your PHI that they maintain, including any information created or received prior to issuing the updated Notice. If the Health Plans make a material change to this Notice, you will be notified of the change if you are then covered by a Health Plan. In addition, any new Notice will be posted on the ***HR Service Portal.*** You may also obtain the most current copy of the Notice by contacting the Benefits Service Center.

Keep Your Health Plans Informed of Address Changes

In order to protect your and your family's Health Plan privacy rights, you should maintain a current address in the payroll system following the procedures designated by your employer. In the event that your PHI has been breached, the Health Plans will notify you at your address on record.

Questions

If you have questions about this notice, please contact the Benefits Service Center at 888-615-6481 or submit an HR Inquiry ticket after logging on to the ***HR Service Portal***. Your inquiry will be forward to the Benefits Consultant, Compliance.

Effective Date

This notice of Privacy Practices becomes effective on January 1, 2021.

Separation of Employer and the Group Health Plan

The following classes and their successor titles of Providence Shared Services employees and other persons or vendors under the control or general oversight of the ***Plan Administrator*** shall be given access to protected health information:

- SVP, Total Rewards -Talent Acquisition
- VP, Senior Employee Benefits Counsel
- VP, Caregiver Benefits
- Benefits Coordinator
- Executive/Director, Caregiver Health and Welfare Benefits
- Senior/Manager, Caregiver Benefits
- Consultant, Caregiver Benefits Compliance
- Principal Consultant, Caregiver Benefits
- Senior Analyst, Caregiver Benefits
- Benefits Analyst, Caregiver Benefits

- Director, Caregiver Well-Being
- Senior/Consultant, Caregiver Well-Being
- Financial Manager, limited to benefit budget administration
- Financial Partner/Financial Trust Analyst, Sr., limited to plan financial analytics and administration
- Senior Manager HRSC (Human Resources Service Center)
- Senior/Manager HRSC Operations and Vendor Services
- HRSC Tier 3 Specialists
- Senior/HRSC Advisor, Customer Service Specialist and Electronic Files Specialists within the HRSC as authorized to perform plan administrative functions
- Human Resource Information Systems (HRIS), limited to plan administration support at the request of, Exec. Director, Caregiver Health and Welfare Benefits or Senior Manager, Caregiver Benefits
- Regional and PSJH Privacy Officers
- Internal Auditors actively performing audits for the Plan
- Department of Legal Affairs attorneys
- Risk Management, PSJH

The Plan Administrator shall restrict the access to and use of protected health information by such employees and other persons described above to the Plan administration functions that Providence Shared Services performs for the Plan, including payment and health care operations.

Glossary

You may see definitions for these terms within the *Summary Plan Description*, on your Explanation of Benefits, or in other benefits materials.

You may see definitions for these terms within the Summary Plan Description, or in other benefits materials.

Beneficiary
The person(s) or other entity you designate to receive your life insurance, Accidental Death and Dismemberment insurance benefits if you die.

Claims Administrator
A third party administrator or insurer designated by the plan administrator or its delegate to review and process claims for benefits under the Plan.

ERISA
The federal Employee Retirement Income Security Act of 1974, as amended, which governs plan administration, supervision and management.

Fiduciary
As defined by ERISA:

- A person who exercises discretionary authority or control over the management of an ERISA plan or its assets or has discretionary authority or responsibility in Plan administration.

HR Service Portal
Electronic resource for benefits information available at **hrforcaregivers.org**. Health and Welfare benefit elections can be entered by selecting the *Benefits – enroll, review or update (BenefitConnect)* link on the homepage under **External Links**. Access to the Benefits Service Center for questions is also available by navigating to the **Request HR Help > Benefits > Benefits Questions**. Other HR tools and resource materials are available on the portal.

Plan Administrator
The Plan Administrator is the sole fiduciary of the Plan and has all discretionary authority and control over the operation and administration of the Plan. The Plan Administrator has the discretionary authority to determine eligibility for benefits and to construe the terms of the Plan, and unless there was an abuse of discretion, such discretionary determinations regarding plan terms and eligibility shall be binding upon all participants and upon the employers.

The Plan Administrator may choose to hire a consultant and/or contract administrator to perform specified duties in relation to the Plan. The Plan Administrator also has the right to amend, modify or terminate the Plan at any time or in any manner.

Post-service claim
Any claim for a Plan benefit that is not a pre-service claim and is a request for payment or reimbursement for covered services already received.

Pre-service claim
Any claim for a Plan benefit for which the Plan requires approval before medical care is obtained.

Urgent care claim

A claim for medical care or treatment with respect to which application of the time periods for making non-urgent care decisions:

- Would seriously jeopardize the claimant's life, health or ability to regain maximum function, or
- In the opinion of a physician with knowledge of the claimant's medical condition, would subject the claimant to severe pain that cannot be adequately managed without the care or treatment requested

Welfare Plan Information

Name of Plan: **Plan Number:**	Providence Health & Services Health and Welfare Plan 501
Type of Plan:	The Plans are group health and welfare plans providing the following types of benefits: Self-Insured Benefits • Medical Insurance • Dental Insurance • Vision Insurance • Health Care and Dependent Care Flexible Spending Accounts • Pharmacy under the Blue Shield HMO plan (where offered in Southern California) Insured Benefits • Health Maintenance Organization (HMO) Medical (where offered in Washington state and Southern California) • Dental HMO (DHMO) • Basic Employee Life Insurance • Basic Accidental Death and Dismemberment Insurance • Supplemental Accidental Death and Dismemberment Insurance • Supplemental Employee and Dependent Life Insurance • Long Term Disability Insurance • Voluntary Individual Disability Insurance • Caregiver Assistance Program • Short Term Disability Insurance (for specified legacy groups)
Plan Year:	The Plan Year is January 1 to December 31.
Plan Administrator: **Plan Sponsor:**	Total Rewards Management Committee, c/o Senior Benefits Counsel 2001 Lind Avenue SW, Renton, WA 98057 **Providence Health & Services**, 2001 Lind Avenue SW, Renton, WA 98057
Employer Identification Number:	51-0216586

Contributions, Funding, and Administration:	Medical, Dental and Vision benefits are self-insured and fully insured. Pharmacy benefits under the insured HMO plans, where offered in Southern California, are self-insured. Self-insured claims paid under the Plan are funded with monies received from plan participants and from the organization's general assets. Fully insured HMO and DHMO benefits are provided under a group insurance contract and funded with insurance premiums received from the organization which includes contributions from plan participants and the organization's general assets. The Health Care Spending Accounts are funded by pre-tax participant contributions. Medical and pharmacy (self-insured) claims are paid by: Providence Health Plan P.O. Box 4447 Portland, OR 97208 Toll-free: 1-800-878-4445 Kaiser of Washington HMO – where offered in Washington state P.O. Box 34590 Seattle, WA 98124-1590 Toll-free: 1-888-901-4636 FirstCare Administrative Services (medical claims) – where EPO medical plan offered in Texas 12940 N. Hwy 183 Austin, TX 78750 Toll-free: 1-888-249-7366 Dental (self-insured PPO plan) claims are paid by: Delta Dental of Washington P.O. Box 75983 Seattle, WA 98175 Toll-free: 1-800-554-1907 Vision claims are paid by: Vision Service Plan P.O. Box 385018 Birmingham, AL 35238-8501 Toll-free: 1-800-877-7195 Health Care and Dependent Care FSA claims are paid by: HealthEquity, Inc. 15 W Scenic Pointe Dr., Ste 100 Draper, UT 84020 Toll-free: 877-372-6667 Pharmacy claims under the Blue Shield HMO (Southern California) and FirstCare (Texas) plan are paid by: Express Scripts, Inc. One Express Way St. Louis, MO 63121 866-340-1551 As Claims Administrators for the Plans described above, these entities—subject to the overall authority of the Plan Administrator—have discretionary authority to interpret plan provisions, to decide questions of eligibility for coverage or benefits under the Plan, to adjudicate claims, and to decide any appeals of denied claims.

	All other benefits are insured through insurance contracts paid for by employer and/or employee contributions. For these Plans, the Plan Administrator has delegated authority to the insurance company to administer benefit claims under the Plans. California Health Maintenance Organization Medical (Blue Shield of California) insurance benefits (where applicable in Southern California) are funded, administered, and paid through the purchase of insurance. Benefits are guaranteed in accordance with the provisions of the insurance contract. Blue Shield of California 50 Beale Street, 22nd Floor San Francisco, CA 94105 DeltaCare USA DHMO Dental insurance benefits (where applicable) are funded, administered, and paid through the purchase of insurance. Benefits are guaranteed in accordance with the provisions of the insurance contract. Dentegra Insurance Company 560 Mission Street, Suite 1300 San Francisco, CA 94105 Basic Employee Life, Supplemental Employee Life Insurance, Dependent Life Insurance, Supplemental Accidental Death and Dismemberment Insurance, Short Term Disability, Long-Term Disability and Voluntary Individual Disability benefits are funded, administered, and paid through the purchase of insurance. Benefits are guaranteed in accordance with the provisions of the insurance contract. Life Insurance and Accidental Death & Dismemberment Insurance: Securian P.O. Box 64114 St. Paul, MN 55164-0114 Long-Term Disability and Short Term Insurance: Cigna P.O. Box 29063 Glendale, CA 91209 Voluntary Individual Disability Insurance: UNUM Benefits Center P.O. Box 100262 Columbia, SC 2902-3262
	Caregiver Assistance Program benefits are funded, administered, and paid through a service agreement. Benefits are guaranteed in accordance with the provisions of the agreement Effective February 1, 2021: Lyra Health, Inc. 287 Lorton Avenue Burlingame, CA 91010 Prior to February 1, 2021: United Behavioral Health “Optum” 425 Market Street San Francisco, CA 94105

Agent for Service of Legal Process:	The registered agent on behalf of the Plan Administrator and Plan Sponsor is: Business Filings Incorporated 505 Union Ave SE #120 Olympia, Washington 98501
Named Fiduciary:	The Total Rewards Management Committed is the named fiduciary for most of the health and welfare plans as defined in ERISA. The fiduciary acts on your behalf to make sure the Plans are administered fairly, honestly, and in accordance with legal standards and the terms of the plan documents. In exercising fiduciary responsibilities, the Plan Administrator will have discretionary authority (a) to determine whether and to what extent Participants and beneficiaries are entitled to plan benefits, and (b) to construe the Plan terms. The Plan Administrator will be deemed to have properly exercised such discretionary authority unless the Plan Administrator has abused discretion hereunder by acting arbitrarily and capriciously. Blue Shield of California is the named claims fiduciary for the Health Maintenance Organization medical plans in California, as defined in ERISA. Blue Shield will administer the Plans in accordance with ERISA and has discretionary authority to make decisions on claims appeals and to interpret the terms of the Health Maintenance Organization plans. Delta Dental/Dentegra is the named claims fiduciary for the DeltaCare USA Dental HMO, as defined in ERISA. Delta Dental will administer the Plans in accordance with ERISA and has discretionary authority to make decisions on claim appeals and to interpret the terms of the DHMO Plans. Securian is the named claims fiduciary for the Basic and Supplemental Life and Accidental Death & Dismemberment Plans, as defined in ERISA. Securian will administer the Plans in accordance with ERISA and has discretionary authority to make decisions on claim appeals and to interpret the terms of the Plans. Cigna is the named claims fiduciary for the Short Term Disability and Long Term Disability insurance, as defined in ERISA. Cigna will administer the Plans in accordance with ERISA and has discretionary authority to make decisions on claim appeals and to interpret the terms of the Plans. UNUM is the named claims fiduciary for the Voluntary Individual Disability Insurance plans as defined in ERISA. UNUM will administer the Plan in accordance with ERISA and has discretionary authority to make decisions on claim appeals and to interpret the terms of the Plan. Refer to the certificate of insurance issued by UNUM for claims information. Effective 2/1/21, Lyra Health is the claims fiduciary for the Caregiver Assistance Program. Lyra will administer the Plan in accordance with ERISA and has discretionary authority to make decisions on claim appeals and to interpret the terms of the Caregiver Assistance Program. Prior to 2/1/21, United Behavioral Health “Optum” was the claims fiduciary for the Caregiver Assistance Program.

Appendix

The following materials are incorporated into the Providence Health & Services Summary Plan Description:

1. Evidence of coverage documents/plan summaries, as provided by the insurance carrier or administrator for:
    a. Blue Shield Access+ HMO
    b. Blue Shield OptionPlus HMO
    c. Blue Shield Trio HMO
    d. Express Scripts Prescription Drug Plan
    e. DeltaCare USA DHMO Evidence of Coverage (EOC) and Disclosure Form *

2. Additional plan options are available to employees who live and work in California. **As of 1/1/24, eligibility is updated to live in the service area for these plans options.**

The following Summaries of Benefits and Coverage (SBCs) provide highlights of these plans:

If you live in the service area in Northern California, refer to the SBCs for the:
    a. EPO Medical Plan
    b. PPO Medical Plan

The benefits enrollment system will show all plan options available to you. Please contact the Benefits Service Center at 888-615-6481 with questions or to request a copy of any materials if you are unable to download from the system.

*For the DeltaCare USA DHMO Evidence of Coverage (EOC) and Disclosure Form (also referred to as benefits booklet), contact the Benefits Service Center for the EOC that applies to the state in which you live and work.

Appendix 2

Summary of Material Modification (SMM)

Summary of Material Modification (SMM) are documents that modify the Plans described within the Summary Plan Description (SPD) following initial publishing. See the pages that follow for SMMs pertinent to this SPD.

Summary of Material Modification to the Providence Health and Services Health and Welfare Plan

This Summary of Material Modification ("SMM") describes changes to the 2021 Providence Health and Services Health and Welfare Plan ("Plan") and supplements the California Summary Plan Description ("SPD") for the Plan. The date in which these plan changes are implemented is indicated below.

Please read this SMM carefully and keep this document with your SPD and other important Plan information for future reference. In the event of any discrepancy between this SMM and the SPD, the provisions of this SMM shall govern with respect to the matters described herein.

Medical – HRA and HSA Medical Plans

Medical Plans

In alignment with the Families First Coronavirus Response Act (FFCRA), enacted March 18, 2020, and the Coronavirus Aid, Relief, and Economic Security Act (the CARES Act), enacted March 27, 2020, the Plan is amended as follows:

The medical plans will cover COVID-19 diagnostic testing and items or services related to COVID-19 diagnostic testing at 100% This means no deductible, coinsurance or copayments will apply.

Effective March 1, 2020*

Items and services furnished to an individual during a health care provider office visit (which may include in-person visits or Express Care Virtual**) urgent care center visits, emergency room visits or drive-through screening and testing site visits, that result in an order for or administration of a COVID-19 diagnostic test, are covered at 100%, if such items and services related to the furnishing or administration of a COVID-19 diagnostic test or the evaluation of an individual to determine if a COVID-19 diagnostic test is needed.

Prior authorization, notification and other medical management requirements are waived.

Inpatient and outpatient facility and professional services related to COVID-19 diagnosis and treatment are covered at 100%.

** Express Care Virtual will be covered at 100%, without satisfying the deductible, for all diagnoses under the HSA Medical Plan until Dec. 31, 2021 and for the period April 1, 2022 through Dec. 31, 2022.

*If your medical plan is administered by…	Here is the time period your COVID-19 related services claims will be paid at 100%
Providence Health Plan	Dates of service through December 31, 2021 (extended through December 31, 2022 for in-network treatment.)
Blue Shield of California	Dates of service March 1, 2020 – February 28, 2021 and January 1, 2022 – March 31, 2022 (extended through December 31, 2022.)

The Plan will comply with the national public health emergency declaration provisions regarding coverage of the COVID-19 vaccine as preventive care.

Effective January 1, 2021

Medical – HRA and HSA Medical Plans

Medical Benefits Exclusions

The exclusion for orthoptics is removed. Orthoptics and vision therapy are covered under the medical diagnostic service. The new exclusion reads:

- Routine vision exams and the fitting of eyeglasses, lenses or supplies

Long-term Disability

Other Income Sources

The following sentence is removed to conform with the terms of insurance coverage:

Benefits will not be reduced by your Social Security income if your disability begins after age 65, and you were already receiving Social Security retirement payments

Summary of Material Modification to the Providence Health and Services Health and Welfare Plan

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If your medical plan is administered by Blue Shield of California, refer to the Appendix for updated information and the information immediately below.

Effective **March 1, 2020**: The below change is implemented for Providence non-union employees who are enrolled in a Blue Shield medical plan.

Effective **January 1, 2022**: The below change is implemented for Providence employees represented by a collective bargaining agreement who are enrolled in a Blue Shield medical plan.

A benefits administration change by Express Scripts as the pharmacy benefits manager applies to certain specialty medications under the Trio and Access + medical prescription drug benefit plans. The change is as follows:

Medical – Blue Shield Trio and Access + HMO Plans
Express Scripts has partnered with SaveOn SP to administer a copayment assistance program for certain specialty medications covered under the prescription drug benefit. This program maximizes the use of available manufacturer-funded copay assistance.

When a copay assistance program is available from a prescription drug manufacturer, health plan participants taking certain specialty medications can participate in the SaveOnSP program and receive a $0 cost share for the specified medication. If you are prescribed a drug that is part of this program, you will be contacted directly by SaveOn SP to enroll in the program. Failure to complete the enrollment process for participation will result in a higher specialty medication copayment/coinsurance, which will exceed the regular plan benefit cost shares.

Certain specialty pharmacy drugs are considered non-essential health benefits and fall outside the out-of-pocket limits. The cost of these drugs (though reimbursed by the manufacturer at no cost to you) will not be applied towards satisfying your out-of-pocket maximums. Certain specialty drugs are subject to the SaveonSP program and its rules; the list of specialty drugs under this program can be received by calling SavonSP at 800-683-1074. You can also access the list of specialty medications available through the **SaveOnSP program**.

For specialty medications not subject to this program, regular plan benefits will apply.

Summary of Material Modification to the Providence Health and Services Health and Welfare Plan

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Life Insurance Effective January 1, 2022

An administrative change took place for the organization's life insurance benefits. Under Portability and Conversion, the plan is modified as follows: (changes bolded)

Shortly after benefits terminate, you will receive a mailing from Securian to your home mailing address on file with us that outlines your portability and conversion options, with associated costs. It is your responsibility to review this information and respond within required timeframes as well as ensuring we have your correct home mailing address on file. **It is also your responsibility to contact Securian if you wish to pursue portability or conversion of your group life insurance policy but did not receive an offer to continue coverage. You must contact them within 30 days following your termination of benefits to make a request for a portability/conversion offer. Securian's phone number is 866-293-6047.**

Long-term Disability Effective January 1, 2022

An administrative change took place for the organization's long-term disability insurance benefits. Under Conversion, the plan is modified as follows: (changes bolded)

If your long-term disability insurance is terminated due to your employment status changing (such as going from a benefits-eligible to non-benefits-eligible position) or your employment ending, you will receive information from Cigna, after your coverage has ended, to allow you to continue coverage. **It is your responsibility to contact New York Life/Cigna if you wish to pursue conversion of your group long-term disability policy but did not receive an offer to continue coverage. You must contact them within 30 days following your termination of benefits to make a request for a conversion offer. New York Life's phone number is 877-827-6890.**

Medical – HRA and HSA Medical Plans Effective January 1, 2022

The medical plan will cover the initial office visit reporting the system of a sexual dysfunction if it results in the identification of another medical condition not previously diagnosed.

The medical benefits exclusions is amended to read:

- Services related to the diagnosis, beyond the initial office visit, and treatment of sexual dysfunctions or addiction.

Glossary

Allowable charge

The medical plan definitions are updated effective January 1, 2022 in accordance with provisions of the Federal No Surprises Act:

Emergency Care:

According to applicable law, emergency services received from out-of-network providers at in-network facilities, the cost-sharing for these services will be the same as if the services were provided from an in-network provider and facility under the plan. Non-contracted ground ambulances are always paid based on billed charges.

Participants are not responsible for charges received from out-of-network providers above the allowed amounts, in addition to any in-network deductible, copayments or coinsurance that may apply. The allowable amount from which cost sharing will be calculated will be based upon the lesser of the qualifying payment amount (as defined under the Federal No Surprises Act) or the billed amount.

Air Ambulance:

Consistent with the requirements of the Federal No Surprises Act, the cost-sharing for out-of-network air ambulance services shall be the same as if the services were provided by an in-network provider under the plan. The cost sharing amount shall be counted towards the in-network deductible, if any, and any in-network out of pocket maximum amount under the plan. The allowable amount from which cost sharing will be calculated will be based upon the lesser of the qualifying payment amount (as defined under the Federal No Surprises Act) or the billed amount.

Delete: Allowable charges will never be less than the negotiated fees.

Effective January 1, 2022, the Plan will comply with federally mandated protections in the event of surprise medical bills under the No Surprises Act. The following explains your rights, protections and includes contact information to file a complaint.

Your Rights and Protections Against Surprise Medical Bills

When you get emergency care or get treated by an out-of-network provider at an in-network hospital or ambulatory surgical center, you are protected by federal law from surprise billing or balance billing.

What is "balance billing" (sometimes called "surprise billing")?

When you see a doctor or other health care provider, you may owe certain out-of-pocket costs, such as a copayment, coinsurance, and/or a deductible. You may have other costs or have to pay the entire bill if you see a provider or visit a health care facility that isn't in your health plan's network.

"Out-of-network" describes providers and facilities that haven't signed a contract with your health plan. Out-of-network providers may be permitted to bill you for the difference between what your plan agreed to pay and the full amount charged for a service. This is called "**balance billing**." This amount is likely more than in-network costs for the same service and might not count toward your annual out-of-pocket limit.

"Surprise billing" is an unexpected balance bill. This can happen when you can't control who is involved in your care—like when you have an emergency or when you schedule a visit at an in-network facility but are unexpectedly treated by an out-of-network provider.

You are protected from balance billing for:

Emergency services

If you have an emergency medical condition and get emergency services from an out-of-network provider or facility, the most the provider or facility may bill you is your plan's in-network cost-sharing amount (such as deductibles, copayments and coinsurance). You **can't** be balance billed for these emergency services. This includes services you may get after you're in stable condition, unless you give written consent and give up your protections not to be balanced billed for these post-stabilization services.

Certain services at an in-network hospital or ambulatory surgical center

When you get services from an in-network hospital or ambulatory surgical center, certain providers there may be out-of-network. In these cases, the most those providers may bill you is your plan's in-network cost-sharing amount. This applies to emergency medicine, anesthesia, pathology, radiology, laboratory, neonatology, assistant surgeon,

hospitalist, or intensivist services. These providers **can't** balance bill you and may **not** ask you to give up your protections not to be balance billed.

If you get other services at these in-network facilities, out-of-network providers **can't** balance bill you, unless you give written consent and give up your protections.

You're <u>never</u> required to give up your protections from balance billing. You also aren't required to get care out-of-network. You can choose a provider or facility in your plan's network.

<u>When balance billing isn't allowed, you also have the following protections:</u>

- You are only responsible for paying your share of the cost (like the copayments, coinsurance, and deductibles that you would pay if the provider or facility was in-network). Your health plan will pay out-of-network providers and facilities directly.

- Your health plan generally must:
    - Cover emergency services without requiring you to get approval for services in advance (prior authorization).
    - Cover emergency services by out-of-network providers.
    - Base what you owe the provider or facility (cost-sharing) on what it would pay an in-network provider or facility and show that amount in your explanation of benefits.
    - Count any amount you pay for emergency services or out-of-network services toward your deductible and out-of-pocket limit.

If you believe you've been wrongly billed, you may contact the Department of Labor or your medical vendor. The medical vendor will post their version of this notice as well.

Individuals interested in obtaining information from the DOL concerning employment-based health coverage laws may call the Employee Benefits Security Administration (EBSA) Toll-Free Hotline at 1–866–444–EBSA (3272) or visit the DOL's website (www.dol.gov/ebsa) for more information about your rights under federal law.

Summary of Material Modification to the Providence Health & Services Health and Welfare Plan

This Summary of Material Modification ("SMM") describes changes to the 2021 Providence Health & Services Health and Welfare Plan ("Plan") and supplements the California Summary Plan Description ("SPD") for the Plan. The date in which these plan changes are implemented is indicated below.

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Effective April 1, 2022

A benefits administration change by Providence Health Plan as the pharmacy benefits manager applies to certain specialty medications under the HRA medical prescription drug benefit plan.

The change is as follows:

Medical - HRA Medical Plan
Providence Health Plan has partnered with HealthSmart's Smart Rx Assist program to administer a copayment maximizer program for certain specialty medications covered under the prescription drug benefit.

When a financial assistance program is available from a prescription drug manufacturer, health plan participants taking the medication are required to participate in the Smart Rx Assist program to receive a $0 cost share for the specified medication. Failure to complete the enrollment process for participation will result in a higher specialty medication copayment/coinsurance, which can exceed the regular plan benefit cost shares.

Because out-of-pocket costs associated with this program are $0 for the plan participant, the manufacturer-funded patient assistance does not apply to out-of-pocket deductibles or maximums as those costs are not the responsibility of the plan participants.

The list of specialty medications subject to the Smart Rx Assist program is available at **Providence Health & Services Caregivers |Providence Health Plan** or you can call Smart Rx Assist at 833-798-6732.

For specialty medications not subject to this program, regular plan benefits will apply.

Summary of Material Modification to the Providence Health & Services Health and Welfare Plan

This Summary of Material Modification ("SMM") describes changes to the 2021 Providence Health & Services Health and Welfare Plan ("Plan") and supplements the Summary Plan Description ("SPD") for the Plan.

The effective date of these plan changes is **January 1, 2023,** unless indicated otherwise below.

Please read this SMM carefully and keep this document with your SPD and other important Plan information for future reference. In the event of any discrepancy between this SMM and the SPD, the provisions of this SMM shall govern with respect to the matters described herein.

Medical

There is a new prior authorization requirement for outpatient physical therapy and occupational therapy and includes concurrent review. The following sections are amended for the **HRA and HSA Medical Plans**:

How to Obtain Health Services Coverage

Who to Call		
Medical and retail pharmacy benefits	Providence Health Plan (PHP) Customer Service	800-878-4445 **https://healthplans.providence.org/members/member-groups/phs-caregivers**
• **Mail-order pharmacy**	Postal Prescription Services (PPS)	800-552-6694
• **Specialty prescription drug**	Credena Health	855-360-5476
Preauthorization Services requiring preauthorization are listed under **Prior Authorization / Medical Review** and in the **Benefit Summary of Covered Medical Expenses** table. The list is subject to change. Contact PHP Customer Service for verification or questions.	Providence Health Plan (PHP) Customer Service **Outpatient Rehabilitation Authorization** for physical therapy and occupational therapy All Other Prior Authorizations	800-878-4445 **https://www.providencehealthplan.com/providence-health-and-services-caregivers/benefits-101** 1-866-803-8052 **www.evicore.com/pages/ProviderLogin.aspx** 1-800-638-0449

A new member ID card was issued to medical plan participants with information on where to submit requests for prior authorization. It is your responsibility to advise your provider of the requirement for prior authorization.

Prior Authorization/Medical Review

Covered Services that Require Prior Authorization

The list of services is amended to include:

- Outpatient rehabilitation for physical therapy and occupational therapy

Effective August 1, 2022, prior authorization for Neuropsychological testing is no longer required.

How to Obtain Prior Authorization

The following paragraph is added:

Outpatient rehabilitation for physical therapy and occupational therapy must have prior authorization by calling the number listed on your Medical ID Card for Evicore: 1-866-803-8052.

The description of providers by tier level is updated to clarify the network contract name. References to the "ACO network" are deleted from the summary plan description.

Choosing a Provider for HRA Medical Plan and HSA Medi-cal Plan Participants

The plans pay a different level of benefits depending on the type of ***provider*** you use:

Tier	Description	Level of Benefits	Contact Information
Tier I* Preferred Providers	• All Providence, St. Joseph Health, Kadlec, Pacific Medical Centers and Swedish facilities, medical groups and clinics and select provider partners who are contracted with Premera BlueCard PPO Network through the Blue Cross Blue Shield Association.	The highest level of coverage	Providence Health Plan 800-878-4445 To find a provider, visit **ProvidenceHealthPlan.com/findaprovider**
Tier II* In-Network Providers	• Includes providers and facilities that are not part of the preferred provider network in Tier 1 but are contracted with the Premera BlueCard PPO Network through the Blue Cross Blue Shield Association • For services in California: Anthem Blue Cross is the only preferred host network. • Refer to the PHP directory or call PHP to confirm.	A lower level of coverage than Tier I but a higher level of coverage than Tier III	Providence Health Plan 800-878-4445 To find a provider, visit **ProvidenceHealthPlan.com/findaprovider**
Tier III Out-of-Network Providers	• Facilities and providers that are generally not contracted with the Premera BlueCard PPO Network through the Blue Cross Blue Shield Association • Other facilities and providers designated as Tier III under the Plans	The lowest level of coverage	Providence Health Plan 800-878-4445 To determine the network status of your provider, visit **ProvidenceHealthPlan.com/findaprovider** Tier III (out-of-network) providers do not appear

			in PHP's provider directory.

*not all types of care facilities or providers may be represented in-network.

The Mental Health and Chemical Dependency Network paragraph is updated as follows:

Mental Health and Chemical Dependency/Substance Use Disorder Network

The allowable charge for out-of-network services is determined by Optum.

The network of mental health providers and substance use disorder providers is managed by Optum. To obtain ***prior authorization*** for mental health or substance use disorder services, call the number on the back of your medical identification card for "Mental Health & Substance Use Authorization." Providence Health Plan is the ***Claims Administrator*** and all questions on your medical plan coverage and claims should be directed to Providence Health Plan.

The Benefit Summary of Covered Medical Expenses – HRA and HSA Medical Plan is amended.

Benefit	HRA Medical Plan	HSA Medical Plan
Applied Behavior Analysis (ABA) for the treatment of autism spectrum disorder		
Initial screening and an individualized treatment plan must be provided by a licensed neurologist, pediatric neurologist, developmental pediatrician, psychiatrist or psychologist, who has experience or training in the diagnosis of autism spectrum disorder. Benefits include coverage for any other non-excluded mental health or medical services identified in the individualized treatment plan. An approved ABA treatment plan is subject to review and may be modified or discontinued if review shows that you or your covered dependent who is receiving treatment is not making measurable clinical progress toward the goals identified in the treatment plan. Services may be provided in the member's home or a licensed health care facility. There are no frequency limitations.	**See below for information on the *deductible*.** • **Tier I: Not subject to the deductible. Plan pays 100% of the covered amount, you pay 0%.** • **Tier II: Not subject to the deductible. Plan pays 100% of the covered amount, you pay 0%.** • **Tier III:** Plan pays 75% of the covered amount; you pay remainder of the billed amount. ***Prior authorization*** **is required.**	**Subject to the *deductible*.** • **Tier I: Plan pays 100% of the covered amount, you pay 0%.** • **Tier II: Plan pays 100% of the covered amount, you pay 0%.** • **Tier III:** Plan pays 75% of the covered amount; you pay remainder of the billed amount. ***Prior authorization*** **is required.**

Diabetes supplies - coverage for continuous glucose monitors (glucometer, standard and continuous) is added as follows:

Diabetes supplies (covered under **Preventive Care** services) • Glucose control solution • **Glucometer (standard and continuous)** • Glucose monitoring supplies • Insulin pump supplies (including vials of pump-compatible insulin for Type 1 diabetes) • Lancets and lancet devices • Needles • Syringes • Test strips Note: Insulin pumps (which include OmniPod Insulin Management Systems) are covered under your ***durable medical equipment*** benefit.	**See below for the *deductible*.** • **In-network: Not subject to the *deductible***. Plan pays 100% of the covered amount, you pay 0%. • **Out-of-network: Subject to the *deductible***. Plan pays 50% of the covered amount, you pay the remainder of the billed amount.
Equipment and Supplies	
Durable medical equipment Including expenses related to necessary setup, repairs, and maintenance. A statement is required from the prescribing physician describing how long the equipment is expected to be necessary and whether the equipment is ***medically necessary***. This statement will determine whether the equipment will be covered and if covered whether rented or purchased. If approved for rental, the Plan will pay the equipment rental cost up to the purchase price of such equipment. Replacement equipment will be covered if the replacement equipment is required due to a change in the patient's physical condition, because of normal wear and tear, or because purchase of new equipment is less expensive than repair of existing equipment.	**Subject to the *deductible*.** **In-network:** Plan pays 80% of the covered amount, you pay 20%. **Out-of-network:** Plan pays 50% of the covered amount, you pay the remainder of the billed amount. ***Prior authorization required*, including but not limited to:** • **Diabetic insulin pumps/OmniPods** • Select nerve stimulators • Flexion/extension devices • Oral appliances • Power wheelchairs and supplies • Rental of CPAP • Purchase of CPAP post-trial rental period (new ***prior authorization*** required prior to CPAP purchase) • Seat lift mechanisms • Skin substitutes • Speech generating devices • Wound therapy pumps

Under Equipment and Supplies, the durable medical equipment benefit has been updated to remove diabetic glucose/continuous blood glucose monitors from the prior authorization list. Refer to the **Diabetes supplies** benefits for covered preventive care services.

Chiropractic Services - vitamin therapy is added as an exclusion.

Emergency Care - The description of emergency care is updated as follows:

Emergency Care **(Hospital or Independent Freestanding Emergency Department)** An ***Emergency Medical Condition*** is a medical condition or behavioral condition manifesting itself by symptoms of sufficient severity, including but not limited to severe pain that a prudent layperson, possessing an average knowledge of health and medicine, would reasonably expect that failure to receive immediate medical or behavioral health attention would place the health of a person (or a fetus in the case of a pregnant woman) in serious jeopardy. Medical emergencies include, but are not limited to: • Acute abdominal pain • Bleeding that does not stop • Heart attack • Loss of consciousness • ***Medically necessary*** detoxification • Poisoning • Serious burn • Severe chest pain • Stroke • Unexpected premature childbirth Coverage is provided without ***prior authorization*** for emergency medical screening exams and stabilization of an emergency medical condition. Hospitalization for an emergency medical condition requires notification to Providence Health Plan within 48 hours, or as soon as reasonably possible following the onset of treatment in order for coverage to continue.	**Not subject to the *deductible*.** **Facility:** • You pay $250 ***copayment*** per visit, the Plan pays the remainder Copayment is waived if patient directly admitted from emergency room. **Physician/Provider:** **In-network:** Plan pays 100% of the covered amount.	**Subject to the in-network *deductible*.** **Facility:** • Plan pays 80% of the covered amount, you pay 20%. **Physician/Provider:** **In-network:** Plan pays 80% of the covered amount, you pay 20%.
Plan benefits cover Emergency Services with respect to an emergency medical condition in the emergency room of any ***hospital*** or ***Independent Freestanding Emergency Department*** and include: 1) a medical screening exam or behavioral health assessment that is within the capability of the emergency department of the hospital or of an Independent Freestanding Emergency Department including ancillary services routinely available to the emergency department to evaluate such emergency medical conditions 2) such further medical examination and treatment as required to stabilize the patient to the extent such treatment are within the capability of the staff and facilities available at the hospital or Independent Freestanding Emergency Department and 3) covered services provided by staff or facilities of a hospital or Independent Freestanding Emergency Department after the Member is stabilized and as part of outpatient observation or an inpatient or outpatient stay, including post-stabilization services for medical or behavioral health conditions that is medically necessary to avoid placing the health of the individual, or with respect to a pregnant woman, the health of the woman or her unborn child, in serious jeopardy, serious impairment to bodily functions, or serious dysfunction or any bodily organ or part. When you are admitted to an out-of-network hospital from the emergency room or urgent care facility, your inpatient services are covered under your in-network benefit until your condition becomes stable. Once your condition is stabilized, PHP will work with you to arrange transfer to an in-network facility. This process is called “repatriation.” Costs for non-emergency medical transport to facilitate repatriation to an in-network facility are covered in full.		

If you decline transfer to an in-network facility, once PHP has determined that repatriation is medically appropriate, the additional days spent at the out-of-network hospital will be subject to your out-of-network benefits. You may be responsible for the difference between the amount that the out-of-network provider or facility bills and this Plan's payment for the covered services.

Global changes to plan terms and references

The term "substance abuse" is replaced with "substance use disorder" to reflect current medical terminology for the purposes of mental health benefits under the plan.

Reference to the "HR Service Portal" is replaced with "Caregiver Service Portal".

> **Caregiver Service Portal** (referred to as HR Service Portal prior to Aug. 2023)
> Electronic resource for benefits information. Health and Welfare benefits elections can be made in the benefits enrollment system by scrolling down the home page to *My Applications*, click on **All**, then click **the BenefitConnect / Benefits-enroll, review or update** box. Other HR tools and resource materials are available on the portal.

Medical Plan Glossary updates

Allowable charge
For any given covered service or supply, allowable charge is the amount an in-network provider or facility has agreed to accept as payment in full pursuant to applicable agreements between the contracting network and/or its administrator and the provider or facility.

When a covered service or supply is provided by an out-of-network provider or facility, the allowable charge is determined by the administrator, unless a different allowable charge is required by applicable state law.

> When a covered service or supply is provided by non-contracted/out-of-network providers or **facilities**, the allowable charge is 185% of the Centers for Medicare and Medicaid Services (Medicare) fee schedules. For services for which a Medicare rate is not available, 47% of billed charges is the allowable charge. Please contact PHP if you are considering treatment with an out-of-network provider/facility.

According to applicable law, **emergency services** received from out-of-network providers at in-network facilities, the cost-sharing for these services will be the same as if the services were provided from an in-network provider and facility under the plan. Non-contracted ground ambulances are always paid based on billed charges.

Participants are not responsible for charges received from out-of-network providers above the allowed amounts, in addition to any in-network deductible, copayments or coinsurance that may apply. The allowable amount from which cost sharing will be calculated will be based upon the lesser of the qualifying payment amount (as defined under the Federal No Surprises Act) or the billed amount.

When you get emergency care or get treated by an out-of-network provider at an in-network hospital or ambulatory surgical center, you are protected by federal law from surprise billing or balance billing. For

more information regarding your rights and protections under surprise billing, refer to the 2022 summary of material modification.

Consistent with the requirements of the Federal No Surprises Act, the cost-sharing for out-of-network **air ambulance services** shall be the same as if the services were provided by an in-network provider under the plan. The cost sharing amount shall be counted towards the in-network deductible, if any, and any in-network out of pocket maximum amount under the plan. The allowable amount from which cost sharing will be calculated will be based upon the lesser of the qualifying payment amount (as defined under the Federal No Surprises Act) or the billed amount.

Allowable charges do not include sales taxes, handling fees and similar surcharges, and such taxes, fees and surcharges are not covered expenses.

Emergency care

Emergency medical condition is a medical condition or mental health condition manifesting itself by symptoms of sufficient severity, including but not limited to severe pain, that a prudent layperson, possessing an average knowledge of health and medicine, would reasonably expect that failure to receive immediate medical or mental health attention would:

- Result in serious impairment to bodily functions
- Result in serious dysfunction of any bodily organ or part
- Place the health of a person, or an unborn child in the case of a pregnant woman, in serious jeopardy
- With respect to a pregnant woman who is having contractions, there is inadequate time to affect a safe transfer to another hospital before delivery or for which transfer may pose a threat to the health or safety of the woman or the unborn child, or
- That is a mental health crisis

Emergency services means, with respect to an emergency medical condition:

- A medical screening exam or mental health assessment that is within the capability of the emergency department of a hospital, or an Independent Freestanding Emergency Department, including ancillary services routinely available to the emergency department to evaluate such emergency medical condition
- Such further medical examination and treatment as required under 42 U.S.C. 1395dd, the Emergency Medical Treatment and Active Labor Act (EMTALA), to stabilize a patient, to the extent the examination and treatment are within the capability of the staff and facilities available at the hospital or Independent Freestanding Emergency Department, and
- Covered Services provided by staff or facilities of a Hospital or Independent Freestanding Emergency Department after the Member is stabilized and as part of outpatient observation or an inpatient or outpatient stay, including post-stabilization services for medical or mental health conditions that is Medically Necessary to avoid placing the health of the individual, or with respect to a pregnant woman, the health of the woman or her unborn child, in serious jeopardy, serious impairment to bodily functions, or serious dysfunction of any bodily organ or part.

Prescription Drug Benefits – HRA and HSA Medical Plans

The following clarification is made:

Quantities:

- Prescription dispensing limits:
  - Opioids up to 7 days of initial dispensing, **except for buprenorphine and brand equivalent products indicated for the treatment of opioid use disorder.**

Pharmacy Exclusions and Limitations - the following is deleted for clarification as coverage is available under the medical plan:

- Insulin pumps (these are eligible for coverage under your DME/medical supply benefit)

End of COVID-19 national emergency

The national emergency, as declared by the Department of Health and Human Services ended on April 10, 2023. The medical plans will return to regular plan provisions on May 1, 2023 and July 1, 2023 as follows:

Effective May 1, 2023, coverage for the treatment of COVID-19 are covered under regular plan provisions including deductibles and cost shares, as applicable to the plan. This includes prior authorization, notification and other medical management requirements.

The temporary provisions for COVID-19 vaccines and testing will continue through **June 30, 2023.**

Effective July 1, 2023, COVID-19 vaccines received from an in-network provider will continue to be covered at 100%, and testing will be subject to the medical plan's diagnostic testing benefit.

Out-of-network vaccinations and testing will be subject to the higher deductible and cost share. Over-the-counter COVID-19 tests will not be covered under the medical plan.

HSA Medical Plan: Express Care Virtual will be covered at 100%, without satisfying the deductible, for all diagnoses until Dec. 31, 2024.

Health Care Flexible Spending Account

The following sections are added or amended:

If You Are Enrolled in the HRA Medical Plan

With the HRA medical plan, you have an HRA account and any dollars in the account may be used for out-of-pocket medical, dental and vision expenses that are covered by Providence medical, dental and vision plans. If using your Health Equity debit card for payment, eligible expenses process against funds available in the Health Care FSA before HRA funding is available for use. See **How Do I Use My Account** and **Paying for Expenses and Seeking Reimbursement** for information on filing claims online through the HealthEquity member portal. When submitting a paper claim, you may designate the amount of your claim to be deducted from the account you designate on the form.

What Are Eligible Expenses – the list of examples of items that may qualify for reimbursement are updated:

- Prescribed medicines and drugs; a prescribed drug is one that requires a prescription by a doctor for its use by an individual. You can also include the amount you pay for insulin.
- The expenses may be incurred for services provided to you, your spouse, any person who would qualify as your dependent under federal income tax rules (even if they are not covered under the medical, dental, or vision option you select) and your child up to age 26.
- Over-the-counter (OTC) drugs and menstrual products are eligible for reimbursement or tax-free distribution without requiring a physician's prescription. This applies to expenses paid or incurred after December 31, 2019.

Health Care Flexible Spending Account Exclusions is replaced as follows:

The Plan does exclude some expenses for reimbursement. Some of these exclusions may be IRS-eligible expenses. Expenses that do not qualify for reimbursement through the Health Care FSA include:

- Charges for services obtained before the effective date of your contributions to the account for the Plan Year
- Charges for services obtained after the discontinuance of contributions to the account for the Plan Year, other than the rollover provision
- Health care insurance premiums
- Payments to domestic help, companion, babysitter, chauffeur, etc., who primarily renders services of a nonmedical nature
- Nursemaids or practical nurses who render general care for healthy infants
- Cosmetic surgery, unless medically necessary and allowed under IRS regulations
- Teeth Whitening
- Tattoos and ear piercing
- Religious cult deprogramming
- Fees for exercise, athletic or health club memberships
- Physical treatments unrelated to a specific health problem (for example, massage for general well-being)
- Payments for Church of Scientology auditing and processing
- Marriage counseling provided by clergy members
- Weight reduction programs for general well-being and appearance
- Any illegal treatment
- Psychoanalysis undertaken to satisfy a student's curriculum requirement
- Cost of items for general health or appearance, such as vitamins, dietary supplements, toiletries, cosmetics and sundry items (for example, soap, toothbrushes)
- Cost of illegal drugs
- Cost of nonprescription drugs, except as defined under **What Are Eligible Expenses**
- Maternity clothes
- Diaper service
- Distilled water purchased to avoid drinking fluoridated city water supply
- Vacuum cleaner purchased by individual with dust allergy
- Mechanical exercise device not specifically prescribed by doctor
- Insurance against loss of income; loss of life, limb, or sight
- Contributions to state disability funds
- For the Limited Purpose Health Care FSA, pre-deductible medical and prescription drug expenses
- Elective abortion

- Drugs which act as, or which under the Ethical and Religious Directives for Catholic Health Care Services Part 4 (fifth edition) are considered to act as, abortifacients

Dependent Care Flexible Spending Account

How Do I Use My Account? the following clarification is added to align with administration:

You have until March 31 of the following year to submit all documentation for reimbursement of eligible dependent care expenses incurred during the year. Any amount left over at the end of the Plan Year will be forfeited. To be reimbursed, you will need to submit a claim form, along with documentation of your payment to HealthEquity, our ***Claims Administrator***.

Life Insurance

Securian's phone number to request portability or conversion is updated to: **833-365-0326.**

Long Term Disability Insurance

PH&S Leaders (employees earning $200,000 or more per year) has been amended to:

PH&S Leaders (nonunion employees earning $200,000 or more per year.)

Welfare Plan Information

Correction to Employer Identification Number: 51-0216586

Plan Administration and Plan Sponsor address update: 1801 Lind Avenue SW, Renton, WA 98057

Summary of Material Modification to the Providence Health & Services Health and Welfare Plan

This Summary of Material Modification ("SMM") describes changes to the 2021 Providence Health & Services Health and Welfare Plan ("Plan") and supplements the Summary Plan Description ("SPD") for the Plan.

The effective date of these plan changes is **January 1, 2024,** unless indicated otherwise below.

Please read this SMM carefully and keep this document with your SPD and other important Plan information for future reference. In the event of any discrepancy between this SMM and the SPD, the provisions of this SMM shall govern with respect to the matters described herein.

Your Medical Plan Options

Eligibility is updated to:

If you live in **Northern California,** you may also have access to the PPO and EPO Medical Plans. If you live in **Southern California**, you may also have access to the Blue Shield Trio HMO. Refer to the Appendix of this Summary Plan Description for more information regarding those plan options.

HSA Medical Plan

The annual deductible (per calendar year), for in-network coverage, is changed to:

Employee only: $1,600

Family: $3,200 for any coverage level greater than employee only

The Benefit Summary of Covered Medical Expenses – HRA and HSA Medical Plan

is amended as follows (changes in black italics)

Hearing aids $1,500 benefit for hearing aids for both ears combined, every 36 months (rolling) ***for adults 18 and over and $1,500 benefit for hearing aids for both ears combined every 12 months(rolling) for children up to age 18. Includes custom fit earmolds.*** [see **Preventive Care** for Hearing Exam benefit]	**Subject to the *deductible*.** **Tier I:** Plan pays 90% of the covered amount, you pay 10%. **Tier II:** Plan pays 80% of the covered amount, you pay 20%. **Tier III:** Plan pays 50% of the covered amount, you pay the remainder of the billed amount.
Weight Management	
Bariatric Surgery Coverage of open laparoscopic Roux-en-Y Gastric Bypass surgery. Sleeve Gastrectomy and Biliopancreatic Bypass with Duodenal Switch for obesity is provided along with other approved	**Subject to the *deductible*.** **Inpatient Facility**: • **Tier I** *: Plan pays 90% of the covered amount, you pay 10%. • **Tier II**: Not covered. • **Tier III**: Not covered.

procedures in accordance with medical policy and criteria established and maintained by Providence Health Plan	**Professional Fees**: • **Tier I:** Plan pays 90% of the covered amount, you pay 10%. • **Tier II**: Plan pays 80% of the covered amount, you pay 20% only when procedures are performed at designated facility. • **Tier III**: Not covered. *Must be performed ***at our wholly owned facilities (Providence St. Joseph Health affiliates***). Benefits are limited to one bariatric procedure per lifetime. Must be ***medically necessary*** and performed at a designated facility. ***Prior authorization*** **is required**.

Prescription Drug Benefits – HRA and HSA Medical Plans

The following item is removed. Coverage is subject to medical policy criteria for medical necessity.

Quantities

- Drugs or hormones to stimulate growth are covered only if there is a laboratory-confirmed diagnosis of growth hormone deficiency. These drugs are covered only for children under age 18 and for adults only if there is documented pituitary destruction and the drug use meets the medical policy criteria.

Pharmacy Benefits Exclusions

The following exclusion is removed

- Prenatal vitamins that contain docosahexaenoic acid (DHA)

Vision

Safety eyecare is added to vision benefits. The benefit is available to employees only and includes the following coverage:

	VSP Member Provider	Non-Member Provider
	Available at VSP private practice doctors only. Not available at retail chain providers.	Reimbursement schedule
Safety Exam	• Covered at 100%, after $10 copay*, once every 12 months. *copay applies once to exam, lenses and/or frame.	Up to $8 allowance once every 12 months, after $10 copay* *copay applies once to exam, lenses and/or frame
Safety Lenses	• Covered at 100%, after a $10 copay*, once every 12 months	Once every 12 months, after $10 copay* • Up to $35 allowance for single vision, or • Up to $45 allowance for lined

		bifocal, or • Up to $60 allowance for lined trifocal
Lens Enhancements	• Average savings 40%	Not available
Safety Frame	• 100% once every 12 months, up to a $100 allowance • 20% savings on the amount over the allowance	Up to $25 allowance once every 12 months, after $10 copay*

Life and Accident Insurance

The chapter is updated with the following changes to the amount of coverage under the Basic Employee Life Insurance Plan and Supplemental Employee Life Insurance Plan (changes in black italics):

Under the…	Available for…	What you pay…	Benefits May be Payable…	Amount of Coverage
Basic Employee Life Insurance Plan	Eligible employees	Providence pays the full cost of this coverage. Note: The value of coverage over $50,000 will be subject to ***imputed income*** in accordance with Internal Revenue Service regulations.	If you die for any reason	***All Employees: 2X your annual pay, up to $1,000,000*** Note: If your coverage exceeds $50,000, you have the option to reduce from your existing volume to $50,000 to avoid imputed income.
Supplemental Employee Life Insurance Plan	Eligible employees	You pay the full cost of coverage at group rates.	If you die for any reason	***1 – 8X your annual base pay, multiplied up to a maximum of $1,250,000***

Basic Employee Life Insurance

If you are a benefits-eligible employee, you are automatically provided with Basic Life insurance at no cost to you.

Your Coverage

Providence provides you with basic life insurance coverage generally equal to two times your annual base pay, up to specific plan maximums, as noted below.

Basic Life Amount Benefit	
All Employees	Two times annual earnings, rounded up to the next $1,000, with a minimum of $20,000 and a maximum of ***$1,000,000***

Supplemental Employee Life Insurance

Your Coverage Options

You may purchase up to ***$1,250,000*** in supplemental life insurance coverage in multiples of your ***annual base pay***, rounded up to the next $1,000. Your coverage may not exceed ***eight (8)*** times your annual base pay. Or you may choose to waive (decline) coverage.

General Life Insurance Information

Coverage if Totally Disabled/Premium Waiver

If you become totally and permanently disabled while insured before age 60, your supplemental employee life insurance, including all contributory life insurance and contributory AD&D coverage for which you are enrolled that is in force at the time of your disability, can be continued without cost until age 70, upon Securian's approval of your ***premium waiver*** application. This approval is automatic if you have also been approved for a Providence Long Term Disability claim. This coverage continues until age 70, or the date when you are no longer disabled, or the date you fail to comply with Securian or NYL's request for medical information, whichever is earlier. When you turn 70, you may convert your coverage to an individual policy. Please review the **Conversion** section for more information.

This provision does not apply to disabilities for your dependents covered under the certificate. However, if, due to your disability, your insurance is continued without further premiums due to the premium waiver provision, any dependent insurance shall also continue without further payment of premiums until the dependent's eligibility terminates or until your insurance is no longer continued due to the premium waiver provision.

The following term is added to the Glossary:

Premium Waiver

A provision where the life insurance carrier continues to insure you for the contributory life insurance and contributory AD&D coverage you had in place on your date of disability, without requiring you to pay premiums. A determination of serious, long-term disability that commenced while you were actively covered is required. See the certificate for further information.

Overview of Coverage

Rehire or Return to Benefits-Eligible Status

Under the subheading, Return after 30 days or more, the Plan is amended to remove the third bullet regarding restatement of Long-Term Disability insurance coverage without a pre-existing condition limitation within 12 weeks from when active benefits ended.

Following is the new language:

Return after 30 days or more

If you are rehired or return to benefits-eligible status 30 or more days after you terminate or change to non-benefits-eligible status, you will be considered a new hire and must make new elections within 30 days of your return date. The following may also apply:

- If you were contributing to an FSA, your per-pay-period amount will not resume. Health charges incurred during your termination period are not eligible for reimbursement unless you had COBRA coverage for your Health Care FSA.
- You will be required to complete a Statement of Health for supplemental life insurance coverage above the guarantee issue limits.

Note: The following clarification is added to the SPD:

Although Health Savings Accounts are described in this SPD, this is for your convenience to reflect the IRS requirements of contributing to a Health Savings Account and is not intended to be a representation that your health savings account is an employer- sponsored plan or part of the Plan.

Title 11, Cal. Admin. Code, Section 999.5(d)(5)(F)

For each health facility or facility that provides similar healthcare that is the subject of the agreement or transaction, all existing documents setting forth any guarantees made by any entity that would be taking over operation or control of the health facility or facility that provides similar healthcare relating to employee job security and retraining, or the continuation of current staffing levels and policies, employee wages, salaries, benefits, working conditions and employment protections

Pursuant to the Operations Transfer Agreement, West Star will use commercially reasonable efforts to make offers to hire substantially all of St. Elizabeth's employees, including those on leave as of the Closing Date pursuant to paid leave laws or Providence's leave of absence policies, upon terms and conditions of employment that are substantially similar to those of their employment by Providence. Such employment will be on an "at-will" basis and is subject to a 90-day probationary period. West Star will determine the levels of compensation and employee benefits offered to any St. Elizabeth employees it hires in its sole discretion.

Other than as described in the Operations Transfer Agreement, there are no other agreements containing guarantees related to job security, retraining, retention of current staffing levels and policies, wages/salaries, benefits, working conditions and employment protections.

11 Cal. Code Reg. Section 999.5(d)(5)(G)

If the agreement or transaction will have any impact on reproductive healthcare services provided by any facility that is the subject of the agreement or transaction, or any impact on the availability or accessibility of reproductive healthcare services, a description of all reproductive healthcare services provided in the last five years by each health facility or facility that provides similar healthcare that is the subject of the agreement or transaction. This description shall include the types and levels of reproductive services including, but not limited to, information about the number of pregnancy terminations and tubal ligations and a description of how this information was compiled

St. Elizabeth, as a skilled nursing facility, does not offer or provide reproductive health care services. Accordingly, there will be no impact on the availability or accessibility of reproductive healthcare services in connection with the Transaction.

11 Cal. Code Reg. Section 999.5(d)(5)(H)

A statement describing all effects that the proposed agreement or transaction may have on healthcare services provided by each facility proposed to be transferred including, but not limited to, any changes in the types or levels of medical services that may be provided at the health facility or facility that provides similar healthcare and a statement of how the proposed transaction may affect the availability and accessibility of healthcare in the affected communities

The Transaction is expected to have a positive effect on the delivery of skilled nursing services at St. Elizabeth and ultimately benefit the surrounding community. The primary purpose of the Transaction is to enable the continuation of services being provided at St. Elizabeth by transitioning operations of St. Elizabeth to New Operator, which is a subsidiary of Ensign, and which is an experienced skilled nursing care provider that operates over 300 post-acute care facilities nationwide.

At the closing of the Transaction, New Operator will apply its community-based superior care approach to St. Elizabeth to offer high-quality skilled nursing services to the North Hollywood community and the surrounding Southern California region. New Operator is committed to building upon the high quality of care and the variety of programs currently offered at St. Elizabeth.

The day-to-day services and programming at St. Elizabeth will not be materially impacted by the Transaction. The existing Medicare and Medi-Cal certifications will remain in place and be transitioned to Toluca (as Buyer), and West Star (as New Operator) has no plans to reduce the number of beds at St. Elizabeth.

11 Cal. Code Reg. Section 999.5(d)(5)(I)

A description and copy of all current contracts between the applicant and the city in which the applicant is located and current contracts between the applicant and the county in which the applicant is located for each health facility or facility that provides similar healthcare that are the subject of the agreement or transaction

Providence, on behalf of St. Elizabeth, does not hold any contracts with the City or County of Los Angeles.

11 Cal. Code Reg. Section 999.5(d)(5)(J)

A description of compliance with the Alfred E. Alquist Hospital Facilities Seismic Safety Act of 1983, as amended by the California Hospital Facilities Seismic Safety Act (Health & Saf. Code, § 129675-130070), for each health facility or facility that provides similar healthcare that is the subject of the agreement or transaction, including the certified Structural Performance Category of every building affected by the agreement or transaction and a copy of every final determination letter received from the Office of Statewide Health Planning and Development for every building affected by the agreement or transaction

This Section is not applicable because St. Elizabeth, as a skilled nursing facility, is not required to comply with the Alfred E. Alquist Hospital Facilities Safety Act of 1983, as amended by the California Hospital Facilities Seismic Safety Act (California Health & Safety Code, §§ 129675-130070).

11 Cal. Code Reg. Section 999.5(d)(5)(K)

A description of each measure proposed by the applicant to mitigate or eliminate any potential adverse effect on the availability or accessibility of healthcare services to the affected community that may result from the agreement or transaction

As described in the response to Section 999.5(d)(5)(H) of this Notice, the Transaction is not anticipated to have any adverse effect on the availability or accessibility of skilled nursing services in the community. The Transaction is expected to have a positive effect on the delivery of such services by ensuring the continued availability and accessibility of skilled nursing services for the community served by St. Elizabeth.

11 Cal. Code Reg. Section 999.5(d)(5)(L)

A list of the primary languages spoken at the health facility or facility that provides similar healthcare and the threshold languages for Medi-Cal beneficiaries, as determined by the State Department of Healthcare Services for the county in which the health facility or facility that provides similar healthcare is located

The primary languages spoken at St. Elizabeth are: Armenian, English, Korean, and Spanish.

St. Elizabeth is located in Los Angeles County. The threshold languages for Medi-Cal beneficiaries, as determined by the California Department of Healthcare Services for Los Angeles County, include the following 11 languages: Arabic, Armenian, Cambodian, Chinese, English, Farsi, Korean, Russian, Spanish, Tagalog, and Vietnamese.

Title 11, California Code of Regulations, § 999.5(d)(6)

POSSIBLE EFFECT ON COMPETITION

11 Cal. Code Reg. Section 999.5(d)(6)(A)

For any agreement or transaction for which a Premerger Notification and Report Form is required to be submitted to the Federal Trade Commission under the Hart-Scott-Rodino Antitrust Improvements Act of 1976, a brief analysis of the possible effect of any proposed merger or acquisition of each healthcare facility or facility that provides similar healthcare that is the subject of the agreement or transaction on competition and market share in any relevant product or geographic market

A Premerger Notification and Report pursuant to the Hart-Scott-Rodino Antitrust Improvements Act of 1976 is not required for the Transaction, and accordingly, was not submitted by the parties.

11 Cal. Code Reg., Section 999.5(d)(6)(B)

The applicant shall provide the Premerger Notification and Report Form and any attachments thereto as filed with the Federal Trade Commission pursuant to the Hart-Scott-Rodino Antitrust Improvements Act of 1976 and 16 C.F.R. Parts 801-803.

A Premerger Notification and Report pursuant to the Hart-Scott-Rodino Antitrust Improvements Act of 1976 was not required for the Transaction, and accordingly, was not submitted by the parties.

Title 11, California Code of Regulations, § 999.5(d)(7)

OTHER PUBLIC INTEREST FACTORS

11 Cal. Code Reg. Section 999.5(d)(7)

"Other Public Interest Factors": Any other information the applicant believes the Attorney General should consider in deciding whether the proposed agreement or transaction is in the public interest

In addition to all factors outlined in this Notice describing how the Transaction is in the best interest of the public, and in particular, the communities served by St. Elizabeth, Providence emphasizes Ensign's commitment to building upon the high quality of care and the variety of healthcare services and programs currently offered at St. Elizabeth.

Further, the St. Elizabeth community will benefit from Ensign's 25-plus-year history in providing high-quality, affordable and compassionate post-acute care. As an operator focused on post-acute care and its ancillary services, Ensign will be able to deploy economies of scale with respect to contracting and vendor management as well as the specialized expertise in skilled nursing operations, which ensures St. Elizabeth's long-term viability and success.

Title 11, California Code of Regulations, § 999.5(d)(8)

RESOLUTIONS OF THE BOARD AND STATEMENT OF BOARD CHAIR

11 Cal. Code Reg. Section 999.5(d)(8)

The written notice of any proposed agreement or transaction set forth in section 999.5(a)(1) shall include a resolution of the board of directors of the applicant authorizing the filing of the written notice and a statement by the chair of the board that the contents of the written notice are true, accurate and complete

1. Attached as **Exhibit 6** is the Providence Board's resolution which authorizes the Providence officers to take all actions to consummate the terms of the Transaction.

2. Attached as **Exhibit 16** is the statement of the Chair of the Providence Board that the contents of the Notice are true, accurate, and complete.

EXHIBIT 16

PROVIDENCE BOARD CHAIR STATEMENT

STATEMENT BY
THE CHAIR OF THE BOARD OF DIRECTORS OF
PROVIDENCE HEALTH SYSTEM – SOUTHERN CALIFORNIA,
A CALIFORNIA NONPROFIT CORPORATION

The undersigned Chair of the Board of Directors of Providence Health System – Southern California, a California nonprofit corporation, hereby certifies that the contents of the written notice to the Office of the California Attorney General regarding the proposed sale and transfer of operations of St. Elizabeth Care Center, a skilled nursing facility located at 10425 Magnolia Blvd., North Hollywood, CA 91601 to Toluca Way Health Holdings LLC, a Nevada limited liability company, West Star Healthcare LLC, a Nevada limited liability company, and certain affiliates of The Ensign Group, Inc., a Delaware corporation, is true, accurate, and complete.

By: 
Name: Michael Murphy
Title: Board Chair

Title 11, California Code of Regulations, § 999.5(d)(9)

TRANSFEREE INFORMATION

11 Cal. Code Reg. Section 999.5(d)(9)

The written notice of any proposed agreement or transaction set forth in Section 999.5(a)(1) shall include a list of the officers and directors of the transferee, the most recent audited financial statements for the transferee, the transferee's governance documents, such as the articles of incorporation and bylaws, and a description of the transferee's policies, procedures, and eligibility requirements for the provision of charity care

I. Transferee Information

A. **Toluca**

Toluca is a manager-managed limited liability company, and its manager is Chad Keech, 29222 Rancho Viejo Rd., Ste. 127 San Juan Capistrano, CA 92675. Attached to this Section as **Exhibit 17** are the Articles of Organization of Toluca and California Foreign Entity Qualification, and attached to this Section as **Exhibit 18** is the Operating Agreement of Toluca.

B. **West Star**

West Star is a manager-managed limited liability company, and its manager is Adam Willits, 29222 Rancho Viejo Rd., Ste. 127 San Juan Capistrano, CA 92675. Attached to this Section as **Exhibit 19** are the Articles of Organization of West Star and California Foreign Entity Qualification, and attached to this Section as **Exhibit 20** is the Operating Agreement of West Star.

II. Financial Statements

Toluca and West Star do not have financial statements.

III. Charity Care

Ensign's subsidiaries do not have formal policies, procedures, or eligibility requirements for the provision of charity care or financial assistance. Charity care or financial assistance is provided on a case-by-case basis. Consistent with this focus on the value and importance of its dedicated line staff, several years ago, Ensign established the Ensign Employee Emergency Fund (the "Fund"). The vast majority of Ensign affiliated employees contribute to this Fund from each paycheck, which was established to provide financial assistance to staff across the organization who experience emergencies in their lives such as sickness, loss of a home or the unexpected death of a loved one. To date, the Fund has distributed over four million dollars – mostly in very small amounts – to needy and deserving employees. In addition, in 2008, Ensign and its employees founded, and enthusiastically support, a 501(c)(3) charitable foundation known as Elevate Charities. This non-profit foundation is dedicated to elevating the condition and quality of life for members and participants of the senior healthcare community including employees, caregivers, family members, and residents

EXHIBIT 17

TOLUCA ARTICLES OF ORGANIZATION

STATE OF NEVADA

FRANCISCO V. AGUILAR
Secretary of State

DEPUTY BAKKEDAHL
Deputy Secretary for Commercial Recordings

OFFICE OF THE SECRETARY OF STATE

Commercial Recordings Division
401 N. Carson Street
Carson City, NV 89701
Telephone (775) 684-5708
Fax (775) 684-7141

North Las Vegas City Hall
2250 Las Vegas Blvd North, Suite 400
North Las Vegas, NV 89030
Telephone (702) 486-2880
Fax (702) 486-2888

Business Entity - Filing Acknowledgement

09/24/2024

Work Order Item Number:	W2024092401939 - 3953509
Filing Number:	20244350745
Filing Type:	Articles of Organization
Filing Date/Time:	09/24/2024 16:33:25 PM
Filing Page(s):	3

Indexed Entity Information:

Entity ID: E43507462024-2

Entity Name: Toluca Way Health Holdings LLC

Entity Status: Active

Expiration Date: None

Commercial Registered Agent
COGENCY GLOBAL INC.*
321 W. WINNIE LANE #104, Carson City, NV 89703, USA

The attached document(s) were filed with the Nevada Secretary of State, Commercial Recording Division. The filing date and time have been affixed to each document, indicating the date and time of filing. A filing number is also affixed and can be used to reference this document in the future.

Respectfully,

[redacted]

FRANCISCO V. AGUILAR
Secretary of State

FRANCISCO V. AGUILAR
Secretary of State
401 North Carson Street
Carson City, Nevada 89701-4201
(775) 684-5708
Website: www.nvsos.gov
www.nvsilverflume.gov

Filed in the Office of	Business Number
[redacted]	**E43507462024-2**
	Filing Number
	20244350745
Secretary of State	Filed On
State Of Nevada	**09/24/2024 16:33:25 PM**
	Number of Pages
	3

Formation - Limited-Liability Company

- ☑ NRS 86 - Articles of Organization Limited-Liability Company
- ☐ NRS 89 - Articles of Organization Professional Limited-Liability Company
- ☐ NRS 86.544 - Registration of Foreign Limited-Liability Company
- ☐ NRS 86.555 - Registration of Professional Foreign Limited-Liability Company

1. Name Being Registered in Nevada: (See instructions)
Toluca Way Health Holdings LLC

2. Foreign Entity Name: (Name in home jurisdiction)

3. Jurisdiction of Formation: (Foreign Limited-Liability Companies)
3a) Jurisdiction of formation: **3b)** Date formed:
3c) I declare this entity is in good standing in the jurisdiction of its formation. ☐

4. Registered Agent for Service of Process*: (check only one box)
☑ Commercial Registered Agent (name only below) ☐ Noncommercial Registered Agent (name and address below) ☐ Office or position with Entity (title and address below)

COGENCY GLOBAL INC.*
Name of Registered Agent **OR** Title of Office or Position with Entity

321 W. WINNIE LANE #104 (Street Address) **Carson City** (City) Nevada **89703** (Zip Code)

(Mailing Address (If different from street address)) (City) Nevada (Zip Code)

4a. Certificate of Acceptance of Appointment of Registered Agent:
I hereby accept appointment as Registered Agent for the above named Entity. If the registered agent is unable to sign the Articles of Incorporation, submit a separate signed Registered Agent Acceptance form.

x _____ Date
Authorized Signature of Registered Agent or On Behalf of Registered Agent Entity

5. Management: (Domestic Limited-Liability Companies only)
Company shall be managed by: (check one box) ☑ Manager(s) **OR** ☐ Member(s)

6. Name and Address of each Manager(s) or Managing Member(s): (NRS 86 and NRS 86.544, see instructions)
Name and Address of the Original Manager(s) and Member(s): (NRS 89, see instructions)
IMPORTANT:
A certificate from the regulatory board must be submitted showing that each individual is licensed at the time of filing.

1) **Chad Keetch**
Name
29222 Rancho Viejo Rd., Ste. 127 (Address) **San Juan Capistrano** (City) **CA** (State) **92675** (Zip Code)

7. Dissolution Date: (Domestic only)
Latest date upon which the company is to dissolve (if existence is not perpetual):

PHSSC 00789

This form must be accompanied by appropriate fees.

FRANCISCO V. AGUILAR
Secretary of State
401 North Carson Street
Carson City, Nevada 89701-4201
(775) 684-5708
Website: www.nvsos.gov
www.nvsilverflume.gov

Formation - Limited-Liability Company

Continued, Page 2

8. Purpose/ Profession to be Practiced: (NRS 89 only)

9. Series and/or Restricted Limited-Liability Company: (Optional)

Check box if a Series Limited-Liability Company ☐

Domestic Limited-Liability Company"s only: The Limited-Liability Company is a Restricted Limited-Liability Company ☐

10. Records Office: (Foreign Limited-Liability Companies)

Address | City | State | Zip code

Country

11. Street Address of Principal Office: (Foreign Limited-Liability Companies)

Address | City | State | Zip code

Country

12. Name, Address and Signature of the Organizer: (NRS 86. NRS 89 -Each Organizer must be a licensed professional.)

*Foreign Limited-Liability Company - In the event the designated Agent for Service of Process resigns and is not replaced or the agent's authority has been revoked or the agent cannot be found or served with exercise of reasonable diligence, then the Secretary of State is hereby appointed as the Agent for Service of Process.

I declare, to the best of my knowledge under penalty of perjury, that the information contained herein is correct and acknowledge that pursuant to NRS 239.330, it is a category C felony to knowingly offer any false or forged instrument for filing in the Office of the Secretary of State.

Name and Signature of Manager or Member: (NRS 86.544 only)

See instructions

Chad Keetch	United States
Name	Country

29222 Rancho Viejo Rd., Ste. 127	San Juan Capistrano	CA	92675
Address	City	State	Zip/Postal Code

X **Chad Keetch**

(attach additional page if necessary)

AN INITIAL LIST OF OFFICERS MUST ACCOMPANY THIS FILING

Please include any required or optional information in space below:

(attach additional page(s) if necessary)

PHSSC 00790

This form must be accompanied by appropriate fees.

Filed in the Office of	Business Number
[redacted]	**E43507462024-2**
	Filing Number
	20244350745
Secretary of State	Filed On
State Of Nevada	**09/24/2024 16:33:25 PM**
	Number of Pages
	3

BARBARA K. CEGAVSKE
Secretary of State
202 North Carson Street
Carson City, Nevada 89701-4201
(775) 684-5708
Website: www.nvsos.gov

Registered Agent Acceptance/Statement of Change

(PURSUANT TO NRS 77.310, 77.340, 77.350, 77.380)

TYPE OR PRINT - USE DARK INK ONLY - DO NOT HIGHLIGHT

1. Entity information:

Name of represented entity:

Entity or Nevada Business Identification Number (NVID):
(for entities currently on file)

2. Registered Agent Acceptance:

☒ Registered Agent Acceptance

3. Information Being Changed:

Statement of Change takes the following effect: (select only one)

☐ Appoints New Agent (complete section 5)

☐ Update Represented Entity Acting as Registered Agent (complete sections 5)

☐ Update Registered Agent Name (complete sections 4 & 5)

☐ Update Registered Agent Address (complete sections 4 & 5)

4. Registered Agent Information Before the Change: (Non-commercial registered agents **ONLY**)

Name of Registered Agent **OR** Title of Office or Position with Entity

Street Address | City | Nevada | Zip Code

Mailing Address (if different from street address) | City | Nevada | Zip Code

5. Newly Appointed Registered Agent or Registered Agent Information After the Change:

☒ Commercial Registered Agent:(name only below) ☐ Noncommercial Registered Agent (name and address below) ☐ Office or Position with Entity (title or position and address below)

COGENCY GLOBAL INC.

Name of Registered Agent **OR** Title of Office or Position within Entity

Street Address | City | Nevada | Zip Code

Mailing Address (if different from street address) | City | Nevada | Zip Code

6. Electronic Notification: (Optional)

Email address for electronic notifications for "Non-Commercial" or "Office or Positions with Entity" registered agents only:

7. Certificate of Acceptance of Appointment of Registered Agent: (Required)

I hereby accept appointment as Registered Agent for the above named Entity.

X [redacted] _____
Authorized Signature of Registered Agent or On Behalf of Registered Agent Entity Date

8. Signature of Represented Entity: (Required)

X _____
Authorized Signature On Behalf of the Entity Date

FEE: $60.00
This form must be accompanied by appropriate fees.

PHSSC 00791

B20250088084

STATE OF CALIFORNIA
Office of the Secretary of State
REGISTRATION
OUT-OF-STATE LIMITED LIABILITY COMPANY

California Secretary of State
1500 11th Street
Sacramento, California 95814
(916) 657-5448

For Office Use Only

-FILED-

File No.: B20250088084

Date Filed: 4/23/2025

Limited Liability Company Name

Limited Liability Company Name	Toluca Way Health Holdings LLC

Jurisdiction

Limited Liability Company is Formed in	NEVADA

Authority Statement

This LLC currently has powers and privileges to conduct business in the state, foreign country or other jurisdiction entered above.

Street Address of Principal Office of LLC

Principal Address	29222 RANCHO VIEJO RD., STE. 127 SAN JUAN CAPISTRANO, CA 92675

Mailing Address of LLC

Mailing Address	29222 RANCHO VIEJO RD., STE. 127 SAN JUAN CAPISTRANO, CA 92675
Attention	

Street Address of California Office of LLC

Street Address of California Office	29222 RANCHO VIEJO RD., STE. 127 SAN JUAN CAPISTRANO, CA 92675

Agent for Service of Process

☒ I certify the selected California Registered Corporate Agent (1505) has agreed to serve as the Agent for Service of Process for this entity.

California Registered Corporate Agent (1505)	COGENCY GLOBAL INC. Registered Corporate 1505 Agent

Consent to Service of Process

The Secretary of State is appointed as the agent of the foreign (out-of-state) limited liability company for service of process if the agent has resigned and has not been replaced or if the agent cannot be found or served with the exercise of reasonable diligence.

Consent to service of process extends to service of process directed to the foreign (out-of-state) limited liability company's agent in this state for a search warrant issued pursuant to California Penal Code section 1524.2, or for any other validly issued and properly served search warrant, for records or documents that are in the possession of the foreign (out-of-state) limited liability company and are located inside or outside of this state. This shall apply to a foreign (out-of-state) limited liability company that is a party or a nonparty to the matter for which the search warrant is sought. For purposes of this consent "properly served" means delivered by hand, or in a manner reasonably allowing for proof of delivery if delivered by United States mail, overnight delivery service, facsimile, or any other means specified by the foreign (out-of-state) limited liability company, including email or submission via an Internet Web portal, the foreign (out-of-state) limited liability company has designated for the purpose of service of process.

Electronic Signature

☒ By signing, I affirm under penalty of perjury that the information herein is true and correct and that I am authorized to sign on behalf of the out-of-state LLC.

Chad Keetch	*04/23/2025*
Signature	Date

PHSSC 00792

B3627-8969 04/23/2025 10:34 AM Received by California Secretary of State

B3627-8970 04/23/2025 10:34 AM Received by California Secretary of State

SECRETARY OF STATE

STATE OF NEVADA

CERTIFICATE OF EXISTENCE WITH STATUS IN GOOD STANDING

I, FRANCISCO V. AGUILAR, the duly qualified and elected Nevada Secretary of State, do hereby certify that I am, by the laws of said State, the custodian of the records relating to filings by corporations, non-profit corporations, corporations sole, limited-liability companies, limited partnerships, limited-liability partnerships and business trusts pursuant to Title 7 of the Nevada Revised Statutes which are either presently in a status of good standing or were in good standing for a time period subsequent of 1976 and am the proper officer to execute this certificate.

I further certify that the records of the Nevada Secretary of State, at the date of this certificate, evidence **Toluca Way Health Holdings LLC** as a DOMESTIC LIMITED-LIABILITY COMPANY (86) duly organized or formed and existing, or duly qualified or registered, as applicable, under and by virtue of the laws of the State of Nevada since 09/24/2024, and in good standing in this State.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of this State, at my office on 04/23/2025.

[redacted]

FRANCISCO V. AGUILAR
Secretary of State

Certificate Number: B202504235651219
You may verify this certificate online at https://www.nvsilverflume.gov/home

EXHIBIT 18

TOLUCA OPERATING AGREEMENT

OPERATING AGREEMENT

OF

TOLUCA WAY HEALTH HOLDINGS LLC

OPERATING AGREEMENT

OF

TOLUCA WAY HEALTH HOLDINGS LLC

THIS OPERATING AGREEMENT is between TOLUCA WAY HEALTH HOLDINGS LLC, a Nevada limited liability company (the "Company") and STANDARD BEARER HEALTHCARE OP, LP, a Delaware limited partnership (the "Member").

RECITALS

The Company is a limited-liability company formed under the Nevada Limited Liability Company Act on September 24, 2024.

STANDARD BEARER HEALTHCARE OP, LP, a Delaware limited partnership, is the Company's sole Member. The parties intend by this Agreement to define their rights and obligations with respect to the Company's governance and financial affairs and to adopt regulations and procedures for the conduct of the Company's activities. Accordingly, with the intention of being legally bound, they agree as follows:

ARTICLE 1: DEFINITIONS.

1.1 Scope. For purposes of this Agreement, unless the language or context clearly indicates that a different meaning is intended, capitalized terms have the meanings specified in this Article.

1.2 Defined Terms.

(a) "Accounting Period" the calendar year.

(b) "Act" means the Nevada Limited Liability Company Act.

(c) "Agreement" means this agreement, including any amendments.

(d) "Articles" means the Articles of Organization filed with the Secretary of State to organize the Company as a limited-liability company, including any amendments.

(e) "Available Funds" means the Company's gross cash receipts from operations, less the sum of: (1) payments of principal, interest, charges and fees pertaining to the Company's indebtedness; (2) expenditures incurred incident to the usual conduct of the Company's business; and (3) amounts reserved to meet the reasonable needs of the Company's business.

(f) "Company" means TOLUCA WAY HEALTH HOLDINGS LLC and any successor limited-liability company.

(a) "Contribution" means anything of value that the Member contributes to the Company as a prerequisite for or in connection with membership, including any combination of cash, property, services rendered, a promissory note or any other obligation to contribute cash or property or render services.

(b) "Distribution" means the Company's direct or indirect transfer of money or other property with respect to the Member's Membership Interest.

(c) "Effective Date," with respect to this Agreement, means the date on which the Company's existence as a limited-liability company begins, as prescribed by the Act.

(d) "Manager" means Chad Keetch.

(e) "Member" means STANDARD BEARER HEALTHCARE OP, LP, a Delaware limited partnership, whose principle place of business is located at 29222 Rancho Viejo Rd., Suite 127, San Juan Capistrano, California 92675.

(f) "Membership interest" means the Member's interest in the Company, consisting of the Member's right to the Company's Profit, receive Distributions, participate in the Company's governance, approve the Company's acts and receive information pertaining to the Company's affairs.

(g) "Person" means a natural person or an entity.

(h) "Profit," as to a positive amount, and "Loss," as to a negative amount, mean, for a Taxable Year, the Company's income or loss for the Taxable Year, as determined in accordance with accounting principals appropriate to the Company's method of accounting and consistently applied.

ARTICLE 2: THE COMPANY.

2.1 Status. The Company is a Nevada limited-liability company organized under the Act.

2.2 Name. The Company's name is TOLUCA WAY HEALTH HOLDINGS LLC.

2.3 Term. The Company's existence will commence on the Effective Date and continue until terminated under this Agreement.

2.4 Purpose. The Company's purpose is to engage in any lawful act or activity for which a limited liability company may be organized under the Act.

2.5 Principal Place of Business. The Company's principal place of business is located at 29222 Rancho Viejo Rd., Ste. 127, San Juan Capistrano, CA 92675.

2.6 Resident Agent and Registered Office. The Company's registered agent in Nevada is located at 321 W. Winnie Lane #104, Carson City, Nevada 89703.

ARTICLE 3: MANAGEMENT.

3.1 Management.

(a) Scope. The Member hereby designates the Manager to be the "manager" of the Company and have full power, authority and discretion to manage and direct the Company's business, affairs and properties, including, without limitation, the specific powers referred to in Article 3.01(b).

(b) Specific Powers. The Manager is authorized on the Company's behalf to make all decisions as to (i) the sale, lease or other disposition of the Company's assets; (ii) the purchase or other acquisition of other assets of all kinds; (iii) the management of all or any part of the Company's assets and business; (iv) the borrowing of money and the granting of security interests in the Company's assets (including loans from the Member); (v) the repayment, refinancing or extension of any mortgage affecting the Company's assets; (vi) the compromise or release of any of the Company's claims or debts; (vii) the payment of pensions and the establishment of pension plans, pension trusts, profit sharing plans, and benefit and incentive plans for the Member and the Company's employees; (viii) the making of donations to the public welfare or for religious, charitable, scientific, literary or education purposes; (ix) the purchase of insurance on the life of any employee of the Company; (x) the participation in partnerships, joint ventures or other associations of any kind with any Person or Persons; and (xi) the making of all elections available to the Company under any federal or state tax law or regulations.

(c) Officers. The Manager may, from time to time as it deems advisable, appoint officers of the Company and assign titles (including, without limitation, President, Vice President, Secretary, and Treasurer) to any such person. The Manager may delegate to such officers such power and authority as the Manager deems advisable, including the power, acting individually or jointly, to represent and bind the Company in all matters, in accordance with the scope of their respective duties. Each officer shall hold office until his successor is designated by the Manager or until his earlier death, resignation or removal. Any officer may resign at any time upon written notice to the Manager. Any officer may be removed by the Manager with or without cause at any time. A vacancy in any office occurring because of death, resignation, removal or otherwise, may, but need not, be filled by the Manager.

(d) Binding Effect. The act of the Manager will bind the Company, and no Person dealing with the Company shall have any obligation to inquire into the power or authority of the Manager to act on the Company's behalf.

3.2 Fiduciary Duties

(a) Exculpation. Notwithstanding any other provisions of this Agreement, whether express or implied, or any obligation or duty at law or in equity, neither the Member, the Manager, nor any of their respective officers, directors, stockholders, partners, members, managers, employees, affiliates, representatives or agents, nor any officer, employee, representative or agent of the Company (individually, a "Covered Person" and, collectively, the "Covered Persons") shall be liable to the Company or any other person for any act or omission (in relation to the Company, its property or the conduct of its business or affairs, this Agreement, any related document or any transaction contemplated hereby or thereby) taken or omitted by a Covered Person in good faith reliance on the provisions of this Agreement, provided such act or omission does not constitute willful misconduct, gross negligence, or a knowing violation of law.

(b) Limitation of Liability. This Agreement is not intended to, and does not, create or impose any fiduciary duty on any Covered Person. Furthermore, the Member, the Manager and the Company hereby waive any and all fiduciary duties that, absent such waiver, may be implied by applicable law, and in doing so, acknowledge and agree that the duties and obligations of each Covered Person to each other and to the Company are only as expressly set forth in this Agreement. The provisions of this Agreement, to the extent that they restrict the duties and liabilities of a Covered Person otherwise existing at law or in equity, are agreed by the Member and the Manager to replace such other duties and liabilities of such Covered Person. To the extent that, at law or in equity, any Covered Person has duties and liabilities related thereto to the Company or to any other Covered Person, a Covered Person acting under this Agreement shall not be liable to the Company or to any other Covered Person for such Covered Person's good faith reliance on the provisions of this Agreement.

(c) Justifiable Reliance. A Covered Person shall be fully protected in relying in good faith upon the records of the Company and upon such information, opinions, reports or statements (including financial statements and information, opinions, reports or statements as to the value or amount of the assets, liabilities, Profit or Loss of the Company or any facts pertinent to the existence and amount of assets from which Distributions might properly be paid) of the following Persons or groups: (i) one or more officers or employees of the Company; (ii) any attorney, independent accountant, appraiser or other expert or professional employed or engaged by or on behalf of the Company; or (iii) any other Person selected in good faith by or on behalf of the Company, in each case, as to matters that such relying Person reasonably believes to be within such other Person's professional or expert competence.

3.3 Compensation. The Company may compensate the Manager for services rendered to or on behalf of the Company. The Company will reimburse the Manager for reasonable expenses properly incurred on the Company's behalf.

3.4 Indemnification. To the fullest extent permitted by the Act, the Company shall indemnify and hold harmless each Covered Person from and against any and all losses, claims, demands, liabilities, expenses, judgments, fines, settlements and other amounts arising from any and all claims, demands, actions, suits or proceedings, civil, criminal, criminal, administrative or investigative ("Claims"), in which the Covered Person

may be involved, or threatened to be involved, as a party or otherwise, by reason of the fact that he, she or it is a Covered Person or which relates to or arises out of the Company or its property, business or affairs. A Covered Person shall not be entitled to indemnification under this Article 3.04 with respect to (i) any Claim with respect to which such Covered Person has engaged in willful misconduct, gross negligence, or a knowing violation of law or (ii) any Claim initiated by such Covered Person unless such Claim (A) was brought to enforce such Covered Person's rights to indemnification hereunder or (B) was authorized or consented to by the Manager. Expenses incurred in defending any Claim by (y) the Manager or any officer, director, stockholder, partner, member, manager, or affiliate of the Manager shall be paid by the Company and (z) any other Covered Person may be paid by the Company, but only upon the prior written approval of the Manager in its sole and absolute discretion, upon such terms and conditions, if any, as the Manager deems appropriate, in each case, in advance of the final disposition of such Claim upon receipt by the Company of an undertaking by or on behalf of such Covered Person to repay such amount if it shall be ultimately determined that such Covered Person is not entitled to be indemnified by the Company as authorized by this Article 3.4.

3.5 Amendments. Any repeal or modification of this Article 3 by the Manager shall not adversely affect any rights of such Covered Person pursuant to this Article 3, including the right to indemnification and to the advancement of expenses of a Covered Person, existing at the time of such repeal or modification with respect to any acts or omissions occurring prior to such repeal or modification.

ARTICLE 4: FINANCE.

4.1 Contributions.

(a) Member. The Member has previously made a contribution to the Company.

(b) Additional Contributions. The Member at any time may but is not required to make additional Contributions of cash and property to the Company.

(c) Contributions Not Interest Bearing. The Member is not entitled to interest or other compensation with respect to any cash or property the Member contributed to the Company.

4.2 Distributions.

(a) Available Funds. The Company will distribute its Available Funds to the Member in such amounts and at such times as the Member may determine.

(b) Limitation. The Company will make no Distribution unless, after the Distribution is made, the Company's assets are in excess of its liabilities.

ARTICLE 5: RECORDS AND ACCOUNTING.

5.1 Maintenance of Records.

(a) Required Records. The Company will maintain at its principal place of business such books, records and other materials as are reasonably necessary to documents and account for its activities, including, without limitation, those required to be maintained by the Act.

(b) Member Access. The Member and the Member's authorized representative will have reasonable access to and may inspect and copy all books, records and other materials pertaining to the Company or its activities.

5.2 Accounting Method. The Company will account for its financial transactions using a method of accounting determined by the Member.

5.3 Reports. The Company will complete and file any periodic reports required by the Act or law of any other jurisdictions in which the Company is qualified to do business.

ARTICLE 6: DISSOLUTION.

6.1 Events of Dissolution

(a) Enumeration. The Company will dissolve upon the first to occur of:

(1) at such time as the Member determines;
(2) any event that makes the Company ineligible to conduct its activities as a limited liability company under the Act; or
(3) any event or circumstance that makes it unlawful or impossible for the Company to carry on its business.

(b) Exclusivity of Events. Unless specifically referred to in this Article 6.01, no event, including an event of dissolution prescribed by the Act, will result in the Company's dissolution.

6.2 Effect of Dissolution.

(a) Appointment of Liquidator. Upon the Company's dissolution, the Member will appoint a liquidator, who may but need not be the Member. The liquidator will wind up and liquidate the Company in an orderly, prudent and expeditious manner in accordance with the following provisions of this Article 6.02.

(a) Final Accounting. The liquidator will make proper accountings (1) to the end of the month in which the event of dissolution occurred; and (2) to the date on which the Company is finally and completely liquidated.

(b) Duties and Authority of Liquidator. The liquidator will make adequate provisions for the discharge of all of the Company's debts, obligations and liabilities. The liquidator may sell, encumber or retain for distribution in kind any of the Company's assets.

(c) Final Distribution. The liquidator will distribute any assets remaining after the discharge or accommodation of the Company's debts, obligations and liabilities to the Member.

(d) Required Filings. The liquidator will file with the Secretary of State such statements, certificates and other instruments, and take such other actions, as are reasonably necessary or appropriate to effectuate and confirm the cessation of the Company's existence.

ARTICLE 7: GENERAL PROVISIONS.

7.1 Amendments.

(a) Required Amendments. The Company and the Member will execute and file any amendment to the articles required by the Act. If any such amendment results in inconsistencies between the Articles and this Agreement, this Agreement will be considered to have been amended in the specifics necessary to eliminate the inconsistencies.

(b) Other Amendments. The Company and the Member at any time may amend this Agreement in any respect that is consistent with the Articles and the Act.

7.2 Nominee. Title to the Company's assets may be held in the name of the Company or any nominee (including the Member so acting), as the Company determines. The Company's agreement with any nominee may contain provisions indemnifying the nominee for costs or damages incurred as a result of the nominee's service to the Company.

7.3 Resolution of Inconsistencies. If there are inconsistencies between this Agreement and the Articles, the Articles will control. If there are inconsistencies between this Agreement and the Act, this Agreement will control, except to the extent the inconsistencies relate to provisions of the Act that the Member cannot alter by agreement.

7.4 Additional Instruments. The Member will execute and deliver any document or statement necessary to give effect to the terms of this Agreement or to comply with any law, rule or regulation governing the Company's formation and activities.

7.5 Computation of Time. In computing any period of time under this Agreement, the day of the act or event from which the specified period begins to run is not included. The last day of the period is included, unless it is a Saturday, Sunday or legal holiday, in which case the period will run until the end of the next day that is not a Saturday, Sunday or legal holiday.

7.6 Entire Agreement. This Agreement and the Articles comprise the entire agreement among the parties with respect to the Company. This Agreement and the Articles supersede any prior agreements or understandings with respect to the Company. No representation, statement or condition not contained in this Agreement or the Articles has any force or effect.

7.7 Waiver. No right under this Agreement may be waived, except by an instrument in writing signed by the party sought to be charged with the waiver.

7.8 General Construction Principles. Words in any gender are deemed to include the other genders. The singular is deemed to include the plural and vice versa. The headings and underlined paragraph titles are for guidance only and have no significance in the interpretation of this Agreement.

7.9 Binding Effect. This agreement is binding on and will inure to the benefit of the Company, the Member and their respective distributees, successors and assigns.

7.10 Governing Law. Nevada law governs the construction and application of the terms of this Agreement.

[INTENTIONALLY LEFT BLANK]

SIGNED on the respective dates set forth below, to be effective as of the Effective Date.

COMPANY:
TOLUCA WAY HEALTH HOLDINGS LLC,
a Nevada limited liability company

By [redacted]
Name: Chad Keetch
Title: Manager

Dated: September 24, 2024

MEMBER:
STANDARD BEARER HEALTHCARE OP, LP,
a Delaware limited partnership

By: [redacted]
Name: Chad Keetch
Title: President

Dated: September 24, 2024

EXHIBIT 19

WEST STAR ARTICLES OF ORGANIZATION

STATE OF NEVADA

FRANCISCO V. AGUILAR
Secretary of State

DEPUTY BAKKEDAHL
Deputy Secretary for Commercial Recordings

OFFICE OF THE SECRETARY OF STATE

Commercial Recordings Division
401 N. Carson Street
Carson City, NV 89701
Telephone (775) 684-5708
Fax (775) 684-7141

North Las Vegas City Hall
2250 Las Vegas Blvd North, Suite 400
North Las Vegas, NV 89030
Telephone (702) 486-2880
Fax (702) 486-2888

Business Entity - Filing Acknowledgement

09/12/2024

Work Order Item Number:	W2024091201557 - 3931611
Filing Number:	20244326421
Filing Type:	Articles of Organization
Filing Date/Time:	09/12/2024 14:56:56 PM
Filing Page(s):	3

Indexed Entity Information:

Entity ID: E43264222024-3 **Entity Name:** West Star Healthcare LLC

Entity Status: Active **Expiration Date:** None

Commercial Registered Agent
COGENCY GLOBAL INC.*
321 W. WINNIE LANE #104, Carson City, NV 89703, USA

The attached document(s) were filed with the Nevada Secretary of State, Commercial Recording Division. The filing date and time have been affixed to each document, indicating the date and time of filing. A filing number is also affixed and can be used to reference this document in the future.

Respectfully,

[redacted]

FRANCISCO V. AGUILAR
Secretary of State

FRANCISCO V. AGUILAR
Secretary of State
401 North Carson Street
Carson City, Nevada 89701-4201
(775) 684-5708
Website: www.nvsos.gov
www.nvsilverflume.gov

Filed in the Office of	Business Number
[redacted]	**E43264222024-3**
	Filing Number
	20244326421
Secretary of State	Filed On
State Of Nevada	**09/12/2024 14:56:56 PM**
	Number of Pages
	3

Formation - Limited-Liability Company

- ☑ NRS 86 - Articles of Organization Limited-Liability Company
- ☐ NRS 89 - Articles of Organization Professional Limited-Liability Company
- ☐ NRS 86.544 - Registration of Foreign Limited-Liability Company
- ☐ NRS 86.555 - Registration of Professional Foreign Limited-Liability Company

1. Name Being Registered in Nevada: (See instructions)
West Star Healthcare LLC

2. Foreign Entity Name: (Name in home jurisdiction)

3. Jurisdiction of Formation: (Foreign Limited-Liability Companies)
3a) Jurisdiction of formation: **3b)** Date formed:
3c) I declare this entity is in good standing in the jurisdiction of its formation. ☐

4. Registered Agent for Service of Process*: (check only one box)
☑ Commercial Registered Agent (name only below) ☐ Noncommercial Registered Agent (name and address below) ☐ Office or position with Entity (title and address below)

COGENCY GLOBAL INC.*
Name of Registered Agent **OR** Title of Office or Position with Entity

321 W. WINNIE LANE #104 (Street Address) | **Carson City** (City) | Nevada | **89703** (Zip Code)

(Mailing Address (If different from street address)) | (City) | Nevada | (Zip Code)

4a. Certificate of Acceptance of Appointment of Registered Agent:
I hereby accept appointment as Registered Agent for the above named Entity. If the registered agent is unable to sign the Articles of Incorporation, submit a separate signed Registered Agent Acceptance form.

X **Cogency Global Inc** — **09/12/2024**
Authorized Signature of Registered Agent or On Behalf of Registered Agent Entity — Date

5. Management: (Domestic Limited-Liability Companies only)
Company shall be managed by: (check one box) ☑ Manager(s) **OR** ☐ Member(s)

6. Name and Address of each Manager(s) or Managing Member(s): (NRS 86 and NRS 86.544, see instructions)
Name and Address of the Original Manager(s) and Member(s): (NRS 89, see instructions)
IMPORTANT:
A certificate from the regulatory board must be submitted showing that each individual is licensed at the time of filing.

1) **Adam Willits** (Name)
29222 Rancho Viejo Road Suite 127 (Address) | **San Juan Capistrano** (City) | **CA** (State) | **92675** (Zip Code)

7. Dissolution Date: (Domestic only)
Latest date upon which the company is to dissolve (if existence is not perpetual):

PHSSC 00807

This form must be accompanied by appropriate fees.

FRANCISCO V. AGUILAR
Secretary of State
401 North Carson Street
Carson City, Nevada 89701-4201
(775) 684-5708
Website: www.nvsos.gov
www.nvsilverflume.gov

Formation - Limited-Liability Company

Continued, Page 2

8. Purpose/ Profession to be Practiced: (NRS 89 only)

9. Series and/or Restricted Limited-Liability Company: (Optional)

Check box if a Series Limited-Liability Company ☐

Domestic Limited-Liability Company"s only: The Limited-Liability Company is a Restricted Limited-Liability Company ☐

10. Records Office: (Foreign Limited-Liability Companies)

Address | City | State | Zip code

Country

11. Street Address of Principal Office: (Foreign Limited-Liability Companies)

Address | City | State | Zip code

Country

12. Name, Address and Signature of the Organizer: (NRS 86. NRS 89 -Each Organizer must be a licensed professional.)

*Foreign Limited-Liability Company - In the event the designated Agent for Service of Process resigns and is not replaced or the agent's authority has been revoked or the agent cannot be found or served with exercise of reasonable diligence, then the Secretary of State is hereby appointed as the Agent for Service of Process.

I declare, to the best of my knowledge under penalty of perjury, that the information contained herein is correct and acknowledge that pursuant to NRS 239.330, it is a category C felony to knowingly offer any false or forged instrument for filing in the Office of the Secretary of State.

Name and Signature of Manager or Member: (NRS 86.544 only)

See instructions

Adam Willits	United States
Name	Country

29222 Rancho Viejo Road Suite 127	San Juan Capistrano	CA	92675
Address	City	State	Zip/Postal Code

X **Adam Willits** (attach additional page if necessary)

AN INITIAL LIST OF OFFICERS MUST ACCOMPANY THIS FILING

Please include any required or optional information in space below:

(attach additional page(s) if necessary)

PHSSC 00808

This form must be accompanied by appropriate fees.

FRANCISCO V. AGUILAR
Secretary of State
202 North Carson Street
Carson City, Nevada 89701-4201
(775) 684-5708
Website: www.nvsos.gov

Filed in the Office of [redacted] Secretary of State State Of Nevada	Business Number **E43264222024-3**
	Filing Number **20244326421**
	Filed On **09/12/2024 14:56:56 PM**
	Number of Pages **3**

Registered Agent Acceptance/Statement of Change

(PURSUANT TO NRS 77.310, 77.340, 77.350, 77.380)

TYPE OR PRINT - USE DARK INK ONLY - DO NOT HIGHLIGHT

1. Entity information:

Name of represented entity:

Entity or Nevada Business Identification Number (NVID): (for entities currently on file)

2. Registered Agent Acceptance:

☐ Registered Agent Acceptance

3. Information Being Changed:

Statement of Change takes the following effect: (select only one)

☐ Appoints New Agent (complete section 5)

☐ Update Represented Entity Acting as Registered Agent (complete sections 5)

☐ Update Registered Agent Name (complete sections 4 & 5)

☐ Update Registered Agent Address (complete sections 4 & 5)

4. Registered Agent Information Before the Change: (Non-commercial registered agents **ONLY**)

Name of Registered Agent **OR** Title of Office or Position with Entity

Street Address | City | Nevada | Zip Code

Mailing Address (if different from street address) | City | Nevada | Zip Code

5. Newly Appointed Registered Agent or Registered Agent Information After the Change:

☐ Commercial Registered Agent:(name only below) ☐ Noncommercial Registered Agent (name and address below) ☐ Office or Position with Entity (title or position and address below)

Name of Registered Agent **OR** Title of Office or Position within Entity

Street Address | City | Nevada | Zip Code

Mailing Address (if different from street address) | City | Nevada | Zip Code

6. Electronic Notification: (Optional)

Email address for electronic notifications for "Non-Commercial" or "Office or Positions with Entity" registered agents only:

7. Certificate of Acceptance of Appointment of Registered Agent: (Required)

I hereby accept appointment as Registered Agent for the above named Entity.

X [redacted]

Authorized Signature of Registered Agent or On Behalf of Registered Agent Entity | Date

8. Signature of Represented Entity: (Required)

X _____

Authorized Signature On Behalf of the Entity | Date

FEE: $60.00

This form must be accompanied by appropriate fees.

202463814834

STATE OF CALIFORNIA
Office of the Secretary of State
REGISTRATION
OUT-OF-STATE LIMITED LIABILITY COMPANY

California Secretary of State
1500 11th Street
Sacramento, California 95814
(916) 657-5448

For Office Use Only

-FILED-

File No.: 202463814834

Date Filed: 9/12/2024

Limited Liability Company Name

Limited Liability Company Name	West Star Healthcare LLC

Jurisdiction

Limited Liability Company is Formed in	NEVADA

Authority Statement

This LLC currently has powers and privileges to conduct business in the state, foreign country or other jurisdiction entered above.

Street Address of Principal Office of LLC

Principal Address	10425 MAGNOLIA BLVD NORTH HOLLYWOOD, CA 91601

Mailing Address of LLC

Mailing Address	29222 RANCHO VIEJO ROAD SUITE 127 SAN JUAN CAPISTRANO, CA 92675
Attention	renewals

Street Address of California Office of LLC

Street Address of California Office	10425 MAGNOLIA BLVD NORTH HOLLYWOOD, CA 91601

Agent for Service of Process

☒ I certify the selected California Registered Corporate Agent (1505) has agreed to serve as the Agent for Service of Process for this entity.

California Registered Corporate Agent (1505)	COGENCY GLOBAL INC. Registered Corporate 1505 Agent

Consent to Service of Process

The Secretary of State is appointed as the agent of the foreign (out-of-state) limited liability company for service of process if the agent has resigned and has not been replaced or if the agent cannot be found or served with the exercise of reasonable diligence.

Consent to service of process extends to service of process directed to the foreign (out-of-state) limited liability company's agent in this state for a search warrant issued pursuant to California Penal Code section 1524.2, or for any other validly issued and properly served search warrant, for records or documents that are in the possession of the foreign (out-of-state) limited liability company and are located inside or outside of this state. This shall apply to a foreign (out-of-state) limited liability company that is a party or a nonparty to the matter for which the search warrant is sought. For purposes of this consent "properly served" means delivered by hand, or in a manner reasonably allowing for proof of delivery if delivered by United States mail, overnight delivery service, facsimile, or any other means specified by the foreign (out-of-state) limited liability company, including email or submission via an Internet Web portal, the foreign (out-of-state) limited liability company has designated for the purpose of service of process.

Electronic Signature

☒ By signing, I affirm under penalty of perjury that the information herein is true and correct and that I am authorized to sign on behalf of the out-of-state LLC.

Adam Willits	*09/12/2024*
Signature	Date

PHSSC 00810

B3037-2398 09/12/2024 4:06 PM Received by California Secretary of State

B3037-2400 09/12/2024 4:06 PM Received by California Secretary of State

SECRETARY OF STATE

STATE OF NEVADA

CERTIFICATE OF EXISTENCE WITH STATUS IN GOOD STANDING

I, FRANCISCO V. AGUILAR, the duly qualified and elected Nevada Secretary of State, do hereby certify that I am, by the laws of said State, the custodian of the records relating to filings by corporations, non-profit corporations, corporations sole, limited-liability companies, limited partnerships, limited-liability partnerships and business trusts pursuant to Title 7 of the Nevada Revised Statutes which are either presently in a status of good standing or were in good standing for a time period subsequent of 1976 and am the proper officer to execute this certificate.

I further certify that the records of the Nevada Secretary of State, at the date of this certificate, evidence **West Star Healthcare LLC** as a DOMESTIC LIMITED-LIABILITY COMPANY (86) duly organized or formed and existing, or duly qualified or registered, as applicable, under and by virtue of the laws of the State of Nevada since 09/12/2024, and in good standing in this State.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of this State, at my office on 09/12/2024.

[redacted]

FRANCISCO V. AGUILAR
Secretary of State

Certificate Number: B202409124958457

You may verify this certificate online at https://www.nvsilverflume.gov/home

EXHIBIT 20

WEST STAR OPERATING AGREEMENT

OPERATING AGREEMENT

OF

WEST STAR HEALTHCARE LLC

OPERATING AGREEMENT

OF

WEST STAR HEALTHCARE LLC

THIS OPERATING AGREEMENT is between WEST STAR HEALTHCARE LLC, a Nevada limited liability company (the "Company") and FLAGSTONE HEALTHCARE SOUTH LLC, a Nevada limited liability company (the "Member").

RECITALS

The Company is a limited-liability company formed under the Nevada Limited Liability Company Act on September 12, 2024.

FLAGSTONE HEALTHCARE SOUTH LLC, a Nevada limited liability company, is the Company's sole Member. The parties intend by this Agreement to define their rights and obligations with respect to the Company's governance and financial affairs and to adopt regulations and procedures for the conduct of the Company's activities. Accordingly, with the intention of being legally bound, they agree as follows:

ARTICLE 1: DEFINITIONS.

1.1 Scope. For purposes of this Agreement, unless the language or context clearly indicates that a different meaning is intended, capitalized terms have the meanings specified in this Article.

1.2 Defined Terms.

(a) "Accounting Period" the calendar year.

(b) "Act" means the Nevada Limited Liability Company Act.

(c) "Agreement" means this agreement, including any amendments.

(d) "Articles" means the Articles of Organization filed with the Secretary of State to organize the Company as a limited-liability company, including any amendments.

(e) "Available Funds" means the Company's gross cash receipts from operations, less the sum of: (1) payments of principal, interest, charges and fees pertaining to the Company's indebtedness; (2) expenditures incurred incident to the usual conduct of the Company's business; and (3) amounts reserved to meet the reasonable needs of the Company's business.

(f) "Company" means WEST STAR HEALTHCARE LLC and any successor limited-liability company.

(g) "Contribution" means anything of value that the Member contributes to the Company as a prerequisite for or in connection with membership, including any combination of cash, property, services rendered, a promissory note or any other obligation to contribute cash or property or render services.

(h) "Distribution" means the Company's direct or indirect transfer of money or other property with respect to the Member's Membership Interest.

(i) "Effective Date," with respect to this Agreement, means the date on which the Company's existence as a limited-liability company begins, as prescribed by the Act.

(j) "Manager" means Adam Willits.

(k) "Member" means FLAGSTONE HEALTHCARE SOUTH LLC, a Nevada limited liability company, whose principle place of business is located at 29222 Rancho Viejo Rd., Suite 127, San Juan Capistrano, California 92675.

(l) "Membership interest" means the Member's interest in the Company, consisting of the Member's right to the Company's Profit, receive Distributions, participate in the Company's governance, approve the Company's acts and receive information pertaining to the Company's affairs.

(m) "Person" means a natural person or an entity.

(n) "Profit," as to a positive amount, and "Loss," as to a negative amount, mean, for a Taxable Year, the Company's income or loss for the Taxable Year, as determined in accordance with accounting principals appropriate to the Company's method of accounting and consistently applied.

ARTICLE 2: THE COMPANY.

2.1 Status. The Company is a Nevada limited-liability company organized under the Act.

2.2 Name. The Company's name is WEST STAR HEALTHCARE LLC.

2.3 Term. The Company's existence will commence on the Effective Date and continue until terminated under this Agreement.

2.4 Purpose. The Company's purpose is to engage in any lawful act or activity for which a limited liability company may be organized under the Act.

2.5 Principal Place of Business. The Company's principal place of business is located at 10425 Magnolia Blvd., North Hollywood, CA 91601.

2.6 Resident Agent and Registered Office. The Company's registered agent in Nevada is located at 321 W. Winnie Lane #104, Carson City, Nevada 89703.

ARTICLE 3: MANAGEMENT.

3.1 Management.

(a) Scope. The Member hereby designates the Manager to be the "manager" of the Company and have full power, authority and discretion to manage and direct the Company's business, affairs and properties, including, without limitation, the specific powers referred to in Article 3.01(b).

(b) Specific Powers. The Manager is authorized on the Company's behalf to make all decisions as to (i) the sale, lease or other disposition of the Company's assets; (ii) the purchase or other acquisition of other assets of all kinds; (iii) the management of all or any part of the Company's assets and business; (iv) the borrowing of money and the granting of security interests in the Company's assets (including loans from the Member); (v) the repayment, refinancing or extension of any mortgage affecting the Company's assets; (vi) the compromise or release of any of the Company's claims or debts; (vii) the payment of pensions and the establishment of pension plans, pension trusts, profit sharing plans, and benefit and incentive plans for the Member and the Company's employees; (viii) the making of donations to the public welfare or for religious, charitable, scientific, literary or education purposes; (ix) the purchase of insurance on the life of any employee of the Company; (x) the participation in partnerships, joint ventures or other associations of any kind with any Person or Persons; and (xi) the making of all elections available to the Company under any federal or state tax law or regulations.

(c) Officers. The Manager may, from time to time as it deems advisable, appoint officers of the Company and assign titles (including, without limitation, President, Vice President, Secretary, and Treasurer) to any such person. The Manager may delegate to such officers such power and authority as the Manager deems advisable, including the power, acting individually or jointly, to represent and bind the Company in all matters, in accordance with the scope of their respective duties. Each officer shall hold office until his successor is designated by the Manager or until his earlier death, resignation or removal. Any officer may resign at any time upon written notice to the Manager. Any officer may be removed by the Manager with or without cause at any time. A vacancy in any office occurring because of death, resignation, removal or otherwise, may, but need not, be filled by the Manager.

(d) Binding Effect. The act of the Manager will bind the Company, and no Person dealing with the Company shall have any obligation to inquire into the power or authority of the Manager to act on the Company's behalf.

3.2 Fiduciary Duties

(a) Exculpation. Notwithstanding any other provisions of this Agreement, whether express or implied, or any obligation or duty at law or in equity, neither the Member, the Manager, nor any of their respective officers, directors, stockholders, partners, members, managers, employees, affiliates, representatives or agents, nor any officer, employee, representative or agent of the Company (individually, a "Covered Person" and, collectively, the "Covered Persons") shall be liable to the Company or any other person for any act or omission (in relation to the Company, its property or the conduct of its business or affairs, this Agreement, any related document or any transaction contemplated hereby or thereby) taken or omitted by a Covered Person in good faith reliance on the provisions of this Agreement, provided such act or omission does not constitute willful misconduct, gross negligence, or a knowing violation of law.

(b) Limitation of Liability. This Agreement is not intended to, and does not, create or impose any fiduciary duty on any Covered Person. Furthermore, the Member, the Manager and the Company hereby waive any and all fiduciary duties that, absent such waiver, may be implied by applicable law, and in doing so, acknowledge and agree that the duties and obligations of each Covered Person to each other and to the Company are only as expressly set forth in this Agreement. The provisions of this Agreement, to the extent that they restrict the duties and liabilities of a Covered Person otherwise existing at law or in equity, are agreed by the Member and the Manager to replace such other duties and liabilities of such Covered Person. To the extent that, at law or in equity, any Covered Person has duties and liabilities related thereto to the Company or to any other Covered Person, a Covered Person acting under this Agreement shall not be liable to the Company or to any other Covered Person for such Covered Person's good faith reliance on the provisions of this Agreement.

(c) Justifiable Reliance. A Covered Person shall be fully protected in relying in good faith upon the records of the Company and upon such information, opinions, reports or statements (including financial statements and information, opinions, reports or statements as to the value or amount of the assets, liabilities, Profit or Loss of the Company or any facts pertinent to the existence and amount of assets from which Distributions might properly be paid) of the following Persons or groups: (i) one or more officers or employees of the Company; (ii) any attorney, independent accountant, appraiser or other expert or professional employed or engaged by or on behalf of the Company; or (iii) any other Person selected in good faith by or on behalf of the Company, in each case, as to matters that such relying Person reasonably believes to be within such other Person's professional or expert competence.

3.3 Compensation. The Company may compensate the Manager for services rendered to or on behalf of the Company. The Company will reimburse the Manager for reasonable expenses properly incurred on the Company's behalf.

3.4 Indemnification. To the fullest extent permitted by the Act, the Company shall indemnify and hold harmless each Covered Person from and against any and all losses, claims, demands, liabilities, expenses, judgments, fines, settlements and other amounts arising from any and all claims, demands, actions, suits or proceedings, civil, criminal, criminal, administrative or investigative ("Claims"), in which the Covered Person

may be involved, or threatened to be involved, as a party or otherwise, by reason of the fact that he, she or it is a Covered Person or which relates to or arises out of the Company or its property, business or affairs. A Covered Person shall not be entitled to indemnification under this Article 3.04 with respect to (i) any Claim with respect to which such Covered Person has engaged in willful misconduct, gross negligence, or a knowing violation of law or (ii) any Claim initiated by such Covered Person unless such Claim (A) was brought to enforce such Covered Person's rights to indemnification hereunder or (B) was authorized or consented to by the Manager. Expenses incurred in defending any Claim by (y) the Manager or any officer, director, stockholder, partner, member, manager, or affiliate of the Manager shall be paid by the Company and (z) any other Covered Person may be paid by the Company, but only upon the prior written approval of the Manager in its sole and absolute discretion, upon such terms and conditions, if any, as the Manager deems appropriate, in each case, in advance of the final disposition of such Claim upon receipt by the Company of an undertaking by or on behalf of such Covered Person to repay such amount if it shall be ultimately determined that such Covered Person is not entitled to be indemnified by the Company as authorized by this Article 3.4.

3.5 Amendments. Any repeal or modification of this Article 3 by the Manager shall not adversely affect any rights of such Covered Person pursuant to this Article 3, including the right to indemnification and to the advancement of expenses of a Covered Person, existing at the time of such repeal or modification with respect to any acts or omissions occurring prior to such repeal or modification.

ARTICLE 4: FINANCE.

4.1 Contributions.

(a) Member. The Member has previously made a contribution to the Company.

(b) Additional Contributions. The Member at any time may but is not required to make additional Contributions of cash and property to the Company.

(c) Contributions Not Interest Bearing. The Member is not entitled to interest or other compensation with respect to any cash or property the Member contributed to the Company.

4.2 Distributions.

(a) Available Funds. The Company will distribute its Available Funds to the Member in such amounts and at such times as the Member may determine.

(b) Limitation. The Company will make no Distribution unless, after the Distribution is made, the Company's assets are in excess of its liabilities.

ARTICLE 5: RECORDS AND ACCOUNTING.

5.1 Maintenance of Records.

(a) Required Records. The Company will maintain at its principal place of business such books, records and other materials as are reasonably necessary to documents and account for its activities, including, without limitation, those required to be maintained by the Act.

(b) Member Access. The Member and the Member's authorized representative will have reasonable access to and may inspect and copy all books, records and other materials pertaining to the Company or its activities.

5.2 Accounting Method. The Company will account for its financial transactions using a method of accounting determined by the Member.

5.3 Reports. The Company will complete and file any periodic reports required by the Act or law of any other jurisdictions in which the Company is qualified to do business.

ARTICLE 6: DISSOLUTION.

6.1 Events of Dissolution

(a) Enumeration. The Company will dissolve upon the first to occur of:

(1) at such time as the Member determines;
(2) any event that makes the Company ineligible to conduct its activities as a limited liability company under the Act; or
(3) any event or circumstance that makes it unlawful or impossible for the Company to carry on its business.

(b) Exclusivity of Events. Unless specifically referred to in this Article 6.01, no event, including an event of dissolution prescribed by the Act, will result in the Company's dissolution.

6.2 Effect of Dissolution.

(a) Appointment of Liquidator. Upon the Company's dissolution, the Member will appoint a liquidator, who may but need not be the Member. The liquidator will wind up and liquidate the Company in an orderly, prudent and expeditious manner in accordance with the following provisions of this Article 6.02.

(b) Final Accounting. The liquidator will make proper accountings (1) to the end of the month in which the event of dissolution occurred; and (2) to the date on which the Company is finally and completely liquidated.

(c) Duties and Authority of Liquidator. The liquidator will make adequate provisions for the discharge of all of the Company's debts, obligations and liabilities. The liquidator may sell, encumber or retain for distribution in kind any of the Company's assets.

(d) Final Distribution. The liquidator will distribute any assets remaining after the discharge or accommodation of the Company's debts, obligations and liabilities to the Member.

(e) Required Filings. The liquidator will file with the Secretary of State such statements, certificates and other instruments, and take such other actions, as are reasonably necessary or appropriate to effectuate and confirm the cessation of the Company's existence.

ARTICLE 7: GENERAL PROVISIONS.

7.1 Amendments.

(a) Required Amendments. The Company and the Member will execute and file any amendment to the articles required by the Act. If any such amendment results in inconsistencies between the Articles and this Agreement, this Agreement will be considered to have been amended in the specifics necessary to eliminate the inconsistencies.

(b) Other Amendments. The Company and the Member at any time may amend this Agreement in any respect that is consistent with the Articles and the Act.

7.2 Nominee. Title to the Company's assets may be held in the name of the Company or any nominee (including the Member so acting), as the Company determines. The Company's agreement with any nominee may contain provisions indemnifying the nominee for costs or damages incurred as a result of the nominee's service to the Company.

7.3 Resolution of Inconsistencies. If there are inconsistencies between this Agreement and the Articles, the Articles will control. If there are inconsistencies between this Agreement and the Act, this Agreement will control, except to the extent the inconsistencies relate to provisions of the Act that the Member cannot alter by agreement.

7.4 Additional Instruments. The Member will execute and deliver any document or statement necessary to give effect to the terms of this Agreement or to comply with any law, rule or regulation governing the Company's formation and activities.

7.5 Computation of Time. In computing any period of time under this Agreement, the day of the act or event from which the specified period begins to run is not included. The last day of the period is included, unless it is a Saturday, Sunday or legal holiday, in which case the period will run until the end of the next day that is not a Saturday, Sunday or legal holiday.

7.6 Entire Agreement. This Agreement and the Articles comprise the entire agreement among the parties with respect to the Company. This Agreement and the Articles supersede any prior agreements or understandings with respect to the Company. No representation, statement or condition not contained in this Agreement or the Articles has any force or effect.

7.7 Waiver. No right under this Agreement may be waived, except by an instrument in writing signed by the party sought to be charged with the waiver.

7.8 General Construction Principles. Words in any gender are deemed to include the other genders. The singular is deemed to include the plural and vice versa. The headings and underlined paragraph titles are for guidance only and have no significance in the interpretation of this Agreement.

7.9 Binding Effect. This agreement is binding on and will inure to the benefit of the Company, the Member and their respective distributees, successors and assigns.

7.10 Governing Law. Nevada law governs the construction and application of the terms of this Agreement.

[INTENTIONALLY LEFT BLANK]

SIGNED on the respective dates set forth below, to be effective as of the Effective Date.

COMPANY:
WEST STAR HEALTHCARE LLC,
a Nevada limited liability company

By: [redacted]
Name: Adam Willits
Title: Manager

Dated: September 12, 2024

MEMBER:
FLAGSTONE HEALTHCARE SOUTH LLC,
a N[redacted]any

By: [redacted]
Name: Barry Port
Title: Manager

Dated: September 12, 2024

Title 11, California Code of Regulations, § 999.5(d)(10)

PUBLIC COMMUNICATIONS

11 Cal. Code Reg. Section 999.5(d)(10)

The written notice of any proposed agreement or transaction set forth in Section 999.5(a)(1) shall include a description of the applicant's efforts to inform local governmental entities, professional staff and employees of the health facility or facility that provides similar healthcare and the general public of the proposed transaction. This description shall include any comments or reaction to this effort

The parties made efforts to inform local governmental entities, professional staff, employees, donors, volunteers, and the community as to the proposed Transaction through a variety of communication strategies. Responses to the proposed Transaction have been positive and supportive, and the feedback was and continues to be in favor of the Transaction, and reflects community stakeholders' approval of the transfer of operations of St. Elizabeth to New Operator.

Copies of the following announcements regarding the Transaction are attached to this Section as **Exhibit 21**:

- Press release on December 18, 2024, announcing the Transaction;
- Email memoranda circulated to St. Elizabeth personnel; and
- Notification to St. Elizabeth residents.

EXHIBIT 21

PRESS RELEASES AND STAKEHOLDER ANNOUNCEMENTS

Providence to transition ownership of skilled nursing and assisted living care centers

LAST UPDATED: 12/18/2024

Sale will ensure continued access to these vital services in Providence communities

RENTON, Wash., Dec. 17, 2024 – Providence, a not-for-profit health system serving the Western U.S., today announced plans to sell 10 skilled nursing and assisted living care ministries, operating in eight locations in Alaska, Oregon, Washington and California.

The ownership transition will help to ensure continued access to care at a time when nursing homes across the country are struggling to keep up with persistent challenges, including a national shortage of caregivers, the rising cost of pharmaceuticals, supplies and equipment, and reimbursement from payers that has not kept up with inflation.

Nationally, these challenges have led to the closure of more than 770 nursing homes since the pandemic. Providence has not been immune to these pressures.

“Though we have made important strides, we have been unable to invest in and modernize our skilled nursing and assisted living facilities to the level our communities and caregivers deserve and in a way that best positions these facilities to meet growing needs. We believe a new owner that brings the expertise, resources and scale needed to transform and sustain these care centers will help to ensure our local communities have continued access to these vital facilities into the future,” said Dianna Reely, chief of residential services for Providence Home and Community Care.

After an exhaustive search and a thoughtful, ethical discernment, Providence is confident in the selection of The Ensign Group, Inc., and its affiliates (collectively, “Ensign”), a values-aligned, high-quality organization and a proven leader in post-acute care and senior living. Ensign is the parent company of the EnsignTM group of companies, which invests in and provides skilled nursing and senior living services, rehabilitative and health care services and real estate.

Ensign shares Providence’s commitment to serving all people with dignity and compassion and maintains quality ratings that exceed the national average. Ensign is also committed to caregiver retention, which is essential for ensuring a successful transition and thriving

operations.

The transitioning care centers include:

- Providence Extended Care, Providence Transitional Care Center and Providence Horizon House in Alaska
- St. Elizabeth Care Center in North Hollywood, Calif.
- Benedictine Nursing Center and Benedictine Orchard House Assisted Living in Oregon
- Marianwood in Issaquah, Wash., Mother Joseph Care Center in Olympia, Wash., and St. Joseph Care Center and Emilie Court in Spokane, Wash.

While Ensign will operate the majority of the transitioning care centers, they will consult with a third-party, Hill Valley Healthcare, LLC, to operate Mother Joseph Care Center and Emilie Court.

Providence and Ensign will begin the regulatory review process and expect the acquisition to be finalized in March 2025 for care centers in Alaska, Washington and Oregon and in Q3 of 2025 for California.

How valuable was this article?

(https://blog.providence.org/national-news/providence-ventures-spins-out-forms-allumia-ventures)
PREVIOUS ARTICLE
Providence Ventures spins out…
Health care venture capital firm Allumia Vent…

(https://blog.providence.org/national-news/providence-reports-q3-2024-results)
NEXT ARTICLE
Providence reports Q3 2024 r…
Providence announced results for the three …

MOST RECENT ARTICLES

(https://blog.providence.org/national-news/providence-provides-nearly-1-9-billion-in-community-benefit-including-high-impact-contributions-in-2024)

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(https://blog.pro
news/providenc
care-conversati
wide-changes)

Provider in goals

Providence c
8,500 goals c

READ ARTICLE

Return to Home (https://blog.providence.org)

Subject: Providence St. Elizabeth Care Center ownership transition timing update

April 28, 2025

Dear Providence St. Elizabeth Care Center patients, residents and loved ones,

You are a cherished member of our community and it's a privilege to care for you/your loved one.

The change of ownership of our ministry to the Ensign Group continues, and I want to let you know the regulatory process with California state is taking longer than anticipated. This means the sale will not close on Thursday, May 1, 2025, as we announced last December. I want to assure you the sale is still moving forward.

As of today, we expect Ensign will assume ownership, management and operation of our ministry on June 1, 2025. Until then, we will continue to operate as Providence. I appreciate your support and understanding during this transition. You may have questions and I'm happy to answer them as best I can. I'll also keep you updated if there are any changes to the new June 1 close date.

Ensign's goal is to ensure a seamless transition and to maintain the high quality, resident-centered care you have come to expect from our caregivers.

Thank you for entrusting us with your/your loved one's care,

Warmly,

Calvin Jones

Administrator, Providence St. Elizabeth Care Center

From: PHCC Communications <PHCCCommunications@providence.org>
Sent: Thursday, May 29, 2025 12:39 PM
To: Koger, Michael D <Michael.Koger@providence.org>
Subject: Providence SNF/AL ownership transition ~ May, 29, 2025 update

Providence SNF/AL ownership transition update

May 29, 2025

Dear St. Elizabeth Care Center caregivers,

Thank you for the exceptional love and care you give to our residents and patients, you consistently go above and beyond and we appreciate your hard work.

YOUR FINAL PROVIDENCE PAYCHECK

You'll receive your final Providence paycheck on June 3. You'll receive another check for your benefits mitigation payment on June 20.

!! IMPORTANT IS INFORMATION

Providence Email accounts will be retired

On May 31 at 11:59 p.m., Providence email accounts will be retired. You will not be able to automatically forward them to another email account and won't be able to send out-of-office autoreplies after transition.

If you know your Ensign email address, you can include it in your email signature now and through May 31.

Tip: If you have critical contacts that you will need to communicate with via email after the transition, you should save those key contacts and pro-actively send them messages utilizing your new Ensign email account.

Providence device pick up:

- We've inventoried Providence IT equipment (workstations, laptops, etc.) at all sites
- Ensign will disconnect and move the Providence workstations to where they are currently staging the Ensign equipment
- We're coordinating with local Providence field support to pick up and inventory equipment. Either local Providence team members or their vendor will come to each ministry to pick up equipment. Those dates are being finalized.

SharePoint access:

You will no longer have access to historical information and resources stored on Providence SharePoint sites after June 1.*

- If you frequently use a SharePoint page/site on the Providence network, access with your current employee account will no longer be active on June 1.
- If it's a page/site that is shared with Ensign users who were granted guest access, access for those users will continue.
- Adding a retained Providence caregiver as an 'owner' on that page/site will help manage the on-going use/sharing of the page/site.

**A small number of caregivers in select roles will still have access to the Providence network after June 1 due to the nature of their work.*

RESOURCES

Caregiver Resource Guide

Providence Skilled Nursing and Assisted Living Caregiver SharePoint site

This message is intended for the sole use of the addressee, and may contain information that is privileged, confidential and exempt from disclosure under applicable law. If you are not the addressee you are hereby notified that you may not use, copy, disclose, or distribute to anyone the message or any information contained in the message. If you have received this message in error, please immediately advise the sender by reply email and delete this message.

Title 11, California Code of Regulations, § 999.5(d)(11)

ADDITIONAL ATTACHMENTS

11 Cal. Code Reg. Section 999.5(d)(11)(A)

Any board minutes or other documents relating or referring to consideration by the board of directors of the applicant and any related entity, or any committee thereof of the agreement or transaction or of any other possible transaction involving any of the health facilities or facilities that provide similar healthcare that are the subject of agreement or transaction

The Providence Board's meeting minutes and related materials will be submitted to the Attorney General under separate cover as confidential documents in accordance with 11 Cal. Code Reg. § 999.5(c)(3).

Attached to this Section as **Exhibit 22** is the Letter of Intent (and extension thereafter) entered into by Providence and Ensign on August 15, 2024.

EXHIBIT 22

LETTER OF INTENT

Docusign Envelope ID: 6A8FAC95-2746-48C4-A782-9F514FEA4FF3

CHAD A. KEETCH
EXECUTIVE VICE PRESIDENT

ENSIGN GROUP

direct line (949) 540-1247
direct fax (949) 540-3002
ckeetch@ensigngroup.net

August 15, 2024

RE: Project Yoda

SUBMITTED VIA EMAIL
Providence Health
c/o Ziegler Investment Bank
Attn: Dan Revie

Dear Providence team:

On behalf of The Ensign Group, Inc. ("The Ensign Group"), we are pleased to present the following Term Sheet (the "Term Sheet" or "LOI"), which summarizes the principal terms of a proposed transaction (the "Proposed Transaction") involving Purchaser, Seller and the Portfolio (each as defined below). In consideration of the time and expense devoted and to be devoted by Purchaser and Seller with respect to the Proposed Transaction, the "Exclusivity," "Non-Disclosure," "Expenses", and "Governing Law" provisions of this Term Sheet shall be binding obligations of the parties whether or not the Proposed Transaction is consummated. No other legally binding obligations shall be created by this Term Sheet until Definitive Agreement(s) for the Proposed Transaction are executed and delivered by the parties.

We believe that through our efforts and leadership, we can foster a new level of patient care and professional competence at our independent subsidiaries, and set a new industry standard for each patient we service. We view healthcare services primarily as a local business. We believe our success is largely driven by our proven ability to build strong relationships with key stakeholders in local healthcare communities, in part, by leveraging our reputation for providing superior care. Accordingly, our brand strategy and organizational structure promotes the empowerment of local leadership and staff to make their facility the "operation of choice" in their community. This is accomplished by allowing local leadership to discern and address the unique needs and priorities of healthcare professionals, customer and other stakeholders in the local community or market, and then work to create a superior service offering for, and reputation in, their particular community. This local empowerment in unique within the healthcare services industry. We believe that our localized approach encourages prospective patients and referral sources to choose or recommend our local operations.

In addition, our leaders are enabled and motivated to share real-time operating data and otherwise benchmark clinical and operational performance against their peers in order to improve clinical care, enhance patient satisfaction and augment operational efficiencies, promoting the sharing of best practices.

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Purchaser: Wholly-owned holding subsidiaries of The Ensign Group, Inc., to be formed ("Purchaser")

Seller: The legal entity(ies) selling the Portfolio ("Seller")

Providence Mission and Values: The Ensign Group acknowledges that Providence is a tax-exempt organization and conducts its activities consistent with the Roman Catholic moral tradition articulated in such documents as the Ethical and Religious Directives for Catholic Health Care Services issued by the United States Conference of Catholic Bishops and expressed in Providence's mission and values. Providence has provided to The Ensign Group its "Mission and Core Values" statement. The Ensign Group confirms that it will operate its business in a manner consistent with the shared values of Providence and The Ensign Group, as articulated in The Ensign Group's community based superior care approach described above, which we believe is consistent with Providence's "Mission and Core Values" statement. Further, for the avoidance of doubt, Purchaser and New Operators shall not provide for assistance in dying (i.e., assisted suicide) at the communities.

Form of Transaction: Sale of Asset(s); Purchaser and Seller will work together to structure the transaction in a tax efficient manner.

Portfolio:

Community Name	City	State	Level of Care	Licensed Beds/Units
St. Joseph Care Center	Spokane	WA	SNF	113
Emilie Court Assisted Living	Spokane	WA	ALF	60
Marianwood Care Center	Issaquah	WA	SNF	117
Mother Joseph Care Center	Olympia	WA	SNF	152
Subset: Washington				442
Subset: Oregon Benedictine Nursing Center	Mt. Angel	OR	SNF/ALF	93 SNF/54 ALF
Subset: California St. Elizabeth Care Center	North Hollywood	CA	SNF	52
Extended Care & Transitional Care Center	Anchorage	AK	SNF	146
Horizon House	Anchorage	AK	ALF	90
Subset: Alaska				236
Total Portfolio				**877**

Additional Assets: Pharmacy located onsite in Alaska at facility (included in the Alaska Facilities Purchase Price below)

Purchase Price: Alaska Facilities Purchase Price = $36,600,000.
Non-Alaska Facilities Purchase Price = $53,400,000
Aggregate purchase price for all facilities of $90,000,000, payable in cash at closing.

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No Financing Contingency:	Purchaser will not have a financing contingency with respect to closing and would have funds available to fund 100% of the Purchase Price due at closing.
Deposit(s):	Deposit of $1,668,000, payable in cash upon execution of the Definitive Agreement(s). The Deposit shall be refunded to Purchaser, if Purchaser terminates the Definitive Agreement(s) prior to the expiration of the Due Diligence Period.
Exclusivity:	During the 90-day period following the execution of this Term Sheet by the parties, Seller agrees to not enter into any other term sheet, letter of intent or definitive agreement with a third party regarding the sale, lease or management of the Portfolio, provided that either Seller or Purchaser may terminate this Term Sheet and Seller's foregoing exclusivity obligations upon written notice to the other party if Seller or Purchaser is no longer interested in pursuing the Proposed Transaction.
Non-Disclosure:	This Term Sheet is confidential to the parties and is subject to the Non-Disclosure Agreement previously executed by the parties (the "Non-Disclosure Agreement"), which shall remain in full force and effect.
Expenses:	Each of the parties shall pay its own costs and expenses incurred in connection with the Proposed Transaction, including the fees and expenses of any of its advisors and legal counsel, whether the Proposed Transaction closes or not.
Due Diligence Period:	During the 90-day period following the execution of this Term Sheet by the parties, Seller would authorize its management to allow Purchaser and its advisors reasonable access to the Portfolio and its records for the purpose of completing Purchaser's due diligence review for the Proposed Transaction. Such access would be coordinated through persons designated by Seller. Copies of all third-party reports prepared on behalf of Purchaser as part of its due diligence review of the Portfolio would be provided to Seller, and in the event the Transaction does not close for any reason, Purchaser will assign such third-party reports to Seller to the extent permissible.
Definitive Agreement(s):	The negotiation of one or more definitive agreements with respect to the Proposed Transaction (the "Definitive Agreement(s)") would be conducted simultaneously with due diligence. Purchaser would provide draft(s) of the Definitive Agreement(s) within seven days of term sheet execution. The Definitive Agreement(s) would include the principal terms summarized in this Term Sheet and other terms that are customary for transactions of this kind and that are not inconsistent with this Term Sheet. Assignable vendor and service contracts, licenses, provider certifications, numbers and agreements, trade names, permits and other documents and

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intangibles related to the operation of the facilities shall be transferred in-place by Bill of Sale and Assignment (with warranties as to title but not condition or suitability), under separate Operations Transfer Agreements (individually and collectively the "OTA") by the current operators of the facilities (individually and collectively, the "Current Operator") to new operators to be designated by the Purchaser (individually and collectively the "New Operator"). Current Operator shall reject or terminate contracts identified as undesirable by New Operator in its sole discretion. The OTA shall be drafted by Purchaser, subject to reasonable comment by Seller and Current Operator (if not the same), as applicable, or negotiated as part of the overall Transaction if Seller and Current Operator are the same party.

Purchaser would have all needed internal approvals, including any equityholder and/or board approval, before executing the Definitive Agreement(s).

In the event that Purchaser is using third party operators ("TPO") not affiliated with Purchaser to run one or more facilities, the Definitive Documents will provide that Seller has a right to consent to each TPO following reasonable information to be provided to Seller; such consent right will re-trigger in the future upon use of new TPO at a facility, so long as Seller still has a facility or campus adjacent to the community in question.

Purchaser will operate all locations as of Closing other than Mother Joseph Care Center and Emilie Court, where Purchaser anticipates using TPO's.

Contingencies; Approvals:

- Closing Conditions under Definitive Agreement(s):
  - Licensure & Regulatory Approvals
  - Title & Survey
  - Satisfactory outcome of Purchaser's due diligence reviews, including satisfactory Environmental Assessment
  - Transfer of operations as a going concern at closing with all licenses, certifications and provider agreements intact to the fullest extent allowed by law
  - Fulfillment of all conditions precedent under the OTA
  - No material breaches of representations and warranties, and no material adverse change to the performance of the operations as of closing compared to the date of the Definitive Agreement(s)
  - Reasonable cooperation in transition and throughout the Due Diligence Period in negotiating and executing the OTA, and for any additional information or access the New Operator may reasonably request
  - Seller board approval

Contemplated Timeline:

Term Sheet Submitted to Seller	July 26, 2024

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Term Sheet Execution	August 7, 2024
Draft Definitive Agreement(s) Circulated by Purchaser	August 14, 2024
Expiration of Due Diligence and Exclusivity Periods	November 14, 2024
Execution of Definitive Agreement(s) *(Deposit to be Paid)*	October 14, 2024
License Approval/ Closing Date	January 14, 2025[1]

Purchaser and Seller will discuss the potential for staggered closing(s) based on regulatory approval timelines.

Treatment of the Facility's Employees: Purchaser agrees to hire substantially all of Seller's Portfolio-based W-2 employees in good standing as of the date of closing ("Hired Employees"), with the exception of certain individuals identified by Seller in the Definitive Agreement(s).

With respect to each Hired Employee, (a) Purchaser will fully recognize the years of service of Hired Employees with Seller under Purchaser's welfare and benefit plans, paid time off, vacation and any other benefit of employment and (b) preexisting condition limitations will be waived with respect to such Hired Employees and their covered dependents for medical benefits. Hired Employees will be employed in comparable positions (including the same or better job title, responsibilities and salary and substantially comparable benefits in the aggregate, or as may be required by existing collective bargaining agreements, if applicable) for a time period to be negotiated in the Definitive Agreement, with the parties to reasonably cooperate on any mutually acceptable exceptions to be identified in diligence, and for any employees hired by Buyer and terminated without cause before the end of such period entitled to severance on terms to be negotiated between the parties, subject to reasonable cooperation between the parties to determine whether such employee may instead be transitioned back to Seller at a nearby facility. Further, a sufficient number of Hired Employees will be retained by Purchaser for a sufficient period of time after hiring by Purchaser to comply with applicable law.

Treatment of Accrued and Seller agrees to pay any unused vacation, personal or sick time that has accrued as of the Closing Date for employees of Seller who are hired by Purchaser or New Operator directly to such employees at closing, but

[1] Closing Date to be the first day of the month following the receipt of all applicable regulatory approvals and the conclusion of the Due Diligence Period.

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Unpaid Employee Paid Time Off: solely in accordance with and required by the terms of Seller's PTO policy, at its next regularly scheduled payroll.

Purchased Assets: All assets owned by Seller and exclusively used for the Facility's business, including but not limited to:

- Owned real property
- Property, plant and equipment
- Inventory and supplies
- Patient records
- Resident trust funds
- Licenses and permits to the extent transferrable
- Buildings
- Furnishings
- FF&E
- Vehicles
- Contracts
- Intangibles
- Other assets primarily used in the Facility's business

Excluded Assets: Assets customarily excluded in a transaction of this kind, such as Seller's:

- Cash and cash equivalents
- Accounts receivable, including payments and retroactive adjustments from or settlements with payors after the closing that relate to the pre-closing period
- Intellectual property, including any proprietary software and the name "Providence"
- National Contracts for the Providence system that cover more than the facilities being purchased
- Assets, systems and computer hardware that are used at Seller's corporate level or that are used in its other businesses
- Insurance policies and proceeds thereof
- Tax refunds attributable to the pre-closing period
- Nontransferable licenses and permits

For the avoidance of doubt, working capital is not being sold as part of this transaction, and there shall be no working capital true up.

Assumed Liabilities:

- Liabilities under contracts, expressly assumed by New Operator in its sole discretion, and identified in the OTA
- Liabilities arising from the operation of the Portfolio after the closing, including any Liabilities arising from Purchaser's usage of any provider number of Seller on a transitionary basis post-closing, until applicable "tie in" notices are received.

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Excluded Liabilities:	All liabilities of Seller other than the Assumed Liabilities.
Restrictive Covenants:	Seller would not be subject to any restrictive covenants following the closing.
Signage:	Within 30 days after the closing, Purchaser would change all signage and references to the Portfolio in its marketing materials so that such signage and materials do not reference the name "Providence" (or any variation thereof).
Seller's Representations, Warranties and Indemnification:	The Definitive Agreement(s) would contain mutually agreed representations and warranties and indemnification terms (including indemnification limitations) that are appropriate for a transaction of this kind[2]; provided that the representations and warranties in the Definitive Agreement(s) would provide that the Purchased Assets would be delivered to Purchaser at closing in an "AS IS, WHERE IS" condition, without representation or warranty as to their condition, suitability, sufficiency, fitness for a particular purpose or otherwise (except for clear title). There would be no liability of Seller with respect to breaches of any representation or warranty in the Definitive Agreement(s) until Purchaser's damages therefor exceeded an amount to be determined following Purchaser due diligence, at which point Purchaser could pursue damages from such amount up to an amount to be determined; provided that, all indemnity obligations of Seller under the Definitive Agreements would terminate on the second (2nd) anniversary of the closing.
Non-Binding Term Sheet:	As indicated in the introductory paragraph hereof, this is a non-binding Term Sheet and is intended as a good faith expression by the parties of the contemplated terms for the Proposed Transaction that would be incorporated into the Definitive Agreement(s). This Term Sheet does not contain all matters upon which agreement must be reached in order for the Proposed Transaction to be consummated and, except for the binding sections herein on "Exclusivity," "Non-Disclosure," "Expenses", and "Governing Law", creates no legal obligations on the part of any party hereto. With the sole exception of a breach of the binding provisions, neither Purchaser nor Seller shall be entitled to any recourse, in the form of damages, equitable relief or otherwise, for expenses incurred or benefit conferred or lost before or after the date first written above in the event that there is a failure, for whatever reason, of Purchaser and Seller to agree on any term or terms and/or provisions of the Definitive Agreement(s). Purchaser and Seller each reserves the right of final approval or

[2] Such indemnification terms may include a guaranty or escrow holdback, based on Purchaser's due diligence.

Docusign Envelope ID: 6A8FAC95-2746-48C4-A782-9F514FEA4FF3

disapproval, for any reason and in its absolute and sole discretion, of any Definitive Agreement(s) or the advisability of the Proposed Transaction.

Governing Law; Counterparts: This Term Sheet (a) shall be governed by, and construed in accordance with, the laws of the State of Delaware, without regard to principles of conflicts of law, (b) except as otherwise provided herein, may not be amended or modified except by an instrument in writing signed by each of the parties hereto, and (c) except with respect to the Non-Disclosure Agreement, constitutes the entire agreement between the parties hereto with respect to the subject matter hereof. This Term Sheet may be executed in one or more counterparts and executed counterparts of this Term Sheet may be exchanged by facsimile or pdf. No provision of this Term Sheet is intended to confer upon any person other than the parties hereto any rights or remedies hereunder.

If you are in agreement with this Term Sheet, please sign and return an executed copy to us, whereupon we anticipate proceeding promptly with due diligence and preparation of the Definitive Agreement(s).

The Ensign Group, Inc. ("PURCHASER")	**Providence Health System – Southern California Providence Health & Services – Oregon Providence Health & Services –Washington ("SELLER")**
[redacted]	[redacted]
Signature	Signature
Chad Keetch	Greg Hoffman
Name	Name
CIO, EVP, & Secretary	Chief Financial Officer
Title	Title
8/19/2024	8/19/2024
Date	Date

CHAD A. KEETCH
EXECUTIVE VICE PRESIDENT

ENSIGN GROUP

direct line (949) 540-1247
direct fax (949) 540-3002
ckeetch@ensigngroup.net

November 18, 2024

RE: Project Yoda – Amendment to Term Sheet

SUBMITTED VIA EMAIL
Providence Health
c/o Ziegler Investment Bank
Attn: Dan Revie

Dear Providence team:

The parties continue to negotiate definitive agreements and desire to enter into this Amendment (this "***Amendment***") to that certain Term Sheet, dated August 15, 2024 (the "***Term Sheet***"), by and between The Ensign Group, Inc. (the "***Purchaser***") and the Seller (as defined in the Term Sheet).

All capitalized terms that are not otherwise defined in this Amendment shall have the meanings given to such terms in the Term Sheet.

In consideration of the time, effort and expense that each of the parties have devoted to a potential acquisition, the Purchaser and the Seller hereby agree to amend the "*Exclusivity*" paragraph and the "*Due Diligence Period*" paragraph of the Term Sheet so that, in each such paragraph, the phrase "During the 90-day period following the execution of this Term Sheet by the parties..." is replaced with "From the date hereof through December 16, 2024." In the "Contemplated Timeline" paragraph, the dates for "*Execution of Definitive Agreement(s)(Deposit to be Paid)*" and "*Expiration of Due Diligence and Exclusivity Periods*" are replaced with "December 16, 2024."

This Amendment: (a) shall be governed by, and construed in accordance with, the laws of the state of Delaware, without regard to principles of conflicts of law; and (b) along with the Term Sheet and Non-Disclosure Agreement, contains the entire agreement of the parties with respect to the subject matters contained herein and therein. Except as expressly set forth in this Amendment, this Amendment shall not modify any terms, conditions, rights, or responsibilities contained in the Term Sheet, all of which shall remain in full force and effect in accordance with their terms, including the "*Non-Binding Term Sheet*" paragraph. In the event of any conflict between this Amendment and the Term Sheet, the provisions of this Amendment shall prevail. This Amendment may be executed and delivered by facsimile or other electronic transmission, in any number of counterparts.

If you are in agreement with this Amendment, please sign and return an executed copy to us, whereupon we anticipate continuing with due diligence and preparation of the Definitive Agreement(s).

The Ensign Group, Inc. ("PURCHASER")	**Providence Health System – Southern California** **Providence Health & Services – Oregon** **Providence Health & Services – Washington ("SELLER")**
_____	[redacted] _____
Signature	Signature
Chad Keetch	Jim Watson
Name	Name
CIO, EVP, & Secretary	Deputy General Counsel
Title	Title
_____	November 18, 2024
Date	Date

If you are in agreement with this Amendment, please sign and return an executed copy to us, whereupon we anticipate continuing with due diligence and preparation of the Definitive Agreement(s).

The Ensign Group, Inc. ("PURCHASER")	**Providence Health System – Southern California** **Providence Health & Services – Oregon** **Providence Health & Services – Washington ("SELLER")**
[redacted]	
Signature	Signature
Chad Keetch	Jim Watson
Name	Name
CIO, EVP, & Secretary	Deputy General Counsel
Title	Title
November 18, 2024	
Date	Date

11 Cal. Code Reg. Section 999.5(d)(11)(B)

Copies of all documents relating or referring to the reasons why any potential transferee was excluded from further consideration as a potential transferee for any of the health facilities or facilities that provide similar healthcare that are the subject of the agreement or transaction

Ultimately, Providence sought a buyer that would enable St. Elizabeth to continue to provide high-quality, affordable, and mission-driven healthcare services to its community well into the future. Following the request-for-proposal ("RFP") process facilitated by Ziegler to obtain bids for a potential transaction, Providence evaluated each potential buyer and its respective bid using a decision-making framework, which materials are being submitted to the Attorney General on a confidential basis pursuant to 11 Cal. Code Reg. § 999.5(c)(3).

11 Cal. Code Reg. Section 999.5(d)(11)(C)

Copies of all Requests for Proposal sent to any potential transferee, and all responses received thereto

In early 2024, Providence engaged Ziegler to establish a formal bid solicitation process for the purchase of eight facilities (including six skilled nursing facilities and two assisted living facilities) owned and operated by Providence and its affiliates, including St. Elizabeth. In response to such, Providence received and evaluated twelve initial offers, and by the end of July 2024, Providence narrowed the list of potential purchasers to four organizations, including Ensign. Providence evaluated the four potential bids using a comprehensive decision matrix that assessed and weighed a variety of factors, including, but not limited to, the bidder's alignment with Providence's mission, means and ability to execute the transaction, and potential for partnership and collaboration. Upon an evaluation and comparison of Ensign and the other bids, Ensign received the highest aggregate score. Thus, the Providence Board selected Ensign as the buyer of St. Elizabeth, as the Board determined that Ensign would enable St. Elizabeth to continue to provide high-quality, affordable, and mission-driven healthcare services to its community well into the future.

Copies of responses received by Providence will be submitted to the Attorney General under separate cover as confidential documents in accordance with 11 Cal. Code Reg. § 999.5(c)(3), and specifically, included within the confidential submission provided for Sections 999.5(d)(11)(A) and 999.5(d)(11)(B) of the Notice.

11 Cal. Code Reg. Section 999.5(d)(11)(D)

All documents reflecting the deliberative process used by the applicant and any related entity in selecting the transferee as the entity to participate in the proposed agreement or transaction

For information about Providence's deliberation process and ultimate selection of Ensign as the new owner through its subsidiaries and operator of St. Elizabeth, please see our responses and supporting materials to Section 999.5(d)(1)(C), Section 999.5(d)(11)(A), and Section 999.5(d)(11)(B) of this Notice.

11 Cal. Code Reg. Section 999.5(d)(11)(E)

Copies of each Proposal received by the applicant from any potential transferee suggesting the terms of a potential transfer of applicant's health facilities or facilities that provide similar healthcare, and any analysis of each such Proposal

Please see our responses and supporting materials to Section 999.5(d)(1)(C) and Section 999.5(d)(11)(B) of this Notice.

11 Cal. Code Reg. Section 999.5(d)(11)(F)

The applicant's prior two annual audited financial statements, the applicant's most current unaudited financial statement, business projection data and current capital asset valuation data

Attached to this Section are the following documents:

- **Exhibits 23 and 24**, a copy of Providence's consolidated audited financial statements for the years ending December 31, 2023 and December 31, 2024, respectively.

- **Exhibit 25**, a copy of Providence's consolidated unaudited financial statements for months ending March 30, 2025.

Please see our response and supporting materials to Section 999.5(d)(2) for additional information on current capital asset valuation data. Providence has not prepared any business projection data with respect to St. Elizabeth.

EXHIBIT 23

PROVIDENCE 2023 AUDITED FINANCIALS

CONTINUING DISCLOSURE ANNUAL REPORT

Information Concerning

PROVIDENCE ST. JOSEPH HEALTH
AND THE OBLIGATED GROUP

The Continuing Disclosure Annual Report ("the Annual Report") is intended solely to provide certain limited financial and operating data in accordance with undertakings of Providence and the Members of the Obligated Group under Rule 15c2-12 ("the Undertaking") and does not constitute a reissuance of any Official Statement relating to the bonds referenced above or a supplement or amendment to such Official Statement.

The Annual Report contains certain financial and operating data for the fiscal year ended December 31, 2023. Providence has undertaken no responsibility to update such data since December 31, 2023, except as set forth herein. This Annual Report may be affected by actions taken or omitted or events occurring after the date hereof. Providence has not undertaken to determine, or to inform any person, whether any such actions are taken or omitted, or events do occur. Providence disclaims any obligation to update this Annual Report, or to file any reports or other information with repositories, or any other person except as specifically required by the Undertaking.

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About Providence

Our Organization



Providence St. Joseph Health ("Providence") is a national, not-for-profit Catholic health system comprising a diverse family of organizations driven by a belief that health is a human right. With 51 hospitals, over 1,000 clinics, and many other health and educational services, our health System employs more than 122,000 caregivers serving patients in communities across seven Western states – Alaska, California, Montana, New Mexico, Oregon, Texas, and Washington. Our caregivers provide quality, compassionate care to all those we serve, regardless of coverage or ability to pay.

Continuing an enduring commitment to world-class care and serving all, especially those who are poor and vulnerable, Providence uses scale to create Health for a Better World, one community at a time. We have been pioneering health care for more than 160 years and have a history of responding with compassion and innovation during challenging health care environments, including the recent pandemic. We are reimagining the future of health care delivery in our communities for all ages and populations. Our strategies to diversify and modernize are enabling high-quality, affordable care, including through networks of same-day clinics and online care and services.

We are privileged to serve in dynamic markets with growing populations. We offer a comprehensive range of industry-leading services, including an integrated delivery system of acute and ambulatory care for inpatient and outpatient services, 29 long-term care facilities, 18 supportive housing facilities, over 8,000 directly employed providers, and approximately 26,000 affiliated providers, a health plan, senior care, financial assistance programs, community health investments, and educational ministries that include a high school and university.

Providence maintains headquarters in Renton, Washington, and Irvine, California, and is governed by a sponsorship council comprised of members of its two sponsoring ministries, Providence Ministries and St. Joseph Health Ministry. We are dedicated to ensuring the continued vibrancy of not-for-profit, Catholic health care in the United States. As one of the largest health Systems in the United States, our Mission and values call us to serve each person with compassion, dignity, justice, excellence and integrity reflecting the legacy of the Sisters of Providence and the Sisters of St. Joseph.

The Mission

As expressions of God's healing love, witnessed
through the ministry of Jesus, we are steadfast in serving all,
especially those who are poor and vulnerable ®

Our Values

Compassion | *Dignity* | *Justice* | *Excellence* | *Integrity*

Our Vision

Health for a Better World

Our Promise

"*Know me, care for me, ease my way.*"

Our Integrated Strategic & Financial Plan

Guided by our Mission, values, vision, and promise, Providence has developed and adopted an Integrated Strategic & Financial Plan called Destination Health 2025 that serves as our roadmap for accelerating progress toward our vision of Health for a Better World. Supported by three areas of strategic focus, our plan ensures integration between our strategic aspirations and financial capacity.

Strengthen the Core. Providence is focused on delivering a compassionate and simplified experience for patients and consumers by:

- Cultivating an inspiring caregiver experience where everyone feels included and can grow their career
- Providing safe, effective, person-centered care with world-class outcomes
- Delivering a simplified consumer and patient journey

Be our Communities' Health Partner. Providence is focused on improving health outcomes in the communities we serve by:

- Advancing health equity, reducing disparities, and exceling in value-based care via payor and provider partnerships
- Partnering with physicians and providers to broaden access to integrated networks of care
- Strengthening our voice and community investment to activate stakeholders in advocacy, health, and social justice

Transform our Future. Through research, data, and technology, decreasing variability, and modern support services, Providence is focused on transforming care delivery by:

- Growing our innovative health organization, extending the Mission through investments in core, diversified and adjacent businesses
- Optimizing care delivery to ensure a full continuum of affordable, digitally enabled, and innovative models and places of care
- Transforming our workforce to support new models of care

Strategic Affiliations. As part of our overall strategic planning and development process, Providence regularly evaluates and, if deemed beneficial, selectively pursues opportunities to affiliate with other service providers and invest in new facilities, programs, or other health care related entities. Providence also routinely assesses existing partnerships and arrangements with third parties and adjusts as appropriate to best meet community needs. Likewise, we are frequently presented with opportunities from, and conduct discussions with, third parties regarding potential affiliations, partnerships, mergers, acquisitions, joint operating arrangements, or other forms of collaboration, including some that could affect the Obligated Group Members. It is common for several such discussions to be in process concurrently. Providence's management pursues arrangements when there is a perceived strategic or operational benefit that is expected to enhance our ability to achieve the Mission and/or deliver on our strategic objectives. As a result, it is possible that the current organization and assets of the Obligated Group may change.

Providence will continue to evaluate opportunities for strategic growth. Providence does not typically disclose such discussions unless and until it appears likely that an agreement will be reached, and any required regulatory approvals will be forthcoming.

Our Vision: Health for a Better World

Providence continues to invest in Destination Health 2025 to pave the way for our Vision of Health for a Better World through deconstruction, digitization, and diversification of our operating model. Providence launched a series of Recover and Renew initiatives to address those challenges en route to our strategic plan for Destination Health 2025.

Focusing on core operations. Management is deploying multiple recovery programs to address the current challenges:

- Surgical volumes: Efforts are underway to address pent-up demand for surgical and other chronic care in our communities. AI-powered tools are helping to more accurately predict and schedule operating usage, creating more access to needed surgical care. We continue to meet the need for higher acuity services through our clinical institutes.
- Workforce: With current labor shortages, the use of premium labor, including the number and wage rate of agency nurses, continues to be significantly higher than in previous years. Several initiatives are underway to reduce those expenses in combination with increasing core productivity.
- Patient progression: We continue to manage length of stay to ensure patients receive the care they need by addressing challenges to discharge patients due to staffing shortages in the post-acute care setting. We are making strides to address the issue through a variety of community partnerships, multidisciplinary discharge planning, patient progression, and capacity improvement programs.
- Cash acceleration: Accounts receivable have been negatively impacted by labor shortages, reimbursement delays from insurers, technology transitions, and other macroeconomic factors. Several initiatives are underway to reduce payment friction in payments with the broader payor community. In addition, with large portions of our support services moving to hybrid or virtual work environments, management is evaluating options for underutilized administrative real estate.
- Discretionary spend management: We continue to take steps to improve our operating performance and liquidity, including reassessing current and new capital projects outside of those focused on patient and caregiver safety. We have also reduced discretionary spending including travel, use of third-party contractors, purchased services, and professional services. As demand returns, we are flexing our labor and supply resources to allow us to efficiently and safely provide the services required by our patients.

Portfolio and organizational restructuring. In parallel, management is actively deploying a restructuring and renewal plan to address structural issues medium-term while positioning Providence's core assets for performance across multiple industry scenarios in the years ahead. The System has launched a set of restructuring efforts to renew our operating model and ensure near-term sustainability while delivering on our longer-term Destination Health 2025 strategy. There are four focus areas as part of this effort:

- Simplified operational and clinical structure: Management consolidated administrative leadership from seven regions to three divisions, along with a consolidation of our clinical operations with the intent to steer resource to the bedside and direct patient care and simplify decision-making.
- Streamlined support services: Management is implementing plans to streamline support services by aligning to the new divisional model, evaluating, and optimizing service delivery levels, unlocking efficiencies from technology investment like the transition to a single Enterprise Resource Planning solution and continuing to evolve care delivery and workforce models leveraging virtual capabilities and delivery.
- Program portfolio management: The impacts of the pandemic have influenced many economic factors in care delivery, from accelerating technical advancements (virtual and outpatient care) to significant macroeconomic pressures associated with workforce shortages and inflation. Management is reassessing the services we perform across our ministries over the coming quarters, within the context of the current and expected future economic factors, in order to serve our communities in the most effective and affordable way possible.
- Reimbursement: As inflationary factors impact our labor and supply expenses, Providence is working with the payor community to increase reimbursement across several payment models including value-based care.

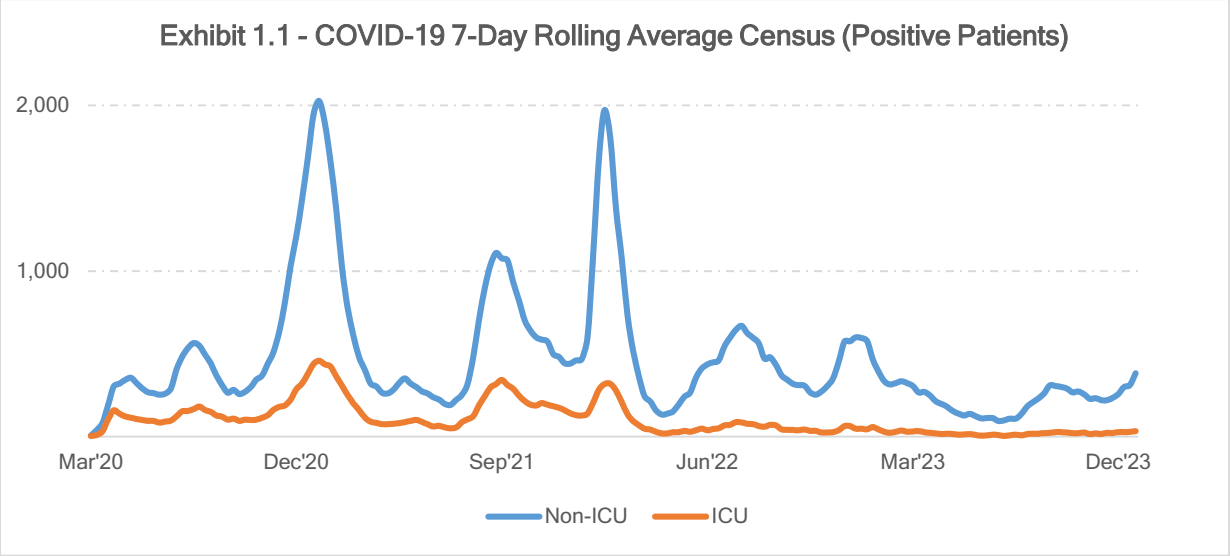
Deconstruct and diversify healthcare. Our Deconstruct and Diversify Healthcare initiatives continue to gain momentum as we look to unlock the value embedded within the Providence platform, including non-acute

care, technology platforms, Information Technology ("IT") services, and other investments. We are currently focused on growing our Value-Based care platforms including leveraging our capabilities in Medicare Advantage. In addition, efforts are under way to grow our value-based care initiatives with other payers, particularly in California. We are also working to increase capacity to meet growing needs across many of our non-acute service lines (Ambulatory, Home and Community Care) and are continuing to evaluate optimal growth and capitalization opportunities.

Our diversification efforts continue to deliver success from our early investments in Truveta, Civica Rx, and Providence Ventures. In addition, our Tegria Holdings LLC ("Tegria") and Ayin Health Holdings, Inc. ("Ayin") divisions continued to drive appreciable revenue growth while creating scalable platforms across IT and population health services, and products for clients and future partnerships. This includes our 10-year partnership with R1 RCM Inc. ("R1") for comprehensive revenue cycle services that included the sale of Acclara and Advata, two of our Tegria companies. This partnership will improve Providence's ability to optimize revenue cycle performance, invest in new technology, and respond to future healthcare changes. We continue to monetize investments to support the long-term growth and sustainability of the Providence Mission.

COVID-19 Shifts from Pandemic to Endemic Phase

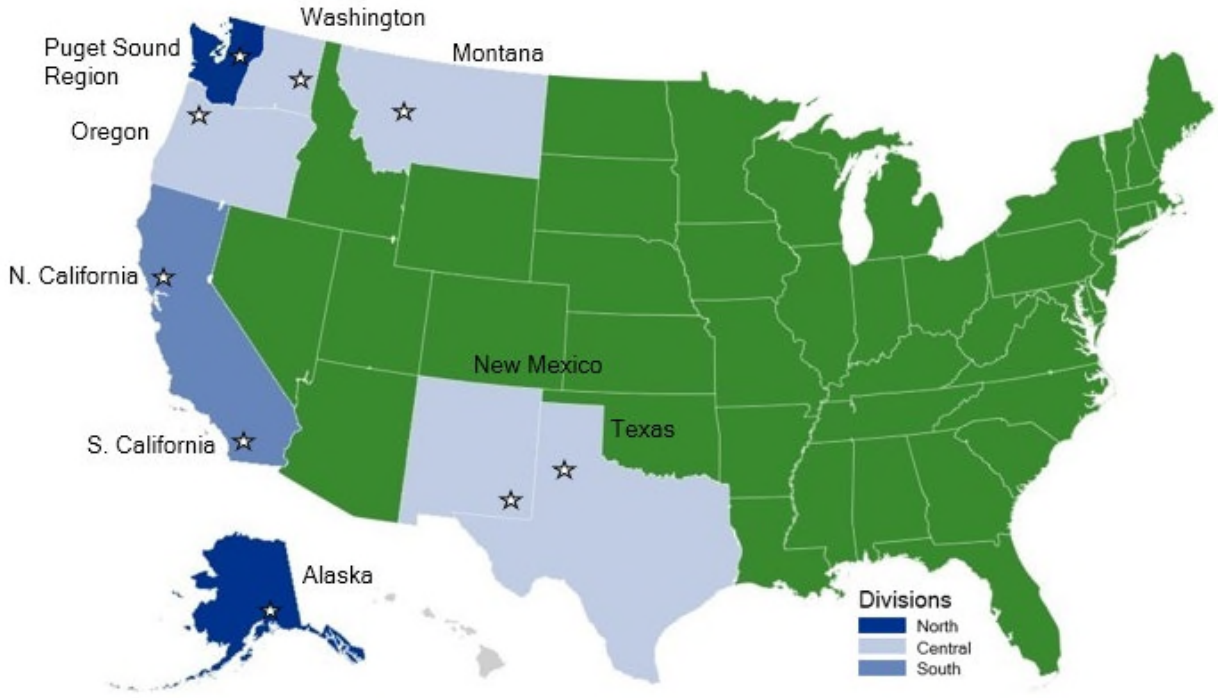
COVID-19 volumes continue to remain below peak pandemic levels since the federal public health emergency ended in May 2023. Though the virus persists in local communities, access to vaccines, treatments, and testing remain available in the communities we serve. We continue to manage ongoing fluctuations in COVID-19 cases while providing access to other comprehensive care in a safe manner for both caregivers and patients. The chart below shows Providence's 7-day rolling average census for COVID-19 positive patients through December 2023.



Geographic Information

Providence spans seven states across the Western United States shown in the graphic below and is managed through three divisional structures: North (Puget Sound, Alaska), Central (Eastern Washington/Western Montana, Oregon, and West Texas/Eastern New Mexico), and South (Southern California and Northern California).

Exhibit 1.2 - Areas We Serve



Providence's operating revenue share by geographic region, within each of the three divisions, is presented for the periods indicated:

	Fiscal Year Ended	
EXHIBIT 1.3 - REVENUE SHARE BY GEOGRAPHIC REGION	12-31-2022 [1]	12-31-2023
North Division		
Puget Sound Region	19%	19%
Alaska	4%	4%
Central Division		
Eastern Washington and Western Montana	12%	12%
Oregon [2]	21%	22%
West Texas and Eastern New Mexico	4%	4%
South Division		
Southern California	26%	26%
Northern California	6%	6%
Other [3]	8%	7%

(1) Includes adjustments to reflect system eliminations by region that were previously classified in Other and prior year reclassifications to align with divisional operating structure.

(2) Includes Providence Health Plan ("PHP") by geographic location based in the state of Oregon. PHP is classified as Other on a system consolidated basis.

(3) Includes Tegria Holdings LLC, Providence Assurance LLC, and support services.

North Division

Puget Sound Region

The Puget Sound region includes three service areas: North Puget Sound, Central Puget Sound, and South Puget Sound, with a total inpatient market share of 27 percent in their service areas in 2022, as reported by the Comprehensive Hospital Abstract Reporting System. In the greater Puget Sound area of Washington, Providence Swedish operates 8 hospitals in King, Snohomish, Lewis and Thurston Counties, and a network of over 200 primary care and specialty clinics throughout the Puget Sound area.

Alaska

The Alaska region includes 5 hospitals and 29 clinics with a 30 percent inpatient market share statewide in 2022, as reported by the Alaska Health Facilities Data Reporting Program. The Alaska facilities are primarily located in the greater Anchorage area, with 49 percent inpatient market share, as reported by the Alaska Health Facilities Data Reporting Program. The Alaska region also has facilities located in the remote communities of Kodiak, Seward, and Valdez. Providence Alaska Medical Center is an acute care facility located in Anchorage and the only comprehensive tertiary referral center in the state. St. Elias Specialty Hospital, a long-term acute care hospital (the only one in the state), is also located in the Anchorage area. Three critical access hospitals are in Kodiak, Seward, and Valdez, all co-located with skilled nursing facilities.

Central Division

Eastern Washington and Western Montana

The Eastern Washington-Western Montana region includes 9 hospitals, with a 42 percent inpatient market share in their service areas in 2022, as reported by the Comprehensive Hospital Abstract Reporting System. The region is composed of two geographic markets: Eastern Washington and Western Montana. The region provides a variety of services, including home health and hospice care, primary and immediate care services, inpatient rehabilitation, skilled nursing and transitional care, and general acute care services.

Oregon

The Oregon region includes 8 hospitals in Portland, Hood River, Medford, Milwaukie, Newberg, Seaside and Oregon City, with a total inpatient market share of 30 percent in their service areas in 2022, as reported by Apprise Health Insights. Providence St. Vincent Medical Center and Providence Portland Medical Center provide tertiary care to the Portland metropolitan market. The region also provides nearly 200 primary care, specialty and immediate care clinics, home health care, and housing.

Providence Health Plan (“PHP”) and Providence Health Assurance (“PHA”), collectively the Health Plans are geographically based in the state of Oregon, and the majority of their approximately 700,000 members live in the region.

In August 2023, Providence Oregon closed an agreement for Labcorp to acquire Providence Oregon’s outreach laboratory services and select assets. Providence Oregon will maintain operation and ownership of certain anatomic pathology and genomics outreach testing and its hospital laboratories in the region. The organizations have an implementation and transition plan that maintains continuity of services for patients, hospitals, clinicians, and clients.

West Texas and Eastern New Mexico

The West Texas-Eastern New Mexico region includes Covenant Health System and Covenant Medical Group. Covenant Health System and its related Texas affiliates are the market’s largest health system, with 7 licensed hospitals. The inpatient market share was 33 percent in their service areas in 2022, as reported by Texas Health Care Information Collection. Covenant Health System operates Covenant Medical Center, Covenant Children’s Hospital, Covenant Health Plainview, and Covenant Health Levelland, which are Obligated Group Members. Covenant Health System also operates Covenant Specialty Hospital, a long-term acute care facility, in addition to Grace Health System, which includes Grace Clinic and Grace Surgical Hospital. Covenant Health System also operates Covenant Medical Group, a medical foundation physician network of employed

and aligned physicians, a joint venture acute rehabilitation facility, and Hospice of Lubbock. In New Mexico, Covenant Health System operates Hobbs Hospital, an acute care facility serving Hobbs and the surrounding area.

South Division

Southern California

The Southern California region includes 11 acute care hospitals in Los Angeles, Orange, and San Bernardino counties, with a total inpatient market share of 20 percent in their service areas in 2022, as reported by the Office of Statewide Health Planning and Development. In Los Angeles County, Providence includes six acute care facilities. Our largest hospital, Providence St. Joseph Medical Center, is in Burbank, with additional hospitals in Mission Hills, San Pedro, Torrance, and Santa Monica. Providence Medical Foundation operates more than 50 practice locations in the market, including Providence Facey Medical Foundation ("Facey"), Providence Medical Institute, and Providence St. John's medical foundations. In addition, Providence has 5 acute care facilities within Orange and San Bernardino counties: Apple Valley, Fullerton, Mission Viejo, Laguna Beach, and Orange. Mission Hospital is located on two campuses in Mission Viejo and Laguna Beach, and maintains the region's level II trauma center, as well as a women's center.

In June 2021, Providence announced that Providence St. Mary Medical Center and Kaiser Permanente planned to open a new hospital facility with 260 beds in Victorville to replace the existing Providence St. Mary Medical Center facility, with an anticipated opening date of 2027 for the new facility. Providence St. Mary Medical Center and Kaiser Permanente had intended to enter into a joint venture for the ownership and operation of the new hospital facility once opened. In January 2022, Kaiser Permanente and Providence St. Mary Medical Center announced that this project is unable to proceed as planned due to regulatory constraints placed by the California Attorney General's office. Although no assurance can be given as to when or if such project will move forward, the parties remain committed to serving the needs of the High Desert community.

In January 2022, officials from Providence and Hoag reached an agreement to end the affiliation established in 2012 by January 31, 2022. The two organizations agreed to disaffiliate, with Hoag becoming independent from Providence and Covenant Health Network, the structure that governed the affiliation.

In October 2023, Providence and Cedars-Sinai jointly opened a new patient-care tower, Providence Cedars-Sinai Tarzana Medical Center ("PCSTMC"), owned and operated by both organizations through joint venture. PCSTMC operates as a not-for-profit hospital and offers an array of services including heart, vascular, orthopedic, cancer, and women's services, and maintain the region's largest Level III Neonatal Intensive Care Unit.

Northern California

The Northern California region includes 6 hospitals in the North Coast, Humboldt, Napa, and Sonoma communities with a total inpatient market share of 31 percent in their service areas in 2022, as reported by the Office of Statewide Health Planning and Development. The acute care hospitals in Northern California include Providence Queen of the Valley Medical Center in Napa, Providence Santa Rosa Memorial Hospital, Petaluma Valley Hospital, Providence St. Joseph Hospital in Eureka, Providence Redwood Memorial Hospital in Fortuna, and Healdsburg Hospital. Providence Medical Foundation operates clinics in the region with its contracted physician partners.

Other

Other includes support services and other entities. Support services is a support function that includes human resources, finance, information technology, and other services. Other entities include Tegria Holdings LLC and Providence Assurance LLC.

In December 2023, Tegria Holdings LLC entered into a definitive agreement to sell its Acclara and Advata subsidiaries to R1 for $675 million. As a result of their ownership percentage, Providence received $575 million in cash upon closing, net of fees and expenses and other customary closing conditions, and a warrant to purchase up to 12.2 million shares of R1 stock at an exercise price of $10.52, subject to a three-year lock-up period. At the closing of the divestiture, Acclara and Providence entered into a 10-year agreement for

comprehensive revenue cycle services, leveraging the integrated technology and services capabilities of R1 to serve Providence. The transaction was completed in January 2024.

Financial Information

The summary audited, combined financial information as of and for the fiscal years ended December 31, 2023, and 2022, presented below, has been derived by the management of Providence from audited combined financial information of the System. The financial information should be read in conjunction with the audited combined financial statements of the System, including the notes thereto, and the report of KPMG LLP, independent auditors.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make assumptions, estimates, and judgments that affect the amounts reported in the combined financial statements, including the notes thereto, and related disclosures of commitments and contingencies, if any. System management considers critical accounting policies to be those that require the more significant judgments and estimates in the preparation of its combined financial statements, including the following: recognition of net patient service revenues, which includes contractual allowances; impairment of long-lived assets; valuation of investments; accounting for expenses in connection with restructuring activities; and reserves for losses and expenses related to health care professional and general liability risks. Management relies on historical experience and on other assumptions believed to be reasonable under the circumstances in making its judgments and estimates. Actual results could differ materially from those estimates.

Summary Audited Combined Statements of Operations

EXHIBIT 2.1 - COMBINED STATEMENTS OF OPERATIONS $ PRESENTED IN MILLIONS	Fiscal Year Ended 12-31-2022	 12-31-2023
Net Patient Service Revenues	$20,100	$21,876
Premium Revenues	2,507	2,744
Capitation Revenues	1,897	1,947
Other Revenues	1,930	2,178
Total Operating Revenues	**26,434**	**28,745**
Salaries and Benefits	14,332	15,238
Supplies	4,129	4,521
Purchased Healthcare Services	2,226	2,462
Interest, Depreciation, and Amortization	1,282	1,460
Purchased Services, Professional Fees, and Other	5,917	6,235
Total Operating Expenses	**27,886**	**29,916**
Deficit of Revenues Over Expenses from Operations Before Restructuring Costs and Other	**(1,452)**	**(1,171)**
Restructuring Costs and Other [1]	247	-
Deficit of Revenues Over Expenses from Operations	**(1,699)**	**(1,171)**
Non-Operating Gains (Losses)	(1,015)	575
Deficit of Revenues Over Expenses Before Disaffiliation	**(2,714)**	**(596)**
Loss from Disaffiliation [2]	(3,408)	-
Deficit of Revenues Over Expenses	**$(6,122)**	**$(596)**
Operating EBIDA [3]	**$(253)**	**$502**
Pro Forma Operating EBIDA [4]	**$(6)**	**$502**

(1) Includes restructuring charges primarily comprised of costs related to asset rationalization, employee reductions, and other items.
(2) Represents the impact of the removal of Hoag's net assets from the System's combined balance sheet as a result of the disaffiliation.
(3) Excludes $213 million for the fiscal year ended December 31, 2023 and $165 million for the fiscal year ended December 31, 2022 in amortization of software as a service asset.
(4) Pro forma operating earnings before interest, depreciation, and amortization ("EBIDA") excludes restructuring costs in 2022.

Summary Audited Combined Balance Sheets

EXHIBIT 2.2 - COMBINED BALANCE SHEET $ PRESENTED IN MILLIONS	As of 12-31-2022	 12-31-2023
Current Assets:		
Cash and Cash Equivalents [1]	$1,063	$1,468
Short-Term Investments [1]	515	597
Accounts Receivable, Net	2,841	3,045
Supplies Inventory	359	373
Other Current Assets	1,752	2,430
Current Portion of Assets Whose Use is Limited	141	104
Total Current Assets	**6,671**	**8,017**
Management Designated Cash and Investments [1]	7,904	6,351
Assets Whose Use is Limited	608	671
Property, Plant & Equipment, Net	10,217	9,187
Operating Lease Right-of-Use Assets	1,265	1,172
Other Assets	2,243	2,906
Total Assets	**$28,908**	**$28,304**
Current Liabilities:		
Current Portion of Long-Term Debt	166	160
Master Trust Debt Classified as Short-Term	452	138
Accounts Payable	1,915	1,438
Accrued Compensation	1,496	1,527
Current Portion of Operating Lease Right-of-Use	191	204
Other Current Liabilities	2,154	2,393
Total Current Liabilities	**6,374**	**5,860**
Long-Term Debt, Net of Current Portion	655	630
Master Trust Debt Classified as Long-Term	6,951	7,434
Pension Benefit Obligation	678	660
Long-Term Operating Lease Right-of-Use, net of Current Portion	1,251	1,107
Other Liabilities	1,408	1,624
Total Liabilities	**$17,317**	**$17,315**
Net Assets:		
Controlling Interests	9,818	9,340
Noncontrolling Interests	386	145
Net Assets without Donor Restrictions	10,204	9,485
Net Assets with Donor Restrictions	1,387	1,504
Total Net Assets	**11,591**	**10,989**
Total Liabilities and Net Assets	**$28,908**	**$28,304**

[1] Unrestricted Cash and Investments were $8.4 billion as of December 31, 2023, and $9.5 billion as of December 31, 2022.

Management's Discussion and Analysis: Fiscal Year Ended December 31, 2023

Management's discussion and analysis provides additional narrative explanation of Providence's financial condition, operational results, and cash flow to assist in increasing understanding of the combined financial statements. The summary audited, combined financial information as of and for fiscal years ended December 31, 2023, and 2022, respectively, are presented below.

Results of Operations

Operations Summary

Operating results for the fiscal year ended December 31, 2023 improved due to higher post-pandemic demand for patient services and decreases in length of stay as patient access to post-acute care improved through the second half of 2023. Net patient service revenue increased 9 percent for the fiscal year ended December 31, 2023, compared to the same period in 2022 driven primarily by higher patient volumes and increased rates. The System's higher patient volumes drove corresponding increases in operating expense, particularly labor and supply costs, partially offset by lower agency contract labor compared to the same period in 2022.

Operating EBIDA was $502 million and the deficit of revenues over expenses from operations was $1.2 billion for the fiscal year ended December 31, 2023, representing $755 million and $528 million improvements to prior year.

The results include the net recognition of reimbursements from provider fee programs of $255 million (revenue of $889 million and expense of $634 million) for the fiscal year ended December 31, 2023, compared with $239 million (revenue of $799 million and expense of $560 million) for the fiscal year ended December 31, 2022.

Providence's key financial indicators are presented for the periods indicated:

EXHIBIT 3.1 – OPERATIONS SUMMARY $ PRESENTED IN MILLIONS UNLESS NOTED	Fiscal Year Ended 12-31-2022	 12-31-2023
Operating Revenues	$26,434	$28,745
Operating Expenses	27,886	29,916
Deficit of Revenues Over Expenses from Operations [1]	(1,699)	(1,171)
Operating Margin %	(6.4)	(4.1)
Non-Operating Gains (Losses) [2]	(4,423)	575
Operating EBIDA [1]	(253)	502
Operating EBIDA Margin %	(1.0)	1.7
Premium and Capitation Revenues	4,404	4,691
Net Service Revenue/Case Mix Adjusted Admits	12,029	12,502
Net Expense/Case Mix Adjusted Admits	14,201	14,445
Total Community Benefit	$2,057	$2,051
Full-Time Equivalents ("FTEs") (thousands)	107	109

[1] Includes $247 million in restructuring costs in 2022.
[2] Includes $3.4 billion loss from disaffiliation.

Operating EBIDA was $164 million and the deficit of revenues over expenses from operations was $314 million for the three months ended December 31, 2023, representing an increase of $389 million and $287 million from prior year. Operating revenues increased 10 percent compared to the prior year, driven mainly by higher patient volumes and include recognition of the 340B-Discount Drug remedy payment. Operating expenses increased 9 percent compared to prior year, driven by wage increases, higher supply costs, and higher cost to serve patient volumes. Salaries and benefits increased 8 percent for the three months ended December 31, 2023, compared to the same period in 2022. Supplies expense increased by 9 percent compared to the prior year, driven by a 16 percent increase in pharmaceutical expense.

Providence's key financial indicators are presented for the periods indicated:

EXHIBIT 3.2 - OPERATIONS SUMMARY $ PRESENTED IN MILLIONS UNLESS NOTED	Three Months Ended 12-31-2022	 12-31-2023
Operating Revenues	$6,860	$7,547
Operating Expenses	7,214	7,861
Deficit of Revenues Over Expenses from Operations [1]	(601)	(314)
Operating Margin %	(8.8)	(4.2)
Operating EBIDA [1]	(225)	164
Operating EBIDA Margin %	(3.3)	2.2
Premium and Capitation Revenues	1,112	1,194

[1] Includes $247 million in restructuring costs in 2022.

Volumes

Providence experienced higher volumes during the fiscal year ended December 31, 2023, compared with the same period in 2022. Acute adjusted admissions increased 4 percent and case mix adjusted admissions increased 5 percent compared to prior year. Length of stay decreased 3 percent from prior year as access to post-acute care improved. For the fourth quarter of 2023, acute adjusted admissions increased 2 percent and case mix adjusted admissions increased 3 percent compared to prior year. Non-acute volumes grew 2 percent for the fiscal year ended December 31, 2023, compared with the same period in 2022, primarily driven by an 11 percent increase in outpatient surgeries and procedures, a 6 percent increase in home health visits, and a 3 percent increase in physician visits. For the fourth quarter of 2023, home health visits increased 8 percent, physician visits increased 7 percent, and outpatient surgeries and procedures increased 7 percent compared to the prior year.

Providence's key volume indicators are presented for the periods indicated:

EXHIBIT 3.3 - SYSTEM UTILIZATION DATA PRESENTED IN THOUSANDS UNLESS NOTED	Fiscal Year Ended 12-31-2022	 12-31-2023
Inpatient Admissions	425	427
Acute Adjusted Admissions	912	944
Case Mix Adjusted Admissions	1,671	1,750
Acute Patient Days	2,430	2,362
Long-Term Care Patient Days	313	334
Outpatient Visits (incl. Physicians)	26,776	27,657
Virtual Visits (incl. Telehealth)	1,372	1,151
Emergency Room Visits	1,905	1,943
Surgeries and Procedures	635	690
Acute Average Daily Census (Actual)	6,659	6,470
Providence Health Plan Members	680	707

Operating Revenues

Operating revenues of $29 billion for the fiscal year ended December 31, 2023 grew 9 percent compared to the same period in 2022. Net patient service revenues were $22 billion for the fiscal year ended December 31, 2023, growing 9 percent compared to the same period in 2022, driven by higher volumes and improving rates. The System experienced growth in all areas as Hospital revenues grew 8 percent; Health Plans and Accountable Care revenues grew 7 percent; Physician and Outpatient revenues grew 6 percent, and diversified revenues grew 9 percent compared to the same period in prior year. In addition, capitation and premium revenues, representing 16 percent of total operating revenues, grew 7 percent during the fiscal year ended December 31, 2023, compared with the same period in 2022.

Operating revenues for the three months ended December 31, 2023 were $8 billion, an increase of 10 percent, compared with the same period in 2022. Net patient service revenues were $6 billion for the three months ended December 31, 2023, an increase of 10 percent compared with the same period in 2022.

Providence's operating revenues by state are presented for the periods indicated (footnotes appear beneath last table):

EXHIBIT 3.4 - OPERATING REVENUES BY STATE $ PRESENTED IN MILLIONS	Fiscal Year Ended 12-31-2022	 12-31-2023
Alaska	$946	$1,026
Washington	7,604	8,167
Montana	488	532
Oregon	5,660	6,260
California	8,617	9,274
Texas/New Mexico	1,189	1,308
Total Revenues from Contracts with Customers [1]	24,504	26,567
Other Revenues [2]	1,930	2,178
Total Operating Revenues	$26,434	$28,745

Providence's operating revenues by line of business are presented for the periods indicated:

EXHIBIT 3.5 - OPERATING REVENUES BY LINE OF BUSINESS $ PRESENTED IN MILLIONS	Fiscal Year Ended 12-31-2022	 12-31-2023
Hospitals [1]	$16,633	$18,008
Health Plans and Accountable Care	2,827	3,035
Physician and Outpatient Activities	3,164	3,340
Long-Term Care, Home Care, and Hospice	1,380	1,522
Other Services	500	662
Total Revenues from Contracts with Customers	24,504	26,567
Other Revenues [2]	1,930	2,178
Total Operating Revenues	$26,434	$28,745

Providence's operating revenues by payor are presented for the periods indicated:

EXHIBIT 3.6 - OPERATING REVENUES BY PAYOR [3] $ PRESENTED IN MILLIONS	Fiscal Year Ended 12-31-2022	 12-31-2023
Commercial	$11,134	$12,102
Medicare	8,998	9,794
Medicaid [1]	3,590	3,897
Self-pay and Other	782	774
Total Revenues from Contracts with Customers	24,504	26,567
Other Revenues [2]	1,930	2,178
Total Operating Revenues	$26,434	$28,745

(1) Includes revenue recognition of reimbursements from state provider fee programs of $889 million for the fiscal year ended December 31, 2023, compared with $799 million in the same period in 2022.

(2) Excludes premium and capitation revenues as they are categorized among the line items that comprise Total Revenues from Contacts with Customers. Refer to Exhibit 2.1 for the components of Total Operating Revenues.

(3) Refer to Exhibit 8.3 for supplementary information on net patient service revenue payor mix driven by patient utilization.

Operating Expenses

Operating expenses increased 7 percent for the fiscal year ended December 31, 2023, compared to prior year, driven by labor inflation and costs associated with serving higher patient volumes. Salaries and benefits expenses increased 6 percent for the fiscal year ended December 31, 2023, compared with the same period in 2022, as wage increases were offset by lower, albeit still elevated, premium labor expenses. Agency contract labor decreased 15 percent for the fiscal year ended December 31, 2023, compared to the same period in 2022. Supplies expense increased by 9 percent compared with the prior year, driven by a 14 percent increase in pharmaceutical expense and a 7 percent increase in medical supply costs.

Operating expenses increased 9 percent for the three months ended December 31, 2023, compared to prior year, driven by costs to serve higher patient volumes. Salaries and benefits increased 8 percent for the three months ended December 31, 2023, due to wage increases, partially offset by lower agency contract labor.

Supplies expense increased by 9 percent compared with the prior year, driven by a 16 percent increase in pharmaceutical spend and a 5 percent increase in medical supply expense, partially offset by decrease in non-medical supplies.

Non-Operating Activity

Non-operating gains were $575 million for the fiscal year ended December 31, 2023, compared with non-operating losses of $1 billion for the same period in 2022. The increase was driven by investment gains of $652 million for the fiscal year ended December 31, 2023, compared with investment losses of $1 billion in the prior year.

Liquidity and Capital Resources; Outstanding Indebtedness

Unrestricted Cash and Investments

Unrestricted cash and investments totaled approximately $8.4 billion as of December 31, 2023, compared with $9.5 billion as of December 31, 2022. Accounts receivable, while improved relative to revenue growth remains elevated compared to historic trends. Net days in accounts receivable were 47.7 days at December 31, 2023, compared with 50.0 days at December 31, 2022. Action plans focusing on the reduction of billing and appeal backlogs, and the implementation of an escalation process targeting excessive payer processing delays contributed to improved performance.

In February 2023, Providence issued the Series 2023A, B & C private placement notes totaling $383 million, the proceeds of which were used to reduce balances held on the revolver, pay financing costs, and add approximately $30 million in net new debt. In May 2023, Providence closed on its Series 2023 taxable fixed rate refunding bonds totaling $585 million. The proceeds were used primarily to refund the taxable Series 2005 and 2013 bonds as well as refund an existing term loan and debt services due in 2023.

Providence's liquidity is presented for the periods indicated:

	As of	
EXHIBIT 4.1 - INVESTMENTS BY DURATION $ PRESENTED IN MILLIONS	12-31-2022	12-31-2023
Cash and Cash Equivalents	$1,063	$1,468
Short-Term Investments	515	597
Long-Term Investments	7,904	6,351
Total Unrestricted Cash and Investments	$9,482	$8,416

Providence maintains a long-term investment portfolio comprised of operating and foundation investment assets. Providence's target asset allocation for the long-term portfolio, by general asset class, is presented for the periods indicated:

	As of	
EXHIBIT 4.2 - INVESTMENTS BY TYPE	12-31-2022	12-31-2023
Cash and Cash Equivalents	0%	0%
Domestic and International Equities	42%	38%
Debt Securities	38%	33%
Other Securities	20%	29%

Financial Ratios

Providence's financial ratios are presented for the periods indicated:

	As of	
EXHIBIT 4.3 - SUMMARY OF KEY RATIOS	12-31-2022	12-31-2023
Total Debt to Capitalization %	44.1	46.4
Cash to Debt Ratio %	117.7	102.6
Days Cash on Hand [1], [2]	129	107
Maximum Annual Debt Service (Smoothed)	493	541
Cash to Net Assets Ratio	0.93	0.89

[1] Days Cash on Hand, a measure of cash in relation to monthly operating expenses, is calculated as follows: (unrestricted cash & investments) / (total operating expenses - depreciation and amortization expenses)/days outstanding during the periods).

[2] The 340B-Discount Drug remedy payment recognized in the fourth quarter of 2023 and proceeds Providence received from the sale of Tegria's Acclara and Advata subsidiaries would have added approximately 10 days cash on hand if received in 2023.

System Capitalization

Providence's capitalization is presented for the periods indicated:

	As of	
EXHIBIT 4.4 - SYSTEM CAPITALIZATION $ PRESENTED IN MILLIONS UNLESS NOTED	12-31-2022	12-31-2023
Long-Term Indebtedness	$7,117	$7,594
Plus: Leases	655	630
Less: Current Portion of Long-Term Debt	166	160
Net Long-Term Debt	7,606	8,064
Net Assets - Without Donor Restrictions	10,204	9,485
Total Capitalization	$17,810	$17,549
Long-Term Debt to Capitalization %	42.7	46.0

Providence's coverage of Maximum Annual Debt Service ("MADS") on indebtedness is not a defined concept under the Master Indenture, nor Providence's other credit documents. MADS coverage is presented for the periods indicated:

	Fiscal Year Ended	
EXHIBIT 4.5 - SYSTEM MADS COVERAGE $ PRESENTED IN MILLIONS UNLESS NOTED	12-31-2022	12-31-2023
Income Available for Debt Service:		
Deficit of Revenues Over Expenses	$(6,122)	$(596)
Less: Unrealized Loss (Gain) on Trading Securities	1,204	(327)
Plus: (Gain) Loss on Extinguishment of Debt	(20)	2
Plus: Loss on Pension Settlement Costs and Other	18	22
Plus: Loss from Disaffiliation	3,408	-
Plus: Restructuring Costs and Other	247	-
Plus: Depreciation	929	1,053
Plus: Interest and Amortization	352	408
Total	$16	$562
MADS (Smoothed)	$493	$541
MADS Coverage	0.03x	1.04x

Interest Rate Swap Arrangements

During the fourth quarter of 2023, Providence terminated interest rate swap agreements with MUFG Bank, Ltd. and Wells Fargo. The final termination costs netted to approximately $21 million. As of December 31, 2023, Providence has no outstanding interest rate swap agreements.

System Governance and Management

Corporate Governance

Providence serves as the parent and corporate member of PH&S and SJHS. Providence was created in connection with the combination of the multi-state health care systems of PH&S and the SJHS, which was effective on July 1, 2016 (the "Combination"). Providence has been determined to be an organization that is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code. Prior to the Combination, the sole corporate member of PH&S was Providence Ministries, which acted through its sponsors, who are five individuals appointed by the Provincial Superior of the Sisters of Providence, Mother Joseph Province. Similarly, the sole corporate member of SJHS was St. Joseph Health Ministry, a California non-profit public benefit corporation. Providence Ministries and St. Joseph Health Ministry are each a public juridic person under Canon law, responsible for assuring the Catholic identity and fidelity to the Mission of their respective systems. Pursuant to the Combination, Providence Ministries and St. Joseph Health Ministry have entered into an agreement that establishes a sponsorship model through contractual obligations exercised by the parties' sponsors collectively (the "Sponsors Council").

The Sponsors Council retains certain reserved rights with respect to Providence. Among the powers reserved to the Sponsors Council are the following powers over the affairs of Providence (excluding certain affiliates, such as: Providence – Western Washington, Western HealthConnect, Swedish, Swedish Edmonds, PacMed, and Kadlec): to amend or repeal the articles of incorporation or bylaws of Providence; the appointment and removal, with or without cause, of the directors of Providence; the appointment and removal, with or without cause, of the President and Chief Executive Officer of Providence; the approval of the acquisition of assets, incurrence of debt, encumbering of assets and sale of certain property; the approval of operating and capital budgets, upon recommendation of the Providence Board of Directors; and the approval of dissolution, consolidation or merger. Providence has reserved rights over PH&S and SJHS, which powers may be exercised by the Board of Providence. Given the complexity of Providence's governance structure, Providence routinely evaluates and considers alternative governance models to best meet Providence's governance needs.

The following table lists the current members of the Board of Directors of Providence and the Sponsors Council.

Board of Directors	Term Expires (December 31)
Michael Murphy, Chair ‡	2025
Richard Blair †	2025
Isiaah Crawford, PhD. †	2025
Sr. Diane Hejna, CSJ, RN. †	2025
Sr. Phyllis Hughes, RSM, PhD. †	2025
Mary Beth Kingston, PhD., RN. Δ	2024
Mary Lyons, PhD. †	2025
Sr. Donna Markham, OP, PhD. Δ	2026
Marvin O'Quinn Δ	2026
Sr. Carol Pacini, LCM Δ	2023
Charles W. Sorenson, M.D. ‡	2024
Eric Sprunk Δ	2024
Rod Hochman, M.D.	Ex-officio

Sponsors Council	Term Expires (December 31)
Sr. Mary Therese Sweeney, CSJ, Chair	2028
Sr. Sharon Becker, CSJ	2027
Bill Cox	2024
Shannon Dwyer	2025
Jeff Flocken	2025
Mark Koenig	2027
Sr. Cecilia Magladry, CSJ	2024
Sr. Margaret Pastro, SP	2028
Barbara Savage	2024
Mary Anne Sladich-Lantz	2032

† Not eligible for an additional term.
‡ Eligible for one additional three-year term.
Δ Eligible for up to two additional terms.

Executive Leadership Team

The following are key members of Providence's executive leadership team.

Name	Title
Rod Hochman, M.D.	President and CEO
Erik Wexler	President and COO
Greg Hoffman	Executive Vice President and CFO
Anna Newsom	Executive Vice President and Chief Legal Officer

Environmental, Social, and Governance Standards

Providence continues to execute on our integrated strategic and financial plan, which clearly expresses our commitment and acceleration of the important work to address social, racial, and economic disparities and reduce our carbon footprint in the communities we serve. Providence advances progress on our carbon negative goal and in 2023 we estimated that we decreased emissions by over 12 percent compared to our 2019 baseline. In addition, our efforts led to the introduction of the Green Hospitals Act, legislation modeled after Providence that would provide critical federal funding to weatherize and modernize health care facilities. Providence completed a comprehensive climate resilience plan in alignment with our commitment to the US Department of Health and Human Services Climate pledge. We continue to reduce greenhouse gas emissions with a focus on LED lighting upgrades, water conservation, more efficient delivery of nitrous oxide gas during anesthesia, and advancing our waste optimization work across all hospitals and clinics.

Support Services

Corporate officers and supporting staff oversee the management activities performed on a day-to-day basis by the management staff of each region. The Chief Financial Officer of Providence and Finance staff oversee the annual budget and multi-year planning activities of the organization, including capital allocation. Other areas in which the corporate staff provides centralized services or coordinates the activities of the service areas include legal affairs, information services, insurance and risk management, treasury services, real estate strategy and operations, marketing, supplies management, technical support, fund-raising, quality of care, medical ethics, pastoral services, mission effectiveness, human resources, planning and policy development, and public affairs, among others.

Obligated Group

Providence and the other entities so designated in the Glossary are currently Obligated Group Members under the Master Indenture.

For the fiscal year ended December 31, 2023, the audited combined operating revenues, and total assets attributable to the Obligated Group Members were approximately 81 percent and 85 percent, respectively, of Providence's totals. For the fiscal year ended December 31, 2022, the audited combined operating revenues, and total assets attributable to the Obligated Group Members were approximately 81 percent and 81 percent, respectively, of Providence's totals. Refer to Exhibit 8 for supplementary information on the Obligated Group Members.

Providence is the Obligated Group Agent under the Master Indenture. Under the Master Indenture, debt incurred or secured through the issuance of Obligations under the Master Indenture are the responsibility, jointly and severally, of the Obligated Group Members. Pursuant to the Master Indenture, Obligated Group Members may be added to and withdrawn from the Obligated Group under certain conditions described in the Master Indenture. Indebtedness evidenced or secured by obligations issued under the Master Indenture is solely the obligation of the Obligated Group, and such obligations are not guaranteed by, or are the liabilities of, Sisters of Providence, Mother Joseph Province, any other Province of the Sisters of Providence, Sisters of St. Joseph of Orange, the Roman Catholic Church, or any affiliate of Providence that is not an Obligated Group Member.

Obligated Group Utilization

The Obligated Group's key volume indicators are presented for the periods indicated:

EXHIBIT 5.1 – OBLIGATED GROUP UTILIZATION DATA PRESENTED IN THOUSANDS UNLESS NOTED	Fiscal Year Ended 12-31-2022	 12-31-2023
Obligated Group		
Inpatient Admissions	406	413
Acute Adjusted Admissions	834	872
Acute Patient Days	2,338	2,284
Long-Term Care Patient Days	305	328
Outpatient Visits (incl. Physicians)	21,636	21,756
Emergency Room Visits	1,809	1,856
Surgeries and Procedures	506	542
Acute Average Daily Census (Actual)	6,405	6,257

Obligated Group Capitalization

The Obligated Group's capitalization is presented for the periods indicated:

EXHIBIT 5.2 – OBLIGATED GROUP CAPITALIZATION $ PRESENTED IN MILLIONS UNLESS NOTED	As of 12-31-2022	 12-31-2023
Obligated Group		
Long-Term Indebtedness	$7,093	$7,579
Plus: Leases	384	381
Less: Current Portion of Long-Term Debt	156	145
Net Long-Term Debt	7,321	7,815
Net Assets – Without Donor Restrictions	7,986	7,808
Total Capitalization	$15,307	$15,623
Long-Term Debt to Capitalization %	47.8	50.0

Historical Debt Service Coverage

Providence is compliant with the Historical Debt Service Coverage Ratio covenant for the Obligated Group pursuant to the terms of the Master Indenture. Providence's historical debt service coverage ratio is presented for the periods indicated:

EXHIBIT 5.3 – HISTORICAL DEBT SERVICE COVERAGE $ PRESENTED IN MILLIONS UNLESS NOTED	Fiscal Year Ended 12-31-2022	 12-31-2023
Obligated Group		
Income Available for Debt Service	$553	$734
Debt Service Requirements on Funded Indebtedness:		
Scheduled Principal Payments	46	-
Interest Expense	258	335
Debt Service Requirements [(1)]	$304	$335
Historical Debt Service Coverage Ratio	1.8x	2.2x

[(1)] Debt Service Requirements has the meaning assigned to such term in the Master Indenture.

Outstanding Master Trust Indenture Obligations

As of December 31, 2023, Providence had Obligations outstanding under the Master Indenture totaling $7.5 billion. This excludes Obligations that secure interest rate or other swap transactions, or credit facilities. The Obligations outstanding under the Master Indenture relating to tax-exempt and taxable bond/note indebtedness are described further in the Note 8 to the Combined Audited Financial Statements for the fiscal year ended December 31, 2023.

Certain of the outstanding Obligations secure tax-exempt bonds previously issued for the benefit of one or more Obligated Group Members (collectively, the "Direct Placement Bonds") that were purchased directly by commercial banks. Certain other of the outstanding Obligations secure taxable loans and lines of credit previously incurred on behalf of the Obligated Group (the "Taxable Loans") from one or more commercial banks or a syndicate of banks. Certain other of the outstanding Obligations secure payment obligations relating to a letter of credit facility (the "Credit Facility") issued by a credit bank for the benefit of, or by, certain Obligated Group Members. The financial covenants relating to the Direct Placement Bonds, the Taxable Loans, and the Credit Facility are substantially consistent with the covenants in the Master Indenture. In addition to financial covenants, the Direct Placement Bonds, the Taxable Loans, and the Credit Facility include events of default that may cause an acceleration of the Obligations secured thereby, and, in turn, all Obligations secured by the Master Indenture. Certain documents relating to the Direct Placement Bonds, the Taxable Loans, and the Credit Facility containing these financial covenants and events of default are available for review on EMMA (http://emma.msrb.org).

Control of Certain Obligated Group Members

General

Providence is the sole corporate member of PH&S and SJHS. PH&S is the sole corporate member of Providence – Washington, Providence – Southern California, Providence – Montana, and Providence – Oregon. Providence – Southern California, in turn, is the sole corporate member of LCMASC and Providence – Saint John's. Providence – Montana is the sole corporate member of Providence – SJMC Montana. Providence Ministries is the co-corporate member, alongside Western HealthConnect of Providence – Western Washington. Western HealthConnect is the sole corporate member of Swedish, Swedish Edmonds, Pac Med, and Kadlec.

SJHS is the sole corporate member of SJHNC and, as more fully described hereinafter, a corporate member of St. Joseph Orange, St. Jude, Mission Hospital, St. Mary and CHS.

Northern California Region

SJHS is the sole member of St. Joseph Health Northern California, LLC, which operates the hospital facilities known as Providence Santa Rosa Memorial Hospital, Providence Queen of the Valley Medical Center, Providence St. Joseph Hospital, and Providence Redwood Memorial Hospital. The corporate entities of Providence Santa Rosa Memorial Hospital, Providence Queen of the Valley Medical Center, Providence St. Joseph Hospital, and Providence Redwood Memorial Hospital, each a California nonprofit public benefit corporation (collectively, the "Hospitals") transferred their assets to SJHNC effective as of April 1, 2018. Effective December 31, 2019, those four remaining corporate entities in connection with this reorganization were dissolved.

Southern California Region

Effective January 19, 2022, Hoag Hospital withdrew as an Obligated Group Member under the Master Trust Indenture dated as of May 1, 2003. Providence's disaffiliation of Hoag also includes the dissolution of CHN, a third-party member.

West Texas/Eastern New Mexico Region

SJHS and Lubbock Methodist Hospital System ("LMHS") are the corporate members of CHS. CHS is the sole corporate member of CMC, Covenant Levelland and Covenant Plainview. LMHS is not an Obligated Group Member and is not obligated for payment with respect to the Bonds.

CHS was formed in 1998 pursuant to an affiliation between SJHS and LMHS and its affiliates, pursuant to which CHS became the sole corporate member of certain entities previously affiliated with LMHS and, together with certain of such entities, joined the Obligated Group to which SJHS and its affiliates were party.

CHS is governed by a 19-member board of directors. LMHS and SJHS each appoint eight directors. SJHS also appoints the Chief Executive Officer of CHS, who is an ex-officio voting director. The CMC Chief of Staff and Covenant Children's Hospital Chief of Staff also serve as ex-officio voting directors. SJHS has

extensive authority with respect to the financial affairs of CHS and its subsidiaries, including, but not limited to, the approval of budgets of CHS and its subsidiaries and selection and retention of auditors.

As part of the affiliation, SJHS, CHS and LMHS entered into an agreement that significantly restricts the ability of SJHS to sever its relationship with CHS and the entities formerly affiliated with LMHS. Under certain circumstances, it also restricts CHS and SJHS from a wide variety of transactions (the "Covered Transactions"), including: (i) certain management agreements, leases, joint ventures and other transactions that might have the effect of transferring control of Covenant Medical Center or all assets of CHS and its subsidiaries to an unrelated third party, or in a manner that voids or reduces LMHS's right, as a member, to appoint directors; (ii) a sale, transfer or conveyance of all or substantially all of CHS' assets (including all of CHS' affiliates, taken in the aggregate); (iii) an affiliation, management agreement, lease or joint venture under which a third party acquires the right to control CHS, as a whole; or (iv) any other transaction in which the ability to appoint and remove more than 50 percent of the directors of CHS is transferred to a third party.

In the event SJHS or CHS undertakes a Covered Transaction, they are obligated to provide notice and information to LMHS and to make a "reciprocal offer" to LMHS, including an offer to purchase LMHS's membership rights in CHS and a simultaneous obligation to offer CHS' membership rights to LMHS at the same purchase price, adjusted upward by a formula that reflects the dissolution percentages Pursuant to the terms of the affiliation, the dissolution percentages are SJHS – 57 percent; LMHS – 43 percent.

Other Information

Non-Obligated Group System Affiliates

In addition to the Obligated Group Members, Providence includes: health plans; a provider network; numerous fundraising foundations; Tegria Holdings LLC, a for-profit entity that provides technologies and services to the health care sector; various not-for-profit corporations that own and operate assisted living facilities and low-income housing projects, including housing facilities for the elderly; and the University of Providence formerly known as University of Great Falls, located in Great Falls, Montana. Providence also includes multiple operations involving or supporting home health, outpatient surgery, imaging services and other professional services provided through for-profit and non-profit entities that are not part of the Obligated Group. These entities are organized as subsidiaries of Providence, partnerships, or joint ventures with other entities. Obligated Group Members also may engage in informal alliances and/or contract-based physician relationships. Affiliates that are not Obligated Group Members are referred to in this Annual Report as the Non-Obligated Group System Affiliates. Certain Non-Obligated Group System Affiliates that are of significant operational or strategic importance and other Non-Obligated Group System Affiliates are discussed elsewhere in this Annual Report only to the extent they are viewed by management to be of operational or strategic importance.

Providence Clinical Network

The Providence Clinical Network ("PCN") is transforming clinical care across the continuum by creating a personalized and connected delivery system serving patients across the Western United States. PCN includes our medical groups, same-day care services including urgent care, ExpressCare, ambulatory surgery and imaging; and four system Clinical Institutes: Heart, Neuroscience, Women's and Children, Cancer and Digestive Health. Our medical groups include: Providence Medical Group, serving Alaska, Washington, Montana, and Oregon; Swedish Medical Group, and Pacific Medical Centers, each with staffed clinics throughout Washington's greater Puget Sound area; Kadlec, serving southeast Washington; Providence St. John's Medical Foundation, Providence Medical Institute, and Providence Facey Medical Foundation in Southern California; Providence Medical Foundation in Northern and Southern California; and Covenant Medical Group, and Covenant Health Partners in West Texas and Eastern New Mexico.

Population Health Management

Population Health Management forms a vital pillar in achieving our strategic plan of transforming care, delivering value-based care, and creating healthier communities together. Our goal is to maximize the health outcomes of the people in our defined populations and communities through the design, delivery, and coordination of affordable quality health care and services. We provide products, tools, and services to maximize value-based reimbursement and increase quality outcomes. We integrate solutions to address social

determinants of health and eliminate health inequities. We build community partnerships to increase access to health services, and support needed by vulnerable communities.

Population Health Management focuses on a family of services, including Value-Based Care, Risk Sharing & Payments Models, and Government programs (Medicaid and Medicare) that support our Providence divisional care delivery systems.

Providence Health Plan

Providence Health Plan is a 501(c)(4) Oregon non-profit health care service contractor, and Providence Health Assurance is a wholly owned subsidiary of PHP. Providence Plan Partners is a 501(c)(4) Washington non-profit corporation.

The Health Plans provide services to a wide range of clients, including self-funded employers, and insurance coverage for large group employers, small group employers, individual and family coverage under the Affordable Care Act, Medicare Commercial, Medicare Advantage, Managed Medicaid risk administration, pharmacy benefits management, workers compensation services, and network access services under preferred plans. Providence Health Plan members reside in 49 states nationwide.

Ayin

Ayin Health Holdings, Inc. is our population health management company that provides a comprehensive suite of services to employer, payer, provider, and government clients. Ayin is a for-profit, non-risk bearing entity providing administrative and clinical services in multiple states and incorporated in Delaware.

Home & Community Care

Home & Community Care is a trusted partner for individuals and families. Our community-based care and services are geared to help in times of need, aging and illness, and at the end of life. We provide a full range of post-acute services, including assisted living, skilled nursing and rehabilitation, home health, home infusion and pharmacy services, home medical equipment, hospice and palliative care, Program of All-Inclusive Care for the Elderly locations, supportive housing, and personal home care services. As our Mission calls us to serve the most vulnerable and poor members of our community, we provide a full range of services and support to more than 30,000 patients, participants, and residents each day. The demand for these services continues to increase in the markets we serve, creating opportunities for continued growth, innovation, and investment.

Tegria

Tegria Holdings LLC is a Providence-owned global healthcare consulting and services company that partners with provider and payer organizations to transform healthcare. From strategic advisory and operations consulting to managed services, Tegria offers end-to-end solutions to drive transformation in the following areas: revenue cycle and experience, care operations, enterprise systems and services, infrastructure and cloud, data and analytics. By helping its clients drive growth, enhance experiences, and foster collaboration, Tegria is supporting the creation of more accessible, efficient, and integrated healthcare system. Tegria's team of more than 1,500 professionals delivers outcomes for more than 500 clients across the United States and internationally.

Litigation

Certain material litigation may result in adverse outcomes to the Obligated Group. Obligated Group Members are involved in litigation and regulatory investigations arising in the course of doing business. After consultation with legal counsel, except as described below, management estimates that these matters will be resolved without material adverse effect on the Obligated Group's future consolidated financial position or results of operations.

On February 3, 2022, the Washington State Attorney General's Office filed a complaint against Providence Health & Services - Washington, Swedish Health Services, Swedish Edmonds, and Kadlec Regional Medical Center, seeking injunctive relief and civil penalties for alleged violations of the Washington State Consumer Protection Act related to the administration of the financial assistance program. After ongoing

discovery and settlement negotiations, the parties reached a settlement agreement on February 1, 2024. The settlement includes the following actions to be taken by Providence: (1) payment plus interest to identified patients who may have qualified for financial assistance, but had not completed the financial assistance application process; (2) write off of any outstanding balances for these individuals; (3) payment to the Washington State Attorney General's office; and (4) implementation of a streamlined process to provide all patients with information about financial assistance and how to apply using simple language aligned to our organizational values.

On April 11, 2022, the U.S. Department of Justice, the Washington Office of the Attorney General and Providence Health & Services – Washington entered into a Settlement Agreement and Corporate Integrity Agreement to resolve allegations raised by a relator regarding the False Claims Act arising out of the actions of two physicians at one Providence hospital in the southeast region of Washington State. These physicians are no longer practicing at any Providence hospital. Providence agreed to settle the litigation, without admitting fault, to resolve these matters expeditiously, which Providence believes is in the best interest of our caregivers and patients. Providence cooperated fully with the government throughout the investigation.

Several civil actions are pending or threatened against certain affiliates, including Obligated Group Members, alleging medical malpractice. In the opinion of management of Providence, based upon the advice of legal counsel and risk management personnel, the currently estimated costs and related expenses of defense will be within applicable insurance limits or will not materially adversely affect the financial condition or operations of Providence.

Employees

As of December 31, 2023, Providence employed more than 122,000 caregivers. Of Providence's total employees, approximately 33 percent are represented by 20 different labor unions.

Providence strives to provide employees market-competitive salaries and benefits. Management believes the salary levels and benefits packages for its employees are competitive in all the respective markets. Leadership of each of the separate employers within Providence is working to ensure the compensation and benefits are modern and reflect competitive market practices. This will require continued negotiations with unions representing employees in some markets throughout 2024. Providence experienced five strikes at different facilities because of ongoing contract negotiations. In each situation, the facility operated with qualified replacement employees and experienced limited disruption to hospital operations or patient service. Management is also aware of ongoing organizing efforts by labor unions within the health care industry, including in markets where the separate employers within Providence operate.

Community Benefit

Our community benefit program is a vital part of our vision. It includes free or low-cost care (charity care) and the costs of uncompensated care for Medicaid and other government-funded programs, along with proactive investments such as subsidized health services, education, and community health improvement. Each year, we take a holistic approach to community building by identifying unmet needs and responding with tailored community benefit investments designed to improve health and well-being.

Building on our commitment to care for those who are poor and vulnerable, we invested $2.1 billion in community benefit in the fiscal year ended December 31, 2023 and in the same period in 2022. Our unpaid costs of Medicaid totaled $1.4 billion for the fiscal year ended December 31, 2023 and for the same period in 2022.

Providence's community benefit by category presented for the periods indicated:

	Fiscal Year Ended	
EXHIBIT 6.1 – COMMUNITY BENEFIT BY CATEGORY $ PRESENTED IN MILLIONS UNLESS NOTED	12-31-2022	12-31-2023
Charity Care Provided	$289	$240
Unpaid Costs of Medicaid	1,380	1,393
Education & Research Programs	175	186
Other Community Benefit	212	232
Total Community Benefit	$2,056	$2,051

Providence Information Security Program

Providence's information security program consists of over 200 full-time employees. The information security team's global reach enables 24/7 coverage of IT risks and real-time defense of Providence's information ecosystem. Providence's cybersecurity program has adopted the National Institute of Standards and Technology Cyber Security Framework as the foundational model for organizing the team's strategy, with policies and standards aligned to a controls-based framework based on NIST 800-53. Standardizing the program on this framework and rooting the program in controls-based policies allows the system to measure cybersecurity maturity and update controls as the IT risk landscape evolves. IT risk is quantified and tracked in the Cyber Balance Sheet operational tool, which combines real-time telemetry from enterprise IT and cybersecurity tools with risk-weighted measurements. This approach allows for risk-informed decision-making within the IT organization and the Providence Board of Directors.

Insurance

Providence has developed insurance programs that provide coverage for various insurable risks utilizing commercial products and self-insurance using a captive insurance company with reinsurance domiciled in Arizona. The program uses benchmarking and insurance, actuarial and finance analytics to guide decisions regarding the types of coverage purchased, the limits or amounts of insurance, and quality of coverage terms. The quality of insurance products is maintained in part by requiring commercial insurers to have an A rating or better from A.M. Best to be on Providence's program. Management reviews strategy at least annually with input from brokers, actuaries, and consultants. Funding of captive insurers conforms to regulatory requirements of the domicile. Furthermore, the captive pays the required Washington State premium tax that went into effect in 2021. The major lines of insurance maintained include property, professional and general liability, directors' and officers' liability, employment practices liability, auto liability, fiduciary liability, cyber liability, workers' compensation and employers' liability, and crime.

Retirement Plans

As described more completely under the caption "Retirement Plans" in Note 9 to the combined audited financial statements included in Exhibit 8, the System currently sponsors defined benefit and defined contribution plans. Although the System had certain defined benefit plans in place prior to January 1, 2010, in April 2009, the PH&S Board of Directors approved a freeze on the Providence Core Plan (excluding plans for Swedish and Willamette Falls), a cap on the ongoing cash balance interest credit formula, and the implementation of a new defined contribution plan referenced within Note 9, all effective December 31, 2009.

The System's remaining unfunded liability with respect to the defined benefit plans increased from approximately 69 percent at December 31, 2022 to 71 percent at December 31, 2023. The increase in the unfunded liability occurred primarily due to a change in the valuation discount rate. The System's contribution to the defined benefit plans was approximately $72 million and $111 million at December 31, 2023 and 2022, respectively.

The System sponsors various defined contribution retirement plans that cover substantially all employees. The plans provide for employer matching contributions in an amount equal to a percentage of employee contributions, up to a maximum amount. In addition, the System makes contributions to eligible employees based on years of service. Retirement expense related to these plans was $606 million and $488 million for the fiscal years ended December 31, 2023, and 2022, respectively, and is reflected in salaries and benefit expense in the accompanying combined statements of operations.

Accreditation and Memberships

Providence's acute care hospital facilities are appropriately licensed by applicable state licensing agencies, certified for Medicare and Medicaid/Medi-Cal reimbursement, and (except Covenant Levelland, Providence Seward Medical Center, and Providence Valdez Medical Center) accredited by The Joint Commission. Providence's five hospitals operated by Swedish Health Services are accredited by DNV. Each long-term care facility or unit is licensed by applicable state licensing agencies and is appropriately certified for Medicare and Medicaid/Medi-Cal reimbursement.

Glossary of Certain Terms

Credit Group: Obligated Group Members, Designated Affiliates, Limited Credit Group Participants, and Unlimited Credit Group Participants, collectively.

Obligated Group or Obligated Group Members: Obligated Group Members under the Master Indenture and currently:

Providence	Western HealthConnect
PH&S	Kadlec
Providence - Washington	SJHS
Providence - Southern California	St. Joseph Orange
LCMASC	St. Jude
Providence - Saint John's	Mission Hospital
Providence - SJMC Montana	St. Mary
Providence - Montana	SJHNC
Providence - Oregon	CHS
Providence - Western Washington	CMC
Swedish	Covenant Children's
Swedish Edmonds	Covenant Levelland
PacMed	Covenant Plainview

Designated Affiliates: Designated Affiliates under the Master Indenture. There are currently no Designated Affiliates.

Limited Credit Group Participants: Limited Credit Group Participants under the Master Indenture. There are currently no Limited Credit Group Participants.

Unlimited Credit Group Participants: Unlimited Credit Group Participants under the Master Indenture. There are currently no Unlimited Credit Group Participants.

CHS: Covenant Health System, a Texas nonprofit corporation and currently an Obligated Group Member.

CMC: Covenant Medical Center, a Texas nonprofit corporation and currently an Obligated Group Member.

Covenant Children's: Methodist Children's Hospital, a Texas nonprofit corporation and currently an Obligated Group Member, doing business as Covenant Children's Hospital.

Covenant Levelland: Methodist Hospital Levelland, a Texas nonprofit corporation and currently an Obligated Group Member, doing business as Covenant Levelland Hospital.

Covenant Plainview: Methodist Hospital Plainview, a Texas nonprofit corporation and currently an Obligated Group Member, doing business as Covenant Plainview Hospital.

Kadlec: Kadlec Regional Medical Center, a Washington nonprofit corporation and currently an Obligated Group Member.

LCMASC: Little Company of Mary Ancillary Services Corporation, a California nonprofit public benefit corporation and currently an Obligated Group Member.

Mission Hospital: Mission Hospital Regional Medical Center, a California nonprofit public benefit corporation and currently an Obligated Group Member.

PacMed: PacMed Clinics, a Washington nonprofit corporation and currently an Obligated Group Member.

PH&S: Providence Health & Services, a Washington nonprofit corporation and currently an Obligated Group Member.

Providence - Montana: Providence Health & Services - Montana, a Montana nonprofit corporation and currently an Obligated Group Member.

Providence - Oregon: Providence Health & Services - Oregon, an Oregon nonprofit corporation and currently an Obligated Group Member.

Providence - Saint John's: Providence Saint John's Health Center, a California nonprofit religious corporation and currently an Obligated Group Member.

Providence – SJMC Montana:	Providence St. Joseph Medical Center, a Montana nonprofit corporation and currently an Obligated Group Member.
Providence – Southern California:	Providence Health System – Southern California, a California nonprofit religious corporation and currently an Obligated Group Member.
Providence – Washington:	Providence Health & Services – Washington, a Washington nonprofit corporation and currently an Obligated Group Member.
Providence – Western Washington:	Providence Health & Services – Western Washington, a Washington nonprofit corporation and currently an Obligated Group Member.
Providence St. Joseph Health, Providence, we, us, our:	Providence St. Joseph Health, a Washington nonprofit corporation and currently an Obligated Group Member and the Obligated Group Agent.
SJHNC:	St. Joseph Health Northern California, LLC, a California limited liability company and currently an Obligated Group Member.
SJHS:	St. Joseph Health System, a California nonprofit public benefit corporation and currently an Obligated Group Member.
St. Joseph Orange:	St. Joseph Hospital of Orange, a California nonprofit public benefit corporation and currently an Obligated Group Member.
St. Jude:	St. Jude Hospital, a California nonprofit public benefit corporation and currently an Obligated Group Member, doing business as St. Jude Medical Center.
St. Mary:	St. Mary Medical Center, a California nonprofit public benefit corporation and currently an Obligated Group Member.
Swedish:	Swedish Health Services, a Washington nonprofit corporation and currently an Obligated Group Member.
Swedish Edmonds:	Swedish Edmonds, a Washington nonprofit corporation and currently an Obligated Group Member.
System:	Providence and all entities that are included within the combined financial statements of Providence.
Western HealthConnect:	Western HealthConnect, a Washington nonprofit corporation and currently an Obligated Group Member.

Exhibit 7 – Obligated Group Facilities

Exhibit 7.1
Acute Care Facilities by Region

A list of Providence's acute care facilities in each region as of December 31, 2023, each of which is owned, operated, or managed by an Obligated Group Member:

Region	Obligated Group Member	Facility	Location(s)	Licensed Acute Care Beds*
Alaska				
	Providence Health & Services-Washington	Providence Alaska Medical Center	Anchorage	401
		Providence Kodiak Island Medical Center [1]	Kodiak	25
		Providence Seward Medical and Care Center [2]	Seward	6
		Providence Valdez Medical Center [2]	Valdez	11
Puget Sound Region				
	Swedish Edmonds	Swedish Edmonds [1]	Edmonds	217
		Swedish Medical Center Campuses [3]:		
	Swedish Health Services	Swedish Ballard	Ballard	133
		Swedish Issaquah	Issaquah	175
		Swedish Cherry Hill	Seattle	349
		Swedish First Hill	Seattle	697
	Providence Health & Services-Washington	Providence Centralia Hospital	Centralia	128
		Providence Regional Medical Center Everett	Everett	595
		Providence St. Peter Hospital [4]	Olympia	372
Eastern Washington and Western Montana				
	Providence Health & Services-Washington	Providence St. Joseph's Hospital	Chewelah	25
		Providence Mount Carmel Hospital	Colville	55
		Providence Sacred Heart Medical Center and Children's Hospital	Spokane	691
		Providence Holy Family Hospital	Spokane	197
		Providence St. Mary Medical Center	Walla Walla	142
	Kadlec Regional Medical Center	Kadlec Regional Medical Center	Richland	337
	Providence Health & Services-Montana	St. Patrick Hospital	Missoula (MT)	253
	Providence St. Joseph Medical Center	Providence St. Joseph Medical Center	Polson (MT)	22
Oregon				
	Providence Health & Services-Oregon	Providence Hood River Memorial Hospital	Hood River	25
		Providence Medford Medical Center	Medford	120
		Providence Milwaukie Hospital	Milwaukie	77
		Providence Newberg Medical Center	Newberg	40
		Providence Willamette Falls Medical Center	Oregon City	143
		Providence St. Vincent Medical Center	Portland	539
		Providence Portland Medical Center	Portland	483
		Providence Seaside Hospital [1]	Seaside	25

Region	Obligated Group Member	Facility	Location(s)	Licensed Acute Care Beds*
Northern California				
	St. Joseph Health Northern California, LLC.	Providence St. Joseph Hospital	Eureka	153
		Providence Redwood Memorial Hospital	Fortuna	35
		Providence Queen of the Valley Medical Center	Napa	198
		Providence Santa Rosa Memorial Hospital	Santa Rosa	298
Southern California				
	Providence Health System-Southern California	Providence St. Joseph Medical Center	Burbank	392
		Providence Holy Cross Medical Center	Mission Hills	329
		Providence Little Company of Mary Medical Center San Pedro	San Pedro	183
		Providence Cedars-Sinai Tarzana Medical Center [2]	Tarzana	249
		Providence Little Company of Mary Medical Center Torrance	Torrance	327
	Providence Saint John's Health Center	Providence Saint John's Health Center	Santa Monica	266
	St. Mary Medical Center	St. Mary Medical Center	Apple Valley	213
	St. Jude Medical Hospital	St. Jude Medical Center	Fullerton	320
		Mission Hospital Regional Medical Center Campuses [5]:		504
	Mission Hospital Regional Medical Center	Mission Hospital Regional Medical Center	Mission Viejo	
		Mission Hospital Laguna Beach	Laguna Beach	
	St. Joseph Hospital of Orange	St. Joseph Hospital of Orange [6]	Orange	463
West Texas and Eastern New Mexico				
	Methodist Hospital Levelland	Covenant Hospital Levelland [7]	Levelland	48
		CHS Campuses:		381
	Covenant Health System	Covenant Medical Center	Lubbock	
		Covenant Medical Center - Lakeside	Lubbock	
	Methodist Children's Hospital	Covenant Children's Hospital	Lubbock	227
	Methodist Hospital Plainview	Covenant Hospital Plainview [7]	Plainview	68
TOTAL				**10,937**

* Includes all acute care licensure categories except for normal newborn bassinettes and partial hospitalization psychiatric beds
[1] Leased by an Obligated Group Member
[2] Managed by an Obligated Group Member, but not a member of the Obligated Group. Effective October 1, 2023, Providence Tarzana Medical Center became Providence Cedars-Sinai Tarzana Medical Center as part of a joint venture with Cedars-Sinai.
[3] Four campuses with three licenses
[4] Includes a 50-bed chemical dependency center
[5] Two campuses on one license, including 36 acute care psychiatric beds in Laguna Beach
[6] Includes 37 acute care psychiatric beds
[7] Leased facility and Obligated Group Member

Exhibit 7.2
Long-Term Care Facilities by Region

Providence's principal owned or leased long-term care facilities as of December 31, 2023, each of which is owned, operated, or managed by an Obligated Group Member:

Region	Obligated Group Member	Facility	Location(s)	Licensed Long-Term Care Beds
Alaska				
	Providence Health & Services-Washington	Providence Kodiak Island Medical Center [1]	Kodiak	22
		Providence Seward Medical and Care Center [1]	Seward	40
		Providence Valdez Medical Center [2]	Valdez	10
		Providence Extended Care	Anchorage	96
		Providence Transitional Care Center	Anchorage	50
Puget Sound Region				
	Providence Health & Services-Washington	Providence Marionwood	Issaquah	117
		Providence Mother Joseph Care Center	Olympia	152
		Providence Mount St. Vincent	Seattle	215
Eastern Washington and Western Montana				
	Providence Health & Services-Washington	Providence St. Joseph Care Center	Spokane	113
Oregon				
	Providence Health & Services-Oregon	Providence Benedictine Nursing Center	Mt. Angel	98
		Providence Child Center	Portland	58
Northern California				
	St. Joseph Health Northern California, LLC.	Providence Santa Rosa Memorial Hospital	Santa Rosa	31
Southern California				
	Providence Health System-Southern California	Providence Holy Cross Medical Center	Mission Hills	48
		Providence Little Company of Mary Subacute Care Center San Pedro	San Pedro	125
		Providence Little Company of Mary Transitional Care Center	Torrance	115
		Providence St. Elizabeth Care Center	North Hollywood	52
West Texas and Eastern New Mexico				
	Covenant Health System	Covenant Long-term Acute Care [2]	Lubbock	56
TOTAL				**1,398**

[1] Leased by an Obligated Group Member
[2] Managed or owned by an Obligated Group Member, but not a member of the Obligated Group

Exhibit 8 – Supplementary Information

[ATTACHED]

Providence

EXHIBIT 8.1 - SUMMARY AUDITED COMBINED STATEMENTS OF OPERATIONS

	Ended December 31, 2023 (in 000's of dollars)		Ended December 31, 2022 (in 000's of dollars)	
	Consolidated	Obligated	Consolidated	Obligated
Operating Revenues:				
Net Patient Service Revenues	$ 21,876,422	20,740,514	20,099,558	19,018,444
Premium Revenues	2,743,546	393,119	2,506,989	339,152
Capitation Revenues	1,946,597	781,049	1,896,790	727,527
Other Revenues	2,178,480	1,405,161	1,930,347	1,194,765
Total Operating Revenues	28,745,045	23,319,843	26,433,684	21,279,888
Operating Expenses:				
Salaries and Benefits	15,237,875	13,202,850	14,331,663	12,235,886
Supplies	4,520,739	4,194,036	4,128,979	3,807,605
Purchased Healthcare Services	2,462,300	518,955	2,225,708	459,129
Interest, Depreciation, and Amortization	1,460,354	1,305,335	1,281,657	1,110,886
Purchased Services, Professional Fees, and Other	6,235,076	4,849,437	5,918,139	4,357,886
Total Operating Expenses	29,916,344	24,070,613	27,886,146	21,971,392
Deficit of Revenues Over Expenses From Operations Before Restructuring Costs and Other	(1,171,299)	(750,770)	(1,452,462)	(691,504)
Restructuring Costs and Other	-	-	246,636	246,636
Deficit of Revenues Over Expenses From Operations	(1,171,299)	(750,770)	(1,699,098)	(938,140)
Non-Operating Gains (Losses)	575,607	359,577	(1,014,570)	(777,858)
Deficit of Revenues Over Expenses Before Disaffiliation	(595,692)	(391,193)	(2,713,668)	(1,715,998)
Loss from Disaffiliation	-	-	(3,407,917)	(3,407,917)
Deficit of Revenues Over Expenses	$ (595,692)	(391,193)	(6,121,585)	(5,123,915)

EXHIBIT 8.2 - SUMMARY AUDITED COMBINED STATEMENTS OF CASH FLOWS

	Ended December 31, 2023 (in 000's of dollars)		Ended December 31, 2022 (in 000's of dollars)	
	Consolidated	Obligated	Consolidated	Obligated
Net Cash Used in Operating Activities	$ (1,115,663)	(506,783)	(1,342,273)	(880,521)
Net Cash Provided (Used in) Investing Activities	1,347,957	1,358,749	(279,300)	(392,058)
Net Cash Provided by Financing Activities	172,650	64,686	1,541,388	1,487,027
Increase (Decrease) in Cash and Cash Equivalents	404,944	916,652	(80,185)	214,448
Cash and Cash Equivalents, Beginning of Period	1,063,024	458,154	1,143,209	243,706
Cash and Cash Equivalents, End of Period	$ 1,467,968	1,374,806	1,063,024	458,154

EXHIBIT 8.3 - SUMMARY AUDITED NET PATIENT SERVICE REVENUE PAYOR MIX

	Ended December 31, 2023		Ended December 31, 2022	
	Consolidated	Obligated	Consolidated	Obligated
Commercial	47%	48%	47%	48%
Medicare	35%	35%	35%	34%
Medicaid	15%	16%	16%	16%
Self-pay and Other	3%	1%	2%	2%

Providence

EXHIBIT 8.4 - SUMMARY AUDITED COMBINED BALANCE SHEETS

	As of December 31, 2023 (in 000's of dollars)		As of December 31, 2022 (in 000's of dollars)	
	Consolidated	Obligated	Consolidated	Obligated
Current Assets:				
Cash and Cash Equivalents	$ 1,467,968	1,374,806	1,063,024	458,154
Short-Term Investments	597,096	483,365	514,852	414,541
Accounts Receivable, Net	3,044,719	2,827,074	2,841,205	2,634,923
Supplies Inventory	373,148	352,768	358,925	336,549
Other Current Assets	2,430,530	1,889,216	1,751,704	1,567,084
Current Portion of Assets Whose Use is Limited	103,588	103,588	141,393	2,266
Total Current Assets	8,017,049	7,030,817	6,671,103	5,413,517
Management Designated Cash and Investments	6,351,086	3,450,398	7,903,614	5,295,537
Assets Whose Use is Limited	670,853	573,592	608,085	316,365
Property, Plant, and Equipment, Net	9,186,673	8,472,402	10,217,246	8,826,817
Operating Lease Right-of-Use Assets	1,171,879	763,212	1,264,717	842,400
Other Assets	2,906,434	3,692,330	2,242,895	2,835,290
Total Assets	$ 28,303,974	23,982,751	28,907,660	23,529,926
Current Liabilities:				
Current Portion of Long-Term Debt	160,316	144,664	166,210	156,496
Master Trust Debt Classified as Short-Term	137,705	137,705	452,285	452,285
Accounts Payable	1,438,152	1,281,641	1,914,960	1,681,286
Accrued Compensation	1,527,192	1,387,539	1,495,523	1,287,485
Current Portion of Operating Lease Right-of-Use	203,703	138,050	190,794	128,745
Other Current Liabilities	2,393,083	1,523,957	2,153,959	1,220,863
Total Current Liabilities	5,860,151	4,613,556	6,373,731	4,927,160
Long-Term Debt, Net of Current Portion	630,180	380,516	655,280	383,925
Master Trust Debt Classified as Long-Term	7,434,249	7,434,249	6,950,925	6,936,922
Pension Benefit Obligation	659,883	659,883	677,849	677,849
Long-Term Operating Lease Right-of-Use, net of Current Portion	1,107,017	731,288	1,250,515	853,429
Other Liabilities	1,623,512	1,116,029	1,408,217	615,605
Total Liabilities	$ 17,314,992	14,935,521	17,316,517	14,394,890
Net Assets:				
Controlling Interests	9,339,785	7,808,096	9,817,521	7,985,899
Noncontrolling Interests	144,979	232	386,172	(243)
Net Assets Without Donor Restrictions	9,484,764	7,808,328	10,203,693	7,985,656
Net Assets With Donor Restrictions	1,504,218	1,238,902	1,387,450	1,149,380
Total Net Assets	10,988,982	9,047,230	11,591,143	9,135,036
Total Liabilities and Net Assets	$ 28,303,974	23,982,751	28,907,660	23,529,926

Providence

EXHIBIT 8.5 - KEY PERFORMANCE METRICS

	Ended December 31, 2023		Ended December 31, 2022	
	Consolidated	Obligated	Consolidated	Obligated
Inpatient Admissions	427,221	412,779	424,810	406,011
Acute Patient Days	2,361,613	2,283,987	2,430,473	2,337,661
Acute Outpatient Visits	13,426,921	12,561,084	13,189,998	12,459,264
Primary Care Visits	14,250,634	8,404,408	13,888,476	8,428,565
Inpatient Surgeries and Procedures	186,988	182,632	181,858	176,022
Outpatient Surgeries and Procedures	503,120	359,818	452,989	330,141
Long-Term Care Admissions	3,832	3,600	3,796	3,573
Long-Term Care Patient Days	334,173	328,407	313,252	304,801
Home Health Visits	1,130,752	790,655	1,069,605	748,216
Hospice Days	1,060,604	608,496	1,080,321	635,421
Housing and Assisted Living Days	454,028	282,982	576,762	186,821
Acute Average Daily Census	6,470	6,257	6,659	6,405
Acute Licensed Beds	11,293	10,671	11,293	10,671
FTEs	108,967	93,907	107,100	90,936
Historical Debt Service Coverage Ratio	n/a	2.19	n/a	1.82

Providence

EXHIBIT 8.6 - SUMMARY AUDITED COMBINING STATEMENTS OF OPERATIONS BY REGION

Ended December 31, 2023

(in 000's of dollars)

	Alaska	Puget Sound Region	Eastern Washington/ Western Montana	Oregon	Northern California	Southern California	West Texas/ Eastern New Mexico	Other/ Eliminations	Consolidated
Operating Revenues:									
Net Patient Service Revenues	$ 1,025,666	5,307,781	3,326,732	4,393,840	1,748,451	5,785,390	1,308,417	(1,019,855)	21,876,422
Premium Revenues	-	148,858	-	249,336	1,099	10,267	-	2,333,986	2,743,546
Capitation Revenues	-	177,990	1,345	48,659	80,351	1,638,253	-	(1)	1,946,597
Other Revenues	83,162	354,086	242,394	623,943	72,238	367,241	71,913	363,503	2,178,480
Total Operating Revenues	1,108,828	5,988,715	3,570,471	5,315,778	1,902,139	7,801,151	1,380,330	1,677,633	28,745,045
Operating Expenses:									
Salaries and Benefits	455,380	3,049,266	1,758,731	2,299,441	763,929	2,890,643	568,573	3,451,912	15,237,875
Supplies	147,434	968,253	613,578	1,211,649	256,085	1,070,701	249,494	3,545	4,520,739
Purchased Healthcare Services	(1)	200,536	394	105,757	52,363	775,183	20	1,328,048	2,462,300
Interest, Depreciation, and Amortization	50,692	221,815	107,239	116,719	67,409	274,202	93,339	528,939	1,460,354
Purchased Services, Professional Fees, and Other	367,999	1,959,975	1,273,255	1,546,914	826,366	3,200,008	543,117	(3,482,558)	6,235,076
Total Operating Expenses	1,021,504	6,399,845	3,753,197	5,280,480	1,966,152	8,210,737	1,454,543	1,829,886	29,916,344
Excess (Deficit) of Revenues Over Expenses From Operations	87,324	(411,130)	(182,726)	35,298	(64,013)	(409,586)	(74,213)	(152,253)	(1,171,299)
Non-Operating Gains	84,623	21,033	60,950	100,188	25,819	99,225	20,012	163,757	575,607
Excess (Deficit) of Revenues Over Expenses	$ 171,947	(390,097)	(121,776)	135,486	(38,194)	(310,361)	(54,201)	11,504	(595,692)

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EXHIBIT 8.7 - SUMMARY AUDITED COMBINING BALANCE SHEETS BY REGION

As of December 31, 2023

(in 000's of dollars)

	Alaska	Puget Sound Region	Eastern Washington/ Western Montana	Oregon	Northern California	Southern California	West Texas/ Eastern New Mexico	Other/ Eliminations	Consolidated
Current Assets:									
Cash and Cash Equivalents	$ 680,044	64,168	966,463	1,382,866	(68,096)	(2,481,039)	385,945	537,617	1,467,968
Short-Term Investments	25,028	-	-	-	21,605	19,232	29,674	501,557	597,096
Accounts Receivable, Net	181,162	856,889	419,718	483,721	307,247	785,792	212,149	(201,959)	3,044,719
Supplies Inventory	13,823	74,767	37,819	84,848	23,143	86,919	25,622	26,207	373,148
Other Current Assets	31,560	140,682	112,798	183,323	272,260	827,938	56,083	805,886	2,430,530
Current Portion of Assets Whose Use is Limited	-	-	-	-	-	-	-	103,588	103,588
Total Current Assets	931,617	1,136,506	1,536,798	2,134,758	556,159	(761,158)	709,473	1,772,896	8,017,049
Management Designated Cash and Investments	1,154,716	384,712	593,510	1,272,012	237,856	1,055,687	291,210	1,361,383	6,351,086
Assets Whose Use is Limited	194	21,717	3,328	29,860	9,652	21,602	4,277	580,223	670,853
Property, Plant, and Equipment, Net	396,991	1,968,743	839,769	967,568	696,850	2,429,604	843,078	1,044,070	9,186,673
Operating Lease Right-of-Use Assets	24,748	338,434	100,513	125,880	32,449	435,933	69,407	44,515	1,171,879
Other Assets	37,996	230,236	229,755	71,555	14,928	1,078,298	78,168	1,165,498	2,906,434
Total Assets	$ 2,546,262	4,080,348	3,303,673	4,601,633	1,547,894	4,259,966	1,995,613	5,968,585	28,303,974
Current Liabilities:									
Current Portion of Long-Term Debt	3,334	31,016	9,607	15,048	5,214	30,055	6,590	59,452	160,316
Master Trust Debt Classified as Short-Term	-	14,397	28,063	-	41,206	41,273	-	12,766	137,705
Accounts Payable	52,881	225,512	105,529	183,570	86,746	358,619	30,053	395,242	1,438,152
Accrued Compensation	21,263	137,028	103,162	94,904	46,476	156,512	32,143	935,704	1,527,192
Current Portion of Operating Lease Right-of-Use	4,368	53,375	20,881	16,941	11,209	73,695	7,639	15,595	203,703
Other Current Liabilities	11,095	60,966	30,175	94,155	108,129	568,486	262,737	1,257,340	2,393,083
Total Current Liabilities	92,941	522,294	297,417	404,618	298,980	1,228,640	339,162	2,676,099	5,860,151
Long-Term Debt, Net of Current Portion	43,693	194,697	44,641	12,137	2,605	81,057	227,019	24,331	630,180
Master Trust Debt Classified as Long-Term	163,382	1,269,537	530,946	86,730	282,111	1,283,604	630,011	3,187,928	7,434,249
Pension Benefit Obligation	-	138,822	-	107	-	-	-	520,954	659,883
Long-Term Operating Lease Right-of-Use, net of Current Portion	20,507	340,770	82,054	129,178	22,308	419,048	58,214	34,938	1,107,017
Other Liabilities	28,274	99,692	33,412	10,970	10,914	85,943	56,633	1,297,674	1,623,512
Total Liabilities	$ 348,797	2,565,812	988,470	643,740	616,918	3,098,292	1,311,039	7,741,924	17,314,992
Net Assets:									
Controlling Interests	2,150,295	1,317,499	2,238,759	3,619,109	831,871	370,597	613,017	(1,801,362)	9,339,785
Noncontrolling Interests	14,326	3,921	4,648	261	-	69,849	28,983	22,991	144,979
Net Assets Without Donor Restrictions	2,164,621	1,321,420	2,243,407	3,619,370	831,871	440,446	642,000	(1,778,371)	9,484,764
Net Assets With Donor Restrictions	32,844	193,116	71,796	338,523	99,105	721,228	42,574	5,032	1,504,218
Total Net Assets	2,197,465	1,514,536	2,315,203	3,957,893	930,976	1,161,674	684,574	(1,773,339)	10,988,982
Total Liabilities and Net Assets	$ 2,546,262	4,080,348	3,303,673	4,601,633	1,547,894	4,259,966	1,995,613	5,968,585	28,303,974

PHSSC 00886

Providence

EXHIBIT 8.8 - KEY PERFORMANCE METRICS BY REGION

	Ended December 31, 2023							
	Alaska	Puget Sound Region	Eastern Washington/ Western Montana	Oregon	Northern California	Southern California	West Texas/ Eastern New Mexico	Consolidated
Inpatient Admissions	16,312	96,111	63,773	62,012	27,026	139,861	22,126	427,221
Acute Patient Days	126,009	596,890	375,668	350,705	136,167	658,321	117,853	2,361,613
Acute Outpatient Visits	426,150	2,561,266	1,877,554	2,940,366	1,041,949	3,578,595	1,001,042	13,426,921
Primary Care Visits	163,711	3,334,157	2,681,506	2,309,512	967,268	4,132,705	499,010	14,250,634
Inpatient Surgeries and Procedures	8,680	43,056	31,200	24,988	11,179	57,758	10,127	186,988
Outpatient Surgeries and Procedures	11,327	88,389	81,271	143,667	28,720	122,596	27,150	503,120
Long-Term Care Admissions	n/a	1,474	580	430	17	1,116	215	3,832
Long-Term Care Patient Days	51,050	123,384	31,112	35,329	508	87,532	5,258	334,173
Home Health Visits	20,960	341,127	4,034	308,725	54,794	401,112	n/a	1,130,752
Hospice Days	30,451	376,678	n/a	200,051	126,196	253,785	73,443	1,060,604
Housing and Assisted Living Days	31,261	182,021	50,646	159,379	10,491	20,230	n/a	454,028
Average Daily Census	345	1,635	1,029	961	373	1,804	323	6,470
Acute Licensed Beds	482	2,666	1,824	1,452	807	3,246	816	11,293
FTEs	3,974	21,913	14,250	18,532	5,194	23,439	5,669	108,967

PHSSC 00887

PROVIDENCE ST. JOSEPH HEALTH

Combined Financial Statements

December 31, 2023 and 2022

(With Independent Auditors' Report Thereon)

KPMG LLP
Suite 2800
401 Union Street
Seattle, WA 98101

Independent Auditors' Report

The Board of Directors
Providence St. Joseph Health:

Opinion

We have audited the combined financial statements of Providence St. Joseph Health (the Health System), which comprise the combined balance sheets as of December 31, 2023 and 2022, and the related combined statements of operations, changes in net assets, and cash flows for the years then ended, and the related notes to the combined financial statements.

In our opinion, the accompanying combined financial statements present fairly, in all material respects, the financial position of the Health System as of December 31, 2023 and 2022, and the results of its operations and its cash flows for the years then ended in accordance with U.S. generally accepted accounting principles.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Combined Financial Statements section of our report. We are required to be independent of the Health System and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. 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 Combined Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Combined Financial Statements

Our objectives are to obtain reasonable assurance about whether the combined 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 GAAS 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 combined financial statements.

KPMG LLP, a Delaware limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the combined 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 combined 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 the Health System'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 combined financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Health System'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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the combined financial statements as a whole. The Obligated Group Combining Balance Sheets and Statements of Operations Information included on pages 36 and 37 is presented for purposes of additional analysis and is not a required part of the combined 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 combined financial statements. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated in all material respects in relation to the combined financial statements as a whole.

KPMG LLP

Seattle, Washington
March 6, 2024

PROVIDENCE ST. JOSEPH HEALTH

Combined Balance Sheets

December 31, 2023 and 2022

(In millions of dollars)

Assets		2023	2022
Current assets:			
Cash and cash equivalents	$	1,468	1,063
Accounts receivable		3,045	2,841
Supplies inventory		373	359
Other current assets		2,430	1,752
Current portion of assets whose use is limited		701	656
Total current assets		8,017	6,671
Assets whose use is limited		7,022	8,512
Property, plant, and equipment, net		9,187	10,217
Operating lease right-of-use assets		1,172	1,265
Other assets		2,906	2,243
Total assets	$	28,304	28,908
Liabilities and Net Assets			
Current liabilities:			
Current portion of long-term debt	$	160	166
Master trust debt classified as short-term		138	452
Accounts payable		1,438	1,915
Accrued compensation		1,527	1,496
Current portion of operating lease liabilities		204	191
Other current liabilities		2,393	2,154
Total current liabilities		5,860	6,374
Long-term debt, net of current portion		8,064	7,606
Pension benefit obligation		660	678
Long-term operating lease liabilities, net of current portion		1,107	1,251
Other liabilities		1,624	1,408
Total liabilities		17,315	17,317
Net assets:			
Controlling interests		9,340	9,818
Noncontrolling interests		145	386
Net assets without donor restrictions		9,485	10,204
Net assets with donor restrictions		1,504	1,387
Total net assets		10,989	11,591
Total liabilities and net assets	$	28,304	28,908

See accompanying notes to combined financial statements.

PROVIDENCE ST. JOSEPH HEALTH

Combined Statements of Operations

Years ended December 31, 2023 and 2022

(In millions of dollars)

	2023	2022
Operating revenues:		
Net patient service revenues	$ 21,876	20,100
Premium revenues	2,744	2,507
Capitation revenues	1,947	1,897
Other revenues	2,178	1,930
Total operating revenues	28,745	26,434
Operating expenses:		
Salaries and benefits	15,238	14,332
Supplies	4,521	4,129
Purchased healthcare services	2,462	2,226
Interest, depreciation, and amortization	1,460	1,282
Purchased services, professional fees, and other	6,235	5,917
Total operating expenses	29,916	27,886
Deficit of revenue over expenses from operations before restructuring costs and other	(1,171)	(1,452)
Restructuring costs and other	—	247
Deficit of revenue over expenses from operations	(1,171)	(1,699)
Net nonoperating gains (losses):		
Investment income (loss), net	652	(1,027)
Loss from disaffiliation	—	(3,408)
Other	(77)	12
Total net nonoperating gains (losses)	575	(4,423)
Deficit of revenues over expenses	$ (596)	(6,122)

See accompanying notes to combined financial statements.

PROVIDENCE ST. JOSEPH HEALTH

Combined Statements of Changes in Net Assets

Years ended December 31, 2023 and 2022

(In millions of dollars)

	Without donor restrictions			
	Controlling interests	Noncontrolling interests	With donor restrictions	Total net assets
Balance, December 31, 2021	$ 15,507	404	1,761	17,672
Deficit of revenues over expenses	(6,033)	(89)	—	(6,122)
Restricted assets related to disaffiliation	—	—	(422)	(422)
Contributions, grants, and other	111	71	127	309
Net assets released from restriction	—	—	(79)	(79)
Pension related changes	233	—	—	233
Change in net assets	(5,689)	(18)	(374)	(6,081)
Balance, December 31, 2022	9,818	386	1,387	11,591
(Deficit) excess of revenues over expenses	(619)	23	—	(596)
Contributions, grants, and other	112	(264)	224	72
Net assets released from restriction	—	—	(107)	(107)
Pension related changes	29	—	—	29
Change in net assets	(478)	(241)	117	(602)
Balance, December 31, 2023	$ 9,340	145	1,504	10,989

See accompanying notes to combined financial statements.

PROVIDENCE ST. JOSEPH HEALTH

Combined Statements of Cash Flows

Years ended December 31, 2023 and 2022

(In millions of dollars)

	2023	2022
Cash flows from operating activities:		
Decrease in net assets	$ (602)	(6,081)
Adjustments to reconcile decrease in net assets to net cash used in operating activities:		
Depreciation and amortization	1,113	1,017
(Gain) loss on disaffiliation activities	(103)	3,830
Change in non-controlling interest due to joint venture activities	264	—
Restricted contributions and investment income received	(224)	(127)
Net realized and unrealized gains on investments	(462)	1,165
Changes in certain current assets and liabilities	(1,027)	(316)
Change in certain long-term assets and liabilities	(75)	(830)
Net cash used in operating activities	(1,116)	(1,342)
Cash flows from investing activities:		
Property, plant, and equipment additions	(527)	(767)
Purchases of alternative investments, commingled funds, and trading securities	(9,499)	(10,356)
Proceeds from sales of alternative investments, commingled funds, and trading securities	11,351	11,181
Net cash received (paid) through affiliation and divestiture activities	110	(315)
Other investing activities	(87)	(22)
Net cash provided by (used in) investing activities	1,348	(279)
Cash flows from financing activities:		
Proceeds from restricted contributions and restricted income	224	127
Debt borrowings	1,342	2,203
Debt payments	(1,336)	(777)
Other financing activities	(57)	(12)
Net cash provided by financing activities	173	1,541
Increase (decrease) in cash and cash equivalents	405	(80)
Cash and cash equivalents, beginning of year	1,063	1,143
Cash and cash equivalents, end of year	$ 1,468	1,063
Supplemental disclosure of cash flow information:		
Cash paid for interest, net of amounts capitalized	$ 337	271

See accompanying notes to combined financial statements.

(1) Basis of Presentation and Significant Accounting Policies

(a) Reporting Entity

Providence St. Joseph Health (the Health System), a Washington nonprofit corporation, is the sole corporate member of Providence Health & Services (PHS) and the St. Joseph Health System (SJHS). PHS, a Washington nonprofit corporation, is a Catholic healthcare system sponsored by the public juridic person, Providence Ministries. SJHS, a California nonprofit public benefit corporation, is a Catholic healthcare system sponsored by the public juridic person, St. Joseph Health Ministry.

The Health System seeks to improve the health of the communities it serves, especially the poor and vulnerable. The Health System operations include 51 hospitals and a comprehensive range of services provided across Alaska, California, Montana, New Mexico, Oregon, Texas, and Washington. The Health System also provides population health management through various affiliated licensed insurers and other risk-bearing entities.

The Health System has been recognized as exempt from federal income taxes, except on unrelated business income, under Section 501(a) of the Internal Revenue Code (IRC) as an organization described in Section 501(c)(3) and further described as a public charitable organization under Section 509(a)(3). PHS, SJHS, and substantially all of the corporations within the Health System have been granted exemptions from federal income tax under Section 501(a) of the Internal Revenue Code as charitable organizations described in Section 501(c)(3).

(b) Basis of Presentation

The accompanying combined financial statements of the Health System were prepared in accordance with U.S. generally accepted accounting principles and include the assets, liabilities, revenues, and expenses of all wholly owned affiliates, majority-owned affiliates over which the Health System exercises control, and, when applicable, entities in which the Health System has a controlling financial interest. Intercompany balances and transactions have been eliminated in combination.

(c) Performance Indicator

The performance indicator is the deficit of revenues over expenses. Changes in net assets without restrictions that are excluded from the performance indicator include net assets released from restriction for the purchase of property, plant, and equipment, certain changes in funded status of pension and other postretirement benefit plans, restricted contributions from affiliations (disaffiliations), net changes in noncontrolling interests in combined joint ventures, and certain other activities.

(d) Operating and Nonoperating Activities

The Health System’s primary mission is to meet the healthcare needs in its market areas through a broad range of general and specialized healthcare services, including inpatient acute care, outpatient services, physician services, long-term care, population health management, and other healthcare and health insurance services. Activities directly associated with the furtherance of this mission are considered to be operating activities. Other activities that result in gains or losses peripheral to the Health System’s primary mission are considered to be nonoperating. Nonoperating activities include

investment earnings, gains or losses from debt extinguishment, loss from disaffiliation, certain pension related costs, gains or losses on interest rate swaps, and certain other activities.

(e) Use of Estimates and Assumptions

The preparation of the combined financial statements in conformity with U.S. generally accepted accounting principles requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amounts of revenues and expenses during the reporting periods. Significant estimates and assumptions are used for, but not limited to: (1) patient revenue recognition; (2) fair value of acquired assets and assumed liabilities in business combinations; (3) fair value of investments; (4) reserves for self-insured healthcare plans; and (5) reserves for professional, workers' compensation, and general insurance liability risks.

The accounting estimates used in the preparation of the combined financial statements will change as new events occur, additional information is obtained, or the operating environment changes. Assumptions and the related estimates are updated on an ongoing basis, and external experts may be employed to assist in the evaluation, as considered necessary. Actual results could materially differ from those estimates.

(f) Restructuring and Other

Restructuring costs were recorded during the year ended December 31, 2022. The amounts were comprised primarily of severance, contract termination, asset impairment, and other items related to restructuring initiatives.

(g) Disaffiliation

In January 2022, Hoag and the Health System reached an agreement to amicably end their affiliation. As part of the disaffiliation, $272 of the series 2013A Bonds and $152 of the 2019C bonds were defeased. In addition, the line of credit was repaid by $91 million. The Health System recorded the nonoperating loss on the disaffiliation of $3,408 in the first quarter of 2022 reflecting the impact of removing Hoag's assets, liabilities, and net assets from the Health System's combined balance sheet. The Health System retains its ownership interest in two joint ventures that are majority owned by Hoag: Hoag Orthopedic Institute and Hoag Orthopedic Institute ASC Holdings. Hoag and the Health System collaborated to implement the Electronic Health Record platform at Hoag.

As of December 31, 2021, Hoag represented the following amounts in the combined balance sheets:

Cash and cash equivalents	$	307
Account receivable		243
Asset whose use is limited		2,648
Property, plan and equipment, net		1,268
Other current and long-term assets		468
Total assets	$	4,934
Account payable	$	83
Accrued compensation		113
Current and long-term debt		548
Other current and long-term liabilities		263
Total liabilities	$	1,007

(h) Joint Venture

In October 2023, the Health System and Cedars-Sinai Medical Center jointly opened a new patient-care tower, Providence Cedars-Sinai Tarzana Medical Center ("PCSTMC"), owned and operated by both organizations through joint venture. As a result of the joint venture, the Health System's property, plant, and equipment decreased by $690, noncontrolling net assets decreased by $264, and controlling assets decreased by $412. Furthermore, the Health System's other assets increased by $527 as a result of the new investment in joint venture.

(i) Assets Held for Sale

The Health System completed the sale of its Acclara and Advata subsidiaries to R1 RCM ("R1") effective January 17, 2024 for cash of $575 and a warrant to purchase up to 12.2 million shares of R1 stock at an exercise price of $10.52, subject to a three-year lock-up period. The Health System expects to record a gain of approximately $350 to $360, subject to final closing adjustments.

The subsidiaries were deemed to be held for sale at December 31, 2023. The total carrying amount of the assets and liabilities of the subsidiaries as of December 31, 2023 are as follows:

Current assets	$	139
Long-term assets		255
Total assets	$	394
Current liabilities	$	76
Long-term liabilities		62
Total liabilities	$	138

(j) Cash and Cash Equivalents

Cash and cash equivalents include highly liquid investments with an original or remaining maturity of three months or less when acquired. The Health System maintains cash balances above Federal Deposit Insurance Corporation limits.

(k) Supplies Inventory

Supplies inventory is stated at the lower of cost (first-in, first-out) or market.

(l) Investments Including Assets Whose Use Is Limited

The Health System has classified all of its investments as trading securities. These investments are reported on the combined balance sheets at fair value on a trade-date basis.

Assets whose use is limited primarily include assets held by trustees under indenture agreements and designated assets set aside by management of the Health System for future capital improvements and other purposes, over which management retains control. Assets whose use is limited also include funds held for self-insurance purposes, health plan medical claims payments and other statutory reserve requirements, as well as, assets held by related foundations. Temporary cash held by fund managers is considered investing activity for cash flow purposes.

(m) Liquidity

Cash and cash equivalents and accounts receivable are the primary liquid resources used by the Health System to meet expected expenditure needs within the next year. The Health System has credit facility programs, as described in Note 8, available to meet unanticipated liquidity needs. Although intended to satisfy long-term obligations, management estimates that approximately 45% and 60% of noncurrent investments, as stated at December 31, 2023 and 2022, respectively, could be utilized within the next year, if needed.

(n) Derivative Instruments

The Health System allows certain investment managers to use derivative financial instruments (futures and forward currency contracts) to manage market risk related to the Health System's equity, fixed-income, and commodities holdings. Also, the Health System uses derivative financial instruments (interest rate swaps) to manage its interest rate exposure and overall cost of borrowing. The interest rate swap agreements do not meet the criteria for hedge accounting and all changes in the valuation are recognized as a component of net nonoperating gains (losses) in the accompanying combined statements of operations.

(o) Net Assets

Net assets without donor restrictions are those that are not subject to donor-imposed stipulations. Amounts related to the Health System's noncontrolling interests in certain joint ventures are included in net assets without donor restrictions.

Net assets with donor restrictions are those whose use by the Health System has been limited by donors to a specific time period, in perpetuity, and/or purpose.

Net assets with donor restrictions are available for the following purposes as of December 31:

		2023	2022
Program support	$	1,274	1,104
Capital acquisition		133	201
Low-income housing and other		97	82
Total net assets with donor restrictions	$	1,504	1,387

(p) Donor-Restricted Gifts

Unconditional promises to give cash and other assets to the Health System are reported at fair value at the date the promise is received. Conditional promises to give and indications of intentions to give are reported at fair value at the date the promise to give is no longer conditional. The gifts are reported as contributions with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When the terms of a donor restriction are met, net assets with donor restrictions are reclassified as net assets without donor restrictions and reported as other operating revenues in the combined statements of operations or as net assets released from restriction in the combined statements of changes in net assets.

(q) Charity Care and Community Benefit

The Health System provides community benefit activities that address significant health priorities within its geographic service areas. These activities include Medicaid and Medicare shortfalls, community health services, education and research, and free and low-cost care (charity care).

Charity care is reported at estimated cost and is determined by multiplying the charges incurred at established rates for services rendered by the Health System's cost-to-charge ratio. The cost of charity care provided by the Health System for the years ended December 31, 2023 and 2022 was $240 and $289, respectively.

(r) Subsequent Events

The Health System has performed an evaluation of subsequent events through March 6, 2024, the date the accompanying combined financial statements were issued. See Note 1(i) for a subsequent event related to sales of subsidiaries.

(s) New Accounting Pronouncements

In June 2016, FASB issued Accounting Standards Update (ASU) 2016-13, *Financial Instruments – Credit Losses; Measurement of Credit Losses on Financial Instruments*, which changed the ACL accounting model by requiring immediate recognition of management's estimates of current expected credit losses on financial instruments that are not accounted for at fair value. The Health System adopted ASU 2016-13 effective January 1, 2023, and the provisions of the standard did not have a material impact on the combined financial statements.

(t) Reclassifications

Certain reclassifications, which have no impact on net assets or changes in net assets, have been made to prior year amounts to conform to the current year presentation.

(2) COVID-19 Pandemic and CARES Act Funding

The Health System received relief in the form of grants and advance payments from the Coronavirus Aid Relief and Economic Security ("CARES") Act. The Health System received cumulative payments of approximately $1,391 in total grants from the CARES Act, including $0 and $91 received during the years ended December 31, 2023 and 2022, respectively. Substantially all of these amounts have been recognized as other operating revenue, including $0 and $120 recognized during the years ended December 31, 2023 and 2022, respectively.

(3) Revenue Recognition

(a) Net Patient Service Revenues

The Health System has agreements with governmental and other third-party payors that provide for payments to the Health System at amounts different from established charges. Payment arrangements for major third-party payors may be based on prospectively determined rates, reimbursed cost, discounted charges, per diem payments, or other methods.

Net patient service revenues are recognized at the time services are provided to patients. Revenue is recorded in the amount that the Health System expects to collect, which may include variable components. Variable consideration is included in the transaction price to the extent that it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the variable consideration is subsequently resolved. Adjustments from finalization of prior years' cost reports and other third-party settlement estimates resulted in an increase in net patient service revenues of $282 and $18 for the years ended December 31, 2023 and 2022, respectively. Included in the increase in 2023 revenue was $200 that was due to the 340b settlement with Medicare.

Various states in which the Health System operates have instituted a provider tax on certain patient service revenues at qualifying hospitals to increase funding from other sources and obtain additional federal funds to support increased payments to providers of Medicaid services. The taxes are included in purchased services, professional fees, and other expenses in the accompanying combined statements of operations and were $635 and $560 for the years ended December 31, 2023 and 2022, respectively. These programs resulted in enhanced payments from these states in the way of lump-sum payments and per claim increases. These enhanced payments are included in net patient service revenues in the accompanying combined statements of operations and were $889 and $799 for the years ended December 31, 2023 and 2022, respectively.

(b) Premium and Capitation Revenues

Premium and capitation revenues are received on a prepaid basis and are recognized as revenue ratably over the period for which the enrolled member is entitled to healthcare services. The timing of the Health System's performance may differ from the timing of the payment received, which may result

in the recognition of a contract asset or a contract liability. The balance of contract liabilities was $28 and $26 as of December 31, 2023 and 2022, respectively, and is included in other current liabilities in the combined balance sheets. The Health System has no material contract assets.

(c) Disaggregation of Revenue

The Health System earns the majority of its revenues from contracts with customers. Revenues and adjustments not related to contracts with customers are included in other revenue.

Other revenues are comprised primarily of point of sale for retail pharmacy, cafeteria, and grant revenue and are recognized in accordance with contract terms.

Operating revenues from contracts with customers by state are as follows for the years ended December 31:

		2023	2022
Alaska	$	1,026	946
Washington		8,167	7,604
Montana		532	488
Oregon		6,260	5,660
California		9,274	8,617
Texas/New Mexico		1,308	1,189
Total revenues from contracts with customers		26,567	24,504
Other revenues		2,178	1,930
Total operating revenues	$	28,745	26,434

Operating revenues from contracts with customers by line of business are as follows for the years ended December 31:

		2023	2022
Hospitals	$	18,008	16,633
Health plans and accountable care		3,035	2,827
Physician and outpatient activities		3,340	3,164
Long-term care, home care, and hospice		1,522	1,380
Other		662	500
Total revenues from contracts with customers		26,567	24,504
Other revenues		2,178	1,930
Total operating revenues	$	28,745	26,434

Operating revenues from contracts with customers by payor are as follows for the years ended December 31:

		2023	2022
Commercial	$	12,102	11,134
Medicare		9,794	8,998
Medicaid		3,897	3,590
Self-pay and other		774	782
Total revenues from contracts with customers		26,567	24,504
Other revenues		2,178	1,930
Total operating revenues	$	28,745	26,434

(4) Fair Value Measurements

ASC Topic 820, *Fair Value Measurements*, requires a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

Level 1 inputs include quoted prices (unadjusted) in active markets for identical assets or liabilities that the Health System has the ability to access at the measurement date.

Level 2 inputs include inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for the asset or liability.

The level in the fair value hierarchy within which a fair value measurement in its entirety falls is based on the lowest-level input that is significant to the fair value measurement in its entirety.

(a) Assets Whose Use Is Limited

The fair value of assets whose use is limited, other than those investments measured using net asset value per share (NAV) as a practical expedient for fair value, is estimated using quoted market prices or other observable inputs when quoted market prices are unavailable.

The composition of assets whose use is limited is set forth in the following tables:

	December 31, 2023	Fair value measurements at reporting date using Level 1	Level 2	Level 3
Management-designated cash and investments:				
Cash and cash equivalents	$ 852	852	—	—
Equity securities:				
Domestic	1,010	1,010	—	—
Foreign	378	378	—	—
Domestic debt securities:				
State and federal government	1,323	631	692	—
Corporate	508	1	507	—
Other	574	259	315	—
Foreign debt securities	221	2	219	—
Other	59	56	3	—
Investments measured using NAV	1,984			
Total management-designated cash and investments	6,909			
Gift annuities, trusts, and other	421	59	10	352
Funds held by trustee:				
Cash and cash equivalents	40	40	—	—
Domestic debt securities	320	174	146	—
Foreign debt securities	33	—	33	—
Total funds held by trustee	393			
Total assets whose use is limited	$ 7,723			

(Continued)

	December 31, 2022	Fair value measurements at reporting date using Level 1	Level 2	Level 3
Management-designated cash and investments:				
Cash and cash equivalents	$ 363	363	—	—
Equity securities:				
Domestic	1,422	1,422	—	—
Foreign	612	612	—	—
Domestic debt securities:				
State and federal government	1,813	1,269	544	—
Corporate	773	6	767	—
Other	651	197	454	—
Foreign debt securities	338	—	338	—
Other	39	25	14	
Investments measured using NAV	2,408			
Total management-designated cash and investments	8,419			
Gift annuities, trusts, and other	389	61	17	311
Funds held by trustee:				
Cash and cash equivalents	29	29	—	—
Domestic debt securities	305	180	125	—
Foreign debt securities	26	—	26	—
Total funds held by trustee	360			
Total assets whose use is limited	$ 9,168			

The Health System participates in various funds that are not actively marketed on an open exchange. These investments consist of shares or units in investment funds as opposed to direct interests in the funds' underlying holdings, which may be marketable. Due to the nature of these funds, the NAV per share, or its equivalent, reported by each fund manager is used as a practical expedient to estimate the fair value of the Health System's interest therein. Management believes that the carrying amounts of these financial instruments, provided by the fund managers, are reasonable estimates of fair value.

The following table presents information, including unfunded commitments for investments where the NAV was used to estimate the value of the investments as of December 31:

	Fair value		Unfunded	Redemption	Redemption
	2023	2022	commitments	frequency	notice period
Hedge funds:					
Long/short equity	$ 150	190	2	Monthly, quarterly, semi-annually, or annually	30–120 days
Credit	130	97	21	Monthly or quarterly	45–150 days
Relative value	119	218	—	Quarterly	45–90 days
Global macro	157	241	—	Monthly or quarterly	5–90 days
Fund of hedge funds	8	20	—	Quarterly	90 days
Private equity	1,026	925	342	Not applicable	Not applicable
Private real estate	251	262	152	Not applicable	Not applicable
Real assets	46	26	43	Not applicable	Not applicable
Commingled	97	429	—	Weekly, monthly, quarterly, semi-annually, or annually	3–30 days
Total	$ 1,984	2,408	560		

The following is a summary of the nature of these investments and their associated risks:

Hedge funds are portfolios of investments that use advanced investment strategies, such as long/short equity, credit, relative value, global macro, and fund of hedge funds positions in both domestic and international markets, with the goal of diversifying portfolio risk and generating return. The Health System's investments in hedge funds include certain funds with provisions that limit the Health System's ability to access assets invested. These provisions include lock-up terms that range up to three years from the subscription date or are continuous and determined as a percent of total assets invested. The Health System is in various stages of the lock-up periods dependent on hedge fund and period of initial investments.

Private equity and private real estate funds make opportunistic investments that are primarily private in nature. These investments cannot be redeemed by the Health System; rather the Health System has committed an amount to invest in the private funds over the respective commitment periods. After the commitment period has ended, the nature of the investments in this category is that the distributions are received through the liquidation of the underlying assets.

Real asset strategies invest in securities backed by tangible real assets, with the objective of achieving attractive diversified total returns over the long term, while maximizing the potential for real returns in periods of rising inflation. Real asset investments should provide a return in excess of inflation, and their performance should be sensitive to changes in inflation or expectations for future levels of inflation. The real asset category is made up of many different underlying sectors inclusive of agriculture, commodities, gold, infrastructure, private energy, MLPs (Master Limited Partnerships), real estate, REITs (Real Estate Investment Trusts), timberland, and TIPS (Treasury Inflation Protected

Securities). Each of these sectors tends to have a high degree of sensitivity to inflation and be less correlated with traditional equities and fixed income.

Commingled describes a type of fund structure. Commingled funds consist of assets from several accounts that are blended together. Investors in commingled fund investments benefit from economies of scale, which allow for lower trading costs per dollar of investment.

(b) Unsettled Transactions

Investment sales and purchases initiated prior to and settled subsequent to the combined balance sheet date result in amounts due from and to brokers. As of December 31, 2023, the Health System recorded a receivable of $61 for investments sold but not settled and a payable of $45 for investments purchased but not settled in other current assets and other current liabilities, respectively, in the accompanying combined balance sheets. As of December 31, 2022, the Health System recorded a receivable of $19 for investments sold but not settled and a payable of $59 for investments purchased but not settled in other current assets and other current liabilities, respectively, in the accompanying combined balance sheets.

(c) Derivative Instruments

The investment managers have executed master netting arrangements with the counterparties of the futures and forward currency purchase and sale contracts whereby the financial instruments held by the same counterparty are legally offset as the instruments are settled. The following table presents gross investment derivative assets and liabilities reported on a net basis at fair value included in assets whose use is limited in the combined balance sheets as of December 31:

		2023	2022
Derivative assets:			
Futures contracts	$	1,057	868
Foreign currency forwards and other contracts		205	182
Total derivative assets	$	1,262	1,050
Derivative liabilities:			
Futures contracts	$	(1,057)	(868)
Foreign currency forwards and other contracts		(205)	(182)
Total derivative liabilities	$	(1,262)	(1,050)

The Health System also uses short-term forward purchase and sale commitments of mortgage-backed assets. The total notional derivative amount of mortgage contracts purchased and sold was $202 and $74, respectively, as of December 31, 2023. The total notional derivative amount of mortgage contracts purchased and sold was $247 and $33, respectively, as of December 31, 2022. These meet the definition of a derivative instrument in cases where physical delivery of the assets is not taken at the earliest available delivery date.

(d) Investment Income (Loss), Net

		2023	2022
Interest and dividend income	$	190	138
Net realized gains on sale of trading securities		134	39
Change in net unrealized gains (losses) on trading securities		328	(1,204)
Investment income (loss), net	$	652	(1,027)

(e) Assets Measured Using Significant Unobservable Inputs

Level 3 assets include charitable remainder trusts, real property, and equity investments in healthcare technology start-ups through the Health System's innovation venture capital fund. Fair values of real property were estimated using a market approach. Fair values of charitable remainder trusts were estimated using an income approach. Fair value of equity investments in healthcare technology start-ups were estimated using a combination of income and market approach.

(5) Property, Plant, and Equipment, Net

Property, plant, and equipment are stated at cost. Improvements and replacements of plant and equipment are capitalized, and maintenance and repairs are expensed. The provision for depreciation is determined by the straight-line method, which allocates the cost of tangible property equally over its estimated useful life or lease term. Impairment of property, plant, and equipment is assessed when there is evidence that events or changes in circumstances have made recovery of the net carrying value of assets unlikely.

Interest capitalized on amounts expended during construction is a component of the cost of additions to be allocated to future periods through the provision for depreciation. Capitalization of interest ceases when the addition is substantially complete and ready for its intended use.

Property, plant, and equipment and the total accumulated depreciation are as follows as of December 31:

	Approximate useful life (years)	2023	2022
Land	—	$ 1,114	1,183
Buildings and improvements	5–60	10,844	10,655
Equipment:			
Fixed	5–25	1,382	1,370
Major movable and minor	3–20	7,921	7,128
Construction in progress	—	1,208	2,205
		22,469	22,541
Less accumulated depreciation		(13,282)	(12,324)
Property, plant, and equipment, net		$ 9,187	10,217

Construction in progress primarily represents renewal and replacement of various facilities in the Health System's operating divisions, as well as costs capitalized for software development.

(6) Other Assets

Other assets are summarized as follows as of December 31:

	2023	2022
Investment in nonconsolidated joint ventures	$ 926	418
Goodwill, net of accumulated amortization	340	341
Intangible assets, net of accumulated amortization	177	246
Beneficial interest in noncontrolled foundations	329	322
Other	1,134	916
Total other assets	$ 2,906	2,243

Goodwill is recorded as the excess of cost over fair value of the acquired net assets. Goodwill is amortized over a ten-year period. Goodwill is tested for impairment when a triggering event occurs that indicates that it is more likely than not that the fair value of the reporting unit is below its carrying value. The Health System recorded no goodwill impairment for the years ended December 31, 2023 and 2022.

Indefinite-lived intangible assets are recorded at fair value using various methods depending on the nature of the intangible asset and are tested annually for impairment. Definite-lived intangible assets are amortized using the straight-line method over the estimated useful lives of the assets.

(7) Leases

The Health System enters into operating and finance leases primarily for buildings and equipment. For leases with terms greater than 12 months, the Health System records the related right-of-use (ROU) asset and liability at the present value of the lease payments over the contract term using the Health System's incremental borrowing rate. Building lease agreements generally require the Health System to pay maintenance, repairs, and property taxes, which are variable based on actual costs incurred during each applicable period. Such costs are not included in the determination of the ROU asset or lease liability. Variable lease costs also include escalating rent payments that are not fixed at lease commencement but are based on an index that is determined in future periods over the lease term based on changes in the Consumer Price Index or other measure of cost inflation. Most leases include one or more options to renew the lease at the initial term, with renewal terms that generally extend the lease at the then market rate of rental payment. Certain leases also include an option to buy the underlying asset at or a short time prior to the termination of the lease. All such options are at the Health System's discretion and are evaluated at the lease commencement, with only those that are reasonably certain of exercise included in determining the appropriate lease term.

The components of lease cost are as follows for the years ended December 31:

		2023	2022
Operating lease cost:			
Fixed lease expense	$	249	250
Short-term lease expense		3	18
Variable lease expense		179	152
Total operating lease cost	$	431	420
Finance lease cost:			
Amortization of ROU assets	$	102	57
Interest on finance lease liabilities		12	23
Total finance lease cost	$	114	80

Supplemental cash flow and other information related to leases as of and for the years ended December 31 are as follows:

	2023	2022
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	$ 249	315
Operating cash flows from finance leases	12	23
Financing cash flows from finance leases	73	44
Additions to ROU assets obtained from operating leases	295	429
Additions to ROU assets obtained from finance leases	196	285
Weighted-average remaining lease term (in years):		
Operating leases	9	9
Finance leases	12	14
Weighted-average discount rate:		
Operating leases	3.3 %	3.2 %
Finance leases	3.0	2.9

Commitments related to noncancellable operating and finance leases for each of the next five years and thereafter as of December 31, 2023 are as follows:

	Operating	Finance
2024	$ 243	113
2025	215	95
2026	196	74
2027	164	60
2028	128	55
Thereafter	535	499
	1,481	896
Less imputed interest	(170)	(206)
Total lease liabilities	1,311	690
Less current portion	(204)	(88)
Long-term portion	$ 1,107	602

Lease assets and lease liabilities as of December 31 were as follows:

	Classification		2023	2022
Assets:				
Operating	Operating leases ROU assets	$	1,172	1,265
Finance	Property, plant, and equipment, net		635	655
Liabilities:				
Current:				
Operating	Current portion of operating lease liabilities		204	191
Finance	Current portion of long-term debt		88	58
Long-term:				
Operating	Long-term operating lease liabilities, net of current portion		1,107	1,251
Finance	Long-term debt, net of current portion		602	579

(8) Debt

(a) Short-Term and Long-Term Debt

The Health System has borrowed master trust debt issued through the following:

California Health Facilities Financing Authority (CHFFA)

Alaska Industrial Development and Export Authority (AIDEA)

Washington Health Care Facilities Authority (WHCFA)

Montana Facility Finance Authority (MFFA)

Lubbock Health Facilities Development Corp (LHFDC)

Oregon Facilities Authority (OFA)

Wisconsin Public Finance Authority (WPFA)

Short-term and long-term unpaid principal consists of the following at December 31:

	Maturing through	Coupon rates	Unpaid principal 2023	Unpaid principal 2022
Master trust debt:				
Fixed rate:				
Series 2005, Direct Obligation Notes	2030	5.30–5.39%	$ —	28
Series 2009C, CHFFA Revenue Bonds	2034	5.00	35	62
Series 2009D, CHFFA Revenue Bonds	2034	1.70	36	36
Series 2011C, OFA Revenue Bonds	2026	3.50–5.00	2	3
Series 2012A, WHCFA Revenue Bonds	2042	3.00–5.00	416	430
Series 2013A, OFA Revenue Bonds	2024	5.00	9	17
Series 2013A, CHFFA Revenue Bonds	2037	4.00–5.00	47	49
Series 2013D, Direct Obligation Notes	2023	4.38	—	252
Series 2014A, CHFFA Revenue Bonds	2038	4.00–5.00	146	158
Series 2014B, CHFFA Revenue Bonds	2044	4.25–5.00	119	119
Series 2014C, WHCFA Revenue Bonds	2044	4.00–5.00	80	80
Series 2014D, WHCFA Revenue Bonds	2041	5.00	176	176
Series 2015A, WHCFA Revenue Bonds	2045	4.00	78	78
Series 2015C, OFA Revenue Bonds	2045	4.00–5.00	71	71
Series 2016A, CHFFA Revenue Bonds	2047	2.50–5.00	437	446
Series 2016B, CHFFA Revenue Bonds	2036	1.25–4.00	190	190
Series 2016H, Direct Obligation Bonds	2036	2.75	300	300
Series 2016I, Direct Obligation Bonds	2047	3.74	400	400
Series 2018A, Direct Obligation Bonds	2048	4.00	350	350
Series 2018B, WHCFA Revenue Bonds	2033	5.00	142	142
Series 2019A, Direct Obligation Bonds	2029	2.53	650	650
Series 2019B, CHFFA Revenue Bonds	2039	5.00	118	118
Series 2019C, CHFFA Revenue Bonds	2039	5.00	171	171
Series 2021A, Direct Obligation Bonds	2051	2.70	775	775
Series 2021B, WHCFA Revenue Bonds	2042	4.00	178	178
Series 2021C, PFA Revenue Bonds	2041	4.00	102	102
Series 2023A, Direct Obligation Notes	2028	5.42	110	—
Series 2023B, Direct Obligation Notes	2033	5.45	85	—
Series 2023C, Direct Obligation Notes	2043	5.71	188	—
Series 2023, Direct Obligation Bonds	2033	5.40	585	—
Total fixed rate			5,996	5,381

(Continued)

	Maturing through	Effective interest rate (1)		Unpaid principal	
		2023	2022	2023	2022
Variable rate:					
Series 2016D, WHCFA Revenue Bonds	2036	4.04	1.86	63	74
Series 2016E, WHCFA Revenue Bonds	2036	3.90	1.78	42	54
Total variable rate				105	128
Wells Fargo Credit Facility	2026	5.83	3.00	760	990
Wells Fargo	2026	6.10	3.60	300	300
PNC Bank	2025	5.73	3.50	200	200
PNC Bank	2027	5.89	3.65	127	127
Morgan Stanley Bank	2023	5.61	4.04	—	200
Unpaid principal, master trust debt				7,488	7,326
Premiums, discounts, and unamortized financing costs, net				151	181
Master trust debt, including premiums and discounts, net				7,639	7,507
Other long-term debt				723	717
Total debt				$ 8,362	8,224

(1) Variable rate debt and credit facilities carry floating interest rates attached to indexes, which are subject to change based on market conditions.

Short-term master trust debt includes debt issued with final maturity or mandatory redemption within one year of December 31, 2023 and 2022.

During 2022, the Health System placed several new credit facilities totaling $827 million to address liquidity.

In February 2023, the Health System issued the Series 2023A, B & C private placement notes totaling $383 million. In May 2023, the Health System closed on its Series 2023 taxable fixed rate refunding bonds totaling $585 million. The intended uses of funds included refinancing legacy SJHS and PHS master trust debt and refunding an existing term loan and debt services due in 2023.

The following table reflects classification of long-term debt obligations in the accompanying combined balance sheets as of December 31:

		2023	2022
Current portion of long-term debt	$	160	166
Master trust debt classified as short-term		138	452
Long-term debt, classified as a long-term liability		8,064	7,606
Total debt	$	8,362	8,224

(b) Other Long-Term Debt

Other long-term debt consists of the following as of December 31:

		2023	2022
Finance leases	$	690	637
Notes payable and other		33	80
Total other long-term debt	$	723	717

(c) Debt Service

Scheduled principal payments of long-term debt, considering all obligations under the master trust indenture as due according to their long-term amortization schedule, for the next five years and thereafter are as follows:

		Master trust	Other	Total
2024	$	206	92	298
2025		579	77	656
2026		1,421	89	1,510
2027		301	37	338
2028		162	34	196
Thereafter		4,819	394	5,213
Scheduled principal payments of long-term debt	$	7,488	723	8,211

(Continued)

(d) Derivative Instruments

The Health System uses interest rate swap agreements to manage interest rate risk associated with its outstanding debt. As of December 31, 2023 and 2022, the Health System had interest rate swap contracts with a total current notional amount totaling $0 and $395, respectively, with varying expiration dates. The interest rate swap agreements do not meet the criteria for hedge accounting and all changes in the valuation are recognized as a component of net nonoperating gains (losses) in the accompanying combined statements of operations. Settlements related to these agreements are classified as a component of interest, depreciation, and amortization expense in the accompanying combined statements of operations. For the years ended December 31, 2023 and 2022, the change in valuation was a gain of $17 and $78, respectively.

Derivative financial instruments are recorded at fair value taking into consideration the Health System's and the counterparties' nonperformance risk. The fair value of the interest rate swaps is based on independent valuations obtained and are determined by calculating the value of the discounted cash flows of the differences between the fixed interest rate of the interest rate swaps and the counterparty's forward London Interbank Offered Rate curve, which is the input used in the valuation, taking also into account any nonperformance risk. Collateral posted for the interest rate swaps consist of cash and U.S. government securities, which are both categorized as Level 1 financial instruments.

As of December 31, 2023 and 2022, the fair value of outstanding interest rate swaps was in a net liability position of $0 and $37, respectively, and is included in other liabilities in the accompanying combined balance sheets. These liabilities are valued using Level 2 fair value measurements. There was no collateral posted in connection with the outstanding swap agreements as of December 31, 2023 and 2022.

During the fourth quarter of 2023, Providence has terminated interest rate swap agreements with MUFG Bank, Ltd. and Wells Fargo. The final termination costs netted to approximately $21 million.

(9) Retirement Plans

(a) Defined Benefit Plans

The Health System sponsors various frozen defined benefit retirement plans. The measurement dates for the defined benefit plans are December 31. A rollforward of the change in projected benefit obligation and change in the fair value of plan assets for the defined benefit plans is as follows:

		2023	2022
Change in projected benefit obligation:			
Projected benefit obligation at beginning of year	$	2,171	2,896
Service cost		10	15
Interest cost		117	84
Actuarial loss (gain)		57	(621)
Benefits paid and other		(169)	(203)
Projected benefit obligation at end of year		2,186	2,171
Change in fair value of plan assets:			
Fair value of plan assets at beginning of year		1,492	1,919
Actual return on plan assets		163	(335)
Employer contributions		72	111
Benefits paid and other		(169)	(203)
Fair value of plan assets at end of year		1,558	1,492
Funded status		(628)	(679)
Unrecognized net actuarial loss		271	300
Unrecognized prior service cost		2	2
Net amount recognized	$	(355)	(377)
Amounts recognized in the combined balance sheets consist of:			
Noncurrent assets	$	33	—
Current liabilities		(1)	(1)
Noncurrent liabilities		(660)	(678)
Net assets without donor restrictions		273	302
Net amount recognized	$	(355)	(377)
Weighted average assumptions (projected benefit obligation):			
Discount rate		5.30 %	5.60 %
Rate of increase in compensation levels		4.00	6.00

(Continued)

Net periodic pension cost for the defined benefit plans includes the following components:

		2023	2022
Components of net periodic pension cost:			
Service cost	$	10	15
Interest cost		117	84
Expected return on plan assets		(90)	(105)
Recognized net actuarial loss		3	38
Net periodic pension cost	$	40	32
Special recognition – settlement expense	$	9	15
Weighted Average Assumptions (net periodic pension cost):			
Discount rate		5.60 %	3.00 %
Rate of increase in compensation levels		6.00	4.00
Long-term rate of return on assets		4.75 - 6.75	6.25

Certain plans sponsored by the Health System allow participants to receive their benefit through a lump-sum distribution upon election. When lump-sum distributions exceed the combined total of service cost and interest cost during a reporting period, settlement expense is recognized. Settlement expense represents the proportional recognition of unrecognized actuarial loss and prior service cost. Settlement expense for the years ended December 31, 2023 and 2022 is included in net nonoperating gains (losses) in the accompanying combined statements of operations.

The accumulated benefit obligation was $2,155 and $2,130 at December 31, 2023 and 2022, respectively.

The following pension benefit payments reflect expected future service. Payments expected to be paid over the next 10 years are as follows:

2024	$	180
2025		180
2026		179
2027		176
2028		175
2029–2033		816
	$	1,706

The Health System expects to contribute approximately $82 to the defined benefit plans in 2024.

The expected long-term rate of return on plan assets is the expected average rate of return on the funds invested currently and on funds to be invested in the future in order to provide for the benefits included in the projected benefit obligation. The Health System used 6.25% in calculating the 2022 expense amounts. The Health System used a range of 4.75% to 6.75% in calculating the 2023 expense amounts. This assumption is based on capital market assumptions and the plan's target asset allocation.

The Health System continues to monitor the expected long-term rate of return. If changes in those parameters cause the expected rate of return to be outside of a reasonable range of expected returns, or if actual plan returns over an extended period of time, suggest that general market assumptions are not representative of expected plan results, the Health System may revise this estimate prospectively.

The target asset allocation and expected long-term rate of return on assets (ELTRA) were as follows at December 31:

	2023 Target	2023 ELTRA	2022 Target	2022 ELTRA
Cash and cash equivalents	5 %	3 %	2 %	3 %
Equity securities	45	7%–8%	45	8%–9%
Debt securities	35	5%–6%	33	5%–6%
Other securities	15	6%–8%	20	6%–9%
Total	100 %	4.75% – 6.75%	100 %	4.75% – 6.75%

The following table presents the Health System's defined benefit plan assets measured at fair value:

	December 31, 2023	Fair value measurements at reporting date using		
		Level 1	Level 2	Level 3
Assets:				
Cash and cash equivalents	$ 132	132	—	—
Equity securities:				
Domestic	401	401	—	—
Foreign	153	153	—	—
Domestic debt securities:				
State and government	231	194	37	—
Corporate	98	—	98	—
Other	166	151	15	—
Foreign debt securities	33	—	33	—
Investments measured using NAV	406			
Transactions pending settlement, net	(62)			
Total	$ 1,558			

(Continued)

The following table presents the Health System's defined benefit plan assets measured at fair value:

	December 31, 2022	Fair value measurements at reporting date using Level 1	Level 2	Level 3
Assets:				
Cash and cash equivalents	$ 165	165	—	—
Equity securities:				
Domestic	309	309	—	—
Foreign	127	127	—	—
Domestic debt securities:				
State and government	244	198	46	—
Corporate	113	—	113	—
Other	75	54	21	—
Foreign debt securities	40	—	40	—
Investments measured using NAV	488			
Transactions pending settlement, net	(69)			
Total	$ 1,492			

The Health System's defined benefit plans participate in various funds that are not actively marketed on an open exchange. These investments consist of shares or units in investment funds as opposed to direct interests in the funds' underlying holdings, which may be marketable. Due to the nature of these funds the NAV per share, or its equivalent, reported by each fund manager is used as a practical expedient to estimate the fair value of the Health System's interest therein. Management believes that the carrying amounts of these financial instruments provided by the fund managers are reasonable estimates of fair value.

The following table presents information for investments where either the NAV per share or its equivalent was used to value the investments as of December 31:

	Fair value 2023	Fair value 2022	Redemption frequency	Redemption notice period
Hedge funds:				
Long/short equity	$ 36	52	Monthly or quarterly	30–120 days
Credit and other	174	222	Monthly or quarterly	5-90 days
Commingled	196	214	Bi-weekly or monthly	3–30 days
Total	$ 406	488		

(Continued)

The Health System's defined benefit plans also allow certain investment managers to use derivative financial instruments (futures and forward currency contracts) to manage interest rate risk related to the plans' fixed-income holdings. The investment managers have executed master netting arrangements with the counterparties of the futures and forward currency purchase and sale contracts whereby the financial instruments held by the same counterparty are legally offset as the instruments are settled. The following table presents gross investment derivative assets and liabilities reported on a net basis at fair value included in the plans' assets as of December 31:

		2023	2022
Derivative assets:			
Futures contracts	$	278	322
Foreign currency forwards and other contracts		3	3
Total derivative assets	$	281	325
Derivative liabilities:			
Futures contracts	$	(278)	(322)
Foreign currency forwards and other contracts		(3)	(3)
Total derivative liabilities	$	(281)	(325)

(b) Defined Contribution Plans

The Health System sponsors various defined contribution retirement plans that cover substantially all employees. The plans provide for employer matching contributions in an amount equal to a percentage of employee pretax contributions, up to a maximum amount. In addition, the Health System makes contributions to eligible employees based on years of service. Retirement expense related to these plans was $606 and $488 in 2023 and 2022, respectively, and is reflected in salaries and benefit expense in the accompanying combined statements of operations.

(c) Other Plans

The Health System recorded amounts totaling $648 and $529 as of December 31, 2023 and 2022, respectively, based on the fair value of various 457 (b) plans' assets. These other plan assets are investments in mutual funds valued using Level 1 fair value measurements and are included in other assets in the accompanying combined balance sheets. The corresponding liability is included in other long term liabilities in the accompanying combined balance sheets.

(10) Self-Insurance Liabilities

The Health System has established self-insurance programs for professional and general liability and workers' compensation insurance coverage. These programs provide insurance coverage for healthcare institutions associated with the Health System. The Health System also operates insurance captives, Providence Assurance, Inc., to self-insure or reinsure certain layers of professional and general liability risk.

The Health System accrues estimated self-insured professional and general liability and workers' compensation insurance claims based on management's estimate of the ultimate costs for both reported claims and actuarially determined estimates of claims incurred but not reported. Insurance coverage in excess of the per occurrence self-insured retention has been secured with insurers or reinsurers for specified amounts for professional, general, and workers' compensation liabilities. Decisions relating to the limit and scope of the self-insured layer and the amounts of excess insurance purchased are reviewed each year, subject to management's analysis of actuarial loss projections and the price and availability of acceptable commercial insurance.

At December 31, 2023 and 2022, the estimated liability for future costs of professional and general liability claims was $774 and $646, respectively. At December 31, 2023 and 2022, the estimated workers' compensation obligation was $307 and $337, respectively. Both are recorded in other current liabilities and other liabilities in the accompanying combined balance sheets.

(11) Commitments and Contingencies

(a) Commitments

Firm purchase commitments at December 31, 2023, primarily related to construction and equipment and software acquisition, are approximately $208.

(b) Litigation

The healthcare industry is subject to numerous laws and regulations from federal, state, and local governments. Compliance with these laws and regulations can be subject to future government review and interpretation, as well as regulatory actions unknown or unasserted at this time. Government monitoring and enforcement activity continues with respect to investigations and allegations concerning possible violations by healthcare providers of regulations, which could result in the imposition of significant fines and penalties, as well as significant repayments of patient services previously billed. Institutions within the Health System are subject to similar regulatory reviews.

Management is aware of certain asserted and unasserted legal claims and regulatory matters arising in the normal course of business. After consultation with legal counsel, management estimates that these matters will be resolved without material adverse effect on the Health System's combined financial statements.

(12) Functional Expenses

Operating expenses classified by their natural classification on the combined statements of operations are presented by their functional classifications as follows for the years ended December 31:

	2023								
	Program activities					Supporting activities			
	Hospitals	Health plans and accountable care	Physician and outpatient	Long-term care, home care, and hospice	Total programs	General and administrative	Other	Total supporting	Total operating expenses
Salaries and benefits	$ 8,252	168	2,962	793	12,175	2,930	133	3,063	15,238
Supplies	3,371	2	307	244	3,924	—	597	597	4,521
Purchased healthcare services	237	1,381	610	214	2,442	—	20	20	2,462
Interest, depreciation, and amortization	736	7	60	19	822	629	9	638	1,460
Purchased services, professional fees and other	3,224	443	924	149	4,740	1,479	16	1,495	6,235
Total operating expenses	$ 15,820	2,001	4,863	1,419	24,103	5,038	775	5,813	29,916

	2022								
	Program activities					Supporting activities			
	Hospitals	Health plans and accountable care	Physician and outpatient	Long-term care, home care, and hospice	Total programs	General and administrative	Other	Total supporting	Total operating expenses
Salaries and benefits	$ 7,750	148	2,740	724	11,362	2,858	112	2,970	14,332
Supplies	3,106	2	307	216	3,631	17	481	498	4,129
Purchased healthcare services	189	1,245	585	185	2,204	—	22	22	2,226
Interest, depreciation, and amortization	676	7	57	19	759	514	9	523	1,282
Purchased services, professional fees and other	2,865	371	1,010	132	4,378	1,505	34	1,539	5,917
Restructuring costs and other	—	—	—	—	—	247	—	247	247
Total operating expenses	$ 14,586	1,773	4,699	1,276	22,334	5,141	658	5,799	28,133

Supporting activities include costs that are not controllable by operational leadership. Health System leadership drives these costs, which benefit the entire Health System. Costs that are controllable by operational leadership are allocated to the respective program activities.

PROVIDENCE ST. JOSEPH HEALTH

Supplemental Schedule – Obligated Group Combining Balance Sheets Information

December 31, 2023 and 2022

(In millions of dollars)

Assets	2023 Obligated Group	2023 Nonobligated, Eliminations, and Other	2023 Total combined	2022 Obligated Group	2022 Nonobligated, Eliminations, and Other	2022 Total combined
Current assets:						
Cash and cash equivalents	$ 1,375	93	1,468	458	605	1,063
Accounts receivable	2,827	218	3,045	2,635	206	2,841
Supplies inventory	353	20	373	337	22	359
Other current assets	1,889	541	2,430	1,567	185	1,752
Current portion of assets whose use is limited	587	114	701	417	239	656
Total current assets	7,031	986	8,017	5,414	1,257	6,671
Assets whose use is limited	4,024	2,998	7,022	5,612	2,900	8,512
Property, plant, and equipment, net	8,472	715	9,187	8,827	1,390	10,217
Operating lease right-of-use assets	763	409	1,172	842	423	1,265
Other assets	3,693	(787)	2,906	2,835	(592)	2,243
Total assets	$ 23,983	4,321	28,304	23,530	5,378	28,908
Liabilities and Net Assets						
Current liabilities:						
Current portion of long-term debt	$ 145	15	160	156	10	166
Master trust debt classified as short-term	138	—	138	452	—	452
Accounts payable	1,282	156	1,438	1,681	234	1,915
Accrued compensation	1,388	139	1,527	1,287	209	1,496
Current portion of operating lease liabilities	138	66	204	129	62	191
Other current liabilities	1,523	870	2,393	1,222	932	2,154
Total current liabilities	4,614	1,246	5,860	4,927	1,447	6,374
Long-term debt, net of current portion	7,815	249	8,064	7,321	285	7,606
Pension benefit obligation	660	—	660	678	—	678
Long-term operating lease liabilities, net of current portion	731	376	1,107	853	398	1,251
Other liabilities	1,116	508	1,624	616	792	1,408
Total liabilities	14,936	2,379	17,315	14,395	2,922	17,317
Net assets:						
Net assets without donor restrictions	7,808	1,677	9,485	7,986	2,218	10,204
Net assets with donor restrictions	1,239	265	1,504	1,149	238	1,387
Total net assets	9,047	1,942	10,989	9,135	2,456	11,591
Total liabilities and net assets	$ 23,983	4,321	28,304	23,530	5,378	28,908

PHSSC 00924

See accompanying independent auditors' report.

PROVIDENCE ST. JOSEPH HEALTH

Supplemental Schedule – Obligated Group Combining Statements of Operations Information

Years ended December 31, 2023 and 2022

(In millions of dollars)

	2023			2022		
	Obligated Group	Nonobligated, Eliminations, and Other	Total combined	Obligated Group	Nonobligated, Eliminations, and Other	Total combined
Operating revenues:						
Net patient service revenues	$ 20,741	1,135	21,876	19,018	1,082	20,100
Other revenues	2,579	4,290	6,869	2,262	4,072	6,334
Total operating revenues	23,320	5,425	28,745	21,280	5,154	26,434
Operating expenses:						
Salaries and benefits	13,203	2,035	15,238	12,236	2,096	14,332
Supplies	4,194	327	4,521	3,808	321	4,129
Interest, depreciation, and amortization	1,305	155	1,460	1,111	171	1,282
Purchased services, professional fees, and other	5,369	3,328	8,697	4,816	3,327	8,143
Total operating expenses	24,071	5,845	29,916	21,971	5,915	27,886
Deficit of revenues over expenses from operations before restructuring costs and other	(751)	(420)	(1,171)	(691)	(761)	(1,452)
Restructuring costs and other	—	—	—	247	—	247
Deficit of revenues over expenses from operations	(751)	(420)	(1,171)	(938)	(761)	(1,699)
Net nonoperating gains (losses):						
Investment income (loss), net	420	232	652	(714)	(313)	(1,027)
Loss from disaffiliation	—	—	—	(3,408)	—	(3,408)
Other	(60)	(17)	(77)	(64)	76	12
Total net nonoperating gains (losses)	360	215	575	(4,186)	(237)	(4,423)
Deficit of revenues over expenses	$ (391)	(205)	(596)	(5,124)	(998)	(6,122)

See accompanying independent auditors' report.

PHSSC 00925

EXHIBIT 24

PROVIDENCE 2024 AUDITED FINANCIALS

Providence

CONTINUING DISCLOSURE ANNUAL REPORT

Information Concerning

PROVIDENCE ST. JOSEPH HEALTH
AND THE OBLIGATED GROUP

The Continuing Disclosure Annual Report ("the Annual Report") is intended solely to provide certain limited financial and operating data in accordance with undertakings of Providence and the Members of the Obligated Group under Rule 15c2-12 ("the Undertaking") and does not constitute a reissuance of any Official Statement relating to the bonds referenced above or a supplement or amendment to such Official Statement.

The Annual Report contains certain financial and operating data for the fiscal year ended December 31, 2024. Providence has undertaken no responsibility to update such data since December 31, 2024, except as set forth herein. This Annual Report may be affected by actions taken or omitted or events occurring after the date hereof. Providence has not undertaken to determine, or to inform any person, whether any such actions are taken or omitted, or events do occur. Providence disclaims any obligation to update this Annual Report, or to file any reports or other information with repositories, or any other person except as specifically required by the Undertaking.

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About Providence

Our Organization

Providence St. Joseph Health ("Providence") is a national, not-for-profit Catholic health system comprising a diverse family of organizations driven by a belief that health is a human right. With 51 hospitals, over 1,000 clinics, and many other health and educational services, our health System employs more than 125,000 caregivers serving patients in communities across seven Western states – Alaska, California, Montana, New Mexico, Oregon, Texas, and Washington. Our caregivers provide quality, compassionate care to all those we serve, regardless of coverage or ability to pay.

Continuing an enduring commitment to world-class care and serving all, especially those who are poor and vulnerable, Providence uses scale to create Health for a Better World, one community at a time. We have been pioneering healthcare for more than 165 years and have a history of responding with compassion and innovation during challenging healthcare environments, including the recent pandemic. We are reimagining the future of healthcare delivery in our communities for all ages and populations. Our strategies to diversify and modernize are enabling high-quality, affordable care, including through networks of same-day clinics and online care and services.

We are privileged to serve in dynamic markets with growing populations. We offer a comprehensive range of industry-leading services, including an integrated delivery system of acute and ambulatory care for inpatient and outpatient services, 29 long-term care facilities, 19 supportive housing facilities, over 8,000 directly employed providers, approximately 27,000 affiliated providers, a health plan, senior care, financial assistance programs, community health investments, and educational ministries that include a high school and university.

Providence maintains headquarters in Renton, Washington, and Irvine, California, and is governed by a sponsorship council comprised of members of its two sponsoring ministries, Providence Ministries and St. Joseph Health Ministry. We are dedicated to ensuring the continued vibrancy of not-for-profit, Catholic healthcare in the United States. As one of the largest health Systems in the United States, our Mission and values call us to serve each person with compassion, dignity, justice, excellence, and integrity reflecting the legacy of the Sisters of Providence and the Sisters of St. Joseph.

The Mission

As expressions of God's healing love, witnessed
through the ministry of Jesus, we are steadfast in serving all,
especially those who are poor and vulnerable ®

Our Values

Compassion | *Dignity* | *Justice* | *Excellence* | *Integrity*

Our Vision

Health for a Better World

Our Promise

"*Know me, care for me, ease my way.*"

Our Integrated Strategic & Financial Plan

Guided by our Mission, values, vision, and promise, Providence has developed and adopted an Integrated Strategic & Financial Plan called Destination Health 2025 that serves as our roadmap for accelerating progress toward our vision of Health for a Better World. Supported by three areas of strategic focus, our plan ensures integration between our strategic aspirations and financial capacity.

Strengthen the Core. Providence is focused on delivering a compassionate and simplified experience for patients and consumers by:

- Cultivating an inspiring caregiver experience where everyone feels included and can grow their career
- Providing safe, effective, person-centered care with world-class outcomes
- Delivering a simplified consumer and patient journey

Be our Communities' Health Partner. Providence is focused on improving health outcomes in the communities we serve by:

- Advancing health equity, reducing disparities, and exceling in value-based care via payor and provider partnerships
- Partnering with physicians and providers to broaden access to integrated networks of care
- Strengthening our voice and community investment to activate stakeholders in advocacy, health, and social justice

Transform our Future. Through research, data, and technology, decreasing variability, and modern support services, Providence is focused on transforming care delivery by:

- Growing our innovative health organization, extending the Mission through investments in core, diversified and adjacent businesses
- Optimizing care delivery to ensure a full continuum of affordable, digitally enabled, and innovative models and places of care
- Transforming our workforce to support new models of care

Strategic Affiliations. As part of our overall strategic planning and development process, Providence regularly evaluates and, if deemed beneficial, selectively pursues opportunities to affiliate with other service providers and invest in new facilities, programs, or other healthcare related entities. Providence also routinely assesses existing partnerships and arrangements with third parties and adjusts as appropriate to best meet community needs. Likewise, we are frequently presented with opportunities from, and conduct discussions with, third parties regarding potential affiliations, partnerships, mergers, acquisitions, joint operating arrangements, or other forms of collaboration, including some that could affect the Obligated Group Members. It is common for several such discussions to be in process concurrently. Providence's management pursues arrangements when there is a perceived strategic or operational benefit that is expected to enhance our ability to achieve the Mission and/or deliver on our strategic objectives. As a result, it is possible that the current organization and assets of the Obligated Group may change.

In October 2024, Providence announced the formation of Longitude Health in partnership with Baylor Scott & White Health, Memorial Hermann Health System, and Novant Health to provide sustainable solutions that lower costs and improve quality and access to patients and communities. The organization will identify, develop, and scale capability-based solutions to centralize core operational functions and transform health system performance.

In October 2024, Providence announced a new joint venture with Compassus for home health hospice, community-based palliative care and private duty caregiving services. The new entity will be called Providence at Home with Compassus. In Lubbock, Texas, the Covenant Health hospice program that is part of the Providence family of organizations will be rebranded as Covenant Health at Home with Compassus. Under the agreement, Compassus will manage operations for the joint venture, which will include 24 home health locations in Alaska, California, Oregon and Washington, and 17 hospice and palliative care locations in Alaska, California, Oregon, Texas and Washington. The joint venture will also include private duty services in Southern California.

Providence selected this joint venture because Compassus brings an established history of providing high-quality home-based care, as well as technology and devices that will further support nurses and other caregivers delivering care in the home. Providence and Compassus will also work collaboratively to support the home health, hospice, palliative and private duty caregivers transferring employment to the joint venture. While the joint venture is subject to regulatory review, the agreement formalizes the intent of both parties to move forward with the transition and integration.

On January 13, 2025, Providence announced the formation of the Truveta Genome Project, a collaboration with other health systems, including Advocate Health, CommonSpirit Health, Henry Ford Health, Northwell Health, and Trinity Health to generate genetic data on consented and de-identified volunteers, creating a database of genotypic and phenotypic information. All de-identified sequencing data will enable biopharma and academic research to develop AI accelerating drug discovery, optimizing clinical trials, and transforming how diseases are prevented, diagnosed, and cured. This partnership brings Providence closer to making personalized medicine available through genomics and DNA sequencing.

Providence will continue to evaluate opportunities for strategic growth. Providence does not typically disclose such discussions unless and until it appears likely that an agreement will be reached, and any required regulatory approvals will be forthcoming.

Our Vision: Health for a Better World

Providence continues to invest in Destination Health 2025 to pave the way for our Vision of Health for a Better World through deconstruction, digitization, and diversification of our operating model. In 2024, Providence made progress on its multi-year, long-term metrics for environmental stewardship, mental health access, and diversity, equity, and inclusion. The progress on these key metrics represents Providence's commitment to the communities we serve. Providence launched a series of Recover and Renew initiatives to address those challenges en route to our strategic plan for Destination Health 2025. As technology rapidly advances, these initiatives will launch Providence into the next phase of its transformation journey to reimagine and revitalize the practice of medicine.

Focusing on core operations. Management is deploying multiple recovery programs to address the current challenges:

- Surgical volumes: Efforts are underway to address pent-up demand for surgical and other chronic care in our communities. AI-powered tools are helping to more accurately predict and schedule operating usage, creating more access to needed surgical care. We continue to meet the need for higher acuity services through our clinical institutes.
- Workforce: With current labor shortages, the use of premium labor, including the number and wage rate of agency nurses, continues to be significantly higher than in previous years. Several initiatives are underway to reduce those expenses in combination with increasing core productivity.
- Patient progression: We continue to manage length of stay to ensure patients receive the care they need by addressing challenges to discharge patients due to staffing shortages in the post-acute care setting. We are making strides to address the issue through a variety of community partnerships, multidisciplinary discharge planning, patient progression, and capacity improvement programs.
- Cash acceleration: Accounts receivable have been negatively impacted by labor shortages, reimbursement delays from insurers, technology transitions, and other macroeconomic factors. Several initiatives are underway to reduce payment friction in payments with the broader payor community. In addition, with large portions of our support services moving to hybrid or virtual work environments, management is evaluating options for underutilized administrative real estate.
- Discretionary spend management: We continue to take steps to improve our operating performance and liquidity, including reassessing current and new capital projects outside of those focused on patient and caregiver safety. We have also reduced discretionary spending including travel, use of third-party contractors, purchased services, and professional services. As demand returns, we are flexing our labor and supply resources to allow us to efficiently and safely provide the services required by our patients.

Portfolio and organizational restructuring. In parallel, management is actively deploying a restructuring and renewal plan to address structural issues medium-term while positioning Providence's core assets for performance across multiple industry scenarios in the years ahead. The System has launched a set of restructuring efforts to renew our operating model and ensure near-term sustainability while delivering on our longer-term Destination Health 2025 strategy. There are four focus areas as part of this effort:

- Simplified operational and clinical structure: Management consolidated administrative leadership from seven regions to three divisions, along with a consolidation of our clinical operations with the intent to steer resource to the bedside and direct patient care and simplify decision-making.
- Streamlined support services: Management is implementing plans to streamline support services by aligning to the new divisional model, evaluating, and optimizing service delivery levels, unlocking efficiencies from technology investment like the transition to a single Enterprise Resource Planning solution and continuing to evolve care delivery and workforce models leveraging virtual capabilities and delivery.
- Program portfolio management: The impacts of the pandemic have influenced many economic factors in care delivery, from accelerating technical advancements (virtual and outpatient care) to significant macroeconomic pressures associated with workforce shortages and inflation. Management is reassessing the services we perform across our ministries over the coming quarters, within the context of the current and expected future economic factors, in order to serve our communities in the most effective and affordable way possible.
- Reimbursement: As inflationary factors impact our labor and supply expenses, Providence is working with the payor community to increase reimbursement across several payment models including value-based care.

Effective October 1, 2024, and January 1, 2025, the Centers for Medicare & Medicaid Services (CMS) updated 2025 payment rates for hospital inpatient and outpatient services paid by Medicare. For fiscal year 2025, Providence's rate increases are significantly lower than increases experienced in fiscal year 2023 and 2024, driven by changes in hospital-specific wage index factors. Providence is evaluating the impact of these rate changes which are expected to be less than the overall increase for both the Hospital Inpatient and Outpatient Prospective Payment System programs.

Deconstruct and diversify healthcare. Our Deconstruct and Diversify Healthcare initiatives continue to gain momentum as we look to unlock the value embedded within the Providence platform, including non-acute care, technology platforms, Information Technology ("IT") services, and other investments. We are currently focused on growing our Value-Based care platforms including leveraging our capabilities in Medicare Advantage. In addition, efforts are under way to grow our value-based care initiatives with other payers, particularly in California. We are also working to increase capacity to meet growing needs across many of our non-acute service lines (Ambulatory, Home and Community Care) and are continuing to evaluate optimal growth and capitalization opportunities.

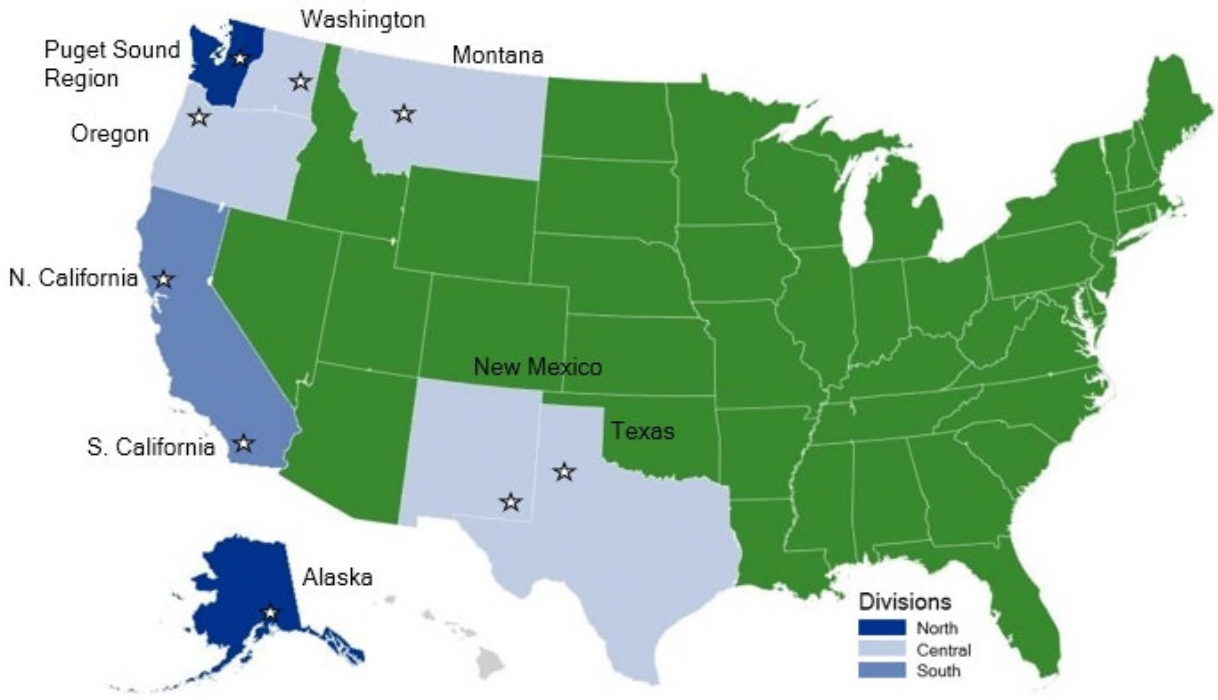
Our diversification efforts continue to deliver success from our early investments in Truveta, Civica Rx, and Allumia Ventures (formerly Providence Ventures). In addition, our Tegria Holdings LLC ("Tegria") and Ayin Health Holdings, Inc. ("Ayin") divisions continue to diversify our sources of revenue while creating scalable platforms across IT and population health services, and products for clients and future partnerships. This includes plans to scale our technology capabilities through Providence Global Center to offer advanced health care solutions to other health care providers. This potential new revenue stream will supplement our patient revenues, while advancing our vision by supporting other health systems and their communities. We continue to monetize investments to support the long-term growth and sustainability of the Providence Mission

On December 17, 2024, Providence announced the sale of 10 skilled nursing and assisted living care ministries to Ensign, which invests in and provides skilled nursing and senior living services, rehabilitative and health care services and real estate. Providence and Ensign will begin the regulatory review process and expect the acquisition to be finalized in March 2025 for care centers in Alaska, Washington and Oregon, and in the third quarter of 2025 for California.

Geographic Information

Providence spans seven states across the Western United States shown in the graphic below and is managed through three divisional structures: North (Puget Sound, Alaska), Central (Eastern Washington/Western Montana, Oregon, and West Texas/Eastern New Mexico), and South (Southern California and Northern California).

Exhibit 1.1 - Areas We Serve



Providence's operating revenue share by geographic region, within each of the three divisions, is presented for the periods indicated:

	Fiscal Year Ended	
EXHIBIT 1.2 - REVENUE SHARE BY GEOGRAPHIC REGION	12-31-2023	12-31-2024
North Division		
Puget Sound Region	19%	20%
Alaska	4%	4%
Central Division		
Eastern Washington and Western Montana	12%	12%
Oregon [1]	22%	22%
West Texas and Eastern New Mexico	4%	5%
South Division		
Southern California [2], [3]	26%	25%
Northern California [3]	6%	6%
Other [3], [4]	7%	6%

(1) Includes Providence Health Plan ("PHP") by geographic location based in the state of Oregon. PHP is classified as Other on a system consolidated basis.

(2) Includes prior year revenue from Providence Tarzana Medical Center that became a joint venture owned and operated under Providence Cedars-Sinai Tarzana Medical Center and is no longer consolidated effective October 1, 2023.

(3) Normalized for one-time net gains of $371 million from the sale of Tegria's divested subsidiaries and $55 million from the sale of laboratory services in Orange County and Northern California recognized in the fiscal year of 2024.

(4) Includes Tegria Holdings LLC, Providence Assurance LLC, and support services. Tegria's Acclara and Advata subsidiaries were divested in the first quarter of 2024.

North Division

Puget Sound Region

The Puget Sound region includes three service areas: North Puget Sound, Central Puget Sound, and South Puget Sound, with a total inpatient market share of 26 percent in their service areas in 2023, as reported by the Comprehensive Hospital Abstract Reporting System. In the greater Puget Sound area of Washington, Providence Swedish operates 8 hospitals in King, Snohomish, Lewis and Thurston Counties, and a network of over 200 primary care and specialty clinics throughout the Puget Sound area.

Alaska

The Alaska region includes 5 hospitals and 28 clinics with a 29 percent inpatient market share statewide in 2023, as reported by the Alaska Health Facilities Data Reporting Program. The Alaska facilities are primarily located in the greater Anchorage area, with 50 percent inpatient market share, as reported by the Alaska Health Facilities Data Reporting Program. The Alaska region also has facilities located in the remote communities of Kodiak, Seward, and Valdez. Providence Alaska Medical Center is an acute care facility located in Anchorage and the only comprehensive tertiary referral center in the state. St. Elias Specialty Hospital, a long-term acute care hospital (the only one in the state), is also located in the Anchorage area. Three critical access hospitals are in Kodiak, Seward, and Valdez, all co-located with skilled nursing facilities.

Central Division

Eastern Washington and Western Montana

The Eastern Washington-Western Montana region includes 9 hospitals, with a 44 percent inpatient market share in their service areas in 2023, as reported by the Comprehensive Hospital Abstract Reporting System. The region is composed of two geographic markets: Eastern Washington and Western Montana. The region provides a variety of services, including home health and hospice care, primary and immediate care services, inpatient rehabilitation, skilled nursing and transitional care, and general acute care services.

Oregon

The Oregon region includes 8 hospitals in Portland, Hood River, Medford, Milwaukie, Newberg, Seaside and Oregon City, with a total inpatient market share of 31 percent in their service areas in 2023, as reported by Apprise Health Insights. Providence St. Vincent Medical Center and Providence Portland Medical Center provide tertiary care to the Portland metropolitan market. The region also provides over 200 primary care, specialty and immediate care clinics, home healthcare, and housing.

Providence Health Plan (“PHP”) and Providence Health Assurance (“PHA”), collectively the Health Plans are geographically based in the state of Oregon, and the majority of their approximately 700,000 members live in the region.

In July 2023, the state of Oregon enacted House Bill 3320 into law requiring hospitals to prescreen patients who are uninsured, those with state-funded programs, and those with bills greater than $500 for financial assistance eligibility. Providence has implemented a policy which prescreens all hospital patients in Oregon. The policy applies to billing for hospital services, including hospital outpatient departments. These new procedures align with Providence’s Mission to ensure all patients have access to financial assistance. The law was effective in January 2024.

In August 2023, Providence Oregon closed an agreement for Labcorp to acquire Providence Oregon’s outreach laboratory services and select assets. Providence Oregon will maintain operation and ownership of certain anatomic pathology and genomics outreach testing and its hospital laboratories in the region. The organizations have an implementation and transition plan that maintains continuity of services for patients, hospitals, clinicians, and clients.

West Texas and Eastern New Mexico

The West Texas-Eastern New Mexico region includes Covenant Health System and Covenant Medical Group. Covenant Health System and its related Texas affiliates are the market's largest health system, with 7 licensed hospitals. The inpatient market share was 36 percent in their service areas in 2023, as reported by Texas Health Care Information Collection. Covenant Health System operates Covenant Medical Center, Covenant Children's Hospital, Covenant Health Plainview, and Covenant Health Levelland, which are Obligated Group Members. Covenant Health System also operates Covenant Specialty Hospital, a long-term acute care facility, in addition to Grace Health System, which includes Grace Clinic and Grace Surgical Hospital. Covenant Health System also operates Covenant Medical Group, a medical foundation physician network of employed and aligned physicians, a joint venture acute rehabilitation facility, and Hospice of Lubbock. In New Mexico, Covenant Health System operates Hobbs Hospital, an acute care facility serving Hobbs and the surrounding area.

South Division

Southern California

The Southern California region includes 11 acute care hospitals in Los Angeles, Orange, and San Bernardino counties, with a total inpatient market share of 19 percent in their service areas in 2023, as reported by the Office of Statewide Health Planning and Development. In Los Angeles County, Providence includes six acute care facilities. Our largest hospital, Providence St. Joseph Medical Center, is in Burbank, with additional hospitals in Mission Hills, San Pedro, Torrance, and Santa Monica. Providence Medical Foundation operates more than 50 practice locations in the market, including Providence Facey Medical Foundation ("Facey"), Providence Medical Institute, and Providence St. John's medical foundations. In addition, Providence has 5 acute care facilities within Orange and San Bernardino counties: Apple Valley, Fullerton, Mission Viejo, Laguna Beach, and Orange. Mission Hospital is located on two campuses in Mission Viejo and Laguna Beach, and maintains the region's level II trauma center, as well as a women's center.

In October 2023, Providence and Cedars-Sinai jointly opened a new patient-care tower, Providence Cedars-Sinai Tarzana Medical Center ("PCSTMC"), owned and operated by both organizations through joint venture. PCSTMC operates as a not-for-profit hospital and offers an array of services including heart, vascular, orthopedic, cancer, and women's services, and maintain the region's largest Level III Neonatal Intensive Care Unit.

On January 7, 2025, the state of California declared a state of emergency due to wildfires impacting areas of the Southern California region. We temporarily closed several physician clinics impacted by severe wildfire smoke and scaled back many operations to essential services only. We are working to assist caregivers and physicians to the full extent of what is needed.

Northern California

The Northern California region includes 6 hospitals in the North Coast, Humboldt, Napa, and Sonoma communities with a total inpatient market share of 29 percent in their service areas in 2023, as reported by the Office of Statewide Health Planning and Development. The acute care hospitals in Northern California include Providence Queen of the Valley Medical Center in Napa, Providence Santa Rosa Memorial Hospital, Petaluma Valley Hospital, Providence St. Joseph Hospital in Eureka, Providence Redwood Memorial Hospital in Fortuna, and Healdsburg Hospital. Providence Medical Foundation operates clinics in the region with its contracted physician partners.

Other

Other includes support services and other entities. Support services is a support function that includes human resources, finance, information technology, and other services. Other entities include Tegria Holdings LLC and Providence Assurance LLC.

In December 2023, Tegria Holdings LLC entered into a definitive agreement to sell its Acclara and Advata subsidiaries to R1 RCM Inc. (“R1”) for $675 million. As a result of its ownership percentage, Providence received $575 million in cash upon closing, net of fees and expenses and other customary closing conditions, and a warrant to purchase up to 12.2 million shares of R1 stock at an exercise price of $10.52, which we exercised when R1 was taken private in late 2024. At the closing of the divestiture, Acclara and Providence entered into a 10-year agreement for comprehensive revenue cycle services, leveraging the integrated technology and services capabilities of R1 to serve Providence. The transaction was completed in January 2024.

On January 7, 2025, Providence Ventures announced that it has spun off from Providence to become an independent venture capital firm under the name Allumia Ventures. Providence committed $150 million toward Allumia’s third fund over its life of ten years. Allumia will continue to work with Providence in its capacity as an Anchor Limited Partner. As with Allumia’s prior funds, Providence’s investment proceeds will contribute to the organization’s financial and strategic health and Mission.

Financial Information

The summary audited, combined financial information as of and for the fiscal years ended December 31, 2024, and 2023, presented below, has been derived by the management of Providence from audited combined financial information of the System. The financial information should be read in conjunction with the audited combined financial statements of the System, including the notes thereto, and the report of KPMG LLP, independent auditors.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make assumptions, estimates, and judgments that affect the amounts reported in the combined financial statements, including the notes thereto, and related disclosures of commitments and contingencies, if any. System management considers critical accounting policies to be those that require the more significant judgments and estimates in the preparation of its combined financial statements, including the following: recognition of net patient service revenues, which includes contractual allowances; impairment of long-lived assets; valuation of investments; accounting for expenses in connection with restructuring activities; and reserves for losses and expenses related to healthcare professional and general liability risks. Management relies on historical experience and on other assumptions believed to be reasonable under the circumstances in making its judgments and estimates. Actual results could differ materially from those estimates.

Summary Audited Combined Statements of Operations

	Fiscal Year Ended	
EXHIBIT 2.1 - COMBINED STATEMENTS OF OPERATIONS $ PRESENTED IN MILLIONS	12-31-2023	12-31-2024
Net Patient Service Revenues	$21,876	$23,387
Premium Revenues	2,744	2,986
Capitation Revenues	1,947	1,940
Other Revenues	2,178	2,386
Total Operating Revenues	**28,745**	**30,699**
Salaries and Benefits	15,238	15,709
Supplies	4,521	4,892
Purchased Healthcare Services	2,462	2,575
Interest, Depreciation, and Amortization	1,460	1,210
Purchased Services, Professional Fees, and Other	6,235	6,774
Total Operating Expenses	**29,916**	**31,160**
Deficit of Revenues Over Expenses from Operations Before Restructuring Costs and Other	**(1,171)**	**(461)**
Restructuring Costs and Other [1]	-	183
Deficit of Revenues Over Expenses from Operations	**(1,171)**	**(644)**
Non-Operating Gains	575	413
Deficit of Revenues Over Expenses	**$(596)**	**$(231)**
Operating EBIDA [2]	**$502**	**$806**
Pro Forma Operating EBIDA [3]	**$502**	**$989**

(1) Includes restructuring charges primarily comprised of costs related to asset rationalization, employee reductions, and other items.
(2) Excludes $239 million for the fiscal year ended December 31, 2024 and $213 million for the fiscal year ended December 31, 2023 in amortization of software as a service asset.
(3) Pro forma Operating EBIDA normalizes for restructuring costs in 2024.

Summary Audited Combined Balance Sheets

EXHIBIT 2.2 – COMBINED BALANCE SHEETS $ PRESENTED IN MILLIONS	As of 12-31-2023	 12-31-2024
Current Assets:		
Cash and Cash Equivalents [1]	$1,468	$1,768
Short-Term Investments [1]	597	697
Accounts Receivable, Net	3,045	3,513
Supplies Inventory	373	343
Other Current Assets	2,430	2,151
Current Portion of Assets Whose Use is Limited	104	77
Total Current Assets	**8,017**	**8,549**
Management Designated Cash and Investments [1]	6,351	5,700
Assets Whose Use is Limited	671	875
Property, Plant & Equipment, Net	9,187	9,233
Operating Lease Right-of-Use Assets	1,172	1,092
Other Assets	2,906	2,582
Total Assets	**$28,304**	**$28,031**
Current Liabilities:		
Current Portion of Long-Term Debt	160	184
Master Trust Debt Classified as Short-Term	138	494
Accounts Payable	1,438	1,604
Accrued Compensation	1,527	1,677
Current Portion of Operating Lease Right-of-Use	204	196
Other Current Liabilities	2,393	2,247
Total Current Liabilities	**5,860**	**6,402**
Long-Term Debt, Net of Current Portion	630	521
Master Trust Debt Classified as Long-Term	7,434	6,974
Pension Benefit Obligation	660	519
Long-Term Operating Lease Right-of-Use, net of Current Portion	1,107	1,013
Other Liabilities	1,624	1,861
Total Liabilities	**$17,315**	**$17,290**
Net Assets:		
Controlling Interests	9,340	9,172
Noncontrolling Interests	145	142
Net Assets without Donor Restrictions	9,485	9,314
Net Assets with Donor Restrictions	1,504	1,427
Total Net Assets	**10,989**	**10,741**
Total Liabilities and Net Assets	**$28,304**	**$28,031**

[1] Unrestricted Cash and Investments were $8.2 billion as of December 31, 2024, and $8.4 billion as of December 31, 2023.

Management's Discussion and Analysis

Management's discussion and analysis provides additional narrative explanation of Providence's financial condition, operational results, and cash flow to assist in increasing understanding of the combined financial statements. The summary audited, combined financial information as of and for fiscal years ended December 31, 2024, and 2023, respectively, are presented below.

Results of Operations

Operations Summary

Fiscal year ended December 31, 2024 compared with fiscal year ended December 31, 2023

Providence experienced significant improvements in operating results during the fiscal year ended December 31, 2024, attributable to stronger patient volumes and a decrease in labor costs due to lower length-of-stay, a decreased dependance on agency contract labor, and higher labor productivity. Revenue growth was driven by higher patient volumes and increased rates, which resulted in a 7 percent increase in net patient service revenues. The System's higher patient volumes drove corresponding increases in operating expenses, including labor and supply costs, which were mitigated by significant gains in labor productivity and reductions in agency contract labor compared to the previous year. The System experienced overall improvement in labor productivity due to a continued focus on staffing.

Pro forma operating EBIDA and deficit of revenues over expenses from operations, excluding restructuring costs, were $989 million and $461 million, respectively, representing $487 million and $710 million improvements to prior year. These results include one-time net gains of $371 million from the sale of Tegria's divested subsidiaries and $55 million from the sale of laboratory services, both of which were recognized in the first quarter of 2024. The as reported operating EBIDA also includes $183 million in restructuring costs related to asset rationalization, employee reductions, and other items. The as reported operating EBIDA and the deficit of revenues over expenses from operations were $806 million and $644 million, respectively.

Net recognition of reimbursements from provider fee programs were $428 million (revenue of $1,315 million and expense of $887 million), compared with $255 million (revenue of $889 million and expense of $634 million) for the prior year.

Providence received additional Medicaid funding for Washington hospitals from the Safety Net Assessment Program ("SNAP") which enhances reimbursement for hospitals that serve low-income and uninsured patients. The program was approved by the Centers for Medicare & Medicaid Services and updates the inpatient assessment and adds an outpatient assessment, generating additional Medicaid funding for calendar years 2024 and 2025.

Providence's key financial indicators are presented for the periods indicated:

	Fiscal Year Ended			
	AS REPORTED		PRO FORMA [1]	
EXHIBIT 3.1 - OPERATIONS SUMMARY $ PRESENTED IN MILLIONS UNLESS NOTED	12-31-2023	12-31-2024	12-31-2023	12-31-2024
Operating Revenues	$28,745	$30,699	$28,745	$30,699
Operating Expenses	29,916	31,343	29,916	31,160
Deficit of Revenues Over Expenses from Operations	(1,171)	(644)	(1,171)	(461)
Operating Margin %	(4.1)	(2.1)	(4.1)	(1.5)
Non-Operating Gains	575	413	575	413
Operating EBIDA	502	806	502	989
Operating EBIDA Margin %	1.7	2.6	1.7	3.2
Premium and Capitation Revenues	4,691	4,926	4,691	4,926
Net Service Revenue/Case Mix Adjusted Admits	12,502	12,778	12,502	12,778
Net Expense/Case Mix Adjusted Admits	14,445	14,415	14,445	14,315
Total Community Benefit	$2,051	$1,888	$2,051	$1,888
Full-Time Equivalents ("FTEs") (thousands)	109	107	109	107

[1] Pro forma normalizes for restructuring costs in 2024.

Three months ended December 31, 2024 compared with three months ended December 31, 2023

Pro forma operating EBIDA and deficit of revenues over expenses from operations, excluding restructuring costs, were $16 million and $306 million, representing a decrease of $148 million and an improvement of $8 million from prior year. During the fourth quarter of 2024, the System recorded $183 million in restructuring costs related to asset rationalization, employee reductions, and other items. The System's operating results included higher purchased services expense related to the impact of the transfer of caregivers from Providence to R1 which decreased salaries, wages and benefits and increased purchased services. These items combined contributed to lower operating EBIDA compared to the same period in 2023. Operating results include certain one-time adjustments to amortization expense to conform the recognition of premium and discounts which resulted in decreases to operating expense. Operating revenues increased 2 percent, driven by higher patient volumes and increased revenue from provider fee programs, offset by a shift in mix with higher medical cases. The System's higher patient volumes drove corresponding increases in labor and supply costs. Pro forma salaries and benefits increased 1 percent, partially offset by lower agency contract labor. Pro forma supplies expense increased by 6 percent compared to the prior year, driven by a 16 percent increase in pharmaceutical expense, partially offset by a decrease in non-medical supplies. The as reported operating EBIDA resulted in a loss of $167 million and the as reported deficit of revenues over expenses from operations was $489 million.

Net recognition of reimbursements from provider fee programs were $81 million (revenue of $297 million and expense of $216 million), compared with $48 million (revenue of $202 million and expense of $154 million) for the prior year.

Providence's key financial indicators are presented for the periods indicated:

	Three Months Ended			
	AS REPORTED		PRO FORMA [1]	
EXHIBIT 3.2 - OPERATIONS SUMMARY $ PRESENTED IN MILLIONS UNLESS NOTED	12-31-2023	12-31-2024	12-31-2023	12-31-2024
Operating Revenues	$7,547	$7,665	$7,547	$7,665
Operating Expenses	7,861	8,154	7,861	7,971
Deficit of Revenues Over Expenses from Operations	(314)	(489)	(314)	(306)
Operating Margin %	(4.2)	(6.4)	(4.2)	(4.0)
Operating EBIDA	164	(167)	164	16
Operating EBIDA Margin %	2.2	(2.2)	2.2	0.2
Premium and Capitation Revenues	1,194	1,225	1,194	1,225

[1] Pro forma normalizes for restructuring costs in 2024.

Volumes

Fiscal year ended December 31, 2024 compared with fiscal year ended December 31, 2023

Providence experienced improvement in patient volumes during the fiscal year ended December 31, 2024. Inpatient admissions increased 4 percent, acute adjusted admissions increased 5 percent, and case mix adjusted admissions increased 5 percent. Length of stay decreased 3 percent due to improved access to post-acute care. In the non-acute setting, physician visits increased 6 percent and emergency room visits increased 2 percent. Total outpatient visits were higher overall by 1 percent. Normalized for outpatient volumes included in the prior year from Providence Oregon's outreach laboratory services that was sold in August 2023, total outpatient visits increased 3 percent.

Providence's key volume indicators are presented for the periods indicated:

	Fiscal Year Ended	
EXHIBIT 3.3 - SYSTEM UTILIZATION DATA PRESENTED IN THOUSANDS UNLESS NOTED	12-31-2023	12-31-2024
Inpatient Admissions	427	445
Acute Adjusted Admissions	944	988
Case Mix Adjusted Admissions	1,750	1,830
Acute Patient Days	2,362	2,388
Long-Term Care Patient Days	334	361
Outpatient Visits (incl. Physicians and Telehealth) [(1)]	28,808	28,974
Emergency Room Visits	1,943	1,995
Surgeries and Procedures	690	703
Acute Average Daily Census (Actual)	6,470	6,523
Providence Health Plan Members	707	708

(1) Normalized for Providence Oregon's outreach laboratory services sold in August 2023, total outpatient visits were 28,129 for the fiscal year ended December 31, 2023.

Three months ended December 31, 2024 compared with three months ended December 31, 2023

Inpatient admissions increased 4 percent, acute adjusted admissions increased 5 percent and case mix adjusted admissions increased 5 percent. Total Outpatient Visits increased slightly, driven by physician visits and outpatient surgeries and procedures.

Operating Revenues

Fiscal year ended December 31, 2024 compared with fiscal year ended December 31, 2023

Operating revenues of $31 billion grew 7 percent compared to the prior year. Excluding one-time net gains of $426 million recognized in other revenues in the first quarter of 2024, total operating revenues grew 5 percent. Net patient service revenues were $23 billion, growing 7 percent, driven by higher volumes and improved rates. The System experienced growth in all areas as Hospital revenues grew 7 percent; Physician and Outpatient revenues grew 5 percent; and Health Plans and Accountable Care revenues grew 4 percent. In addition, capitation and premium revenues, representing 16 percent of total operating revenues, grew 5 percent.

Providence's operating revenues by state are presented for the periods indicated (footnotes appear beneath last table):

EXHIBIT 3.4 – OPERATING REVENUES BY STATE $ PRESENTED IN MILLIONS	Fiscal Year Ended 12-31-2023	 12-31-2024
Alaska	$1,026	$1,063
Washington	8,167	9,302
Montana	532	569
Oregon	6,260	6,738
California	9,274	9,221
Texas/New Mexico	1,308	1,420
Total Revenues from Contracts with Customers [1]	26,567	28,313
Other Revenues [2], [3]	2,178	2,386
Total Operating Revenues	$28,745	$30,699

Providence's operating revenues by line of business are presented for the periods indicated:

EXHIBIT 3.5 – OPERATING REVENUES BY LINE OF BUSINESS $ PRESENTED IN MILLIONS	Fiscal Year Ended 12-31-2023	 12-31-2024
Hospitals [1]	$18,008	$19,179
Health Plans and Accountable Care	3,035	3,143
Physician and Outpatient Activities	3,340	3,520
Long-Term Care, Home Care, and Hospice	1,522	1,625
Other Services	662	846
Total Revenues from Contracts with Customers	26,567	28,313
Other Revenues [2], [3]	2,178	2,386
Total Operating Revenues	$28,745	$30,699

Providence's operating revenues by payor are presented for the periods indicated:

EXHIBIT 3.6 – OPERATING REVENUES BY PAYOR [4] $ PRESENTED IN MILLIONS	Fiscal Year Ended 12-31-2023	 12-31-2024
Commercial	$12,102	$13,186
Medicare	9,794	9,653
Medicaid [1]	3,897	4,576
Self-pay and Other	774	898
Total Revenues from Contracts with Customers	26,567	28,313
Other Revenues [2], [3]	2,178	2,386
Total Operating Revenues	$28,745	$30,699

(1) Includes revenue recognition of reimbursements from state provider fee programs of $1.3 billion for the fiscal year ended December 31, 2024, compared with $889 million in the same period in 2023.

(2) Includes one-time net gains of $371 million from the sale of Tegria's divested subsidiaries and $55 million from the sale of laboratory services recognized in the first quarter of 2024.

(3) Excludes premium and capitation revenues as they are categorized among the line items that comprise Total Revenues from Contacts with Customers. Refer to Exhibit 2.1 for the components of Total Operating Revenues.

(4) Refer to Exhibit 8.3 for supplementary information on net patient service revenue payor mix driven by patient utilization.

Three months ended December 31, 2024 compared with three months ended December 31, 2023

Operating revenues of $8 billion grew 2 percent. Net patient service revenues were $6 billion, an increase of 3 percent compared to the prior year, driven by higher patient volumes and increased revenue from provider fee programs. The increase in volumes was offset by a shift in mix with higher medical cases. The current period results were negatively impacted by continued payor pressures, including increased denials, changes in charity care requirements in Oregon, and certain one-time adjustments.

Operating Expenses

Fiscal year ended December 31, 2024 compared with fiscal year ended December 31, 2023

Operating expenses increased 5 percent, driven by costs associated with serving higher patient volumes and restructuring costs. The System recorded $183 million in restructuring costs related to asset rationalization, employee reductions, and other items. Pro forma operating expenses, excluding restructuring costs, increased 4 percent. Salaries and benefits expenses increased 3 percent, as wage increases were offset by lower premium labor expenses. Agency contract labor decreased 38 percent through a combination of reduced rates and lower utilization. The System experienced an overall increase in labor productivity due to continued focus on staffing optimization. Supplies expense increased by 8 percent, driven by a 15 percent increase in pharmaceutical expense, offset by an 11 percent decrease in non-medical supply costs.

Three months ended December 31, 2024 compared with three months ended December 31, 2023

Operating expenses increased 4 percent, driven by costs to serve higher patient volumes and restructuring costs. During the fourth quarter of 2024, the System recorded $183 million in restructuring costs related to asset rationalization, employee reductions, and other items. The System's operating results include certain one-time adjustments to amortization expense to conform the recognition of premiums and discounts which resulted in decreases to operating expense. Pro forma salaries and benefits increased 1 percent due to wage increases, partially offset by lower agency contract labor. Pro forma supplies expense increased by 6 percent, driven by a 16 percent increase in pharmaceutical expense, partially offset by decrease in non-medical supplies. This period also includes the impact of the transfer of caregivers from Providence to R1 which decreased salaries, wages and benefits and increased purchased services. Overall expense increased from the prior year due to an increased number of resources focused on payor collections.

Non-Operating Activity

Fiscal year ended December 31, 2024 compared with fiscal year ended December 31, 2023

Non-operating gains were $413 million, compared with $575 million in 2023. The decrease was driven by lower investment gains of $488 million, compared with $652 million in the prior year.

Three months ended December 31, 2024 compared with three months ended December 31, 2023

Non-operating losses were $52 million, compared with non-operating gains of $331 million in 2023. The decrease was driven by investment losses of $39 million, compared with investment gains of $354 million in the prior year.

Liquidity and Capital Resources; Outstanding Indebtedness

Unrestricted Cash and Investments

Unrestricted cash and investments totaled approximately $8.2 billion as of December 31, 2024, compared with $8.4 billion as of December 31, 2023. Net days in accounts receivable were 54.8 days at December 31, 2024, compared with 48.8 days at December 31, 2023. Accounts receivable remains elevated compared to historic trends primarily driven by increased denials, rising underpayments and delays in payor processing.

In 2023, Providence issued the Series 2023A, B & C private placement notes totaling $383 million, the proceeds of which were used to reduce balances held on the revolver, pay financing costs, and add approximately $30 million in net new debt. Additionally, Providence closed on its Series 2023 taxable fixed rate refunding bonds totaling $585 million. The proceeds were used primarily to refund the taxable Series 2005 and 2013 bonds as well as refund an existing term loan and debt services due in 2023.

Providence's liquidity is presented for the periods indicated:

EXHIBIT 4.1 - INVESTMENTS BY DURATION $ PRESENTED IN MILLIONS	As of 12-31-2023	 12-31-2024
Cash and Cash Equivalents	$1,468	$1,768
Short-Term Investments	597	697
Long-Term Investments	6,351	5,700
Total Unrestricted Cash and Investments	$8,416	$8,165

Providence maintains a long-term investment portfolio comprised of operating and foundation investment assets. Providence's target asset allocation for the long-term portfolio, by general asset class, is presented for the periods indicated:

EXHIBIT 4.2 - INVESTMENTS BY TYPE	As of 12-31-2023	 12-31-2024
Cash and Cash Equivalents	0%	0%
Domestic and International Equities	38%	38%
Debt Securities	33%	33%
Other Securities	29%	29%

Financial Ratios

Providence's financial ratios are presented for the periods indicated:

EXHIBIT 4.3 - SUMMARY OF KEY RATIOS	As of 12-31-2023	 12-31-2024
Total Debt to Capitalization %	46.4	46.2
Cash to Debt Ratio %	102.6	102.2
Days Cash on Hand [(1)]	107	99
Maximum Annual Debt Service (Smoothed)	541	557
Cash to Net Assets Ratio	0.89	0.88

(1) Days Cash on Hand, a measure of cash in relation to monthly operating expenses, is calculated as follows: (unrestricted cash & investments) / (total operating expenses - depreciation and amortization expenses)/days outstanding during the periods).

System Capitalization

Providence's capitalization is presented for the periods indicated:

EXHIBIT 4.4 - SYSTEM CAPITALIZATION $ PRESENTED IN MILLIONS UNLESS NOTED	As of 12-31-2023	 12-31-2024
Long-Term Indebtedness	$7,594	$7,158
Plus: Leases	630	521
Less: Current Portion of Long-Term Debt	160	184
Net Long-Term Debt	8,064	7,495
Net Assets - Without Donor Restrictions	9,485	9,314
Total Capitalization	$17,549	$16,809
Long-Term Debt to Capitalization %	46.0	44.6

Providence's coverage of Maximum Annual Debt Service ("MADS") on indebtedness is not a defined concept under the Master Indenture, nor Providence's other credit documents. MADS coverage is presented for the periods indicated:

EXHIBIT 4.5 - SYSTEM MADS COVERAGE $ PRESENTED IN MILLIONS UNLESS NOTED	Fiscal Year Ended 12-31-2023	 12-31-2024
Income Available for Debt Service:		
Deficit of Revenues Over Expenses	$(596)	$(231)
Less: Unrealized Gain (Loss) on Trading Securities	(327)	69
Plus: Loss on Extinguishment of Debt	2	-
Plus: Loss on Pension Settlement Costs and Other	22	9
Plus: Restructuring Costs and Other	-	183
Plus: Depreciation	1,053	895
Plus: Interest and Amortization	408	315
Total	$562	$1,240
MADS (Smoothed)	$541	$557
MADS Coverage	1.04x	2.23x

System Governance and Management

Corporate Governance

Providence serves as the parent and corporate member of PH&S and SJHS. Providence was created in connection with the combination of the multi-state healthcare systems of PH&S and the SJHS, which was effective on July 1, 2016 (the "Combination"). Providence has been determined to be an organization that is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code. Prior to the Combination, the sole corporate member of PH&S was Providence Ministries, which acted through its sponsors, who are five individuals appointed by the Provincial Superior of the Sisters of Providence, Mother Joseph Province. Similarly, the sole corporate member of SJHS was St. Joseph Health Ministry, a California non-profit public benefit corporation. Providence Ministries and St. Joseph Health Ministry are each a public juridic person under Canon law, responsible for assuring the Catholic identity and fidelity to the Mission of their respective systems. Pursuant to the Combination, Providence Ministries and St. Joseph Health Ministry have entered into an agreement that establishes a sponsorship model through contractual obligations exercised by the parties' sponsors collectively (the "Sponsors Council").

The Sponsors Council retains certain reserved rights with respect to Providence. Among the powers reserved to the Sponsors Council are the following powers over the affairs of Providence (excluding certain affiliates, such as: Providence – Western Washington, Western HealthConnect, Swedish, Swedish Edmonds, PacMed, and Kadlec): to amend or repeal the articles of incorporation or bylaws of Providence; the appointment and removal, with or without cause, of the directors of Providence; the appointment and removal, with or without cause, of the President and Chief Executive Officer of Providence; the approval of the acquisition of assets, incurrence of debt, encumbering of assets and sale of certain property; the approval of operating and capital budgets, upon recommendation of the Providence Board of Directors; and the approval of dissolution, consolidation or merger. Providence has reserved rights over PH&S and SJHS, which powers may be exercised by the Board of Providence. Given the complexity of Providence's governance structure, Providence routinely evaluates and considers alternative governance models to best meet Providence's governance needs.

The following table lists the current members of the Board of Directors of Providence and the Sponsors Council.

Board of Directors	Term Expires (December 31)
Michael Murphy, Chair ‡	2025
Richard Blair †	2025
Sr. Linda Buck, CSJ Δ	2027
Isiaah Crawford, PhD. †	2025
Sr. Karin Dufault, SP Δ	2027
Sr. Diane Hejna, CSJ, RN. †	2025
Sr. Phyllis Hughes, RSM, PhD. †	2025
Mary Beth Kingston, PhD., RN. Δ	2025
Mary Lyons, PhD. †	2025
Sr. Donna Markham, OP, PhD. Δ	2026
Marvin O'Quinn Δ	2026
Omar Riojas, J.D. Δ	2027
Charles W. Sorenson, M.D. †	2027
Eric Sprunk ‡	2027
Erik Wexler	Ex-officio

Sponsors Council	Term Expires (December 31)
Sr. Sharon Becker, CSJ, Chair	2027
Bill Cox	2025
Shannon Dwyer	2025
Jeff Flocken	2025
Mark Koenig	2027
Sr. Cecilia Magladry, CSJ	2026
Elizabeth McClosky	2027
Sr. Margaret Pastro, SP	2025
Mary Anne Sladich-Lantz	2026
Sr. Mary Therese Sweeney, CSJ	2025

† Not eligible for an additional term.
‡ Eligible for one additional three-year term.
Δ Eligible for up to two additional terms.

Executive Leadership Team

The following are key members of Providence's executive leadership team.

Name	Title
Erik Wexler	President and Chief Executive Officer
Greg Hoffman	Executive Vice President and Chief Financial Officer
Anna Newsom	Executive Vice President and Chief Legal Officer

In July 2024, the Providence Board of Directors announced that Providence Chief Operating Officer Erik Wexler was named president and chief executive officer. Effective January 1, 2025, Wexler succeeded Rod Hochman, M.D., who announced his retirement in May 2024 after 45 years in healthcare, including 17 years with the Providence family of organizations. Dr. Hochman moved into a CEO emeritus position effective January 1, 2025. Providence maintains its commitment to continuous review and development of internal talent and succession planning, ensuring continuity and an orderly transition of leadership.

In November 2024, Providence announced the appointment of Darryl A. Elmouchi, M.D., MBA, as chief operating officer, effective January 2, 2025. Dr. Elmouchi is responsible for overseeing operations, care delivery, and performance improvement initiatives across the health system.

Environmental, Social, and Governance Standards

Providence continues to execute on our integrated strategic and financial plan, which expresses our commitment and acceleration of the important work to address social, racial, and economic disparities and reduce our carbon footprint in the communities we serve. Providence continues to work towards carbon negative and in 2024 decreased emissions by 19 percent compared to our 2019 baseline. Our efforts earned us a system record 55 Environmental Excellence awards from Practice Greenhealth and made us the first large system to receive The Joint Commission's Sustainable Healthcare Certification in 2024 for each of our hospitals. In addition, our efforts led to the introduction of the Green Hospitals Act, legislation modeled after Providence that would provide critical federal funding to weatherize and modernize healthcare facilities. We continue to reduce greenhouse gas emissions with a focus on LED lighting upgrades, water conservation, more efficient delivery of nitrous oxide gas during anesthesia, and advancing our waste optimization work across all hospitals and clinics.

Providence's commitment to advancing health equity led to a significant reduction in hypertension-related disparities among our most vulnerable patients, increasing hypertension control rates from 64.2 percent to 68.4 percent in 2024 and benefiting approximately 4,200 additional patients. Providence's commitment to improving health outcome and reducing disparities applies across all quality, access, and patient experience metrics.

Support Services

Corporate officers and supporting staff oversee the management activities performed on a day-to-day basis by the management staff of each region. The Chief Financial Officer of Providence and Finance staff oversee the annual budget and multi-year planning activities of the organization, including capital allocation. Other areas in which the corporate staff provides centralized services or coordinates the activities of the service areas include legal affairs, information services, insurance and risk management, treasury services, real estate strategy and operations, marketing, supplies management, technical support, fund-raising, quality of care, medical ethics, pastoral services, mission effectiveness, human resources, planning and policy development, and public affairs, among others.

Obligated Group

Providence and the other entities so designated in the Glossary are currently Obligated Group Members under the Master Indenture.

For the fiscal year ended December 31, 2024, the audited combined operating revenues, and total assets attributable to the Obligated Group Members were approximately 83 percent and 87 percent, respectively, of Providence's totals. For the fiscal year ended December 31, 2023, the audited combined operating revenues, and total assets attributable to the Obligated Group Members were approximately 81 percent and 85 percent, respectively, of Providence's totals. Refer to Exhibit 8 for supplementary information on the Obligated Group Members.

Providence is the Obligated Group Agent under the Master Indenture. Under the Master Indenture, debt incurred or secured through the issuance of Obligations under the Master Indenture are the responsibility, jointly and severally, of the Obligated Group Members. Pursuant to the Master Indenture, Obligated Group Members may be added to and withdrawn from the Obligated Group under certain conditions described in the Master Indenture. Indebtedness evidenced or secured by obligations issued under the Master Indenture is solely the obligation of the Obligated Group, and such obligations are not guaranteed by, or are the liabilities of, Sisters of Providence, Mother Joseph Province, any other Province of the Sisters of Providence, Sisters of St. Joseph of Orange, the Roman Catholic Church, or any affiliate of Providence that is not an Obligated Group Member.

Obligated Group Utilization

The Obligated Group's key volume indicators are presented for the periods indicated:

EXHIBIT 5.1 - OBLIGATED GROUP UTILIZATION DATA PRESENTED IN THOUSANDS UNLESS NOTED	Fiscal Year Ended 12-31-2023	 12-31-2024
Obligated Group		
Inpatient Admissions	413	439
Acute Adjusted Admissions	872	924
Acute Patient Days	2,284	2,340
Long-Term Care Patient Days	328	351
Outpatient Visits (incl. Physicians and Telehealth) [1]	21,756	21,415
Emergency Room Visits	1,856	1,943
Surgeries and Procedures	542	556
Acute Average Daily Census (Actual)	6,257	6,395

[1] Normalized for Providence Oregon's outreach laboratory services sold in August 2023, total outpatient visits were 21,077 for the fiscal year ended December 31, 2023.

Obligated Group Capitalization

The Obligated Group's capitalization is presented for the periods indicated:

EXHIBIT 5.2 - OBLIGATED GROUP CAPITALIZATION $ PRESENTED IN MILLIONS UNLESS NOTED	As of 12-31-2023	 12-31-2024
Obligated Group		
Long-Term Indebtedness	$7,579	$7,143
Plus: Leases	381	328
Less: Current Portion of Long-Term Debt	145	169
Net Long-Term Debt	7,815	7,302
Net Assets - Without Donor Restrictions	7,808	8,126
Total Capitalization	$15,623	$15,428
Long-Term Debt to Capitalization %	50.0	47.3

Historical Debt Service Coverage

Providence is compliant with the Historical Debt Service Coverage Ratio covenant for the Obligated Group pursuant to the terms of the Master Indenture. Providence's historical debt service coverage ratio is presented for the periods indicated:

EXHIBIT 5.3 - HISTORICAL DEBT SERVICE COVERAGE $ PRESENTED IN MILLIONS UNLESS NOTED	Fiscal Year Ended 12-31-2023	 12-31-2024
Obligated Group		
Income Available for Debt Service	$734	$1,544
Debt Service Requirements on Funded Indebtedness:		
Interest Expense	335	336
Debt Service Requirements [(1)]	$335	$336
Historical Debt Service Coverage Ratio	2.2x	4.6x

[(1)] Debt Service Requirements has the meaning assigned to such term in the Master Indenture.

Outstanding Master Trust Indenture Obligations

As of December 31, 2024, Providence had Obligations outstanding under the Master Indenture totaling $7.5 billion. This excludes Obligations that secure interest rate or credit facilities. The Obligations outstanding under the Master Indenture relating to tax-exempt and taxable bond/note indebtedness are described further in the Note 7 to the Combined Audited Financial Statements for the fiscal year ended December 31, 2024.

Certain of the outstanding Obligations secure tax-exempt bonds previously issued for the benefit of one or more Obligated Group Members (collectively, the "Direct Placement Bonds") that were purchased directly by commercial banks. Certain other of the outstanding Obligations secure taxable loans and lines of credit previously incurred on behalf of the Obligated Group (the "Taxable Loans") from one or more commercial banks or a syndicate of banks. Certain other of the outstanding Obligations secure payment obligations relating to a letter of credit facility (the "Credit Facility") issued by a credit bank for the benefit of, or by, certain Obligated Group Members. The financial covenants relating to the Direct Placement Bonds, the Taxable Loans, and the Credit Facility are substantially consistent with the covenants in the Master Indenture. In addition to financial covenants, the Direct Placement Bonds, the Taxable Loans, and the Credit Facility include events of default that may cause an acceleration of the Obligations secured thereby, and, in turn, all Obligations secured by the Master Indenture. Certain documents relating to the Direct Placement Bonds, the Taxable Loans, and the Credit Facility containing these financial covenants and events of default are available for review on EMMA (http://emma.msrb.org).

Control of Certain Obligated Group Members

General

Providence is the sole corporate member of PH&S and SJHS. PH&S is the sole corporate member of Providence – Washington, Providence – Southern California, Providence – Montana, and Providence – Oregon. Providence – Southern California, in turn, is the sole corporate member of LCMASC and Providence – Saint John's. Providence – Montana is the sole corporate member of Providence – SJMC Montana. Providence Ministries is the co-corporate member, alongside Western HealthConnect of Providence – Western Washington. Western HealthConnect is the sole corporate member of Swedish, Swedish Edmonds, Pac Med, and Kadlec.

SJHS is the sole corporate member of SJHNC and, as more fully described hereinafter, a corporate member of St. Joseph Orange, St. Jude, Mission Hospital, St. Mary and CHS.

Northern California Region

SJHS is the sole member of St. Joseph Health Northern California, LLC, which operates the hospital facilities known as Providence Santa Rosa Memorial Hospital, Providence Queen of the Valley Medical Center, Providence St. Joseph Hospital, and Providence Redwood Memorial Hospital. The corporate entities of Providence Santa Rosa Memorial Hospital, Providence Queen of the Valley Medical Center, Providence St. Joseph Hospital, and Providence Redwood Memorial Hospital, each a California nonprofit public benefit corporation (collectively, the "Hospitals") transferred their assets to SJHNC effective as of April 1, 2018. Effective December 31, 2019, those four remaining corporate entities in connection with this reorganization were dissolved.

West Texas/Eastern New Mexico Region

SJHS and Lubbock Methodist Hospital System ("LMHS") are the corporate members of CHS. CHS is the sole corporate member of CMC, Covenant Levelland and Covenant Plainview. LMHS is not an Obligated Group Member and is not obligated for payment with respect to the Bonds.

CHS was formed in 1998 pursuant to an affiliation between SJHS and LMHS and its affiliates, pursuant to which CHS became the sole corporate member of certain entities previously affiliated with LMHS and, together with certain of such entities, joined the Obligated Group to which SJHS and its affiliates were party.

CHS is governed by a 19-member board of directors. LMHS and SJHS each appoint eight directors. SJHS also appoints the Chief Executive Officer of CHS, who is an ex-officio voting director. The CMC Chief of Staff and Covenant Children's Hospital Chief of Staff also serve as ex-officio voting directors. SJHS has extensive authority with respect to the financial affairs of CHS and its subsidiaries, including, but not limited to, the approval of budgets of CHS and its subsidiaries and selection and retention of auditors.

As part of the affiliation, SJHS, CHS and LMHS entered into an agreement that significantly restricts the ability of SJHS to sever its relationship with CHS and the entities formerly affiliated with LMHS. Under certain circumstances, it also restricts CHS and SJHS from a wide variety of transactions (the "Covered Transactions"), including: (i) certain management agreements, leases, joint ventures and other transactions that might have the effect of transferring control of Covenant Medical Center or all assets of CHS and its subsidiaries to an unrelated third party, or in a manner that voids or reduces LMHS's right, as a member, to appoint directors; (ii) a sale, transfer or conveyance of all or substantially all of CHS' assets (including all of CHS' affiliates, taken in the aggregate); (iii) an affiliation, management agreement, lease or joint venture under which a third party acquires the right to control CHS, as a whole; or (iv) any other transaction in which the ability to appoint and remove more than 50 percent of the directors of CHS is transferred to a third party.

In the event SJHS or CHS undertakes a Covered Transaction, they are obligated to provide notice and information to LMHS and to make a "reciprocal offer" to LMHS, including an offer to purchase LMHS's membership rights in CHS and a simultaneous obligation to offer CHS' membership rights to LMHS at the same

purchase price, adjusted upward by a formula that reflects the dissolution percentages Pursuant to the terms of the affiliation, the dissolution percentages are SJHS – 57 percent; LMHS – 43 percent.

Other Information

Non-Obligated Group System Affiliates

In addition to the Obligated Group Members, Providence includes: health plans; a provider network; numerous fundraising foundations; Tegria Holdings LLC, a for-profit entity that provides technologies and services to the healthcare sector; various not-for-profit corporations that own and operate assisted living facilities and low-income housing projects, including housing facilities for the elderly; and the University of Providence formerly known as University of Great Falls, located in Great Falls, Montana. Providence also includes multiple operations involving or supporting home health, outpatient surgery, imaging services and other professional services provided through for-profit and non-profit entities that are not part of the Obligated Group. These entities are organized as subsidiaries of Providence, partnerships, or joint ventures with other entities. Obligated Group Members also may engage in informal alliances and/or contract-based physician relationships. Affiliates that are not Obligated Group Members are referred to in this Annual Report as the Non-Obligated Group System Affiliates. Certain Non-Obligated Group System Affiliates that are of significant operational or strategic importance and other Non-Obligated Group System Affiliates are discussed elsewhere in this Annual Report only to the extent they are viewed by management to be of operational or strategic importance.

Providence Clinical Network

The Providence Clinical Network ("PCN") is transforming clinical care across the continuum by creating a personalized and connected delivery system serving patients across the Western United States. PCN includes our medical groups, same-day care services including urgent care, ExpressCare, ambulatory surgery and imaging; and four system Clinical Institutes: Heart, Neuroscience, Women's and Children, Cancer and Digestive Health. Our medical groups include: Providence Medical Group, serving Alaska, Washington, Montana, and Oregon; Swedish Medical Group, and Pacific Medical Centers, each with staffed clinics throughout Washington's greater Puget Sound area; Kadlec, serving southeast Washington; Providence St. John's Medical Foundation, Providence Medical Institute, and Providence Facey Medical Foundation in Southern California; Providence Medical Foundation in Northern and Southern California; and Covenant Medical Group, and Covenant Health Partners in West Texas and Eastern New Mexico.

Population Health Management

Population Health Management forms a vital pillar in achieving our strategic plan of transforming care, delivering value-based care, and creating healthier communities together. Our goal is to maximize the health outcomes of the people in our defined populations and communities through the design, delivery, and coordination of affordable quality healthcare and services. We provide products, tools, and services to maximize value-based reimbursement and increase quality outcomes. We integrate solutions to address social determinants of health and eliminate health inequities. We build community partnerships to increase access to health services, and support needed by vulnerable communities.

Population Health Management focuses on a family of services, including Value-Based Care, Risk Sharing & Payments Models, Government programs (Medicaid and Medicare), and Population Health initiatives that support our Providence divisional care delivery systems.

Providence Health Plan

Providence Health Plan is a 501(c)(4) Oregon non-profit healthcare service contractor, and Providence Health Assurance is a wholly owned subsidiary of PHP. Providence Plan Partners is a 501(c)(4) Washington non-profit corporation.

The Health Plans provide services to a wide range of clients, including self-funded employers, and insurance coverage for large group employers, small group employers, individual and family coverage under

the Affordable Care Act, Medicare Commercial, Medicare Advantage, Managed Medicaid risk administration, pharmacy benefits management, workers compensation services, and network access services under preferred plans. Providence Health Plan members reside in 49 states nationwide.

Ayin

Ayin Health Holdings, Inc. is our population health management company that provides a comprehensive suite of services to employer, payer, provider, and government clients. Ayin is a for-profit, non-risk bearing entity providing administrative and clinical services in multiple states and incorporated in Delaware.

Home & Community Care

Home & Community Care is a trusted partner for individuals and families. Our community-based care and services are geared to help in times of need, aging and illness, and at the end of life. We provide a full range of post-acute services, including assisted living, skilled nursing and rehabilitation, home health, home infusion and pharmacy services, home medical equipment, hospice and palliative care, Program of All-Inclusive Care for the Elderly locations, supportive housing, and personal home care services. As our Mission calls us to serve the most vulnerable and poor members of our community, we provide a full range of services and support to more than 30,000 patients, participants, and residents each day. The demand for these services continues to increase in the markets we serve, creating opportunities for continued growth, innovation, and investment.

Tegria

Tegria Holdings LLC is a Providence-owned global healthcare consulting and services company that partners with provider and payer organizations to transform healthcare. From strategic advisory and operations consulting to managed services, Tegria offers end-to-end solutions to drive transformation in the following areas: revenue cycle, access and experience, care operations, enterprise systems and services, infrastructure and cloud, and data and analytics. By helping its clients drive growth, enhance experiences, and foster collaboration, Tegria is supporting the creation of more accessible, efficient, and integrated healthcare system. Tegria's global team helps more than 500 provider and payer organizations drive transformation with market-leading solutions.

In January 2024, Tegria Holdings LLC completed the sale of its Acclara and Advata subsidiaries to R1 for $675 million. Upon closing of the transaction, Providence entered into a 10-year agreement for comprehensive revenue cycle services from Acclara that remains in progress.

Litigation

Certain material litigation may result in adverse outcomes to the Obligated Group. Obligated Group Members are involved in litigation and regulatory investigations arising in the course of doing business. After consultation with legal counsel, except as described below, management estimates that these matters will be resolved without material adverse effect on the Obligated Group's future consolidated financial position or results of operations.

On February 3, 2022, the Washington State Attorney General's Office filed a complaint against Providence Health & Services - Washington, Swedish Health Services, Swedish Edmonds, and Kadlec Regional Medical Center, seeking injunctive relief and civil penalties for alleged violations of the Washington State Consumer Protection Act related to the administration of the financial assistance program. After ongoing discovery and settlement negotiations, the parties reached a settlement agreement on February 1, 2024. The settlement includes the following actions to be taken by Providence: (1) payment plus interest to identified patients who may have qualified for financial assistance, but had not completed the financial assistance application process; (2) write off of any outstanding balances for these individuals; (3) payment to the Washington State Attorney General's office; and (4) implementation of a streamlined process to provide all patients with information about financial assistance and how to apply using simple language aligned to our organizational values.

On April 11, 2022, the U.S. Department of Justice, the Washington Office of the Attorney General and Providence Health & Services – Washington entered into a Settlement Agreement and Corporate Integrity Agreement to resolve allegations raised by a relator regarding the False Claims Act arising out of the actions of two physicians at one Providence hospital in the southeast region of Washington State. These physicians are no longer practicing at any Providence hospital. Providence agreed to settle the litigation, without admitting fault, to resolve these matters expeditiously, which Providence believes is in the best interest of our caregivers and patients. Providence cooperated fully with the government throughout the investigation.

On March 13, 2024, the United States Department of Justice filed a complaint against six health plans participating in the Uniformed Services Family Health Plan ("USFHP") program, including PacMed Clinics ("PacMed"). The government alleges the health plans violated the False Claims Act by retaining overpayments paid by the government. This case is a government contracts dispute. PacMed negotiated and agreed on rates with the government every year. The government paid PacMed exactly the amount that the parties negotiated, and that the government agreed to pay. The quality of the patient care that PacMed provided, and patient billing, are not at issue in this case, it is purely a payment dispute. At this time, no determination can be made as to whether such litigation will have a material adverse effect on Providence, financial or otherwise.

On April 8, 2024, Providence went to trial in the wage and hour class action matter of Bennett v. Providence Health & Services. The jury found against Providence and issued a verdict in favor of Plaintiffs. With the utmost respect to the trial court and jury, Providence believes the verdict resulted from erroneous rulings and misstatements of the applicable law; this result was not unexpected at the trial court level. The case involves a novel issue that has not been decided by the Washington Court of Appeals, and Providence, along with several other employers in the state of Washington, are appealing the verdict to the Washington Court of Appeals. At this time, no determination can be made as to whether such litigation will have a material adverse effect on Providence, financial or otherwise.

On September 30, 2024, the Attorney General of California filed a complaint against St. Joseph Health Northern California, LCC, alleging violations of the California Emergency Services Law and the Unruh Civil Rights Act, related to services provided to a patient seen in the Providence St. Joseph Hospital ("Providence") emergency department. Providence is in the early stages of investigating the allegations of the complaint. At this time, no determination can be made as to whether such litigation will have a material adverse effect on Providence, financial or otherwise.

Several civil actions are pending or threatened against certain affiliates, including Obligated Group Members, alleging medical malpractice. In the opinion of management of Providence, based upon the advice of legal counsel and risk management personnel, the currently estimated costs and related expenses of defense will be within applicable insurance limits or will not materially adversely affect the financial condition or operations of Providence.

Employees

As of December 31, 2024, Providence employed more than 125,000 caregivers. Of Providence's total employees, approximately 36 percent are represented by 21 different labor unions.

Providence strives to provide employees market-competitive salaries and benefits. Management believes the salary levels and benefits packages for its employees are competitive in all the respective markets. Leadership of each of the separate employers within Providence is working to ensure the compensation and benefits are modern and reflect competitive market practices. This will require continued negotiations with unions representing employees in some markets throughout 2025. The current environment of increased work stoppages continues with recent strikes at separate employers in Oregon. We anticipate additional labor actions in some of our markets in 2025. Management will engage qualified temporary replacement workers, when available, to effectively continue operations while limiting disruption to hospital operations and patient services. Management and others continue to bargain with the respective unions to reach agreements. Management is also aware of ongoing organizing efforts by labor unions within the healthcare industry, including in markets where the separate employers within Providence operate.

Community Benefit

Our community benefit program is a vital part of our vision. It includes proactive community health improvement programs such as subsidized health services and education, and research, as well as free or low-cost care (charity care) for the uninsured and underinsured and the costs of uncompensated care for Medicaid and other government-funded programs. Throughout the year, we collaborate with community partners to identify and respond to unmet needs with tailored community benefit investments designed to improve overall health and well-being.

Building on our commitment to care for those who are poor and vulnerable, we invested $1.9 billion in community benefit programs in the fiscal year ended December 31, 2024, compared with $2.1 billion in the same period in 2023. Our unpaid costs of Medicaid totaled $1.1 billion for the fiscal year ended December 31, 2024, a significant decrease from $1.4 billion in the prior year with improved reimbursement through Washington State's SNAP program.

Providence's community benefit by category presented for the periods indicated:

	Fiscal Year Ended	
EXHIBIT 6.1 - COMMUNITY BENEFIT BY CATEGORY $ PRESENTED IN MILLIONS	12-31-2023	12-31-2024
Charity Care Provided	$240	$353
Unpaid Costs of Medicaid	1,393	1,131
Education & Research Programs	186	174
Other Community Benefit	232	230
Total Community Benefit	$2,051	$1,888

Providence Information Security Program

Providence's information security program consists of over 250 full-time employees. The information security team's global reach enables 24/7 coverage of IT risks and real-time defense of Providence's information ecosystem. Providence's cybersecurity program has adopted the National Institute of Standards and Technology Cyber Security Framework as the foundational model for organizing the team's strategy, with policies and standards aligned to a controls-based framework based on NIST 800-53. Standardizing the program on this framework and rooting the program in controls-based policies allows the system to measure cybersecurity maturity and update controls as the IT risk landscape evolves. IT risk is quantified and tracked in the Providence Cyber Performance Goals operational tool, which combines real-time telemetry from enterprise IT and cybersecurity tools with risk-weighted measurements. This approach allows for risk-informed decision-making within the Providence Executive Team and the Providence Board of Directors.

Insurance

Providence has developed insurance programs that provide coverage for various insurable risks utilizing commercial products and self-insurance using a captive insurance company with reinsurance domiciled in Arizona. The program uses benchmarking and insurance, actuarial and finance analytics to guide decisions regarding the types of coverage purchased, the limits or amounts of insurance, and quality of coverage terms. The quality of insurance products is maintained in part by requiring commercial insurers to have an A rating or better from A.M. Best to be on Providence's program. Management reviews strategy at least annually with input from brokers, actuaries, and consultants. Funding of captive insurers conforms to regulatory requirements of the domicile. Furthermore, the captive pays the required Washington State premium tax. The major lines of insurance maintained include property, professional and general liability, directors' and officers' liability, employment practices liability, auto liability, fiduciary liability, cyber liability, workers' compensation and employers' liability, and crime.

Retirement Plans

As described more completely under the caption "Retirement Plans" in Note 8 to the combined audited financial statements included in Exhibit 8, the System currently sponsors defined benefit and defined

contribution plans. Although the System had certain defined benefit plans in place prior to January 1, 2010, in April 2009, the PH&S Board of Directors approved a freeze on the Providence Core Plan (excluding plans for Swedish and Willamette Falls), a cap on the ongoing cash balance interest credit formula, and the implementation of a new defined contribution plan referenced within Note 8, all effective December 31, 2009.

The System's remaining unfunded liability with respect to the defined benefit plans increased from approximately 71 percent at December 31, 2023 to 77 percent at December 31, 2024. The increase in the unfunded liability occurred primarily due to a change in the valuation discount rate. The System's contribution to the defined benefit plans was approximately $82 million and $72 million at December 31, 2024 and 2023, respectively.

The System sponsors various defined contribution retirement plans that cover substantially all employees. The plans provide for employer matching contributions in an amount equal to a percentage of employee contributions, up to a maximum amount. In addition, the System makes contributions to eligible employees based on years of service. Retirement expense related to these plans was $709 million and $606 million for the fiscal years ended December 31, 2024, and 2023, respectively, and is reflected in salaries and benefit expense in the accompanying combined statements of operations.

Accreditation and Memberships

Providence's acute care hospital facilities are appropriately licensed by applicable state licensing agencies, certified for Medicare and Medicaid/Medi-Cal reimbursement, and (except Covenant Levelland, Providence Seward Medical Center, and Providence Valdez Medical Center) accredited by The Joint Commission. Providence's five hospitals operated by Swedish Health Services are accredited by DNV. Each long-term care facility or unit is licensed by applicable state licensing agencies and is appropriately certified for Medicare and Medicaid/Medi-Cal reimbursement.

Glossary of Certain Terms

Credit Group: Obligated Group Members, Designated Affiliates, Limited Credit Group Participants, and Unlimited Credit Group Participants, collectively.

Obligated Group or Obligated Group Members: Obligated Group Members under the Master Indenture and currently:

Providence	Western HealthConnect
PH&S	Kadlec
Providence – Washington	SJHS
Providence – Southern California	St. Joseph Orange
LCMASC	St. Jude
Providence – Saint John's	Mission Hospital
Providence – SJMC Montana	St. Mary
Providence – Montana	SJHNC
Providence – Oregon	CHS
Providence – Western Washington	CMC
Swedish	Covenant Children's
Swedish Edmonds	Covenant Levelland
PacMed	Covenant Plainview

Designated Affiliates: Designated Affiliates under the Master Indenture. There are currently no Designated Affiliates.

Limited Credit Group Participants: Limited Credit Group Participants under the Master Indenture. There are currently no Limited Credit Group Participants.

Unlimited Credit Group Participants: Unlimited Credit Group Participants under the Master Indenture. There are currently no Unlimited Credit Group Participants.

CHS: Covenant Health System, a Texas nonprofit corporation and currently an Obligated Group Member.

CMC: Covenant Medical Center, a Texas nonprofit corporation and currently an Obligated Group Member.

Covenant Children's: Methodist Children's Hospital, a Texas nonprofit corporation and currently an Obligated Group Member, doing business as Covenant Children's Hospital.

Covenant Levelland: Methodist Hospital Levelland, a Texas nonprofit corporation and currently an Obligated Group Member, doing business as Covenant Levelland Hospital.

Covenant Plainview: Methodist Hospital Plainview, a Texas nonprofit corporation and currently an Obligated Group Member, doing business as Covenant Plainview Hospital.

Kadlec: Kadlec Regional Medical Center, a Washington nonprofit corporation and currently an Obligated Group Member.

LCMASC: Little Company of Mary Ancillary Services Corporation, a California nonprofit public benefit corporation and currently an Obligated Group Member.

Mission Hospital: Mission Hospital Regional Medical Center, a California nonprofit public benefit corporation and currently an Obligated Group Member.

PacMed: PacMed Clinics, a Washington nonprofit corporation and currently an Obligated Group Member.

PH&S: Providence Health & Services, a Washington nonprofit corporation and currently an Obligated Group Member.

Providence – Montana: Providence Health & Services – Montana, a Montana nonprofit corporation and currently an Obligated Group Member.

Providence – Oregon: Providence Health & Services – Oregon, an Oregon nonprofit corporation and currently an Obligated Group Member.

Providence – Saint John's:	Providence Saint John's Health Center, a California nonprofit religious corporation and currently an Obligated Group Member.
Providence – SJMC Montana:	Providence St. Joseph Medical Center, a Montana nonprofit corporation and currently an Obligated Group Member.
Providence – Southern California:	Providence Health System – Southern California, a California nonprofit religious corporation and currently an Obligated Group Member.
Providence – Washington:	Providence Health & Services – Washington, a Washington nonprofit corporation and currently an Obligated Group Member.
Providence – Western Washington:	Providence Health & Services – Western Washington, a Washington nonprofit corporation and currently an Obligated Group Member.
Providence St. Joseph Health, Providence, we, us, our:	Providence St. Joseph Health, a Washington nonprofit corporation and currently an Obligated Group Member and the Obligated Group Agent.
SJHNC:	St. Joseph Health Northern California, LLC, a California limited liability company and currently an Obligated Group Member.
SJHS:	St. Joseph Health System, a California nonprofit public benefit corporation and currently an Obligated Group Member.
St. Joseph Orange:	St. Joseph Hospital of Orange, a California nonprofit public benefit corporation and currently an Obligated Group Member.
St. Jude:	St. Jude Hospital, a California nonprofit public benefit corporation and currently an Obligated Group Member, doing business as St. Jude Medical Center.
St. Mary:	St. Mary Medical Center, a California nonprofit public benefit corporation and currently an Obligated Group Member.
Swedish:	Swedish Health Services, a Washington nonprofit corporation and currently an Obligated Group Member.
Swedish Edmonds:	Swedish Edmonds, a Washington nonprofit corporation and currently an Obligated Group Member.
System:	Providence and all entities that are included within the combined financial statements of Providence.
Western HealthConnect:	Western HealthConnect, a Washington nonprofit corporation and currently an Obligated Group Member.

Exhibit 7 – Obligated Group Facilities

Exhibit 7.1
Acute Care Facilities by Region

A list of Providence's acute care facilities in each region as of December 31, 2024, each of which is owned, operated, or managed by an Obligated Group Member:

Region	Obligated Group Member	Facility	Location(s)	Licensed Acute Care Beds*
Alaska				
	Providence Health & Services-Washington	Providence Alaska Medical Center	Anchorage	401
		Providence Kodiak Island Medical Center [1]	Kodiak	25
		Providence Seward Medical and Care Center [2]	Seward	6
		Providence Valdez Medical Center [2]	Valdez	11
Puget Sound Region				
	Swedish Edmonds	Swedish Edmonds [1]	Edmonds	217
		Swedish Medical Center Campuses [3]:		
	Swedish Health Services	Swedish Ballard	Ballard	133
		Swedish Issaquah	Issaquah	175
		Swedish Cherry Hill	Seattle	349
		Swedish First Hill	Seattle	697
	Providence Health & Services-Washington	Providence Centralia Hospital	Centralia	128
		Providence Regional Medical Center Everett	Everett	595
		Providence St. Peter Hospital [4]	Olympia	372
Eastern Washington and Western Montana				
	Providence Health & Services-Washington	Providence St. Joseph's Hospital	Chewelah	25
		Providence Mount Carmel Hospital	Colville	55
		Providence Sacred Heart Medical Center and Children's Hospital	Spokane	691
		Providence Holy Family Hospital	Spokane	197
		Providence St. Mary Medical Center	Walla Walla	142
	Kadlec Regional Medical Center	Kadlec Regional Medical Center	Richland	337
	Providence Health & Services-Montana	St. Patrick Hospital	Missoula (MT)	253
	Providence St. Joseph Medical Center	Providence St. Joseph Medical Center	Polson (MT)	22
Oregon				
	Providence Health & Services-Oregon	Providence Hood River Memorial Hospital	Hood River	25
		Providence Medford Medical Center	Medford	120
		Providence Milwaukie Hospital	Milwaukie	77
		Providence Newberg Medical Center	Newberg	40
		Providence Willamette Falls Medical Center	Oregon City	143
		Providence St. Vincent Medical Center	Portland	539
		Providence Portland Medical Center	Portland	483
		Providence Seaside Hospital [1]	Seaside	25

Region	Obligated Group Member	Facility	Location(s)	Licensed Acute Care Beds*
Northern California				
	St. Joseph Health Northern California, LLC.	Providence St. Joseph Hospital	Eureka	153
		Providence Redwood Memorial Hospital	Fortuna	35
		Providence Queen of the Valley Medical Center	Napa	198
		Providence Santa Rosa Memorial Hospital	Santa Rosa	298
Southern California				
	Providence Health System-Southern California	Providence St. Joseph Medical Center	Burbank	392
		Providence Holy Cross Medical Center	Mission Hills	329
		Providence Little Company of Mary Medical Center San Pedro	San Pedro	183
		Providence Cedars-Sinai Tarzana Medical Center [2]	Tarzana	204
		Providence Little Company of Mary Medical Center Torrance	Torrance	327
	Providence Saint John's Health Center	Providence Saint John's Health Center	Santa Monica	266
	St. Mary Medical Center	St. Mary Medical Center	Apple Valley	213
	St. Jude Medical Hospital	St. Jude Medical Center	Fullerton	320
		Mission Hospital Regional Medical Center Campuses [5]:		504
	Mission Hospital Regional Medical Center	Mission Hospital Regional Medical Center	Mission Viejo	
		Mission Hospital Laguna Beach	Laguna Beach	
	St. Joseph Hospital of Orange	St. Joseph Hospital of Orange [6]	Orange	463
West Texas and Eastern New Mexico				
	Methodist Hospital Levelland	Covenant Hospital Levelland [7]	Levelland	48
		CHS Campuses:		381
	Covenant Health System	Covenant Medical Center	Lubbock	
		Covenant Medical Center - Lakeside	Lubbock	
	Methodist Children's Hospital	Covenant Children's Hospital	Lubbock	227
	Methodist Hospital Plainview	Covenant Hospital Plainview [7]	Plainview	68
TOTAL				**10,892**

* Includes all acute care licensure categories except for normal newborn bassinettes and partial hospitalization psychiatric beds
[1] Leased by an Obligated Group Member
[2] Managed by an Obligated Group Member, but not a member of the Obligated Group.
[3] Four campuses with three licenses
[4] Includes a 50-bed chemical dependency center
[5] Two campuses on one license, including 36 acute care psychiatric beds in Laguna Beach
[6] Includes 37 acute care psychiatric beds
[7] Leased facility and Obligated Group Member

Exhibit 7.2
Long-Term Care Facilities by Region

Providence's principal owned or leased long-term care facilities as of December 31, 2024, each of which is owned, operated, or managed by an Obligated Group Member:

Region	Obligated Group Member	Facility	Location(s)	Licensed Long-Term Care Beds
Alaska				
	Providence Health & Services-Washington	Providence Kodiak Island Medical Center [1]	Kodiak	22
		Providence Seward Medical and Care Center [1]	Seward	40
		Providence Valdez Medical Center [2]	Valdez	10
		Providence Extended Care	Anchorage	96
		Providence Transitional Care Center	Anchorage	50
Puget Sound Region				
	Providence Health & Services-Washington	Providence Marianwood	Issaquah	117
		Providence Mother Joseph Care Center	Olympia	152
		Providence Mount St. Vincent	Seattle	215
Eastern Washington and Western Montana				
	Providence Health & Services-Washington	Providence St. Joseph Care Center	Spokane	113
Oregon				
	Providence Health & Services-Oregon	Providence Benedictine Nursing Center	Mt. Angel	98
		Providence Child Center	Portland	58
Northern California				
	St. Joseph Health Northern California, LLC.	Providence Santa Rosa Memorial Hospital	Santa Rosa	31
Southern California				
	Providence Health System-Southern California	Providence Holy Cross Medical Center	Mission Hills	48
		Providence Little Company of Mary Subacute Care Center San Pedro	San Pedro	125
		Providence Little Company of Mary Transitional Care Center	Torrance	115
		Providence St. Elizabeth Care Center	North Hollywood	52
West Texas and Eastern New Mexico				
	Covenant Health System	Covenant Long-term Acute Care [2]	Lubbock	56
TOTAL				**1,398**

[1] Leased by an Obligated Group Member
[2] Managed or owned by an Obligated Group Member, but not a member of the Obligated Group

Exhibit 8 – Supplementary Information

[ATTACHED]

Providence

EXHIBIT 8.1 - SUMMARY AUDITED COMBINED STATEMENTS OF OPERATIONS

	Ended December 31, 2024 (in 000's of dollars)		Ended December 31, 2023 (in 000's of dollars)	
	Consolidated	Obligated	Consolidated	Obligated
Operating Revenues:				
Net Patient Service Revenues	$ 23,386,634	22,591,222	21,876,422	20,740,514
Premium Revenues	2,986,091	465,651	2,743,546	393,119
Capitation Revenues	1,940,333	779,323	1,946,597	781,049
Other Revenues	2,386,407	1,794,419	2,178,480	1,405,161
Total Operating Revenues	30,699,465	25,630,615	28,745,045	23,319,843
Operating Expenses:				
Salaries and Benefits	15,709,241	13,694,505	15,237,875	13,202,850
Supplies	4,892,093	4,612,939	4,520,739	4,194,036
Purchased Healthcare Services	2,575,290	556,709	2,462,300	518,955
Interest, Depreciation, and Amortization	1,210,104	1,079,311	1,460,354	1,305,335
Purchased Services, Professional Fees, and Other	6,774,143	5,585,306	6,235,076	4,849,437
Total Operating Expenses	31,160,871	25,528,770	29,916,344	24,070,613
Excess (Deficit) of Revenues Over Expenses From Operations Before Restructuring Costs and Other	(461,406)	101,845	(1,171,299)	(750,770)
Restructuring Costs and Other	182,523	182,523	-	-
Deficit of Revenues Over Expenses From Operations	(643,929)	(80,678)	(1,171,299)	(750,770)
Non-Operating Gains	412,657	262,015	575,607	359,577
Excess (Deficit) of Revenues Over Expenses	$ (231,272)	181,337	(595,692)	(391,193)

EXHIBIT 8.2 - SUMMARY AUDITED COMBINED STATEMENTS OF CASH FLOWS

	Ended December 31, 2024 (in 000's of dollars)		Ended December 31, 2023 (in 000's of dollars)	
	Consolidated	Obligated	Consolidated	Obligated
Net Cash Provided by (Used in) Operating Activities	$ (184,190)	66,475	(1,115,663)	(506,783)
Net Cash Provided by Investing Activities	510,633	512,650	1,347,957	1,358,749
Net Cash Provided by (Used in) Financing Activities	(26,749)	(25,354)	172,650	64,686
Increase in Cash and Cash Equivalents	299,694	553,771	404,944	916,652
Cash and Cash Equivalents, Beginning of Period	1,467,968	1,374,806	1,063,024	458,154
Cash and Cash Equivalents, End of Period	$ 1,767,662	1,928,577	1,467,968	1,374,806

EXHIBIT 8.3 - SUMMARY AUDITED NET PATIENT SERVICE REVENUE PAYOR MIX

	Ended December 31, 2024		Ended December 31, 2023	
	Consolidated	Obligated	Consolidated	Obligated
Commercial	48%	49%	47%	48%
Medicare	33%	33%	35%	35%
Medicaid	17%	17%	15%	16%
Self-pay and Other	2%	1%	3%	1%

Providence

EXHIBIT 8.4 - SUMMARY AUDITED COMBINED BALANCE SHEETS

	As of December 31, 2024 (in 000's of dollars)		As of December 31, 2023 (in 000's of dollars)	
	Consolidated	Obligated	Consolidated	Obligated
Current Assets:				
Cash and Cash Equivalents	$ 1,767,662	1,928,577	1,467,968	1,374,806
Short-Term Investments	696,854	600,116	597,096	483,365
Accounts Receivable, Net	3,513,480	3,482,197	3,044,719	2,827,074
Supplies Inventory	343,106	329,082	373,148	352,768
Other Current Assets	2,151,316	1,533,378	2,430,530	1,889,216
Current Portion of Assets Whose Use is Limited	76,814	76,814	103,588	103,588
Total Current Assets	8,549,232	7,950,164	8,017,049	7,030,817
Management Designated Cash and Investments	5,700,329	2,600,127	6,351,086	3,450,398
Assets Whose Use is Limited	874,890	772,540	670,853	573,592
Property, Plant, and Equipment, Net	9,233,477	8,510,273	9,186,673	8,472,402
Operating Lease Right-of-Use Assets	1,092,346	719,362	1,171,879	763,212
Other Assets	2,580,869	3,777,457	2,906,434	3,692,330
Total Assets	$ 28,031,143	24,329,923	28,303,974	23,982,751
Current Liabilities:				
Current Portion of Long-Term Debt	184,428	169,260	160,316	144,664
Master Trust Debt Classified as Short-Term	494,215	494,215	137,705	137,705
Accounts Payable	1,604,380	1,425,065	1,438,152	1,281,641
Accrued Compensation	1,676,519	1,555,454	1,527,192	1,387,539
Current Portion of Operating Lease Right-of-Use	195,907	134,495	203,703	138,050
Other Current Liabilities	2,246,081	1,417,027	2,393,083	1,523,957
Total Current Liabilities	6,401,530	5,195,516	5,860,151	4,613,556
Long-Term Debt, Net of Current Portion	520,768	328,174	630,180	380,516
Master Trust Debt Classified as Long-Term	6,973,853	6,973,853	7,434,249	7,434,249
Pension Benefit Obligation	519,327	519,327	659,883	659,883
Long-Term Operating Lease Right-of-Use, net of Current Portion	1,012,614	669,628	1,107,017	731,288
Other Liabilities	1,861,813	1,247,674	1,623,512	1,116,029
Total Liabilities	$ 17,289,905	14,934,172	17,314,992	14,935,521
Net Assets:				
Controlling Interests	9,171,671	8,125,426	9,339,785	7,808,096
Noncontrolling Interests	142,030	232	144,979	232
Net Assets Without Donor Restrictions	9,313,701	8,125,658	9,484,764	7,808,328
Net Assets With Donor Restrictions	1,427,537	1,270,093	1,504,218	1,238,902
Total Net Assets	10,741,238	9,395,751	10,988,982	9,047,230
Total Liabilities and Net Assets	$ 28,031,143	24,329,923	28,303,974	23,982,751

Providence

EXHIBIT 8.5 - KEY PERFORMANCE METRICS

	Ended December 31, 2024		Ended December 31, 2023	
	Consolidated	Obligated	Consolidated	Obligated
Inpatient Admissions	444,542	438,706	427,221	412,779
Acute Patient Days	2,387,577	2,340,440	2,361,613	2,283,987
Acute Outpatient Visits	12,759,600	11,988,114	13,426,921	12,561,084
Primary Care Visits	15,069,311	8,643,338	14,250,634	8,404,408
Inpatient Surgeries and Procedures	193,438	192,521	186,988	182,632
Outpatient Surgeries and Procedures	509,947	363,078	503,120	359,818
Long-Term Care Admissions	4,695	4,541	3,832	3,600
Long-Term Care Patient Days	361,218	351,025	334,173	328,407
Home Health Visits	1,144,645	783,855	1,130,752	790,655
Hospice Days	982,912	525,885	1,060,604	608,496
Housing and Assisted Living Days	336,212	255,254	454,028	282,982
Acute Average Daily Census	6,523	6,395	6,470	6,257
Acute Licensed Beds	11,012	10,671	11,293	10,671
FTEs	107,153	94,669	108,967	93,907
Historical Debt Service Coverage Ratio	n/a	4.59	n/a	2.19

Providence

EXHIBIT 8.6 - SUMMARY AUDITED COMBINING STATEMENTS OF OPERATIONS BY REGION

Ended December 31, 2024

(in 000's of dollars)

	Alaska	Puget Sound Region	Eastern Washington/ Western Montana	Oregon	Northern California	Southern California	West Texas/ Eastern New Mexico	Other/ Eliminations	Consolidated
Operating Revenues:									
Net Patient Service Revenues	$ 1,062,637	5,995,532	3,795,404	4,792,422	1,673,813	5,783,401	1,419,575	(1,136,150)	23,386,634
Premium Revenues	-	177,159	-	282,175	5,776	36,594	-	2,484,387	2,986,091
Capitation Revenues	-	177,056	895	52,472	88,331	1,621,579	-	-	1,940,333
Other Revenues	91,298	345,867	226,363	530,757	72,088	444,562	77,065	598,407	2,386,407
Total Operating Revenues	1,153,935	6,695,614	4,022,662	5,657,826	1,840,008	7,886,136	1,496,640	1,946,644	30,699,465
Operating Expenses:									
Salaries and Benefits	554,539	3,622,544	2,184,570	2,788,320	910,910	3,284,028	700,607	1,663,723	15,709,241
Supplies	152,614	1,066,157	661,055	1,398,510	273,373	1,069,010	271,226	148	4,892,093
Purchased Healthcare Services	-	220,275	74	115,672	47,652	814,541	-	1,377,076	2,575,290
Interest, Depreciation, and Amortization	47,228	191,271	90,286	104,529	57,459	227,219	95,461	396,651	1,210,104
Purchased Services, Professional Fees, and Other	323,050	1,815,925	1,182,376	1,340,284	747,072	2,795,190	458,376	(1,888,130)	6,774,143
Total Operating Expenses	1,077,431	6,916,172	4,118,361	5,747,315	2,036,466	8,189,988	1,525,670	1,549,468	31,160,871
Excess (Deficit) of Revenues Over Expenses From Operations Before Restructuring Costs and Other	76,504	(220,558)	(95,699)	(89,489)	(196,458)	(303,852)	(29,030)	397,176	(461,406)
Restructuring Costs and Other	-	-	-	-	-	-	-	182,523	182,523
Excess (Deficit) of Revenues Over Expenses From Operations	76,504	(220,558)	(95,699)	(89,489)	(196,458)	(303,852)	(29,030)	214,653	(643,929)
Non-Operating Gains	71,155	20,186	38,394	73,159	11,258	72,962	20,338	105,205	412,657
Excess (Deficit) of Revenues Over Expenses	$ 147,659	(200,372)	(57,305)	(16,330)	(185,200)	(230,890)	(8,692)	319,858	(231,272)

PHSSC 00964

Providence

EXHIBIT 8.7 - SUMMARY AUDITED COMBINING BALANCE SHEETS BY REGION

As of December 31, 2024

(in 000's of dollars)

	Alaska	Puget Sound Region	Eastern Washington/ Western Montana	Oregon	Northern California	Southern California	West Texas/ Eastern New Mexico	Other/ Eliminations	Consolidated
Current Assets:									
Cash and Cash Equivalents	$ 728,763	(119,447)	1,456,837	1,501,697	(107,884)	(2,431,962)	(217,805)	957,463	1,767,662
Short-Term Investments	10,701	-	-	-	-	20,194	31,159	634,800	696,854
Accounts Receivable, Net	194,868	1,090,455	504,452	696,692	238,395	821,708	241,243	(274,333)	3,513,480
Supplies Inventory	14,573	65,723	43,490	77,954	23,261	86,882	20,316	10,907	343,106
Other Current Assets	29,716	102,718	50,640	139,694	251,898	799,174	61,606	715,870	2,151,316
Current Portion of Assets Whose Use is Limited	-	-	-	-	-	-	-	76,814	76,814
Total Current Assets	978,621	1,139,449	2,055,419	2,416,037	405,670	(704,004)	136,519	2,121,521	8,549,232
Management Designated Cash and Investments	1,231,656	453,009	399,433	1,032,555	150,332	715,582	309,589	1,408,173	5,700,329
Assets Whose Use is Limited	126	22,906	3,412	32,849	9,694	21,599	11,023	773,281	874,890
Property, Plant, and Equipment, Net	404,739	2,064,147	830,264	973,263	680,810	2,407,229	840,052	1,032,973	9,233,477
Operating Lease Right-of-Use Assets	22,260	327,263	83,578	117,142	20,620	437,491	62,490	21,502	1,092,346
Other Assets	40,793	244,757	245,753	65,847	12,935	1,072,688	64,066	834,030	2,580,869
Total Assets	$ 2,678,195	4,251,531	3,617,859	4,637,693	1,280,061	3,950,585	1,423,739	6,191,480	28,031,143
Current Liabilities:									
Current Portion of Long-Term Debt	3,528	35,881	23,857	5,524	15,911	34,896	7,276	57,555	184,428
Master Trust Debt Classified as Short-Term	-	11,506	33,769	-	89,087	122,432	508	236,913	494,215
Accounts Payable	40,979	295,987	125,047	213,189	67,663	320,367	58,458	482,690	1,604,380
Accrued Compensation	23,012	154,623	113,287	105,428	54,452	154,669	28,852	1,042,196	1,676,519
Current Portion of Operating Lease Right-of-Use	6,005	56,781	24,356	15,985	11,331	65,842	6,815	8,792	195,907
Other Current Liabilities	6,047	121,380	43,341	72,429	101,629	515,596	130,912	1,254,747	2,246,081
Total Current Liabilities	79,571	676,158	363,657	412,555	340,073	1,213,802	232,821	3,082,893	6,401,530
Long-Term Debt, Net of Current Portion	40,588	192,336	19,660	9,665	(2,028)	46,467	220,408	(6,328)	520,768
Master Trust Debt Classified as Long-Term	156,324	1,226,508	485,246	84,953	206,845	1,118,840	199,789	3,495,348	6,973,853
Pension Benefit Obligation	-	92,006	-	(989)	-	-	-	428,310	519,327
Long-Term Operating Lease Right-of-Use, net of Current Portion	16,522	310,933	64,917	117,764	10,331	427,264	54,955	9,928	1,012,614
Other Liabilities	27,184	123,954	38,633	11,095	9,565	146,397	57,405	1,447,580	1,861,813
Total Liabilities	$ 320,189	2,621,895	972,113	635,043	564,786	2,952,770	765,378	8,457,731	17,289,905
Net Assets:									
Controlling Interests	2,307,259	1,399,921	2,556,377	3,651,995	621,429	268,926	576,434	(2,210,670)	9,171,671
Noncontrolling Interests	14,350	4,082	9,295	439	-	69,552	36,181	8,131	142,030
Net Assets Without Donor Restrictions	2,321,609	1,404,003	2,565,672	3,652,434	621,429	338,478	612,615	(2,202,539)	9,313,701
Net Assets With Donor Restrictions	36,397	225,633	80,074	350,216	93,846	659,337	45,746	(63,712)	1,427,537
Total Net Assets	2,358,006	1,629,636	2,645,746	4,002,650	715,275	997,815	658,361	(2,266,251)	10,741,238
Total Liabilities and Net Assets	$ 2,678,195	4,251,531	3,617,859	4,637,693	1,280,061	3,950,585	1,423,739	6,191,480	28,031,143

PHSSC 00965

Providence

EXHIBIT 8.8 - KEY PERFORMANCE METRICS BY REGION

	Ended December 31, 2024							
	Alaska	Puget Sound Region	Eastern Washington/ Western Montana	Oregon	Northern California	Southern California	West Texas/ Eastern New Mexico	Consolidated
Inpatient Admissions	17,218	100,443	67,453	71,584	28,292	135,149	24,403	444,542
Acute Patient Days	126,995	602,120	385,319	373,972	132,351	635,197	131,623	2,387,577
Acute Outpatient Visits	452,108	2,648,908	1,922,708	2,295,964	959,341	3,466,015	1,014,556	12,759,600
Primary Care Visits	184,402	3,440,642	2,795,589	2,412,490	994,244	4,255,089	927,213	15,069,311
Inpatient Surgeries and Procedures	8,998	46,098	33,275	27,322	11,669	55,313	10,763	193,438
Outpatient Surgeries and Procedures	11,994	92,162	82,000	147,494	28,255	118,866	29,176	509,947
Long-Term Care Admissions	n/a	2,043	683	450	1	1,365	153	4,695
Long-Term Care Patient Days	51,262	142,310	34,431	36,495	5,957	86,527	4,236	361,218
Home Health Visits	27,583	328,635	3,296	316,350	63,947	404,834	n/a	1,144,645
Hospice Days	27,618	318,771	n/a	179,493	121,460	260,234	75,336	982,912
Housing and Assisted Living Days	38,094	90,309	30,322	167,538	9,949	n/a	n/a	336,212
Average Daily Census	347	1,645	1,053	1,022	362	1,736	360	6,523
Acute Licensed Beds	482	2,666	1,824	1,452	807	2,997	784	11,012
FTEs	3,989	22,877	14,558	19,040	5,304	22,993	6,001	107,153

PHSSC 00966

PROVIDENCE ST. JOSEPH HEALTH

Combined Financial Statements

December 31, 2024 and 2023

(With Independent Auditors' Report Thereon)

KPMG LLP
Suite 2800
401 Union Street
Seattle, WA 98101

Independent Auditors' Report

The Board of Directors
Providence St. Joseph Health:

Opinion

We have audited the combined financial statements of Providence St. Joseph Health (the Health System), which comprise the combined balance sheets as of December 31, 2024 and 2023, and the related combined statements of operations, changes in net assets, and cash flows for the years then ended, and the related notes to the combined financial statements.

In our opinion, the accompanying combined financial statements present fairly, in all material respects, the financial position of the Health System as of December 31, 2024 and 2023, and the results of its operations and its cash flows for the years then ended in accordance with U.S. generally accepted accounting principles.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Combined Financial Statements section of our report. We are required to be independent of the Health System and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. 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 Combined Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Combined Financial Statements

Our objectives are to obtain reasonable assurance about whether the combined 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 GAAS 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 combined financial statements.

KPMG LLP, a Delaware limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the combined 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 combined 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 the Health System'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 combined financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Health System'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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the combined financial statements as a whole. The Obligated Group Combining Balance Sheets and Statements of Operations Information included on pages 35 and 36 is presented for purposes of additional analysis and is not a required part of the combined 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 combined financial statements. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated in all material respects in relation to the combined financial statements as a whole.

KPMG LLP

Seattle, Washington
March 5, 2025

PROVIDENCE ST. JOSEPH HEALTH

Combined Balance Sheets

December 31, 2024 and 2023
(In millions of dollars)

Assets		2024	2023
Current assets:			
Cash and cash equivalents	$	1,768	1,468
Accounts receivable		3,513	3,045
Supplies inventory		343	373
Other current assets		2,151	2,430
Current portion of assets whose use is limited		774	701
Total current assets		8,549	8,017
Assets whose use is limited		6,575	7,022
Property, plant, and equipment, net		9,233	9,187
Operating lease right-of-use assets		1,092	1,172
Other assets		2,582	2,906
Total assets	$	28,031	28,304
Liabilities and Net Assets			
Current liabilities:			
Current portion of long-term debt	$	184	160
Master trust debt classified as short-term		494	138
Accounts payable		1,604	1,438
Accrued compensation		1,677	1,527
Current portion of operating lease liabilities		196	204
Other current liabilities		2,247	2,393
Total current liabilities		6,402	5,860
Long-term debt, net of current portion		7,495	8,064
Pension benefit obligation		519	660
Long-term operating lease liabilities, net of current portion		1,013	1,107
Other liabilities		1,861	1,624
Total liabilities		17,290	17,315
Net assets:			
Controlling interests		9,172	9,340
Noncontrolling interests		142	145
Net assets without donor restrictions		9,314	9,485
Net assets with donor restrictions		1,427	1,504
Total net assets		10,741	10,989
Total liabilities and net assets	$	28,031	28,304

See accompanying notes to combined financial statements.

PROVIDENCE ST. JOSEPH HEALTH

Combined Statements of Operations

Years ended December 31, 2024 and 2023

(In millions of dollars)

	2024	2023
Operating revenues:		
Net patient service revenues	$ 23,387	21,876
Premium revenues	2,986	2,744
Capitation revenues	1,940	1,947
Other revenues	2,386	2,178
Total operating revenues	30,699	28,745
Operating expenses:		
Salaries and benefits	15,709	15,238
Supplies	4,892	4,521
Purchased healthcare services	2,575	2,462
Interest, depreciation, and amortization	1,210	1,460
Purchased services, professional fees, and other	6,774	6,235
Total operating expenses	31,160	29,916
Deficit of revenue over expenses from operations before restructuring costs and other	(461)	(1,171)
Restructuring costs and other	183	—
Deficit of revenue over expenses from operations	(644)	(1,171)
Net nonoperating gains (losses):		
Investment income, net	488	652
Other	(75)	(77)
Total net nonoperating gains	413	575
Deficit of revenues over expenses	$ (231)	(596)

See accompanying notes to combined financial statements.

PROVIDENCE ST. JOSEPH HEALTH

Combined Statements of Changes in Net Assets

Years ended December 31, 2024 and 2023

(In millions of dollars)

	Without donor restrictions			
	Controlling interests	Noncontrolling interests	With donor restrictions	Total net assets
Balance, December 31, 2022	$ 9,818	386	1,387	11,591
(Deficit) excess of revenues over expenses	(619)	23	—	(596)
Contributions, grants, and other	112	(264)	224	72
Net assets released from restriction	—	—	(107)	(107)
Pension related changes	29	—	—	29
Change in net assets	(478)	(241)	117	(602)
Balance, December 31, 2023	9,340	145	1,504	10,989
(Deficit) excess of revenues over expenses	(254)	23	—	(231)
Contributions, grants, and other	(14)	(26)	142	102
Net assets released from restriction	—	—	(219)	(219)
Pension related changes	100	—	—	100
Change in net assets	(168)	(3)	(77)	(248)
Balance, December 31, 2024	$ 9,172	142	1,427	10,741

See accompanying notes to combined financial statements.

PROVIDENCE ST. JOSEPH HEALTH

Combined Statements of Cash Flows

Years ended December 31, 2024 and 2023

(In millions of dollars)

		2024	2023
Cash flows from operating activities:			
Decrease in net assets	$	(248)	(602)
Adjustments to reconcile decrease in net assets to net cash used in operating activities:			
Depreciation and amortization		864	1,113
Gain on disaffiliation activities		(426)	(103)
Change in non-controlling interest due to joint venture activities		(9)	264
Restricted contributions and investment income received		(142)	(224)
Net realized and unrealized gains on investments		(294)	(462)
Changes in certain current assets and liabilities		(25)	(1,027)
Change in certain long-term assets and liabilities		96	(75)
Net cash used in operating activities		(184)	(1,116)
Cash flows from investing activities:			
Property, plant, and equipment additions		(858)	(527)
Purchases of alternative investments, commingled funds, and trading securities		(9,523)	(9,499)
Proceeds from sales of alternative investments, commingled funds, and trading securities		10,224	11,351
Net cash received through affiliation and divestiture activities		554	110
Proceeds from sales of warrants		46	—
Other investing activities		68	(87)
Net cash provided by investing activities		511	1,348
Cash flows from financing activities:			
Proceeds from restricted contributions and restricted income		142	224
Debt borrowings		337	1,342
Debt payments		(515)	(1,336)
Other financing activities		9	(57)
Net cash (used in) provided by financing activities		(27)	173
Increase in cash and cash equivalents		300	405
Cash and cash equivalents, beginning of year		1,468	1,063
Cash and cash equivalents, end of year	$	1,768	1,468
Supplemental disclosure of cash flow information:			
Cash paid for interest, net of amounts capitalized	$	342	337

See accompanying notes to combined financial statements.

(1) Basis of Presentation and Significant Accounting Policies

(a) Reporting Entity

Providence St. Joseph Health (the Health System), a Washington nonprofit corporation, is the sole corporate member of Providence Health & Services (PHS) and the St. Joseph Health System (SJHS). PHS, a Washington nonprofit corporation, is a Catholic healthcare system sponsored by the public juridic person, Providence Ministries. SJHS, a California nonprofit public benefit corporation, is a Catholic healthcare system sponsored by the public juridic person, St. Joseph Health Ministry.

The Health System seeks to improve the health of the communities it serves, especially the poor and vulnerable. The Health System operations include 51 hospitals and a comprehensive range of services provided across Alaska, California, Montana, New Mexico, Oregon, Texas, and Washington. The Health System also provides population health management through various affiliated licensed insurers and other risk-bearing entities.

The Health System has been recognized as exempt from federal income taxes, except on unrelated business income, under Section 501(a) of the Internal Revenue Code (IRC) as an organization described in Section 501(c)(3) and further described as a public charitable organization under Section 509(a)(3). PHS, SJHS, and substantially all of the corporations within the Health System have been granted exemptions from federal income tax under Section 501(a) of the Internal Revenue Code as charitable organizations described in Section 501(c)(3).

(b) Basis of Presentation

The accompanying combined financial statements of the Health System were prepared in accordance with U.S. generally accepted accounting principles and include the assets, liabilities, revenues, and expenses of all wholly owned affiliates, majority-owned affiliates over which the Health System exercises control, and, when applicable, entities in which the Health System has a controlling financial interest. Intercompany balances and transactions have been eliminated in combination.

(c) Performance Indicator

The performance indicator is the deficit of revenues over expenses. Changes in net assets without restrictions that are excluded from the performance indicator include net assets released from restriction for the purchase of property, plant, and equipment, certain changes in funded status of pension and other postretirement benefit plans, net changes in noncontrolling interests in combined joint ventures, and certain other activities.

(d) Operating and Nonoperating Activities

The Health System’s primary mission is to meet the healthcare needs in its market areas through a broad range of general and specialized healthcare services, including inpatient acute care, outpatient services, physician services, long-term care, population health management, and other healthcare and health insurance services. Activities directly associated with the furtherance of this mission are considered to be operating activities. Other activities that result in gains or losses peripheral to the Health System’s primary mission are considered to be nonoperating. Nonoperating activities include investment earnings, gains or losses from debt extinguishment, gains or losses from disaffiliation

activity, certain pension related costs, gains or losses on interest rate swaps, and certain other activities.

(e) Use of Estimates and Assumptions

The preparation of the combined financial statements in conformity with U.S. generally accepted accounting principles requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amounts of revenues and expenses during the reporting periods. Significant estimates and assumptions are used for, but not limited to: (1) patient revenue recognition; (2) fair value of acquired assets and assumed liabilities in business combinations; (3) fair value of investments; (4) reserves for self-insured healthcare plans; and (5) reserves for professional, workers' compensation, and general insurance liability risks.

The accounting estimates used in the preparation of the combined financial statements will change as new events occur, additional information is obtained, or the operating environment changes. Assumptions and the related estimates are updated on an ongoing basis, and external experts may be employed to assist in the evaluation, as considered necessary. Actual results could materially differ from those estimates.

(f) Restructuring and Other

Restructuring costs were recorded during the year ended December 31, 2024. The amounts were comprised primarily of asset rationalization and employee reductions, and other items related to restructuring initiatives.

(g) Joint Venture

In October 2023, the Health System and Cedars-Sinai Medical Center jointly opened a new patient-care tower, Providence Cedars-Sinai Tarzana Medical Center ("PCSTMC"), owned and operated by both organizations through joint venture. As a result of the joint venture, in 2023, the Health System's property, plant, and equipment decreased by $690, noncontrolling net assets decreased by $264, and controlling assets decreased by $412. Furthermore, in 2023, the Health System's other assets increased by $527 as a result of the new investment in joint venture. In 2024, PCSTMC is accounted for as a nonconsolidating joint venture.

(h) Sales of Subsidiaries

The Health System completed the sale of its Acclara and Advata subsidiaries to R1 RCM ("R1") effective January 17, 2024 for cash of $575 and a warrant valued at $55 to purchase up to 12.2 million shares of R1 stock at an exercise price of $10.52, subject to a three-year lock-up period. Upon closing of the transaction in January 2024, the Health System recorded a gain of approximately $371, which is included in other revenues in the combined statement of operations. The Health System entered into a 10-year agreement for comprehensive revenue cycle services from Acclara that remains in progress. In November 2024, R1 sold all outstanding common shares, and the Health System received $46 for its warrants.

The subsidiaries were deemed to be held for sale at December 31, 2023. The total carrying amount of the assets and liabilities of the subsidiaries as of December 31, 2023 are as follows:

Current assets	$	139
Long-term assets		255
Total assets	$	394
Current liabilities	$	76
Long-term liabilities		62
Total liabilities	$	138

(i) Cash and Cash Equivalents

Cash and cash equivalents include highly liquid investments with an original or remaining maturity of three months or less when acquired. The Health System maintains cash balances above Federal Deposit Insurance Corporation limits.

(j) Supplies Inventory

Supplies inventory is stated at the lower of cost (first-in, first-out) or market.

(k) Investments Including Assets Whose Use Is Limited

The Health System has classified all of its investments as trading securities. These investments are reported on the combined balance sheets at fair value on a trade-date basis.

Assets whose use is limited primarily include assets held by trustees under indenture agreements and designated assets set aside by management of the Health System for future capital improvements and other purposes, over which management retains control. Assets whose use is limited also include funds held for self-insurance purposes, health plan medical claims payments and other statutory reserve requirements, as well as assets held by related foundations. Temporary cash held by fund managers is considered investing activity for cash flow purposes.

(l) Liquidity

Cash and cash equivalents and accounts receivable are the primary liquid resources used by the Health System to meet expected expenditure needs within the next year. The Health System has credit facility programs, as described in Note 7, available to meet unanticipated liquidity needs. Although intended to satisfy long-term obligations, management estimates that approximately 41% and 45% of noncurrent investments, as stated at December 31, 2024 and 2023, respectively, could be utilized within the next year, if needed.

(m) Derivative Instruments

The Health System allows certain investment managers to use derivative financial instruments (futures and forward currency contracts) to manage market risk related to the Health System's equity,

fixed-income, and commodities holdings. Also, the Health System occasionally uses derivative financial instruments (interest rate swaps) to manage its interest rate exposure and overall cost of borrowing. The interest rate swap agreements did not meet the criteria for hedge accounting and all changes in the valuation are recognized as a component of net nonoperating gains (losses) in the accompanying combined statements of operations.

(n) Net Assets

Net assets without donor restrictions are those that are not subject to donor-imposed stipulations. Amounts related to the Health System's noncontrolling interests in certain joint ventures are included in net assets without donor restrictions.

Net assets with donor restrictions are those whose use by the Health System has been limited by donors to a specific time period, in perpetuity, and/or purpose.

Net assets with donor restrictions are available for the following purposes as of December 31:

		2024	2023
Program support	$	1,162	1,274
Capital acquisition		177	133
Low-income housing and other		88	97
Total net assets with donor restrictions	$	1,427	1,504

(o) Donor-Restricted Gifts

Unconditional promises to give cash and other assets to the Health System are reported at fair value at the date the promise is received. Conditional promises to give and indications of intentions to give are reported at fair value at the date the promise to give is no longer conditional. The gifts are reported as contributions with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When the terms of a donor restriction are met, net assets with donor restrictions are reclassified as net assets without donor restrictions and reported as other operating revenues in the combined statements of operations or as net assets released from restriction in the combined statements of changes in net assets.

(p) Charity Care and Community Benefit

The Health System provides community benefit activities that address significant health priorities within its geographic service areas. These activities include Medicaid and Medicare shortfalls, community health services, education and research, and free and low-cost care (charity care).

Charity care is reported at estimated cost and is determined by multiplying the charges incurred at established rates for services rendered by the Health System's cost-to-charge ratio. The cost of charity care provided by the Health System for the years ended December 31, 2024 and 2023 was $353 and $240, respectively.

(q) Subsequent Events

The Health System has performed an evaluation of subsequent events through March 5, 2025, the date the accompanying combined financial statements were issued.

(r) Reclassifications

Certain reclassifications, which have no impact on net assets or changes in net assets, have been made to prior year amounts to conform to the current year presentation.

(2) Revenue Recognition

(a) Net Patient Service Revenues

The Health System has agreements with governmental and other third-party payors that provide for payments to the Health System at amounts different from established charges. Payment arrangements for major third-party payors may be based on prospectively determined rates, reimbursed cost, discounted charges, per diem payments, or other methods.

Net patient service revenues are recognized at the time services are provided to patients. Revenue is recorded in the amount that the Health System expects to collect, which may include variable components. Variable consideration is included in the transaction price to the extent that it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the variable consideration is subsequently resolved. Adjustments from finalization of prior years' cost reports and other third-party settlement estimates resulted in an increase in net patient service revenues of $33 and $282 for the years ended December 31, 2024 and 2023, respectively. Included in $282 of the 2023 revenue was $200 that was due to the 340b settlement with Medicare.

Various states in which the Health System operates have instituted a provider tax on certain patient service revenues at qualifying hospitals to increase funding from other sources and obtain additional federal funds to support increased payments to providers of Medicaid services. The taxes are included in purchased services, professional fees, and other expenses in the accompanying combined statements of operations and were $887 and $635 for the years ended December 31, 2024 and 2023, respectively. These programs resulted in enhanced payments from these states in the way of lump-sum payments and per claim increases. These enhanced payments are included in net patient service revenues in the accompanying combined statements of operations and were $1,315 and $889 for the years ended December 31, 2024 and 2023, respectively.

(b) Premium and Capitation Revenues

Premium and capitation revenues are received on a prepaid basis and are recognized as revenue ratably over the period for which the enrolled member is entitled to healthcare services. The timing of the Health System's performance may differ from the timing of the payment received, which may result in the recognition of a contract asset or a contract liability. The balance of contract liabilities was $32 and $28 as of December 31, 2024 and 2023, respectively, and is included in other current liabilities in the combined balance sheets. The Health System has no material contract assets.

(c) Disaggregation of Revenue

The Health System earns the majority of its revenues from contracts with customers. Revenues and adjustments not related to contracts with customers are included in other revenue.

Other revenues are comprised primarily of point of sale for retail pharmacy, cafeteria, grant revenue, and sale of subsidiaries and are recognized in accordance with contract terms.

Operating revenues from contracts with customers by state are as follows for the years ended December 31:

		2024	2023
Alaska	$	1,063	1,026
Washington		9,302	8,167
Montana		569	532
Oregon		6,738	6,260
California		9,221	9,274
Texas/New Mexico		1,420	1,308
Total revenues from contracts with customers		28,313	26,567
Other revenues		2,386	2,178
Total operating revenues	$	30,699	28,745

Operating revenues from contracts with customers by line of business are as follows for the years ended December 31:

		2024	2023
Hospitals	$	19,179	18,008
Health plans and accountable care		3,143	3,035
Physician and outpatient activities		3,520	3,340
Long-term care, home care, and hospice		1,625	1,522
Other		846	662
Total revenues from contracts with customers		28,313	26,567
Other revenues		2,386	2,178
Total operating revenues	$	30,699	28,745

Operating revenues from contracts with customers by payor are as follows for the years ended December 31:

		2024	2023
Commercial	$	13,186	12,102
Medicare		9,653	9,794
Medicaid		4,576	3,897
Self-pay and other		898	774
Total revenues from contracts with customers		28,313	26,567
Other revenues		2,386	2,178
Total operating revenues	$	30,699	28,745

(3) Fair Value Measurements

ASC Topic 820, *Fair Value Measurements*, requires a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

- Level 1 inputs include quoted prices (unadjusted) in active markets for identical assets or liabilities that the Health System has the ability to access at the measurement date.
- Level 2 inputs include inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the asset or liability.

The level in the fair value hierarchy within which a fair value measurement in its entirety falls is based on the lowest-level input that is significant to the fair value measurement in its entirety.

(a) Assets Whose Use Is Limited

The fair value of assets whose use is limited, other than those investments measured using net asset value per share (NAV) as a practical expedient for fair value, is estimated using quoted market prices or other observable inputs when quoted market prices are unavailable.

The composition of assets whose use is limited is set forth in the following tables:

	December 31, 2024	Fair value measurements at reporting date using Level 1	Level 2	Level 3
Management-designated cash and investments:				
Cash and cash equivalents	$ 715	715	—	—
Equity securities:				
Domestic	805	805	—	—
Foreign	250	250	—	—
Domestic debt securities:				
State and federal government	1,384	734	650	—
Corporate	491	14	477	—
Other	673	348	325	—
Foreign debt securities	219	3	216	—
Other	29	11	18	—
Investments measured using NAV	1,831			
Total management-designated cash and investments	6,397			
Gift annuities, trusts, and other	544	61	14	469
Funds held by trustee:				
Cash and cash equivalents	48	48	—	—
Domestic debt securities	333	178	155	—
Foreign debt securities	27	—	27	—
Total funds held by trustee	408			
Total assets whose use is limited	$ 7,349			

	December 31, 2023	Fair value measurements at reporting date using Level 1	Level 2	Level 3
Management-designated cash and investments:				
Cash and cash equivalents	$ 852	852	—	—
Equity securities:				
Domestic	1,010	1,010	—	—
Foreign	378	378	—	—
Domestic debt securities:				
State and federal government	1,323	631	692	—
Corporate	508	1	507	—
Other	574	259	315	—
Foreign debt securities	221	2	219	—
Other	59	56	3	—
Investments measured using NAV	1,984			
Total management-designated cash and investments	6,909			
Gift annuities, trusts, and other	421	59	10	352
Funds held by trustee:				
Cash and cash equivalents	40	40	—	—
Domestic debt securities	320	174	146	—
Foreign debt securities	33	—	33	—
Total funds held by trustee	393			
Total assets whose use is limited	$ 7,723			

The Health System participates in various funds that are not actively marketed on an open exchange. These investments consist of shares or units in investment funds as opposed to direct interests in the funds' underlying holdings, which may be marketable. Due to the nature of these funds, the NAV per share, or its equivalent, reported by each fund manager is used as a practical expedient to estimate the fair value of the Health System's interest therein. Management believes that the carrying amounts of these financial instruments, provided by the fund managers, are reasonable estimates of fair value.

The following table presents information, including unfunded commitments for investments where the NAV was used to estimate the value of the investments as of December 31:

	2024	2023	Unfunded commitments	Redemption frequency	Redemption notice period
Hedge funds:					
Long/short equity	$ 94	139	—	Monthly, quarterly, or annually	30–90 days
Credit	113	130	—	Quaterly, semi-annually, or not applicable	45–90 days
Relative value	102	119	—	Quarterly, or not applicable	45–65 days
Global macro	104	157	—	Monthly, or quarterly	5–90 days
Fund of hedge funds	3	3	—	Semi-annually	95 days
Other	50	51	6	Quaterly, semi-annually, or annually	30–90 days
Private equity	1,039	987	357	Not applicable	Not applicable
Private real estate	229	251	130	Not applicable	Not applicable
Real assets	75	46	33	Quaterly, annually, or not applicable	30–90 days or not applicable
Commingled	22	101	—	Daily, weekly, bi-weekly, monthly, or not applicable	3–30 days or not applicable
Total	$ 1,831	1,984	526		

The following is a summary of the nature of these investments and their associated risks:

Hedge funds are portfolios of investments that use advanced investment strategies, such as long/short equity, credit, relative value, global macro, and fund of hedge funds positions in both domestic and international markets, with the goal of diversifying portfolio risk and generating return. The Health System's investments in hedge funds include certain funds with provisions that limit the Health System's ability to access assets invested. These provisions include lock-up terms that range up to three years from the subscription date or are continuous and determined as a percent of total assets invested. The Health System is in various stages of the lock-up periods dependent on hedge fund and period of initial investments.

Private equity and private real estate funds make opportunistic investments that are primarily private in nature. These investments cannot be redeemed by the Health System; rather the Health System has committed an amount to invest in the private funds over the respective commitment periods. After the commitment period has ended, the nature of the investments in this category is that the distributions are received through the liquidation of the underlying assets.

Real asset strategies invest in securities backed by tangible real assets, with the objective of achieving attractive diversified total returns over the long term, while maximizing the potential for real returns in periods of rising inflation. Real asset investments should provide a return in excess of inflation, and their performance should be sensitive to changes in inflation or expectations for future levels of inflation. The real asset category is made up of many different underlying sectors which may include agriculture, commodities, gold, infrastructure, REITs (Real Estate Investment Trusts), and TIPS

(Treasury Inflation Protected Securities). Each of these sectors tends to have a high degree of sensitivity to inflation and be less correlated with traditional equities and fixed income.

Commingled describes a type of fund structure. Commingled funds consist of assets from several accounts that are blended together. Investors in commingled fund investments benefit from economies of scale, which allow for lower trading costs per dollar of investment.

(b) Unsettled Transactions

Investment sales and purchases initiated prior to and settled subsequent to the combined balance sheet date result in amounts due from and to brokers. As of December 31, 2024, the Health System recorded a payable of $19 for investments purchased but not settled in other current liabilities, respectively, in the accompanying combined balance sheets. As of December 31, 2023, the Health System recorded a receivable of $61 for investments sold but not settled and a payable of $45 for investments purchased but not settled in other current assets and other current liabilities, respectively, in the accompanying combined balance sheets.

(c) Derivative Instruments

The investment managers have executed master netting arrangements with the counterparties of the futures and forward currency purchase and sale contracts whereby the financial instruments held by the same counterparty are legally offset as the instruments are settled. The following table presents gross investment derivative assets and liabilities reported on a net basis at fair value included in assets whose use is limited in the combined balance sheets as of December 31:

		2024	2023
Derivative assets:			
Futures contracts	$	1,090	1,057
Foreign currency forwards and other contracts		185	205
Total derivative assets	$	1,275	1,262
Derivative liabilities:			
Futures contracts	$	(1,090)	(1,057)
Foreign currency forwards and other contracts		(185)	(205)
Total derivative liabilities	$	(1,275)	(1,262)

The Health System also uses short-term forward purchase and sale commitments of mortgage-backed assets. The total notional derivative amount of mortgage contracts purchased and sold was $135 and $11, respectively, as of December 31, 2024. The total notional derivative amount of mortgage contracts purchased and sold was $202 and $74, respectively, as of December 31, 2023. These meet the definition of a derivative instrument in cases where physical delivery of the assets is not taken at the earliest available delivery date.

(d) Investment Income, Net

		2024	2023
Interest and dividend income	$	194	190
Net realized gains on sale of trading securities		363	134
Change in net unrealized (losses) gains on trading securities		(69)	328
Investment income, net	$	488	652

(e) Assets Measured Using Significant Unobservable Inputs

Level 3 assets include charitable remainder trusts, real property, and equity investments in healthcare technology start-ups through the Health System's innovation venture capital fund. Fair values of real property were estimated using a market approach. Fair values of charitable remainder trusts were estimated using an income approach. Fair value of equity investments in healthcare technology start-ups were estimated using a combination of income and market approach.

(4) Property, Plant, and Equipment, Net

Property, plant, and equipment are stated at cost. Improvements and replacements of plant and equipment are capitalized, and maintenance and repairs are expensed. The provision for depreciation is determined by the straight-line method, which allocates the cost of tangible property equally over its estimated useful life or lease term. Impairment of property, plant, and equipment is assessed when there is evidence that events or changes in circumstances have made recovery of the net carrying value of assets unlikely.

Interest capitalized on amounts expended during construction is a component of the cost of additions to be allocated to future periods through the provision for depreciation. Capitalization of interest ceases when the addition is substantially complete and ready for its intended use.

Property, plant, and equipment and the total accumulated depreciation are as follows as of December 31:

	Approximate useful life (years)	2024	2023
Land	—	$ 1,096	1,114
Buildings and improvements	5–60	11,224	10,844
Equipment:			
Fixed	5–25	1,396	1,382
Major movable and minor	3–20	8,273	7,921
Construction in progress	—	1,288	1,208
		23,277	22,469
Less accumulated depreciation		(14,044)	(13,282)
Property, plant, and equipment, net		$ 9,233	9,187

Construction in progress primarily represents renewal and replacement of various facilities in the Health System's operating divisions, as well as costs capitalized for software development.

(5) Other Assets

Other assets are summarized as follows as of December 31:

	2024	2023
Investment in nonconsolidated joint ventures	$ 935	926
Goodwill, net of accumulated amortization	154	340
Intangible assets, net of accumulated amortization	108	177
Beneficial interest in noncontrolled foundations	199	329
Other	1,186	1,134
Total other assets	$ 2,582	2,906

Goodwill is recorded as the excess of cost over fair value of the acquired net assets. Goodwill is amortized over a ten-year period. Goodwill is tested for impairment when a triggering event occurs that indicates that it is more likely than not that the fair value of the reporting unit is below its carrying value. The Health System recorded no goodwill impairment for the years ended December 31, 2024 and 2023.

Indefinite-lived intangible assets are recorded at fair value using various methods depending on the nature of the intangible asset and are tested annually for impairment. Definite-lived intangible assets are amortized using the straight-line method over the estimated useful lives of the assets.

(6) Leases

The Health System enters into operating and finance leases primarily for buildings and equipment. For leases with terms greater than 12 months, the Health System records the related right-of-use (ROU) asset and liability at the present value of the lease payments over the contract term using the Health System's incremental borrowing rate. Building lease agreements generally require the Health System to pay maintenance, repairs, and property taxes, which are variable based on actual costs incurred during each applicable period. Such costs are not included in the determination of the ROU asset or lease liability. Variable lease costs also include escalating rent payments that are not fixed at lease commencement but are based on an index that is determined in future periods over the lease term based on changes in the Consumer Price Index or other measure of cost inflation. Most leases include one or more options to renew the lease at the initial term, with renewal terms that generally extend the lease at the then market rate of rental payment. Certain leases also include an option to buy the underlying asset at or a short time prior to the termination of the lease. All such options are at the Health System's discretion and are evaluated at the lease commencement, with only those that are reasonably certain of exercise included in determining the appropriate lease term.

The components of lease cost are as follows for the years ended December 31:

		2024	2023
Operating lease cost:			
Fixed lease expense	$	236	249
Short-term lease expense		3	3
Variable lease expense		177	179
Total operating lease cost	$	416	431
Finance lease cost:			
Amortization of ROU assets	$	102	102
Interest on finance lease liabilities		16	12
Total finance lease cost	$	118	114

Supplemental cash flow and other information related to leases as of and for the years ended December 31 are as follows:

	2024	2023
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	$ 236	249
Operating cash flows from finance leases	16	12
Financing cash flows from finance leases	32	73
Additions to ROU assets obtained from operating leases	135	295
Additions to ROU assets obtained from finance leases	109	196
Weighted-average remaining lease term (in years):		
Operating leases	8	9
Finance leases	14	12
Weighted-average discount rate:		
Operating leases	3.50 %	3.30 %
Finance leases	4.30	3.00

Commitments related to noncancellable operating and finance leases for each of the next five years and thereafter as of December 31, 2024 are as follows:

	Operating	Finance
2025	$ 238	116
2026	219	93
2027	187	68
2028	152	62
2029	131	61
Thereafter	466	485
	1,393	885
Less imputed interest	(184)	(272)
Total lease liabilities	1,209	613
Less current portion	(196)	(93)
Long-term portion	$ 1,013	520

Lease assets and lease liabilities as of December 31 were as follows:

	Classification		2024	2023
Assets:				
Operating	Operating leases ROU assets	$	1,092	1,172
Finance	Property, plant, and equipment, net		563	635
Liabilities:				
Current:				
Operating	Current portion of operating lease liabilities		196	204
Finance	Current portion of long-term debt		93	88
Long-term:				
Operating	Long-term operating lease liabilities, net of current portion		1,013	1,107
Finance	Long-term debt, net of current portion		520	602

(7) Debt

(a) Short-Term and Long-Term Debt

The Health System has borrowed master trust debt issued through the following:

- California Health Facilities Financing Authority (CHFFA)
- Washington Health Care Facilities Authority (WHCFA)
- Oregon Facilities Authority (OFA)
- Wisconsin Public Finance Authority (WPFA)

Short-term and long-term unpaid principal consists of the following at December 31:

	Maturing through	Coupon rates	Unpaid principal 2024	Unpaid principal 2023
Master trust debt:				
Fixed rate:				
Series 2009C, CHFFA Revenue Bonds	2034	5.00 %	$ 35	35
Series 2009D, CHFFA Revenue Bonds	2034	1.70	36	36
Series 2011C, OFA Revenue Bonds	2026	3.50–5.00	2	2
Series 2012A, WHCFA Revenue Bonds	2042	3.00–5.00	404	416
Series 2013A, OFA Revenue Bonds	2024	5.00	—	9
Series 2013A, CHFFA Revenue Bonds	2037	4.00–5.00	31	47
Series 2014A, CHFFA Revenue Bonds	2038	4.00–5.00	132	146
Series 2014B, CHFFA Revenue Bonds	2044	4.25–5.00	119	119
Series 2014C, WHCFA Revenue Bonds	2044	4.00–5.00	80	80
Series 2014D, WHCFA Revenue Bonds	2041	5.00	176	176
Series 2015A, WHCFA Revenue Bonds	2045	4.00	78	78
Series 2015C, OFA Revenue Bonds	2045	4.00–5.00	71	71
Series 2016A, CHFFA Revenue Bonds	2047	2.50–5.00	430	437
Series 2016B, CHFFA Revenue Bonds	2036	1.25–4.00	95	190
Series 2016H, Direct Obligation Bonds	2036	2.75	300	300
Series 2016I, Direct Obligation Bonds	2047	3.74	400	400
Series 2018A, Direct Obligation Bonds	2048	4.00	350	350
Series 2018B, WHCFA Revenue Bonds	2033	5.00	142	142
Series 2019A, Direct Obligation Bonds	2029	2.53	650	650
Series 2019B, CHFFA Revenue Bonds	2039	5.00	118	118
Series 2019C, CHFFA Revenue Bonds	2039	5.00	171	171
Series 2021A, Direct Obligation Bonds	2051	2.70	775	775
Series 2021B, WHCFA Revenue Bonds	2042	4.00	178	178
Series 2021C, PFA Revenue Bonds	2041	4.00	102	102
Series 2023A, Direct Obligation Notes	2028	5.42	110	110
Series 2023B, Direct Obligation Notes	2033	5.45	85	85
Series 2023C, Direct Obligation Notes	2043	5.71	188	188
Series 2023, Direct Obligation Bonds	2033	5.40	585	585
Total fixed rate			5,843	5,996

	Maturing through	Effective interest rate (1)		Unpaid principal	
		2024	2023	2024	2023
Variable rate:					
Series 2016D, WHCFA Revenue Bonds	2036	4.39 %	4.04 %	53	63
Series 2016E, WHCFA Revenue Bonds	2036	4.50	3.90	33	42
Total variable rate				86	105
Wells Fargo Credit Facility	2026	5.96	5.83	932	760
Wells Fargo	2026	5.55	6.10	300	300
PNC Bank	2025	5.90	5.73	200	200
PNC Bank	2027	6.06	5.89	127	127
Unpaid principal, master trust debt				7,488	7,488
Premiums, discounts, and unamortized financing costs, net				71	151
Master trust debt, including premiums and discounts, net				7,559	7,639
Other long-term debt				614	723
Total debt				$ 8,173	8,362

(1) Variable rate debt and credit facilities carry floating interest rates attached to indexes, which are subject to change based on market conditions.

Short-term master trust debt includes debt issued with final maturity or mandatory redemption within one year of December 31, 2024 and 2023.

In February 2023, the Health System issued the Series 2023A, B, and C private placement notes totaling $383 million. In May 2023, the Health System closed on its Series 2023 taxable fixed rate refunding bonds totaling $585 million. The intended uses of funds included refinancing legacy SJHS and PHS master trust debt and refunding an existing term loan and debt services due in 2023.

The following table reflects classification of long-term debt obligations in the accompanying combined balance sheets as of December 31:

	2024	2023
Current portion of long-term debt	$ 184	160
Master trust debt classified as short-term	494	138
Long-term debt, classified as a long-term liability	7,495	8,064
Total debt	$ 8,173	8,362

(b) Other Long-Term Debt

Other long-term debt consists of the following as of December 31:

	2024	2023
Finance leases	$ 613	690
Notes payable and other	1	33
Total other long-term debt	$ 614	723

(c) Debt Service

Scheduled principal payments of long-term debt, considering all obligations under the master trust indenture as due according to their long-term amortization schedule, for the next five years and thereafter are as follows:

	Master trust	Other	Total
2025	$ 586	93	679
2026	1,600	63	1,663
2027	190	40	230
2028	169	35	204
2029	705	37	742
Thereafter	4,238	346	4,584
Scheduled principal payments of long-term debt	$ 7,488	614	8,102

(d) Derivative Instruments

The Health System occasionally used interest rate swap agreements to manage interest rate risk associated with its outstanding debt. As of December 31, 2024 and 2023, the Health System did not have any outstanding interest rate swap contracts. The interest rate swap agreements did not meet the criteria for hedge accounting and all changes in the valuation were recognized as a component of net nonoperating gains (losses) in the accompanying combined statements of operations. Settlements related to these agreements were classified as a component of interest, depreciation, and amortization expense in the accompanying combined statements of operations. For the year ended December 31, 2023, the change in valuation was a gain of $17. There was no activity in 2024.

Derivative financial instruments were recorded at fair value taking into consideration the Health System's and the counterparties' nonperformance risk. The fair value of the interest rate swaps was based on independent valuations obtained and was determined by calculating the value of the discounted cash flows of the differences between the fixed interest rate of the interest rate swaps and the counterparty's forward London Interbank Offered Rate curve, which was the input used in the valuation, taking also into account any nonperformance risk.

During the fourth quarter of 2023, the Health System terminated interest rate swap agreements with MUFG Bank, Ltd. and Wells Fargo. The final termination costs netted to approximately $21 million.

(8) Retirement Plans

(a) Defined Benefit Plans

The Health System sponsors various frozen defined benefit retirement plans. The measurement dates for the defined benefit plans are December 31. A rollforward of the change in projected benefit obligation and change in the fair value of plan assets for the defined benefit plans is as follows:

		2024	2023
Change in projected benefit obligation:			
Projected benefit obligation at beginning of year	$	2,186	2,171
Service cost		9	10
Interest cost		110	117
Actuarial (gain) loss*		(60)	57
Benefits paid and other		(175)	(169)
Projected benefit obligation at end of year		2,070	2,186
Change in fair value of plan assets:			
Fair value of plan assets at beginning of year		1,558	1,492
Actual return on plan assets		120	163
Employer contributions		82	72
Benefits paid and other		(175)	(169)
Fair value of plan assets at end of year		1,585	1,558
Funded status		(485)	(628)
Unrecognized net actuarial loss		172	271
Unrecognized prior service cost		1	2
Net amount recognized	$	(312)	(355)
Amounts recognized in the combined balance sheets consist of:			
Noncurrent assets	$	35	33
Current liabilities		(1)	(1)
Noncurrent liabilities		(519)	(660)
Net assets without donor restrictions		173	273
Net amount recognized	$	(312)	(355)

Weighted average assumptions (projected benefit obligation):		
Discount rate	5.80 %	5.30 %
Rate of increase in compensation levels	4.00	4.00
Cash balance crediting rate	3.53	3.25

* For both years, significant gain/loss was due to the change in the discount rate.

Net periodic pension cost for the defined benefit plans includes the following components:

		2024	2023
Components of net periodic pension cost:			
Service cost	$	9	10
Interest cost		110	117
Expected return on plan assets		(91)	(90)
Recognized net actuarial loss		3	3
Net periodic pension cost	$	31	40
Special recognition – settlement expense	$	7	9
Weighted Average Assumptions (net periodic pension cost):			
Discount rate		5.30 %	5.60 %
Rate of increase in compensation levels		4.00	6.00
Long-term rate of return on assets		4.75 - 6.75	4.75 - 6.75
Cash balance crediting rate		3.25	3.25

Certain plans sponsored by the Health System allow participants to receive their benefit through a lump-sum distribution upon election. When lump-sum distributions exceed the combined total of service cost and interest cost during a reporting period, settlement expense is recognized. Settlement expense represents the proportional recognition of unrecognized actuarial loss and prior service cost. Settlement expense for the years ended December 31, 2024 and 2023 is included in net nonoperating gains (losses) in the accompanying combined statements of operations.

The accumulated benefit obligation was $2,040 and $2,155 at December 31, 2024 and 2023, respectively.

The following pension benefit payments reflect expected future service. Payments expected to be paid over the next 10 years are as follows:

2025	$	175
2026		176
2027		174
2028		174
2029		172
2030–2034		817
	$	1,688

The Health System expects to contribute approximately $89 to the defined benefit plans in 2025.

The expected long-term rate of return on plan assets is the expected average rate of return on the funds invested currently and on funds to be invested in the future in order to provide for the benefits included in the projected benefit obligation. The Health System used a range of 4.75% to 6.75% in calculating the 2024 and 2023 expense amounts which are based on capital market assumptions and the plan's target asset allocation.

The Health System continues to monitor the expected long-term rate of return. If changes in those parameters cause the expected rate of return to be outside of a reasonable range of expected returns, or if actual plan returns over an extended period of time, suggest that general market assumptions are not representative of expected plan results, the Health System may revise this estimate prospectively.

The target asset allocation and expected long-term rate of return on assets (ELTRA) were as follows at December 31:

	2024 Target	2024 ELTRA	2023 Target	2023 ELTRA
Cash and cash equivalents	0 %	3 %	0 %	3 %
Equity securities	46	7	45	7
Debt securities	34	5	35	5 – 6
Other securities	20	6 – 8	20	6 – 7
Total	100	4.75 – 6.75	100	4.75 – 6.75

The following table presents the Health System's defined benefit plan assets measured at fair value:

	December 31, 2024	Fair value measurements at reporting date using Level 1	Level 2	Level 3
Assets:				
Cash and cash equivalents	$ 106	106	—	—
Equity securities:				
Domestic	547	547	—	—
Foreign	274	274	—	—
Domestic debt securities:				
State and government	263	222	41	—
Corporate	165	5	160	—
Other	69	45	24	—
Foreign debt securities	52	—	52	—
Investments measured using NAV	209			
Transactions pending settlement, net	(100)			
Total	$ 1,585			

The following table presents the Health System's defined benefit plan assets measured at fair value:

	December 31, 2023	Fair value measurements at reporting date using Level 1	Level 2	Level 3
Assets:				
Cash and cash equivalents	$ 132	132	—	—
Equity securities:				
Domestic	401	401	—	—
Foreign	153	153	—	—
Domestic debt securities:				
State and government	231	194	37	—
Corporate	98	—	98	—
Other	166	151	15	—
Foreign debt securities	33	—	33	—
Investments measured using NAV	406			
Transactions pending settlement, net	(62)			
Total	$ 1,558			

The Health System's defined benefit plans participate in various funds that are not actively marketed on an open exchange. These investments consist of shares or units in investment funds as opposed to direct interests in the funds' underlying holdings, which may be marketable. Due to the nature of these funds the NAV per share, or its equivalent, reported by each fund manager is used as a practical expedient to estimate the fair value of the Health System's interest therein. Management believes that the carrying amounts of these financial instruments provided by the fund managers are reasonable estimates of fair value.

The following table presents information for investments where either the NAV per share or its equivalent was used to value the investments as of December 31:

	2024	2023	Unfunded commitments	Redemption frequency	Redemption notice period
Hedge funds:					
Long/short equity	$ 38	36	—	Monthly, quarterly, annually, or not applicable	30–90 days
Credit and other	171	174	22	Monthly, quarterly, semi-annually, or not applicable	5–90 days or not applicable
Commingled	—	196	—	Daily, bi-weekly, or monthly	3–30 days or not applicable
Total	$ 209	406	22		

The Health System's defined benefit plans also allow certain investment managers to use derivative financial instruments (futures and forward currency contracts) to manage interest rate risk related to the plans' fixed-income holdings. The investment managers have executed master netting arrangements with the counterparties of the futures and forward currency purchase and sale contracts whereby the financial instruments held by the same counterparty are legally offset as the instruments are settled. The following table presents gross investment derivative assets and liabilities reported on a net basis at fair value included in the plans' assets as of December 31:

	2024	2023
Derivative assets:		
Futures contracts	$ 204	278
Foreign currency forwards and other contracts	4	3
Total derivative assets	$ 208	281
Derivative liabilities:		
Futures contracts	$ (204)	(278)
Foreign currency forwards and other contracts	(4)	(3)
Total derivative liabilities	$ (208)	(281)

(b) Defined Contribution Plans

The Health System sponsors various defined contribution retirement plans that cover substantially all employees. The plans provide for employer matching contributions in an amount equal to a percentage of employee pretax contributions, up to a maximum amount. In addition, the Health System makes contributions to eligible employees based on years of service. Retirement expense related to these plans was $709 and $606 in 2024 and 2023, respectively, and is reflected in salaries and benefit expense in the accompanying combined statements of operations.

(c) Other Plans

The Health System recorded amounts totaling $771 and $648 as of December 31, 2024 and 2023, respectively, based on the fair value of various 457 (b) plans' assets. These other plan assets are investments in mutual funds valued using Level 1 fair value measurements and are included in other assets in the accompanying combined balance sheets. The corresponding liability is included in other long term liabilities in the accompanying combined balance sheets.

(9) Self-Insurance Liabilities

The Health System has established self-insurance programs for professional and general liability and workers' compensation insurance coverage. These programs provide insurance coverage for healthcare institutions associated with the Health System. The Health System also operates insurance captives, Providence Assurance, Inc., to self-insure or reinsure certain layers of professional and general liability risk.

The Health System accrues estimated self-insured professional and general liability and workers' compensation insurance claims based on management's estimate of the ultimate costs for both reported claims and actuarially determined estimates of claims incurred but not reported. Insurance coverage in excess of the per occurrence self-insured retention has been secured with insurers or reinsurers for specified amounts for professional, general, and workers' compensation liabilities. Decisions relating to the limit and scope of the self-insured layer and the amounts of excess insurance purchased are reviewed each year, subject to management's analysis of actuarial loss projections and the price and availability of acceptable commercial insurance.

At December 31, 2024 and 2023, the estimated liability for future costs of professional and general liability claims was $860 and $774, respectively. At December 31, 2024 and 2023, the estimated workers' compensation obligation was $291 and $307, respectively. Both are recorded in other current liabilities and other liabilities in the accompanying combined balance sheets.

(10) Commitments and Contingencies

(a) Commitments

Purchase commitments at December 31, 2024, primarily related to construction and equipment and software acquisition, are approximately $983.

(b) Litigation

The healthcare industry is subject to numerous laws and regulations from federal, state, and local governments. Compliance with these laws and regulations can be subject to future government review

and interpretation, as well as regulatory actions unknown or unasserted at this time. Government monitoring and enforcement activity continues with respect to investigations and allegations concerning possible violations by healthcare providers of regulations, which could result in the imposition of significant fines and penalties, as well as significant repayments of patient services previously billed. Institutions within the Health System are subject to similar regulatory reviews.

Management is aware of certain asserted and unasserted legal claims and regulatory matters arising in the normal course of business. After consultation with legal counsel, management estimates that these matters will be resolved without material adverse effect on the Health System's combined financial statements.

(11) Functional Expenses

Operating expenses classified by their natural classification on the combined statements of operations are presented by their functional classifications as follows for the years ended December 31:

	2024								
	Program activities					Supporting activities			
	Hospitals	Health plans and accountable care	Physician and outpatient	Long-term care, home care, and hospice	Total programs	General and administrative	Other	Total supporting	Total operating expenses
Salaries and benefits	$ 8,902	219	3,284	869	13,274	2,294	141	2,435	15,709
Supplies	3,547	2	298	264	4,111	1	780	781	4,892
Purchased healthcare services	245	1,423	637	247	2,552	—	23	23	2,575
Interest, depreciation, and amortization	622	11	60	19	712	489	9	498	1,210
Purchased services, professional fees and other	3,903	395	896	148	5,342	1,407	25	1,432	6,774
Restructuring costs and other	—	—	—	—	—	183	—	183	183
Total operating expenses	$ 17,219	2,050	5,175	1,547	25,991	4,374	978	5,352	31,343

	2023								
	Program activities					Supporting activities			
	Hospitals	Health plans and accountable care	Physician and outpatient	Long-term care, home care, and hospice	Total programs	General and administrative	Other	Total supporting	Total operating expenses
Salaries and benefits	$ 8,715	168	3,117	837	12,837	2,261	140	2,401	15,238
Supplies	3,371	2	307	244	3,924	—	597	597	4,521
Purchased healthcare services	237	1,381	610	214	2,442	—	20	20	2,462
Interest, depreciation, and amortization	736	7	60	19	822	629	9	638	1,460
Purchased services, professional fees and other	3,224	443	924	149	4,740	1,479	16	1,495	6,235
Total operating expenses	$ 16,283	2,001	5,018	1,463	24,765	4,369	782	5,151	29,916

Supporting activities include costs that are not controllable by operational leadership. Health System leadership drives these costs, which benefit the entire Health System. Costs that are controllable by operational leadership are allocated to the respective program activities.

PROVIDENCE ST. JOSEPH HEALTH

Supplemental Schedule – Obligated Group Combining Balance Sheets Information

December 31, 2024 and 2023

(In millions of dollars)

Assets	2024 Obligated Group	2024 Nonobligated, Eliminations, and Other	2024 Total combined	2023 Obligated Group	2023 Nonobligated, Eliminations, and Other	2023 Total combined
Current assets:						
Cash and cash equivalents	$ 1,929	(161)	1,768	1,375	93	1,468
Accounts receivable	3,482	31	3,513	2,827	218	3,045
Supplies inventory	329	14	343	353	20	373
Other current assets	1,533	618	2,151	1,889	541	2,430
Current portion of assets whose use is limited	677	97	774	587	114	701
Total current assets	7,950	599	8,549	7,031	986	8,017
Assets whose use is limited	3,373	3,202	6,575	4,024	2,998	7,022
Property, plant, and equipment, net	8,510	723	9,233	8,472	715	9,187
Operating lease right-of-use assets	719	373	1,092	763	409	1,172
Other assets	3,778	(1,196)	2,582	3,693	(787)	2,906
Total assets	$ 24,330	3,701	28,031	23,983	4,321	28,304
Liabilities and Net Assets						
Current liabilities:						
Current portion of long-term debt	$ 169	15	184	145	15	160
Master trust debt classified as short-term	494	—	494	138	—	138
Accounts payable	1,425	179	1,604	1,282	156	1,438
Accrued compensation	1,555	122	1,677	1,388	139	1,527
Current portion of operating lease liabilities	135	61	196	138	66	204
Other current liabilities	1,418	829	2,247	1,523	870	2,393
Total current liabilities	5,196	1,206	6,402	4,614	1,246	5,860
Long-term debt, net of current portion	7,302	193	7,495	7,815	249	8,064
Pension benefit obligation	519	—	519	660	—	660
Long-term operating lease liabilities, net of current portion	670	343	1,013	731	376	1,107
Other liabilities	1,247	614	1,861	1,116	508	1,624
Total liabilities	14,934	2,356	17,290	14,936	2,379	17,315
Net assets:						
Net assets without donor restrictions	8,126	1,188	9,314	7,808	1,677	9,485
Net assets with donor restrictions	1,270	157	1,427	1,239	265	1,504
Total net assets	9,396	1,345	10,741	9,047	1,942	10,989
Total liabilities and net assets	$ 24,330	3,701	28,031	23,983	4,321	28,304

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See accompanying independent auditors' report.

PROVIDENCE ST. JOSEPH HEALTH

Supplemental Schedule – Obligated Group Combining Statements of Operations Information

Years ended December 31, 2024 and 2023

(In millions of dollars)

	2024			2023		
	Obligated Group	Nonobligated, Eliminations, and Other	Total combined	Obligated Group	Nonobligated, Eliminations, and Other	Total combined
Operating revenues:						
Net patient service revenues	$ 22,591	796	23,387	20,741	1,135	21,876
Other revenues	3,040	4,272	7,312	2,579	4,290	6,869
Total operating revenues	25,631	5,068	30,699	23,320	5,425	28,745
Operating expenses:						
Salaries and benefits	13,695	2,014	15,709	13,203	2,035	15,238
Supplies	4,613	279	4,892	4,194	327	4,521
Interest, depreciation, and amortization	1,079	131	1,210	1,305	155	1,460
Purchased services, professional fees, and other	6,142	3,207	9,349	5,369	3,328	8,697
Total operating expenses	25,529	5,631	31,160	24,071	5,845	29,916
Excess (deficit) of revenues over expenses from operations before restructuring costs and other	102	(563)	(461)	(751)	(420)	(1,171)
Restructuring costs and other	183	—	183	—	—	—
Deficit of revenues over expenses from operations	(81)	(563)	(644)	(751)	(420)	(1,171)
Net nonoperating gains (losses):						
Investment income, net	283	205	488	420	232	652
Other	(21)	(54)	(75)	(60)	(17)	(77)
Total net nonoperating gains	262	151	413	360	215	575
Excess (deficit) of revenues over expenses	$ 181	(412)	(231)	(391)	(205)	(596)

See accompanying independent auditors' report.

PHSSC 01003

EXHIBIT 25

PROVIDENCE YTD 2025 UNAUDITED FINANCIALS

Providence St. Elizabeth Care Center

REPORTED P&L

In $000's	Q1 2025	Jan-25	Feb-25	Mar-25
Gross service revenue	1,967	674	602	691
Deductions from revenue	331	15	337	(21)
Other operating revenue	16	1	3	13
Net revenue	**2,314**	**690**	**942**	**683**
Salaries and wages	868	297	269	302
Employee benefits	331	128	92	111
Professional fees	29	9	11	9
Supplies	154	59	62	33
Utilities	32	12	8	12
Purchased services	230	82	69	80
Depreciation	54	18	18	18
Interest	1	0	0	0
Taxes and licenses	71	-	-	71
Other expenses	74	21	27	26
HCC Division Allocations	0	0	0	0
Support Services allocations	45	15	15	15
Expenses	**1,889**	**643**	**571**	**676**
Net income	**425**	**47**	**371**	**7**
Depreciation	54	18	18	18
Interest	1	0	0	0
EBIDA	**480**	**65**	**389**	**25**

11 Cal. Code Reg. Section 999.5(d)(11)(G)

Any requests for opinions to the Internal Revenue Service for rulings attendant to this transaction and any Internal Revenue Service responses thereto

Providence has not submitted any requests to the Internal Revenue Service for rulings related to the Transaction.

11 Cal. Code Reg. Section 999.5(d)(11)(H)

Pro forma post-transaction balance sheet for the surviving or successor nonprofit corporation

Ensign did not prepare pro forma post-transaction balance sheets for this Transaction.