

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: 315347	Period: From 01/01/2021 To 12/31/2021	Worksheet S Parts I, II & III Date/Time Prepared: 5/11/2022 1:06 pm
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PART I - COST REPORT STATUS	
Provider use only	1. <input checked="" type="checkbox"/> Electronically prepared cost report 2. <input type="checkbox"/> Manually prepared cost report 3. <input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted this cost report 3.01 <input type="checkbox"/> No Medicare Utilization. Enter "Y" for yes or leave blank for no.
Contractor use only	4. <input checked="" type="checkbox"/> 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. <input type="checkbox"/> First Cost Report for this Provider CCN 8. <input type="checkbox"/> Last Cost Report for this Provider CCN 9. NPR Date: _____ 10. <input type="checkbox"/> If line 4, column 1 is "4": Enter number of times reopened 11. Contractor Vendor Code <u>4</u> 12. <input type="checkbox"/> 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 KESWICK PINES, INC. (315347) 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	1 Georgina Bavais	2 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	Georgina Bavais		2
3	Signatory Title	CHIEF FINANCIAL OFFICER		3
4	Date	(Dated when report is electronic)		4

Cost Center Description	Title XVIII			Title XIX	
	Title V	Part A	Part B		
	1.00	2.00	3.00	4.00	
PART III - SETTLEMENT SUMMARY					
1.00 SKILLED NURSING FACILITY	0	735	392	0	1.00
2.00 NURSING FACILITY	0			0	2.00
3.00 ICF/IID	0			0	3.00
4.00 SNF - BASED HHA I	0	0	0	0	4.00
5.00 SNF - BASED RHC I	0		0	0	5.00
6.00 SNF - BASED FQHC I	0		0	0	6.00
7.00 SNF - BASED CMHC I	0		0	0	7.00
7.10 SNF - BASED CORF I	0		0	0	7.10
100.00 TOTAL	0	735	392	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 IDENTIFICATION DATA		Provider No. : 315347	Period: From 01/01/2021 To 12/31/2021	Worksheet S-2 Part I Date/Time Prepared: 5/11/2022 1:06 pm					
1.00		2.00		3.00					
Skilled Nursing Facility and Skilled Nursing Facility Complex Address:									
1.00	Street: 509 ROUTE 530	PO Box:				1.00			
2.00	City: WHITING	State: NJ	Zip Code:08759			2.00			
3.00	County: OCEAN	CBSA Code: 35154	Urban/Rural: U			3.00			
3.01		CBSA Code:				3.01			
		Component Name	Provider CCN	Date Certified	Payment System (P, 0, or N)				
		1.00	2.00	3.00	V	XVIII	XIX		
					4.00	5.00	6.00		
SNF and SNF-Based Component Identification:									
4.00	SNF	KESWICK PINES, INC.	315347	08/08/1995	N	P	N	4.00	
5.00	Nursing Facility							5.00	
6.00	ICF/IID							6.00	
7.00	SNF-Based HHA							7.00	
8.00	SNF-Based RHC							8.00	
9.00	SNF-Based FOHC							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)			2			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.					N		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					1,823,529		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					1,823,529		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)					Y		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			
29.00	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.					N	N	N	29.00
30.00	Skilled Nursing Facility					N	N	N	30.00
31.00	Nursing Facility								31.00
32.00	ICF/IID								32.00
33.00	SNF-Based HHA					N	N		33.00
34.00	SNF-Based RHC						N		34.00
35.00	SNF-Based FOHC								35.00
36.00	SNF-Based CMHC						N		36.00
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	0	41.00

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX IDENTIFICATION DATA		Provider No. : 315347	Period: From 01/01/2021 To 12/31/2021	Worksheet S-2 Part I Date/Time Prepared: 5/11/2022 1:06 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?			N 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.			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:	Contractor's Name:	Contractor's Number:	45.00
46.00	Street:	PO Box:		46.00
47.00	City:	State:	Zip Code:	47.00

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX REIMBURSEMENT QUESTIONNAIRE		Provider No. : 315347	Period: From 01/01/2021 To 12/31/2021	Worksheet S-2 Part II Date/Time Prepared: 5/11/2022 1:06 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 Facilities					
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	04/28/2022	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.			Y	9.00
10.00	If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy.			N	10.00
11.00	If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions.			N	11.00
Bed Complement					
12.00	Have total beds available changed from prior cost reporting period? If "Y", see instructions.			N	12.00
		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. : 315347

Period:
 From 01/01/2021
 To 12/31/2021

Worksheet S-2
 Part II
 Date/Time Prepared:
 5/11/2022 1:06 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.	DEANDRA	FALLON	19.00
20.00	Enter the employer/company name of the cost report preparer.	BAKER TILLY US, LLP		20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.	570.820.0301	DEANDRA.FALLON@BAKERTILLY.COM	21.00

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

Provider No. : 315347

Period:
 From 01/01/2021
 To 12/31/2021

Worksheet S-2
 Part II
 Date/Time Prepared:
 5/11/2022 1:06 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.)	03/29/2022		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.	SENIOR 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

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

Provider No. : 315347

Period:
 From 01/01/2021
 To 12/31/2021

Worksheet S-3
 Part I
 Date/Time Prepared:
 5/11/2022 1:06 pm

Component		Number of Beds	Bed Days Available	Inpatient Days/Visits			
				Title V	Title XVIII	Title XIX	
				1.00	2.00	3.00	
1.00	SKILLED NURSING FACILITY	66	24,090	0	1,387	4,330	1.00
2.00	NURSING FACILITY	0	0	0	0	0	2.00
3.00	ICF/IID	0	0	0	0	0	3.00
4.00	HOME HEALTH AGENCY COST	0	0	0	0	0	4.00
5.00	Other Long Term Care	0	0	0	0	0	5.00
6.00	SNF-Based CMHC	0	0	0	0	0	6.00
6.10	SNF-Based CORF	0	0	0	0	0	6.10
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	66	24,090	0	1,387	4,330	8.00
Component		Inpatient Days/Visits		Discharges			
		Other	Total	Title V	Title XVIII	Title XIX	
		6.00	7.00	8.00	9.00	10.00	
1.00	SKILLED NURSING FACILITY	8,786	14,503	0	52	3	1.00
2.00	NURSING FACILITY	0	0	0	0	0	2.00
3.00	ICF/IID	0	0	0	0	0	3.00
4.00	HOME HEALTH AGENCY COST	0	0	0	0	0	4.00
5.00	Other Long Term Care	0	0	0	0	0	5.00
6.00	SNF-Based CMHC	0	0	0	0	0	6.00
6.10	SNF-Based CORF	0	0	0	0	0	6.10
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	8,786	14,503	0	52	3	8.00
Component		Discharges		Average Length of Stay			
		Other	Total	Title V	Title XVIII	Title XIX	
		11.00	12.00	13.00	14.00	15.00	
1.00	SKILLED NURSING FACILITY	38	93	0.00	26.67	1,443.33	1.00
2.00	NURSING FACILITY	0	0	0.00	0.00	0.00	2.00
3.00	ICF/IID	0	0	0.00	0.00	0.00	3.00
4.00	HOME HEALTH AGENCY COST	0	0	0.00	0.00	0.00	4.00
5.00	Other Long Term Care	0	0	0.00	0.00	0.00	5.00
6.00	SNF-Based CMHC	0	0	0.00	0.00	0.00	6.00
6.10	SNF-Based CORF	0	0	0.00	0.00	0.00	6.10
7.00	HOSPICE	0	0	0.00	0.00	0.00	7.00
8.00	Total (Sum of lines 1-7)	38	93	0.00	26.67	1,443.33	8.00
Component		Average Length of Stay		Admissions			
		Total	Title V	Title XVIII	Title XIX	Other	
		16.00	17.00	18.00	19.00	20.00	
1.00	SKILLED NURSING FACILITY	155.95	0	66	3	30	1.00
2.00	NURSING FACILITY	0.00	0	0	0	0	2.00
3.00	ICF/IID	0.00	0	0	0	0	3.00
4.00	HOME HEALTH AGENCY COST	0.00	0	0	0	0	4.00
5.00	Other Long Term Care	0.00	0	0	0	0	5.00
6.00	SNF-Based CMHC	0.00	0	0	0	0	6.00
6.10	SNF-Based CORF	0.00	0	0	0	0	6.10
7.00	HOSPICE	0.00	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	155.95	0	66	3	30	8.00
Component		Admissions		Full Time Equivalent			
		Total	Employees on Payroll	Nonpaid Workers			
		21.00	22.00	23.00			
1.00	SKILLED NURSING FACILITY	99	110.62	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	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	0.00	0.00		6.00	
6.10	SNF-Based CORF	0	0.00	0.00		6.10	
7.00	HOSPICE	0	0.00	0.00		7.00	
8.00	Total (Sum of lines 1-7)	99	110.62	0.00		8.00	

Provider No. : 315347
 Period: From 01/01/2021 To 12/31/2021
 Worksheet S-3
 Part II
 Date/Time Prepared: 5/11/2022 1:06 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)	7,504,849	0	7,504,849	317,430.00	23.64
2.00	Physician salaries-Part A	0	0	0	0.00	0.00
3.00	Physician salaries-Part B	0	0	0	0.00	0.00
4.00	Home office personnel	0	0	0	0.00	0.00
5.00	Sum of lines 2 through 4	0	0	0	0.00	0.00
6.00	Revised wages (line 1 minus line 5)	7,504,849	0	7,504,849	317,430.00	23.64
7.00	Other Long Term Care	0	0	0	0.00	0.00
8.00	HOME HEALTH AGENCY COST	0	0	0	0.00	0.00
9.00	CMHC	0	0	0	0.00	0.00
9.10	CORF					
10.00	HOSPICE	0	0	0	0.00	0.00
11.00	Other excluded areas	2,117,762	-85,141	2,032,621	89,080.00	22.82
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	2,117,762	-85,141	2,032,621	89,080.00	22.82
13.00	Total Adjusted Salaries (line 6 minus line 12)	5,387,087	85,141	5,472,228	228,350.00	23.96
OTHER WAGES & RELATED COSTS						
14.00	Contract Labor: Patient Related & Mgmt	0	0	0	0.00	0.00
15.00	Contract Labor: Physician services-Part A	12,000	0	12,000	36.00	333.33
16.00	Home office salaries & wage related costs	0	0	0	0.00	0.00
WAGE-RELATED COSTS						
17.00	Wage-related costs core (See Part IV)	2,552,829	0	2,552,829		
18.00	Wage-related costs other (See Part IV)	0	0	0		
19.00	Wage related costs (excluded units)	691,411	0	691,411		
20.00	Physician Part A - WRC	0	0	0		
21.00	Physician Part B - WRC	0	0	0		
22.00	Total Adjusted Wage Related cost (see instructions)	1,861,418	0	1,861,418		

Provider No. : 315347

Period:
From 01/01/2021
To 12/31/2021

Worksheet S-3
Part III
Date/Time Prepared:
5/11/2022 1:06 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	0.00	0.00	1.00
2.00	Administrative & General	893,494	240,908	1,134,402	29,307.00	2.00
3.00	Plant Operation, Maintenance & Repairs	308,232	0	308,232	12,714.00	3.00
4.00	Laundry & Linen Service	0	34,915	34,915	2,679.00	4.00
5.00	Housekeeping	588,395	-34,915	553,480	35,113.00	5.00
6.00	Dietary	1,061,813	28,600	1,090,413	72,261.00	6.00
7.00	Nursing Administration	0	304,480	304,480	7,850.00	7.00
8.00	Central Services and Supply	0	0	0	0.00	8.00
9.00	Pharmacy	0	0	0	0.00	9.00
10.00	Medical Records & Medical Records Library	0	0	0	0.00	10.00
11.00	Social Service	0	77,945	77,945	2,080.00	11.00
12.00	Nursing and Allied Health Ed. Act.	0	0	0	0.00	12.00
13.00	Other General Service	0	118,126	118,126	5,522.00	13.00
14.00	Total (sum lines 1 thru 13)	2,851,934	770,059	3,621,993	167,526.00	14.00

SNF WAGE RELATED COSTS	Provider No. : 315347	Period: From 01/01/2021 To 12/31/2021	Worksheet S-3 Part IV Date/Time Prepared: 5/11/2022 1:06 pm
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		Amount Reported	
		1.00	
PART IV - WAGE RELATED COSTS			
Part A - Core List			
RETIREMENT COST			
1.00	401K Employer Contributions	176,082	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)	1,307,088	8.00
9.00	Prescription Drug Plan	0	9.00
10.00	Dental, Hearing and Vision Plan	46,353	10.00
11.00	Life Insurance (If employee is owner or beneficiary)	8,986	11.00
12.00	Accident Insurance (If employee is owner or beneficiary)	0	12.00
13.00	Disability Insurance (If employee is owner or beneficiary)	0	13.00
14.00	Long-Term Care Insurance (If employee is owner or beneficiary)	0	14.00
15.00	Workers' Compensation Insurance	326,084	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	532,910	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	133,576	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	21,750	23.00
24.00	Total Wage Related cost (Sum of lines 1 - 23)	2,552,829	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. : 315347

Period:
From 01/01/2021
To 12/31/2021

Worksheet S-3
Part V
Date/Time Prepared:
5/11/2022 1:06 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)	279,995	95,254	375,249	6,792.00	55.25	1.00
2.00	Licensed Practical Nurses (LPNs)	513,360	174,645	688,005	15,323.00	44.90	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	711,642	242,101	953,743	32,255.00	29.57	3.00
4.00	Total Nursing (sum of lines 1 through 3)	1,504,997	512,000	2,016,997	54,370.00	37.10	4.00
5.00	Physical Therapists	234,582	79,805	314,387	4,155.00	75.66	5.00
6.00	Physical Therapy Assistants	5,347	1,819	7,166	139.00	51.55	6.00
7.00	Physical Therapy Aides	0	0	0	0.00	0.00	7.00
8.00	Occupational Therapists	90,954	30,942	121,896	1,902.00	64.09	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	14,355	4,884	19,239	259.00	74.28	11.00
12.00	Respiratory Therapists	0	0	0	0.00	0.00	12.00
13.00	Other Medical Staff	0	0	0	0.00	0.00	13.00
Contract Labor							
Nursing Occupations							
14.00	Registered Nurses (RNs)	0		0	0.00	0.00	14.00
15.00	Licensed Practical Nurses (LPNs)	0		0	0.00	0.00	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	0		0	0.00	0.00	16.00
17.00	Total Nursing (sum of lines 14 through 16)	0		0	0.00	0.00	17.00
18.00	Physical Therapists	0		0	0.00	0.00	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	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. : 315347

Period:
From 01/01/2021
To 12/31/2021

Worksheet S-7

Date/Time Prepared:
5/11/2022 1:06 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. : 315347

Period:
From 01/01/2021
To 12/31/2021

Worksheet S-7

Date/Time Prepared:
5/11/2022 1:06 pm

		Group	Days	
76.00		1.00	2.00	
99.00		PA1		76.00
100.00	TOTAL	AAA		99.00
				100.00
		Expenses	Percentage	Y/N
		1.00	2.00	3.00
<p>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)</p>				
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. : 315347

Period:
From 01/01/2021
To 12/31/2021

Worksheet A
Date/Time Prepared:
5/11/2022 1:06 pm

Cost Center	Description	Salaries	Other	Total (col. 1 + col. 2)	Reclassification 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		2,990,983	2,990,983	0	2,990,983	1.00
2.00	00200		0	0	0	0	2.00
3.00	00300	0	2,552,829	2,552,829	0	2,552,829	3.00
4.00	00400	893,494	933,285	1,826,779	240,908	2,067,687	4.00
5.00	00500	308,232	983,068	1,291,300	0	1,291,300	5.00
6.00	00600	0	20,304	20,304	34,915	55,219	6.00
7.00	00700	588,395	78,535	666,930	-34,915	632,015	7.00
8.00	00800	1,061,813	1,659,052	2,720,865	28,600	2,749,465	8.00
9.00	00900	0	0	0	304,480	304,480	9.00
10.00	01000	0	0	0	0	0	10.00
11.00	01100	0	0	0	0	0	11.00
12.00	01200	0	0	0	0	0	12.00
13.00	01300	0	0	0	77,945	77,945	13.00
14.00	01400	0	0	0	0	0	14.00
15.00	01501	0	10,340	10,340	118,126	128,466	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	2,189,915	185,269	2,375,184	-683,958	1,691,226	30.00
31.00	03100	0	0	0	0	0	31.00
32.00	03200	0	0	0	0	0	32.00
33.00	03300	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	0	6,890	6,890	0	6,890	40.00
41.00	04100	0	14,474	14,474	0	14,474	41.00
42.00	04200	0	0	0	0	0	42.00
43.00	04300	0	960	960	-960	0	43.00
44.00	04400	345,238	60,562	405,800	-104,409	301,391	44.00
45.00	04500	0	0	0	90,054	90,054	45.00
46.00	04600	0	0	0	14,355	14,355	46.00
47.00	04700	0	0	0	0	0	47.00
48.00	04800	0	41,214	41,214	0	41,214	48.00
49.00	04900	0	51,328	51,328	0	51,328	49.00
50.00	05000	0	0	0	0	0	50.00
51.00	05100	0	0	0	0	0	51.00
52.00	05200	0	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	0	0	0	0	0	60.00
61.00	06100	0	0	0	0	0	61.00
62.00	06200	0	0	0	0	0	62.00
63.00	06300	0	0	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	0	0	0	0	0	70.00
71.00	07100	0	0	0	0	0	71.00
72.00	07200	0	0	0	0	0	72.00
73.00	07300	0	0	0	0	0	73.00
74.00	07400	0	0	0	0	0	74.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000	0	0	0	0	0	80.00
81.00	08100	0	0	0	0	0	81.00
82.00	08200	0	0	0	0	0	82.00
83.00	08300	0	0	0	0	0	83.00
84.00	08400	0	0	0	0	0	84.00
89.00		5,387,087	9,589,093	14,976,180	85,141	15,061,321	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	0	0	0	0	0	90.00
91.00	09100	49,430	631	50,061	0	50,061	91.00
92.00	09200	0	0	0	0	0	92.00
93.00	09300	0	0	0	0	0	93.00
94.00	09400	0	0	0	0	0	94.00
95.00	09500	2,068,332	700,216	2,768,548	-85,141	2,683,407	95.00
100.00		7,504,849	10,289,940	17,794,789	0	17,794,789	100.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No. : 315347

Period:
From 01/01/2021
To 12/31/2021

Worksheet A
Date/Time Prepared:
5/11/2022 1:06 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	-404,357	2,586,626	1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT	0	0	2.00
3.00	00300	EMPLOYEE BENEFITS	0	2,552,829	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	-99,991	1,967,696	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	-97,353	1,193,947	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	-14,646	40,573	6.00
7.00	00700	HOUSEKEEPING	0	632,015	7.00
8.00	00800	DIETARY	-753	2,748,712	8.00
9.00	00900	NURSING ADMINISTRATION	0	304,480	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	10.00
11.00	01100	PHARMACY	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	12.00
13.00	01300	SOCIAL SERVICE	0	77,945	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	14.00
15.00	01501	ACTIVITIES	0	128,466	15.00
INPATIENT ROUTINE SERVICE COST CENTERS					
30.00	03000	SKILLED NURSING FACILITY	0	1,691,226	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	6,890	40.00
41.00	04100	LABORATORY	0	14,474	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	301,391	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	90,054	45.00
46.00	04600	SPEECH PATHOLOGY	0	14,355	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	41,214	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	51,328	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 SERVICE COST CENTERS	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	FOHC	0	0	62.00
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	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	0	0	82.00
83.00	08300	HOSPICE	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	-617,100	14,444,221	89.00
NONREIMBURSABLE COST CENTERS					
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	50,061	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	0	2,683,407	95.00
100.00		TOTAL	-617,100	17,177,689	100.00

RECLASSIFICATIONS

Provider No. : 315347

Period:
From 01/01/2021
To 12/31/2021

Worksheet A-6

Date/Time Prepared:
5/11/2022 1:06 pm

		Increases				
		Cost Center	Line #	Salary	Non Salary	
		2.00	3.00	4.00	5.00	
(1) A - RECLASS SALARIES						
1.00		LAUNDRY & LINEN SERVICE	6.00	34,915	0	1.00
2.00		ADMINISTRATIVE & GENERAL	4.00	85,141	0	2.00
3.00		ADMINISTRATIVE & GENERAL	4.00	155,767	0	3.00
4.00		SOCIAL SERVICE	13.00	77,945	0	4.00
5.00		NURSING ADMINISTRATION	9.00	304,480	0	5.00
6.00		ACTIVITIES	15.00	118,126	0	6.00
7.00		DIETARY	8.00	28,600	0	7.00
8.00		OCCUPATIONAL THERAPY	45.00	90,054	0	8.00
9.00		SPEECH PATHOLOGY	46.00	14,355	0	9.00
(1) B - RECLASSIFY OXYGEN COSTS						
10.00		SKILLED NURSING FACILITY	30.00	0	960	10.00
TOTALS						
100.00		Total Reclassifications (Sum of columns 4 and 5 must equal sum of columns 8 and 9)		909,383	960	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.

Provider No. : 315347

Period:
From 01/01/2021
To 12/31/2021

Worksheet A-6

Date/Time Prepared:
5/11/2022 1:06 pm

		Decreases				
		Cost Center	Line #	Salary	Non Salary	
		6.00	7.00	8.00	9.00	
(1) A - RECLASS SALARIES						
1.00		HOUSEKEEPING	7.00	34,915	0	1.00
2.00		OTHER NONREIMBURSABLE	95.00	85,141	0	2.00
3.00		SKILLED NURSING FACILITY	30.00	684,918	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		PHYSICAL THERAPY	44.00	104,409	0	8.00
9.00			0.00	0	0	9.00
(1) B - RECLASSIFY OXYGEN COSTS						
10.00		OXYGEN (INHALATION) THERAPY	43.00	0	960	10.00
TOTALS						
100.00				909,383	960	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. : 315347

Period:
From 01/01/2021
To 12/31/2021

Worksheet A-7

Date/Time Prepared:
5/11/2022 1:06 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	2,748,541	0	0	0	0	1.00
2.00 Land Improvements	392,205	4,800	0	4,800	0	2.00
3.00 Buildings and Fixtures	40,618,513	484,203	0	484,203	0	3.00
4.00 Building Improvements	0	0	0	0	0	4.00
5.00 Fixed Equipment	8,109,793	356,463	0	356,463	0	5.00
6.00 Movable Equipment	3,380,988	193,193	0	193,193	95,987	6.00
7.00 Subtotal (sum of lines 1-6)	55,250,040	1,038,659	0	1,038,659	95,987	7.00
8.00 Reconciling Items	0	0	0	0	0	8.00
9.00 Total (line 7 minus line 8)	55,250,040	1,038,659	0	1,038,659	95,987	9.00
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
Description	Ending Balance	Fully Depreciated Assets				
	6.00	7.00				
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
1.00 Land	2,748,541	0				
2.00 Land Improvements	397,005	0				
3.00 Buildings and Fixtures	41,102,716	0				
4.00 Building Improvements	0	0				
5.00 Fixed Equipment	8,466,256	0				
6.00 Movable Equipment	3,478,194	0				
7.00 Subtotal (sum of lines 1-6)	56,192,712	0				
8.00 Reconciling Items	0	0				
9.00 Total (line 7 minus line 8)	56,192,712	0				

ADJUSTMENTS TO EXPENSES

Provider No. : 315347

Period:
From 01/01/2021
To 12/31/2021

Worksheet A-8

Date/Time Prepared:
5/11/2022 1:06 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
1.00 Investment income on restricted funds (chapter 2)	B	-404,357	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)	A	-38,968	ADMINISTRATIVE & GENERAL	4.00	5.00
6.00 Television and radio service (chapter 21)	A	-97,353	PLANT OPERATION, MAINT. & REPAIRS	5.00	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	0			12.00
13.00 Laundry and linen service	B	-14,646	LAUNDRY & LINEN SERVICE	6.00	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	B	-753	DIETARY	8.00	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)			UTILIZATION REVIEW	82.00	22.00
23.00 Depreciation--buildings and fixtures			OCAP REL COSTS - BLDGS & FIXTURES	1.00	23.00
24.00 Depreciation--movable equipment			OCAP REL COSTS - MOVABLE EQUIPMENT	2.00	24.00
25.00 FINANCE CHARGES	B	-3,532	ADMINISTRATIVE & GENERAL	4.00	25.00
25.01 RESIDENT INTEREST / LATE FEES	B	-60	ADMINISTRATIVE & GENERAL	4.00	25.01
25.02 CARE TO SHARE INVESTORS PROGRAM	B	-1,165	ADMINISTRATIVE & GENERAL	4.00	25.02
25.03 BAD DEBT EXPENSE	A	-45,000	ADMINISTRATIVE & GENERAL	4.00	25.03
25.04 ADVERTISING	A	-3,718	ADMINISTRATIVE & GENERAL	4.00	25.04
25.05 BOARD EXPENSE	A	-2,523	ADMINISTRATIVE & GENERAL	4.00	25.05
25.06 DONATIONS	A	-5,025	ADMINISTRATIVE & GENERAL	4.00	25.06
100.00 Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-617,100			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.

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315347

Period:
From 01/01/2021
To 12/31/2021

Worksheet B
Part I
Date/Time Prepared:
5/11/2022 1:06 pm

Cost Center Description	Net Expenses for Cost Allocation (from Wkst A col. 7)	CAPITAL RELATED COSTS		EMPLOYEE BENEFITS	Subtotal	
		BLDGS & FIXTURES	MOVABLE EQUIPMENT			
		0	1.00			
GENERAL SERVICE COST CENTERS						
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES	2,586,626	2,586,626			1.00
2.00 00200	CAP REL COSTS - MOVABLE EQUIPMENT	0		0		2.00
3.00 00300	EMPLOYEE BENEFITS	2,552,829	0	0	2,552,829	3.00
4.00 00400	ADMINISTRATIVE & GENERAL	1,967,696	52,798	0	385,875	2,406,369 4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	1,193,947	81,437	0	104,847	1,380,231 5.00
6.00 00600	LAUNDRY & LINEN SERVICE	40,573	30,970	0	11,877	83,420 6.00
7.00 00700	HOUSEKEEPING	632,015	27,714	0	188,270	847,999 7.00
8.00 00800	DIETARY	2,748,712	148,144	0	370,912	3,267,768 8.00
9.00 00900	NURSING ADMINISTRATION	304,480	2,979	0	103,571	411,030 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	0	0	0	0 12.00
13.00 01300	SOCIAL SERVICE	77,945	832	0	26,514	105,291 13.00
14.00 01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0 14.00
15.00 01501	ACTIVITIES	128,466	30,991	0	40,181	199,638 15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	1,691,226	145,976	0	511,935	2,349,137 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	6,890	1,459	0	0	8,349 40.00
41.00 04100	LABORATORY	14,474	1,459	0	0	15,933 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	301,391	6,050	0	81,920	389,361 44.00
45.00 04500	OCCUPATIONAL THERAPY	90,054	5,876	0	30,632	126,562 45.00
46.00 04600	SPEECH PATHOLOGY	14,355	0	0	4,883	19,238 46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	0 47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	41,214	1,500	0	0	42,714 48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	51,328	0	0	0	51,328 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 SERVICE COST CENTERS	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	FOHC	0	0	0	0	0 62.00
63.00 06300	OTHER OUTPATIENT SERVICE COST CENTER	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					82.00
83.00 08300	HOSPICE	0	0	0	0	0 83.00
84.00 08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0 84.00
89.00	SUBTOTALS (sum of lines 1-84)	14,444,221	538,185	0	1,861,417	11,704,368 89.00
NONREIMBURSABLE COST CENTERS						
90.00 09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	3,020	0	0	3,020 90.00
91.00 09100	BARBER AND BEAUTY SHOP	50,061	8,906	0	16,814	75,781 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	2,683,407	2,036,515	0	674,598	5,394,520 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	17,177,689	2,586,626	0	2,552,829	17,177,689 100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315347

Period:
From 01/01/2021
To 12/31/2021

Worksheet B
Part I
Date/Time Prepared:
5/11/2022 1:06 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 - MOVABLE EQUIPMENT					2.00
3.00	00300	EMPLOYEE BENEFITS					3.00
4.00	00400	ADMINISTRATIVE & GENERAL	2,406,369				4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	224,851	1,605,082			5.00
6.00	00600	LAUNDRY & LINEN SERVICE	13,590	20,270	117,280		6.00
7.00	00700	HOUSEKEEPING	138,146	18,139	14,017	1,018,301	7.00
8.00	00800	DIETARY	532,346	96,959	15,646	0	3,912,719
9.00	00900	NURSING ADMINISTRATION	66,960	1,950	0	1,351	0
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	0
11.00	01100	PHARMACY	0	0	0	0	0
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0
13.00	01300	SOCIAL SERVICE	17,153	545	0	377	0
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0
15.00	01501	ACTIVITIES	32,523	20,283	0	14,053	0
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	382,693	95,541	71,288	66,196	749,321
31.00	03100	NURSING FACILITY	0	0	0	0	0
32.00	03200	ICF/IID	0	0	0	0	0
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	1,360	955	0	661	0
41.00	04100	LABORATORY	2,596	955	0	661	0
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0
44.00	04400	PHYSICAL THERAPY	63,430	3,960	0	2,744	0
45.00	04500	OCCUPATIONAL THERAPY	20,618	3,846	1,263	2,664	0
46.00	04600	SPEECH PATHOLOGY	3,134	0	0	0	0
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	6,958	982	0	680	0
49.00	04900	DRUGS CHARGED TO PATIENTS	8,362	0	0	0	0
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0
51.00	05100	SUPPORT SURFACES	0	0	0	0	0
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	CLINIC	0	0	0	0	0
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0
62.00	06200	FOHC	0	0	0	0	0
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0
71.00	07100	AMBULANCE	0	0	0	0	0
72.00	07200	CORF	0	0	0	0	0
73.00	07300	CMHC	0	0	0	0	0
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0
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					82.00
83.00	08300	HOSPICE	0	0	0	0	0
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0
89.00		SUBTOTALS (sum of lines 1-84)	1,514,720	264,385	102,214	89,387	749,321
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	492	1,977	0	1,369	0
91.00	09100	BARBER AND BEAUTY SHOP	12,345	5,829	1,770	4,039	0
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0
93.00	09300	NONPAID WORKERS	0	0	0	0	0
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0
95.00	09500	OTHER NONREIMBURSABLE	878,812	1,332,891	13,296	923,506	3,163,398
98.00		Cross Foot Adjustments	0	0	0	0	0
99.00		Negative Cost Centers	0	0	0	0	0
100.00		TOTAL	2,406,369	1,605,082	117,280	1,018,301	3,912,719

COST ALLOCATION - GENERAL SERVICE COSTS		Provider No. : 315347	Period: From 01/01/2021 To 12/31/2021	Worksheet B Part I Date/Time Prepared: 5/11/2022 1:06 pm
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Cost Center Description		NURSING ADMINISTRATIVE	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						1.00
2.00	00200						2.00
3.00	00300						3.00
4.00	00400						4.00
5.00	00500						5.00
6.00	00600						6.00
7.00	00700						7.00
8.00	00800						8.00
9.00	00900	481,291					9.00
10.00	01000	0	0				10.00
11.00	01100	0	0	0			11.00
12.00	01200	0	0	0	0		12.00
13.00	01300	0	0	0	0	123,366	13.00
14.00	01400	0	0	0	0	0	14.00
15.00	01501	0	0	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	481,291	0	0	0	123,366	30.00
31.00	03100	0	0	0	0	0	31.00
32.00	03200	0	0	0	0	0	32.00
33.00	03300	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	0	0	0	0	0	40.00
41.00	04100	0	0	0	0	0	41.00
42.00	04200	0	0	0	0	0	42.00
43.00	04300	0	0	0	0	0	43.00
44.00	04400	0	0	0	0	0	44.00
45.00	04500	0	0	0	0	0	45.00
46.00	04600	0	0	0	0	0	46.00
47.00	04700	0	0	0	0	0	47.00
48.00	04800	0	0	0	0	0	48.00
49.00	04900	0	0	0	0	0	49.00
50.00	05000	0	0	0	0	0	50.00
51.00	05100	0	0	0	0	0	51.00
52.00	05200	0	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	0	0	0	0	0	60.00
61.00	06100	0	0	0	0	0	61.00
62.00	06200	0	0	0	0	0	62.00
63.00	06300	0	0	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	0	0	0	0	0	70.00
71.00	07100	0	0	0	0	0	71.00
72.00	07200	0	0	0	0	0	72.00
73.00	07300	0	0	0	0	0	73.00
74.00	07400	0	0	0	0	0	74.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000						80.00
81.00	08100						81.00
82.00	08200						82.00
83.00	08300	0	0	0	0	0	83.00
84.00	08400	0	0	0	0	0	84.00
89.00		481,291	0	0	0	123,366	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	0	0	0	0	0	90.00
91.00	09100	0	0	0	0	0	91.00
92.00	09200	0	0	0	0	0	92.00
93.00	09300	0	0	0	0	0	93.00
94.00	09400	0	0	0	0	0	94.00
95.00	09500	0	0	0	0	0	95.00
98.00		0	0	0	0	0	98.00
99.00		0	0	0	0	0	99.00
100.00	TOTAL	481,291	0	0	0	123,366	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315347

Period:
From 01/01/2021
To 12/31/2021

Worksheet B
Part I
Date/Time Prepared:
5/11/2022 1:06 pm

Cost Center Description	NURSING AND ALLIED HEALTH EDUCATION	OTHER GENERAL SERVICE	Subtotal	Post Stepdown Adjustments	Total	
		ACTIVITIES				
	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 - MOVABLE EQUIPMENT					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	NURSING AND ALLIED HEALTH EDUCATION	0				14.00
15.00 01501	ACTIVITIES	0	266,497			15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	0	266,497	4,585,330	0	4,585,330
31.00 03100	NURSING FACILITY	0	0	0	0	0
32.00 03200	ICF/IID	0	0	0	0	0
33.00 03300	OTHER LONG TERM CARE	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS						
40.00 04000	RADIOLOGY	0	0	11,325	0	11,325
41.00 04100	LABORATORY	0	0	20,145	0	20,145
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	0
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0
44.00 04400	PHYSICAL THERAPY	0	0	459,495	0	459,495
45.00 04500	OCCUPATIONAL THERAPY	0	0	154,953	0	154,953
46.00 04600	SPEECH PATHOLOGY	0	0	22,372	0	22,372
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	0
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	51,334	0	51,334
49.00 04900	DRUGS CHARGED TO PATIENTS	0	0	59,690	0	59,690
50.00 05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0
51.00 05100	SUPPORT SURFACES	0	0	0	0	0
52.00 05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0
OUTPATIENT SERVICE COST CENTERS						
60.00 06000	CLINIC	0	0	0	0	0
61.00 06100	RURAL HEALTH CLINIC	0	0	0	0	0
62.00 06200	FOHC	0	0	0	0	0
63.00 06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS						
70.00 07000	HOME HEALTH AGENCY COST	0	0	0	0	0
71.00 07100	AMBULANCE	0	0	0	0	0
72.00 07200	CORF	0	0	0	0	0
73.00 07300	CMHC	0	0	0	0	0
74.00 07400	OTHER REIMBURSABLE COST	0	0	0	0	0
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					82.00
83.00 08300	HOSPICE	0	0	0	0	0
84.00 08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0
89.00	SUBTOTALS (sum of lines 1-84)	0	266,497	5,364,644	0	5,364,644
NONREIMBURSABLE COST CENTERS						
90.00 09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	6,858	0	6,858
91.00 09100	BARBER AND BEAUTY SHOP	0	0	99,764	0	99,764
92.00 09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0
93.00 09300	NONPAID WORKERS	0	0	0	0	0
94.00 09400	PATIENTS LAUNDRY	0	0	0	0	0
95.00 09500	OTHER NONREIMBURSABLE	0	0	11,706,423	0	11,706,423
98.00	Cross Foot Adjustments	0	0	0	0	0
99.00	Negative Cost Centers	0	0	0	0	0
100.00	TOTAL	0	266,497	17,177,689	0	17,177,689

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315347

Period:
From 01/01/2021
To 12/31/2021

Worksheet B
Part II
Date/Time Prepared:
5/11/2022 1:06 pm

Cost Center Description	Directly Assigned New Capital Related Costs	CAPITAL RELATED COSTS		Subtotal	EMPLOYEE BENEFITS
		BLDGS & FIXTURES	MOVABLE EQUIPMENT		
		0	2.00		
GENERAL SERVICE COST CENTERS					
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES				1.00
2.00 00200	CAP REL COSTS - MOVABLE EQUIPMENT				2.00
3.00 00300	EMPLOYEE BENEFITS	0	0	0	3.00
4.00 00400	ADMINISTRATIVE & GENERAL	0	52,798	0	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	0	81,437	0	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	0	30,970	0	6.00
7.00 00700	HOUSEKEEPING	0	27,714	0	7.00
8.00 00800	DIETARY	0	148,144	0	8.00
9.00 00900	NURSING ADMINISTRATION	0	2,979	0	9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	0	0	0	10.00
11.00 01100	PHARMACY	0	0	0	11.00
12.00 01200	MEDICAL RECORDS & LIBRARY	0	0	0	12.00
13.00 01300	SOCIAL SERVICE	0	832	0	13.00
14.00 01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	14.00
15.00 01501	ACTIVITIES	0	30,991	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS					
30.00 03000	SKILLED NURSING FACILITY	0	145,976	0	30.00
31.00 03100	NURSING FACILITY	0	0	0	31.00
32.00 03200	ICF/IID	0	0	0	32.00
33.00 03300	OTHER LONG TERM CARE	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS					
40.00 04000	RADIOLOGY	0	1,459	0	40.00
41.00 04100	LABORATORY	0	1,459	0	41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	43.00
44.00 04400	PHYSICAL THERAPY	0	6,050	0	44.00
45.00 04500	OCCUPATIONAL THERAPY	0	5,876	0	45.00
46.00 04600	SPEECH PATHOLOGY	0	0	0	46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	1,500	0	48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	0	0	0	49.00
50.00 05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	50.00
51.00 05100	SUPPORT SURFACES	0	0	0	51.00
52.00 05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS					
60.00 06000	CLINIC	0	0	0	60.00
61.00 06100	RURAL HEALTH CLINIC	0	0	0	61.00
62.00 06200	FQHC	0	0	0	62.00
63.00 06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS					
70.00 07000	HOME HEALTH AGENCY COST	0	0	0	70.00
71.00 07100	AMBULANCE	0	0	0	71.00
72.00 07200	CORF	0	0	0	72.00
73.00 07300	CMHC	0	0	0	73.00
74.00 07400	OTHER REIMBURSABLE COST	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				82.00
83.00 08300	HOSPICE	0	0	0	83.00
84.00 08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	84.00
89.00	SUBTOTALS (sum of lines 1-84)	0	538,185	0	89.00
NONREIMBURSABLE COST CENTERS					
90.00 09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	3,020	0	90.00
91.00 09100	BARBER AND BEAUTY SHOP	0	8,906	0	91.00
92.00 09200	PHYSICIANS PRIVATE OFFICES	0	0	0	92.00
93.00 09300	NONPAID WORKERS	0	0	0	93.00
94.00 09400	PATIENTS LAUNDRY	0	0	0	94.00
95.00 09500	OTHER NONREIMBURSABLE	0	2,036,515	0	95.00
98.00	Cross Foot Adjustments			0	98.00
99.00	Negative Cost Centers		0	0	99.00
100.00	TOTAL	0	2,586,626	0	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315347

Period:
From 01/01/2021
To 12/31/2021

Worksheet B
Part II
Date/Time Prepared:
5/11/2022 1:06 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						1.00	
2.00	00200						2.00	
3.00	00300						3.00	
4.00	00400	52,798					4.00	
5.00	00500	4,933	86,370				5.00	
6.00	00600	298	1,091	32,359			6.00	
7.00	00700	3,031	976	3,867	35,588		7.00	
8.00	00800	11,679	5,217	4,317	0	169,357	8.00	
9.00	00900	1,469	105	0	47	0	9.00	
10.00	01000	0	0	0	0	0	10.00	
11.00	01100	0	0	0	0	0	11.00	
12.00	01200	0	0	0	0	0	12.00	
13.00	01300	376	29	0	13	0	13.00	
14.00	01400	0	0	0	0	0	14.00	
15.00	01501	714	1,091	0	491	0	15.00	
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	8,396	5,141	19,671	2,313	32,433	30.00	
31.00	03100	0	0	0	0	0	31.00	
32.00	03200	0	0	0	0	0	32.00	
33.00	03300	0	0	0	0	0	33.00	
ANCILLARY SERVICE COST CENTERS								
40.00	04000	30	51	0	23	0	40.00	
41.00	04100	57	51	0	23	0	41.00	
42.00	04200	0	0	0	0	0	42.00	
43.00	04300	0	0	0	0	0	43.00	
44.00	04400	1,392	213	0	96	0	44.00	
45.00	04500	452	207	348	93	0	45.00	
46.00	04600	69	0	0	0	0	46.00	
47.00	04700	0	0	0	0	0	47.00	
48.00	04800	153	53	0	24	0	48.00	
49.00	04900	183	0	0	0	0	49.00	
50.00	05000	0	0	0	0	0	50.00	
51.00	05100	0	0	0	0	0	51.00	
52.00	05200	0	0	0	0	0	52.00	
OUTPATIENT SERVICE COST CENTERS								
60.00	06000	0	0	0	0	0	60.00	
61.00	06100	0	0	0	0	0	61.00	
62.00	06200	0	0	0	0	0	62.00	
63.00	06300	0	0	0	0	0	63.00	
OTHER REIMBURSABLE COST CENTERS								
70.00	07000	0	0	0	0	0	70.00	
71.00	07100	0	0	0	0	0	71.00	
72.00	07200	0	0	0	0	0	72.00	
73.00	07300	0	0	0	0	0	73.00	
74.00	07400	0	0	0	0	0	74.00	
SPECIAL PURPOSE COST CENTERS								
80.00	08000						80.00	
81.00	08100						81.00	
82.00	08200						82.00	
83.00	08300	0	0	0	0	0	83.00	
84.00	08400	0	0	0	0	0	84.00	
89.00	SUBTOTALS (sum of lines 1-84)		33,232	14,225	28,203	3,123	32,433	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	11	106	0	48	0	90.00	
91.00	09100	271	314	488	141	0	91.00	
92.00	09200	0	0	0	0	0	92.00	
93.00	09300	0	0	0	0	0	93.00	
94.00	09400	0	0	0	0	0	94.00	
95.00	09500	19,284	71,725	3,668	32,276	136,924	95.00	
98.00	Cross Foot Adjustments			0	0	0	98.00	
99.00	Negative Cost Centers			0	0	0	99.00	
100.00	TOTAL		52,798	86,370	32,359	35,588	169,357	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315347

Period:
From 01/01/2021
To 12/31/2021

Worksheet B
Part II
Date/Time Prepared:
5/11/2022 1:06 pm

Cost Center Description		NURSING ADMINISTRATIVE	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						1.00
2.00	00200						2.00
3.00	00300						3.00
4.00	00400						4.00
5.00	00500						5.00
6.00	00600						6.00
7.00	00700						7.00
8.00	00800						8.00
9.00	00900	4,600					9.00
10.00	01000	0	0				10.00
11.00	01100	0	0	0			11.00
12.00	01200	0	0	0	0		12.00
13.00	01300	0	0	0	0	1,250	13.00
14.00	01400	0	0	0	0	0	14.00
15.00	01501	0	0	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	4,600	0	0	0	1,250	30.00
31.00	03100	0	0	0	0	0	31.00
32.00	03200	0	0	0	0	0	32.00
33.00	03300	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	0	0	0	0	0	40.00
41.00	04100	0	0	0	0	0	41.00
42.00	04200	0	0	0	0	0	42.00
43.00	04300	0	0	0	0	0	43.00
44.00	04400	0	0	0	0	0	44.00
45.00	04500	0	0	0	0	0	45.00
46.00	04600	0	0	0	0	0	46.00
47.00	04700	0	0	0	0	0	47.00
48.00	04800	0	0	0	0	0	48.00
49.00	04900	0	0	0	0	0	49.00
50.00	05000	0	0	0	0	0	50.00
51.00	05100	0	0	0	0	0	51.00
52.00	05200	0	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	0	0	0	0	0	60.00
61.00	06100	0	0	0	0	0	61.00
62.00	06200	0	0	0	0	0	62.00
63.00	06300	0	0	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	0	0	0	0	0	70.00
71.00	07100	0	0	0	0	0	71.00
72.00	07200	0	0	0	0	0	72.00
73.00	07300	0	0	0	0	0	73.00
74.00	07400	0	0	0	0	0	74.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000						80.00
81.00	08100						81.00
82.00	08200						82.00
83.00	08300	0	0	0	0	0	83.00
84.00	08400	0	0	0	0	0	84.00
89.00		4,600	0	0	0	1,250	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	0	0	0	0	0	90.00
91.00	09100	0	0	0	0	0	91.00
92.00	09200	0	0	0	0	0	92.00
93.00	09300	0	0	0	0	0	93.00
94.00	09400	0	0	0	0	0	94.00
95.00	09500	0	0	0	0	0	95.00
98.00		0	0	0	0	0	98.00
99.00		0	0	0	0	0	99.00
100.00	TOTAL	4,600	0	0	0	1,250	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315347

Period:
From 01/01/2021
To 12/31/2021

Worksheet B
Part II
Date/Time Prepared:
5/11/2022 1:06 pm

Cost Center Description	NURSING AND ALLIED HEALTH EDUCATION	OTHER GENERAL SERVICE	Subtotal	Post Step-Down Adjustments	Total	
		ACTIVITIES				
	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 - MOVABLE EQUIPMENT					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	NURSING AND ALLIED HEALTH EDUCATION	0				14.00
15.00 01501	ACTIVITIES	0	33,287			15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	0	33,287	253,067	0	30.00
31.00 03100	NURSING FACILITY	0	0	0	0	31.00
32.00 03200	ICF/IID	0	0	0	0	32.00
33.00 03300	OTHER LONG TERM CARE	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS						
40.00 04000	RADIOLOGY	0	0	1,563	0	40.00
41.00 04100	LABORATORY	0	0	1,590	0	41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00 04400	PHYSICAL THERAPY	0	0	7,751	0	44.00
45.00 04500	OCCUPATIONAL THERAPY	0	0	6,976	0	45.00
46.00 04600	SPEECH PATHOLOGY	0	0	69	0	46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	1,730	0	48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	0	0	183	0	49.00
50.00 05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	50.00
51.00 05100	SUPPORT SURFACES	0	0	0	0	51.00
52.00 05200	OTHER ANCILLARY SERVICE COST CENTERS	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	61.00
62.00 06200	FOHC	0	0	0	0	62.00
63.00 06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS						
70.00 07000	HOME HEALTH AGENCY COST	0	0	0	0	70.00
71.00 07100	AMBULANCE	0	0	0	0	71.00
72.00 07200	CORF	0	0	0	0	72.00
73.00 07300	CMHC	0	0	0	0	73.00
74.00 07400	OTHER REIMBURSABLE COST	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					82.00
83.00 08300	HOSPICE	0	0	0	0	83.00
84.00 08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	84.00
89.00	SUBTOTALS (sum of lines 1-84)	0	33,287	272,929	0	89.00
NONREIMBURSABLE COST CENTERS						
90.00 09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	3,185	0	90.00
91.00 09100	BARBER AND BEAUTY SHOP	0	0	10,120	0	91.00
92.00 09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00 09300	NONPAID WORKERS	0	0	0	0	93.00
94.00 09400	PATIENTS LAUNDRY	0	0	0	0	94.00
95.00 09500	OTHER NONREIMBURSABLE	0	0	2,300,392	0	95.00
98.00	Cross Foot Adjustments	0	0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	0	99.00
100.00	TOTAL	0	33,287	2,586,626	0	100.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315347

Period:
From 01/01/2021
To 12/31/2021

Worksheet B-1

Date/Time Prepared:
5/11/2022 1:06 pm

Cost Center Description	CAPITAL RELATED COSTS		EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM. COST)	
	BLDGS & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (SQUARE FEET)				
	1.00	2.00				
GENERAL SERVICE COST CENTERS						
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES	251,812				1.00
2.00 00200	CAP REL COSTS - MOVABLE EQUIPMENT		251,812			2.00
3.00 00300	EMPLOYEE BENEFITS	0	0	7,504,849		3.00
4.00 00400	ADMINISTRATIVE & GENERAL	5,140	5,140	1,134,402	-2,406,369	4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	7,928	7,928	308,232	0	5.00
6.00 00600	LAUNDRY & LINEN SERVICE	3,015	3,015	34,915	0	6.00
7.00 00700	HOUSEKEEPING	2,698	2,698	553,480	0	7.00
8.00 00800	DIETARY	14,422	14,422	1,090,413	0	8.00
9.00 00900	NURSING ADMINISTRATION	290	290	304,480	0	9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	10.00
11.00 01100	PHARMACY	0	0	0	0	11.00
12.00 01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	12.00
13.00 01300	SOCIAL SERVICE	81	81	77,945	0	13.00
14.00 01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	14.00
15.00 01501	ACTIVITIES	3,017	3,017	118,126	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	14,211	14,211	1,504,997	0	30.00
31.00 03100	NURSING FACILITY	0	0	0	0	31.00
32.00 03200	ICF/IID	0	0	0	0	32.00
33.00 03300	OTHER LONG TERM CARE	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS						
40.00 04000	RADIOLOGY	142	142	0	0	40.00
41.00 04100	LABORATORY	142	142	0	0	41.00
42.00 04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00 04400	PHYSICAL THERAPY	589	589	240,829	0	44.00
45.00 04500	OCCUPATIONAL THERAPY	572	572	90,054	0	45.00
46.00 04600	SPEECH PATHOLOGY	0	0	14,355	0	46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	146	146	0	0	48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	49.00
50.00 05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	50.00
51.00 05100	SUPPORT SURFACES	0	0	0	0	51.00
52.00 05200	OTHER ANCILLARY SERVICE COST CENTERS	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	61.00
62.00 06200	FQHC	0	0	0	0	62.00
63.00 06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS						
70.00 07000	HOME HEALTH AGENCY COST	0	0	0	0	70.00
71.00 07100	AMBULANCE	0	0	0	0	71.00
72.00 07200	CORF	0	0	0	0	72.00
73.00 07300	CMHC	0	0	0	0	73.00
74.00 07400	OTHER REIMBURSABLE COST	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					82.00
83.00 08300	HOSPICE	0	0	0	0	83.00
84.00 08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	84.00
89.00	SUBTOTALS (sum of lines 1-84)	52,393	52,393	5,472,228	-2,406,369	89.00
NONREIMBURSABLE COST CENTERS						
90.00 09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	294	294	0	0	90.00
91.00 09100	BARBER AND BEAUTY SHOP	867	867	49,430	0	91.00
92.00 09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00 09300	NONPAID WORKERS	0	0	0	0	93.00
94.00 09400	PATIENTS LAUNDRY	0	0	0	0	94.00
95.00 09500	OTHER NONREIMBURSABLE	198,258	198,258	1,983,191	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)	2,586,626	0	2,552,829	2,406,369	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	10.272052	0.000000	0.340157	0.162908	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)			0	52,798	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)			0.000000	0.003574	105.00

COST ALLOCATION - STATISTICAL BASIS		Provider No. : 315347	Period: From 01/01/2021 To 12/31/2021	Worksheet B-1 Date/Time Prepared: 5/11/2022 1:06 pm			
Cost Center	Description	PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSEKEEPING (HOURS OF SERVICE)	DIETARY (MEALS SERVED)	NURSING ADMINISTRATIO N (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 - MOVABLE EQUIPMENT					2.00
3.00	00300	EMPLOYEE BENEFITS					3.00
4.00	00400	ADMINISTRATIVE & GENERAL					4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	238,744				5.00
6.00	00600	LAUNDRY & LINEN SERVICE	3,015	338,066			6.00
7.00	00700	HOUSEKEEPING	2,698	40,404	218,609		7.00
8.00	00800	DIETARY	14,422	45,100	0	231,091	8.00
9.00	00900	NURSING ADMINISTRATION	290	0	290	0	54,370
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	0
11.00	01100	PHARMACY	0	0	0	0	0
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0
13.00	01300	SOCIAL SERVICE	81	0	81	0	0
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0
15.00	01501	ACTIVITIES	3,017	0	3,017	0	0
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	14,211	205,495	14,211	44,256	54,370
31.00	03100	NURSING FACILITY	0	0	0	0	0
32.00	03200	ICF/IID	0	0	0	0	0
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	142	0	142	0	0
41.00	04100	LABORATORY	142	0	142	0	0
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0
44.00	04400	PHYSICAL THERAPY	589	0	589	0	0
45.00	04500	OCCUPATIONAL THERAPY	572	3,640	572	0	0
46.00	04600	SPEECH PATHOLOGY	0	0	0	0	0
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	146	0	146	0	0
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	0
50.00	05000	DENTAL CARE - TITLIX ONLY	0	0	0	0	0
51.00	05100	SUPPORT SURFACES	0	0	0	0	0
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	CLINIC	0	0	0	0	0
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0
62.00	06200	FOHC	0	0	0	0	0
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0
71.00	07100	AMBULANCE	0	0	0	0	0
72.00	07200	CORF	0	0	0	0	0
73.00	07300	CMHC	0	0	0	0	0
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0
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					82.00
83.00	08300	HOSPICE	0	0	0	0	0
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0
89.00		SUBTOTALS (sum of lines 1-84)	39,325	294,639	19,190	44,256	54,370
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	294	0	294	0	0
91.00	09100	BARBER AND BEAUTY SHOP	867	5,102	867	0	0
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0
93.00	09300	NONPAID WORKERS	0	0	0	0	0
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0
95.00	09500	OTHER NONREIMBURSABLE	198,258	38,325	198,258	186,835	0
98.00		Cross Foot Adjustments					
99.00		Negative Cost Centers					
102.00		Cost to be allocated (per Wkst. B, Part I)	1,605,082	117,280	1,018,301	3,912,719	481,291
103.00		Unit cost multiplier (Wkst. B, Part I)	6.723026	0.346915	4.658093	16.931508	8.852143
104.00		Cost to be allocated (per Wkst. B, Part II)	86,370	32,359	35,588	169,357	4,600
105.00		Unit cost multiplier (Wkst. B, Part II)	0.361768	0.095718	0.162793	0.732858	0.084605

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315347

Period:
From 01/01/2021
To 12/31/2021

Worksheet B-1

Date/Time Prepared:
5/11/2022 1:06 pm

Cost Center Description		CENTRAL SERVICES & SUPPLY (TOTAL PATIENT DAYS)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (TOTAL PATIENT DAYS)	SOCIAL SERVICE (TOTAL PATIENT DAYS)	NURSING AND ALLIED HEALTH EDUCATION (ASSIGNED TIME)	
		10.00	11.00	12.00	13.00	14.00	
GENERAL SERVICE COST CENTERS							
1.00	00100						1.00
2.00	00200						2.00
3.00	00300						3.00
4.00	00400						4.00
5.00	00500						5.00
6.00	00600						6.00
7.00	00700						7.00
8.00	00800						8.00
9.00	00900						9.00
10.00	01000	14,503					10.00
11.00	01100	0	11,930				11.00
12.00	01200	0	0	14,503			12.00
13.00	01300	0	0	0	14,503		13.00
14.00	01400	0	0	0	0	0	14.00
15.00	01501	0	0	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	14,503	11,930	14,503	14,503	0	30.00
31.00	03100	0	0	0	0	0	31.00
32.00	03200	0	0	0	0	0	32.00
33.00	03300	0	0	0	0	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	0	0	0	0	0	40.00
41.00	04100	0	0	0	0	0	41.00
42.00	04200	0	0	0	0	0	42.00
43.00	04300	0	0	0	0	0	43.00
44.00	04400	0	0	0	0	0	44.00
45.00	04500	0	0	0	0	0	45.00
46.00	04600	0	0	0	0	0	46.00
47.00	04700	0	0	0	0	0	47.00
48.00	04800	0	0	0	0	0	48.00
49.00	04900	0	0	0	0	0	49.00
50.00	05000	0	0	0	0	0	50.00
51.00	05100	0	0	0	0	0	51.00
52.00	05200	0	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	0	0	0	0	0	60.00
61.00	06100	0	0	0	0	0	61.00
62.00	06200	0	0	0	0	0	62.00
63.00	06300	0	0	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	0	0	0	0	0	70.00
71.00	07100	0	0	0	0	0	71.00
72.00	07200	0	0	0	0	0	72.00
73.00	07300	0	0	0	0	0	73.00
74.00	07400	0	0	0	0	0	74.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000						80.00
81.00	08100						81.00
82.00	08200						82.00
83.00	08300	0	0	0	0	0	83.00
84.00	08400	0	0	0	0	0	84.00
89.00		14,503	11,930	14,503	14,503	0	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	0	0	0	0	0	90.00
91.00	09100	0	0	0	0	0	91.00
92.00	09200	0	0	0	0	0	92.00
93.00	09300	0	0	0	0	0	93.00
94.00	09400	0	0	0	0	0	94.00
95.00	09500	0	0	0	0	0	95.00
98.00							98.00
99.00							99.00
102.00		0	0	0	123,366	0	102.00
103.00		0.000000	0.000000	0.000000	8.506240	0.000000	103.00
104.00		0	0	0	1,250	0	104.00
105.00		0.000000	0.000000	0.000000	0.086189	0.000000	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315347

Period:
From 01/01/2021
To 12/31/2021

Worksheet B-1
Date/Time Prepared:
5/11/2022 1:06 pm

Cost Center Description		OTHER GENERAL SERVICE ACTIVITIES (TOTAL PATIENT DAYS)	
		15.00	
GENERAL SERVICE COST CENTERS			
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT	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	NURSING AND ALLIED HEALTH EDUCATION	14.00
15.00	01501	ACTIVITIES	14,503
INPATIENT ROUTINE SERVICE COST CENTERS			
30.00	03000	SKILLED NURSING FACILITY	14,503
31.00	03100	NURSING FACILITY	0
32.00	03200	ICF/IID	0
33.00	03300	OTHER LONG TERM CARE	0
ANCILLARY SERVICE COST CENTERS			
40.00	04000	RADIOLOGY	0
41.00	04100	LABORATORY	0
42.00	04200	INTRAVENOUS THERAPY	0
43.00	04300	OXYGEN (INHALATION) THERAPY	0
44.00	04400	PHYSICAL THERAPY	0
45.00	04500	OCCUPATIONAL THERAPY	0
46.00	04600	SPEECH PATHOLOGY	0
47.00	04700	ELECTROCARDIOLOGY	0
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0
49.00	04900	DRUGS CHARGED TO PATIENTS	0
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0
51.00	05100	SUPPORT SURFACES	0
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0
OUTPATIENT SERVICE COST CENTERS			
60.00	06000	CLINIC	0
61.00	06100	RURAL HEALTH CLINIC	0
62.00	06200	FOHC	0
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0
OTHER REIMBURSABLE COST CENTERS			
70.00	07000	HOME HEALTH AGENCY COST	0
71.00	07100	AMBULANCE	0
72.00	07200	CORF	0
73.00	07300	CMHC	0
74.00	07400	OTHER REIMBURSABLE COST	0
SPECIAL PURPOSE COST CENTERS			
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES	0
81.00	08100	INTEREST EXPENSE	0
82.00	08200	UTILIZATION REVIEW	0
83.00	08300	HOSPICE	0
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0
89.00		SUBTOTALS (sum of lines 1-84)	14,503
NONREIMBURSABLE COST CENTERS			
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0
91.00	09100	BARBER AND BEAUTY SHOP	0
92.00	09200	PHYSICIANS PRIVATE OFFICES	0
93.00	09300	NONPAID WORKERS	0
94.00	09400	PATIENTS LAUNDRY	0
95.00	09500	OTHER NONREIMBURSABLE	0
98.00		Cross Foot Adjustments	
99.00		Negative Cost Centers	
102.00		Cost to be allocated (per Wkst. B, Part I)	266,497
103.00		Unit cost multiplier (Wkst. B, Part I)	18.375302
104.00		Cost to be allocated (per Wkst. B, Part II)	33,287
105.00		Unit cost multiplier (Wkst. B, Part II)	2.295180

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS		Provider No. : 315347	Period: From 01/01/2021 To 12/31/2021	Worksheet C Date/Time Prepared: 5/11/2022 1:06 pm
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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	11,325	5,961	1.899849	40.00
41.00	04100 LABORATORY	20,145	7,179	2.806101	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	459,495	461,149	0.996413	44.00
45.00	04500 OCCUPATIONAL THERAPY	154,953	294,725	0.525755	45.00
46.00	04600 SPEECH PATHOLOGY	22,372	36,250	0.617159	46.00
47.00	04700 ELECTROCARDIOLOGY	0	0	0.000000	47.00
48.00	04800 MEDICAL SUPPLIES CHARGED TO PATIENTS	51,334	40,978	1.252721	48.00
49.00	04900 DRUGS CHARGED TO PATIENTS	59,690	62,094	0.961285	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 SERVICE COST CENTERS	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 FOHC				62.00
63.00	06300 OTHER OUTPATIENT SERVICE COST CENTER	0	0	0.000000	63.00
71.00	07100 AMBULANCE	0	0	0.000000	71.00
100.00	Total	779,314	908,336		100.00

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS		Provider No. : 315347	Period: From 01/01/2021 To 12/31/2021	Worksheet D Part I Date/Time Prepared: 5/11/2022 1:06 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		Health Care Program Cost				
		Part A	Part B	Part A (col. 1 x col. 2)	Part B (col. 1 x col. 3)			
		2.00	3.00	4.00	5.00			
PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST								
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	1.899849	5,130	0	9,746	0	40.00
41.00	04100	LABORATORY	2.806101	5,712	0	16,028	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	0.996413	191,050	0	190,365	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0.525755	190,125	0	99,959	0	45.00
46.00	04600	SPEECH PATHOLOGY	0.617159	12,650	0	7,807	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0.000000	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	1.252721	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0.961285	52,919	0	50,870	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0.000000	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0.000000	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	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	FOHC						62.00
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0.000000	0	0	0	0	63.00
71.00	07100	AMBULANCE (2)	0.000000					71.00
100.00		Total (Sum of lines 40 - 71)		457,586	0	374,775	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. : 315347	Period: From 01/01/2021 To 12/31/2021	Worksheet D Parts II-III Date/Time Prepared: 5/11/2022 1:06 pm
		Title XVIII	Skilled Nursing Facility	PPS

Cost Center Description				1.00
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PART II - APPORTIONMENT OF VACCINE COST					
1.00		Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49)		0.961285	1.00
2.00		Program vaccine charges (From your records, or the PS&R)		1,500	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)		1,442	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	11,325	0	0.000000	9,746	0	40.00
41.00	04100	LABORATORY	20,145	0	0.000000	16,028	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	459,495	0	0.000000	190,365	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	154,953	0	0.000000	99,959	0	45.00
46.00	04600	SPEECH PATHOLOGY	22,372	0	0.000000	7,807	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	51,334	0	0.000000	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	59,690	0	0.000000	50,870	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 SERVICE COST CENTERS	0	0	0.000000	0	0	52.00
100.00		Total (Sum of lines 40 - 52)	779,314	0		374,775	0	100.00

COMPUTATION OF INPATIENT ROUTINE COSTS	Provider No. : 315347	Period: From 01/01/2021 To 12/31/2021	Worksheet D-1 Parts I-III Date/Time Prepared: 5/11/2022 1:06 pm
	Title XVIII	Skilled Nursing Facility	PPS

	1.00	
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PART I CALCULATION OF INPATIENT ROUTINE COSTS			
INPATIENT DAYS			
1.00	Inpatient days including private room days	14,503	1.00
2.00	Private room days	0	2.00
3.00	Inpatient days including private room days applicable to the Program	1,387	3.00
4.00	Medically necessary private room days applicable to the Program	0	4.00
5.00	Total general inpatient routine service cost	4,585,330	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6.00	General inpatient routine service charges	5,751,506	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)	0.797240	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	5,751,506	10.00
11.00	Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days)	396.57	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)	4,585,330	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	316.16	16.00
17.00	Program routine service cost (Line 3 times line 16)	438,514	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)	438,514	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)	253,067	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)	17.45	21.00
22.00	Program capital related cost (Line 3 times line 21)	24,203	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)	414,311	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)	414,311	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	
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PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH			
1.00	Total SNF inpatient days	14,503	1.00
2.00	Program inpatient days (see instructions)	1,387	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)	0.095635	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. : 315347	Period: From 01/01/2021 To 12/31/2021	Worksheet E Part I Date/Time Prepared: 5/11/2022 1:06 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)		1,031,887	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)		1,031,887	3.00
4.00	Primary payor amounts		0	4.00
5.00	Coinurance		60,658	5.00
6.00	Allowable bad debts (From your records)		1,131	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)		1,131	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)		735	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)		971,964	11.00
12.00	Interim payments (See instructions)		971,229	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)		735	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 - ANCI LLARY 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)		1,442	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)		1,442	19.00
20.00	Medicare Part B ancillary charges (See instructions)		1,500	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)		1,442	21.00
22.00	Primary payor amounts		0	22.00
23.00	Coinurance 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)		1,442	25.00
26.00	Interim payments (See instructions)		1,050	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)		392	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. : 315347

Period:
From 01/01/2021
To 12/31/2021

Worksheet E-1

Date/Time Prepared:
5/11/2022 1:06 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					1.00
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		971,229		1,050	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)		971,229		1,050	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		735		392	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	Total Medicare program liability (see instructions)		971,964		1,442	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. : 315347

Period:
From 01/01/2021
To 12/31/2021

Worksheet G

Date/Time Prepared:
5/11/2022 1:06 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	853,848	0	0	0	1.00
2.00	Temporary investments	264,003	0	0	0	2.00
3.00	Notes receivable	0	0	0	0	3.00
4.00	Accounts receivable	372,360	0	0	0	4.00
5.00	Other receivables	68	0	0	0	5.00
6.00	Less: allowances for uncollectible notes and accounts receivable	0	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	270,739	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)	1,761,018	0	0	0	11.00
FIXED ASSETS						
12.00	Land	2,748,541	0	0	0	12.00
13.00	Land improvements	397,005	0	0	0	13.00
14.00	Less: Accumulated depreciation	0	0	0	0	14.00
15.00	Buildings	41,102,716	0	0	0	15.00
16.00	Less Accumulated depreciation	-38,882,560	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	8,466,256	0	0	0	19.00
20.00	Less: Accumulated depreciation	0	0	0	0	20.00
21.00	Automobiles and trucks	195,015	0	0	0	21.00
22.00	Less: Accumulated depreciation	0	0	0	0	22.00
23.00	Major movable equipment	3,283,179	0	0	0	23.00
24.00	Less: Accumulated depreciation	0	0	0	0	24.00
25.00	Minor equipment - Depreciable	0	0	0	0	25.00
26.00	Minor equipment nondepreciable	0	0	0	0	26.00
27.00	Other fixed assets	0	0	0	0	27.00
28.00	TOTAL FIXED ASSETS (Sum of lines 12 - 27)	17,310,152	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	9,798,506	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	9,798,506	0	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	28,869,676	0	0	0	34.00
Liabilities and Fund Balances						
CURRENT LIABILITIES						
35.00	Accounts payable	475,682	0	0	0	35.00
36.00	Salaries, wages, and fees payable	570,175	0	0	0	36.00
37.00	Payroll taxes payable	0	0	0	0	37.00
38.00	Notes & loans payable (Short term)	1,423,499	0	0	0	38.00
39.00	Deferred income	0	0	0	0	39.00
40.00	Accelerated payments	0	0	0	0	40.00
41.00	Due to other funds	0	0	0	0	41.00
42.00	Other current liabilities	0	0	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	2,469,356	0	0	0	43.00
LONG TERM LIABILITIES						
44.00	Mortgage payable	10,857,518	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	12,176,960	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)	23,034,478	0	0	0	50.00
51.00	TOTAL LIABILITIES (Sum of lines 43 and 50)	25,503,834	0	0	0	51.00
CAPITAL ACCOUNTS						
52.00	General fund balance	3,365,842	0	0	0	52.00
53.00	Specific purpose fund	0	0	0	0	53.00
54.00	Donor created - endowment fund balance - restricted	0	0	0	0	54.00
55.00	Donor created - endowment fund balance - unrestricted	0	0	0	0	55.00
56.00	Governing body created - endowment fund balance	0	0	0	0	56.00
57.00	Plant fund balance - invested in plant	0	0	0	0	57.00
58.00	Plant fund balance - reserve for plant improvement, replacement, and expansion	0	0	0	0	58.00
59.00	TOTAL FUND BALANCES (Sum of lines 52 thru 58)	3,365,842	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	28,869,676	0	0	0	60.00

STATEMENT OF CHANGES IN FUND BALANCES

Provider No. : 315347

Period:
From 01/01/2021
To 12/31/2021

Worksheet G-1

Date/Time Prepared:
5/11/2022 1:06 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		1,428,623		0		1.00
2.00	Net income (loss) (From Wkst. G-3, line 31)		1,886,857				2.00
3.00	Total (sum of line 1 and line 2)		3,315,480		0		3.00
4.00	Additions (credit adjustments)						4.00
5.00	CONTRIBUTIONS	75,115		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)		75,115		0		10.00
11.00	Subtotal (line 3 plus line 10)		3,390,595		0		11.00
12.00	Deductions (debit adjustments)						12.00
13.00	NET ASSETS RELEASED	24,750		0		0	13.00
14.00	ROUNDING	3		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)		24,753		0		18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		3,365,842		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	CONTRIBUTIONS		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	NET ASSETS RELEASED		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. : 315347

Period:
From 01/01/2021
To 12/31/2021

Worksheet G-2
Parts 1-11
Date/Time Prepared:
5/11/2022 1:06 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	5,751,506		5,751,506	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)	5,751,506		5,751,506	5.00
All Other Care Services					
6.00	ANCILLARY SERVICES	908,336	0	908,336	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	ASSISTED AND INDEPENDENT LIVING	10,981,542	0	10,981,542	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	17,641,384	0	17,641,384	14.00
Cost Center Description			1.00	2.00	
PART II - OPERATING EXPENSES					
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)			17,794,789	1.00
2.00	Add (Specify)		0		2.00
3.00			0		3.00
4.00			0		4.00
5.00			0		5.00
6.00			0		6.00
7.00			0		7.00
8.00	Total Additions (Sum of lines 2 - 7)			0	8.00
9.00	Deduct (Specify)		0		9.00
10.00			0		10.00
11.00			0		11.00
12.00			0		12.00
13.00			0		13.00
14.00	Total Deductions (Sum of lines 9 - 13)			0	14.00
15.00	Total Operating Expenses (Sum of lines 1 and 8, minus line 14)			17,794,789	15.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No. : 315347

Period:
From 01/01/2021
To 12/31/2021

Worksheet G-3

Date/Time Prepared:
5/11/2022 1:06 pm

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	17,641,384	1.00
2.00	Less: contractual allowances and discounts on patients accounts	1,435,228	2.00
3.00	Net patient revenues (Line 1 minus line 2)	16,206,156	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	17,794,789	4.00
5.00	Net income from service to patients (Line 3 minus 4)	-1,588,633	5.00
Other income:			
6.00	Contributions, donations, bequests, etc	18,976	6.00
7.00	Income from investments	808,601	7.00
8.00	Revenues from communications (Telephone and Internet service)	56,040	8.00
9.00	Revenue from television and radio service	113,002	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	14,646	13.00
14.00	Revenue from meals sold to employees and guests	110,725	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	3,018	20.00
21.00	Rental of vending machines	753	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
24.01	BARBER AND BEAUTY	71,986	24.01
24.02	FINANCE CHARGES	3,532	24.02
24.03	RESIDENT INTEREST / LATE FEES	60	24.03
24.04	PROCESSING FEES	7,000	24.04
24.05	RESTRICTED INVESTMENT INCOME	0	24.05
24.06	GAIN / LOSS ON ASSET DISPOSAL	2,500	24.06
24.07	NET ASSETS RELEASED	24,750	24.07
24.08	CARE TO SHARE INVESTORS REVENUE	1,165	24.08
24.09	INTEREST ON PROMISSORY NOTE	71	24.09
24.10	Other miscellaneous revenue (specify)	0	24.10
24.11	Other miscellaneous revenue (specify)	0	24.11
24.50	COVID-19 PHE Funding	2,306,379	24.50
25.00	Total other income (Sum of lines 6 - 24)	3,543,204	25.00
26.00	Total (Line 5 plus line 25)	1,954,571	26.00
27.00	RESTRICTED INVESTMENT LOSS	67,714	27.00
28.00		0	28.00
29.00		0	29.00
30.00	Total other expenses (Sum of lines 27 - 29)	67,714	30.00
31.00	Net income (or loss) for the period (Line 26 minus line 30)	1,886,857	31.00

**Keswick Pines, Inc.
dba: The Pines at Whiting**

Financial Statements

December 31, 2021 and 2020

Keswick Pines, Inc.
dba: The Pines at Whiting

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December 31, 2021 and 2020

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Independent Auditors' Report

To the Board of Directors of
Keswick Pines, Inc. dba: The Pines at Whiting

Opinion

We have audited the financial statements of Keswick Pines, Inc. dba: The Pines at Whiting (Keswick), which comprise the balance sheet as of December 31, 2021, and the related statements of operations and changes in net assets (deficit) and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Keswick as of December 31, 2021, and the results of their operations, changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America (GAAP).

Basis for Opinion

We conducted our audit 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 Financial Statements section of our report. We are required to be independent of Keswick and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Other Matter

The financial statements of Keswick as of December 31, 2020, were audited by other auditors whose report dated April 27, 2021, expressed an unmodified opinion on those statements.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 financial statements.

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 financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Keswick's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Keswick'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.

Baker Tilly US, LLP

Philadelphia, Pennsylvania
April 28, 2022

Keswick Pines, Inc.
dba: The Pines at Whiting

Balance Sheets

December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Assets		
Current Assets		
Cash and cash equivalents	\$ 1,574,378	\$ 3,420,773
Residents restricted funds	418,310	363,371
Accounts receivable, net	372,360	488,558
Prepaid expenses and other current assets	<u>270,807</u>	<u>174,376</u>
Total current assets	<u>2,635,855</u>	<u>4,447,078</u>
Assets Limited as to Use		
Under trust indenture	903,473	901,966
Board-designated, resident activities	96,320	96,320
Charitable gift annuities	<u>267,436</u>	<u>425,647</u>
Total assets limited as to use	<u>1,267,229</u>	<u>1,423,933</u>
Investments	<u>7,550,604</u>	<u>7,670,787</u>
Property and Equipment, Net	<u>17,310,152</u>	<u>18,095,022</u>
Escrow Deposits	<u>105,836</u>	<u>144,477</u>
Total assets	<u>\$ 28,869,676</u>	<u>\$ 31,781,297</u>

See notes to financial statements

Keswick Pines, Inc.
dba: The Pines at Whiting

Balance Sheets

December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Liabilities and Net Assets		
Current Liabilities		
Current portion of revenue bonds	\$ 1,423,499	\$ 1,381,004
Accounts payable	476,390	662,281
Accrued expenses	569,464	438,172
Refundable entrance fees	2,129,297	2,257,642
Deferred revenue	15,788	14,075
Deposits from residents	498,155	469,501
Deferred revenues, Medicare accelerated payment	219,334	53,035
Deferred advance:		
Provider relief funds	-	423,209
Provider relief funds NJ DOH	-	53,234
	<u>5,331,927</u>	<u>5,752,153</u>
Total current liabilities		
	<u>10,857,517</u>	<u>12,229,652</u>
Long-Term Revenue Bonds		
	<u>-</u>	<u>1,750,745</u>
Paycheck Protection Program Loan		
	<u>-</u>	<u>1,750,745</u>
Other Liabilities		
Refundable entrance fee liability	4,625,831	4,617,726
Deferred revenue from entrance fees	4,639,197	5,717,494
Entrance fee deposits	18,885	35,097
Charitable gift annuities	30,473	30,473
Deferred revenues, Medicare accelerated payment	-	219,334
	<u>9,314,386</u>	<u>10,620,124</u>
Total other liabilities		
	<u>25,503,830</u>	<u>30,352,674</u>
Total liabilities		
Net Assets		
Without donor restrictions	3,295,308	1,408,450
With donor restrictions	70,538	20,173
	<u>3,365,846</u>	<u>1,428,623</u>
Total net assets		
	<u>\$ 28,869,676</u>	<u>\$ 31,781,297</u>
Total liabilities and net assets		

See notes to financial statements

Keswick Pines, Inc.
dba: The Pines at Whiting

Statements of Operations and Changes in Net Assets (Deficit)
Years Ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Operating Revenues, Gains and Other Support		
Net resident service revenues, including amortization of deferred revenues from entrance fees of \$1,260,739 in 2021 and \$1,136,393 in 2020	\$ 15,932,218	\$ 17,263,831
Other revenues	646,642	583,787
Paycheck Protection Program loan forgiveness	1,750,745	-
Provider relief funds	555,634	330,006
Interest and dividends, net of fees	136,388	146,811
Net realized gain on sale of securities	706,408	30,724
Net assets released from restrictions	24,750	35,500
	<u>19,752,785</u>	<u>18,390,659</u>
Operating Expenses		
Salaries and wages	7,377,513	7,466,235
Employee benefits	2,676,602	2,416,751
General and administrative	806,029	707,002
Supplies and other expenses	1,798,600	1,784,372
Food service	1,663,402	1,690,651
Nursing	795,422	703,813
Depreciation	1,823,529	1,752,336
Interest	455,717	498,307
Insurance	322,204	288,775
Provision for doubtful accounts	45,000	45,000
	<u>17,764,018</u>	<u>17,353,242</u>
Total operating expenses	<u>17,764,018</u>	<u>17,353,242</u>
Income from operations	1,988,767	1,037,417
Unrealized (Loss) Gain on Investments	<u>(101,909)</u>	<u>634,343</u>
Revenues, Gains and Other Support in Excess of Expenses and Losses	<u>1,886,858</u>	<u>1,671,760</u>
Increase (Decrease) in Net Assets With Donor Restrictions		
Contributions	75,115	36,789
Net assets released from restrictions	(24,750)	(35,500)
	<u>50,365</u>	<u>1,289</u>
Increase in net assets with donor restrictions	<u>50,365</u>	<u>1,289</u>
Change in net assets	1,937,223	1,673,049
Net Assets (Deficit), Beginning	<u>1,428,623</u>	<u>(244,426)</u>
Net Assets, Ending	<u>\$ 3,365,846</u>	<u>\$ 1,428,623</u>

See notes to financial statements

Keswick Pines, Inc.
dba: The Pines at Whiting

Statements of Cash Flows

Years Ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Cash Flows From Operating Activities		
Change in net assets	\$ 1,937,223	\$ 1,673,049
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Amortization of deferred revenue from entrance fees	(1,260,739)	(1,136,393)
Proceeds from entrance fees and deposits	879,154	1,468,757
Depreciation	1,823,529	1,752,336
Amortization of debt issuance costs	51,360	51,360
Net realized gains on sales of securities	(706,408)	(30,724)
Gain from forgiveness from Provider Relief Funds	(1,750,745)	-
Net unrealized losses (gains) on investments	101,909	(634,343)
Provision for doubtful collections	45,000	45,000
(Increase) decrease in assets:		
Accounts receivable, net	71,198	17,978
Prepaid expenses and other current assets	(96,431)	(21,108)
Increase (decrease) in liabilities:		
Accounts payable, accrued expenses and other liabilities	(52,886)	(95,210)
Deposits from residents	28,654	(106,689)
Deferred revenue, Medicare accelerated payment	(53,035)	272,369
Deferred revenue from Provider Relief Funds	(476,443)	476,443
Charitable gift annuities	-	(350)
Net cash provided by operating activities	<u>541,340</u>	<u>3,732,475</u>
Cash Flows From Investing Activities		
Net purchases of assets limited as to use and investments	827,652	78,201
Increase in escrow deposits	-	(102,876)
Purchase of property and equipment	<u>(1,038,659)</u>	<u>(1,669,783)</u>
Net cash used in investing activities	<u>(211,007)</u>	<u>(1,694,458)</u>
Cash Flows From Financing Activities		
Refunds of entrance fees and deposits	(816,952)	(855,971)
Repayment of revenue bonds	(1,381,000)	(1,338,519)
Proceeds from paycheck protection program loan	<u>-</u>	<u>1,750,745</u>
Net cash used in financing activities	<u>(2,197,952)</u>	<u>(443,745)</u>
Net (decrease) increase in cash, cash equivalents and restricted cash and cash equivalents	(1,867,619)	1,594,272
Cash, Cash Equivalents and Restricted Cash and Cash Equivalents, Beginning	<u>5,284,951</u>	<u>3,690,679</u>
Cash, Cash Equivalents and Restricted Cash and Cash Equivalents, Ending	<u>\$ 3,417,332</u>	<u>\$ 5,284,951</u>
Supplemental Disclosure of Cash Flow Information		
Interest paid	<u>\$ 407,916</u>	<u>\$ 450,397</u>
Supplemental Disclosure of Cash Flow Information		
Paycheck Protection Program loan forgiveness	<u>\$ 1,750,745</u>	<u>\$ -</u>
Reconciliation of Cash, Cash Equivalents, and Restricted Cash and Cash Equivalents to Balance Sheets		
Cash and cash equivalents	\$ 1,574,378	\$ 3,420,773
Cash and cash equivalents, investment funds	311,599	345,632
Restricted cash, residents funds and escrow deposits	524,146	507,848
Restricted cash in assets limited as to use	<u>1,007,209</u>	<u>1,010,698</u>
Total cash, cash equivalents, and restricted cash and cash equivalents	<u>\$ 3,417,332</u>	<u>\$ 5,284,951</u>

See notes to financial statements

Keswick Pines, Inc.
dba: The Pines at Whiting

Notes to Financial Statements
December 31, 2021 and 2020

1. Summary of Significant Accounting Policies

Organization

Keswick Pines, Inc. dba: The Pines at Whiting (Keswick) is a New Jersey nonprofit corporation incorporated in 1989 that operates a continuing care retirement community. Keswick provides housing, health care, and other related services to residents through the operation of a retirement community containing 234 independent living units, 87 assisted living units, and 66 skilled nursing care beds.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as of the date of the financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash, Cash Equivalents and Restricted Cash and Cash Equivalents

Cash and cash equivalents include investments in highly liquid debt instruments purchased with an original maturity of three months or less. Keswick considers restricted cash and cash equivalents such cash within funds identified as assets limited as to use which includes assets held by the trustee under the trust indenture agreement, assets designated by the board for resident activities, and charitable gift annuities. Restricted cash and cash equivalents is also cash held as residents funds and escrow deposits.

Accounts Receivable

Accounts receivable are reported at net realizable value and are due from residents and third-party payors. Keswick provides an allowance for uncollectible accounts based on the allowance method using management's judgment considering historical information. Residents are not required to provide collateral for services rendered. Payment for services is required upon receipt of invoice. Accounts past due more than 30 days are individually analyzed for collectability. When all collection efforts have been exhausted, the accounts are written off against the related allowance. At December 31, 2021 and 2020, the allowance for uncollectible accounts was \$60,589 and \$131,519, respectively.

Assets Limited as to Use

Assets limited as to use consist of assets held under the terms of a trust indenture, charitable gift annuities, and assets set aside by the board of directors for resident subsidies.

Investments and Investment Risk

Investments in equity securities with readily determinable fair values and all investments in debt securities are measured at fair value on the balance sheets. Investment income or loss (including realized gains and losses on investments, unrealized gains and losses, interest and dividends, net of fees) are included in the determination of revenues, gains and, other support in excess of expenses and losses unless the income or loss is restricted by donor or law. Interest income, net of fees, is measured as earned on the accrual basis. Dividends, net of fees, are measured on the ex-dividend date. Purchases and sales of securities and realized gains and losses are recorded on a trade-date basis.

Keswick Pines, Inc.
dba: The Pines at Whiting

Notes to Financial Statements
December 31, 2021 and 2020

Keswick's investments are comprised of a variety of financial instruments and are managed by investment advisors. The fair values reported on the balance sheets are subject to various risks including changes in the equity markets, the interest rate environment, and general economic conditions. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the fair value of investment securities, it is reasonably possible that the amounts reported in the accompanying financial statements could change materially in the near term.

Property and Equipment

Keswick capitalizes all expenditures for property and equipment costing over \$500 and having useful lives greater than one year. Property and equipment are stated at cost. Depreciation is calculated on a straight-line basis over the estimated useful lives of the assets. The cost of maintenance and repairs is charged against operations as incurred, whereas significant renewals and betterments are capitalized. Estimated useful lives are determined using American Hospital Association guidelines and range from 3 to 40 years.

Long-lived assets, such as property and equipment, are reviewed periodically for impairment based on comparison of carrying value against undiscounted future cash flows. If impairment is identified, the assets' carrying amounts are adjusted to fair value. There were no such adjustments during the years ended December 31, 2021 and 2020.

Gifts of long-lived assets such as land, buildings, or equipment are reported as support without restrictions unless specific donor stipulations specify how the donated assets must be used.

Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as support with restrictions. Absent explicit donor stipulations about how long those long-lived assets must be maintained, expirations of donor restrictions are reported when the donated or acquired long-lived assets are placed in service.

Debt Issuance Costs

Financing costs incurred in connection with the issuance of long-term debt are deferred and amortized using the straight-line method over the term of the related indebtedness; the results of which are not expected to be materially different from the effective interest method. Amortization expense was \$51,360 for each of the years ended December 31, 2021 and 2020 and has been recorded as a component of interest expense on the statements of operations and changes in net assets (deficit).

Escrow Deposits

Escrow deposits represent cash deposits made by prospective residents of independent living units. The cash has been deposited into an escrow savings account. If the individuals should decide not to fulfill the contract, the deposits are refundable.

Resident Entrance Fees and Deferred Revenues

In 2021 and 2020, for independent living units, Keswick offered a fee-for-service plan with a traditional "declining balance" and entrance fee of 50% or 90% refund options. For residents who chose the Lifecare coverage option, there is an additional entrance fee with a declining balance. Keswick also offers an Annual Occupancy Agreement which provides limited amenities at a lower monthly maintenance fee and no entrance fee to expand the potential market for new residents.

Keswick Pines, Inc.
dba: The Pines at Whiting

Notes to Financial Statements
December 31, 2021 and 2020

Under the Annual Occupancy Agreements, the resident has the option to convert to a fee for-service plan during the first two years of occupancy. The Annual Occupancy Agreement was limited to only 20 apartments in 2017. In 2018, per the approval of the Department of Community Affairs, the Annual Occupancy Agreement increased to 30 apartments.

The nonrefundable portion of the entrance fees is fully refundable to the resident, less certain costs or charges incurred, if the resident terminates the contract within the first 120 days of occupancy. If the resident terminates the contract after the first 120 days of occupancy, the nonrefundable portion of entrance fees is refundable, less a cancellation fee of up to 10% of the entrance fee plus 2% of the entrance fee, net of the 10% cancellation fee for each month the resident occupied the unit, with the total refund not to be less than the guaranteed refund component. If termination is due to the resident's demise and two residents contractually share a living accommodation, any refund of entrance fees will only be paid after the demise of both residents. Pursuant to regulations under the State of New Jersey Department of Community Affairs Continuing Care Retirement Community Regulation and Financial Disclosure Act (the Act), effective for Refundable Residence and Care Agreements entered into on or after November 15, 2018, once the independent living unit has been vacated and the resident(s) has permanently left campus, the Community will assign a sequential refund number to the unit and will, within 60 days, provide a detailed accounting of any outstanding fees due to the Community and an estimate of the anticipated refund amount due to the resident(s). Any refund will be paid in order according to the resident(s) assigned refund number.

The nonrefundable portion of the entrance fees are amortized to income using the straight-line method over the annually adjusted estimated remaining life expectancies of the residents. The unamortized portion of the nonrefundable entrance fees less any refunds due, if any, will be recognized as revenue in the year that the resident leaves the unit.

The refundable portions of the entrance fees for all plans are recorded in the accompanying balance sheets as liabilities and classified according to the estimated timing of payment.

Obligation to Provide Future Service

Every three to five years, Keswick has an actuarial study done and as part of this study the present value of the net cost of future services and the use of facilities to be provided to current residents is calculated and compared with the balance of deferred revenues from entrance fees. If the present value of the net cost of future services and the use of facilities exceeds the deferred revenues from entrance fees, a liability will be recorded (obligation to provide future services and the use of facilities) with a corresponding charge to income. The most recent actuarial study was performed in 2021 as of December 31, 2020. As of December 31, 2021 and 2020, no liability was required to be recorded.

Charitable Gift Annuities

Keswick has received as contributions charitable gift annuities. Under the charitable gift annuity agreements, donors transfer cash to Keswick and, in turn, receive a specified amount payable quarterly for the remainder of their lives. The contributions received by Keswick are the unconditional rights to receive the remainder interest of the gift annuities. The amount of the contribution is the difference between the cash received by Keswick and the present value of the estimated future payments to be distributed by Keswick to the annuitants. These contributions are recorded as revenues without donor restriction.

Keswick Pines, Inc.
dba: The Pines at Whiting

Notes to Financial Statements
December 31, 2021 and 2020

Net Assets

The financial statements present information regarding Keswick's financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions. The two classes are differentiated by donor restrictions:

Net Assets Without Donor Restrictions - Net assets without donor restrictions are not subject to donor-imposed stipulations.

Net Assets With Donor Restrictions - Net assets with donor restrictions are held for Scholarship Fund and are subject to donor-imposed stipulations that expire by the passage of time or can be fulfilled or removed by actions pursuant to the stipulations. They include gifts restricted by donors for specific programs and other operating purposes.

Other net assets with donor restrictions are subject to donor-imposed stipulations that are required to be maintained in perpetuity, thereby restricting the use of principal. Normally, donor stipulations allow part or all of the income earned to be used currently for a designated purpose. At December 31, 2021 and 2020, Keswick had no net assets with donor restrictions required to be maintained in perpetuity.

Fair Value

Fair value measurement applies to reported balances that are required or permitted to be measured at fair value under an existing accounting standard. Keswick emphasizes that fair value is a market-based measurement, not an entity-specific measurement. Therefore, a fair value measurement should be determined based on the assumptions that market participants would use in pricing the asset or liability and establishes a fair value hierarchy. The fair value hierarchy consists of three levels of inputs that may be used to measure fair value as follows:

Level 1 - Inputs that utilize quoted prices (unadjusted) in active markets for identical assets or liabilities that Keswick has the ability to access.

Level 2 - Inputs that include quoted prices for similar assets and liabilities in active markets and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument. Fair values for these instruments are estimated using pricing models, quoted prices of securities with similar characteristics, or discounted cash flows.

Level 3 - Inputs that are unobservable inputs for the asset or liability, which are typically based on an entity's own assumptions, as there is little, if any, related market activity.

The fair values of financial instruments are summarized further in Note 4.

Net Resident Service Revenues

Net resident service revenues are reported at the amount that reflects the consideration Keswick expects to receive in exchange for the services provided. These amounts are due from residents or third-party payors and include variable consideration for retroactive adjustments, if any, under reimbursement programs. Performance obligations are determined based on the nature of the services provided. Net resident service revenues are recognized as performance obligations are satisfied.

Keswick Pines, Inc.
dba: The Pines at Whiting

Notes to Financial Statements
December 31, 2021 and 2020

Payment terms and conditions for Keswick's resident contracts vary by contract type and payor source, although terms generally include payment to be made within 30 days. Net resident service revenue for recurring and routine monthly services are generally billed monthly in advance. Net resident service revenues for ancillary services are generally billed monthly in arrears. Additionally, nonrefundable entrance fees are generally billed and collected in advance of move-in. Entrance fees collected from residents in advance are recognized as deferred revenue from advance entrance fees until the performance obligations are satisfied and are included in deferred revenue from entrance fees in the accompanying balance sheets. Keswick recognized amortization income of \$1,260,739 and \$1,136,393 in 2021 and 2020, respectively. Keswick applies the practical expedient in Accounting Standards Codification (ASC) No. 606 and, therefore, does not disclose amounts for remaining performance obligations that have original expected durations of one year or less.

The guaranteed refund component of entrance fees is not amortized to income and is classified as refundable entrance fees in the accompanying balance sheets.

For residents with Type B contracts, revenue from advance entrance fees other than refundable advance entrance fees received are recognized through amortization using the straight-line method over annually adjusted estimated life expectancies of the residents, which approximates the period of time the goods and services under the agreements are expected to be transferred to residents. Amortization of entrance fees other than refundable advance entrance fees is included as a component of net resident service revenues in the statements of operations and changes in net assets (deficit).

For Lifecare (Type A contracts) residents, the nonrefundable entrance fee generally entitles the resident to the use of residential facilities and other amenities as well as access to health care services. As such, the nonrefundable entrance fees are a component of the transaction price.

Net resident service revenues are primarily comprised of the following revenue streams:

Independent Living: Independent living revenue is primarily derived from providing housing and personal care services to residents at a stated monthly fee. Keswick has determined that the services included in the monthly service fee have the same timing and pattern of transfer and are a series of distinct services that are considered one performance obligation which is satisfied over time as services are provided. Therefore, independent living monthly fees are recognized on a month-to-month basis.

Assisted Living: Assisted living revenue is primarily derived from providing housing and personal care services to residents at a stated monthly fee. Keswick has determined that the services included in the monthly fee have the same timing and pattern of transfer and are a series of distinct services that are considered one performance obligation which is satisfied over time as services are provided. Therefore, assisted living and personal care revenue is recognized on a month-to-month basis.

Skilled Nursing: Skilled nursing revenue is primarily derived from providing nursing services to residents at a stated daily fee, net of any explicit and implicit price concessions. Keswick has determined that skilled nursing services are considered one performance obligation which is satisfied over time as services are provided. Therefore, skilled nursing revenue is recognized on a daily basis as services are rendered.

Keswick receives revenue for services under third-party payor programs, including Medicare, Medicaid and other third-party payors. Settlements with third-party payors for retroactive adjustments due to audits, reviews or investigations are included in the determination of the estimated transaction price for providing services. Keswick estimates the transaction price based on the terms of the contract and correspondence with the third-party payor and historical payment trends and retroactive adjustments are recognized in future periods as final settlements are determined.

Keswick Pines, Inc.
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Notes to Financial Statements
December 31, 2021 and 2020

Benevolent Care

Keswick provides benevolent care to residents who meet certain criteria without charge or at amounts less than its established rates. Because Keswick does not pursue collection of amounts determined to qualify as benevolent care, such amounts are reported as charity care. Charity care is recorded as an offset to resident service revenue.

Advertising

Keswick expenses marketing costs as incurred for current operations. The marketing costs for the years ended December 31, 2021 and 2020 was \$369,472 and \$313,683, respectively.

Donor-Restricted Gifts

Unconditional promises to give cash and other assets 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 gift is received. The gifts are reported as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the statements of operations and changes in net assets (deficit) as net assets released from restrictions. Donor-restricted contributions whose restrictions are met within the same year as received are reported as contributions without donor restrictions in the accompanying financial statements.

Income Taxes

Keswick is a not-for-profit corporation as described under Section 501(c)(3) of the Internal Revenue Code (IRC) and is exempt from federal income taxes on its exempt income under Section 501(a) of the IRC. Keswick is also exempt from state and local income taxes under similar statutes.

Keswick accounts for uncertainty in income taxes using a recognition threshold of more likely than not to be sustained upon examination by the appropriate taxing authority. Measurement of the tax uncertainty occurs if the recognition threshold is met.

Performance Indicator

The statements of operations and changes in net assets (deficit) indicate the revenues, gains, and other support in excess of expenses and losses as the performance indicator. Changes in unrestricted net deficit which are excluded from such amounts, consistent with industry practice, include contributions of long-lived assets (including assets acquired using contributions which donor restrictions were to be used for the purpose of acquiring such assets).

Reclassification of Prior Year Amounts

Certain amounts from the prior year have been reclassified to conform to the current year presentation and did not affect changes in net assets or total net assets.

Subsequent Events

In preparing these financial statements, Keswick has evaluated events and transactions for potential recognition or disclosure through April 28, 2022, the date the financial statements were available for issuance. The results of this evaluation indicated that there are no subsequent events or transactions that are required to be disclosed in these financial statements.

Keswick Pines, Inc.
dba: The Pines at Whiting

Notes to Financial Statements
December 31, 2021 and 2020

2. Liquidity and Availability of Resources

As of December 31, 2021 and 2020, Keswick has financial assets available for general expenditure within one year of the balance sheet dates, consisting of the following:

	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 1,574,378	\$ 3,420,773
Accounts receivable, net	372,360	488,558
Investments	<u>7,550,604</u>	<u>7,670,787</u>
Total	<u>\$ 9,497,342</u>	<u>\$ 11,580,118</u>

Keswick has investments which are available for general expenditure within one year in the normal course of operations. Accordingly, these assets have been included in the qualitative information above. Keswick has other assets limited to use held by trustee under bond indenture agreements. Additionally, certain other debt service funds are designated for long-term purposes. These investments, which are more fully described in Note 3, are not available for general expenditure within the next year and are not reflected in the amounts above.

Keswick has certain other board-designated assets designated for future use. These assets limited to use are not available for general expenditure within the next year; however, these amounts could be made available, if necessary.

As part of Keswick's liquidity management plan, cash in excess of daily requirements is invested in short-term investments and money market funds. As of December 31, 2021, Keswick has unrestricted cash and investments to cover 207 days of operating expenses. Keswick's practice is to structure its financial assets to be available as its general expenditures, liabilities and other obligations become due.

3. Investments and Assets Limited as to Use

Investments consist of the following at December 31:

	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 311,599	\$ 345,632
Exchange traded funds	6,698,051	5,966,846
Corporate bonds	192,768	543,889
U.S. government bonds	293,851	665,959
Asset backed securities	<u>54,335</u>	<u>148,461</u>
Total investments	<u>\$ 7,550,604</u>	<u>\$ 7,670,787</u>

Keswick Pines, Inc.
dba: The Pines at Whiting

Notes to Financial Statements
December 31, 2021 and 2020

Assets whose use is limited consist of the following:

	<u>2021</u>	<u>2020</u>
Under trust indenture (debt service reserve fund):		
Cash and cash equivalents	\$ 903,473	\$ 901,966
By board for resident subsidies:		
Money market funds	\$ 96,320	\$ 96,320
Under charitable gift annuities:		
Cash and cash equivalents	\$ 7,416	\$ 12,412
Mutual funds:		
Equities	260,020	413,235
Total under charitable gift annuities	\$ 267,436	\$ 425,647

Under the provisions of the New Jersey Continuing Care Retirement Community Regulation and Financial Disclosure Act (the Act), Keswick must maintain a statutory minimum liquid reserve as of the end of the year that is equal to or exceeds the greater of the total of all principal and interest payments due during the next 12 months or 15% of total projected operating expenses, exclusive of depreciation and amortization for the following fiscal year.

The statutory minimum liquid reserve requirement for the years ended December 31, 2021 and 2020 was approximately \$2,683,673 and \$2,571,500, respectively; \$8,667,955 and \$8,669,073 was reserved at December 31, 2021 and 2020, respectively. As of December 31, 2021 and 2020, Keswick had sufficient reserves to satisfy the Act's statutory minimum liquid reserve requirement.

4. Fair Value Measurement

For financial instruments required to be measured at fair value on a recurring basis, fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value is measured using a hierarchy prioritizing the inputs used in determining valuations into three levels. The level within the fair value hierarchy is based on the lowest level input that is significant to the fair value measurement.

The levels of the fair value hierarchy are as follows:

Level 1 - Unadjusted quoted prices in active markets that are accessible to Keswick for identical instruments.

Level 2 - Significant inputs, other than Level 1 inputs that are observable either directly or indirectly for substantially the full term of the instruments through corroboration with observable market data.

Level 3 - Significant unobservable inputs. Keswick did not hold any Level 3 investments for the years ended December 31, 2021 and 2020.

Keswick Pines, Inc.
dba: The Pines at Whiting

Notes to Financial Statements
December 31, 2021 and 2020

The following tables present financial instruments reported at fair value at December 31, 2021 and 2020, by caption on the balance sheets:

	2021		
	Total	Level 1	Level 2
Assets:			
Investments and assets whose use is limited:			
Money market funds	\$ 96,320	\$ 96,320	\$ -
Equity mutual funds	260,020	260,020	-
Exchange traded funds	6,698,051	6,698,051	-
Corporate bonds	192,768	-	192,768
U.S. government bonds	293,851	-	293,851
Asset backed securities	54,335	-	54,335
	<u>7,595,345</u>	<u>\$ 7,054,391</u>	<u>\$ 540,954</u>
Total measured at fair value			
Cash and cash equivalents	<u>1,222,488</u>		
Total investments and assets whose use is limited	<u>\$ 8,817,833</u>		
	2020		
	Total	Level 1	Level 2
Assets:			
Investments and assets whose use is limited:			
Money market funds	\$ 96,320	\$ 96,320	\$ -
Equity mutual funds	413,235	413,235	-
Exchange traded funds	5,966,846	5,966,846	-
Corporate bonds	543,889	-	543,889
U.S. government bonds	665,959	-	665,959
Asset backed securities	148,461	-	148,461
	<u>7,834,710</u>	<u>\$ 6,476,401</u>	<u>\$ 1,358,309</u>
Total measured at fair value			
Cash and cash equivalents	<u>1,260,010</u>		
Total investments and assets whose use is limited	<u>\$ 9,094,720</u>		

Keswick Pines, Inc.
dba: The Pines at Whiting

Notes to Financial Statements
December 31, 2021 and 2020

Investments and assets whose use is limited are presented together in the tables above as there are various investment and cash accounts that are allocated between the investment and assets whose use is limited lines on the balance sheets.

	<u>2021</u>	<u>2020</u>
Assets limited as to use	\$ 1,267,229	\$ 1,423,933
Investments	<u>7,550,604</u>	<u>7,670,787</u>
Total investments and assets whose use is limited	<u>\$ 8,817,833</u>	<u>\$ 9,094,720</u>

Investments and assets limited as to use are valued at fair value based on quoted market prices in active markets for money market funds, equity mutual funds, and exchange traded funds and are estimated using quoted prices for similar securities for corporate bonds, U.S. government bonds and asset backed securities.

5. Property and Equipment

A summary of property and equipment at December 31 is as follows:

	<u>2021</u>	<u>2020</u>
Land and land improvements	\$ 3,145,546	\$ 3,140,746
Building and improvements	41,102,716	40,618,513
Furniture and equipment	<u>11,944,450</u>	<u>11,490,781</u>
Total	56,192,712	55,250,040
Accumulated depreciation	<u>(38,882,560)</u>	<u>(37,155,018)</u>
Total property and equipment	<u>\$ 17,310,152</u>	<u>\$ 18,095,022</u>

Depreciation expense for the years ended December 31, 2021 and 2020 was \$1,823,529 and \$1,752,336, respectively.

6. Long-Term Revenue Bonds

In November 2014, the Public Finance Authority (the PFA Authority) issued \$21,500,000 of tax-exempt Revenue and Refunding Bonds, Series 2014 Bonds (the Series 2014 Bonds) to refund the First Mortgage Revenue Refunding Bonds, Series 1998 Bonds and to finance various capital improvements. In consideration for the proceeds of the Series 2014 Bonds, Keswick entered into a Loan Agreement (the Agreement) with the PFA Authority under which the PFA Authority loaned the proceeds of the bond issue to Keswick and Keswick agreed to repay the loan.

Keswick Pines, Inc.
dba: The Pines at Whiting

Notes to Financial Statements
December 31, 2021 and 2020

A summary of long-term revenue bonds consists of the following at December 31:

	<u>2021</u>	<u>2020</u>
Bonds due on December 1, 2029, monthly payments of \$149,076, consisting of principal plus interest at 2.993%	\$ 12,691,849	\$ 14,072,849
Less unamortized debt issuance costs	<u>410,833</u>	<u>462,193</u>
Total bonds, net of unamortized debt issuance costs	12,281,016	13,610,656
Less current portion	<u>1,423,499</u>	<u>1,381,004</u>
Total long-term revenue bonds, net of current portion	<u>\$ 10,857,517</u>	<u>\$ 12,229,652</u>

Future maturities of long-term revenue bonds as of December 31, 2021 are as follows:

Years ending December 31:	
2022	\$ 1,423,499
2023	1,467,302
2024	1,511,640
2025	1,558,968
2026	1,606,939
Thereafter	<u>5,123,501</u>
Total	<u>\$ 12,691,849</u>

To secure the required loan payments, Keswick granted the PFA Authority a first mortgage on the real estate, including the land and buildings, and a first security interest in all equipment, furniture and fixtures, and gross revenues, as such term is defined in the Agreement. Further, a bank holds certain funds for the benefit of the holders of the bonds. Such funds are included with assets limited as to use.

Under the terms of the Agreement, Keswick is required to meet certain covenants as defined in the Agreement relating to liquidity and debt service coverage ratio. As defined in the Agreement, Keswick is required, among other things, a debt service coverage ratio of at least 1.25 annually and a liquidity requirement equal to 90 days of unrestricted cash on hand tested semi-annually.

7. Net Resident Service Revenue

Keswick disaggregates revenue from contracts with customers by type of service and payor source as this depicts the nature, amount, timing and uncertainty of its revenue and cash flows as affected by economic factors. Net resident service revenues consist of the following for the years ended December 31, 2021 and 2020:

	<u>2021</u>			
	<u>Independent Living</u>	<u>Assisted Living</u>	<u>Skilled Nursing</u>	<u>Total</u>
Lifecare	\$ 4,464,072	\$ 1,154,543	\$ 835,350	\$ 6,453,965
Private	-	3,108,066	2,411,746	5,519,812
Medicare	-	-	1,236,419	1,236,419
Medicaid	-	449,509	1,011,774	1,461,283
Subtotal	4,464,072	4,712,118	5,495,289	14,671,479
Amortization of entrance fees	-	-	-	1,260,739
Total	<u>\$ 4,464,072</u>	<u>\$ 4,712,118</u>	<u>\$ 5,495,289</u>	<u>\$ 15,932,218</u>

Keswick Pines, Inc.
dba: The Pines at Whiting

Notes to Financial Statements
December 31, 2021 and 2020

	2020			
	Independent Living	Assisted Living	Skilled Nursing	Total
Lifecare	\$ 3,941,670	\$ 1,045,922	\$ 1,793,153	\$ 6,780,745
Private	-	3,959,920	2,631,301	6,591,221
Medicare	-	-	1,123,075	1,123,075
Medicaid	-	303,845	1,328,552	1,632,397
Subtotal	3,941,670	5,309,687	6,876,081	16,127,438
Amortization of entrance fees	-	-	-	1,136,393
Total	<u>\$ 3,941,670</u>	<u>\$ 5,309,687</u>	<u>\$ 6,876,081</u>	<u>\$ 17,263,831</u>

Keswick has agreements with third-party payors that provide for payments at amounts different from its established rates. A summary of the principal payment arrangements with the third-party payors follows:

Medicare: Skilled nursing and ancillary services provided by Medicare Part A beneficiaries are paid at prospectively determined rates per day. These rates vary according to a resident-specific classification system that is based on clinical, diagnostic and other factors and the reimbursement methodology is subject to various limitations and adjustments. Reimbursement for therapy services is provided to Medicare Part B beneficiaries at the lesser of a published fee schedule or actual charges.

Medicaid: Keswick also provides services for patients qualifying under the state Medical Assistance program.

Other: Keswick has also entered into payment arrangements with certain managed care and commercial insurance carriers, health maintenance organizations and preferred provider organizations. The basis for payment under these agreements includes predetermined contractual rates, discounts from established charges and retrospectively determined daily rates.

As described above, the Medicare Part A and Medicaid rates are based on clinical, diagnostic and other factors. The determination of these rates is partially based on Keswick's clinical assessment of its residents. Keswick is required to clinically assess its resident at predetermined intervals during the resident's stay which are subject to review and adjustment by the respective program.

Keswick Pines, Inc.
dba: The Pines at Whiting

Notes to Financial Statements
December 31, 2021 and 2020

8. Functional Expenses

Keswick provides residential living services and health care services to residents of its facility. Depreciation and amortization has been allocated using programmatic salaries or management and general support salaries as function of total salaries. All other expenses are directly attributable to their respective functions. Expenses related to providing these services for the years ended December 31 are as follows:

	Care and Service to Residents	Management and General	2021
Salaries and wages	\$ 6,295,305	\$ 1,082,208	\$ 7,377,513
Employee benefits and payroll taxes	2,302,406	374,196	2,676,602
Purchased services	457,007	236,093	693,100
Advertising	424,637	-	424,637
Information technology	32,630	129,619	162,249
Interest	455,717	-	455,717
Taxes	495,424	85,167	580,591
Utilities	638,696	-	638,696
Depreciation	1,548,501	275,028	1,823,529
Insurance	295,507	26,697	322,204
Repairs and maintenance	346,394	33	346,427
Food services	1,663,402	-	1,663,402
Supplies	293,948	7,590	301,538
Provision for doubtful accounts	45,000	-	45,000
Other	189,591	63,222	252,813
Total	\$ 15,484,165	\$ 2,279,853	\$ 17,764,018

	Care and Service to Residents	Management and General	2020
Salaries and wages	\$ 6,369,130	\$ 1,097,105	\$ 7,466,235
Employee benefits and payroll taxes	2,016,741	400,010	2,416,751
Purchased services	412,664	199,212	611,876
Advertising	341,813	755	342,568
Information technology	31,058	110,310	141,368
Interest	498,307	-	498,307
Taxes	488,687	84,178	572,865
Utilities	630,066	-	630,066
Depreciation	1,487,297	265,039	1,752,336
Insurance	259,463	29,312	288,775
Repairs and maintenance	323,944	-	323,944
Food services	1,690,651	-	1,690,651
Supplies	276,001	3,767	279,768
Provision for doubtful accounts	45,000	-	45,000
Other	213,800	78,932	292,732
Total	\$ 15,084,622	\$ 2,268,620	\$ 17,353,242

Keswick Pines, Inc.
dba: The Pines at Whiting

Notes to Financial Statements
December 31, 2021 and 2020

9. Retirement Plan

Keswick has a 401(k) defined contribution retirement plan covering employees with a minimum age of 21 and a service requirement of one year of service with a minimum of 1,000 working hours during that year. A change was made as of November 1, 2017 allowing employees to contribute to the plan following 90 days of service. Employees can elect to defer 1% to 80% of their pre-tax earnings, limited only by maximum contribution amounts defined by the Internal Revenue Service.

Prior to 2018, Keswick matched employee contributions at 100% of up to 3% of an employee's total compensation. On January 1, 2018, Keswick implemented a new matching schedule for employee retirement contributions. Keswick matches employee contributions at 100% of up to 1% of an employee's total compensation plus 50% of the amount of contributions that exceed 1% of an employee's total compensation but that do not exceed 6% of total compensation.

Participants with employer contributions prior to January 1, 2018 will continue to vest at a rate of 25% per year of participation. Participants with employer contributions after January 1, 2018 will vest according to a 2 year cliff vesting schedule (100% after 2 years of service).

Keswick contributed \$176,082 and \$181,789 to the plan for the years ended December 31, 2021 and 2020, respectively. Employees must have met a service requirement of one year of service with a minimum of 1,000 working hours during that year to qualify for the employer match.

10. Captive Insurance Plan

In October of 2019, Keswick enrolled in a captive self-insured health care plan and recorded a subscriber interest of \$23,537 in other assets. Keswick assumes the risk for paying the health care claim costs up to \$75,000 per participant per year. Claims in excess of \$75,000 would be reimbursed by the stop-loss insurance, which was purchased by Keswick at the time of inception. Self-insurance claims filed and claims incurred but not reported are accrued based upon management's estimates of the discounted ultimate cost for self-insured claims incurred using actuarial assumptions followed in the insurance industry and historical experience. Although management believes it has the ability to reasonably estimate losses related to claims, it is possible that actual results could differ from recorded self-insurance liabilities.

11. Concentrations of Credit Risk

Keswick grants credit without collateral to its residents, some of whom are insured under third party arrangements, primarily with Medicaid, Medicare, and various commercial insurance companies.

Keswick maintains its cash and cash equivalents and assets limited as to use in accounts of a financial institution that at times may exceed federally insured limits.

12. Commitments and Contingencies

Land

Keswick purchased 48.98 acres of land to develop the continuing care retirement community. Approximately one-half of the land has been developed. Should Keswick develop the remaining portion, it has agreed to pay America's Keswick an additional \$1,100,000 and additional amounts as determined by an appraisal. Keswick cannot develop the remaining portion of the land as it is designated to be Green Acres.

Keswick Pines, Inc.
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Notes to Financial Statements
December 31, 2021 and 2020

Senior Living Services Industry

The senior living services industry is subject to numerous laws, regulations and administrative directives of federal, state and local governments and agencies. Compliance with these laws, regulations and administrative directives is subject to future government review and interpretation as well as regulatory actions unknown or unasserted at this time. Government activity has continued to increase with respect to investigations and allegations concerning possible violations by healthcare providers of fraud and abuse statutes and regulations, which could result in the imposition of significant fines and penalties as well as significant repayments for resident services previously billed. Management is not aware of any material incidents of noncompliance.

COVID-19

The spread of COVID-19 around the world has caused significant volatility in U.S. and international markets, supply chains, businesses and communities. Keswick's evaluation of the effects of these events is ongoing as of the date the accompanying financial statements were available to be issued. COVID-19 may impact various parts of Keswick's 2022 operations and financial performance, including but not limited to additional costs for emergency preparedness, disease control and containment, potential shortages of personnel, supply chain disruption, sales of independent living units or declines in revenue related to decreases in occupancy or volumes of certain revenue streams. The extent of the impact will depend on future developments, including the duration and spread of the outbreak and related governmental or other regulatory actions.

13. Stimulus Funds

Paycheck Protection Program Loan

In May 2020, Keswick received loan proceeds in the amount of \$1,750,745 under the Paycheck Protection Program (PPP) which was established as part of the Coronavirus Aid, Relief and Economic Security (CARES) Act (as amended by the Economic Aid Act (EAA) on December 27, 2020) and is administered through the Small Business Administration (SBA). The PPP provides loans to qualifying businesses in amounts up to 2.5 times their average monthly payroll expenses and was designed to provide a direct financial incentive for qualifying businesses to keep their workforce employed during the Coronavirus crisis. PPP loans are uncollateralized and guaranteed by the SBA and are forgivable after a "covered period" as long as the borrower maintains its payroll levels and uses the loan proceeds for eligible expenses, including payroll, benefits, mortgage interest, rent, and utilities. The forgiveness amount will be reduced if the borrower terminates employees or reduces salaries and wages more than 25% during the covered period. Any unforgiven portion is payable over 5 years at an interest rate of 1% with payments deferred until the SBA remits the borrower's loan forgiveness amount to the lender, or, if the borrower does not apply for forgiveness, ten months after the end of the covered period. PPP loan terms provide for customary events of default, including payment defaults, breaches of representations and warranties, and insolvency events and may be accelerated upon the occurrence of one or more of these events of default. Additionally, PPP loan terms do not include prepayment penalties.

Keswick expended \$1,750,745 of the PPP funds received on qualified expenses and believes that it met all of the conditions attached to the PPP, and therefore, applied for forgiveness. Legal release was received during June 2021, therefore, Keswick recorded forgiveness income of \$1,750,745 within its statement of operations and changes in net assets (deficit) for the year ended December 31, 2021.

Keswick Pines, Inc.
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Notes to Financial Statements
 December 31, 2021 and 2020

The SBA reserves the right to audit any PPP loan, regardless of size. These audits may occur after forgiveness has been granted. In accordance with the CARES Act (as amended by the EAA), the Corporation is required to maintain its PPP loan documentation for six years after the PPP loan was forgiven or repaid in full and to provide that documentation to the SBA upon request. Keswick does not believe the results of any audits or reviews by the SBA would have a material impact on the financial statements.

Provider Relief Funds

Provider relief funds comprised of amounts received from federal, state and other funding sources related to the COVID-19 pandemic. Keswick accounts for this funding in accordance with the Financial Accounting Standards Board (FASB) ASC 958-605 guidance for conditional contributions and accordingly, revenues are recognized when barriers are substantially met, which occurs when the Keswick complies with the terms and conditions related to the purpose of the grant rather than those that are administrative in nature.

In March 2020, the CARES Act was signed into law to combat the financial effects of COVID-19. The CARES Act created a Provider Relief Fund (PRF) to provide financial support for healthcare providers. In accordance with the terms and conditions of PRF, Keswick could apply the funding against lost revenues and eligible expenses not reimbursed from other sources.

Keswick has incurred lost revenues and eligible expenses in accordance with the terms and conditions of the PRF, which were received and recognized as follows:

PRF Reporting Period	Payment Received Period	Total Payments Received	Revenues Recognized for the Years Ended December 31,	
			2021	2020
Period 1	April 10, 2020 to June 30, 2020	\$ 688,578	\$ 358,572	\$ 330,006
Period 2	July 1, 2020 to December 31, 2020	64,637	64,637	-
Period 3	January 1, 2021 to June 30, 2021	58,158	58,158	-
Period 4	July 1, 2021 to December 31, 2021	21,033	21,033	-
Total		\$ 832,406	\$ 502,400	\$ 330,006

During 2020, Keswick also received additional funds passed through to them from the state of New Jersey Department of Health in the amount of \$53,234 to offset lost revenues and eligible expenses in accordance with the terms and conditions of the funding source. Keswick incurred lost revenues and eligible expenses of \$53,234 in 2021, and therefore revenues were recognized and included in provider relief funds in the accompanying statements of operations and changes in net assets (deficit).

Keswick's methodology for calculating lost revenues in 2020 was the difference between 2019 actual resident service revenues (base year) compared to actual resident service revenues in 2020. For the year ended December 31, 2021, Keswick's methodology for calculating lost revenues was comparing 2020 and 2021 actual resident service revenues to 2020 budgeted resident service revenue. Keswick recorded revenues in provider relief funds in the accompanying statements of operations and changes in net assets (deficit).

The majority of the funding received is subject to future reporting and audit requirements. Noncompliance with the terms and conditions of the funding sources could result in repayment of some or all of the support, which can be subject to government review and interpretation. An estimate of the possible effects of these matters cannot be made as of the date these financial statements were available to be issued.

Keswick Pines, Inc.
dba: The Pines at Whiting

Notes to Financial Statements
December 31, 2021 and 2020

Medicare Advance Payments

The CARES Act also included provisions to expand the U.S. Centers for Medicare and Medicaid Services (CMS) Accelerated and Advance Payment Program in order to improve cash flows for providers impacted by the COVID-19 pandemic. Keswick received \$272,369 in payments under this program during 2020. The outstanding balance at December 31, 2021 and 2020 was \$219,334 and \$272,369 respectively, which are recorded as deferred revenues, Medicare accelerated payment in the accompanying balance sheets. Repayment occurs automatically through a partial offset in Medicare payments due to Keswick for services rendered to Medicare program beneficiaries. Repayment of the advances began in April 2021 and will end 17 months later (29 months from initial payment), at which time the advances are required to be repaid in full. Keswick expects services rendered during 2022 to be sufficient to offset the payments received.

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2021

Department of the Treasury
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning and ending

B Check if applicable: Address change Name change Initial return Final return/terminated Amended return Application pending	C Name of organization KESWICK PINES INC		D Employer identification number 52-1761391
	Doing business as THE PINES AT WHITING		E Telephone number 732-849-0400
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 22,080,958.
	509 ROUTE 530		H(a) Is this a group return for subordinates? Yes <input checked="" type="checkbox"/> No
City or town, state or province, country, and ZIP or foreign postal code WHITING, NJ 08759		H(b) Are all subordinates included? Yes No	H(c) Group exemption number ▶
F Name and address of principal officer: ERIC GHAUL SAME AS C ABOVE		I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) 501(c) () ◀ (insert no.) 4947(a)(1) or 527	
J Website: ▶ WWW.THEPINESATWHITING.ORG		L Year of formation: 1989 M State of legal domicile: NJ	
K Form of organization: <input checked="" type="checkbox"/> Corporation Trust Association Other ▶			

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: SERVES THE ELDERLY THROUGH APARTMENT LIVING, ASSISTED LIVING, AND NURSING HOME CARE.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	11
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	11
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	314
	6 Total number of volunteers (estimate if necessary)	6	12
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 382,481.	Current Year 2,403,244.
	9 Program service revenue (Part VIII, line 2g)	17,439,478.	15,932,218.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	218,991.	845,296.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	437,414.	644,142.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	18,478,364.	19,824,900.
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	42,850.
14 Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		10,295,797.	10,054,115.
16a Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		7,091,551.	7,705,453.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	17,430,198.	17,785,768.	
19 Revenue less expenses. Subtract line 18 from line 12	1,048,166.	2,039,132.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 31,781,297.	End of Year 28,869,676.
	21 Total liabilities (Part X, line 26)	30,352,674.	25,503,830.
	22 Net assets or fund balances. Subtract line 21 from line 20	1,428,623.	3,365,846.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer		Date	
	GEORGINA BAVAIS, CFO Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name KERRI N. BOGDA, CPA	Preparer's signature <i>Kerri Bogda</i>	Date 10/5/22	Check <input checked="" type="checkbox"/> if self-employed PTIN P00760402
	Firm's name ▶ BAKER TILLY US, LLP	Firm's EIN ▶ 39-0859910		Phone no. 717.740.4863
	Firm's address ▶ 1570 FRUITVILLE PIKE, SUITE 400 LANCASTER, PA 17601			

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission:
GUIDED BY CHRISTIAN PRINCIPLES, THE PINES AT WHITING SEEKS TO BUILD A CARING AND RESPECTFUL COMMUNITY OF TRUSTEES, RESIDENTS AND STAFF THAT SERVES THE PHYSICAL, SOCIAL, EMOTIONAL AND SPIRITUAL NEEDS OF SENIOR ADULTS THROUGH RESIDENTIAL LIVING AND HEALTH CARE.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 15,508,352. including grants of \$ 26,200.) (Revenue \$ 16,140,795.)
KESWICK PINES, INC., DBA THE PINES AT WHITING (THE PINES), OFFERS INDEPENDENT LIVING APARTMENTS WITH 24 HOUR EMERGENCY CALL SERVICE AND HOME CARE SUPPORTIVE SERVICES AS WELL AS HEALTH CARE SERVICES INCLUDING: ASSISTED LIVING, MEMORY SUPPORT, SKILLED NURSING/REHABILITATION AND LONG TERM CARE PROGRAMS. IN 2021, THE PINES HAS SERVED 185 INDEPENDENT LIVING RESIDENTS, 53 ASSISTED LIVING RESIDENTS (23 OF WHOM WERE IN MEMORY CARE), AND 44 NURSING HOME RESIDENTS. IN 2021, THE TOTAL AMOUNT OF FORGIVEN REVENUE WAS \$234,131.

CONTINUED ON SCHEDULE O.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 15,508,352.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	X	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	X	
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22 X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23 X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a X	
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	X
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	X
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	X
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	38 X	

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a 15	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 17 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	1a 11		
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b 11		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
10b			
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
12c			
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	X	
b	Other officers or key employees of the organization		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		
16b			

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **NJ**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **▶**
GEORGINA BAVAIS, CFO - 732-849-0400
509 ROUTE 530, WHITING, NJ 08759

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ERIC GHAUL CEO	40.00			X			194,847.	0.	9,481.	
(2) GEORGINA BAVAIS CFO	40.00			X			159,138.	0.	22,295.	
(3) PATRICIA POLCHAK HEALTHCARE ADMINISTRATOR	40.00					X	147,161.	0.	15,739.	
(4) ADRIANNE SOBOCINSKI PHYSICAL THERAPIST	40.00					X	116,646.	0.	22,696.	
(5) GAIL SHEPARD DIRECTOR OF NURSES	40.00					X	104,573.	0.	24,520.	
(6) WENDY HARSHAW DIRECTOR OF MARKETING	40.00					X	101,515.	0.	7,688.	
(7) JAY KATZ CHAIRMAN	2.00	X		X			0.	0.	0.	
(8) MARK KOLCHIN VICE CHAIRMAN	2.00	X		X			0.	0.	0.	
(9) DOUGLAS BAUERBAND TREASURER	2.00	X		X			0.	0.	0.	
(10) REV. WILLIAM COOK MEMBER	2.00	X					0.	0.	0.	
(11) ALAN DINKFELT MEMBER	2.00	X					0.	0.	0.	
(12) CAROLYN HIBBARD MEMBER	2.00	X					0.	0.	0.	
(13) JOHN HOLLAND MEMBER	2.00	X					0.	0.	0.	
(14) ROBERT HUBINGER MEMBER	2.00	X					0.	0.	0.	
(15) OTTO MORCH MEMBER	2.00	X					0.	0.	0.	
(16) JOSEPH OWSINSKI MEMBER	2.00	X					0.	0.	0.	
(17) CHARITY ROSZEL MEMBER	2.00	X					0.	0.	0.	

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal							823,880.	0.	102,419.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							823,880.	0.	102,419.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 6

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
SODEXO INC & AFFILIATES PO BOX 360170, PITTSBURGH, PA 15251	FOOD SERVICE PROVIDER	1,025,650.
U.S. FOOD SERVICE PO BOX 33101, NEWARK, NJ 07188-0101	FOOD SUPPLIER	580,844.
JOHNSON, KENDALL & JOHNSON 109 PHEASANT RUN, NEWTOWN, PA 18940	LEGAL	354,416.
R SOMERS CONSTRUCTION INC 3 S CHARLOTTEVILLE DR, TOMS RIVER, NJ 08757	CONSTRUCTION CONTRACTOR	300,539.
J W FINLEY INC PO BOX 409, TOMS RIVER, NJ 08754	HEATER MAINTENANCE	286,811.
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 11		

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	2,306,379.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	96,865.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			2,403,244.			
Program Service Revenue	2 a RESIDENT MONTHLY FEES	Business Code					
		623990	6,453,965.	6,453,965.			
	b PRIVATE PAY	623990	5,519,812.	5,519,812.			
	c MEDICAID AND MEDICARE REVENUE	623990	2,697,702.	2,697,702.			
	d ENTRANCE FEES REVENUE	623990	1,260,739.	1,260,739.			
	e						
	f All other program service revenue						
g Total. Add lines 2a-2f			15,932,218.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		136,388.			136,388.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses ...	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities	2,962,466.	2,500.		
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b	2,256,058.	0.			
	c Gain or (loss)	7c	706,408.	2,500.			
	d Net gain or (loss)			708,908.		708,908.	
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a ANCILLARY SERVICES	Business Code					
		900009	208,577.	208,577.			
	b FOOD SERVICES	722514	116,265.		116,265.		
	c BARBER AND BEAUTY	812900	71,986.		71,986.		
	d All other revenue	900099	247,314.		247,314.		
e Total. Add lines 11a-11d			644,142.				
12 Total revenue. See instructions			19,824,900.	16140795.	0.	1280861.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	4,450.	4,450.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	21,750.	21,750.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	385,761.	154,304.	231,457.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	7,023,528.	6,153,711.	869,817.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	163,102.	127,392.	35,710.	
9 Other employee benefits	1,496,826.	1,312,468.	184,358.	
10 Payroll taxes	984,898.	849,836.	135,062.	
11 Fees for services (nonemployees):				
a Management				
b Legal	17,488.		17,488.	
c Accounting	41,580.		41,580.	
d Lobbying	435.		435.	
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	634,032.	457,007.	177,025.	
12 Advertising and promotion	424,637.	424,637.		
13 Office expenses	22,018.	9,138.	12,880.	
14 Information technology	162,249.	32,630.	129,619.	
15 Royalties				
16 Occupancy	1,219,287.	1,134,120.	85,167.	
17 Travel	1,925.	754.	1,171.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings				
20 Interest	455,717.	455,717.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,823,529.	1,548,501.	275,028.	
23 Insurance	322,204.	295,507.	26,697.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a FOOD SERVICES	1,663,402.	1,663,402.		
b REPAIRS & MAINTENANCE	346,427.	346,394.	33.	
c SUPPLIES	301,538.	293,948.	7,590.	
d COVID EXPENSES	56,233.	46,638.	9,595.	
e All other expenses	212,752.	176,048.	36,704.	
25 Total functional expenses. Add lines 1 through 24e	17,785,768.	15,508,352.	2,277,416.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1,765.	1	1,765.
	2 Savings and temporary cash investments	3,782,379.	2	1,572,613.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	488,558.	4	372,360.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	174,376.	9	270,807.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 56,192,712.		
	b Less: accumulated depreciation	10b 38,882,560.	18,095,022.	10c 17,310,152.
	11 Investments - publicly traded securities	9,094,720.	11	8,550,397.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	144,477.	15	791,582.
16 Total assets. Add lines 1 through 15 (must equal line 33)	31,781,297.	16	28,869,676.	
Liabilities	17 Accounts payable and accrued expenses	1,100,453.	17	1,045,854.
	18 Grants payable		18	
	19 Deferred revenue	13,355,749.	19	11,629,447.
	20 Tax-exempt bond liabilities	13,610,656.	20	12,281,016.
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	469,501.	21	498,155.
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties	1,750,745.	24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	65,570.	25	49,358.
	26 Total liabilities. Add lines 17 through 25	30,352,674.	26	25,503,830.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	1,408,450.	27	3,295,308.
	28 Net assets with donor restrictions	20,173.	28	70,538.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	1,428,623.	32	3,365,846.
33 Total liabilities and net assets/fund balances	31,781,297.	33	28,869,676.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	19,824,900.
2	Total expenses (must equal Part IX, column (A), line 25)	2	17,785,768.
3	Revenue less expenses. Subtract line 2 from line 1	3	2,039,132.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,428,623.
5	Net unrealized gains (losses) on investments	5	-92,889.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-9,020.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,365,846.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2b	Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:			
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization <p style="text-align:center;">KESWICK PINES INC</p>	Employer identification number <p style="text-align:center;">52-1761391</p>
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge ...						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ...						
9 Net income from unrelated business activities, whether or not the business is regularly carried on ...						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	56,891.	145,814.	73,314.	382,481.	2403244.	3061744.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	18262863.	18325678.	17899339.	17439478.	16140795.	88068153.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	18319754.	18471492.	17972653.	17821959.	18544039.	91129897.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons		100,000.				100,000.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0.
c Add lines 7a and 7b		100,000.				100,000.
8 Public support. (Subtract line 7c from line 6.)						91029897.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6	18319754.	18471492.	17972653.	17821959.	18544039.	91129897.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	174,670.	189,463.	199,551.	188,267.	136,388.	888,339.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	174,670.	189,463.	199,551.	188,267.	136,388.	888,339.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	548,540.	565,689.	527,624.	437,414.	435,562.	2514829.
13 Total support. (Add lines 9, 10c, 11, and 12.)	19042964.	19226644.	18699828.	18447640.	19115989.	94533065.

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	96.29 %
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	96.01 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	.94 %
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	.99 %

19a 33 1/3% support tests - 2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
11a		
11b		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
1		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>			
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>			
2a			
2b			
3a			
3b			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.**
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required - explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016			
b From 2017			
c From 2018			
d From 2019			
e From 2020			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017			
b Excess from 2018			
c Excess from 2019			
d Excess from 2020			
e Excess from 2021			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
(See instructions.)

SCHEDULE A, PART III, LINE 12, EXPLANATION FOR OTHER INCOME:**ANCILLARY SERVICES**

2017 AMOUNT: \$ 317,948.

2018 AMOUNT: \$ 336,856.

2019 AMOUNT: \$ 326,206.

2020 AMOUNT: \$ 270,053.

BARBER AND BEAUTY

2017 AMOUNT: \$ 90,083.

2018 AMOUNT: \$ 91,844.

2019 AMOUNT: \$ 86,206.

2020 AMOUNT: \$ 46,350.

2021 AMOUNT: \$ 71,986.

FOOD SERVICES

2017 AMOUNT: \$ 140,509.

2018 AMOUNT: \$ 135,271.

2019 AMOUNT: \$ 112,245.

2020 AMOUNT: \$ 119,062.

2021 AMOUNT: \$ 116,265.

OTHER INCOME

2018 AMOUNT: \$ 1,718.

2019 AMOUNT: \$ 2,967.

2020 AMOUNT: \$ 1,949.

2021 AMOUNT: \$ 247,311.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990 or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Name of the organization

KESWICK PINES INC

Employer identification number

52-1761391

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization KESWICK PINES INC	Employer identification number 52-1761391
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	<hr/> <hr/> <hr/>	\$ <u>1,750,745.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<hr/> <hr/> <hr/>	\$ <u>555,634.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization KESWICK PINES INC	Employer identification number 52-1761391
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	

Name of organization KESWICK PINES INC	Employer identification number 52-1761391
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527
▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization KESWICK PINES INC	Employer identification number 52-1761391
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures ▶ \$ _____
- 3 Volunteer hours for political campaign activities _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$ _____
- 4 Did the filing organization file **Form 1120-POL** for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grassroots lobbying)														
b	Total lobbying expenditures to influence a legislative body (direct lobbying)														
c	Total lobbying expenditures (add lines 1a and 1b)														
d	Other exempt purpose expenditures														
e	Total exempt purpose expenditures (add lines 1c and 1d)														
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 50%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 50%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g	Grassroots nontaxable amount (enter 25% of line 1f)														
h	Subtract line 1g from line 1a. If zero or less, enter -0-														
i	Subtract line 1f from line 1c. If zero or less, enter -0-														
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? ..		X	
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body?		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?	X		435.
j Total. Add lines 1c through 1i			435.
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures. See instructions	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

PART II-B, LINE 1, LOBBYING ACTIVITIES:

THE ORGANIZATION PAYS DUES TO LEADING AGE, NEW JERSEY. A PERCENTAGE OF THOSE DUES ARE USED BY LEADING AGE, NEW JERSEY FOR LOBBYING PURPOSES. THE AMOUNT OF LOBBYING EXPENSES REPORTED ARE THE PERCENTAGE OF THE ORGANIZATION'S DUES USED BY LEADING AGE, NEW JERSEY FOR LOBBYING.

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization KESWICK PINES INC Employer identification number 52-1761391

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? (Yes/No), 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? (Yes/No)

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply): [X] Preservation of land for public use, [X] Protection of natural habitat, [X] Preservation of open space, [] Preservation of a historically important land area, [] Preservation of a certified historic structure. 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year. Table: Held at the End of the Tax Year. 2a Total number of conservation easements: 1. 2b Total acreage restricted by conservation easements: 21.00. 2c Number of conservation easements on a certified historic structure included in (a): 0. 2d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register: 0. 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year: 0. 4 Number of states where property subject to conservation easement is located: 1. 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? [X] Yes, [] No. 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year: 13. 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year: \$ 189. 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? [] Yes, [] No. 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1: \$. (ii) Assets included in Form 990, Part X: \$. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1: \$. b Assets included in Form 990, Part X: \$.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment _____ %
 - c Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		2,748,541.		2,748,541.
b Buildings		41,102,716.	34,944,874.	6,157,842.
c Leasehold improvements				
d Equipment		11,944,450.	3,719,502.	8,224,948.
e Other		397,005.	218,184.	178,821.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				17,310,152.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ENTRANCE FEE DEPOSITS	18,885.
(3) CHARITABLE GIFT ANNUITIES	30,473.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	49,358.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	19,701,241.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-92,889.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	-9,020.
e	Add lines 2a through 2d	2e	-101,909.
3	Subtract line 2e from line 1	3	19,803,150.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	21,750.
c	Add lines 4a and 4b	4c	21,750.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	19,824,900.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	17,764,018.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	17,764,018.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	21,750.
c	Add lines 4a and 4b	4c	21,750.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	17,785,768.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART II, LINE 9:

CONSERVATION EASEMENTS ARE REPORTED ON THE BALANCE SHEET AS PART OF LAND.
 THE CONSERVATION EASEMENT IS A PROTION OF THE TOTAL LAND, WHICH WAS
 PURCHASED AT \$2.7 MILLION.

PART IV, LINE 2B:

AMOUNTS HELD IN ESCROW REPRESENT CASH DEPOSITS MADE BY PROSPECTIVE
 RESIDENTS OF INDEPENDENT LIVING UNITS. THE CASH HAS BEEN DEPOSITED INTO A
 SAVINGS ACCOUNT. IF THE PROSPECTIVE RESIDENT(S) SHOULD DECIDE NOT TO
 FULFILL THE CONTRACT, THE DEPOSITS ARE REFUNDABLE. IN ADDITION, ENTRANCE
 FEES RECEIVED FROM RESIDENTS HAVE BEEN REPORTED AS A LONG-TERM LIABILITY.
 REFUNDABLE PORTIONS OF ENTRANCE FEES ARE FULLY REFUNDABLE TO THE

Part XIII Supplemental Information (continued)

RESIDENT(S), LESS CERTAIN COSTS OR CHARGES INCURRED. IF THE RESIDENT(S) TERMINATE(S) THE CONTRACT, THE REFUNDABLE PORTION OF ENTRANCE FEES IS REFUNDABLE FOLLOWING THE REOCCUPANCY OF THE UNIT FOR THIRTY DAYS.

PART X, LINE 2:

KESWICK IS A NOT-FOR-PROFIT CORPORATION AS DESCRIBED UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE (IRC) AND IS EXEMPT FROM FEDERAL INCOME TAXES ON ITS EXEMPT INCOME UNDER SECTION 501(A) OF THE IRC. KESWICK IS ALSO EXEMPT FROM STATE AND LOCAL INCOME TAXES UNDER SIMILAR STATUTES.

KESWICK ACCOUNTS FOR UNCERTAINTY IN INCOME TAXES USING A RECOGNITION THRESHOLD OF MORE LIKELY THAN NOT TO BE SUSTAINED UPON EXAMINATION BY THE APPROPRIATE TAXING AUTHORITY. MEASUREMENT OF THE TAX UNCERTAINTY OCCURS IF THE RECOGNITION THRESHOLD IS MET.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

CHANGE IN VALUE OF ANNUITY -9,020.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

SCHOLARSHIP EXPENSE NETTED AGAINST CONTRIBUTIONS ON F/S 21,750.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

SCHOLARSHIP EXPENSE NETTED AGAINST CONTRIBUTIONS ON F/S 21,750.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ **Attach to Form 990.**

▶ **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization **KESWICK PINES INC** Employer identification number **52-1761391**

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ _____

3 Enter total number of other organizations listed in the line 1 table ▶ _____

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
SCHOLARSHIPS	7	21,750.	0.		

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2

THE PINES PAYS SCHOLARSHIPS DIRECTLY TO SCHOOLS ON BEHALF OF THE
 RECIPIENT, THEREBY ENSURING THE FUNDS ARE USED FOR THEIR INTENDED
 PURPOSE.

PART III, LINE 1

THE SCHOLARSHIP APPLICANT MUST HAVE BEEN EMPLOYED AT THE PINES AT
 WHITING AS A PART-TIME EMPLOYEE FOR AT LEAST ONE YEAR AND WORKED AT
 LEAST 300 HOURS PER YEAR. HOURS ARE BASED ON FISCAL YEAR MAY 1 - APRIL

Part IV Supplemental Information

1. THE APPLICANT MUST PRESENT A LETTER OF ACCEPTANCE FROM EITHER A COLLEGE OR SPECIALTY SCHOOL AT THE TIME OF APPLICATION.

THE APPLICANT MUST SUPPLY TWO LETTERS OF REFERENCE; ONE FROM SCHOOL (GUIDANCE COUNSELOR, TEACHER, COACH, ETC.) AND THE SECOND MUST COME FROM AN INDIVIDUAL UNRELATED TO SCHOOL OR FAMILY. IN ADDITION, EACH APPLICATION IS CAREFULLY REVIEWED BY THE STUDENT'S DIRECT SUPERVISOR. THE SUPERVISOR IS TO EXAMINE SPECIFIC CRITERIA SUCH AS SAFETY AND JOB PERFORMANCE. THE SUPERVISOR WILL INCLUDE HIS/HER RELATED REMARKS, SIGN THE APPLICATION, AND FORWARD THE APPLICATION IN ITS ENTIRETY TO THE SCHOLARSHIP COMMITTEE.

APPLICANTS ALREADY IN COLLEGE, WHETHER APPLYING FOR THE FIRST TIME OR FOR RENEWAL OF THE SCHOLARSHIP MUST PRESENT A TRANSCRIPT OF FULL-TIME (12 OR MORE CREDIT HOURS) OF COLLEGE GRADES. THE APPLICANT WILL THEN NOT BE REQUIRED TO SUBMIT A LETTER OF ACCEPTANCE AND TWO LETTERS OF REFERENCE; HOWEVER, BOTH FIRST TIME APPLICANTS AND APPLICANT RENEWALS WILL BE ASKED ABOUT THEIR LEVEL OF PARTICIPATION BOTH IN THEIR SCHOOL AND THEIR COMMUNITY.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
 ▶ Attach to Form 990.
 ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

KESWICK PINES INC

Employer identification number

52-1761391

Part I Questions Regarding Compensation

- 1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.
- | | |
|---|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input checked="" type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |
- b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain
- 2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?
- 3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.
- | | |
|---|---|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |
- 4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:
- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.
- Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**
- 5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:
- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.
- 6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:
- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.
- 7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III
- 8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III
- 9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b	X	
2	X	
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7	X	
8		X
9		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2021

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) ERIC GHAUL CEO	(i)	174,255.	10,000.	10,592.	6,910.	2,571.	204,328.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) GEORGINA BAVAIS CFO	(i)	144,058.	0.	15,080.	6,070.	16,225.	181,433.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) PATRICIA POLCHAK HEALTHCARE ADMINISTRATOR	(i)	137,835.	0.	9,326.	3,973.	11,766.	162,900.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 1A:

AS PART OF HIS COMPENSATION PACKAGE, ERIC GHAUL, CEO, WAS PAID A BOARD APPROVED, TAKE-HOME TAX DEFERRAL BONUS, AND AS SUCH, THE PINES PAID THE TAXES ON THE BONUS ON HIS BEHALF. THE GROSS UP PAYMENT WAS INCLUDED IN THE CEO'S W-2 AND REPORTED ON SCHEDULE J, PART II, COLUMN B(III), LINE 1.

PART I, LINE 7:

THE PINES UTILIZES DISCRETION IN DETERMINING THE AMOUNT OF BONUSES. DISCRETION IS BASED ON THE PINE'S PERFORMANCE AND IS INCLUDED IN THE BUDGET WHICH IS APPROVED BY THE BOARD.

Supplemental Information on Tax-Exempt Bonds

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.**
▶ **Attach to Form 990.** ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Name of the organization **KESWICK PINES INC** Employer identification number **52-1761391**

Part I Bond Issues											
(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
						Yes	No	Yes	No	Yes	No
A PUBLIC FINANCE AUTHORITY	27-3866124	NONEAVAIL	11/13/14	21500000.	SEE PART VI		X		X		X
B											
C											
D											

Part II Proceeds										
	A		B		C		D			
	Yes	No	Yes	No	Yes	No	Yes	No		
1 Amount of bonds retired	8,808,151.									
2 Amount of bonds legally defeased										
3 Total proceeds of issue	21,500,000.									
4 Gross proceeds in reserve funds	903,473.									
5 Capitalized interest from proceeds										
6 Proceeds in refunding escrows										
7 Issuance costs from proceeds	429,999.									
8 Credit enhancement from proceeds										
9 Working capital expenditures from proceeds	85,517.									
10 Capital expenditures from proceeds	3,447,116.									
11 Other spent proceeds	16,642,910.									
12 Other unspent proceeds										
13 Year of substantial completion	2014									
14 Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?	X									
15 Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		X								
16 Has the final allocation of proceeds been made?	X									
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X									

Part III Private Business Use								
	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X						
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X						
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X						
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		X						
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? ...								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government00 %		%		%		%
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government00 %		%		%		%
6 Total of lines 4 and 500 %		%		%		%
7 Does the bond issue meet the private security or payment test?		X						
8a Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued?		X						
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of		%		%		%		%
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	X							

Part IV Arbitrage								
	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X						
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?		X						
b Exception to rebate?		X						
c No rebate due?	X							
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?		X						

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X						
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X						
7 Has the organization established written procedures to monitor the requirements of section 148?	X							

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?	X							

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions.

SCHEDULE K, PART IV, ARBITRAGE, LINE 2C:

(A) ISSUER NAME: PUBLIC FINANCE AUTHORITY
 DATE THE REBATE COMPUTATION WAS PERFORMED: 11/01/2021

PART I, BOND ISSUES

(A) ISSUER NAME: PUBLIC FINANCE AUTHORITY
 (F) DESCRIPTION OF PURPOSE: TO REFUND THE FIRST MORTGAGE REVENUE REFUNDING BONDS, SERIES 1998 AND TO FINANCE VARIOUS CAPITAL PROJECTS AND WORKING CAPITAL.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

KESWICK PINES INC

Employer identification number

52-1761391

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

DURING 2021, THE PINES MADE CONTRIBUTIONS TO THE GREATER WHITING AREA
COMMUNITY. THESE COMMUNITY OUTREACH ACTIVITIES INCLUDED:

- \$700 SPONSORSHIP OF AMERICA'S KESWICK HOT AIR BALLOON EVENT

- AMERICA'S KESWICK ANNUAL DONATION OF \$3,000

- ANNUAL DONATION TO CWS CROPS HUNGER WALK FOR COMMUNITY-LED INTERFAITH
EVENTS TO RAISE FUNDS TO END HUNGER LOCALLY AND INTERNATIONALLY

- \$500 DONATION TO MANCHESTER TOWNSHIP'S THANKSGIVING FOOD DRIVE TO
HELP BUY GIFT CARDS FOR 256 FAMILIES, OF WHOM 242 WERE SENIORS,
RESIDING IN MANCHESTER.

OVERALL, THE PINES PROGRAM TO SERVE OTHERS BENEFITTED SENIORS,
COMMUNITY MEMBERS AND STUDENTS BY SUPPORTING THEIR TALENTS, GIVING
INFORMATION TO IMPROVE THE QUALITY OF LIFE, AND HELPING PEOPLE TO
BETTER UNDERSTAND AND APPRECIATE SENIOR ADULTS.

FORM 990, PART VI, SECTION A, LINE 1A:

THE EXECUTIVE COMMITTEE IS COMPRISED OF THE CHAIRPERSON, VICE CHAIRPERSON,
SECRETARY, TREASURER AND AN ADDITIONAL MEMBER OF THE BOARD OF DIRECTORS IS
SELECTED BY THE CURRENT MEMBERS OF THE BOARD OF DIRECTORS. THE EXECUTIVE
COMMITTEE HAS THE AUTHORITY OF THE BOARD OF DIRECTORS BETWEEN MEETINGS OF
THE FULL BOARD; PROVIDED, THE EXECUTIVE COMMITTEE SHALL NOT HAVE THE
AUTHORITY OF THE BOARD OF DIRECTORS IN REFERENCE TO: (A) AMENDING,
ALTERING, OR REPEALING THE BYLAWS, (B) ELECTING, APPOINTING OR REMOVING ANY
MEMBER OF THE EXECUTIVE COMMITTEE OR ANY DIRECTOR OR OFFICER OF THE
CORPORATION, (C) AMENDING THE ARTICLES OF INCORPORATION, (D) ADOPTING A

Name of the organization

KESWICK PINES INC

Employer identification number

52-1761391

PLAN OF MERGER OR ADOPTING A PLAN OF CONSOLIDATION WITH ANOTHER CORPORATION, (E) AUTHORIZING THE SALE, LEASE, EXCHANGE OR MORTGAGE OF ALL OR SUBSTANTIALLY ALL OF THE PROPERTY AND ASSETS OF THE CORPORATION, (F) AUTHORIZING THE VOLUNTARY DISSOLUTION OF THE CORPORATION OR REVOKING PROCEEDINGS THEREFORE, (G) ADOPTING A PLAN FOR THE DISTRIBUTION OF THE ASSETS OF THE CORPORATION, (H) AMENDING, ALTERING, OR REPEALING ANY RESOLUTION OF THE BOARD OF DIRECTORS. THE DELEGATION OF AUTHORITY SHALL NOT OPERATE TO RELIEVE THE BOARD OF DIRECTORS, OR ANY INDIVIDUAL DIRECTOR, OF ANY RESPONSIBILITY IMPOSED UPON IT OR HIM BY LAW.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 IS PREPARED BY AN INDEPENDENT ACCOUNTING FIRM AND THEN REVIEWED BY THE CFO. THE CFO WILL SHARE THE ENTIRE RETURN WITH ALL VOTING BOARD MEMBERS FOR THEIR REVIEW PRIOR TO FILING WITH THE INTERNAL REVENUE SERVICE.

FORM 990, PART VI, SECTION B, LINE 12C:

THE ORGANIZATION'S BOARD MEMBERS AND OFFICERS ARE REQUIRED TO DISCLOSE CONFLICTS OF INTEREST TO THE MEMBERS OF THE BOARD. BOARD MEMBERS SIGN A CONFLICT OF INTEREST STATEMENT ANNUALLY, WHICH ARE REVIEWED BY THE CEO. THE ORGANIZATION ALSO HAS A CONFLICT OF INTEREST SECTION IN ITS EMPLOYEE HANDBOOK WHICH ALL EMPLOYEES ARE REQUIRED TO FOLLOW AT THE APRIL QUARTERLY MEETING. IF CONFLICTS OF INTEREST DO ARISE, THE INTERESTED PARTY OR PARTIES ARE PROHIBITED FROM VOTING ON BOARD MATTERS.

FORM 990, PART VI, SECTION B, LINE 15A:

THE BOARD'S EXECUTIVE COMMITTEE APPROVES THE CEO'S COMPENSATION. COMPENSAION RECOMMENDATIONS ARE SUBMITTED IN WRITING BY THE CHAIR OF THE

Name of the organization KESWICK PINES INC	Employer identification number 52-1761391
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BOARD TO THE CFO USING A BOARD APPROVED EMPLOYMENT CONTRACT. THE LATEST CONTRACT WAS SIGNED ON 8/16/2018 AND IS FOR A THREE YEAR PERIOD COVERING 2019-2021. COMPARABILITY DATA INCLUDED THE 2016-2017 CCRC SALARY AND BENEFIT REPORT, AS ENDORSED BY LEADING AGE, IS USED TO ENSURE COMPENSATION IS WITHIN FAIR MARKET RANGE FOR THE INDUSTRY. DELIBERATION AND FINAL DECISION IS THEN DOCUMENTED TIMELY. THIS PROCESS WAS LAST COMPLETED IN 2018.

FORM 990, PART VI, SECTION C, LINE 19:
THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST. THE ANNUAL DISCLOSURE STATEMENT INCLUDES THE MOST RECENT AUDITED FINANCIAL STATEMENTS. THIS IS GIVEN TO RESIDENTS AND/OR PROSPECTIVE RESIDENTS WHO INQUIRE ABOUT THE ORGANIZATION.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:
CHANGE IN VALUE OF ANNUITY -9,020.

Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions. KESWICK PINES INC	Taxpayer identification number (TIN) 52-1761391
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 509 ROUTE 530	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. WHITING, NJ 08759	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

GEORGINA BAVAIS, CFO

- The books are in the care of ▶ **509 ROUTE 530 - WHITING, NJ 08759**

Telephone No. ▶ **732-849-0400** Fax No. ▶ _____

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **NOVEMBER 15, 2022**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ calendar year **2021** or
▶ tax year beginning _____, and ending _____.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.