

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2025 to 12/31/2025

Form Approved
 OMB No. 0938-0463
 Approval Expires 7-31-2027

Worksheet S Monday, May 18, 2026 at 11:03:08 AM

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

PART I - COST REPORT STATUS

- | | | |
|---|-------|-------|
| | Date: | Time: |
| 1. Electronically Prepared | _____ | _____ |
| 2. Manually Prepared | [Y] | |
| 3. If Amended, Number of times Report Resubmitted | | |
| 4. Medicare Utilization | [F] | |
| 5. Contractor: HCRIS Status Code | _____ | |
| 6. Contractor: Cost Report Received Date | _____ | |
| 7. Contractor: Contractor Number | _____ | |
| 8. Contractor: Initial Cost Report For This CCN | _____ | |
| 9. Contractor: Final Cost Report For This CCN | _____ | |
| 10. Contractor: NPR Date | _____ | |
| 11. Contractor: ADR Software Vendor Code | _____ | |
| 12. Contractor: Reopening Number | _____ | |

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

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

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by Crestwood Manor (31-5298) for the cost report period beginning January 1, 2025 and ending December 31, 2025, and that to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR	CHECKBOX
1	2



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

2 |Printed Name _____
 3 |Title _____
 4 |Signature Date _____

PART III - SETTLEMENT SUMMARY

CMS #		Title XVIII			
		Title V	Part A	Part B	Title XIX
1	SNF	0	1,653	0	0
2	NF	0			0
3	ICF / IID				0
4	SNF-BASED HHA	0	0	0	0
100 Total		0	1,653	0	0

 ECR Encryption Information: PI Encryption Information:

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

CRESTWOOD MANOR
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Worksheet S-2 Monday, May 18, 2026 at 11:03:08 AM

Identification Data

SNF / SNF HEALTHCARE COMPLEX INFORMATION

1	ADDRESS LINE 1	STREET ADDRESS			P O BOX			
		50 Lacey Road						
2	ADDRESS LINE 2	CITY	STATE	ZIP CODE	COUNTY			
		WHITING	NJ	08759	OCEAN			
	COMPONENT TYPE	COMPONENT NAME	CCN	CBSA	RURAL OR URBAN	DATE CERTIFIED MEDICARE	DATE CERTIFIED MEDICAID	
3	1 SNF	2 Crestwood Manor	3 31-5298	4 35154	5 U	6 05/09/1980	7	
4	NF							
5	ICF / IID							
6	SNF-BASED HHA							
7	SNF-BASED HOSPICE							
8	OUTPATIENT REHAB (SP)							
9	COST REPORTING PERIOD	FROM	TO					
		01/01/2025	12/31/2025					
10	TYPE OF CONTROL	TOC CODE	SPECIFY OTHER					
		1	2	6 - Proprietary, Other				

SNF ORGANIZATION AND OPERATION

11	Is the SNF a distinct part SNF that meets the requirements set forth in 42 CFR section 483.5?	1	No						
12	Is the SNF a composite distinct part SNF that meets the requirements set forth in 42 CFR 483.5?	1	No						
13	Non-contiguous component locat	COMPONENT NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE		
		1	2	3	4	5	6		
14	Did the SNF terminate participation in the Medicare Program? COL 2: Termination date. COL 3: Voluntary (V) or involuntary (I) termination.	Y/N	DATE	V OR I					
15	Did the SNF change ownership (CHOW) immediately prior to the beginning of the cost reporting period?	1	2	3					
16	Is the SNF part of a HO/CO as defined in CMS Pub. 15-1, chapter 21, §2150? Col 2: Number of HO/COs allocating costs to this SNF	No							
		Yes	1						
17	HO/CO ALLOCATING TO SN	HO/CO NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP	HO/CO CCN	HO/CO CONTRACTOR #
		1 Springpoint Senior Livin	2 4814 OUTLOOK DRIVE	3 Suite 201	4 Wall Township	5 NJ	6 07753	7 H4-8370	8 12301
18	Did the total number of available beds permanently maintained for lodging inpatients change from the prior cost reporting period?	No							
19	Did this SNF operate a ventilator care unit?	No							

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Identification Data

SNF OWNED SERVICES

		1	2				
20	Did the SNF and/or SNF-based HHA operate a Medicare approved laboratory with its own CLIA number or a CLIA certificate of waiver that meets the requirements in 42 CFR 493?	Yes	31D2191197				
21	Did the SNF operate a radiological department that meets the standards required of a hospital furnishing such services under the program at 42 CFR 482.26 or the standards to provide portable x-ray services?	No					
22	Did this SNF operate an institutional based ambulance service?	No					
		1					
23	Is this SNF involved in business transactions, including management contracts, with individuals or entities that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for	Yes					
24	Titles V & XIX patients?	No					
	PROFESSIONAL SERVICES PURCHASED BY THE SNF						
		1	2				
29	Did the SNF and/or its subproviders (if applicable) purchase professional services, e.g., legal, accounting, tax preparation, bookkeeping, payroll, and/or management/consulting services, from an unrelated organization	Yes	No				
	SNF-BASED HHA THERAPY COSTS						
		1	2				
31	Did the SNF-based HHA contract with outside suppliers for physical therapy services?	No					
32	Did the SNF-based HHA contract with outside suppliers for occupational therapy services?	No					
33	Did the SNF-based HHA contract with outside suppliers for speech therapy services?	No					
	MEDICAL MALPRACTICE COST						
		1					
34	Is the SNF legally required to carry malpractice insurance?	No					
35	If line 34 is Y, is the malpractice policy a claims-made or occurrence policy? Enter 1 for claims-made, or enter 2 for occurrence based policy.	1					
		PREMIUMS	PAID LOSSES	SELF INSURANCE			
		1	2	3			
36	If line 34 is Y, enter the total amount of malpractice premiums paid in column 1, the total amount of paid losses in column 2, and the total amount of self-insurance paid in column 3.	64,234		0		100,000	
37	Are malpractice premiums and paid losses reported in other than the A&G cost center?	No					
	LOWER OF COST OR CHARGE EXEMPTION						
		PART A	PART B				
		1	2				
40	Did the SNF qualify for an exemption from the application of the lower of costs or charges?	No	No				
41	Did the SNF-based HHA qualify for an exemption from the application of the lower of costs or charges?	No	No				

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Identification Data

FINANCIAL STATEMENTS

	Y/N	A/C/R	DATE	
	1	2	3	
50	Were the financial statements prepared by a CPA? If yes, enter 'A' for Audited, 'C' for Compiled, or 'R' for Reviewed. Submit complete copy or enter date available in column 3	Yes	R	
51	Do total expenses and total revenues reported on the cost report differ from those on the filed financial statements? If 'Y', submit a reconciliation.	No		

BAD DEBTS

	1
52	Is the SNF seeking reimbursement for Medicare bad debts?
53	If line 52 is Y, did the SNF change its bad debt collection policy during this cost reporting period?
54	If line 52 is Y, did the SNF waive patient deductibles and/or coinsurance?

PS&R REPORT DATA

	PART A	PART A	PART B	PART B	
	Y/N	DATE	Y/N	DATE	
	1	2	3	4	
55	Is this cost report prepared using only the PS&R? If either column 1 or 3 is Y, in columns 2 and 4 from the PS&R used to prepare this cost report, enter the 'Paid Claims Verified Current As Of date', if present, or the paid-through date. (see instruc	Yes	03/23/2026	Yes	03/23/2026
56	Is this cost report prepared using the PS&R for totals and the provider's records for allocation? If either column 1 or 3 is Y, in columns 2 and 4, enter the 'Paid Claims Verified Current As Of date, if present, or the paid-through date. (see instru	No		No	
57	If line 55 or 56 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?	No		No	
58	If line 55 or 56 is Y, were adjustments made to PS&R data for corrections of other PS&R Report information?	No		No	
59	If line 55 or 56 is Y, were adjustments made to PS&R data for other reasons? If Y, describe the other adjustment:	No		No	
60	Is this cost report prepared using only the provider's records?	No		No	

COST REPORT PREPARER CONTACT INFORMATION

	FIRST NAME	LAST NAME	TITLE
	1	2	3
70	PREPARER	Luca	Pasqualetti
71	EMPLOYER	Zimmer Healthcare Services Group LLC	Preparer
	TELEPHONE NUMBER	EMAIL ADDRESS	
	1	2	
72	CONTACT INFORMATION	732-970-0733	costreports@zhealthcare.com

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Worksheet S-3 Part I Monday, May 18, 2026 at 11:03:08 AM

Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex

PART I - STATISTICAL DATA

CMS #	Component	No. of Beds	Bed days Available	Inpatient Days				Total
				Title V	Title XVIII	Title XIX	Other	
1	SNF - FFS	64	23,360	3	2,267	336	7,721	18,824
2	SNF - HMO				677	7,823		
3	NF - FFS					0	0	0
4	NF - HMO					0		
5	ICF/IID							0
6	HOSPICE							0
7	TOTAL	64	23,360		2,944	8,159	7,721	18,824

CMS #	Component	Discharges					Average Length of Stay				
		Title V	Title XVIII	Title XIX	Other	Total	Title V	Title XVIII	Title XIX	Other	Total
1	SNF - FFS	8	62	0	55	117	13	36.56	0.00	140.38	160.89
2	SNF - HMO		24	1		25		28.21	7,823.00		
3	NF - FFS			0	0	0			0.00	0.00	0.00
4	NF - HMO			0		0			0.00		
5	ICF/IID					0					0.00
6	HOSPICE					0					
7	TOTAL		86	1	55	142					

CMS #	Component	Admissions					FTE	
		Title V	Title XVIII	Title XIX	Other	Total	Employed	Non-Paid
1	SNF - FFS	18	76	0	32	108	104.00	24
2	SNF - HMO		33	2		35		
3	NF - FFS			0	0	0	0.00	
4	NF - HMO			0		0		
5	ICF/IID					0		
6	HOSPICE					0		
7	TOTAL							

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SNF Wage Index Information

PART II - SNF WAGE INDEX - DIRECT SALARIES

CMS #	Amount Reported 1	Reclass-ifications 2	Adjustments 3	Total 4	Paid Hours 5	Average Hourly Wage 6	
	SALARIES						
1	TOTAL SALARY (SEE INSTRUCTIONS)	6,511,181	0	0	6,511,181	215,728.00	30.18
2	PHYSICIAN SALARIES-PART A	0	0	0	0	0.00	0.00
3	PHYSICIAN SALARIES-PART B	0	0	0	0	0.00	0.00
4	HOME OFFICE PERSONNEL	0	0	0	0	0.00	0.00
5	SUM OF LINES 2 THROUGH 4	0	0	0	0	0.00	0.00
6	REVISED WAGES (LINE 1 MINUS LINE 5)	6,511,181	0	0	6,511,181	215,728.00	30.18
7	HOME HEALTH AGENCY	0	0	0	0	0.00	0.00
8	HOSPICE	0	0	0	0	0.00	0.00
9	OTHER EXCLUDED AREAS	1,811,564	0	0	1,811,564	72,701.00	24.92
10	SUBTOTAL EXCLUDED SALARY (SUM OF LINES 7 THRO	1,811,564	0	0	1,811,564	72,701.00	24.92
11	TOTAL ADJUSTED SALARIES (LINE 6 MINUS LINE 10	4,699,617	0	0	4,699,617	143,027.00	32.86
	OTHER WAGES AND RELATED COSTS						
12	CONTRACT LABOR: PATIENT RELATED & MGMT	663,859	0	0	663,859	12,882.00	51.53
13	CONTRACT LABOR: PHYSICIAN SERVICES-PART A	0	0	0	0	0.00	0.00
14	HOME OFFICE SALARIES AND WAGE RELATED COSTS	0	0	0	0	0.00	0.00
	WAGE RELATED COSTS						
15	WAGE RELATED COSTS CORE (SEE PT. IV)	1,579,331	0	0	1,579,331	0.00	0.00
16	WAGE RELATED COSTS (EXCLUDED UNITS)	0	0	0	0	0.00	0.00
17	PHYSICIANS PART A - WRC	0	0	0	0	0.00	0.00
18	PHYSICIANS PART B - WRC	0	0	0	0	0.00	0.00
19	TOTAL ADJUSTED WAGE RELATED COST (SEE INSTRUC	1,579,331	0	0	1,579,331	0.00	0.00

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Worksheet S-3 Part III Monday, May 18, 2026 at 11:03:08 AM

STATISTICAL DATA

PART III - SNF WAGE INDEX - OVERHEAD COST - DIRECT SALARIES

CMS #		AMOUNT	RECLASS OF	ADJUSTED	TOTAL	PAID HOURS	AVERAGE
		REPORTED	SALARIES	SALARIES		RELATED	HOURLY WAGE
		1	2	3	4	5	6
1	EMPLOYEE BENEFITS DEPARTMENT	82,304	0	0	82,304	2,080	39.57
2	ADMINISTRATIVE AND GENERAL	606,058	0	0	606,058	8,374	72.37
3	PLANT OP, MAINT & REPAIRS	540,506	0	0	540,506	25,268	21.39
4	LAUNDRY AND LINEN SERVICE	45,858	0	0	45,858	2,891	15.86
5	HOUSEKEEPING	216,184	0	0	216,184	12,487	17.31
6	DIETARY	0	0	0	0	0	0.00
7	NURSING ADMINISTRATION	432,662	0	0	432,662	11,105	38.96
8	CENTRAL SERVICES AND SUPPLY	0	0	0	0	0	0.00
9	PHARMACY	0	0	0	0	0	0.00
10	MEDICAL RECORDS	0	0	0	0	0	0.00
11	MEDICAL SOCIAL SERVICES	109,938	0	0	109,938	3,090	35.58
12	ACTIVITIES PROGRAM	230,224	0	0	230,224	11,012	20.91
13	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0.00
14	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0.00
15	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0.00
16	OTHER GENERAL SERVICE	0	0	0	0	0	0.00

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Worksheet S-3 Part IV Monday, May 18, 2026 at 11:03:08 AM

STATISTICAL DATA

PART IV - SNF WAGE RELATED COSTS

CMS #	Description	
	RETIREMENT COST	
1	401k EMPLOYER CONTRIBUTIONS	90,015
2	TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION	0
3	QUALIFIED AND NON-QUALIFIED PENSION PLAN COST	0
4	PRIOR YEAR PENSION SERVICE COST	0
	PLAN ADMINISTRATIVE COSTS (Paid to External Organization)	
5	401k/TSA PLAN ADMINISTRATION FEES	0
6	LEGAL/ACCOUNTING/MANAGEMENT FEES-PENSION PLAN	0
7	EMPLOYEE MANAGED CARE PROGRAM ADMINISTRATION FEES	0
	HEALTH AND INSURANCE COST	
8	HEALTH INSURANCE	777,509
9	PRESCRIPTION DRUG PLAN	0
10	DENTAL, HEARING AND VISION PLANS	0
11	LIFE INSURANCE	0
12	ACCIDENTAL INSURANCE	0
13	DISABILITY INSURANCE	25,457
14	LONG-TERM CARE INSURANCE	0
15	WORKERS' COMPENSATION INSURANCE	184,719
16	RETIREMENT HEALTH CARE COST	0
	TAXES	
17	FICA - EMPLOYER'S PORTION ONLY	474,066
18	MEDICARE TAXES - EMPLOYER'S PORTION ONLY	0
19	UNEMPLOYMENT INSURANCE	0
20	STATE OR FEDERAL UNEMPLOYMENT TAXES	27,565
	OTHER	
21	EXECUTIVE DEFERRED COMPENSATION	0
22	DAY CARE COST AND ALLOWANCES	0
23	TUITION REIMBURSEMENT	0
		=====
24	TOTAL WAGE RELATED COST	1,579,331

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Worksheet S-3 Part V Monday, May 18, 2026 at 11:03:08 AM

STATISTICAL DATA

PART V - SNF REPORTING OF DIRECT CARE EXPENDITURES

CMS #	Amount Reported	Employee Wage-Related Costs	Adjusted Salaries (Col 1+ Col 2)	Paid Hours Related To Salary In Col 3	Average Hourly Wage (Col 3 ÷ Col 4)	
	1	2	3	4	5	
DIRECT SALARIES						
NURSING EMPLOYEES						
1	REGISTERED NURSE	423,701	102,772	526,473	8,128	64.77
2	LICENSED PRACTICAL NURSE	582,267	141,233	723,500	13,869	52.17
3	CERTIFIED NURSING ASSISTANT	968,871	235,006	1,203,877	35,386	34.02
4	TOTAL NURSING EXPENDITURES	1,974,839	479,011	2,453,850	57,383	42.76
NURSING EMPLOYEES						
5	PHYSICAL THERAPIST	201,414	48,854	250,268	3,975	62.96
6	PHYSICAL THERAPY ASSISTANT	2,349	570	2,919	13	224.54
7	OCCUPATIONAL THERAPIST	91,709	22,245	113,954	1,907	59.76
8	OCCUPATIONAL THERAPY ASSISTANT	45,944	11,144	57,088	1,265	45.13
9	SPEECH-LANGUAGE PATHOLOGIST	118,222	28,676	146,898	2,080	70.62
10	THERAPY AIDES AND STUDENTS	0	0	0	0	0.00
11	RESPIRATORY THERAPIST	0	0	0	0	0.00
12	OTHER MEDICAL STAFF	0	0	0	0	0.00
CONTRACT LABOR						
NURSING EMPLOYEES						
15	REGISTERED NURSE	77,983	18,915	96,898	509	190.37
16	LICENSED PRACTICAL NURSE	233,584	56,657	290,241	3,598	80.67
17	CERTIFIED NURSING ASSISTANT	352,292	85,451	437,743	8,775	49.89
18	TOTAL NURSING EXPENDITURES	663,859	161,023	824,882	12,882	64.03
TECHNICAL / PROFESSIONAL EMPLOYEES						
19	PHYSICAL THERAPIST	0	0	0	0	0.00
20	PHYSICAL THERAPY ASSISTANT	0	0	0	0	0.00
21	OCCUPATIONAL THERAPIST	0	0	0	0	0.00
22	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0	0.00
23	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0	0.00
24	THERAPY AIDES AND STUDENTS	0	0	0	0	0.00
25	RESPIRATORY THERAPIST	0	0	0	0	0.00
26	OTHER MEDICAL STAFF	0	0	0	0	0.00
HOME OFFICE/CHAIN ORGANIZATION						
NURSING EMPLOYEES						
29	REGISTERED NURSE	0	0	0	0	0.00
30	LICENSED PRACTICAL NURSE	0	0	0	0	0.00
31	CERTIFIED NURSING ASSISTANT	0	0	0	0	0.00
32	TOTAL NURSING EXPENDITURES	0	0	0	0	0.00
TECHNICAL / PROFESSIONAL EMPLOYEES						
33	PHYSICAL THERAPIST	0	0	0	0	0.00
34	PHYSICAL THERAPY ASSISTANT	0	0	0	0	0.00
35	OCCUPATIONAL THERAPIST	0	0	0	0	0.00
36	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0	0.00
37	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0	0.00
38	THERAPY AIDES AND STUDENTS	0	0	0	0	0.00
39	RESPIRATORY THERAPIST	0	0	0	0	0.00
40	OTHER MEDICAL STAFF	0	0	0	0	0.00

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Reclassification and Adjustment of Trial Balance of Expenses

CMS #	COST CENTER DESCRIPTION	SALARIES & WAGES 1	CONTRACT LABOR COSTS 2	LABOR SUBTOTAL 3	OTHER COSTS 4	SUBTOTAL 5	RECLASS- IFICATIONS 6	RECLASS. TRIAL BALANCE 7	ADJUST- MENTS 8	EXPENSES FOR COST ALLOCATION 9
76	OSP	0	0	0	0	0	0	0	0	0
	COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	0	0	0	0	0	0	0	0	0
89	SUBTOTALS	4,699,617	2,756,408	7,456,025	12,169,216	19,625,241	0	19,625,241	-1,796,252	17,828,989
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	0
93	Marketing	304,444	0	304,444	636,292	940,736	0	940,736	0	940,736
93.01	Residential Independent Living	1,393,594	0	1,393,594	269,163	1,662,757	0	1,662,757	0	1,662,757
93.02	Barber and Beauty Shop	49,301	0	49,301	1,680	50,981	0	50,981	0	50,981
93.03	Clinic	64,225	0	64,225	8,070	72,295	0	72,295	0	72,295
100	TOTAL	6,511,181	2,756,408	9,267,589	13,084,421	22,352,010	0	22,352,010	-1,796,252	20,555,758

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Reclassifications

EXPLANATION OF RECLASSIFICATION	CODE	COST CENTER	INCREASES			DECREASES			
			LINE#	SALARY	OTHER	COST CENTER	LINE	SALARY	OTHER
1	2	3	4	5	6	7	8	9	10
1 To reclass capital costs	A	CAPITAL RELATED - BU	1.00	0	185,087	ADMINISTRATIVE AND G	4.00	0	185,087
500 TOTAL RECLASSIFICATIONS				0	185,087			0	185,087

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RECONCILIATION OF CAPITAL COST CENTERS

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

DESCRIPTION	Beginning	Acquisitions			Disposals	Ending	Fully
	Balance	Purchases	Donations	Total	and Retirements	Balance	Depreciated Assets
	1	2	3	4	5	6	7
1 Land	2,381,835	0	0	0	0	2,381,835	0
2 Land Improvements	0	0	0	0	0	0	0
3 Buildings & Fixtures	61,735,369	2,178,655	0	2,178,655	0	63,914,024	945,909
4 Building Improvements	0	0	0	0	0	0	0
5 Fixed Equipment	0	0	0	0	0	0	0
6 Movable Equipment	5,622,332	1,049,128	0	1,049,128	0	6,671,460	330,447
7 Subtotal	69,739,536	3,227,783	0	3,227,783	0	72,967,319	1,276,356
8 Reconciling Items	0	0	0	0	0	0	0
9 Total	69,739,536	3,227,783	0	3,227,783	0	72,967,319	1,276,356

PART II - RECONCILIATION OF CAPITAL COST CENTERS (SUMMARY OF CAPITAL)

DESCRIPTION	Depreciation	Lease	Interest	Insurance	Taxes	Other Capital Related Costs	Total
	1	2	3	4	5	6	7
1 CAPITAL RELATED COSTS - BUILDINGS & FIXTURES	2,510,802	0	892,616	185,087	555,995	0	4,144,500
2 CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	16,908	46,386	0	0	0	0	63,294
3 TOTAL	2,527,710	46,386	892,616	185,087	555,995	0	4,207,794

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ADJUSTMENTS TO EXPENSES

DESCRIPTION OF ADJUSTMENT 1	BASIS 2	AMOUNT 3	WORKSHEET A		LINE NO. 5
			COST CENTER 4		
1 INVESTMENT INCOME ON RESTRICTED FUNDS (CMS PUB. 15-1, CHAPTE					
2 TRADE, QUANTITY, TIME, AND OTHER DISCOUNTS ON PURCHASES (CMS					
3 REBATES AND REFUNDS OF EXPENSES (CMS PUB. 15-1, CHAPTER 8)					
4 RENTAL OF PROVIDER SPACE BY SUPPLIERS (CMS PUB. 15-1, CHAPTE	B	-29,905	ADMINISTRATIVE AND GENERAL		4
5 TELEPHONE SERVICES (CMS PUB. 15-1, CHAPTER 21)	B	-4,600	ADMINISTRATIVE AND GENERAL		4
6 TELEVISION AND RADIO SERVICE (CMS PUB. 15-1, CHAPTER 21)	A	-132,889	ADMINISTRATIVE AND GENERAL		4
7 PARKING LOT (CMS PUB. 15-1, CHAPTER 21)					
8 REMUNERATION APPLICABLE TO PROVIDER-BASED PHYSICIAN ADJUSTME	A82				
9 SALE OF SCRAP, WASTE, ETC. (CMS PUB. 15-1, CHAPTER 23)					
10 RELATED ORGANIZATION AND HOME OFFICE TRANSACTIONS (CMS PUB.	A81	-463,073			
11 LAUNDRY AND LINEN SERVICE	B	-6,022	LAUNDRY AND LINEN SERVICE		6
12 REVENUE - EMPLOYEE MEALS					
13 COST OF MEALS - GUESTS	B	-226,897	DIETARY		8
14 SALE OF MEDICAL SUPPLIES TO OTHER THAN PATIENTS					
15 SALE OF DRUGS TO OTHER THAN PATIENTS					
16 REVENUE - COPYING COSTS OF MEDICAL RECORDS AND ABSTRACTS					
17 VENDING MACHINES	B	-60	DIETARY		8
18 INCOME FROM IMPOSITION OF INTEREST, FINANCE, OR PENALTY CHAR					
19 INTEREST EXPENSE ON MEDICARE OVERPAYMENTS AND BORROWINGS TO					
20 DEPRECIATION--BUILDINGS AND FIXTUES			CAPITAL RELATED - BUILDINGS		1
21 DEPRECIATION--MOVABLE EQUIPMENT			CAPITAL RELATED - MOVABLE EQ		2
22 SHORT TERM INPATIENT HOSPICE CARE					
23 HOSPICE NON-CORE CONTRACTED SERVICES					
25 Miscellaneous Income-Operating	B	-111,022	ADMINISTRATIVE AND GENERAL		4
26 Other Income-Non-Operating	B	-123	ADMINISTRATIVE AND GENERAL		4
27 Interest Income-Non Operating	B	-261,702	ADMINISTRATIVE AND GENERAL		4
28 Maintenance Income	B	-14,708	PLANT OP, MAINT & REPAIRS		5
29 Expenses from Contributed Funds	B	-38,811	ADMINISTRATIVE AND GENERAL		4
30 Bad Debts	A	-220,303	ADMINISTRATIVE AND GENERAL		4
31 Promotions	A	-8,283	ADMINISTRATIVE AND GENERAL		4
32 Contributions	A	-2,363	ADMINISTRATIVE AND GENERAL		4
33 Special Events	A	-45,725	ADMINISTRATIVE AND GENERAL		4
34 EMPLOYEE GIFTS AND EVENTS	A	-94,331	ADMINISTRATIVE AND GENERAL		4
35 Alcoholic Beverages	A	-9,928	DIETARY		8
36 Realized Gain/Loss on Investment	A	-78,401	ADMINISTRATIVE AND GENERAL		4
37 Gain/Loss on Sale of Fixed Assets	A	-30,000	ADMINISTRATIVE AND GENERAL		4
38 PROMOTION AND PUBLIC RELATIONS	A	-90	ADMINISTRATIVE AND GENERAL		4
39 Miscellaneous - Non-Operating	A	-17,016	ADMINISTRATIVE AND GENERAL		4
		=====			
100 TOTAL		-1,796,252			

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RELATED ORGANIZATIONS AND HOME OFFICE COSTS

PART I - COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS

CMS #	WORKSHEET A COST CENTER		Expense Item	Line #	Amount	Amount	Net Adjustment
	Line#	Description		Part II	On Allowable In Cost	Included in Wkst A col 9	
	1	2	3	4	5	6	7
1	4	ADMINISTRATIVE AND GENERAL	Home Office - Operational	1	527,122	1,901,445	-1,374,323
2	1	CAPITAL RELATED - BUILDINGS & FIXTURES	Home Office - Building Depreciation	1	44,690	0	44,690
3	2	CAPITAL RELATED - MOVABLE EQUIPMENT	Home Office - Cap M&E Depreciation	1	16,908	0	16,908
4	4	ADMINISTRATIVE AND GENERAL	Home Office - Salaries and Wages	1	849,652	0	849,652
100		TOTALS			1,438,372	1,901,445	-463,073

PART II - INTERRELATIONSHIP BETWEEN RELATED ORGANIZATIONS AND / OR HOME OFFICE

#	Interrelationship Indicator	Interrelationship Description (If Column 1=G)	Name	% of Ownership	----- Related Organization(s) -----			
					Name	MCR CCN or H/O#	% of Ownership	Type of Business
1	B		Springpoint Senior Living	100 %	Springpoint Senior Living	H4-8370	100 %	Home Office

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Provider-Based Physicians Adjustments

Wkst A Line No	Specialty/Physician Identifier	Total Professional Remuneration	Professional Component	Provider Component	RCE Amount	-----Actual Hours-----		Unadjusted RCE Limit	5% of Unadjusted RCE Limit
						Professional Services	Provider Services		
1	2	3	4	5	6	7	8	9	10
100	Total	0	0	0	0	0	0	0	0

Wkst A Line No	Specialty/Physician Identifier	Memberships & -----Continuing Ed-----		Malpractice -----Insurance-----		Adjusted RCE Limit	RCE Disallowance	RCE Adjustment
		Cost	Provider Component	Cost	Provider Component			
1	2	12	13	14	15	16	17	18
100	Total	0	0	0	0	0	0	0

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ALLOCATION OF GENERAL SERVICES COSTS

	PATIENT TRANSPORT PART A (Patient Days)	OTHER GENERAL SERVICE COST (Patient Days)	SubTotal	Adjustments	Total
	17	18	19	20	21
GENERAL SERVICE COST CENTERS					
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17	25,323				
18	0	9,921			
INPATIENT ROUTINE SERVICE COST CENTERS					
25	25,323	9,921	6,888,022	0	6,888,022
26	0	0	0	0	0
27	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS					
30	0	0	6,915	0	6,915
31	0	0	0	0	0
32	0	0	7,710	0	7,710
33	0	0	5,936	0	5,936
34	0	0	0	0	0
35	0	0	374,084	0	374,084
36	0	0	194,766	0	194,766
37	0	0	166,810	0	166,810
38	0	0	0	0	0
39	0	0	0	0	0
40	0	0	27,133	0	27,133
41	0	0	73,395	0	73,395
42	0	0	0	0	0
43	0	0	0	0	0
44	0	0	0	0	0
45	0	0	0	0	0
46	0	0	0	0	0
OUTPATIENT SERVICE COST CENTERS					
60	0	0	0	0	0
61	0	0	0	0	0
62	0	0	0	0	0
63	0	0	0	0	0
OUTPATIENT REIMBURSABLE COST CENTERS					
70	0	0	0	0	0
71	0	0	0	0	0
72	0	0	0	0	0
73	0	0	0	0	0

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ALLOCATION OF GENERAL SERVICES COSTS

	Net Expenses For Cost Allocation	CRC- B&F (Square Feet)	CRC- ME (Square Feet)	EMPLOYEE BENEFITS DEPARTMENT (Gross Salaries)	SubTotal 3A	A&G (Accum Cost)	PLANT OP, MAINT & REPAIRS (Square Feet)	LAUNDRY & LINEN SERVICE (Patient Days)	HOUSE- KEEPING (Square Feet)
	0	1	2	3	3A	4	5	6	7
OUTPATIENT REIMBURSABLE COST CENTERS									
74 OPT	0	0	0	0	0	0	0	0	0
75 OOT	0	0	0	0	0	0	0	0	0
76 OSP	0	0	0	0	0	0	0	0	0
COST REIMBURSED SERVICES COST CENTERS									
80 PREVENTIVE VACCINES	0	0	0	0	0	0	0	0	0
89 Subtotals	17,828,989	670,058	10,233	1,225,890	13,820,520	1,345,189	272,576	64,711	34,194
NONREIMBURSABLE COST CENTERS									
90 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	0
91 NONPAID WORKERS	0	0	0	0	0	0	0	0	0
92 PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	0
93 Marketing	940,736	12,168	186	80,829	1,033,919	118,862	8,596	0	1,269
93.01 Residential Independent Living	1,662,757	3,429,141	52,369	369,996	5,514,263	633,936	2,422,469	69,820	357,726
93.02 Barber and Beauty Shop	50,981	19,501	298	13,089	83,869	9,642	13,776	0	2,034
93.03 Clinic	72,295	13,632	208	17,052	103,187	11,863	9,630	0	1,422
98 Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99 Negative Cost Center	0	0	0	0	0	0	0	0	0
100 TOTAL	20,555,758	4,144,500	63,294	1,706,856	20,555,758	2,119,492	2,727,047	134,531	396,645

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ALLOCATION OF GENERAL SERVICES COSTS

	DIETARY (Meals Served) 8	NURSING ADMIN (Patient Days) 9	CENTRAL SERVICES & SUPPLY (Patient Days) 10	PHARMACY (Patient Days) 11	MEDICAL RECORDS (Patient Days) 12	MEDICAL SOCIAL SERVICES (Patient Days) 13	ACTIVITIES PROGRAM (Patient Days) 14	QUALITY & PERFORM IMPROV PGM (Patient Days) 15	TRAINING & IN-SERVICE EDUCATION (Patient Days) 16
OUTPATIENT REIMBURSABLE COST CENTERS									
74	OPT	0	0	0	0	0	0	0	0
75	OOT	0	0	0	0	0	0	0	0
76	OSP	0	0	0	0	0	0	0	0
COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	0	0	0	0	0	0	0	0
89	Subtotals	1,551,821	695,636	103,617	29,447	0	155,120	374,146	43,582
NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0
93	Marketing	0	0	0	0	0	0	0	0
93.01	Residential Independent Living	2,414,704	0	0	0	0	0	0	0
93.02	Barber and Beauty Shop	0	0	0	0	0	0	0	0
93.03	Clinic	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	0
100	TOTAL	3,966,525	695,636	103,617	29,447	0	155,120	374,146	43,582

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ALLOCATION OF GENERAL SERVICES COSTS

	PATIENT TRANSPORT PART A (Patient Days)	OTHER GENERAL SERVICE COST (Patient Days)	SubTotal 19	Adjustments 20	Total 21
	17	18	19	20	21
OUTPATIENT REIMBURSABLE COST CENTERS					
74	OPT	0	0	0	0
75	OOT	0	0	0	0
76	OSP	0	0	0	0
COST REIMBURSED SERVICES COST CENTERS					
80	PREVENTIVE VACCINES	0	0	0	0
89	Subtotals	25,323	9,921	7,744,771	0
NONREIMBURSABLE COST CENTERS					
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0
91	NONPAID WORKERS	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0
93	Marketing	0	1,162,646	0	1,162,646
93.01	Residential Independent Living	0	11,412,918	0	11,412,918
93.02	Barber and Beauty Shop	0	109,321	0	109,321
93.03	Clinic	0	126,102	0	126,102
98	Cross Foot Adjustments	0	0	0	0
99	Negative Cost Center	0	0	0	0
100	TOTAL	25,323	9,921	20,555,758	0

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ALLOCATION OF CAPITAL RELATED COSTS

	PATIENT TRANSPORT PART A (Patient Days)	OTHER GENERAL SERVICE COST (Patient Days)	SubTotal	Adjustments	Total
	17	18	19	20	21
GENERAL SERVICE COST CENTERS					
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17	204				
18	0	80			
INPATIENT ROUTINE SERVICE COST CENTERS					
25	204	80	285,411	0	285,411
26	0	0	0	0	0
27	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS					
30	0	0	56	0	56
31	0	0	0	0	0
32	0	0	62	0	62
33	0	0	48	0	48
34	0	0	0	0	0
35	0	0	14,207	0	14,207
36	0	0	1,859	0	1,859
37	0	0	1,341	0	1,341
38	0	0	0	0	0
39	0	0	0	0	0
40	0	0	2,032	0	2,032
41	0	0	1,389	0	1,389
42	0	0	0	0	0
43	0	0	0	0	0
44	0	0	0	0	0
45	0	0	0	0	0
46	0	0	0	0	0
OUTPATIENT SERVICE COST CENTERS					
60	0	0	0	0	0
61	0	0	0	0	0
62	0	0	0	0	0
63	0	0	0	0	0
OUTPATIENT REIMBURSABLE COST CENTERS					
70	0	0	0	0	0
71	0	0	0	0	0
72	0	0	0	0	0
73	0	0	0	0	0

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ALLOCATION OF CAPITAL RELATED COSTS

	Directly Assigned Capital Related Costs	CRC- B&F (Square Feet)	CRC- ME (Square Feet)	SubTotal	EMPLOYEE BENEFITS DEPARTMENT (Gross Salaries)	A&G (Accum Cost)	PLANT OP, MAINT & REPAIRS (Square Feet)	LAUNDRY & LINEN SERVICE (Patient Days)	HOUSE- KEEPING (Square Feet)
	0	1	2	2A	3	4	5	6	7
OUTPATIENT REIMBURSABLE COST CENTERS									
74	0	0	0	0	0	0	0	0	0
75	0	0	0	0	0	0	0	0	0
76	0	0	0	0	0	0	0	0	0
COST REIMBURSED SERVICES COST CENTERS									
80	0	0	0	0	0	0	0	0	0
89	0	670,058	10,233	680,291	0	104,886	14,514	13,212	3,243
NONREIMBURSABLE COST CENTERS									
90	0	0	0	0	0	0	0	0	0
91	0	0	0	0	0	0	0	0	0
92	0	0	0	0	0	0	0	0	0
93	0	12,168	186	12,354	0	9,268	458	0	120
93.01	0	3,429,141	52,369	3,481,510	0	49,430	128,998	14,254	33,931
93.02	0	19,501	298	19,799	0	752	734	0	193
93.03	0	13,632	208	13,840	0	925	513	0	135
98	0	0	0	0	0	0	0	0	0
99	0	0	0	0	0	0	0	0	0
100	0	4,144,500	63,294	4,207,794	0	165,261	145,217	27,466	37,622

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ALLOCATION OF CAPITAL RELATED COSTS

	DIETARY (Meals Served)	NURSING ADMIN (Patient Days)	CENTRAL SERVICES & SUPPLY (Patient Days)	PHARMACY (Patient Days)	MEDICAL RECORDS (Patient Days)	MEDICAL SOCIAL SERVICES (Patient Days)	ACTIVITIES PROGRAM (Patient Days)	QUALITY & PERFORM IMPROV PGM (Patient Days)	TRAINING & IN-SERVICE EDUCATION (Patient Days)
	8	9	10	11	12	13	14	15	16
OUTPATIENT REIMBURSABLE COST CENTERS									
74	0	0	0	0	0	0	0	0	0
75	0	0	0	0	0	0	0	0	0
76	0	0	0	0	0	0	0	0	0
COST REIMBURSED SERVICES COST CENTERS									
80	0	0	0	0	0	0	0	0	0
89	86,228	9,433	833	237	0	1,247	12,688	296	350
NONREIMBURSABLE COST CENTERS									
90	0	0	0	0	0	0	0	0	0
91	0	0	0	0	0	0	0	0	0
92	0	0	0	0	0	0	0	0	0
93	0	0	0	0	0	0	0	0	0
93.01	134,175	0	0	0	0	0	0	0	0
93.02	0	0	0	0	0	0	0	0	0
93.03	0	0	0	0	0	0	0	0	0
98	0	0	0	0	0	0	0	0	0
99	0	0	0	0	0	0	0	0	0
100	220,403	9,433	833	237	0	1,247	12,688	296	350

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ALLOCATION OF CAPITAL RELATED COSTS

	PATIENT TRANSPORT PART A (Patient Days)	OTHER GENERAL SERVICE COST (Patient Days)	SubTotal 19	Adjustments 20	Total 21
OUTPATIENT REIMBURSABLE COST CENTERS					
74	OPT	0	0	0	0
75	OOT	0	0	0	0
76	OSP	0	0	0	0
COST REIMBURSED SERVICES COST CENTERS					
80	PREVENTIVE VACCINES	0	0	0	0
89	Subtotals	204	306,405	0	306,405
NONREIMBURSABLE COST CENTERS					
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0
91	NONPAID WORKERS	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0
93	Marketing	0	22,200	0	22,200
93.01	Residential Independent Living	0	3,842,298	0	3,842,298
93.02	Barber and Beauty Shop	0	21,478	0	21,478
93.03	Clinic	0	15,413	0	15,413
98	Cross Foot Adjustments	0	0	0	0
99	Negative Cost Center	0	0	0	0
100	TOTAL	204	4,207,794	0	4,207,794

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COST ALLOCATIONS - STATISTICAL BASES

OTHER
 GENERAL
 SERVICE COST
 (Patient
 Days)
 18

	GENERAL SERVICE COST CENTERS	
1	CAPITAL RELATED - BUILDINGS & FIXTURES	
2	CAPITAL RELATED - MOVABLE EQUIPMENT	
3	EMPLOYEE BENEFITS DEPARTMENT	
4	ADMINISTRATIVE AND GENERAL	
5	PLANT OP, MAINT & REPAIRS	
6	LAUNDRY AND LINEN SERVICE	
7	HOUSEKEEPING	
8	DIETARY	
9	NURSING ADMINISTRATION	
10	CENTRAL SERVICES AND SUPPLY	
11	PHARMACY	
12	MEDICAL RECORDS	
13	MEDICAL SOCIAL SERVICES	
14	ACTIVITIES PROGRAM	
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	
16	TRAINING AND IN-SERVICE EDUCATION	
17	PATIENT TRANSPORTATION PART A	
18	OTHER GENERAL SERVICE COST	18,824
	INPATIENT ROUTINE SERVICE COST CENTERS	
25	SKILLED NURSING FACILITY	18,824
26	NURSING FACILITY	0
27	ICF/IID	0
	ANCILLARY SERVICE COST CENTERS	
30	RADIOLOGY - DIAGNOSTIC	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0
32	LABORATORY	0
33	INTRAVENOUS THERAPY	0
34	RESPIRATORY THERAPY	0
35	PHYSICAL THERAPY	0
36	OCCUPATIONAL THERAPY	0
37	SPEECH LANGUAGE PATHOLOGIST	0
38	AUDIOLOGY	0
39	ELECTROCARDIOLOGY	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0
42	DRUGS: IV SOLUTIONS	0
43	DENTAL CARE	0
44	APPLIANCES AND EQUIPMENT	0
45	BLOOD AND BLOOD PRODUCTS	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0
	OUTPATIENT SERVICE COST CENTERS	
60	SCREENING & PREVENTIVE SERVICES	0
61	OUTPATIENT LABORATORY	0
62	PORTABLE X-RAY SERVICES	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0
	OUTPATIENT REIMBURSABLE COST CENTERS	
70	HOME HEALTH AGENCY	0
71	AMBULANCE	0
72	HOSPICE	0
73	CORF	0

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COST ALLOCATIONS - STATISTICAL BASES

	CRC- B&F (Square Feet)	CRC- ME (Square Feet)	EMPLOYEE BENEFITS DEPARTMENT (Gross Salaries)	Reconcil- iation 4A	A&G (Accum Cost) 4	PLANT OP, MAINT & REPAIRS (Square Feet) 5	LAUNDRY & LINEN SERVICE (Patient Days) 6	HOUSE- KEEPING (Square Feet) 7	DIETARY (Meals Served) 8
	1	2	3						
OUTPATIENT REIMBURSABLE COST CENTERS									
74	OPT	0	0	0	0	0	0	0	0
75	OOT	0	0	0	0	0	0	0	0
76	OSP	0	0	0	0	0	0	0	0
COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	0	0	0	0	0	0	0	0
89	Subtotal	53,086	53,086	4,617,313	0	11,701,028	30,569	10,324	25,968
NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0
93	Marketing	964	964	304,444	0	1,033,919	964	964	0
93.01	Residential Independent Living	271,677	271,677	1,393,594	0	5,514,263	271,677	11,139	271,677
93.02	Barber and Beauty Shop	1,545	1,545	49,301	0	83,869	1,545	0	1,545
93.03	Clinic	1,080	1,080	64,225	0	103,187	1,080	0	1,080
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	0
102	Cost to be Allocated per Bp1	4,144,500	63,294	1,706,856	0	2,119,492	2,727,047	134,531	396,645
103	Unit Cost Multiplier per Bp1	12.622125	0.192763	0.265498	0.000000	0.114963	8.916726	6.268043	1.316734
104	Cost to be Allocated per Bp2	0	0	0	0	165,261	145,217	27,466	37,622
105	Unit Cost Multiplier per Bp2	0.000000	0.000000	0.000000	0.000000	0.008964	0.474821	1.279691	0.124893

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2025 to 12/31/2025

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COST ALLOCATIONS - STATISTICAL BASES

	NURSING ADMIN (Patient Days) 9	CENTRAL SERVICES & SUPPLY (Patient Days) 10	PHARMACY (Patient Days) 11	MEDICAL RECORDS (Patient Days) 12	MEDICAL SOCIAL SERVICES (Patient Days) 13	ACTIVITIES PROGRAM (Patient Days) 14	QUALITY & PERFORM IMPROV PGM (Patient Days) 15	TRAINING & IN-SERVICE EDUCATION (Patient Days) 16	PATIENT TRANSPORT PART A (Patient Days) 17	
OUTPATIENT REIMBURSABLE COST CENTERS										
74	OPT	0	0	0	0	0	0	0	0	
75	OOT	0	0	0	0	0	0	0	0	
76	OSP	0	0	0	0	0	0	0	0	
COST REIMBURSED SERVICES COST CENTERS										
80	PREVENTIVE VACCINES	0	0	0	0	0	0	0	0	
89	Subtotal	18,824	18,824	18,824	18,824	18,824	18,824	18,824	18,824	
NONREIMBURSABLE COST CENTERS										
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	
91	NONPAID WORKERS	0	0	0	0	0	0	0	0	
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	
93	Marketing	0	0	0	0	0	0	0	0	
93.01	Residential Independent Living	0	0	0	0	0	0	0	0	
93.02	Barber and Beauty Shop	0	0	0	0	0	0	0	0	
93.03	Clinic	0	0	0	0	0	0	0	0	
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0	
99	Negative Cost Center	0	0	0	0	0	0	0	0	
102	Cost to be Allocated per Bp1	695,636	103,617	29,447	0	155,120	374,146	36,794	43,582	25,323
103	Unit Cost Multiplier per Bp1	36.954739	5.504516	1.564333	0.000000	8.240544	19.876009	1.954632	2.315236	1.345251
104	Cost to be Allocated per Bp2	9,433	833	237	0	1,247	12,688	296	350	204
105	Unit Cost Multiplier per Bp2	0.501116	0.044252	0.012590	0.000000	0.066245	0.674033	0.015725	0.018593	0.010837

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2025 to 12/31/2025

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COST ALLOCATIONS - STATISTICAL BASES

	OTHER GENERAL SERVICE COST (Patient Days)
	18
OUTPATIENT REIMBURSABLE COST CENTERS	
74 OPT	0
75 OOT	0
76 OSP	0
COST REIMBURSED SERVICES COST CENTERS	
80 PREVENTIVE VACCINES	0
89 Subtotal	18,824
NONREIMBURSABLE COST CENTERS	
90 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0
91 NONPAID WORKERS	0
92 PHYSICIAN PRIVATE OFFICES	0
93 Marketing	0
93.01 Residential Independent Living	0
93.02 Barber and Beauty Shop	0
93.03 Clinic	0
98 Cross Foot Adjustments	0
99 Negative Cost Center	0
102 Cost to be Allocated per Bp1	9,921
103 Unit Cost Multiplier per Bp1	0.527040
104 Cost to be Allocated per Bp2	80
105 Unit Cost Multiplier per Bp2	0.004250

CRESTWOOD MANOR
Provider CCN: 31-5298
Period from 1/1/2025 to 12/31/2025

Worksheet B-2 Monday, May 18, 2026 at 11:03:08 AM

Post Step Down Adjustments

Worksheet B

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

Worksheet has no records.

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2025 to 12/31/2025

Worksheet C Monday, May 18, 2026 at 11:03:08 AM

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

CMS #	COST CENTER	-----CHARGES-----			COST TO CHARGE RATIO	
		TOTAL COST	TOTAL CHARGES	RECLASSIFIED CHARGES		
		1	2	3	4	5
INPATIENT ROUTINE NURSING COST CENTERS						
25	SKILLED NURSING FACILITY	6,888,022	9,705,112	0	9,705,112	
26	NURSING FACILITY	0	0	0	0	
27	ICF/IID	0	0	0	0	
ANCILLARY SERVICE COST CENTERS						
30	RADIOLOGY - DIAGNOSTIC	6,915	6,095	0	6,095	1.134537
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	
32	LABORATORY	7,710	5,524	0	5,524	1.395728
33	INTRAVENOUS THERAPY	5,936	0	5,324	5,324	1.114951
34	RESPIRATORY THERAPY	0	0	0	0	
35	PHYSICAL THERAPY	374,084	389,069	0	389,069	0.961485
36	OCCUPATIONAL THERAPY	194,766	328,950	0	328,950	0.592084
37	SPEECH LANGUAGE PATHOLOGIST	166,810	42,355	0	42,355	3.938378
38	AUDIOLOGY	0	0	0	0	
39	ELECTROCARDIOLOGY	0	0	0	0	
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	27,133	31,341	0	31,341	0.865735
41	DRUGS: DRUGS CHARGED TO PATIENTS	73,395	77,908	-5,324	72,584	1.011173
42	DRUGS: IV SOLUTIONS	0	0	0	0	
43	DENTAL CARE	0	0	0	0	
44	APPLIANCES AND EQUIPMENT	0	0	0	0	
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	
OUTPATIENT REIMBURSABLE COST CENTERS						
71	AMBULANCE	0	0	0	0	
COST REIMBURSED SERVICES COST CENTERS						
80	PREVENTIVE VACCINES	0	0	0	0	
100	TOTAL	7,744,771	10,586,354	0	10,586,354	

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2025 to 12/31/2025

Worksheet C-6 Monday, May 18, 2026 at 11:03:08 AM

Reclassifications

#	EXPLANATION OF RECLASSIFICATION	----- INCREASES -----			----- DECREASES -----			
		WORKSHEET C CODE COST CENTER	WKST C LINE NO.	AMOUNT	WORKSHEET C COST CENTER	WKST C LINE NO.	AMOUNT	
1	To Reclass I/V Therapy	A	INTRA VENOUS THERAPY	33.00	5,324	DRUGS: DRUGS CHARGED TO	41.00	5,324
500	TOTAL RECLASSIFICATIONS			5,324			5,324	

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2025 to 12/31/2025

Worksheet D SNF Title V Monday, May 18, 2026 at 11:03:08 AM

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS
 Skilled Nursing Facility - Title V

CMS #	RATIO OF COST TO CHARGES	-----HEALTHCARE CHARGES-----			-----HEALTHCARE COSTS-----		
		INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES
30	RADIOLOGY - DIAGNOSTIC	0	0	0	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0
32	LABORATORY	0	0	0	0	0	0
33	INTRAVENOUS THERAPY	0	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	0	0	0	0
35	PHYSICAL THERAPY	0	0	0	0	0	0
36	OCCUPATIONAL THERAPY	0	0	0	0	0	0
37	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	0
38	AUDIOLOGY	0	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0
42	DRUGS: IV SOLUTIONS	0	0	0	0	0	0
43	DENTAL CARE	0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0
71	AMBULANCE	0	0	0	0	0	0
80	PREVENTIVE VACCINES	0	0	0	0	0	0
100	TOTAL	0	0	0	0	0	0

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2025 to 12/31/2025

Worksheet D SNF Title XIX Monday, May 18, 2026 at 11:03:08 AM

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS
 Skilled Nursing Facility - Title XIX

CMS #	RATIO OF COST TO CHARGES	-----HEALTHCARE CHARGES-----			-----HEALTHCARE COSTS-----		
		INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES
30	RADIOLOGY - DIAGNOSTIC	0	0	0	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0
32	LABORATORY	0	0	0	0	0	0
33	INTRAVENOUS THERAPY	0	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	0	0	0	0
35	PHYSICAL THERAPY	0	0	0	0	0	0
36	OCCUPATIONAL THERAPY	0	0	0	0	0	0
37	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	0
38	AUDIOLOGY	0	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0
42	DRUGS: IV SOLUTIONS	0	0	0	0	0	0
43	DENTAL CARE	0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0
71	AMBULANCE	0	0	0	0	0	0
80	PREVENTIVE VACCINES	0	0	0	0	0	0
100	TOTAL	0	0	0	0	0	0

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2025 to 12/31/2025

Worksheet D SNF Title XVIII Monday, May 18, 2026 at 11:03:08 AM

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS
 Skilled Nursing Facility - Title XVIII

CMS #	RATIO OF COST TO CHARGES	-----HEALTHCARE CHARGES-----			-----HEALTHCARE COSTS-----			
		INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	
30	RADIOLOGY - DIAGNOSTIC	1.134537	4,684	0	0	5,314	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY		0	0	0	0	0	0
32	LABORATORY	1.395728	4,480	0	0	6,253	0	0
33	INTRAVENOUS THERAPY	1.114951	1,343	0	0	1,497	0	0
34	RESPIRATORY THERAPY		0	0	0	0	0	0
35	PHYSICAL THERAPY	0.961485	157,650	0	0	151,578	0	0
36	OCCUPATIONAL THERAPY	0.592084	168,663	0	0	99,863	0	0
37	SPEECH LANGUAGE PATHOLOGIST	3.938378	24,955	0	0	98,282	0	0
38	AUDIOLOGY		0	0	0	0	0	0
39	ELECTROCARDIOLOGY		0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.865735	0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	1.011173	56,245	0	0	56,873	0	0
42	DRUGS: IV SOLUTIONS		0	0	0	0	0	0
43	DENTAL CARE		0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT		0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS		0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE		0	0	0	0	0	0
71	AMBULANCE		0	0	0	0	0	0
80	PREVENTIVE VACCINES		0	0	0	0	0	0
100	TOTAL		418,020	0	0	419,660	0	0

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2025 to 12/31/2025

Worksheet D-1 Monday, May 18, 2026 at 11:03:08 AM

Program: Title V
 Component: Skilled Nursing Facility

COMPUTATION OF INPATIENT ROUTINE COSTS

CMS #	INPATIENT DAYS	AMOUNT
1	INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	0
2	PRIVATE ROOM DAYS	0
3	PROGRAM INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	0
4	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0
5	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	0
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT	
6	GENERAL INPATIENT ROUTINE SERVICE CHARGES	0
7	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.000000
8	PRIVATE ROOM CHARGES	0
9	AVERAGE PRIVATE ROOM PER DIEM CHARGE	0.00
10	SEMI-PRIVATE ROOM CHARGES	0
11	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	0.00
12	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL	0.00
13	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL	0.00
14	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT	0
15	GENERAL INPATIENT ROUTINE SERVICE COST NET OF PRIVATE ROOM COST DIFFERENTIAL	0
	PROGRAM INPATIENT ROUTINE SERVICE COSTS	
16	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	0.00
17	PROGRAM ROUTINE SERVICE COST	0
18	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0
19	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	0
20	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	0
21	PER DIEM CAPITAL RELATED COSTS	0.00
22	PROGRAM CAPITAL RELATED COST	0
23	INPATIENT ROUTINE SERVICE COST	0
24	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	0
25	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	0
26	PER DIEM LIMITATION	0.00
27	INPATIENT ROUTINE SERVICE COST LIMITATION	0
28	REIMBURSABLE INPATIENT ROUTINE SERVICE COSTS	0

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2025 to 12/31/2025

Worksheet D-1 Monday, May 18, 2026 at 11:03:08 AM

Program: Title XIX
 Component: Skilled Nursing Facility

COMPUTATION OF INPATIENT ROUTINE COSTS

CMS

#	INPATIENT DAYS	AMOUNT
1	INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	18,824
2	PRIVATE ROOM DAYS	0
3	PROGRAM INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	336
4	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0
5	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	6,888,022
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT	
6	GENERAL INPATIENT ROUTINE SERVICE CHARGES	0
7	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.000000
8	PRIVATE ROOM CHARGES	0
9	AVERAGE PRIVATE ROOM PER DIEM CHARGE	0.00
10	SEMI-PRIVATE ROOM CHARGES	0
11	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	0.00
12	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL	0.00
13	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL	0.00
14	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT	0
15	GENERAL INPATIENT ROUTINE SERVICE COST NET OF PRIVATE ROOM COST DIFFERENTIAL	6,888,022
	PROGRAM INPATIENT ROUTINE SERVICE COSTS	
16	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	365.92
17	PROGRAM ROUTINE SERVICE COST	122,949
18	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0
19	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	122,949
20	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	285,411
21	PER DIEM CAPITAL RELATED COSTS	15.16
22	PROGRAM CAPITAL RELATED COST	5,094
23	INPATIENT ROUTINE SERVICE COST	117,855
24	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	0
25	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	117,855
26	PER DIEM LIMITATION	0.00
27	INPATIENT ROUTINE SERVICE COST LIMITATION	0
28	REIMBURSABLE INPATIENT ROUTINE SERVICE COSTS	5,094

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2025 to 12/31/2025

Worksheet D-1 Monday, May 18, 2026 at 11:03:08 AM

Program: Title XVIII
 Component: Skilled Nursing Facility

COMPUTATION OF INPATIENT ROUTINE COSTS

CMS #	INPATIENT DAYS	AMOUNT
1	INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	18,824
2	PRIVATE ROOM DAYS	0
3	PROGRAM INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	2,267
4	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0
5	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	6,888,022
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT	
6	GENERAL INPATIENT ROUTINE SERVICE CHARGES	9,705,112
7	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.709731
8	PRIVATE ROOM CHARGES	0
9	AVERAGE PRIVATE ROOM PER DIEM CHARGE	0.00
10	SEMI-PRIVATE ROOM CHARGES	0
11	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	0.00
12	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL	0.00
13	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL	0.00
14	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT	0
15	GENERAL INPATIENT ROUTINE SERVICE COST NET OF PRIVATE ROOM COST DIFFERENTIAL	6,888,022
	PROGRAM INPATIENT ROUTINE SERVICE COSTS	
16	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	365.92
17	PROGRAM ROUTINE SERVICE COST	829,541
18	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0
19	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	829,541
20	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	285,411
21	PER DIEM CAPITAL RELATED COSTS	15.16
22	PROGRAM CAPITAL RELATED COST	34,368
23	INPATIENT ROUTINE SERVICE COST	795,173
24	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	0
25	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	795,173
26	PER DIEM LIMITATION	0.00
27	INPATIENT ROUTINE SERVICE COST LIMITATION	0
28	REIMBURSABLE INPATIENT ROUTINE SERVICE COSTS	0

CRESTWOOD MANOR
Provider CCN: 31-5298
Period from 1/1/2025 to 12/31/2025

Worksheet E Part A Monday, May 18, 2026 at 11:03:08 AM

Calculation of Reimbursement Settlement - Medicare Part A

1	INPATIENT PPS AMOUNT	1,659,541
2	ALLOWABLE BAD DEBTS	2,597
3	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES	2,597
4	REIMBURSABLE BAD DEBTS	1,688
5	TOTAL REIMBURSABLE COST	1,661,229
6	PRIMARY PAYER AMOUNTS	0
7	COINSURANCE	226,051
8		0
9	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0
10	SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITEMS	34
11	SEQUESTRATION AMOUNT	28,670
12	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0
13	NET REIMBURSABLE COST	1,406,474
14	INTERIM PAYMENTS	1,404,821
15	TENTATIVE ADJUSTMENT	0
16	BALANCE DUE PROVIDER/PROGRAM	1,653
17	PROTESTED AMOUNTS	

CRESTWOOD MANOR
Provider CCN: 31-5298
Period from 1/1/2025 to 12/31/2025

Worksheet E Part B Monday, May 18, 2026 at 11:03:08 AM

Calculation of Reimbursement Settlement - Medicare Part B

1	PART B ANCILLARY SERVICE COSTS	0
2	PREVENTIVE VACCINES	0
3	TOTAL REASONABLE COSTS	0
4	MEDICARE PART B ANCILLARY CHARGES	0
5	COST OF COVERED SERVICES	0
6	ALLOWABLE BAD DEBTS	0
7	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL-ELIGIBLE BENEFICIARIES	0
8	REIMBURSABLE BAD DEBTS	0
9	TOTAL REIMBURSABLE COST	0
10	PRIMARY PAYER AMOUNTS	0
11	COINSURANCE AND DEDUCTIBLES	0
12		0
13	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0
14	SEQUESTRATION AMOUNT	0
15	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0
16	NET REIMBURSABLE COST	0
17	INTERIM PAYMENTS	0
18	TENTATIVE ADJUSTMENT	0
19	BALANCE DUE PROVIDER/PROGRAM	0
20	PROTESTED AMOUNTS	0

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2025 to 12/31/2025

Worksheet E-1 Monday, May 18, 2026 at 11:03:08 AM

Analysis of Payments to Providers for Service Rendered

CMS #	DESCRIPTION	---- Inpatient Part A ---		----- Part B -----	
		Mo/Day/Year 1	Amount 2	Mo/Day/Year 3	Amount 4
1	Total interim payments paid to provider		1,404,821		0
2	Interim payments payable		0		0
3	RETROACTIVE LUMP SUM ADJUSTMENTS		0		0
3.01	Program to Provider		0		0
3.02	Program to Provider		0		0
3.03	Program to Provider		0		0
3.04	Program to Provider		0		0
3.05	Program to Provider		0		0
3.50	Provider to Program		0		0
3.51	Provider to Program		0		0
3.52	Provider to Program		0		0
3.53	Provider to Program		0		0
3.54	Provider to Program		0		0
3.99	SUBTOTAL		0		0
4	TOTAL INTERIM PAYMENTS		1,404,821		0

TO BE COMPLETED BY CONTRACTOR

5	CONTRACTOR: TENTATIVE SETTLEMENT PAYMENTS				
5.01	Program to Provider		0		0
5.02	Program to Provider		0		0
5.03	Program to Provider		0		0
5.50	Provider to Program		0		0
5.51	Provider to Program		0		0
5.52	Provider to Program		0		0
5.99	SUBTOTAL		0		0
6	CONTRACTOR: NET SETTLEMENT AMOUNT				
6.01	Program to Provider		0		0
6.02	Provider to Program		0		0
7	CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY		0		0

Name of Contractor: _____ Contractor Number: _____

8	Name of Contractor/Number/Date of NPR		0		0
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CRESTWOOD MANOR
Provider CCN: 31-5298
Period from 1/1/2025 to 12/31/2025

Worksheet E-2 Monday, May 18, 2026 at 11:03:08 AM

Calculation of Reimbursement Settlement
Title XIX SNF

CALCULATION OF REIMBURSEMENT SETTLEMENT - OTHER

CMS		
#	COMPUTATION OF NET COST OF COVERED SERVICES	
1	INPATIENT ANCILLARY SERVICES	0
2	OUTPATIENT SERVICES	0
3	INPATIENT ROUTINE SERVICES	5,094
4	COST OF COVERED SERVICES	5,094
5	DIFFERENTIAL IN CHARGES BETWEEN SEMIPRIVATE ACCOMMODATIONS AND LESS THAN SEMIPRIVATE ACCOMMODATIONS	0
6	SUBTOTAL	5,094
7	PRIMARY PAYOR AMOUNTS	0
8	TOTAL REASONABLE COST	5,094
	REASONABLE CHARGES	
9	INPATIENT ANCILLARY SERVICES CHARGES	0
10	OUTPATIENT SERVICES CHARGES	0
11	INPATIENT ROUTINE SERVICES CHARGES	0
12	DIFFERENTIAL IN CHARGES BETWEEN SEMIPRIVATE ACCOMMODATIONS AND LESS THAN SEMIPRIVATE ACCOMMODATIONS	0
13	TOTAL REASONABLE CHARGES	0
	CUSTOMARY CHARGES	
14	AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS	0
15	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS	0
16	RATIO OF LINE 14 TO LINE 15 (NOT TO EXCEED 1.000000)	0
17	TOTAL CUSTOMARY CHARGES	0
	COMPUTATION OF REIMBURSEMENT SETTLEMENT	
18	COST OF COVERED SERVICES	0
19	COST SHARING	0
20	SUBTOTAL	0
21	ALLOWABLE BAD DEBTS	0
22	SUBTOTAL	0
23		0
24	SUBTOTAL	0
25	INTERIM PAYMENTS	0
26	BALANCE DUE PROVIDER/PROGRAM (INDICATE OVERPAYMENT IN PARENTHESES)	0

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2025 to 12/31/2025

Worksheet G Monday, May 18, 2026 at 11:03:08 AM

BALANCE SHEET

CMS #	ASSETS	Amount
		1
	CURRENT ASSETS	
1	CASH ON HAND AND IN BANKS	-1,349,145
2	TEMPORARY INVESTMENTS	4,758,585
3	NOTES RECEIVABLE	0
4	ACCOUNTS RECEIVABLE	1,387,069
5	OTHER RECEIVABLES	51,711
	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND	
6	ACCOUNTS RECEIVABLE	679,900
7	INVENTORY	0
8	PREPAID EXPENSES	321,573
9	OTHER CURRENT ASSETS	2,962,878
10	DUE FROM OTHER FUNDS	0
11	TOTAL CURRENT ASSETS	7,452,771
	FIXED ASSETS	
12	LAND	2,381,835
13	LAND IMPROVEMENTS	0
14	LESS: ACCUMULATED DEPRECIATION	0
15	BUILDINGS	63,914,024
16	LESS: ACCUMULATED DEPRECIATION	48,865,065
17	LEASEHOLD IMPROVEMENTS	0
18	LESS: ACCUMULATED DEPRECIATION	0
19	FIXED EQUIPMENT	0
20	LESS: ACCUMULATED DEPRECIATION	0
21	AUTOMOBILES AND TRUCKS	0
22	LESS: ACCUMULATED DEPRECIATION	0
23	MAJOR MOVABLE EQUIPMENT	6,671,460
24	LESS: ACCUMULATED DEPRECIATION	3,813,452
25	MINOR EQUIPMENT - DEPRECIABLE	0
26	MINOR EQUIPMENT - NONDEPRECIABLE	0
27	OTHER FIXED ASSETS	0
28	TOTAL FIXED ASSETS	20,288,802
	OTHER ASSETS	
29	INVESTMENTS	0
30	DEPOSITS ON LEASES	2,722,032
31	DUE FROM OWNERS/OFFICERS	0
32	OTHER ASSETS	440,767
33	TOTAL OTHER ASSETS	3,162,799
34	TOTAL ASSETS	30,904,372
	CURRENT LIABILITIES	
35	ACCOUNTS PAYABLE	853,580
36	SALARIES, WAGES & FEES PAYABLE	577,442
37	PAYROLL TAXES PAYABLE	0
38	NOTES & LOANS PAYABLE (SHORT TERM)	614,694
39	DEFERRED INCOME	0
40	ACCELERATED PAYMENTS	0
41	DUE TO OTHER FUNDS	0
42	OTHER CURRENT LIABILITIES	340,817
43	TOTAL CURRENT LIABILITIES	2,386,533
	LONG TERM LIABILITIES	
44	MORTGAGE PAYABLE	24,033,135
45	NOTES PAYABLE	0
46	UNSECURED LOANS	0
47	LOANS FROM OWNERS	0
48	OTHER LONG TERM LIABILITIES	11,111,945
49	TOTAL LONG TERM LIABILITIES	35,145,080
50	TOTAL LIABILITIES	37,531,613
	CAPITAL ACCOUNTS	
51	FUND BALANCES	-6,627,241
52	TOTAL LIABILITIES AND FUND BALANCES	30,904,372

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2025 to 12/31/2025

Worksheet G-2 Part I Monday, May 18, 2026 at 11:03:08 AM

Statement of Patient Revenues and Operating Expenses

PART I - PATIENT REVENUES

	INPATIENT					OUTPATIENT					TOTAL
	MEDICARE FFS 1	MEDICARE HMO 2	MEDICAID 3	MEDICAID HMO 4	OTHER 5	MEDICARE FFS 6	MEDICARE HMO 7	MEDICAID 8	MEDICAID HMO 9	OTHER 10	
GENERAL INPATIENT ROUTINE CARE SERVICES	1,253,604	372,069	182,482	4,433,409	3,463,548						9,705,112
1 SKILLED NURSING FACILITY	1,253,604	372,069	182,482	4,433,409	3,463,548						9,705,112
2 NURSING FACILITY	0	0	0	0	0						0
3 ICF/IID											0
4 TOTAL GENERAL INPATIENT CARE SERVICES	1,253,604	372,069	182,482	4,433,409	3,463,548						9,705,112
5 ANCILLARY SERVICES	502,656	137,474	0	173	35,819	163,541	41,578	0	0	0	881,241
6 HOME HEALTH AGENCY						0	0	0	0	0	0
7 AMBULANCE		0	0	0	0	0	0	0	0	0	0
8 HOSPICE	0	0	0	0	0	0	0	0	0	0	0
9 ALL OTHER REVENUES	0	0	0	0	0	0	0	0	0	0	0
10 TOTAL PATIENT REVENUES	1,756,260	509,543	182,482	4,433,582	3,499,367	163,541	41,578	0	0	0	10,586,353

CRESTWOOD MANOR
Provider CCN: 31-5298
Period from 1/1/2025 to 12/31/2025

Worksheet G-2 Part II Monday, May 18, 2026 at 11:03:08 AM

Statement of Patient Revenues and Operating Expenses

PART II - OPERATING EXPENSES

CMS #	Description	
11	OPERATING EXPENSES	22,352,010
12	ADD (SPECIFY)	0
13	TOTAL ADDITIONS	0

14	DEDUCT (SPECIFY)	0

15	TOTAL DEDUCTIONS	0
		=====
16	TOTAL OPERATING EXPENSES	22,352,010

CRESTWOOD MANOR
 Provider CCN: 31-5298
 Period from 1/1/2025 to 12/31/2025

Worksheet G-3 Monday, May 18, 2026 at 11:03:08 AM

Statement of Revenues and Expenses

CMS #	Description	
	Income From Services to Patients:	
1	TOTAL PATIENT REVENUES	10,586,353
2	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	3,166,935
3	NET PATIENT REVENUES	7,419,418
4	LESS: TOTAL OPERATING EXPENSES	22,352,010
5	NET INCOME FROM SERVICES TO PATIENTS	-14,932,592
	Other Income:	
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	133,585
7	INCOME FROM INVESTMENTS	834,019
8	REVENUES FROM COMMUNICATIONS (TELEPHONE AND INTERNET SERVICES)	4,600
9	REVENUE FROM TELEVISION AND RADIO SERVICES	0
10	PURCHASE DISCOUNTS	0
11	REBATES AND REFUNDS OF EXPENSES	0
12	PARKING LOT RECEIPTS	0
13	REVENUE FROM LAUNDRY AND LINEN SERVICE	6,022
14	REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS	226,897
15	REVENUE FROM RENTAL OF LIVING QUARTERS	0
16	REVENUE FROM SALE OF MEDICAL AND SURGICAL SUPPLIES TO OTHER THAN PATIENTS	0
17	REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS	0
18	REVENUE FROM SALE OF MEDICAL RECORDS AND ABSTRACTS	0
19	TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC.)	0
20	REVENUE FROM GIFTS, FLOWER, COFFEE SHOPS, CANTEEN	0
21	RENTAL OF VENDING MACHINES	60
22	RENTAL OF SKILLED NURSING SPACE	0
23	GOVERNMENTAL APPROPRIATIONS	0
24	Other Miscellaneous Revenue	-803,306
24.01	Assisted Living / ESP Income	8
24.02	General Service Revenue	140,727
24.03	Admin Effect FASB 158 Adoption	1,389,753
24.04	Earned Entrance Fees	1,811,502
24.05	Residential Income	8,219,466
25	PHE FUNDING	0
26	TOTAL OTHER INCOME	11,963,333
27	TOTAL INCOME	-2,969,259
	Expenses:	
28	OTHER EXPENSES (SPECIFY _____)	0
29		0
30		0
31	TOTAL OTHER EXPENSES	0
32	NET INCOME (LOSS) FOR THE PERIOD	-2,969,259