

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: 07/31/2027	
COMPLETE CARE AT ARBORS LLC	Period:	Run Date Time:	5/19/2026 10:27
Provider CCN: 31-5333	From: 01/01/2025	MCRIF32	<b>2540-24</b>
	To: 12/31/2025	Version:	2.7.181.0

**SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTHCARE  
COMPLEX COST REPORT STATUS, CERTIFICATION, AND SETTLEMENT SUMMARY**

**Worksheet S  
Parts I, II & III**

PART I - COST REPORT STATUS	1	2	3	
1 ELECTRONICALLY PREPARED	Y			1
2 MANUALLY PREPARED				2
3 IF AMENDED, NUMBER OF TIMES AMENDED	0			3
4 MEDICARE UTILIZATION	F			4
5 CONTRACTOR: HCRIS STATUS CODE	1			5
6 CONTRACTOR: COST REPORT RECEIVED DATE				6
7 CONTRACTOR: CONTRACTOR NUMBER				7
8 CONTRACTOR: INITIAL COST REPORT FOR THIS CCN				8
9 CONTRACTOR: FINAL COST REPORT FOR THIS CCN				9
10 CONTRACTOR: NPR DATE				10
11 CONTRACTOR: ADR SOFTWARE VENDOR CODE	4			11
12 CONTRACTOR: REOPENING NUMBER	0			12

**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.

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 COMPLETE CARE AT ARBORS LLC, 31-5333 {PROVIDER NAME(S) AND PROVIDER CCN(S)} FOR THE COST REPORTING PERIOD BEGINNING 01/01/2025 AND ENDING 12/31/2025 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	ELECTRONIC SIGNATURE STATEMENT	
	1	2		
1	<i>Sam Stein</i>	Y	I HAVE READ AND AGREE WITH THE ABOVE CERTIFICATION STATEMENT. I CERTIFY THAT I INTEND MY ELECTRONIC SIGNATURE ON THIS CERTIFICATION TO BE THE LEGALLY BINDING EQUIVALENT OF MY ORIGINAL SIGNATURE.	1
2	Signatory Printed Name SAM STEIN			2
3	Signatory Title CEO			3
4	Signature Date (Dated when report is electronically signed.)			4

**PART III - SETTLEMENT SUMMARY**

	Cost Center Description	Title XVIII				
		Title V	Part A	Part B	Title XIX	
		1.00	2.00	3.00	4.00	
1.00	SNF	0	191,576	1,388	0	1.00
2.00	NF	0			0	2.00
3.00	ICF/IID				0	3.00
4.00	SNF-BASED HHA I	0		0	0	4.00
100.00	TOTAL	<b>0</b>	<b>191,576</b>	<b>1,388</b>	<b>0</b>	<b>100.00</b>

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 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 DATA 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 REPORTS CLEARANCE OFFICER, MAIL STOP C4-26-05, BALTIMORE, MD 21244-1850. PLEASE DO NOT SEND APPLICATIONS, CLAIMS, PAYMENTS, MEDICAL RECORDS, OR ANY OTHER 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, CONTACT 1-800-MEDICARE.

COMPLETE CARE AT ARBORS LLC		Period:	Run Date Time: 5/19/2026 10:27
Provider CCN: 31-5333		From: 01/01/2025	MCRIF32 2540-24
		To: 12/31/2025	Version: 2.7.181.0

IDENTIFICATION DATA

Worksheet S-2

**SNF / SNF HEALTHCARE COMPLEX INFORMATION**

		STREET ADDRESS			P O BOX					
		1.00			2.00					
1.00	ADDRESS LINE 1	1750 ROUTE 37 WEST							1.00	
		CITY	STATE	ZIP CODE	COUNTY					
		1.00	2.00	3.00	4.00					
2.00	ADDRESS LINE 2	TOMS RIVER	NJ	08757	OCEAN				2.00	
		COMPONENT TYPE	COMPONENT NAME		CCN	CBSA	RURAL OR URBAN	DATE CERTIFIED MEDICARE	DATE CERTIFIED MEDICAID	
		1.00	2.00		3.00	4.00	5.00	6.00	7.00	
3.00	SNF	COMPLETE CARE AT ARBORS LLC		315333	29484	U	07/14/1994	07/14/1994	3.00	
4.00	NF								4.00	
5.00	ICF/IID								5.00	
6.00	SNF-BASED HHA								6.00	
7.00	SNF-BASED HOSPICE								7.00	
8.00	CORF								8.00	
8.10	OPT								8.10	
8.20	OOT								8.20	
8.30	OSP								8.30	
		FROM	TO							
		1.00	2.00							
9.00	COST REPORTING PERIOD	01/01/2025	12/31/2025							9.00
		TOC CODE	SPECIFY OTHER							
		1.00	2.00							
10.00	TYPE OF CONTROL	4								10.00

**SNF ORGANIZATION AND OPERATION**

								1.00	
11.00	Is the SNF a distinct part SNF that meets the requirements set forth in 42 CFR section 483.5?							N	11.00
12.00	Is the SNF a composite distinct part SNF that meets the requirements set forth in 42 CFR 483.5?							N	12.00
		COMPONENT NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE		
		1.00	2.00	3.00	4.00	5.00	6.00		
13.00	Non-contiguous component locations							13.00	
							Y/N	DATE	V OR I
							1.00	2.00	3.00
14.00	COLUMN 1: Did the SNF terminate participation in the Medicare Program? COLUMN 2: Termination date. COLUMN 3: Voluntary (V) or involuntary (I) termination.					N			14.00
15.00	COLUMN 1: Did the SNF change ownership (CHOW) immediately prior to the beginning of the cost reporting period? COLUMN 2: CHOW date.					N			15.00
							1.00	2.00	
16.00	COLUMN 1: Is the SNF part of a HO/CO as defined in CMS Pub. 15-1, chapter 21, §2150? COLUMN 2: Enter the number of HO/COs allocating costs to this SNF.					N	0		16.00
		HO/CO NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE	HO/CO CCN	HO/CO CONTRACTOR #
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00
17.00	HO/CO ALLOCATING TO SNF								17.00
							1.00		
18.00	Did the total number of available beds permanently maintained for lodging inpatients change from the prior cost reporting period?						N		18.00
19.00	Did this SNF operate a ventilator care unit?						N		19.00

COMPLETE CARE AT ARBORS LLC	Period: From: 01/01/2025 To: 12/31/2025	Run Date Time: 5/19/2026 10:27 MCRIF32 Version: 2.7.181.0
Provider CCN: 31-5333		

IDENTIFICATION DATA

Worksheet S-2

SNF OWNED SERVICES					
		1.00	2.00		
20.00	COLUMN 1: 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? COLUMN 2: Enter the CLIA ID number.	Y	31D0887136	20.00	
21.00	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?	N		21.00	
22.00	COLUMN 1: Did this SNF operate an institutional based ambulance service? COLUMN 2: Enter the ambulance provider number.	N		22.00	
23.00	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, control, or family and other similar relationships?		1.00 Y	23.00	
24.00	Indicate whether the provider is licensed in a State that certifies the provider as a SNF as described on line 3 above, regardless of the level of care given for Titles V and XIX patients. Enter Y or N.		Y	24.00	
PROFESSIONAL SERVICES PURCHASED BY THE SNF					
		1.00	2.00		
29.00	COLUMN 1: 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? COLUMN 2: Were the majority of the expenses (i.e., greater than 50 percent of the total professional services expenses) for services purchased from unrelated organizations located outside of the SNF's local area labor market?	Y	Y	29.00	
SNF-BASED HHA THERAPY COSTS					
		1.00			
31.00	Did the SNF-based HHA contract with outside suppliers for physical therapy services?	N		31.00	
32.00	Did the SNF-based HHA contract with outside suppliers for occupational therapy services?	N		32.00	
33.00	Did the SNF-based HHA contract with outside suppliers for speech therapy services?	N		33.00	
MEDICAL MALPRACTICE COST					
		1.00	2.00	3.00	
34.00	Is the SNF legally required to carry malpractice insurance?	N		34.00	
35.00	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.			35.00	
36.00	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.	0	0	0	
37.00	Are malpractice premiums and paid losses reported in other than the A&G cost center?	N		37.00	
LOWER OF COST OR CHARGE EXEMPTION					
		PART A	PART B		
40.00	Did the SNF qualify for an exemption from the application of the lower of costs or charges?	N	N	40.00	
41.00	Did the SNF-based HHA qualify for an exemption from the application of the lower of costs or charges?	N	N	41.00	
FINANCIAL STATEMENTS					
		1.00	2.00	3.00	
50.00	COLUMN 1: Were the financial statements prepared by a CPA? COLUMN 2: If column 1 is Y, enter "A" for audited, "C" for complied, or "R" for reviewed in column 2. COLUMN 3: If complete copy of the financial statements not submitted with cost report, enter date available.	Y	A	06/15/2026	
51.00	Do total expenses and total revenues reported on the cost report differ from those on the filed financial statements? If "Y", submit a reconciliation.	N		51.00	
BAD DEBTS					
		1.00			
52.00	Is the SNF seeking reimbursement for Medicare bad debts?	Y		52.00	
53.00	If line 52 is Y, did the SNF change its bad debt collection policy during this cost reporting period?	N		53.00	
54.00	If line 52 is Y, did the SNF waive patient deductibles and/or coinsurance?	N		54.00	
PS&R REPORT DATA					
	Description	PART A Y/N	PART A DATE	PART B Y/N	PART B DATE
	0	1.00	2.00	3.00	4.00
55.00	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 55 "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)	Y	03/25/2026	Y	03/25/2026
56.00	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 instructions)	N		N	
57.00	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?	N		N	
58.00	If line 55 or 56 is Y, were adjustments made to PS&R data for corrections of other PS&R Report information?	N		N	

COMPLETE CARE AT ARBORS LLC	Period:	Run Date Time: 5/19/2026 10:27
Provider CCN: 31-5333	From: 01/01/2025	MCRIF32 <b>2540-24</b>
	To: 12/31/2025	Version: 2.7.181.0

IDENTIFICATION DATA

**Worksheet S-2**

PS&R REPORT DATA							
		Description	PART A Y/N	PART A DATE	PART B Y/N	PART B DATE	
		0	1.00	2.00	3.00	4.00	
59.00	If line 55 or 56 is Y, were adjustments made to PS&R data for other reasons? If Y, describe the other adjustment:		N		N		59.00
60.00	Is this cost report prepared using only the provider's records?		N		N		60.00

COMPLETE CARE AT ARBORS LLC	Period:	Run Date Time: 5/19/2026 10:27
Provider CCN: 31-5333	From: 01/01/2025	MCRIF32 <b>2540-24</b>
	To: 12/31/2025	Version: 2.7.181.0

IDENTIFICATION DATA

**Worksheet S-2**

COST REPORT PREPARER CONTACT INFORMATION					
		FIRST NAME 1.00	LAST NAME 2.00	TITLE 3.00	
70.00	PREPARER	KYLE	DRAYTON	PREPARER	70.00
		NAME			
		1.00			
71.00	EMPLOYER	HEALTH CARE RESOURCES			71.00
		TELEPHONE NUMBER	EMAIL ADDRESS		
		1.00	2.00		
72.00	CONTACT INFORMATION	609-987-1440	KYLE.DRAYTON@HCRNJ.NET		72.00

COMPLETE CARE AT ARBORS LLC		Period:	Run Date Time: 5/19/2026 10:27
Provider CCN: 31-5333		From: 01/01/2025	MCRIF32 2540-24
		To: 12/31/2025	Version: 2.7.181.0

STATISTICAL DATA

Worksheet S-3  
Part I

**PART I - VISITS AND CENSUS DATA**

		NUMBER OF BEDS	BED DAYS AVAILABLE	INPATIENT DAYS					DISCHARGES					
				TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	
1.00	SNF - FFS	120	43,800	0	8,682	3,259	2,926	37,146	0	181	8	122	311	1.00
2.00	SNF - HMO			0	3,298	18,981			0	135	59	0	194	2.00
3.00	NF - FFS	0	0	0		0	0	0	0		0	0	0	3.00
4.00	NF - HMO			0		0			0		0	0	0	4.00
5.00	ICF/IID	0	0	0		0	0	0	0		0	0	0	5.00
6.00	HOSPICE	0	0	0	0	0	0	0	0	0	0	0	0	6.00
7.00	TOTAL	120	43,800	0	11,980	22,240	2,926	37,146	0	316	67	122	505	7.00

**PART I - VISITS AND CENSUS DATA**

		AVERAGE LENGTH OF STAY					ADMISSIONS					FTE		
		TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	EMPLOYEE	NON-PAID	
		13.00	14.00	15.00	16.00	17.00	18.00	19.00	20.00	21.00	22.00	23.00	24.00	
1.00	SNF - FFS	0.00	47.97	407.38	23.98	119.44	0	202	6	60	268	68.30	0.00	1.00
2.00	SNF - HMO	0.00	24.43	321.71			0	199	45	0	244			2.00
3.00	NF - FFS	0.00		0.00	0.00	0.00	0		0	0	0	0.00	0.00	3.00
4.00	NF - HMO	0.00		0.00			0		0	0	0			4.00
5.00	ICF/IID	0.00		0.00	0.00	0.00	0		0	0	0	0.00	0.00	5.00
6.00	HOSPICE											0.00	0.00	6.00
7.00	TOTAL													7.00

COMPLETE CARE AT ARBORS LLC	Period:	Run Date Time: 5/19/2026 10:27
Provider CCN: 31-5333	From: 01/01/2025	MCRIF32 2540-24
	To: 12/31/2025	Version: 2.7.181.0

STATISTICAL DATA

Worksheet S-3  
Part II

**PART II - SNF WAGE INDEX - DIRECT SALARIES**

		AMOUNT REPORTED	RECLASS-IFICATIONS	ADJUSTMENTS	TOTAL	PAID HOURS	AVERAGE HOURLY WAGE	
		1.00	2.00	3.00	4.00	5.00	6.00	
<b>SALARIES</b>								
1.00	TOTAL SALARY (SEE INSTRUCTIONS)	6,102,939	0	0	6,102,939	185,053.00	32.98	1.00
2.00	PHYSICIAN SALARIES-PART A	0	0	0	0	0.00	0.00	2.00
3.00	PHYSICIAN SALARIES-PART B	0	0	0	0	0.00	0.00	3.00
4.00	HOME OFFICE PERSONNEL	0	0	0	0	0.00	0.00	4.00
5.00	SUM OF LINES 2 THROUGH 4	0	0	0	0	0.00	0.00	5.00
6.00	REVISED WAGES (LINE 1 MINUS LINE 5)	6,102,939	0	0	6,102,939	185,053.00	32.98	6.00
7.00	HOME HEALTH AGENCY	0	0	0	0	0.00	0.00	7.00
8.00	HOSPICE	0	0	0	0	0.00	0.00	8.00
9.00	OTHER EXCLUDED AREAS	0	0	0	0	0.00	0.00	9.00
10.00	SUBTOTAL EXCLUDED SALARY (SUM OF LINES 7 THROUGH 9)	0	0	0	0	0.00	0.00	10.00
11.00	TOTAL ADJUSTED SALARIES (LINE 6 MINUS LINE 10)	6,102,939	0	0	6,102,939	185,053.00	32.98	11.00
<b>OTHER WAGES AND RELATED COST</b>								
12.00	CONTRACT LABOR: PATIENT RELATED & MGMT	815,307	0	0	815,307	15,832.00	51.50	12.00
13.00	CONTRACT LABOR: PHYSICIAN SERVICES-PART A	0	0	0	0	0.00	0.00	13.00
14.00	HOME OFFICE SALARIES AND WAGE RELATED COSTS	0	0	0	0	0.00	0.00	14.00
<b>WAGE RELATED COSTS</b>								
15.00	WAGE RELATED COSTS CORE (SEE PT.IV)	1,059,070	0	0	1,059,070			15.00
16.00	WAGE RELATED COSTS (EXCLUDED UNITS)	0	0	0	0			16.00
17.00	PHYSICIANS PART A - WRC	0	0	0	0			17.00
18.00	PHYSICIANS PART B - WRC	0	0	0	0			18.00
19.00	TOTAL ADJUSTED WAGE RELATED COST (SEE INSTRUCTIONS)	1,059,070	0	0	1,059,070			19.00

COMPLETE CARE AT ARBORS LLC	Period:	Run Date Time: 5/19/2026 10:27
Provider CCN: 31-5333	From: 01/01/2025	MCRIF32 2540-24
	To: 12/31/2025	Version: 2.7.181.0

STATISTICAL DATA

Worksheet S-3  
Part III

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

		WKST A LINE NUMBER	AMOUNT REPORTED	RECLASS OF SALARIES	ADJUSTED SALARIES	TOTAL	PAID HOURS	AVERAGE HOURLY WAGE	
		0	1.00	2.00	3.00	4.00	5.00	6.00	
1.00	EMPLOYEE BENEFITS DEPARTMENT	3.00	0	0	0	0	0.00	0.00	1.00
2.00	ADMINISTRATIVE AND GENERAL	4.00	707,148	0	0	707,148	17,417.00	40.60	2.00
3.00	PLANT OP, MAINT & REPAIRS	5.00	128,611	0	0	128,611	3,718.00	34.59	3.00
4.00	LAUNDRY AND LINEN SERVICE	6.00	0	0	0	0	0.00	0.00	4.00
5.00	HOUSEKEEPING	7.00	0	0	0	0	0.00	0.00	5.00
6.00	DIETARY	8.00	522,388	0	0	522,388	24,958.00	20.93	6.00
7.00	NURSING ADMINISTRATION	9.00	475,791	0	0	475,791	11,210.00	42.44	7.00
8.00	CENTRAL SERVICES AND SUPPLY	10.00	13,427	0	0	13,427	553.00	24.28	8.00
9.00	PHARMACY	11.00	0	0	0	0	0.00	0.00	9.00
10.00	MEDICAL RECORDS	12.00	13,783	0	0	13,783	545.00	25.29	10.00
11.00	MEDICAL SOCIAL SERVICES	13.00	92,541	0	0	92,541	3,092.00	29.93	11.00
12.00	ACTIVITIES PROGRAM	14.00	186,333	0	0	186,333	8,980.00	20.75	12.00
13.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	15.00	0	0	0	0	0.00	0.00	13.00
14.00	TRAINING AND IN-SERVICE EDUCATION	16.00	39,814	0	0	39,814	996.00	39.97	14.00
15.00	PATIENT TRANSPORTATION PART A	17.00	0	0	0	0	0.00	0.00	15.00
16.00	OTHER GENERAL SERVICE	18.00	0	0	0	0	0.00	0.00	16.00

COMPLETE CARE AT ARBORS LLC	Period:	Run Date Time:	5/19/2026 10:27
Provider CCN: 31-5333	From: 01/01/2025	MCRIF32	2540-24
	To: 12/31/2025	Version:	2.7.181.0

STATISTICAL DATA

**Worksheet S-3  
Part IV**

<b>PART IV - SNF WAGE RELATED COSTS</b>			
			AMOUNT
			1.00
<b>RETIREMENT COST</b>			
1.00	401k EMPLOYER CONTRIBUTIONS		1.00
2.00	TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION		2.00
3.00	QUALIFIED AND NON-QUALIFIED PENSION PLAN COST		3.00
4.00	PRIOR YEAR PENSION SERVICE COST		4.00
<b>PLAN ADMINISTRATIVE COSTS</b>			
5.00	401K/TSA PLAN ADMINISTRATION FEES		5.00
6.00	LEGAL/ACCOUNTING/MANAGEMENT FEES-PENSION PLAN		6.00
7.00	EMPLOYEE MANAGED CARE PROGRAM ADMINISTRATION FEES		7.00
<b>HEALTH AND INSURANCE COSTS</b>			
8.00	HEALTH INSURANCE	205,553	8.00
9.00	PRESCRIPTION DRUG PLAN	346	9.00
10.00	DENTAL, HEARING AND VISION PLANS	0	10.00
11.00	LIFE INSURANCE	1,047	11.00
12.00	ACCIDENTAL INSURANCE	0	12.00
13.00	DISABILITY INSURANCE	0	13.00
14.00	LONG-TERM CARE INSURANCE	0	14.00
15.00	WORKERS' COMPENSATION INSURANCE	309,786	15.00
16.00	RETIREMENT HEALTH CARE COST	0	16.00
<b>TAXES</b>			
17.00	FICA - EMPLOYER'S PORTION ONLY	469,690	17.00
18.00	MEDICARE TAXES - EMPLOYER'S PORTION ONLY	0	18.00
19.00	UNEMPLOYMENT INSURANCE	0	19.00
20.00	STATE OR FEDERAL UNEMPLOYMENT TAXES	72,648	20.00
<b>OTHER</b>			
21.00	EXECUTIVE DEFERRED COMPENSATION	0	21.00
22.00	DAY CARE COST AND ALLOWANCES	0	22.00
23.00	TUITION REIMBURSEMENT	0	23.00
24.00	TOTAL WAGE RELATED COST	<b>1,059,070</b>	24.00

COMPLETE CARE AT ARBORS LLC	Period:	Run Date Time: 5/19/2026 10:27
Provider CCN: 31-5333	From: 01/01/2025	MCRIF32 2540-24
	To: 12/31/2025	Version: 2.7.181.0

STATISTICAL DATA

Worksheet S-3  
Part V

**PART V - SNF REPORTING OF DIRECT CARE EXPENDITURES**

		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)	
		1.00	2.00	3.00	4.00	5.00	
<b>DIRECT SALARIES</b>							
<b>NURSING EMPLOYEES</b>							
1.00	REGISTERED NURSE	737,634	128,005	865,639	14,242.00	60.78	1.00
2.00	LICENSED PRACTICAL NURSE	1,335,850	231,815	1,567,665	30,624.00	51.19	2.00
3.00	CERTIFIED NURSING ASSISTANT	1,849,619	320,972	2,170,591	68,702.00	31.59	3.00
4.00	TOTAL NURSING EXPENDITURES	3,923,103	680,792	4,603,895	113,568.00	40.54	4.00
5.00	PHYSICAL THERAPIST	0	0	0	0.00	0.00	5.00
6.00	PHYSICAL THERAPY ASSISTANT	0	0	0	0.00	0.00	6.00
7.00	OCCUPATIONAL THERAPIST	0	0	0	0.00	0.00	7.00
8.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0.00	0.00	8.00
9.00	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0.00	0.00	9.00
10.00	THERAPY AIDES AND STUDENTS	0	0	0	0.00	0.00	10.00
11.00	RESPIRATORY THERAPIST	0	0	0	0.00	0.00	11.00
12.00	OTHER MEDICAL STAFF	0	0	0	0.00	0.00	12.00
<b>CONTRACT LABOR</b>							
<b>NURSING EMPLOYEES</b>							
15.00	REGISTERED NURSE	0	0	0	0.00	0.00	15.00
16.00	LICENSED PRACTICAL NURSE	0	0	0	0.00	0.00	16.00
17.00	CERTIFIED NURSING ASSISTANT	0	0	0	0.00	0.00	17.00
18.00	TOTAL NURSING EXPENDITURES	0	0	0	0.00	0.00	18.00
<b>TECHNICAL/PROFESSIONAL EMPLOYEES</b>							
19.00	PHYSICAL THERAPIST	251,427	0	251,427	4,672.00	53.82	19.00
20.00	PHYSICAL THERAPY ASSISTANT	126,327	0	126,327	3,179.00	39.74	20.00
21.00	OCCUPATIONAL THERAPIST	309,051	0	309,051	4,910.00	62.94	21.00
22.00	OCCUPATIONAL THERAPY ASSISTANT	43,325	0	43,325	990.00	43.76	22.00
23.00	SPEECH-LANGUAGE PATHOLOGIST	85,177	0	85,177	2,081.00	40.93	23.00
24.00	THERAPY AIDES AND STUDENTS	0	0	0	0.00	0.00	24.00
25.00	RESPIRATORY THERAPIST	0	0	0	0.00	0.00	25.00
26.00	OTHER MEDICAL STAFF	0	0	0	0.00	0.00	26.00
<b>HOME OFFICE/CHAIN ORGANIZATION</b>							
<b>NURSING EMPLOYEES</b>							
29.00	REGISTERED NURSE	0	0	0	0.00	0.00	29.00
30.00	LICENSED PRACTICAL NURSE	0	0	0	0.00	0.00	30.00
31.00	CERTIFIED NURSING ASSISTANT	0	0	0	0.00	0.00	31.00
32.00	TOTAL NURSING EXPENDITURES	0	0	0	0.00	0.00	32.00
<b>TECHNICAL/PROFESSIONAL EMPLOYEES</b>							
33.00	PHYSICAL THERAPIST	0	0	0	0.00	0.00	33.00
34.00	PHYSICAL THERAPY ASSISTANT	0	0	0	0.00	0.00	34.00
35.00	OCCUPATIONAL THERAPIST	0	0	0	0.00	0.00	35.00
36.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0.00	0.00	36.00
37.00	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0.00	0.00	37.00
38.00	THERAPY AIDES AND STUDENTS	0	0	0	0.00	0.00	38.00
39.00	RESPIRATORY THERAPIST	0	0	0	0.00	0.00	39.00
40.00	OTHER MEDICAL STAFF	0	0	0	0.00	0.00	40.00

COMPLETE CARE AT ARBORS LLC		Period:	Run Date Time: 5/19/2026 10:27
Provider CCN: 31-5333		From: 01/01/2025	MCRIF32 2540-24
		To: 12/31/2025	Version: 2.7.181.0

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	SALARIES & WAGES	CONTRACT LABOR COSTS	LABOR SUBTOTAL	OTHER COSTS	SUBTOTAL	
			1.00	2.00	3.00	4.00	5.00	
<b>GENERAL SERVICE COST CENTERS</b>								
1.00	00100	CAPITAL RELATED-BUILDINGS & FIXTURES				2,610,629	2,610,629	1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT				46,324	46,324	2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	1,095,350	1,095,350	3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	707,148	13,196	720,344	2,527,357	3,247,701	4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	128,611	0	128,611	355,799	484,410	5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	0	40,800	40,800	34	40,834	6.00
7.00	00700	HOUSEKEEPING	0	403,896	403,896	23,549	427,445	7.00
8.00	00800	DIETARY	522,388	124,803	647,191	386,793	1,033,984	8.00
9.00	00900	NURSING ADMINISTRATION	475,791	0	475,791	0	475,791	9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	13,427	0	13,427	0	13,427	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS	13,783	0	13,783	0	13,783	12.00
13.00	01300	MEDICAL SOCIAL SERVICES	92,541	5,127	97,668	0	97,668	13.00
14.00	01400	ACTIVITIES PROGRAM	186,333	18,212	204,545	27,845	232,390	14.00
15.00	01500	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	15.00
16.00	01600	TRAINING AND IN-SERVICE EDUCATION	39,814	0	39,814	16,205	56,019	16.00
17.00	01700	PATIENT TRANSPORTATION PART A	0	0	0	0	0	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>								
25.00	02500	SKILLED NURSING FACILITY	3,923,103	0	3,923,103	302,641	4,225,744	25.00
26.00	02600	NURSING FACILITY	0	0	0	0	0	26.00
27.00	02700	ICF/IID	0	0	0	0	0	27.00
<b>ANCILLARY SERVICE COST CENTERS</b>								
30.00	03000	RADIOLOGY-DIAGNOSTIC	0	0	0	6,105	6,105	30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	31.00
32.00	03200	LABORATORY	0	0	0	53,315	53,315	32.00
33.00	03300	INTRAVENOUS THERAPY	0	0	0	0	0	33.00
34.00	03400	RESPIRATORY THERAPY	0	0	0	2,974	2,974	34.00
35.00	03500	PHYSICAL THERAPY	0	377,754	377,754	0	377,754	35.00
36.00	03600	OCCUPATIONAL THERAPY	0	352,376	352,376	0	352,376	36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	0	85,177	85,177	0	85,177	37.00
38.00	03800	AUDIOLOGY	0	0	0	0	0	38.00
39.00	03900	ELECTROCARDIOLOGY	0	0	0	0	0	39.00
40.00	04000	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	2,216	2,216	40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	274,521	274,521	41.00
42.00	04200	DRUGS: IV SOLUTIONS	0	0	0	0	0	42.00
43.00	04300	DENTAL CARE	0	0	0	0	0	43.00
44.00	04400	APPLIANCES AND EQUIPMENT	0	0	0	0	0	44.00
45.00	04500	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	45.00
46.00	04600	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	15,108	15,108	46.00
47.00	04700	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>								
60.00	06000	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	60.00
61.00	06100	OUTPATIENT LABORATORY	0	0	0	0	0	61.00
62.00	06200	PORTABLE X-RAY SERVICES	0	0	0	0	0	62.00
63.00	06300	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	63.00
64.00	06400	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>								
70.00	07000	HOME HEALTH AGENCY	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	48,805	48,805	71.00
72.00	07200	HOSPICE	0	0	0	0	0	72.00
73.00	07300	CORF	0	0	0	0	0	73.00
74.00	07400	OPT	0	0	0	0	0	74.00
75.00	07500	OOT	0	0	0	0	0	75.00
76.00	07600	OSP	0	0	0	0	0	76.00
77.00	07700	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	77.00

COMPLETE CARE AT ARBORS LLC	Period:	Run Date Time: 5/19/2026 10:27
Provider CCN: 31-5333	From: 01/01/2025	MCRIF32 2540-24
	To: 12/31/2025	Version: 2.7.181.0

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

Cost Center Description			SALARIES & WAGES	CONTRACT LABOR COSTS	LABOR SUBTOTAL	OTHER COSTS	SUBTOTAL	
			1.00	2.00	3.00	4.00	5.00	
<b>COST REIMBURSED SERVICES COST CENTERS</b>								
80.00	08000	PREVENTIVE VACCINES				23,516	23,516	80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	81.00
89.00		SUBTOTAL	6,102,939	1,421,341	7,524,280	7,819,086	15,343,366	89.00
<b>NONREIMBURSABLE COST CENTERS</b>								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	NONPAID WORKERS	0	0	0	0	0	91.00
92.00	09200	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	BARBER AND BEAUTY SHOP	0	0	0	2,013	2,013	93.00
93.01	09301	ASSISTED LIVING	0	0	0	0	0	93.01
100.00		TOTAL	6,102,939	1,421,341	7,524,280	7,821,099	15,345,379	100.00

COMPLETE CARE AT ARBORS LLC	Period:	Run Date Time: 5/19/2026 10:27
Provider CCN: 31-5333	From: 01/01/2025	MCRIF32 2540-24
	To: 12/31/2025	Version: 2.7.181.0

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	RECLASS- IFICATIONS	RECLASSIFIED TRIAL BALANCE	ADJUSTMENTS	EXPENSES FOR COST ALLOCATION	
			6.00	7.00	8.00	9.00	
<b>GENERAL SERVICE COST CENTERS</b>							
1.00	00100	CAPITAL RELATED-BUILDINGS & FIXTURES	0	2,610,629	-437,954	2,172,675	1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT	0	46,324	0	46,324	2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	1,095,350	0	1,095,350	3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	0	3,247,701	-788,767	2,458,934	4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	0	484,410	0	484,410	5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	0	40,834	0	40,834	6.00
7.00	00700	HOUSEKEEPING	0	427,445	0	427,445	7.00
8.00	00800	DIETARY	0	1,033,984	0	1,033,984	8.00
9.00	00900	NURSING ADMINISTRATION	0	475,791	0	475,791	9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	0	13,427	0	13,427	10.00
11.00	01100	PHARMACY	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS	0	13,783	0	13,783	12.00
13.00	01300	MEDICAL SOCIAL SERVICES	0	97,668	0	97,668	13.00
14.00	01400	ACTIVITIES PROGRAM	0	232,390	0	232,390	14.00
15.00	01500	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	15.00
16.00	01600	TRAINING AND IN-SERVICE EDUCATION	0	56,019	0	56,019	16.00
17.00	01700	PATIENT TRANSPORTATION PART A	0	0	0	0	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
25.00	02500	SKILLED NURSING FACILITY	0	4,225,744	0	4,225,744	25.00
26.00	02600	NURSING FACILITY	0	0	0	0	26.00
27.00	02700	ICF/IID	0	0	0	0	27.00
<b>ANCILLARY SERVICE COST CENTERS</b>							
30.00	03000	RADIOLOGY-DIAGNOSTIC	0	6,105	0	6,105	30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	31.00
32.00	03200	LABORATORY	0	53,315	0	53,315	32.00
33.00	03300	INTRAVENOUS THERAPY	0	0	0	0	33.00
34.00	03400	RESPIRATORY THERAPY	0	2,974	0	2,974	34.00
35.00	03500	PHYSICAL THERAPY	0	377,754	0	377,754	35.00
36.00	03600	OCCUPATIONAL THERAPY	0	352,376	0	352,376	36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	0	85,177	0	85,177	37.00
38.00	03800	AUDIOLOGY	0	0	0	0	38.00
39.00	03900	ELECTROCARDIOLOGY	0	0	0	0	39.00
40.00	04000	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	2,216	0	2,216	40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	0	274,521	0	274,521	41.00
42.00	04200	DRUGS: IV SOLUTIONS	0	0	0	0	42.00
43.00	04300	DENTAL CARE	0	0	0	0	43.00
44.00	04400	APPLIANCES AND EQUIPMENT	0	0	0	0	44.00
45.00	04500	BLOOD AND BLOOD PRODUCTS	0	0	0	0	45.00
46.00	04600	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	15,108	0	15,108	46.00
47.00	04700	OTHER ANCILLARY SERVICE COST	0	0	0	0	47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>							
60.00	06000	SCREENING & PREVENTIVE SERVICES	0	0	0	0	60.00
61.00	06100	OUTPATIENT LABORATORY	0	0	0	0	61.00
62.00	06200	PORTABLE X-RAY SERVICES	0	0	0	0	62.00
63.00	06300	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	63.00
64.00	06400	OTHER OUTPATIENT SERVICE COST	0	0	0	0	64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>							
70.00	07000	HOME HEALTH AGENCY	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	48,805	0	48,805	71.00
72.00	07200	HOSPICE	0	0	0	0	72.00
73.00	07300	CORF	0	0	0	0	73.00
74.00	07400	OPT	0	0	0	0	74.00
75.00	07500	OOT	0	0	0	0	75.00
76.00	07600	OSP	0	0	0	0	76.00

COMPLETE CARE AT ARBORS LLC	Period:	Run Date Time: 5/19/2026 10:27
Provider CCN: 31-5333	From: 01/01/2025	MCRIF32 2540-24
	To: 12/31/2025	Version: 2.7.181.0

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	RECLASS- IFICATIONS	RECLASSIFIED TRIAL BALANCE	ADJUSTMENTS	EXPENSES FOR COST ALLOCATION		
			6.00	7.00	8.00	9.00		
77.00	07700	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0		77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>								
80.00	08000	PREVENTIVE VACCINES	0	23,516	0	23,516		80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	0	0		81.00
89.00		SUBTOTAL	0	15,343,366	-1,226,721	14,116,645		89.00
<b>NONREIMBURSABLE COST CENTERS</b>								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0		90.00
91.00	09100	NONPAID WORKERS	0	0	0	0		91.00
92.00	09200	PHYSICIAN PRIVATE OFFICES	0	0	0	0		92.00
93.00	09300	BARBER AND BEAUTY SHOP	0	2,013	0	2,013		93.00
93.01	09301	ASSISTED LIVING	0	0	0	0		93.01
100.00		TOTAL	0	15,345,379	-1,226,721	14,118,658		100.00

COMPLETE CARE AT ARBORS LLC		Period:	Run Date Time: 5/19/2026 10:27
Provider CCN: 31-5333		From: 01/01/2025	MCRIF32 2540-24
		To: 12/31/2025	Version: 2.7.181.0

RECONCILIATION OF CAPITAL COSTS CENTERS

Worksheet A-7

**PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES**

		BEGINNING BALANCES	ACQUISITIONS			DISPOSALS AND RETIREMENTS	ENDING BALANCE	FULLY DEPRECIATED ASSETS	
			PURCHASES	DONATION	TOTAL				
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
1.00	LAND	0	0	0	0	0	0	0	1.00
2.00	LAND IMPROVEMENTS	0	0	0	0	0	0	0	2.00
3.00	BUILDINGS AND FIXTURES	0	0	0	0	0	0	0	3.00
4.00	BUILDING IMPROVEMENTS	705,831	29,700	0	29,700	0	735,531	0	4.00
5.00	FIXED EQUIPMENT	0	0	0	0	0	0	0	5.00
6.00	MOVABLE EQUIPMENT	398,373	14,533	0	14,533	0	412,906	0	6.00
7.00	SUBTOTAL	1,104,204	44,233	0	44,233	0	1,148,437	0	7.00
8.00	RECONCILING ITEMS	0	0	0	0	0	0	0	8.00
9.00	TOTAL	1,104,204	44,233	0	44,233	0	1,148,437	0	9.00

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

		DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL RELATED COSTS	TOTAL	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
1.00	CAPITAL RELATED COSTS - BUILDINGS & FIXTURES	250,784	0	1,754,204	32,116	135,571	0	2,172,675	1.00
2.00	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	0	46,324	0	0	0	0	46,324	2.00
3.00	TOTAL	250,784	46,324	1,754,204	32,116	135,571	0	2,218,999	3.00

COMPLETE CARE AT ARBORS LLC		Period:	Run Date Time:
Provider CCN: 31-5333		From: 01/01/2025	5/19/2026 10:27
		To: 12/31/2025	MCRIF32 2540-24
			Version: 2.7.181.0

ADJUSTMENTS TO EXPENSES

Worksheet A-8

						WORKSHEET A	
DESCRIPTION OF ADJUSTMENT			BASIS	AMOUNT	COST CENTER	LINE NO.	
1.00			2.00	3.00	4.00	5.00	
1.00	INVESTMENT INCOME ON RESTRICTED FUNDS (CMS PUB. 15-1, CHAPTER 2)		B	-3,513	CAPITAL RELATED-BUILDINGS & FIXTURES	1.00	1.00
2.00	TRADE, QUANTITY, TIME, AND OTHER DISCOUNTS ON PURCHASES (CMS PUB. 15-1, CHAPTER 8)			0		0.00	2.00
3.00	REBATES AND REFUNDS OF EXPENSES (CMS PUB. 15-1, CHAPTER 8)			0		0.00	3.00
4.00	RENTAL OF PROVIDER SPACE BY SUPPLIERS (CMS PUB. 15-1, CHAPTER 8)			0		0.00	4.00
5.00	TELEPHONE SERVICES (CMS PUB. 15-1, CHAPTER 21)			0		0.00	5.00
6.00	TELEVISION AND RADIO SERVICES (CMS PUB. 15-1, CHAPTER 21)			0		0.00	6.00
7.00	PARKING LOT (CMS PUB. 15-1, CHAPTER 21)			0		0.00	7.00
8.00	REMUNERATION APPLICABLE TO PROVIDER-BASED PHYSICIAN ADJUSTMENT		A-8-2	0			8.00
9.00	SALE OF SCRAP, WASTE, ETC. (CMS PUB. 15-1, CHAPTER 23)			0		0.00	9.00
10.00	RELATED ORGANIZATION AND HOME OFFICE COST TRANSACTIONS (CMS PUB. 15-1, CHAPTER 10)		A-8-1	-666,991			10.00
11.00	LAUNDRY AND LINEN SERVICE			0		0.00	11.00
12.00	REVENUE - EMPLOYEE MEALS			0		0.00	12.00
13.00	COST OF MEALS - GUESTS			0		0.00	13.00
14.00	SALE OF MEDICAL SUPPLIES TO OTHER THAN PATIENTS			0		0.00	14.00
15.00	SALE OF DRUGS TO OTHER THAN PATIENTS			0		0.00	15.00
16.00	REVENUE - COPYING COSTS OF MEDICAL RECORDS AND ABSTRACTS		B	-223	ADMINISTRATIVE AND GENERAL	4.00	16.00
17.00	VENDING MACHINES			0		0.00	17.00
18.00	INCOME FROM IMPOSITION OF INTEREST, FINANCE, OR PENALTY CHARGES (CMS PUB. 15-1, CHAPTER 21)			0		0.00	18.00
19.00	INTEREST EXPENSE ON MEDICARE OVERPAYMENTS AND BORROWINGS TO REPAY MEDICARE OVERPAYMENTS			0		0.00	19.00
20.00	DEPRECIATION--BUILDINGS AND FIXTURES			0	CAPITAL RELATED-BUILDINGS & FIXTURES	1.00	20.00
21.00	DEPRECIATION--MOVABLE EQUIPMENT			0	CAPITAL RELATED-MOVABLE EQUIPMENT	2.00	21.00
22.00	SHORT TERM INPATIENT HOSPICE CARE			0		0.00	22.00
23.00	HOSPICE NON-CORE CONTRACTED SERVICES			0		0.00	23.00
24.00	RESIDENT MISSING ITEMS		A	-5,004	ADMINISTRATIVE AND GENERAL	4.00	24.00
24.01	DONATIONS		A	-15	ADMINISTRATIVE AND GENERAL	4.00	24.01
24.02	MARKETING		A	-21,085	ADMINISTRATIVE AND GENERAL	4.00	24.02
24.03	BAD DEBT		A	-429,662	ADMINISTRATIVE AND GENERAL	4.00	24.03
24.05	PTE TAX		A	-100,000	ADMINISTRATIVE AND GENERAL	4.00	24.05
25.00	SOLAR DEP		A	-228	CAPITAL RELATED-BUILDINGS & FIXTURES	1.00	25.00
100.00	<b>TOTAL</b>			<b>-1,226,721</b>			100.00

COMPLETE CARE AT ARBORS LLC	Period:	Run Date Time:	5/19/2026 10:27
Provider CCN: 31-5333	From: 01/01/2025	MCRIF32	2540-24
	To: 12/31/2025	Version:	2.7.181.0

RELATED ORGANIZATIONS AND HOME OFFICE COSTS

Worksheet A-8-1  
Parts I & II

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

WORKSHEET A COST CENTER							
LINE #	DESCRIPTION	EXPENSE ITEM	LINE # ON PART II	AMOUNT ALLOWABLE IN COST	AMOUNT INCLUDED IN WKST. A, COL. 9	NET ADJUSTMENT	
1.00	2.00	3.00	4.00	5.00	6.00	7.00	
1.00	1.00 CAPITAL RELATED-BUILDINGS & FIXTURES	RENT	1.00	0	2,437,773	-2,437,773	1.00
2.00	4.00 ADMINISTRATIVE AND GENERAL	A&G	1.00	233,056	0	233,056	2.00
3.00	1.00 CAPITAL RELATED-BUILDINGS & FIXTURES	DEPRECIATION	1.00	150,750	0	150,750	3.00
4.00	1.00 CAPITAL RELATED-BUILDINGS & FIXTURES	R/E TAXES	1.00	95,092	0	95,092	4.00
5.00	1.00 CAPITAL RELATED-BUILDINGS & FIXTURES	AMORTIZATION OF FIN COST	1.00	19,968	0	19,968	5.00
6.00	1.00 CAPITAL RELATED-BUILDINGS & FIXTURES	INTEREST EXPENSE	1.00	1,737,750	0	1,737,750	6.00
7.00	4.00 ADMINISTRATIVE AND GENERAL	MANAGEMENT FEE	4.00	363,457	829,291	-465,834	7.00
8.00	0.00		0.00	0	0	0	8.00
9.00	0.00		0.00	0	0	0	9.00
10.00	0.00		0.00	0	0	0	10.00
100.00	<b>TOTAL</b>			<b>2,600,073</b>	<b>3,267,064</b>	<b>-666,991</b>	<b>100.00</b>

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

RELATED ORGANIZATIONS							
INTERRELATIONSHIP INDICATOR	INTERRELATIONSHIP DESCRIPTION (IF COLUMN 1 = G)	NAME	PERCENTAGE OF OWNERSHIP	NAME	MEDICARE CCN OR HOME OFFICE #	PERCENTAGE OF OWNERSHIP	TYPE OF BUSINESS
1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00
1.00	B	PEACE CAPITAL LLC	59.00	REALTY ARBORS		59.00	REALTY
2.00	B	EEF CAPITAL LLC	40.00	REALTY ARBORS		40.00	REALTY
3.00	B	MALKA STEIN	1.00	REALTY ARBORS		1.00	REALTY
4.00	B	PEACE CAPITAL LLC	100.00	COMPLETE CARE MANAGEMENT		100.00	MANAGEMENT COMPANY
5.00			0.00			0.00	
6.00			0.00			0.00	
7.00			0.00			0.00	
8.00			0.00			0.00	
9.00			0.00			0.00	
10.00			0.00			0.00	

COMPLETE CARE AT ARBORS LLC		Period:	Run Date Time: 5/19/2026 10:27
Provider CCN: 31-5333		From: 01/01/2025	MCRIF32 2540-24
		To: 12/31/2025	Version: 2.7.181.0

ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B  
Part I

	Cost Center Description	NET EXPENSES FOR COST ALLOCATION	CRC - B&F	CRC - ME	EMPLOYEE BENEFITS DEPARTMENT	Subtotal	ADMINISTRATIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	2,172,675	2,172,675							1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT	46,324		46,324						2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	1,095,350	0	0	1,095,350					3.00
4.00	ADMINISTRATIVE AND GENERAL	2,458,934	91,395	1,949	126,918	2,679,196	2,679,196			4.00
5.00	PLANT OP, MAINT. & REPAIRS	484,410	150,395	3,207	23,083	661,095	154,832	815,927		5.00
6.00	LAUNDRY AND LINEN SERVICE	40,834	79,390	1,693	0	121,917	28,554	33,548	184,019	6.00
7.00	HOUSEKEEPING	427,445	34,266	731	0	462,442	108,307	14,480	0	7.00
8.00	DIETARY	1,033,984	338,796	7,224	93,758	1,473,762	345,164	143,164	0	8.00
9.00	NURSING ADMINISTRATION	475,791	18,822	401	85,394	580,408	135,935	7,954	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	13,427	12,850	274	2,410	28,961	6,783	5,430	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	13,783	6,274	134	2,474	22,665	5,308	2,651	0	12.00
13.00	MEDICAL SOCIAL SERVICES	97,668	7,843	167	16,609	122,287	28,640	3,314	0	13.00
14.00	ACTIVITIES PROGRAM	232,390	53,570	1,142	33,443	320,545	75,074	22,637	0	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	56,019	0	0	7,146	63,165	14,794	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
25.00	SKILLED NURSING FACILITY	4,225,744	1,279,715	27,284	704,115	6,236,858	1,460,715	540,764	184,019	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	JCF/IID	0	0	0	0	0	0	0	0	27.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
30.00	RADIOLOGY-DIAGNOSTIC	6,105	0	0	0	6,105	1,430	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	53,315	0	0	0	53,315	12,487	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	2,974	0	0	0	2,974	697	0	0	34.00
35.00	PHYSICAL THERAPY	377,754	50,252	1,071	0	429,077	100,492	21,235	0	35.00
36.00	OCCUPATIONAL THERAPY	352,376	33,421	713	0	386,510	90,523	14,123	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	85,177	6,033	129	0	91,339	21,392	2,549	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	2,216	0	0	0	2,216	519	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	274,521	9,351	199	0	284,071	66,531	3,951	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	15,108	0	0	0	15,108	3,538	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	48,805	0	0	0	48,805	11,430	0	0	71.00

COMPLETE CARE AT ARBORS LLC	Period:	Run Date Time: 5/19/2026 10:27
Provider CCN: 31-5333	From: 01/01/2025	MCRIF32 2540-24
	To: 12/31/2025	Version: 2.7.181.0

ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B  
Part I

	Cost Center Description	NET EXPENSES FOR COST ALLOCATION	CRC - B&F	CRC - ME	EMPLOYEE BENEFITS DEPARTMENT	Subtotal	ADMINISTRATIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>										
80.00	PREVENTIVE VACCINES	23,516	302	6	0	23,824	5,580	127	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	14,116,645	2,172,675	46,324	1,095,350	14,116,645	2,678,725	815,927	184,019	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	BARBER AND BEAUTY SHOP	2,013	0	0	0	2,013	471	0	0	93.00
93.01	ASSISTED LIVING	0	0	0	0	0	0	0	0	93.01
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	14,118,658	2,172,675	46,324	1,095,350	14,118,658	2,679,196	815,927	184,019	100.00

COMPLETE CARE AT ARBORS LLC	Period:	Run Date Time: 5/19/2026 10:27
Provider CCN: 31-5333	From: 01/01/2025	MCRIF32 2540-24
	To: 12/31/2025	Version: 2.7.181.0

ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B  
Part I

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT									3.00
4.00	ADMINISTRATIVE AND GENERAL									4.00
5.00	PLANT OP, MAINT. & REPAIRS									5.00
6.00	LAUNDRY AND LINEN SERVICE									6.00
7.00	HOUSEKEEPING	585,229								7.00
8.00	DIETARY	109,108	2,071,198							8.00
9.00	NURSING ADMINISTRATION	6,062		730,359						9.00
10.00	CENTRAL SERVICES AND SUPPLY	4,138	0	0	45,312					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS	2,021	0	0	0	0	32,645			12.00
13.00	MEDICAL SOCIAL SERVICES	2,526	0	0	0	0	0	156,767		13.00
14.00	ACTIVITIES PROGRAM	17,252	0	0	0	0	0	0	435,508	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
25.00	SKILLED NURSING FACILITY	412,124	2,071,198	730,263	16,531	0	32,645	156,767	435,508	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	0	0	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	0	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	34.00
35.00	PHYSICAL THERAPY	16,184	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	10,763	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	1,943	0	0	0	0	0	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	212	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	3,011	0	0	26,315	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00

COMPLETE CARE AT ARBORS LLC	Period:	Run Date Time: 5/19/2026 10:27
Provider CCN: 31-5333	From: 01/01/2025	MCRIF32 2540-24
	To: 12/31/2025	Version: 2.7.181.0

ALLOCATION OF GENERAL SERVICES COSTS

**Worksheet B  
Part I**

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>										
80.00	PREVENTIVE VACCINES	97	0	0	2,254	0	0	0	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	585,229	2,071,198	730,263	45,312	0	32,645	156,767	435,508	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	0	93.00
93.01	ASSISTED LIVING	0	0	96	0	0	0	0	0	93.01
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	585,229	2,071,198	730,359	45,312	0	32,645	156,767	435,508	100.00

COMPLETE CARE AT ARBORS LLC	Period:	Run Date Time: 5/19/2026 10:27
Provider CCN: 31-5333	From: 01/01/2025	MCRIF32 2540-24
	To: 12/31/2025	Version: 2.7.181.0

ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B  
Part I

	Cost Center Description	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15.00	16.00	17.00	19.00	20.00	21.00		
<b>GENERAL SERVICE COST CENTERS</b>									
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES								1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT								2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT								3.00
4.00	ADMINISTRATIVE AND GENERAL								4.00
5.00	PLANT OP, MAINT. & REPAIRS								5.00
6.00	LAUNDRY AND LINEN SERVICE								6.00
7.00	HOUSEKEEPING								7.00
8.00	DIETARY								8.00
9.00	NURSING ADMINISTRATION								9.00
10.00	CENTRAL SERVICES AND SUPPLY								10.00
11.00	PHARMACY								11.00
12.00	MEDICAL RECORDS								12.00
13.00	MEDICAL SOCIAL SERVICES								13.00
14.00	ACTIVITIES PROGRAM								14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0							15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	77,959						16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0					17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>									
25.00	SKILLED NURSING FACILITY	0	77,959	0	12,355,351	0	12,355,351		25.00
26.00	NURSING FACILITY	0	0		0	0	0		26.00
27.00	ICF/IID	0	0		0	0	0		27.00
<b>ANCILLARY SERVICE COST CENTERS</b>									
30.00	RADIOLOGY-DIAGNOSTIC	0	0		7,535	0	7,535		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0		0	0	0		31.00
32.00	LABORATORY	0	0		65,802	0	65,802		32.00
33.00	INTRAVENOUS THERAPY	0	0		0	0	0		33.00
34.00	RESPIRATORY THERAPY	0	0		3,671	0	3,671		34.00
35.00	PHYSICAL THERAPY	0	0		566,988	0	566,988		35.00
36.00	OCCUPATIONAL THERAPY	0	0		501,919	0	501,919		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0		117,223	0	117,223		37.00
38.00	AUDIOLOGY	0	0		0	0	0		38.00
39.00	ELECTROCARDIOLOGY	0	0		0	0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0		2,947	0	2,947		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0		383,879	0	383,879		41.00
42.00	DRUGS: IV SOLUTIONS	0	0		0	0	0		42.00
43.00	DENTAL CARE	0	0		0	0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0	0		0	0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0		0	0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0		18,646	0	18,646		46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0		0	0	0		47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>									
60.00	SCREENING & PREVENTIVE SERVICES	0	0		0	0	0		60.00
61.00	OUTPATIENT LABORATORY	0	0		0	0	0		61.00
62.00	PORTABLE X-RAY SERVICES	0	0		0	0	0		62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0		0	0	0		63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0		0	0	0		64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>									
70.00	HOME HEALTH AGENCY	0	0		0	0	0		70.00
71.00	AMBULANCE	0	0	0	60,235	0	60,235		71.00
72.00	HOSPICE	0	0		0	0	0		72.00
73.00	CORF	0	0		0	0	0		73.00

COMPLETE CARE AT ARBORS LLC	Period:	Run Date Time: 5/19/2026 10:27
Provider CCN: 31-5333	From: 01/01/2025	MCRIF32 2540-24
	To: 12/31/2025	Version: 2.7.181.0

ALLOCATION OF GENERAL SERVICES COSTS

**Worksheet B  
Part I**

	Cost Center Description	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15.00	16.00	17.00	19.00	20.00	21.00		
74.00	OPT	0	0		0	0	0		74.00
75.00	OOT	0	0		0	0	0		75.00
76.00	OSP	0	0		0	0	0		76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0		0	0	0		77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>									
80.00	PREVENTIVE VACCINES	0	0		31,882	0	31,882		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0		0	0	0		81.00
89.00	SUBTOTAL	0	77,959	0	14,116,078	0	14,116,078		89.00
<b>NONREIMBURSABLE COST CENTERS</b>									
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		0	0	0		90.00
91.00	NONPAID WORKERS	0	0		0	0	0		91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0		0	0	0		92.00
93.00	BARBER AND BEAUTY SHOP	0	0		2,484	0	2,484		93.00
93.01	ASSISTED LIVING	0	0		96	0	96		93.01
98.00	CROSS FOOT ADJUSTMENTS								98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0		99.00
100.00	TOTAL	0	77,959	0	14,118,658	0	14,118,658		100.00

COMPLETE CARE AT ARBORS LLC	Period:	Run Date Time: 5/19/2026 10:27
Provider CCN: 31-5333	From: 01/01/2025	MCRIF32 2540-24
	To: 12/31/2025	Version: 2.7.181.0

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II

	Cost Center Description	DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC - B&F	CRC - ME	Subtotal	EMPLOYEE BENEFITS DEPARTMENT	ADMINISTRATIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	0	0				3.00
4.00	ADMINISTRATIVE AND GENERAL	0	91,395	1,949	93,344	0	93,344			4.00
5.00	PLANT OP, MAINT. & REPAIRS	0	150,395	3,207	153,602	0	5,395	158,997		5.00
6.00	LAUNDRY AND LINEN SERVICE	0	79,390	1,693	81,083	0	995	6,537	88,615	6.00
7.00	HOUSEKEEPING	0	34,266	731	34,997	0	3,774	2,822	0	7.00
8.00	DIETARY	0	338,796	7,224	346,020	0	12,026	27,898	0	8.00
9.00	NURSING ADMINISTRATION	0	18,822	401	19,223	0	4,736	1,550	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	12,850	274	13,124	0	236	1,058	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	0	6,274	134	6,408	0	185	517	0	12.00
13.00	MEDICAL SOCIAL SERVICES	0	7,843	167	8,010	0	998	646	0	13.00
14.00	ACTIVITIES PROGRAM	0	53,570	1,142	54,712	0	2,616	4,411	0	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	515	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
25.00	SKILLED NURSING FACILITY	0	1,279,715	27,284	1,306,999	0	50,892	105,376	88,615	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	0	50	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	0	435	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0	24	0	0	34.00
35.00	PHYSICAL THERAPY	0	50,252	1,071	51,323	0	3,501	4,138	0	35.00
36.00	OCCUPATIONAL THERAPY	0	33,421	713	34,134	0	3,154	2,752	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	6,033	129	6,162	0	745	497	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	18	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	9,351	199	9,550	0	2,318	770	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	123	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	398	0	0	71.00

COMPLETE CARE AT ARBORS LLC	Period:	Run Date Time:	5/19/2026 10:27
Provider CCN: 31-5333	From: 01/01/2025	MCRIF32	2540-24
	To: 12/31/2025	Version:	2.7.181.0

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II

	Cost Center Description	DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC - B&F	CRC - ME	Subtotal	EMPLOYEE BENEFITS DEPARTMENT	ADMINISTRATIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>										
80.00	PREVENTIVE VACCINES	0	302	6	308	0	194	25	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	0	2,172,675	46,324	2,218,999	0	93,328	158,997	88,615	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	16	0	0	93.00
93.01	ASSISTED LIVING	0	0	0	0	0	0	0	0	93.01
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER		0	0	0	0	0	0	0	99.00
100.00	TOTAL	0	2,172,675	46,324	2,218,999	0	93,344	158,997	88,615	100.00

COMPLETE CARE AT ARBORS LLC	Period:	Run Date Time: 5/19/2026 10:27
Provider CCN: 31-5333	From: 01/01/2025	MCRIF32 2540-24
	To: 12/31/2025	Version: 2.7.181.0

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT									3.00
4.00	ADMINISTRATIVE AND GENERAL									4.00
5.00	PLANT OP, MAINT. & REPAIRS									5.00
6.00	LAUNDRY AND LINEN SERVICE									6.00
7.00	HOUSEKEEPING	41,593								7.00
8.00	DIETARY	7,754	393,698							8.00
9.00	NURSING ADMINISTRATION	431	0	25,940						9.00
10.00	CENTRAL SERVICES AND SUPPLY	294	0	0	14,712					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS	144	0	0	0	0	7,254			12.00
13.00	MEDICAL SOCIAL SERVICES	180	0	0	0	0	0	9,834		13.00
14.00	ACTIVITIES PROGRAM	1,226	0	0	0	0	0	0	62,965	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
25.00	SKILLED NURSING FACILITY	29,290	393,698	25,937	5,367	0	7,254	9,834	62,965	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	0	0	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	0	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	34.00
35.00	PHYSICAL THERAPY	1,150	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	765	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	138	0	0	0	0	0	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	69	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	214	0	0	8,544	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00

COMPLETE CARE AT ARBORS LLC	Period:	Run Date Time:	5/19/2026 10:27
Provider CCN: 31-5333	From: 01/01/2025	MCRIF32	2540-24
	To: 12/31/2025	Version:	2.7.181.0

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>										
80.00	PREVENTIVE VACCINES	7	0	0	732	0	0	0	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	41,593	393,698	25,937	14,712	0	7,254	9,834	62,965	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	0	93.00
93.01	ASSISTED LIVING	0	0	3	0	0	0	0	0	93.01
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	41,593	393,698	25,940	14,712	0	7,254	9,834	62,965	100.00

COMPLETE CARE AT ARBORS LLC	Period:	Run Date Time: 5/19/2026 10:27
Provider CCN: 31-5333	From: 01/01/2025	MCRIF32 2540-24
	To: 12/31/2025	Version: 2.7.181.0

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II

	Cost Center Description	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15.00	16.00	17.00	19.00	20.00	21.00		
<b>GENERAL SERVICE COST CENTERS</b>									
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES								1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT								2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT								3.00
4.00	ADMINISTRATIVE AND GENERAL								4.00
5.00	PLANT OP, MAINT. & REPAIRS								5.00
6.00	LAUNDRY AND LINEN SERVICE								6.00
7.00	HOUSEKEEPING								7.00
8.00	DIETARY								8.00
9.00	NURSING ADMINISTRATION								9.00
10.00	CENTRAL SERVICES AND SUPPLY								10.00
11.00	PHARMACY								11.00
12.00	MEDICAL RECORDS								12.00
13.00	MEDICAL SOCIAL SERVICES								13.00
14.00	ACTIVITIES PROGRAM								14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0							15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	515						16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0					17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>									
25.00	SKILLED NURSING FACILITY	0	515	0	2,086,742	0	2,086,742		25.00
26.00	NURSING FACILITY	0	0		0	0	0		26.00
27.00	ICF/IID	0	0		0	0	0		27.00
<b>ANCILLARY SERVICE COST CENTERS</b>									
30.00	RADIOLOGY-DIAGNOSTIC	0	0		50	0	50		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0		0	0	0		31.00
32.00	LABORATORY	0	0		435	0	435		32.00
33.00	INTRAVENOUS THERAPY	0	0		0	0	0		33.00
34.00	RESPIRATORY THERAPY	0	0		24	0	24		34.00
35.00	PHYSICAL THERAPY	0	0		60,112	0	60,112		35.00
36.00	OCCUPATIONAL THERAPY	0	0		40,805	0	40,805		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0		7,542	0	7,542		37.00
38.00	AUDIOLOGY	0	0		0	0	0		38.00
39.00	ELECTROCARDIOLOGY	0	0		0	0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0		87	0	87		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0		21,396	0	21,396		41.00
42.00	DRUGS: IV SOLUTIONS	0	0		0	0	0		42.00
43.00	DENTAL CARE	0	0		0	0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0	0		0	0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0		0	0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0		123	0	123		46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0		0	0	0		47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>									
60.00	SCREENING & PREVENTIVE SERVICES	0	0		0	0	0		60.00
61.00	OUTPATIENT LABORATORY	0	0		0	0	0		61.00
62.00	PORTABLE X-RAY SERVICES	0	0		0	0	0		62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0		0	0	0		63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0		0	0	0		64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>									
70.00	HOME HEALTH AGENCY	0	0		0	0	0		70.00
71.00	AMBULANCE	0	0	0	398	0	398		71.00
72.00	HOSPICE	0	0		0	0	0		72.00
73.00	CORF	0	0		0	0	0		73.00

COMPLETE CARE AT ARBORS LLC	Period:	Run Date Time: 5/19/2026 10:27
Provider CCN: 31-5333	From: 01/01/2025	MCRIF32 <b>2540-24</b>
	To: 12/31/2025	Version: 2.7.181.0

ALLOCATION OF CAPITAL RELATED COSTS

**Worksheet B  
Part II**

	Cost Center Description	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15.00	16.00	17.00	19.00	20.00	21.00		
74.00	OPT	0	0		0	0	0		74.00
75.00	OOT	0	0		0	0	0		75.00
76.00	OSP	0	0		0	0	0		76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0		0	0	0		77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>									
80.00	PREVENTIVE VACCINES	0	0		1,266	0	1,266		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0		0	0	0		81.00
89.00	SUBTOTAL	<b>0</b>	<b>515</b>	<b>0</b>	<b>2,218,980</b>	<b>0</b>	<b>2,218,980</b>		89.00
<b>NONREIMBURSABLE COST CENTERS</b>									
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		0	0	0		90.00
91.00	NONPAID WORKERS	0	0		0	0	0		91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0		0	0	0		92.00
93.00	BARBER AND BEAUTY SHOP	0	0		16	0	16		93.00
93.01	ASSISTED LIVING	0	0		3	0	3		93.01
98.00	CROSS FOOT ADJUSTMENTS								98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0		99.00
100.00	TOTAL	<b>0</b>	<b>515</b>	<b>0</b>	<b>2,218,999</b>	<b>0</b>	<b>2,218,999</b>		100.00

COMPLETE CARE AT ARBORS LLC	Period:	Run Date Time: 5/19/2026 10:27
Provider CCN: 31-5333	From: 01/01/2025	MCRIF32 2540-24
	To: 12/31/2025	Version: 2.7.181.0

COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	CRC - B&F (SQUARE FEET)	CRC - ME (SQUARE FEET)	EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	RECONCILIATION	ADMINISTRATIVE AND GENERAL (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT CENSUS)	HOUSEKEEPING (SQUARE FEET)	
		1.00	2.00	3.00	4A	4.00	5.00	6.00	7.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	36,015								1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT		36,015							2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	0	0	6,102,939						3.00
4.00	ADMINISTRATIVE AND GENERAL	1,515	1,515	707,148	-2,679,196	11,439,462				4.00
5.00	PLANT OP, MAINT. & REPAIRS	2,493	2,493	128,611	0	661,095	32,007			5.00
6.00	LAUNDRY AND LINEN SERVICE	1,316	1,316	0	0	121,917	1,316	37,146		6.00
7.00	HOUSEKEEPING	568	568	0	0	462,442	568	0	30,123	7.00
8.00	DIETARY	5,616	5,616	522,388	0	1,473,762	5,616	0	5,616	8.00
9.00	NURSING ADMINISTRATION	312	312	475,791	0	580,408	312	0	312	9.00
10.00	CENTRAL SERVICES AND SUPPLY	213	213	13,427	0	28,961	213	0	213	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	104	104	13,783	0	22,665	104	0	104	12.00
13.00	MEDICAL SOCIAL SERVICES	130	130	92,541	0	122,287	130	0	130	13.00
14.00	ACTIVITIES PROGRAM	888	888	186,333	0	320,545	888	0	888	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	39,814	0	63,165	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
25.00	SKILLED NURSING FACILITY	21,213	21,213	3,923,103	0	6,236,858	21,213	37,146	21,213	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	6,105	0	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	53,315	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	2,974	0	0	0	34.00
35.00	PHYSICAL THERAPY	833	833	0	0	429,077	833	0	833	35.00
36.00	OCCUPATIONAL THERAPY	554	554	0	0	386,510	554	0	554	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	100	100	0	0	91,339	100	0	100	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	2,216	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	155	155	0	0	284,071	155	0	155	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	15,108	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00

COMPLETE CARE AT ARBORS LLC	Period:	Run Date Time: 5/19/2026 10:27
Provider CCN: 31-5333	From: 01/01/2025	MCRIF32 2540-24
	To: 12/31/2025	Version: 2.7.181.0

COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	CRC - B&F (SQUARE FEET)	CRC - ME (SQUARE FEET)	EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	RECONCILIATION	ADMINISTRATIVE AND GENERAL (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT CENSUS)	HOUSEKEEPING (SQUARE FEET)	
		1.00	2.00	3.00	4A	4.00	5.00	6.00	7.00	
71.00	AMBULANCE	0	0	0	0	48,805	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>										
80.00	PREVENTIVE VACCINES	5	5	0	0	23,824	5	0	5	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	36,015	36,015	6,102,939	-2,679,196	11,437,449	32,007	37,146	30,123	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	BARBER AND BEAUTY SHOP	0	0	0	0	2,013	0	0	0	93.00
93.01	ASSISTED LIVING	0	0	0	0	0	0	0	0	93.01
98.00	CROSS FOOT ADJUSTMENT									98.00
99.00	NEGATIVE COST CENTER									99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	2,172,675	46,324	1,095,350		2,679,196	815,927	184,019	585,229	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	60.326947	1.286242	0.179479		0.234206	25.492142	4.953939	19.427979	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II			0		93,344	158,997	88,615	41,593	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II			0.000000		0.008160	4.967570	2.385587	1.380772	105.00

COMPLETE CARE AT ARBORS LLC	Period:	Run Date Time: 5/19/2026 10:27
Provider CCN: 31-5333	From: 01/01/2025	MCRIF32 2540-24
	To: 12/31/2025	Version: 2.7.181.0

COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (DIRECT NURSING)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS (PATIENT CENSUS)	MEDICAL SOCIAL SERVICES (PATIENT CENSUS)	ACTIVITIES PROGRAM (PATIENT CENSUS)	QUALITY & PERFORMANCE IMPROV PGM (PATIENT CENSUS)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT									3.00
4.00	ADMINISTRATIVE AND GENERAL									4.00
5.00	PLANT OP, MAINT. & REPAIRS									5.00
6.00	LAUNDRY AND LINEN SERVICE									6.00
7.00	HOUSEKEEPING									7.00
8.00	DIETARY	111,438								8.00
9.00	NURSING ADMINISTRATION	0	113,583							9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	472,714						10.00
11.00	PHARMACY	0	0	0	0					11.00
12.00	MEDICAL RECORDS	0	0	0	0	37,146				12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	0	0	0	37,146			13.00
14.00	ACTIVITIES PROGRAM	0	0	0	0	0	0	37,146		14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	37,146	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
25.00	SKILLED NURSING FACILITY	111,438	113,568	172,461	0	37,146	37,146	37,146	37,146	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	0	0	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	0	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	34.00
35.00	PHYSICAL THERAPY	0	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	0	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	0	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	2,216	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	274,521	0	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00

COMPLETE CARE AT ARBORS LLC	Period:	Run Date Time:	5/19/2026 10:27
Provider CCN: 31-5333	From: 01/01/2025	MCRIF32	2540-24
	To: 12/31/2025	Version:	2.7.181.0

COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (DIRECT NUR SING)	CENTRAL SERVICES & SUPPLY (COSTED REQ UIS)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS (PATIENT CENSUS)	MEDICAL SOCIAL SERVICES (PATIENT CENSUS)	ACTIVITIES PROGRAM (PATIENT CENSUS)	QUALITY & PERFORM IMPROV PGM (PATIENT CENSUS)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>										
80.00	PREVENTIVE VACCINES	0	0	23,516	0	0	0	0	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	111,438	113,568	472,714	0	37,146	37,146	37,146	37,146	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	0	93.00
93.01	ASSISTED LIVING	0	15	0	0	0	0	0	0	93.01
98.00	CROSS FOOT ADJUSTMENT									98.00
99.00	NEGATIVE COST CENTER									99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	2,071,198	730,359	45,312	0	32,645	156,767	435,508	0	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	18.586102	6.430179	0.095855	0.000000	0.878829	4.220293	11.724223	0.000000	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	393,698	25,940	14,712	0	7,254	9,834	62,965	0	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	3.532888	0.228379	0.031122	0.000000	0.195283	0.264739	1.695068	0.000000	105.00

COMPLETE CARE AT ARBORS LLC	Period:	Run Date Time: 5/19/2026 10:27
Provider CCN: 31-5333	From: 01/01/2025	MCRIF32 2540-24
	To: 12/31/2025	Version: 2.7.181.0

COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION (PATIENT CENSUS)	PATIENT TRANSPORT PART A (USAGE)		
		16.00	17.00		
<b>GENERAL SERVICE COST CENTERS</b>					
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES				1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT				2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT				3.00
4.00	ADMINISTRATIVE AND GENERAL				4.00
5.00	PLANT OP, MAINT. & REPAIRS				5.00
6.00	LAUNDRY AND LINEN SERVICE				6.00
7.00	HOUSEKEEPING				7.00
8.00	DIETARY				8.00
9.00	NURSING ADMINISTRATION				9.00
10.00	CENTRAL SERVICES AND SUPPLY				10.00
11.00	PHARMACY				11.00
12.00	MEDICAL RECORDS				12.00
13.00	MEDICAL SOCIAL SERVICES				13.00
14.00	ACTIVITIES PROGRAM				14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM				15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	37,146			16.00
17.00	PATIENT TRANSPORTATION PART A	0	100		17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>					
25.00	SKILLED NURSING FACILITY	37,146	100		25.00
26.00	NURSING FACILITY	0			26.00
27.00	ICF/IID	0			27.00
<b>ANCILLARY SERVICE COST CENTERS</b>					
30.00	RADIOLOGY-DIAGNOSTIC	0			30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0			31.00
32.00	LABORATORY	0			32.00
33.00	INTRAVENOUS THERAPY	0			33.00
34.00	RESPIRATORY THERAPY	0			34.00
35.00	PHYSICAL THERAPY	0			35.00
36.00	OCCUPATIONAL THERAPY	0			36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0			37.00
38.00	AUDIOLOGY	0			38.00
39.00	ELECTROCARDIOLOGY	0			39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0			40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0			41.00
42.00	DRUGS: IV SOLUTIONS	0			42.00
43.00	DENTAL CARE	0			43.00
44.00	APPLIANCES AND EQUIPMENT	0			44.00
45.00	BLOOD AND BLOOD PRODUCTS	0			45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0			46.00
47.00	OTHER ANCILLARY SERVICE COST	0			47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>					
60.00	SCREENING & PREVENTIVE SERVICES	0			60.00
61.00	OUTPATIENT LABORATORY	0			61.00
62.00	PORTABLE X-RAY SERVICES	0			62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0			63.00
64.00	OTHER OUTPATIENT SERVICE COST	0			64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>					
70.00	HOME HEALTH AGENCY	0			70.00
71.00	AMBULANCE	0	0		71.00

COMPLETE CARE AT ARBORS LLC	Period:	Run Date Time: 5/19/2026 10:27
Provider CCN: 31-5333	From: 01/01/2025	MCRIF32 2540-24
	To: 12/31/2025	Version: 2.7.181.0

COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION (PATIENT CENSUS)	PATIENT TRANSPORT PART A (USAGE)		
		16.00	17.00		
72.00	HOSPICE	0			72.00
73.00	CORF	0			73.00
74.00	OPT	0			74.00
75.00	OOT	0			75.00
76.00	OSP	0			76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0			77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>					
80.00	PREVENTIVE VACCINES	0			80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0			81.00
89.00	SUBTOTAL	37,146	100		89.00
<b>NONREIMBURSABLE COST CENTERS</b>					
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0			90.00
91.00	NONPAID WORKERS	0			91.00
92.00	PHYSICIAN PRIVATE OFFICES	0			92.00
93.00	BARBER AND BEAUTY SHOP	0			93.00
93.01	ASSISTED LIVING	0			93.01
98.00	CROSS FOOT ADJUSTMENT				98.00
99.00	NEGATIVE COST CENTER				99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	77,959	0		102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	2.098719	0.000000		103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	515	0		104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	0.013864	0.000000		105.00

COMPLETE CARE AT ARBORS LLC		Period:	Run Date Time: 5/19/2026 10:27
Provider CCN: 31-5333		From: 01/01/2025	MCRIF32 2540-24
		To: 12/31/2025	Version: 2.7.181.0

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Worksheet C

	Cost Center Description	TOTAL COST	TOTAL CHARGES	CHARGES		COST TO CHARGE RATIO	
				RECLASS-IFICATIONS	RECLASSIFIED CHARGES		
		1.00	2.00	3.00	4.00	5.00	
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
25.00	SKILLED NURSING FACILITY	12,355,351	16,680,366	0	16,680,366		25.00
26.00	NURSING FACILITY	0	0	0	0		26.00
27.00	ICF/IID	0	0	0	0		27.00
<b>ANCILLARY SERVICE COST CENTERS</b>							
30.00	RADIOLOGY-DIAGNOSTIC	7,535	90	0	90	83.722222	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0.000000	31.00
32.00	LABORATORY	65,802	0	0	0	0.000000	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0.000000	33.00
34.00	RESPIRATORY THERAPY	3,671	0	0	0	0.000000	34.00
35.00	PHYSICAL THERAPY	566,988	484,563	0	484,563	1.170102	35.00
36.00	OCCUPATIONAL THERAPY	501,919	360,396	0	360,396	1.392687	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	117,223	170,617	0	170,617	0.687053	37.00
38.00	AUDIOLOGY	0	0	0	0	0.000000	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0.000000	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	2,947	0	0	0	0.000000	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	383,879	200,619	0	200,619	1.913473	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0.000000	42.00
43.00	DENTAL CARE	0	0	0	0	0.000000	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0.000000	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0.000000	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	18,646	0	0	0	0.000000	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0.000000	47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>							
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0.000000	64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>							
71.00	AMBULANCE	60,235	0	0	0	0.000000	71.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>							
80.00	PREVENTIVE VACCINES	31,882	8,614	0	8,614	3.701184	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0.000000	81.00
100.00	Total	14,116,078	17,905,265	0	17,905,265		100.00

COMPLETE CARE AT ARBORS LLC		Period:	Run Date Time:
Provider CCN: 31-5333		From: 01/01/2025	5/19/2026 10:27
		To: 12/31/2025	MCRIF32 2540-24 Version: 2.7.181.0

COMPUTATION OF INPATIENT ROUTINE COSTS

Worksheet D

Title XVIII Skilled Nursing Facility

		RATIO OF COST TO CHARGES	HEALTHCARE CHARGES			HEALTHCARE COSTS			
			INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
<b>ANCILLARY SERVICE COST CENTERS</b>									
30.00	RADIOLOGY-DIAGNOSTIC	83.722222	0	0		0	0		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0.000000	0	0		0	0		31.00
32.00	LABORATORY	0.000000	0	0		0	0		32.00
33.00	INTRAVENOUS THERAPY	0.000000	0	0		0	0		33.00
34.00	RESPIRATORY THERAPY	0.000000	0	0		0	0		34.00
35.00	PHYSICAL THERAPY	1.170102	275,997	0		322,945	0		35.00
36.00	OCCUPATIONAL THERAPY	1.392687	245,620	0		342,072	0		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0.687053	127,197	0		87,391	0		37.00
38.00	AUDIOLOGY	0.000000	0	0		0	0		38.00
39.00	ELECTROCARDIOLOGY	0.000000	0	0		0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0	0		0	0		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	1.913473	162,105	0		310,184	0		41.00
42.00	DRUGS: IV SOLUTIONS	0.000000	0	0		0	0		42.00
43.00	DENTAL CARE	0.000000	0	0		0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0.000000	0	0		0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0.000000	0	0		0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0.000000	0	0		0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0.000000	0	0		0	0		47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>									
64.00	OTHER OUTPATIENT SERVICE COST	0.000000	0	0		0	0		64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>									
71.00	AMBULANCE	0.000000	0	0		0	0		71.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>									
80.00	PREVENTIVE VACCINES	3.701184			3,829			14,172	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0.000000	0	0		0	0		81.00
100.00	Total		810,919	0	3,829	1,062,592	0	14,172	100.00

COMPLETE CARE AT ARBORS LLC	Period:	Run Date Time:	5/19/2026 10:27
Provider CCN: 31-5333	From: 01/01/2025	MCRIF32	<b>2540-24</b>
	To: 12/31/2025	Version:	2.7.181.0

COMPUTATION OF INPATIENT ROUTINE COSTS

Worksheet D-1

Title XVIII Skilled Nursing Facility

		1.00	
<b>INPATIENT DAYS</b>			
1.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS	37,146	1.00
2.00	PRIVATE ROOM DAYS	0	2.00
3.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	8,682	3.00
4.00	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0	4.00
5.00	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	<b>12,355,351</b>	5.00
<b>PRIVATE ROOM DIFFERENTIAL ADJUSTMENT</b>			
6.00	GENERAL INPATIENT ROUTINE SERVICE CHARGES	16,680,366	6.00
7.00	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.740712	7.00
8.00	ENTER PRIVATE ROOM CHARGES FROM YOUR RECORDS	0	8.00
9.00	AVERAGE PRIVATE ROOM PER DIEM CHARGE	0.00	9.00
10.00	ENTER SEMI-PRIVATE ROOM CHARGES FROM YOUR RECORDS	0	10.00
11.00	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	0.00	11.00
12.00	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL	0.00	12.00
13.00	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL	0.00	13.00
14.00	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT	0	14.00
15.00	GENERAL INPATIENT ROUTINE SERVICE COST NET OF PRIVATE ROOM COST DIFFERENTIAL	12,355,351	15.00
<b>PROGRAM INPATIENT ROUTINE SERVICE COSTS</b>			
16.00	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	332.62	16.00
17.00	PROGRAM ROUTINE SERVICE COST	2,887,807	17.00
18.00	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0	18.00
19.00	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	<b>2,887,807</b>	19.00
20.00	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	2,086,742	20.00
21.00	PER DIEM CAPITAL RELATED COSTS	56.18	21.00
22.00	PROGRAM CAPITAL RELATED COST	487,755	22.00
23.00	INPATIENT ROUTINE SERVICE COST	2,400,052	23.00
24.00	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	0	24.00
25.00	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	<b>2,400,052</b>	25.00
26.00	ENTER THE PER DIEM LIMITATION		26.00
27.00	INPATIENT ROUTINE SERVICE COST LIMITATION		27.00
28.00	REIMBURSABLE INPATIENT ROUTINE SERVICE COSTS		28.00

COMPLETE CARE AT ARBORS LLC	Period:	Run Date Time: 5/19/2026 10:27
Provider CCN: 31-5333	From: 01/01/2025	MCRIF32 <b>2540-24</b>
	To: 12/31/2025	Version: 2.7.181.0

CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART A

**Worksheet E  
Part A**

Title XVIII Skilled Nursing Facility

		1.00	
1.00	INPATIENT PPS AMOUNT	7,571,651	1.00
2.00	ALLOWABLE BAD DEBTS	598,574	2.00
3.00	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES	108,276	3.00
4.00	REIMBURSABLE BAD DEBTS	389,073	4.00
5.00	TOTAL REIMBURSABLE COST	<b>7,960,724</b>	5.00
6.00	PRIMARY PAYER AMOUNTS	0	6.00
7.00	COINSURANCE	1,264,123	7.00
8.00	OTHER ADJUSTMENTS (SPECIFY)	0	8.00
9.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0	9.00
10.00	SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITEMS	7,781	10.00
11.00	SEQUESTRATION AMOUNT	126,151	11.00
12.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	87,354	12.00
13.00	NET REIMBURSABLE COST	<b>6,475,315</b>	13.00
14.00	INTERIM PAYMENTS	6,283,739	14.00
15.00	TENTATIVE ADJUSTMENT	0	15.00
16.00	BALANCE DUE PROVIDER/PROGRAM	<b>191,576</b>	16.00
17.00	PROTESTED AMOUNTS	0	17.00

COMPLETE CARE AT ARBORS LLC	Period:	Run Date Time: 5/19/2026 10:27
Provider CCN: 31-5333	From: 01/01/2025	MCRIF32 <b>2540-24</b>
	To: 12/31/2025	Version: 2.7.181.0

CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART B

**Worksheet E  
Part B**

Title XVIII Skilled Nursing Facility

		1.00	
1.00	PART B ANCILLARY SERVICE COSTS	0	1.00
2.00	PREVENTIVE VACCINES	14,172	2.00
3.00	TOTAL REASONABLE COSTS	<b>14,172</b>	3.00
4.00	MEDICARE PART B ANCILLARY CHARGES	3,829	4.00
5.00	COST OF COVERED SERVICES	3,829	5.00
6.00	ALLOWABLE BAD DEBTS	0	6.00
7.00	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL-ELIGIBLE BENEFICIARIES	0	7.00
8.00	REIMBURSABLE BAD DEBTS	0	8.00
9.00	TOTAL REIMBURSABLE COST	<b>3,829</b>	9.00
10.00	PRIMARY PAYER AMOUNTS	0	10.00
11.00	COINSURANCE AND DEDUCTIBLES	0	11.00
12.00	OTHER ADJUSTMENTS (SPECIFY)	0	12.00
13.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0	13.00
14.00	SEQUESTRATION AMOUNT	77	14.00
15.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	15.00
16.00	NET REIMBURSABLE COST	3,752	16.00
17.00	INTERIM PAYMENTS	2,364	17.00
18.00	TENTATIVE ADJUSTMENT	0	18.00
19.00	BALANCE DUE PROVIDER/PROGRAM	1,388	19.00
20.00	PROTESTED AMOUNTS	0	20.00

COMPLETE CARE AT ARBORS LLC		Period:	Run Date Time: 5/19/2026 10:27
Provider CCN: 31-5333		From: 01/01/2025	MCRIF32 2540-24
		To: 12/31/2025	Version: 2.7.181.0

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED TO MEDICARE BENEFICIARIES

Worksheet E-1

Title XVIII Skilled Nursing Facility

		PART A		PART B		
		DATE	AMOUNT	DATE	AMOUNT	
		1.00	2.00	3.00	4.00	
1.00	TOTAL INTERIM PAYMENTS PAID TO PROVIDER		6,233,085		2,364	1.00
2.00	INTERIM PAYMENTS PAYABLE		0		0	2.00
3.00	RETROACTIVE LUMP SUM ADJUSTMENTS					3.00
<b>PROGRAM TO PROVIDER</b>						
3.01	ADJUSTMENT TO PROVIDER	10/22/2025	50,654		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
<b>PROVIDER TO PROGRAM</b>						
3.50	ADJUSTMENT 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		50,654		0	3.99
4.00	TOTAL INTERIM PAYMENTS		6,283,739		2,364	4.00
5.00	CONTRACTOR: TENTATIVE SETTLEMENT PAYMENTS					5.00
<b>PROGRAM TO PROVIDER</b>						
5.01	TENTATIVE TO PROVIDER		0		0	5.01
5.02			0		0	5.02
5.03			0		0	5.03
<b>PROVIDER TO PROGRAM</b>						
5.50	TENTATIVE TO PROGRAM		0		0	5.50
5.51			0		0	5.51
5.52			0		0	5.52
5.99	SUBTOTAL		0		0	5.99
6.00	CONTRACTOR: NET SETTLEMENT AMOUNT					6.00
6.01	PROGRAM TO PROVIDER		191,576		1,388	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY		6,475,315		3,752	7.00
NAME OF CONTRACTOR		CONTRACTOR NUMBER			DATE OF NPR	
1.00		2.00			3.00	
8.00						8.00

COMPLETE CARE AT ARBORS LLC	Period:	Run Date Time:	5/19/2026 10:27
Provider CCN: 31-5333	From: 01/01/2025	MCRIF32	<b>2540-24</b>
	To: 12/31/2025	Version:	2.7.181.0

CALCULATION OF REIMBURSEMENT SETTLEMENT - OTHER

Worksheet E-2

Title XIX Skilled Nursing Facility

		1.00	
<b>COMPUTATION OF NET COST OF COVERED SERVICES</b>			
1.00	INPATIENT ANCILLARY SERVICES	0	1.00
2.00	OUTPATIENT SERVICES	0	2.00
3.00	INPATIENT ROUTINE SERVICES	0	3.00
4.00	COST OF COVERED SERVICES	0	4.00
5.00	DIFFERENTIAL IN CHARGES BETWEEN SEMIPRIVATE ACCOMMODATIONS AND LESS THAN SEMIPRIVATE ACCOMMODATIONS	0.000000	5.00
6.00	SUBTOTAL	0	6.00
7.00	PRIMARY PAYER AMOUNTS	0	7.00
8.00	TOTAL REASONABLE COST	0	8.00
<b>REASONABLE CHARGES</b>			
9.00	INPATIENT ANCILLARY SERVICES CHARGES	0	9.00
10.00	OUTPATIENT SERVICES CHARGES	0	10.00
11.00	INPATIENT ROUTINE SERVICES CHARGES	0	11.00
12.00	DIFFERENTIAL IN CHARGES BETWEEN SEMIPRIVATE ACCOMMODATIONS AND LESS THAN SEMIPRIVATE ACCOMMODATIONS	0.000000	12.00
13.00	TOTAL REASONABLE CHARGES	0	13.00
<b>CUSTOMARY CHARGES</b>			
14.00	AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS	0	14.00
15.00	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(e)	0	15.00
16.00	RATIO OF LINE 14 TO LINE 15 (NOT TO EXCEED 1.000000)	0.000000	16.00
17.00	TOTAL CUSTOMARY CHARGES	0	17.00
<b>COMPUTATION OF REIMBURSEMENT SETTLEMENT</b>			
18.00	COST OF COVERED SERVICES	0	18.00
19.00	COST SHARING	0	19.00
20.00	SUBTOTAL	0	20.00
21.00	ALLOWABLE BAD DEBTS	0	21.00
22.00	SUBTOTAL	0	22.00
23.00	OTHER ADJUSTMENTS (SPECIFY)	0	23.00
24.00	SUBTOTAL	0	24.00
25.00	INTERIM PAYMENTS	0	25.00
26.00	BALANCE DUE PROVIDER/PROGRAM (INDICATE OVERPAYMENT IN PARENTHESES)	0	26.00

COMPLETE CARE AT ARBORS LLC	Period:	Run Date Time: 5/19/2026 10:27
Provider CCN: 31-5333	From: 01/01/2025	MCRIF32 2540-24
	To: 12/31/2025	Version: 2.7.181.0

BALANCE SHEET

Worksheet G

		1.00	
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
1.00	CASH ON HAND AND IN BANKS	79,102	1.00
2.00	TEMPORARY INVESTMENTS	0	2.00
3.00	NOTES RECEIVABLE	0	3.00
4.00	ACCOUNTS RECEIVABLE	3,605,649	4.00
5.00	OTHER RECEIVABLES	0	5.00
6.00	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	215,150	6.00
7.00	INVENTORY	0	7.00
8.00	PREPAID EXPENSES	62,906	8.00
9.00	OTHER CURRENT ASSETS	14,440	9.00
10.00	DUE FROM OTHER FUNDS	0	10.00
11.00	TOTAL CURRENT ASSETS)	3,546,947	11.00
<b>FIXED ASSETS</b>			
12.00	LAND	0	12.00
13.00	LAND IMPROVEMENTS	0	13.00
14.00	LESS: ACCUMULATED DEPRECIATION	0	14.00
15.00	BUILDINGS	0	15.00
16.00	LESS: ACCUMULATED DEPRECIATION	0	16.00
17.00	LEASEHOLD IMPROVEMENTS	712,725	17.00
18.00	LESS: ACCUMULATED AMORTIZATION	0	18.00
19.00	FIXED EQUIPMENT	0	19.00
20.00	LESS: ACCUMULATED DEPRECIATION	0	20.00
21.00	AUTOMOBILES AND TRUCKS	0	21.00
22.00	LESS: ACCUMULATED DEPRECIATION	0	22.00
23.00	MAJOR MOVABLE EQUIPMENT	412,907	23.00
24.00	LESS: ACCUMULATED DEPRECIATION	475,453	24.00
25.00	MINOR EQUIPMENT - DEPRECIABLE	0	25.00
26.00	MINOR EQUIPMENT NONDEPRECIABLE	0	26.00
27.00	OTHER FIXED ASSETS	0	27.00
28.00	TOTAL FIXED ASSETS	650,179	28.00
<b>OTHER ASSETS</b>			
29.00	INVESTMENTS	0	29.00
30.00	DEPOSITS ON LEASES	0	30.00
31.00	DUE FROM OWNERS/OFFICERS	0	31.00
32.00	OTHER ASSETS	538,908	32.00
33.00	TOTAL OTHER ASSETS	538,908	33.00
34.00	TOTAL ASSETS	4,736,034	34.00
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
35.00	ACCOUNTS PAYABLE	599,403	35.00
36.00	SALARIES, WAGES, AND FEES PAYABLE	99,821	36.00
37.00	PAYROLL TAXES PAYABLE	558	37.00
38.00	NOTES & LOANS PAYABLE (SHORT TERM)	0	38.00
39.00	DEFERRED INCOME	9,328	39.00
40.00	ACCELERATED PAYMENTS	0	40.00
41.00	DUE TO OTHER FUNDS	0	41.00
42.00	OTHER CURRENT LIABILITIES	0	42.00
43.00	TOTAL CURRENT LIABILITIES	709,110	43.00
<b>LONG TERM LIABILITIES</b>			
44.00	MORTGAGE PAYABLE	0	44.00
45.00	NOTES PAYABLE	0	45.00
46.00	UNSECURED LOANS	0	46.00
47.00	LOANS FROM OWNERS	0	47.00
48.00	OTHER LONG TERM LIABILITIES	1,424,421	48.00
49.00	TOTAL LONG TERM LIABILITIES	1,424,421	49.00
50.00	TOTAL LIABILITIES	2,133,531	50.00
<b>CAPITAL ACCOUNTS</b>			
51.00	FUND BALANCE	2,602,503	51.00
52.00	TOTAL LIABILITIES AND FUND BALANCES	4,736,034	52.00

COMPLETE CARE AT ARBORS LLC		Period:	Run Date Time: 5/19/2026 10:27
Provider CCN: 31-5333		From: 01/01/2025	MCRIF32 2540-24
		To: 12/31/2025	Version: 2.7.181.0

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Worksheet G-2

PART I - PATIENT REVENUES												
		INPATIENT					OUTPATIENT					
		MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	TOTAL
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00
<b>GENERAL INPATIENT ROUTINE CARE SERVICES</b>												
1.00	SKILLED NURSING FACILITY	7,669,277	2,020,359	1,070,755	4,411,669	1,508,306						16,680,366
2.00	NURSING FACILITY	0	0	0	0	0						0
3.00	ICF/IID	0	0	0	0	0						0
4.00	TOTAL GENERAL INPATIENT CARE SERVICES	7,669,277	2,020,359	1,070,755	4,411,669	1,508,306						16,680,366
<b>ALL OTHER SERVICES</b>												
5.00	ANCILLARY SERVICES	857,609	79,553	811	23,117	111,480	154,285	0	0	0	0	1,226,855
6.00	HOME HEALTH AGENCY						0	0	0	0	0	0
7.00	AMBULANCE		0	0	0	0	0	0	0	0	0	0
8.00	HOSPICE	0	0	0	0	0	0	0	0	0	0	0
9.00	ALL OTHER REVENUES	0	0	0	0	0	0	0	0	0	0	0
10.00	TOTAL PATIENT REVENUES	8,526,886	2,099,912	1,071,566	4,434,786	1,619,786	154,285	0	0	0	0	17,907,221
<b>PART II - OPERATING EXPENSES</b>												
		TOTAL										
		1.00										
11.00	OPERATING EXPENSES	15,345,379										11.00
12.00	ADD (SPECIFY)	0										12.00
13.00	TOTAL ADDITIONS	0										13.00
14.00	DEDUCT (SPECIFY)	0										14.00
15.00	TOTAL DEDUCTIONS	0										15.00
16.00	TOTAL OPERATING EXPENSES	15,345,379										16.00

COMPLETE CARE AT ARBORS LLC	Period:	Run Date Time: 5/19/2026 10:27
Provider CCN: 31-5333	From: 01/01/2025	MCRIF32 2540-24
	To: 12/31/2025	Version: 2.7.181.0

STATEMENT OF REVENUES AND EXPENSES

Worksheet G-3

		1.00	
<b>INCOME FROM SERVICES TO PATIENTS</b>			
1.00	TOTAL PATIENT REVENUES	17,907,221	1.00
2.00	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	1,358,836	2.00
3.00	NET PATIENT REVENUES	16,548,385	3.00
4.00	LESS: TOTAL OPERATING EXPENSES	15,345,379	4.00
5.00	NET INCOME FROM SERVICES TO PATIENTS	1,203,006	5.00
<b>OTHER INCOME</b>			
6.00	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	0	6.00
7.00	INCOME FROM INVESTMENTS	3,513	7.00
8.00	REVENUES FROM COMMUNICATIONS (TELEPHONE AND INTERNET SERVICES)	0	8.00
9.00	REVENUE FROM TELEVISION AND RADIO SERVICES	0	9.00
10.00	PURCHASE DISCOUNTS	0	10.00
11.00	REBATES AND REFUNDS OF EXPENSES	0	11.00
12.00	PARKING LOT RECEIPTS	0	12.00
13.00	REVENUE FROM LAUNDRY AND LINEN SERVICE	0	13.00
14.00	REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS	0	14.00
15.00	REVENUE FROM RENTAL OF LIVING QUARTERS	0	15.00
16.00	REVENUE FROM SALE OF MEDICAL AND SURGICAL SUPPLIES TO OTHER THAN PATIENTS	0	16.00
17.00	REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS	0	17.00
18.00	REVENUE FROM SALE OF MEDICAL RECORDS AND ABSTRACTS	223	18.00
19.00	TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC.)	0	19.00
20.00	REVENUE FROM GIFTS, FLOWER, COFFEE SHOPS, CANTEEN	0	20.00
21.00	RENTAL OF VENDING MACHINES	0	21.00
22.00	RENTAL OF SKILLED NURSING SPACE	0	22.00
23.00	GOVERNMENTAL APPROPRIATIONS	0	23.00
24.00	NON PATIENT REVENUE	30,852	24.00
24.01	BARBER BEAUTY	2,854	24.01
25.00	PHE FUNDING	0	25.00
26.00	TOTAL OTHER INCOME	37,442	26.00
27.00	TOTAL INCOME	1,240,448	27.00
<b>EXPENSES</b>			
28.00	OTHER EXPENSES (SPECIFY)	0	28.00
29.00		0	29.00
30.00		0	30.00
31.00	TOTAL OTHER EXPENSES	0	31.00
32.00	NET INCOME (LOSS) FOR THE PERIOD	1,240,448	32.00