MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

BARNERT SUBACUTE REHABILITATION CENTER, LLC

Financial Statements

Year Ended December 31, 2024

Barnert Subacute Rehabilitation Center, LLC

Year Ended December 31, 2024

TABLE OF CONTENTS

	Page No.
INDEPENDENT AUDITOR'S REPORT	1 – 2
FINANCIAL STATEMENTS:	
Balance Sheet	3
Statement of Operations	4
Statement of Members' Deficit	5
Statement of Cash Flows	6
Notes to the Financial Statements	7 - 11
AUDITOR'S LETTER	12
SUPPLEMENTARY SCHEDULES:	
Revenue	13
Operating Expenses	14 - 15

MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Members,
Barnert Subacute Rehabilitation Center, LLC:

Opinion

We have audited the accompanying financial statements of Barnert Subacute Rehabilitation Center, LLC, which comprise the balance sheet as of December 31, 2024, and the related statement of income, members' deficit, and cash flow for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Barnert Subacute Rehabilitation Center, LLC as of December 31, 2024, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Barnert Subacute Rehabilitation Center, LLC and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Barnert Subacute Rehabilitation Center, LLC's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Barnert Subacute Rehabilitation Center, LLC's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Martin Friedman CPA, PC

MARTIN FRIEDMAN, C.P.A. P.C.
Certified Public Accountants

Brooklyn, NY

July 3, 2025

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Barnert Subacute Rehabilitation Center, LLC
Balance Sheet
December 31, 2024

Assets

Cash	$ 118,685		
Accounts Receivable	1,520,928		
(Net of Allowance for Credit Losses of $343,906)			
Prepaid Expenses	41,497		
Total Current Assets		$	1,681,110
Leasehold Improvements	3,318,340		
Furniture & Equipment	909,951		
	4,228,291		
Less: Accum. Depreciation & Amortization	4,063,376		
Total Fixed Assets			164,915
Security Deposits	72,837		
Patients' Trust Fund	7,333		
Total Other Assets			80,170
Total Assets		**$**	**1,926,195**

Liabilities and Equity

Accounts Payable	$ 2,171,074		
Accrued Payroll	246,883		
Accrued Expenses & Taxes	26,355		
Exchanges	11,064		
Due To Third Party Payors	594		
Loans Payable - Related Parties	5,218,746		
Total Current Liabilities		$	7,674,716
Notes & Loans Payable	1,025,000		
Patients' Trust Fund Payable	14,468		
Total Long Term Liabilities			1,039,468
Members' Deficit			(6,787,989)
Total Liabilities & Members' Deficit		**$**	**1,926,195**

See accompanying notes to the financial statements.

Barnert Subacute Rehabilitation Center, LLC
Statement of Operations
For the year ended December 31, 2024

Total Revenue From Patients		$ 10,063,786
Operating Expenses:		
Payroll	$ 4,844,520	
Employee Benefits	767,069	
Professional Care	1,572,595	
Dietary & Housekeeping	285,088	
Plant & Maintenance	2,308,495	
General & Administrative	1,475,709	
Total Operating Expenses		11,253,476
Loss From Operations		(1,189,690)
Other Income		5,413
Net Loss		**$ (1,184,277)**

See accompanying notes to the financial statements.

Barnert Subacute Rehabilitation Center, LLC
Statement of Members' Deficit
For the year ended December 31, 2024

Members' Deficit:	
Balance as of Beginning of Period	$ (5,553,712)
Net Loss for the Period	(1,184,277)
Members' Distributions	(50,000)
Total Members' Deficit - End of Period	**$ (6,787,989)**

See accompanying notes to the financial statements.

Barnert Subacute Rehabilitation Center, LLC
Statement of Cash Flows
For the year ended December 31, 2024

Cash Flows From Operating Activities:		
Net Loss		$ (1,184,277)
Adjustments to reconcile Net Loss to Net Cash Provided by Operating Activities:		
Depreciation & Amortization		262,102
Allowance for Credit Losses		68,289
(Increase) Decrease In:		
Accounts Receivable	$ (419,620)	
Prepaid Expenses	(25,438)	
Increase (Decrease) In:		
Accounts Payable	98,530	
Accrued Payroll & Withholding Taxes	(6,188)	
Accrued Expenses & Taxes	3,484	
Exchanges	8,392	
Total Adjustments		(340,840)
Net Cash Used In Operating Activities		(1,194,726)
Cash Flows From Investing Activities:		
Loans Receivable - Related Parties	1,166,482	
Capital Expenditures	(20,997)	
Other Assets	600	
Net Cash Provided By Investing Activities		1,146,085
Cash Flows From Financing Activities		
Increase In Short Term Debt	200,000	
Other Liabilities	9,657	
Distributions	(50,000)	
Net Cash Provided By Financing Activities		159,657
Net Change In Cash		111,016
Cash - Beginning of Period		7,669
Cash - End of Period		**$ 118,685**
Supplemental Disclosures:		
Interest Paid		$ 85,639

See accompanying notes to the financial statements.

Barnert Subacute Rehabilitation Center, LLC
Notes to Financial Statements

1) Organization:

Barnert Subacute Rehabilitation Center, LLC (the "Facility"), a limited liability company, is licensed by the New Jersey State Department of Health to run and operate a 68 bed long-term care facility, located in Paterson, New Jersey. The facility began operations on December 15, 2010.

2) Summary of Significant Accounting Policies:

The accounting policies that affect the significant elements of the financial statements are summarized below.

Method of Accounting -

The Facility maintains its books and prepares its financial statements based on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("US GAAP").

Cash –

For purposes of the statement of cash flows, the Facility considers time deposits, certificates of deposits, and all highly liquid investments, with maturity of three months or less, to be cash. The Facility maintains cash balances at financial institutions, which may periodically exceed the Federal Deposit Insurance Corporation limit during the year.

Property and Equipment –

Property and equipment, including items acquired under capital leases are recorded at cost of acquisition. Fully depreciated assets are written off against accumulated depreciation. Depreciation is calculated on the straight-line method over the estimated useful lives of assets.

Compensated Absences -

The Facility recognizes a liability for compensated absences when the employees have earned the rights to the leave through their service, the leave is expected to be used in the future, and the amount can be reasonably estimated. Compensated absences include accrued vacation and sick leave as well as personal time off. The liability is calculated based on the employee's current pay rate and number of remaining unused days. As of December 31, 2024, the liability for compensated absences amounted to $36,269, which is included in the total accrued payroll liability of $246,883.

Patient Care Revenue Recognition -

Revenue for services provided to residents is recognized at the amount the Facility expects to receive in exchange for providing care to the residents. This revenue includes amounts due from residents, third-party payors (such as health insurers and government programs), and incorporates variable considerations for potential retroactive adjustments resulting from audits and reviews. Typically, the Facility bills residents and third-party payors a few days after services are provided or when the resident no longer requires care. Revenue is recognized as performance obligations are fulfilled.

2) Summary of Significant Accounting Policies: (Continued)

Performance obligations are identified based on the nature of the services provided. For obligations satisfied over time, revenue is recognized based on the percentage of completion method, i.e., actual charges incurred relative to the total expected charges. This approach is believed to accurately reflect the transfer of services throughout the performance obligation period, particularly for residents receiving post-acute care services in the Facility.

Revenue for performance obligations fulfilled at a specific point in time is generally recognized when goods are provided to residents in a retail setting (e.g., personal care services and additional meals not included in the resident contract) and when no further goods or services are required.

The transaction price is determined based on standard charges for services rendered, adjusted for contractual allowances given to third-party payors, discounts for uninsured residents per the Facility's charity care policy, and implicit price concessions for uninsured residents. Estimates for contractual adjustments and discounts are based on contractual agreements, Facility policies, and historical data. Implicit price concessions are estimated from historical collection experiences with each group of residents.

Revenues are recorded based on current billings of the estimated net realizable amounts from patients, third-party payors and others for services rendered. Settlements for retroactive adjustments due to audits or investigations are considered variable considerations and are included in the transaction price estimation for resident services. These settlements are estimated based on agreements with payors, relevant correspondence, and historical settlement activities. Adjustments are made in subsequent periods as new information becomes available or when cases are settled. Such adjustments, if any, will be reflected in revenues in the period in which they are received.

Changes to transaction price estimates are recorded as adjustments to resident service revenue in the period of change. Adverse changes in residents' ability to pay, as well as any estimates of future adverse changes, are recorded as credit loss expense and included in general and administrative expenses.

Agreements with major third-party payors typically stipulate payments at amounts lower than established charges. A summary of the payment arrangements with key payors includes:

- **Medicare:** Certain in-resident post-acute care services are reimbursed at predetermined rates per service, influenced by clinical and diagnostic factors. Other services are reimbursed based on cost-reimbursement methodologies, with physician services paid according to established fee schedules. Medicare revenue primarily consists of fixed regional rates adjusted for patient acuity, subject to audit verification.

- **Medicaid:** Under the current statewide pricing methodology, Medicaid revenue is based on the rate in effect as of July 1, 2014. The State has made statewide adjustments in some years, but the rates are not subject to audit.

  In January 2014, New Jersey implemented a managed care Medicaid formula, requiring Medicaid patients to enroll in managed long-term care plans. The State's executive budget mandates that managed care companies pay rates no less than the current Medicaid methodology, with New Jersey Department of Health calculating these rates annually.

2) Summary of Significant Accounting Policies: (Continued)

- **Other:** Payment agreements with various commercial insurance carriers, health maintenance organizations, and preferred provider organizations typically provide for payment based on predetermined rates per service, discounts from standard charges, and daily rates.

Residents covered by third-party payors are generally responsible for deductibles and coinsurance, which can vary. The Facility also serves uninsured residents and offers discounts as required by policy or law. Estimates of transaction prices for these residents are based on historical data and market conditions. Revenue from resident's deductibles and coinsurance are included in the preceding categories based on the primary payor.

Compliance with government regulations, particularly concerning Medicare and Medicaid, is complex and can be subject to interpretation. Facilities may receive requests for information and notices of alleged noncompliance, leading to potential settlement agreements. Future regulatory reviews may result in fines, penalties, and/or exclusion from programs. The Facility believes they are currently in compliance with all applicable laws and regulations.

Use of Estimates –

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the combining financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Advertising –

Advertising costs are expensed as incurred and included in general and administrative expenses. Advertising expense amounted to $41,010 for the year ended December 31, 2024.

Income Taxes –

The Facility is treated as a partnership for income tax purposes, and as such each member is taxed separately on his distributive share of the entities' income whether or not that income is actually distributed.

Uncertainty in Income Taxes –

Management has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements. Periods ended December 31, 2021 and subsequent remain subject to examination by applicable taxing authorities.

3) Accounts Receivable and Allowance for Credit Losses:

The Facility grants credit, without collateral, to its patients, the majority of whom are insured under third-party payor agreements. Accounts receivable are stated at the amount management expects to collect from outstanding balances. The amount of receivables from patients and third-party payors at December 31, 2024 was as follows:

3) Accounts Receivable and Allowance for Credit Losses: (Continued)

Accounts Receivable		
Medicaid Patients	$	508,514
Medicare Patients		309,432
HMO Patients		555,140
Private Patients		491,748
Less: Allowance for Credit Losses		(343,906)
Total	**$**	**1,520,928**

Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on the current expected credit loss (CECL) model. Credit losses that are expected to occur in the future are recognized at the time the receivable is recorded. The Facility uses a pooled approach to group together receivables with similar risk characteristics into portfolios categorized by major payor class. Estimated credit losses are calculated based on historical loss data for each portfolio as well as current and forecasted economic conditions. Management periodically reviews the allowance to ensure it accurately reflects the expected credit losses. Any adjustments that are needed are recognized currently as credit loss expense. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable.

Allowance for Credit Losses		
Balance, January 1, 2024	$	275,616
Provision for expected credit losses		460,000
Write-offs charged against the allowance		(391,710)
Credit Loss Recoveries		-
Balance December 31, 2024	**$**	**343,906**

4) Line of Credit:

The Facility has an open line of credit with Valley National Bank. Interest on the unpaid balance is calculated at a floating rate equal to the Wall Street Journal's announced Prime Rate. At year end there was a balance of $1,025,000. The balance is classified as long-term as no principal payments are due within the next 12 months.

5) Related Party Transactions:

The Facility has various non-interest bearing loans, with no terms for repayment, to and from related entities**.**

The Facility pays management fees to Chestnut Ridge Care Associates, LLC which has common ownership with the Facility. Fees paid for year ended December 31, 2024 were $336,000.

The Facility pays rent for occupancy of the building to a related party. There is no lease agreement in place. As such, the rent expense is on a month-to-month basis. For the current year, rent expense was $1,682,378.

6) Nursing Home User Fee:

All New Jersey facilities are currently assessed a provider tax assessment. During 2024 the rate was $14.67 for each Private and Medicaid patient day. The nursing home user fee for the year ended December 31, 2024 was $162,177.

7) Union:

Some of the Facility's employees are members of 1199 SEIU United Healthcare Workers East. All the eligible employees are covered by a contract regarding wages and benefits, entered into by the Union and the Facility's collective bargaining agent. The expense for this liability is recognized when the employee wages are paid.

8) Subsequent Events:

The Facility has evaluated subsequent events through July 3, 2025, the date which the financial statements were available to be issued. No significant subsequent events have been identified by management.

MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT
ON ADDITIONAL INFORMATION

To the Members,
Barnert Subacute Rehabilitation Center, LLC:

Our report on our audit of the basic financial statements of Barnert Subacute Rehabilitation Center, LLC for 2024 appears on page 1. That audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information on pages 13 through 15 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Martin Friedman CPA, PC

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July 3, 2025

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Barnert Subacute Rehabilitation Center, LLC
Supplementary Schedules
For the year ended December 31, 2024

Revenue From Patients:		
Private & HMO	$ 4,792,528	
Medicaid	2,190,169	
Medicare	3,081,089	
Total Revenue From Patients		$ 10,063,786
Other Income:		
Interest	3,823	
Other	1,590	
Total Other Income		5,413
Total Revenue		**$ 10,069,199**

Barnert Subacute Rehabilitation Center, LLC
Supplementary Schedules
For the year ended December 31, 2024

Payroll:

Administrative & Office	$ 572,189	
Nursing	2,571,406	
Therapies	732,620	
Social Services	161,333	
Recreation	135,329	
Dietary	431,011	
Housekeeping	140,662	
Maintenance	99,970	
Total Payroll		**$ 4,844,520**

Employee Benefits:

Payroll Taxes	429,581	
Workmen's Compensation	123,025	
Non-Union Pension	7,070	
Employee Benefits	195,390	
Uniform & Transp. Allowance	12,003	
Total Employee Benefits		**767,069**

Professional Care:

Prescription Drugs	270,627	
Medical Supplies	405,633	
Contracted Nursing Service	689,093	
Fees & Expenses	207,242	
Total Professional Care		**1,572,595**

Barnert Subacute Rehabilitation Center, LLC
Supplementary Schedules
For the year ended December 31, 2024

Dietary & Housekeeping:

Food	$ 167,459	
Other Dietary Expenses	24,009	
Housekeeping	25,299	
Contracted Dietary Services	3,595	
Contracted Housekeeping Services	64,726	
Total Dietary & Housekeeping		**$ 285,088**

Plant & Maintenance:

Rent	1,682,378	
Mortgage Interest	85,639	
Equipment Rentals	16,072	
Real Estate Tax	220,614	
Maintenance	22,045	
Contracted Maintenance Services	8,388	
Security	11,257	
Depreciation & Amortization	262,102	
Total Plant & Maintenance		**2,308,495**

General & Administrative:

Office	119,332	
Contracted Admin. Services	232,852	
Computer Services	82,333	
Telephone	21,293	
Auto & Travel	8,026	
Professional Fees	114,288	
Insurance	188,002	
Nursing Home User Fee	162,177	
Advertising	41,010	
Credit Losses	460,000	
Miscellaneous	46,396	
Total General & Administrative		**1,475,709**

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

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time:	5/28/2026 12:22
	From: 01/01/2025	MCRIF32	**2540-24**
Provider CCN: 31-5507	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 BARNERT SUBACUTE REHABILITATION {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	*Shlomo Deutsch*		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	SHLOMO DEUTSCH			2
3	Signatory Title	CONTROLLER			3
4	Signature Date	(Dated when report is electronically signed.)			4

PART III - SETTLEMENT SUMMARY

			Title XVIII			
	Cost Center Description	Title V	Part A	Part B	Title XIX	
		1.00	2.00	3.00	4.00	
1.00	SNF	0	216,725	-245	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	**0**	**216,725**	**-245**	**0**	100.00

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 CORRESPONDENSE 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.

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	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	680 BROADWAY, SUITE 301			1.00

		CITY	STATE	ZIP CODE	COUNTY		
		1.00	2.00	3.00	4.00		
2.00	ADDRESS LINE 2	PATERSON	NJ	07517	PASSAIC		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	BARNERT SUBACUTE REHABILITATION CTR	315507	35614	U	11/22/1985	11/22/1985		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	6			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
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

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	To: 12/31/2025	Version: 2.7.181.0

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.	N		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

		1.00	
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?	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	36.00
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		
		1.00	2.00		
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	50.00
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	03/11/2026	Y	03/11/2026	55.00
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		56.00
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		57.00
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		58.00

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	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

BARNERT SUBACUTE REHABILITATION CTR	Period: From: 01/01/2025	Run Date Time: 5/28/2026 12:22
		MCRIF32 **2540-24**
Provider CCN: 31-5507	To: 12/31/2025	Version: 2.7.181.0

IDENTIFICATION DATA **Worksheet S-2**

COST REPORT PREPARER CONTACT INFORMATION

		FIRST NAME	LAST NAME	TITLE	
		1.00	2.00	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

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	To: 12/31/2025	Version: 2.7.181.0

STATISTICAL DATA

Worksheet S-3
Part I

PART I - VISITS AND CENSUS DATA

				INPATIENT DAYS					DISCHARGES					
		NUMBER OF BEDS	BED DAYS AVAILABLE	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	68	24,820	0	4,851	184	9,620	**22,208**	0	108	4	308	**420**	1.00
2.00	SNF - HMO			0	0	7,553			0	0	20	0	**20**	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	**68**	**24,820**	**0**	**4,851**	**7,737**	**9,620**	**22,208**	**0**	**108**	**24**	**308**	**440**	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	44.92	46.00	31.23	**52.88**	0	89	1	348	**438**	72.40	0.00	1.00
2.00	SNF - HMO	0.00	0.00	377.65			0	0	13	0	**13**			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

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	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	
SALARIES								
1.00	TOTAL SALARY (SEE INSTRUCTIONS)	4,788,134	0	-116,665	**4,671,469**	150,576.00	31.02	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)	4,788,134	0	-116,665	**4,671,469**	150,576.00	31.02	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)	**4,788,134**	**0**	**-116,665**	**4,671,469**	**150,576.00**	31.02	11.00
OTHER WAGES AND RELATED COST								
12.00	CONTRACT LABOR: PATIENT RELATED & MGMT	961,598	0	0	**961,598**	24,381.00	39.44	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
WAGE RELATED COSTS								
15.00	WAGE RELATED COSTS CORE (SEE PT.IV)	770,230	0	0	**770,230**			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)	**770,230**	**0**	**0**	**770,230**			19.00

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	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	466,287	0	-116,665	**349,622**	9,833.00	35.56	2.00
3.00	PLANT OP, MAINT & REPAIRS	5.00	79,279	0	0	**79,279**	3,527.00	22.48	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	141,144	0	0	**141,144**	8,888.00	15.88	5.00
6.00	DIETARY	8.00	477,663	0	0	**477,663**	21,010.00	22.74	6.00
7.00	NURSING ADMINISTRATION	9.00	450,635	0	0	**450,635**	9,042.00	49.84	7.00
8.00	CENTRAL SERVICES AND SUPPLY	10.00	0	0	0	**0**	0.00	0.00	8.00
9.00	PHARMACY	11.00	0	0	0	**0**	0.00	0.00	9.00
10.00	MEDICAL RECORDS	12.00	42,196	0	0	**42,196**	2,044.00	20.64	10.00
11.00	MEDICAL SOCIAL SERVICES	13.00	89,475	0	0	**89,475**	2,483.00	36.04	11.00
12.00	ACTIVITIES PROGRAM	14.00	146,785	0	0	**146,785**	7,964.00	18.43	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	0	0	0	**0**	0.00	0.00	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

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	To: 12/31/2025	Version: 2.7.181.0

STATISTICAL DATA

Worksheet S-3
Part IV

PART IV - SNF WAGE RELATED COSTS			
		AMOUNT	
		1.00	
RETIREMENT COST			
1.00	401k EMPLOYER CONTRIBUTIONS	0	1.00
2.00	TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION	0	2.00
3.00	QUALIFIED AND NON-QUALIFIED PENSION PLAN COST	0	3.00
4.00	PRIOR YEAR PENSION SERVICE COST	0	4.00
PLAN ADMINISTRATIVE COSTS			
5.00	401K/TSA PLAN ADMINISTRATION FEES	4,980	5.00
6.00	LEGAL/ACCOUNTING/MANAGEMENT FEES-PENSION PLAN	0	6.00
7.00	EMPLOYEE MANAGED CARE PROGRAM ADMINISTRATION FEES	0	7.00
HEALTH AND INSURANCE COSTS			
8.00	HEALTH INSURANCE	185,393	8.00
9.00	PRESCRIPTION DRUG PLAN	0	9.00
10.00	DENTAL, HEARING AND VISION PLANS	0	10.00
11.00	LIFE INSURANCE	0	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	156,695	15.00
16.00	RETIREMENT HEALTH CARE COST	0	16.00
TAXES			
17.00	FICA - EMPLOYER'S PORTION ONLY	355,472	17.00
18.00	MEDICARE TAXES - EMPLOYER'S PORTION ONLY	0	18.00
19.00	UNEMPLOYMENT INSURANCE	5,218	19.00
20.00	STATE OR FEDERAL UNEMPLOYMENT TAXES	62,472	20.00
OTHER			
21.00	EXECUTIVE DEFERRED COMPENSATION	0	21.00
22.00	DAY CARE COST AND ALLOWANCES	0	22.00
23.00	TUITION REIMBURSEMENT	0	23.00
24.00	TOTAL WAGE RELATED COST	**770,230**	24.00

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	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	
DIRECT SALARIES							
NURSING EMPLOYEES							
1.00	REGISTERED NURSE	103,548	17,073	**120,621**	1,783.00	67.65	1.00
2.00	LICENSED PRACTICAL NURSE	1,291,886	213,006	**1,504,892**	30,771.00	48.91	2.00
3.00	CERTIFIED NURSING ASSISTANT	753,324	124,208	**877,532**	35,821.00	24.50	3.00
4.00	TOTAL NURSING EXPENDITURES	**2,148,758**	**354,287**	**2,503,045**	**68,375.00**	36.61	4.00
5.00	PHYSICAL THERAPIST	301,966	49,788	**351,754**	7,337.00	47.94	5.00
6.00	PHYSICAL THERAPY ASSISTANT	100,389	16,552	**116,941**	2,485.00	47.06	6.00
7.00	OCCUPATIONAL THERAPIST	215,162	35,476	**250,638**	4,401.00	56.95	7.00
8.00	OCCUPATIONAL THERAPY ASSISTANT	95,156	15,689	**110,845**	2,621.00	42.29	8.00
9.00	SPEECH-LANGUAGE PATHOLOGIST	33,238	5,480	**38,718**	567.00	68.29	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
CONTRACT LABOR							
NURSING EMPLOYEES							
15.00	REGISTERED NURSE	151,070	0	**151,070**	2,851.00	52.99	15.00
16.00	LICENSED PRACTICAL NURSE	383,967	0	**383,967**	7,660.00	50.13	16.00
17.00	CERTIFIED NURSING ASSISTANT	426,561	0	**426,561**	13,870.00	30.75	17.00
18.00	TOTAL NURSING EXPENDITURES	**961,598**	**0**	**961,598**	**24,381.00**	39.44	18.00
TECHNICAL/PROFESSIONAL EMPLOYEES							
19.00	PHYSICAL THERAPIST	0	0	**0**	0.00	0.00	19.00
20.00	PHYSICAL THERAPY ASSISTANT	0	0	**0**	0.00	0.00	20.00
21.00	OCCUPATIONAL THERAPIST	0	0	**0**	0.00	0.00	21.00
22.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	**0**	0.00	0.00	22.00
23.00	SPEECH-LANGUAGE PATHOLOGIST	0	0	**0**	0.00	0.00	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
HOME OFFICE/CHAIN ORGANIZATION							
NURSING EMPLOYEES							
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
TECHNICAL/PROFESSIONAL EMPLOYEES							
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

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	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	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAPITAL RELATED-BUILDINGS & FIXTURES				1,635,223	**1,635,223**	1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT				15,308	**15,308**	2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	0	**0**	804,612	**804,612**	3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	466,287	94,550	**560,837**	2,024,687	**2,585,524**	4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	79,279	15,321	**94,600**	606,635	**701,235**	5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	0	67,386	**67,386**	0	**67,386**	6.00
7.00	00700	HOUSEKEEPING	141,144	0	**141,144**	25,119	**166,263**	7.00
8.00	00800	DIETARY	477,663	5,488	**483,151**	204,124	**687,275**	8.00
9.00	00900	NURSING ADMINISTRATION	450,635	-14,896	**435,739**	0	**435,739**	9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	0	0	**0**	0	**0**	10.00
11.00	01100	PHARMACY	0	0	**0**	0	**0**	11.00
12.00	01200	MEDICAL RECORDS	42,196	0	**42,196**	0	**42,196**	12.00
13.00	01300	MEDICAL SOCIAL SERVICES	89,475	0	**89,475**	0	**89,475**	13.00
14.00	01400	ACTIVITIES PROGRAM	146,785	8,590	**155,375**	20,987	**176,362**	14.00
15.00	01500	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	**0**	0	**0**	15.00
16.00	01600	TRAINING AND IN-SERVICE EDUCATION	0	0	**0**	0	**0**	16.00
17.00	01700	PATIENT TRANSPORTATION PART A	0	0	**0**	0	**0**	17.00
INPATIENT ROUTINE SERVICE COST CENTERS								
25.00	02500	SKILLED NURSING FACILITY	2,148,759	971,243	**3,120,002**	255,966	**3,375,968**	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
ANCILLARY SERVICE COST CENTERS								
30.00	03000	RADIOLOGY-DIAGNOSTIC	0	0	**0**	31,652	**31,652**	30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	**0**	0	**0**	31.00
32.00	03200	LABORATORY	0	0	**0**	55,718	**55,718**	32.00
33.00	03300	INTRAVENOUS THERAPY	0	37,615	**37,615**	0	**37,615**	33.00
34.00	03400	RESPIRATORY THERAPY	0	4,716	**4,716**	0	**4,716**	34.00
35.00	03500	PHYSICAL THERAPY	402,355	0	**402,355**	3,110	**405,465**	35.00
36.00	03600	OCCUPATIONAL THERAPY	310,318	0	**310,318**	0	**310,318**	36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	33,238	0	**33,238**	0	**33,238**	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**	0	**0**	40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	**0**	442,257	**442,257**	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**	13,763	**13,763**	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**	0	**0**	46.00
47.00	04700	OTHER ANCILLARY SERVICE COST	0	0	**0**	0	**0**	47.00
OUTPATIENT SERVICE COST CENTERS								
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
OUTPATIENT REIMBURSABLE COST CENTERS								
70.00	07000	HOME HEALTH AGENCY	0	0	**0**	0	**0**	70.00
71.00	07100	AMBULANCE	0	0	**0**	27,568	**27,568**	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

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time:	5/28/2026 12:22
	From: 01/01/2025	MCRIF32	**2540-24**
Provider CCN: 31-5507	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	
COST REIMBURSED SERVICES COST CENTERS								
80.00	08000	PREVENTIVE VACCINES				2,466	**2,466**	80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	**0**	0	**0**	81.00
89.00		SUBTOTAL	**4,788,134**	**1,190,013**	**5,978,147**	**6,169,195**	**12,147,342**	89.00
NONREIMBURSABLE COST CENTERS								
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 & BEAUTY	0	0	**0**	0	**0**	93.00
100.00		TOTAL	**4,788,134**	**1,190,013**	**5,978,147**	**6,169,195**	**12,147,342**	100.00

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	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		
GENERAL SERVICE COST CENTERS								
1.00	00100	CAPITAL RELATED-BUILDINGS & FIXTURES	0	**1,635,223**	-887,964	**747,259**		1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT	0	**15,308**	0	**15,308**		2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	**804,612**	0	**804,612**		3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	0	**2,585,524**	-878,753	**1,706,771**		4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	0	**701,235**	0	**701,235**		5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	0	**67,386**	0	**67,386**		6.00
7.00	00700	HOUSEKEEPING	0	**166,263**	0	**166,263**		7.00
8.00	00800	DIETARY	0	**687,275**	0	**687,275**		8.00
9.00	00900	NURSING ADMINISTRATION	0	**435,739**	0	**435,739**		9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	0	**0**	0	**0**		10.00
11.00	01100	PHARMACY	0	**0**	0	**0**		11.00
12.00	01200	MEDICAL RECORDS	0	**42,196**	0	**42,196**		12.00
13.00	01300	MEDICAL SOCIAL SERVICES	0	**89,475**	0	**89,475**		13.00
14.00	01400	ACTIVITIES PROGRAM	0	**176,362**	0	**176,362**		14.00
15.00	01500	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	**0**	0	**0**		15.00
16.00	01600	TRAINING AND IN-SERVICE EDUCATION	0	**0**	0	**0**		16.00
17.00	01700	PATIENT TRANSPORTATION PART A	0	**0**	0	**0**		17.00
INPATIENT ROUTINE SERVICE COST CENTERS								
25.00	02500	SKILLED NURSING FACILITY	0	**3,375,968**	0	**3,375,968**		25.00
26.00	02600	NURSING FACILITY	0	**0**	0	**0**		26.00
27.00	02700	ICF/IID	0	**0**	0	**0**		27.00
ANCILLARY SERVICE COST CENTERS								
30.00	03000	RADIOLOGY-DIAGNOSTIC	0	**31,652**	0	**31,652**		30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	**0**	0	**0**		31.00
32.00	03200	LABORATORY	0	**55,718**	0	**55,718**		32.00
33.00	03300	INTRAVENOUS THERAPY	0	**37,615**	0	**37,615**		33.00
34.00	03400	RESPIRATORY THERAPY	0	**4,716**	0	**4,716**		34.00
35.00	03500	PHYSICAL THERAPY	0	**405,465**	0	**405,465**		35.00
36.00	03600	OCCUPATIONAL THERAPY	0	**310,318**	0	**310,318**		36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	0	**33,238**	0	**33,238**		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	**0**	0	**0**		40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	0	**442,257**	0	**442,257**		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	**13,763**	0	**13,763**		44.00
45.00	04500	BLOOD AND BLOOD PRODUCTS	0	**0**	0	**0**		45.00
46.00	04600	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	**0**	0	**0**		46.00
47.00	04700	OTHER ANCILLARY SERVICE COST	0	**0**	0	**0**		47.00
OUTPATIENT SERVICE COST CENTERS								
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
OUTPATIENT REIMBURSABLE COST CENTERS								
70.00	07000	HOME HEALTH AGENCY	0	**0**	0	**0**		70.00
71.00	07100	AMBULANCE	0	**27,568**	0	**27,568**		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

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time:	5/28/2026 12:22
	From: 01/01/2025	MCRIF32	**2540-24**
Provider CCN: 31-5507	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
COST REIMBURSED SERVICES COST CENTERS								
80.00	08000	PREVENTIVE VACCINES	0	**2,466**	0	**2,466**		80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	**0**	0	**0**		81.00
89.00		SUBTOTAL	**0**	**12,147,342**	**-1,766,717**	**10,380,625**		89.00
NONREIMBURSABLE COST CENTERS								
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 & BEAUTY	0	**0**	0	**0**		93.00
100.00		TOTAL	**0**	**12,147,342**	**-1,766,717**	**10,380,625**		100.00

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	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

			ACQUISITIONS						
		BEGINNING BALANCES	PURCHASES	DONATION	TOTAL	DISPOSALS AND RETIREMENTS	ENDING BALANCE	FULLY DEPRECIATED ASSETS	
		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	3,318,340	0	0	**0**	0	3,318,340	0	4.00
5.00	FIXED EQUIPMENT	0	0	0	**0**	0	0	0	5.00
6.00	MOVABLE EQUIPMENT	890,924	38,405	0	**38,405**	0	929,329	0	6.00
7.00	SUBTOTAL	**4,209,264**	**38,405**	**0**	**38,405**	**0**	**4,247,669**	**0**	7.00
8.00	RECONCILING ITEMS	0	0	0	**0**	0	0	0	8.00
9.00	TOTAL	**4,209,264**	**38,405**	**0**	**38,405**	**0**	**4,247,669**	**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	405,389	0	96,024	14,841	231,005	0	**747,259**	1.00
2.00	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	0	15,308	0	0	0	0	**15,308**	2.00
3.00	TOTAL	**405,389**	**15,308**	**96,024**	**14,841**	**231,005**	**0**	**762,567**	3.00

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	To: 12/31/2025	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	-1,541	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	-754,411			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	-360	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 FIXTUES		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	PENALTIES	A	-1,500	ADMINISTRATIVE AND GENERAL	4.00	24.00
24.01	MISC INCOME	B	-1,656	ADMINISTRATIVE AND GENERAL	4.00	24.01
24.02	MARKETING	A	-150,249	ADMINISTRATIVE AND GENERAL	4.00	24.02
24.03	BAD DEBTS	A	-857,000	ADMINISTRATIVE AND GENERAL	4.00	24.03
100.00	**TOTAL**		**-1,766,717**			100.00

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	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	1,140,000	-1,140,000	1.00
2.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	REAL ESTATE TAX	1.00	231,005	231,005	0	2.00
3.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	INSURANCE	1.00	14,841	14,841	0	3.00
4.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	MORTGAGE INTEREST	1.00	97,565	0	97,565	4.00
5.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	DEPRECIATION	1.00	156,012	0	156,012	5.00
6.00	4.00	ADMINISTRATIVE AND GENERAL	REALTY ADMIN COSTS	1.00	39,591	0	39,591	6.00
7.00	4.00	ADMINISTRATIVE AND GENERAL	MANAGEMENT FEES	6.00	458,421	366,000	92,421	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	**TOTAL**				**997,435**	**1,751,846**	**-754,411**	100.00

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

					RELATED ORGANIZATIONS				
	INTERRELA - TIONSHIP 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	A		NATHAN FRIEDMAN	93.00	BARNERT HOLDING		60.00	REALTY	1.00
2.00	A		EDWARD FRIEDMAN	7.00	BARNERT HOLDING		20.00	REALTY	2.00
3.00	F		GITTY FRIEDMAN	0.00	BARNERT HOLDING		20.00	REALTY	3.00
4.00	A		NATHAN FRIEDMAN	93.00	680 BROADWAY HEALTHCARE MANAGEMENT		50.00	MANAGEMENT COMPANY	4.00
5.00	A		EDWARD FRIEDMAN	7.00	680 BROADWAY HEALTHCARE MANAGEMENT		50.00	MANAGEMENT COMPANY	5.00
6.00	A		NATHAN FRIEDMAN	93.00	CHESTNUT RIDGE HEALTHCARE		100.00	MANAGEMENT COMPANY	6.00
7.00				0.00			0.00		7.00
8.00				0.00			0.00		8.00
9.00				0.00			0.00		9.00
10.00				0.00			0.00		10.00

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	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	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	747,259	747,259							1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT	15,308		15,308						2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	804,612	20,548	421	825,581					3.00
4.00	ADMINISTRATIVE AND GENERAL	1,706,771	78,544	1,609	80,398	**1,867,322**	1,867,322			4.00
5.00	PLANT OP, MAINT. & REPAIRS	701,235	6,145	126	13,669	**721,175**	158,184	879,359		5.00
6.00	LAUNDRY AND LINEN SERVICE	67,386	35,066	718	0	**103,170**	22,630	48,029	173,829	6.00
7.00	HOUSEKEEPING	166,263	3,265	67	24,336	**193,931**	42,537	4,471	0	7.00
8.00	DIETARY	687,275	51,351	1,052	82,360	**822,038**	180,307	70,334	0	8.00
9.00	NURSING ADMINISTRATION	435,739	29,075	596	77,699	**543,109**	119,127	39,823	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0	0	**0**	0	0	0	10.00
11.00	PHARMACY	0	0	0	0	**0**	0	0	0	11.00
12.00	MEDICAL RECORDS	42,196	0	0	7,276	**49,472**	10,851	0	0	12.00
13.00	MEDICAL SOCIAL SERVICES	89,475	4,993	102	15,427	**109,997**	24,127	6,839	0	13.00
14.00	ACTIVITIES PROGRAM	176,362	69,595	1,426	25,309	**272,692**	59,813	95,322	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**	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	**0**	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	3,375,968	367,599	7,530	370,495	**4,121,592**	904,035	503,489	173,829	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
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	31,652	0	0	0	**31,652**	6,943	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	**0**	0	0	0	31.00
32.00	LABORATORY	55,718	0	0	0	**55,718**	12,221	0	0	32.00
33.00	INTRAVENOUS THERAPY	37,615	0	0	0	**37,615**	8,251	0	0	33.00
34.00	RESPIRATORY THERAPY	4,716	0	0	0	**4,716**	1,034	0	0	34.00
35.00	PHYSICAL THERAPY	405,465	43,554	892	69,375	**519,286**	113,901	59,655	0	35.00
36.00	OCCUPATIONAL THERAPY	310,318	24,504	502	53,506	**388,830**	85,287	33,563	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	33,238	3,918	80	5,731	**42,967**	9,424	5,366	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**	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	442,257	2,573	53	0	**444,883**	97,582	3,525	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	13,763	0	0	0	**13,763**	3,019	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
OUTPATIENT SERVICE COST CENTERS										
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
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	**0**	0	0	0	70.00
71.00	AMBULANCE	27,568	0	0	0	**27,568**	6,047	0	0	71.00

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	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
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	2,466	192	4	0	**2,662**	584	263	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	**0**	0	0	0	81.00
89.00	SUBTOTAL	**10,380,625**	**740,922**	**15,178**	**825,581**	**10,374,158**	**1,865,904**	**870,679**	**173,829**	89.00
NONREIMBURSABLE COST CENTERS										
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 & BEAUTY	0	6,337	130	0	**6,467**	1,418	8,680	0	93.00
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	**10,380,625**	**747,259**	**15,308**	**825,581**	**10,380,625**	**1,867,322**	**879,359**	**173,829**	100.00

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	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	
GENERAL SERVICE COST CENTERS										
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	240,939								7.00
8.00	DIETARY	20,495	1,093,174							8.00
9.00	NURSING ADMINISTRATION	11,604	0	713,663						9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0	0					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS	0	0	0	0	0	60,323			12.00
13.00	MEDICAL SOCIAL SERVICES	1,993	0	0	0	0	0	142,956		13.00
14.00	ACTIVITIES PROGRAM	27,776	0	0	0	0	0	0	455,603	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
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	146,711	1,093,174	713,663	0	0	60,323	142,956	455,603	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
ANCILLARY SERVICE COST CENTERS										
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	17,383	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	9,780	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	1,564	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	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	1,027	0	0	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
OUTPATIENT SERVICE COST CENTERS										
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
OUTPATIENT REIMBURSABLE COST CENTERS										
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

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	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
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	77	0	0	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	**238,410**	**1,093,174**	**713,663**	**0**	**0**	**60,323**	**142,956**	**455,603**	89.00
NONREIMBURSABLE COST CENTERS										
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 & BEAUTY	2,529	0	0	0	0	0	0	0	93.00
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	**240,939**	**1,093,174**	**713,663**	**0**	**0**	**60,323**	**142,956**	**455,603**	100.00

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	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		
GENERAL SERVICE COST CENTERS									
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	0						16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0					17.00
INPATIENT ROUTINE SERVICE COST CENTERS									
25.00	SKILLED NURSING FACILITY	0	0	0	8,315,375	0	8,315,375		25.00
26.00	NURSING FACILITY	0	0		0	0	0		26.00
27.00	ICF/IID	0	0		0	0	0		27.00
ANCILLARY SERVICE COST CENTERS									
30.00	RADIOLOGY-DIAGNOSTIC	0	0		38,595	0	38,595		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0		0	0	0		31.00
32.00	LABORATORY	0	0		67,939	0	67,939		32.00
33.00	INTRAVENOUS THERAPY	0	0		45,866	0	45,866		33.00
34.00	RESPIRATORY THERAPY	0	0		5,750	0	5,750		34.00
35.00	PHYSICAL THERAPY	0	0		710,225	0	710,225		35.00
36.00	OCCUPATIONAL THERAPY	0	0		517,460	0	517,460		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0		59,321	0	59,321		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		0	0	0		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0		547,017	0	547,017		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		16,782	0	16,782		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0		0	0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0		0	0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0		0	0	0		47.00
OUTPATIENT SERVICE COST CENTERS									
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
OUTPATIENT REIMBURSABLE COST CENTERS									
70.00	HOME HEALTH AGENCY	0	0		0	0	0		70.00
71.00	AMBULANCE	0	0	0	33,615	0	33,615		71.00
72.00	HOSPICE	0	0		0	0	0		72.00
73.00	CORF	0	0		0	0	0		73.00

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	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
COST REIMBURSED SERVICES COST CENTERS									
80.00	PREVENTIVE VACCINES	0	0		3,586	0	3,586		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0		0	0	0		81.00
89.00	SUBTOTAL	**0**	**0**	**0**	**10,361,531**	**0**	**10,361,531**		89.00
NONREIMBURSABLE COST CENTERS									
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 & BEAUTY	0	0		19,094	0	19,094		93.00
98.00	CROSS FOOT ADJUSTMENTS								98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0		99.00
100.00	TOTAL	**0**	**0**	**0**	**10,380,625**	**0**	**10,380,625**		100.00

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	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	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	0	20,548	421	**20,969**	20,969				3.00
4.00	ADMINISTRATIVE AND GENERAL	0	78,544	1,609	**80,153**	2,042	82,195			4.00
5.00	PLANT OP, MAINT. & REPAIRS	0	6,145	126	**6,271**	347	6,963	13,581		5.00
6.00	LAUNDRY AND LINEN SERVICE	0	35,066	718	**35,784**	0	996	742	37,522	6.00
7.00	HOUSEKEEPING	0	3,265	67	**3,332**	618	1,872	69	0	7.00
8.00	DIETARY	0	51,351	1,052	**52,403**	2,092	7,937	1,086	0	8.00
9.00	NURSING ADMINISTRATION	0	29,075	596	**29,671**	1,973	5,244	615	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0	**0**	0	0	0	0	10.00
11.00	PHARMACY	0	0	0	**0**	0	0	0	0	11.00
12.00	MEDICAL RECORDS	0	0	0	**0**	185	478	0	0	12.00
13.00	MEDICAL SOCIAL SERVICES	0	4,993	102	**5,095**	392	1,062	106	0	13.00
14.00	ACTIVITIES PROGRAM	0	69,595	1,426	**71,021**	643	2,633	1,472	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	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	**0**	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	0	367,599	7,530	**375,129**	9,410	39,792	7,777	37,522	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
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	**0**	0	306	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	538	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	**0**	0	363	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	**0**	0	46	0	0	34.00
35.00	PHYSICAL THERAPY	0	43,554	892	**44,446**	1,762	5,014	921	0	35.00
36.00	OCCUPATIONAL THERAPY	0	24,504	502	**25,006**	1,359	3,754	518	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	3,918	80	**3,998**	146	415	83	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	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	2,573	53	**2,626**	0	4,295	54	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	133	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
OUTPATIENT SERVICE COST CENTERS										
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
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	**0**	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	**0**	0	266	0	0	71.00

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	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
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	0	192	4	**196**	0	26	4	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	**0**	0	0	0	0	81.00
89.00	SUBTOTAL	**0**	**740,922**	**15,178**	**756,100**	**20,969**	**82,133**	**13,447**	**37,522**	89.00
NONREIMBURSABLE COST CENTERS										
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 & BEAUTY	0	6,337	130	**6,467**	0	62	134	0	93.00
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**	**747,259**	**15,308**	**762,567**	**20,969**	**82,195**	**13,581**	**37,522**	100.00

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	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	
GENERAL SERVICE COST CENTERS										
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	5,891								7.00
8.00	DIETARY	501	64,019							8.00
9.00	NURSING ADMINISTRATION	284	0	37,787						9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0	0					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS	0	0	0	0	0	663			12.00
13.00	MEDICAL SOCIAL SERVICES	49	0	0	0	0	0	6,704		13.00
14.00	ACTIVITIES PROGRAM	679	0	0	0	0	0	0	76,448	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
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	3,587	64,019	37,787	0	0	663	6,704	76,448	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
ANCILLARY SERVICE COST CENTERS										
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	425	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	239	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	38	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	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	25	0	0	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
OUTPATIENT SERVICE COST CENTERS										
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
OUTPATIENT REIMBURSABLE COST CENTERS										
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

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	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
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	2	0	0	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	**5,829**	**64,019**	**37,787**	**0**	**0**	**663**	**6,704**	**76,448**	89.00
NONREIMBURSABLE COST CENTERS										
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 & BEAUTY	62	0	0	0	0	0	0	0	93.00
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	**5,891**	**64,019**	**37,787**	**0**	**0**	**663**	**6,704**	**76,448**	100.00

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	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		
GENERAL SERVICE COST CENTERS									
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	0						16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0					17.00
INPATIENT ROUTINE SERVICE COST CENTERS									
25.00	SKILLED NURSING FACILITY	0	0	0	658,838	0	658,838		25.00
26.00	NURSING FACILITY	0	0		0	0	0		26.00
27.00	ICF/IID	0	0		0	0	0		27.00
ANCILLARY SERVICE COST CENTERS									
30.00	RADIOLOGY-DIAGNOSTIC	0	0		306	0	306		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0		0	0	0		31.00
32.00	LABORATORY	0	0		538	0	538		32.00
33.00	INTRAVENOUS THERAPY	0	0		363	0	363		33.00
34.00	RESPIRATORY THERAPY	0	0		46	0	46		34.00
35.00	PHYSICAL THERAPY	0	0		52,568	0	52,568		35.00
36.00	OCCUPATIONAL THERAPY	0	0		30,876	0	30,876		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0		4,680	0	4,680		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		0	0	0		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0		7,000	0	7,000		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		133	0	133		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0		0	0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0		0	0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0		0	0	0		47.00
OUTPATIENT SERVICE COST CENTERS									
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
OUTPATIENT REIMBURSABLE COST CENTERS									
70.00	HOME HEALTH AGENCY	0	0		0	0	0		70.00
71.00	AMBULANCE	0	0	0	266	0	266		71.00
72.00	HOSPICE	0	0		0	0	0		72.00
73.00	CORF	0	0		0	0	0		73.00

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	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
COST REIMBURSED SERVICES COST CENTERS									
80.00	PREVENTIVE VACCINES	0	0		228	0	228		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0		0	0	0		81.00
89.00	SUBTOTAL	**0**	**0**	**0**	**755,842**	**0**	**755,842**		89.00
NONREIMBURSABLE COST CENTERS									
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 & BEAUTY	0	0		6,725	0	6,725		93.00
98.00	CROSS FOOT ADJUSTMENTS								98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0		99.00
100.00	TOTAL	**0**	**0**	**0**	**762,567**	**0**	**762,567**		100.00

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	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)	RECONCIL-IATION	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	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	19,456								1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT		19,456							2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	535	535	4,788,134						3.00
4.00	ADMINISTRATIVE AND GENERAL	2,045	2,045	466,287	**-1,867,322**	8,513,303				4.00
5.00	PLANT OP, MAINT. & REPAIRS	160	160	79,279	**0**	721,175	16,716			5.00
6.00	LAUNDRY AND LINEN SERVICE	913	913	0	**0**	103,170	913	22,208		6.00
7.00	HOUSEKEEPING	85	85	141,144	**0**	193,931	85	0	15,718	7.00
8.00	DIETARY	1,337	1,337	477,663	**0**	822,038	1,337	0	1,337	8.00
9.00	NURSING ADMINISTRATION	757	757	450,635	**0**	543,109	757	0	757	9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0	**0**	0	0	0	0	10.00
11.00	PHARMACY	0	0	0	**0**	0	0	0	0	11.00
12.00	MEDICAL RECORDS	0	0	42,196	**0**	49,472	0	0	0	12.00
13.00	MEDICAL SOCIAL SERVICES	130	130	89,475	**0**	109,997	130	0	130	13.00
14.00	ACTIVITIES PROGRAM	1,812	1,812	146,785	**0**	272,692	1,812	0	1,812	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
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	9,571	9,571	2,148,759	**0**	4,121,592	9,571	22,208	9,571	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
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	**0**	31,652	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**	55,718	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	**0**	37,615	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	**0**	4,716	0	0	0	34.00
35.00	PHYSICAL THERAPY	1,134	1,134	402,355	**0**	519,286	1,134	0	1,134	35.00
36.00	OCCUPATIONAL THERAPY	638	638	310,318	**0**	388,830	638	0	638	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	102	102	33,238	**0**	42,967	102	0	102	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	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	67	67	0	**0**	444,883	67	0	67	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**	13,763	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
OUTPATIENT SERVICE COST CENTERS										
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
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	**0**	0	0	0	0	70.00

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	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)	RECONCIL-IATION	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**	27,568	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
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	5	5	0	**0**	2,662	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	**19,291**	**19,291**	**4,788,134**	**-1,867,322**	**8,506,836**	**16,551**	**22,208**	**15,553**	89.00
NONREIMBURSABLE COST CENTERS										
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 & BEAUTY	165	165	0	**0**	6,467	165	0	165	93.00
98.00	CROSS FOOT ADJUSTMENT									98.00
99.00	NEGATIVE COST CENTER									99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	747,259	15,308	825,581		1,867,322	879,359	173,829	240,939	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	38.407638	0.786801	0.172422		0.219342	52.605827	7.827314	15.328859	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II			20,969		82,195	13,581	37,522	5,891	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II			0.004379		0.009655	0.812455	1.689571	0.374793	105.00

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	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 & PERFORM IMPROV PGM (PATIENT CENSUS)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	
GENERAL SERVICE COST CENTERS										
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	66,624								8.00
9.00	NURSING ADMINISTRATION	0	92,755							9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	590,978						10.00
11.00	PHARMACY	0	0	0	0					11.00
12.00	MEDICAL RECORDS	0	0	0	0	22,208				12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	0	0	0	22,208			13.00
14.00	ACTIVITIES PROGRAM	0	0	0	0	0	0	22,208		14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	22,208	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
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	66,624	92,755	146,255	0	22,208	22,208	22,208	22,208	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
ANCILLARY SERVICE COST CENTERS										
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	0	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	442,257	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
OUTPATIENT SERVICE COST CENTERS										
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
OUTPATIENT REIMBURSABLE COST CENTERS										
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

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	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 & 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
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	0	0	2,466	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	**66,624**	**92,755**	**590,978**	**0**	**22,208**	**22,208**	**22,208**	**22,208**	89.00
NONREIMBURSABLE COST CENTERS										
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 & BEAUTY	0	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENT									98.00
99.00	NEGATIVE COST CENTER									99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	1,093,174	713,663	0	0	60,323	142,956	455,603	0	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	16.408111	7.694065	0.000000	0.000000	2.716273	6.437140	20.515265	0.000000	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	64,019	37,787	0	0	663	6,704	76,448	0	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	0.960900	0.407385	0.000000	0.000000	0.029854	0.301873	3.442363	0.000000	105.00

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	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		
GENERAL SERVICE COST CENTERS					
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	22,208			16.00
17.00	PATIENT TRANSPORTATION PART A	0	100		17.00
INPATIENT ROUTINE SERVICE COST CENTERS					
25.00	SKILLED NURSING FACILITY	22,208	100		25.00
26.00	NURSING FACILITY	0			26.00
27.00	ICF/IID	0			27.00
ANCILLARY SERVICE COST CENTERS					
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
OUTPATIENT SERVICE COST CENTERS					
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
OUTPATIENT REIMBURSABLE COST CENTERS					
70.00	HOME HEALTH AGENCY	0			70.00
71.00	AMBULANCE	0	0		71.00

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	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
COST REIMBURSED SERVICES COST CENTERS					
80.00	PREVENTIVE VACCINES	0			80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0			81.00
89.00	SUBTOTAL	**22,208**	**100**		89.00
NONREIMBURSABLE COST CENTERS					
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 & BEAUTY	0			93.00
98.00	CROSS FOOT ADJUSTMENT				98.00
99.00	NEGATIVE COST CENTER				99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	0	0		102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	0.000000	0.000000		103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	0	0		104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	0.000000	0.000000		105.00

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	To: 12/31/2025	Version: 2.7.181.0

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS **Worksheet C**

			CHARGES				
	Cost Center Description	TOTAL COST	TOTAL CHARGES	RECLASS-IFICATIONS	RECLASSIFIED CHARGES	COST TO CHARGE RATIO	
		1.00	2.00	3.00	4.00	5.00	
INPATIENT ROUTINE SERVICE COST CENTERS							
25.00	SKILLED NURSING FACILITY	8,315,375	11,277,794	0	11,277,794		25.00
26.00	NURSING FACILITY	0	0	0	0		26.00
27.00	ICF/IID	0	0	0	0		27.00
ANCILLARY SERVICE COST CENTERS							
30.00	RADIOLOGY-DIAGNOSTIC	38,595	0	0	0	0.000000	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0.000000	31.00
32.00	LABORATORY	67,939	24,618	0	24,618	2.759729	32.00
33.00	INTRAVENOUS THERAPY	45,866	11,030	0	11,030	4.158296	33.00
34.00	RESPIRATORY THERAPY	5,750	0	0	0	0.000000	34.00
35.00	PHYSICAL THERAPY	710,225	169,129	0	169,129	4.199309	35.00
36.00	OCCUPATIONAL THERAPY	517,460	184,504	0	184,504	2.804600	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	59,321	34,423	0	34,423	1.723295	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	0	0	0	0	0.000000	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	547,017	223,556	0	223,556	2.446890	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	16,782	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	0	0	0	0	0.000000	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0.000000	47.00
OUTPATIENT SERVICE COST CENTERS							
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0.000000	64.00
OUTPATIENT REIMBURSABLE COST CENTERS							
71.00	AMBULANCE	33,615	0	0	0	0.000000	71.00
COST REIMBURSED SERVICES COST CENTERS							
80.00	PREVENTIVE VACCINES	3,586	6,404	0	6,404	0.559963	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0.000000	81.00
100.00	Total	**10,361,531**	**11,931,458**	**0**	**11,931,458**		100.00

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	To: 12/31/2025	Version: 2.7.181.0

COMPUTATION OF INPATIENT ROUTINE COSTS **Worksheet D**

Title XVIII Skilled Nursing Facility

			HEALTHCARE CHARGES			HEALTHCARE COSTS			
		RATIO OF COST TO CHARGES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
ANCILLARY SERVICE COST CENTERS									
30.00	RADIOLOGY-DIAGNOSTIC	0.000000	0	0		0	0		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0.000000	0	0		0	0		31.00
32.00	LABORATORY	2.759729	24,618	0		67,939	0		32.00
33.00	INTRAVENOUS THERAPY	4.158296	11,030	0		45,866	0		33.00
34.00	RESPIRATORY THERAPY	0.000000	0	0		0	0		34.00
35.00	PHYSICAL THERAPY	4.199309	162,331	0		681,678	0		35.00
36.00	OCCUPATIONAL THERAPY	2.804600	170,626	0		478,538	0		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	1.723295	27,246	0		46,953	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	2.446890	223,556	0		547,017	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
OUTPATIENT SERVICE COST CENTERS									
64.00	OTHER OUTPATIENT SERVICE COST	0.000000	0	0		0	0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS									
71.00	AMBULANCE	0.000000	0	0		0	0		71.00
COST REIMBURSED SERVICES COST CENTERS									
80.00	PREVENTIVE VACCINES	0.559963			2,774			1,553	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0.000000	0	0		0	0		81.00
100.00	Total		**619,407**	**0**	**2,774**	**1,867,991**	**0**	**1,553**	100.00

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	To: 12/31/2025	Version: 2.7.181.0

COMPUTATION OF INPATIENT ROUTINE COSTS **Worksheet D-1**

Title XVIII Skilled Nursing Facility

		1.00	
INPATIENT DAYS			
1.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS	22,208	1.00
2.00	PRIVATE ROOM DAYS	0	2.00
3.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	4,851	3.00
4.00	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0	4.00
5.00	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	**8,315,375**	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6.00	GENERAL INPATIENT ROUTINE SERVICE CHARGES	11,277,794	6.00
7.00	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.737323	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	8,315,375	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16.00	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	374.43	16.00
17.00	PROGRAM ROUTINE SERVICE COST	1,816,360	17.00
18.00	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0	18.00
19.00	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	**1,816,360**	19.00
20.00	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	658,838	20.00
21.00	PER DIEM CAPITAL RELATED COSTS	29.67	21.00
22.00	PROGRAM CAPITAL RELATED COST	143,929	22.00
23.00	INPATIENT ROUTINE SERVICE COST	1,672,431	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	**1,672,431**	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

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time:	5/28/2026 12:22
	From: 01/01/2025	MCRIF32	**2540-24**
Provider CCN: 31-5507	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	4,304,085	1.00
2.00	ALLOWABLE BAD DEBTS	543,460	2.00
3.00	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES	106,314	3.00
4.00	REIMBURSABLE BAD DEBTS	353,249	4.00
5.00	TOTAL REIMBURSABLE COST	**4,657,334**	5.00
6.00	PRIMARY PAYER AMOUNTS	0	6.00
7.00	COINSURANCE	769,913	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	7,065	10.00
11.00	SEQUESTRATION AMOUNT	70,683	11.00
12.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	12.00
13.00	NET REIMBURSABLE COST	**3,809,673**	13.00
14.00	INTERIM PAYMENTS	3,592,948	14.00
15.00	TENTATIVE ADJUSTMENT	0	15.00
16.00	BALANCE DUE PROVIDER/PROGRAM	**216,725**	16.00
17.00	PROTESTED AMOUNTS	0	17.00

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	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	1,553	2.00
3.00	TOTAL REASONABLE COSTS	**1,553**	3.00
4.00	MEDICARE PART B ANCILLARY CHARGES	2,774	4.00
5.00	COST OF COVERED SERVICES	1,553	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	**1,553**	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	31	14.00
15.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	15.00
16.00	NET REIMBURSABLE COST	1,522	16.00
17.00	INTERIM PAYMENTS	1,767	17.00
18.00	TENTATIVE ADJUSTMENT	0	18.00
19.00	BALANCE DUE PROVIDER/PROGRAM	-245	19.00
20.00	PROTESTED AMOUNTS	0	20.00

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	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		3,623,249		1,767	1.00
2.00	INTERIM PAYMENTS PAYABLE		0		0	2.00
3.00	RETROACTIVE LUMP SUM ADJUSTMENTS					3.00
PROGRAM TO PROVIDER						
3.01	ADJUSTMENT TO PROVIDER		0		0	3.01
3.02			0		0	3.02
3.03			0		0	3.03
3.04			0		0	3.04
3.05			0		0	3.05
PROVIDER TO PROGRAM						
3.50	ADJUSTMENT TO PROGRAM	11/12/2025	30,301		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		**-30,301**		**0**	3.99
4.00	TOTAL INTERIM PAYMENTS		**3,592,948**		**1,767**	4.00
5.00	CONTRACTOR: TENTATIVE SETTLEMENT PAYMENTS					5.00
PROGRAM TO PROVIDER						
5.01	TENTATIVE TO PROVIDER		0		0	5.01
5.02			0		0	5.02
5.03			0		0	5.03
PROVIDER TO PROGRAM						
5.50	TENTATIVE TO PROGRAM		0		0	5.50
5.51			0		0	5.51
5.52			0		0	5.52
5.99	SUBTOTAL		**0**		**0**	5.99
6.00	CONTRACTOR: NET SETTLEMENT AMOUNT					6.00
6.01	PROGRAM TO PROVIDER		216,725		0	6.01
6.02	PROVIDER TO PROGRAM		0		245	6.02
7.00	CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY		**3,809,673**		**1,522**	7.00

	NAME OF CONTRACTOR	CONTRACTOR NUMBER	DATE OF NPR	
	1.00	2.00	3.00	
8.00				8.00

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	To: 12/31/2025	Version: 2.7.181.0

CALCULATION OF REIMBURSEMENT SETTLEMENT - OTHER **Worksheet E-2**

Title XIX Skilled Nursing Facility

		1.00	
COMPUTATION OF NET COST OF COVERED SERVICES			
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
REASONABLE CHARGES			
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
CUSTOMARY CHARGES			
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
COMPUTATION OF REIMBURSEMENT SETTLEMENT			
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

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	To: 12/31/2025	Version: 2.7.181.0

BALANCE SHEET **Worksheet G**

		1.00	
ASSETS			
CURRENT ASSETS			
1.00	CASH ON HAND AND IN BANKS	169,281	1.00
2.00	TEMPORARY INVESTMENTS	0	2.00
3.00	NOTES RECEIVABLE	0	3.00
4.00	ACCOUNTS RECEIVABLE	2,587,843	4.00
5.00	OTHER RECEIVABLES	0	5.00
6.00	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	428,839	6.00
7.00	INVENTORY	0	7.00
8.00	PREPAID EXPENSES	122,544	8.00
9.00	OTHER CURRENT ASSETS	0	9.00
10.00	DUE FROM OTHER FUNDS	0	10.00
11.00	TOTAL CURRENT ASSETS)	**2,450,829**	11.00
FIXED ASSETS			
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	3,318,340	17.00
18.00	LESS: ACCUMULATED AMORTIZATION	4,312,753	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	952,033	23.00
24.00	LESS: ACCUMULATED DEPRECIATION	0	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	**-42,380**	28.00
OTHER ASSETS			
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	0	32.00
33.00	TOTAL OTHER ASSETS	**0**	33.00
34.00	TOTAL ASSETS	**2,408,449**	34.00
LIABILITIES			
CURRENT LIABILITIES			
35.00	ACCOUNTS PAYABLE	2,426,371	35.00
36.00	SALARIES, WAGES, AND FEES PAYABLE	301,278	36.00
37.00	PAYROLL TAXES PAYABLE	16,000	37.00
38.00	NOTES & LOANS PAYABLE (SHORT TERM)	1,025,000	38.00
39.00	DEFERRED INCOME	14,956	39.00
40.00	ACCELERATED PAYMENTS	0	40.00
41.00	DUE TO OTHER FUNDS	0	41.00
42.00	OTHER CURRENT LIABILITIES	6,260,435	42.00
43.00	TOTAL CURRENT LIABILITIES	**10,044,040**	43.00
LONG TERM LIABILITIES			
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	0	48.00
49.00	TOTAL LONG TERM LIABILITIES	**0**	49.00
50.00	TOTAL LIABILITIES	**10,044,040**	50.00
CAPITAL ACCOUNTS			
51.00	FUND BALANCE	-7,635,591	51.00
52.00	TOTAL LIABILITIES AND FUND BALANCES	**2,408,449**	52.00

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	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	
GENERAL INPATIENT ROUTINE CARE SERVICES													
1.00	SKILLED NURSING FACILITY	4,444,234	0	0	2,219,307	4,614,253						**11,277,794**	1.00
2.00	NURSING FACILITY	0	0	0	0	0						**0**	2.00
3.00	ICF/IID	0	0	0	0	0						**0**	3.00
4.00	TOTAL GENERAL INPATIENT CARE SERVICES	**4,444,234**	**0**	**0**	**2,219,307**	**4,614,253**						**11,277,794**	4.00
ALL OTHER SERVICES													
5.00	ANCILLARY SERVICES	594,123	19,557	0	0	9,901	35,018	0	0	0	0	**658,599**	5.00
6.00	HOME HEALTH AGENCY						0	0	0	0	0	**0**	6.00
7.00	AMBULANCE		0	0	0	0	0	0	0	0	0	**0**	7.00
8.00	HOSPICE	0	0	0	0	0	0	0	0	0	0	**0**	8.00
9.00	ALL OTHER REVENUES	0	0	0	0	0	0	0	0	0	0	**0**	9.00
10.00	TOTAL PATIENT REVENUES	**5,038,357**	**19,557**	**0**	**2,219,307**	**4,624,154**	**35,018**	**0**	**0**	**0**	**0**	**11,936,393**	10.00

PART II - OPERATING EXPENSES

		TOTAL	
		1.00	
11.00	OPERATING EXPENSES	12,147,342	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	**12,147,342**	16.00

BARNERT SUBACUTE REHABILITATION CTR	Period:	Run Date Time: 5/28/2026 12:22
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5507	To: 12/31/2025	Version: 2.7.181.0

STATEMENT OF REVENUES AND EXPENSES **Worksheet G-3**

		1.00	
INCOME FROM SERVICES TO PATIENTS			
1.00	TOTAL PATIENT REVENUES	11,936,393	1.00
2.00	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	640,210	2.00
3.00	NET PATIENT REVENUES	11,296,183	3.00
4.00	LESS: TOTAL OPERATING EXPENSES	12,147,342	4.00
5.00	NET INCOME FROM SERVICES TO PATIENTS	**-851,159**	5.00
OTHER INCOME			
6.00	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	0	6.00
7.00	INCOME FROM INVESTMENTS	1,541	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	360	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	1,656	24.00
25.00	PHE FUNDING	0	25.00
26.00	TOTAL OTHER INCOME	**3,557**	26.00
27.00	TOTAL INCOME	**-847,602**	27.00
EXPENSES			
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	**-847,602**	32.00