MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

FAMILY OF CARING HEALTHCARE AT MONTCLAIR, LLC

Financial Statements

Year Ended December 31, 2025

Family Of Caring Healthcare At Montclair, LLC

Year Ended December 31, 2025

TABLE OF CONTENTS

	Page No.
INDEPENDENT AUDITOR'S REPORT	1 – 2
FINANCIAL STATEMENTS:	
Balance Sheet	3
Statement of Operations	4
Statement of Members' Equity	5
Statement of Cash Flows	6
Notes to the Financial Statements	7 - 12
AUDITOR'S LETTER	13
SUPPLEMENTARY SCHEDULES:	
Revenue	14
Operating Expenses	15 - 16

MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Members,
Family Of Caring Healthcare At Montclair, LLC:

Opinion

We have audited the accompanying financial statements of Family Of Caring Healthcare At Montclair, LLC, which comprise the balance sheet as of December 31, 2025, and the related statement of operations, members' equity, and cash flows 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 Family Of Caring Healthcare At Montclair, LLC as of December 31, 2025, 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 audit 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 Family Of Caring Healthcare At Montclair, LLC and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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 Family Of Caring Healthcare At Montclair, 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.

T 718.338.6900
F 718.692.1992
w mfandco.com

New York Office
2600 Nostrand Avenue
Brooklyn, NY 11210

New Jersey Office
200 Blvd of the Americas, STE 102
Lakewood, NJ 08701

MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

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 Family Of Caring Healthcare At Montclair, 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 Family Of Caring Healthcare At Montclair, 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

May 25, 2026

T 718.338.6900
F 718.692.1992
w mfandco.com

New York Office
2600 Nostrand Avenue
Brooklyn, NY 11210

New Jersey Office
200 Blvd of the Americas, STE 102
Lakewood, NJ 08701

Family Of Caring Healthcare At Montclair, LLC
Balance Sheet
December 31, 2025

Assets			
Cash	$ 180,610		
Accounts Receivable	1,755,733		
(Net of Allowance for Credit Losses of $469,578)			
Prepaid Expenses	45,663		
Loans Receivable - Related Parties	483,621		
Total Current Assets		$	2,465,627
Leasehold Improvements	2,774,366		
Furniture & Equipment	680,387		
	3,454,753		
Less: Accum. Depreciation & Amortization	869,861		
Total Fixed Assets			2,584,892
Right-of-Use Asset	6,453,885		
Goodwill (Net)	24,937		
Patients' Trust Fund	4,866		
Total Other Assets			6,483,688
Total Assets		**$**	**11,534,207**
Liabilities and Equity			
Notes & Loans Payable	$ 885,157		
Accounts Payable	516,248		
Lease Liabilities	777,413		
Accrued Payroll	317,164		
Accrued Expenses & Taxes	32,192		
Exchanges	80,747		
Loans Payable - Related Parties	795,000		
Patients' Security Deposits	23,610		
Total Current Liabilities		$	3,427,531
Lease Liabilities	5,676,472		
Patients' Trust Fund Payable	4,849		
Total Long Term Liabilities			5,681,321
Members' Equity			2,425,355
Total Liabilities & Members' Equity		**$**	**11,534,207**

See accompanying notes to the financial statements.

Family Of Caring Healthcare At Montclair, LLC
Statement of Operations
For the year ended December 31, 2025

Total Revenue From Patients		$ 12,235,112
Operating Expenses:		
Payroll	$ 5,145,772	
Employee Benefits	859,572	
Professional Care	1,706,116	
Dietary & Housekeeping	350,053	
Plant & Maintenance	1,967,015	
General & Administrative	1,957,045	
Total Operating Expenses		11,985,573
Income From Operations		249,539
Other Income		5,400
Income Before Taxes		254,939
Less: Pass-Through Entity Taxes		14,000
Net Income		**$ 240,939**

See accompanying notes to the financial statements.

Family Of Caring Healthcare At Montclair, LLC
Statement of Members' Equity
For the year ended December 31, 2025

Members' Equity:	
Balance as of Beginning of Period	$ 2,184,416
Net Income for the Period	240,939
Total Members' Equity - End of Period	**$ 2,425,355**

See accompanying notes to the financial statements.

Family Of Caring Healthcare At Montclair, LLC
Statement of Cash Flows
For the year ended December 31, 2025

Cash Flows From Operating Activities:		
Net Income		$ 240,939
Adjustments to reconcile Net Income to Net Cash Provided by Operating Activities:		
Depreciation & Amortization		204,421
Amortization of Debt Issuance Costs		1,200
Allowance for Credit Losses		183,450
(Increase) Decrease In:		
Accounts Receivable	$ (422,397)	
Prepaid Expenses	12,754	
Increase (Decrease) In:		
Accounts Payable	(169,810)	
Accrued Payroll & Withholding Taxes	(2,868)	
Accrued Expenses & Taxes	11,464	
Due to Third Party Payors	(4,265)	
Patients' Security Deposits	23,610	
Exchanges	43,170	
Total Adjustments		(508,342)
Net Cash Provided By Operating Activities		121,668
Cash Flows From Investing Activities:		
Loans Receivable - Related Parties	14,531	
Capital Expenditures	(89,149)	
Other Assets	24,352	
Net Cash Used In Investing Activities		(50,266)
Cash Flows From Financing Activities:		
Decrease In Short-Term Debt	(112,343)	
Other Liabilities	(20,918)	
Net Cash Used In Financing Activities		(133,261)
Net Change In Cash		(61,859)
Cash - Beginning of Period		242,469
Cash - End of Period		**$ 180,610**
Supplemental Disclosures:		
Interest Paid		$ 69,986
Income Taxes Paid		14,000

See accompanying notes to the financial statements.

Family of Caring Healthcare at Montclair, LLC
Notes to Combining Financial Statements

1) **Organization**:

Family of Caring Healthcare at Montclair, LLC (Facility), operates a 70-bed long-term care facility located in Montclair, New Jersey.

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 flow, 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 periodically exceed the Federal Deposit Insurance Corporation limit during the year.

Property & 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 the assets.

Resident Funds -

The Facility, as trustees, holds resident funds in escrow accounts. These funds are expended at the direction of the residents for personal items.

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.

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.

2) **Summary of Significant Accounting Policies (Continued)**:

Patient Care Revenue Recognition -

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.

- **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.

2) **Summary of Significant Accounting Policies (Continued)**:

Patient Care Revenue Recognition -

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.

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, 2025, the liability for compensated absences amounted to $61,624, which is included in the total accrued payroll liability of $317,164.

Use of Estimates -

The preparation of 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 and disclosure of contingent assets and liabilities at the date of the 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 $24,744 for the year ended December 31, 2025.

Income Taxes -

The members of the Facility are taxed as a partnership. Accordingly, any resulting tax liabilities or tax benefits resulting from operations are those of the individual members.

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, 2025 was as follows:

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

Accounts Receivable		
Medicaid Patients	$	459,798
Medicare Patients		643,622
HMO Patients		401,329
Private Patients		720,562
Less: Allowance for Credit Losses		(469,578)
Total	**$**	**1,755,733**

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, 2025	$	286,128
Provision for expected credit losses		183,450
Write-offs charged against the allowance		-
Credit Loss Recoveries		-
Balance December 31, 2025	**$**	**469,578**

4) **Intangible Assets**:

The following is a schedule of the Facility's intangible assets.

	Gross Carrying Amount	Accumulated Amortization	Estimated Useful Life
Goodwill	$83,146	$58,209	10 Years

5) **Property & Equipment:**

Property and equipment are summarized as follows:

	Life (Years)	
Leasehold Improvements	10	2,774,366
Furniture & Equipment	5-7	680,387
		3,454,753
Less: Accumulated Depreciation		869,861
Total Property & Equipment		$ 2,584,892

Depreciation for property and equipment was $204,421 for the year ended December 31, 2025.

6) **Right-of-Use Asset/Lease Liability:**

The Facility's operating lease right-of-use assets and lease liabilities were for a building lease.

The Facilty recognizes lease expense for operating leases on a straight-line basis over the lease term. The lease expense for 2025 was $1,260,000.

The Facility's determine the present value of the remaining lease payments using the US Treasury risk-free rate at the time of adoption of the Standard, which was 2.01%. The Facility does not have any variable lease payments, residual value guarantees, or material lease incentives.

The Facility has not recognized any material impairments of its operating lease right-of-use asset as of December 31, 2025. As of December 31, 2025, the operating lease liability and corresponding asset for the Facility was $6,453,885 of which $777,413 of the liability was considered short term.

The Facility's future minimum lease payments for the next five years, as of December 31, 2025, were as follows:

2026	$ 900,000
2027	900,000
2028	900,000
2029	900,000
2030	900,000
For the Years Thereafter	2,475,000

The future minimum lease payments include only the remaining non-cancelable lease payments under the operating leases with a term of more than 12 months as of December 31, 2025.

7) **Line of credit:**

During 2018, Ridgewood facility and Montclair entered into a $2,000,000 line of credit (the "Line") agreement with a financial institution. In 2024, the line of credit was split and Montclair's line of credit is $1,000,000. The line expires November 1, 2046. The line is guaranteed by a member of the Facility and collateralized by all assets of the Facility. The line is subject to certain covenants.

As of December 31, 2025, the balance outstanding on the line was $885,157.

8) **Related Party Transactions**:

The Facility has various loans payables and receivables to and from related parties. There is no interest on these loans and no repayment terms. The net payable amount was $311,379 as of December 31, 2025.

9) **Nursing Home User Fee:**

All New Jersey facilities were assessed a Provider Assessment Tax at a rate of $14.67 for each private and Medicaid patient day. Concurrently with the tax assessment, the State prospectively calculated a revenue add-on to the Medicaid rate.

10) **Pass Through Entity Tax:**

The Facility elected to pay an optional Pass-Through Entity Tax to the State of New New Jersey. A pass-through entity such as a partnership or S-corporation can elect to pay the optional state tax, which is a valid deductible business expense for the entity, and the partners are then able to claim a refundable tax credit on their personal tax returns for the taxes paid by the entity. Pass-Through Entity Tax for the year ended December 31, 2025 was $14,000.

12) **Subsequent Events:**

The Facility has evaluated subsequent events through May 25, 2026, 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,
Family Of Caring Healthcare At Montclair, LLC:

Our report on our audit of the basic financial statements of Family Of Caring Healthcare At Montclair, LLC for 2025 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 14 through 16 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

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

Brooklyn, NY

May 25, 2026

T 718.338.6900
F 718.692.1992
w mfandco.com

New York Office
2600 Nostrand Avenue
Brooklyn, NY 11210

New Jersey Office
200 Blvd of the Americas, STE 102
Lakewood, NJ 08701

Family Of Caring Healthcare At Montclair, LLC
Supplementary Schedules
For the year ended December 31, 2025

Revenue From Patients:		
Private & HMO	$ 3,486,001	
Medicaid	2,518,191	
Medicare	6,230,920	
Total Revenue From Patients		$ 12,235,112
Other Income:		
Interest	1,749	
Other	3,651	
Total Other Income		5,400
Total Revenue		**$ 12,240,512**

Family Of Caring Healthcare At Montclair, LLC
Supplementary Schedules
For the year ended December 31, 2025

Payroll:

Administrative & Office	$ 435,737	
Nursing	2,893,779	
Therapies	819,205	
Social Services	105,242	
Recreation	125,861	
Dietary	447,825	
Housekeeping	175,921	
Maintenance	142,202	
Total Payroll		**$ 5,145,772**

Employee Benefits:

Payroll Taxes	449,990	
Workmen's Compensation	150,079	
Non-Union Pension	8,764	
Employee Benefits	242,112	
Uniform & Transp. Allowance	8,627	
Total Employee Benefits		**859,572**

Professional Care:

Prescription Drugs	307,885	
Medical Supplies	244,097	
Contracted Nursing Service	885,844	
Fees & Expenses	268,290	
Total Professional Care		**1,706,116**

Family Of Caring Healthcare At Montclair, LLC
Supplementary Schedules
For the year ended December 31, 2025

Dietary & Housekeeping:

Food	$ 204,720	
Other Dietary Expenses	36,212	
Housekeeping	34,278	
Contracted Dietary Services	3,938	
Contracted Housekeeping Services	70,905	
Total Dietary & Housekeeping		**$ 350,053**

Plant & Maintenance:

Rent	1,260,000	
Mortgage Interest	71,189	
Equipment Rentals	12,590	
Real Estate Tax	183,630	
Light, Heat & Power	103,591	
Maintenance	89,169	
Contracted Maintenance Services	14,247	
Security	10,851	
Water & Sewer Charges	17,327	
Depreciation & Amortization	204,421	
Total Plant & Maintenance		**1,967,015**

General & Administrative:

Office	173,987	
Contracted Admin. Services	540,000	
Computer Services	95,479	
Telephone	28,020	
Auto & Travel	2,349	
Professional Fees	158,937	
Insurance	147,235	
Nursing Home User Fee	161,062	
Advertising	24,744	
Credit Losses	564,830	
Miscellaneous	60,402	
Total General & Administrative		**1,957,045**

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

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time:	5/28/2026 12:26
	From: 01/01/2025	MCRIF32	**2540-24**
Provider CCN: 31-5435	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 FAMILY OF CARING AT MONTCLAIR, 31-5435{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	35,008	-650	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**	**35,008**	**-650**	**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.

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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	42 NORTH MOUNTAIN AVENUE			1.00

		CITY	STATE	ZIP CODE	COUNTY		
		1.00	2.00	3.00	4.00		
2.00	ADDRESS LINE 2	MONTCLAIR	NJ	07042	ESSEX		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	FAMILY OF CARING AT MONTCLAIR	315435	35084	U	05/20/1998	05/20/1998		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	5		10.00

SNF ORGANIZATION AND OPERATION

		1.00	
11.00	Is the SNF a distinct part SNF that meets the requirements set forth in 42 CFR section 483.5?	N	11.00
12.00	Is the SNF a composite distinct part SNF that meets the requirements set forth in 42 CFR 483.5?	N	12.00

		COMPONENT NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE	
		1.00	2.00	3.00	4.00	5.00	6.00	
13.00	Non-contiguous component locations							13.00

		Y/N	DATE	V OR I	
		1.00	2.00	3.00	
14.00	COLUMN 1: Did the SNF terminate participation in the Medicare Program? COLUMN 2: Termination date. COLUMN 3: Voluntary (V) or involuntary (I) termination.	N			14.00
15.00	COLUMN 1: Did the SNF change ownership (CHOW) immediately prior to the beginning of the cost reporting period? COLUMN 2: CHOW date.	N			15.00
		1.00	2.00		
16.00	COLUMN 1: Is the SNF part of a HO/CO as defined in CMS Pub. 15-1, chapter 21, §2150? COLUMN 2: Enter the number of HO/COs allocating costs to this SNF.	N	0		16.00

		HO/CO NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE	HO/CO CCN	HO/CO CONTRACTOR #	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	
17.00	HO/CO ALLOCATING TO SNF									17.00

		1.00		
18.00	Did the total number of available beds permanently maintained for lodging inpatients change from the prior cost reporting period?	N		18.00
19.00	Did this SNF operate a ventilator care unit?	N		19.00

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time:	5/28/2026 12:26
	From: 01/01/2025	MCRIF32	**2540-24**
Provider CCN: 31-5435	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

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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	70	25,550	0	7,994	970	3,289	**23,860**	0	242	3	86	**331**	1.00
2.00	SNF - HMO			0	3,720	7,887			0	158	23	0	**181**	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	**70**	**25,550**	**0**	**11,714**	**8,857**	**3,289**	**23,860**	**0**	**400**	**26**	**86**	**512**	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	33.03	323.33	38.24	**72.08**	0	244	3	49	**296**	77.00	0.00	1.00
2.00	SNF - HMO	0.00	23.54	342.91			0	203	12	0	**215**			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

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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)	5,145,772	0	0	**5,145,772**	160,163.00	32.13	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)	5,145,772	0	0	**5,145,772**	160,163.00	32.13	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)	**5,145,772**	**0**	**0**	**5,145,772**	**160,163.00**	32.13	11.00
OTHER WAGES AND RELATED COST								
12.00	CONTRACT LABOR: PATIENT RELATED & MGMT	885,844	0	0	**885,844**	21,661.00	40.90	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)	822,247	0	0	**822,247**			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)	**822,247**	**0**	**0**	**822,247**			19.00

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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	420,049	0	0	**420,049**	12,686.00	33.11	2.00
3.00	PLANT OP, MAINT & REPAIRS	5.00	142,202	0	0	**142,202**	6,626.00	21.46	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	140,868	0	0	**140,868**	8,855.00	15.91	5.00
6.00	DIETARY	8.00	447,825	0	0	**447,825**	21,291.00	21.03	6.00
7.00	NURSING ADMINISTRATION	9.00	426,731	0	0	**426,731**	8,390.00	50.86	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	0	0	0	**0**	0.00	0.00	10.00
11.00	MEDICAL SOCIAL SERVICES	13.00	64,081	0	0	**64,081**	1,797.00	35.66	11.00
12.00	ACTIVITIES PROGRAM	14.00	125,861	0	0	**125,861**	6,376.00	19.74	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

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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	9,781	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	211,797	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	150,079	15.00
16.00	RETIREMENT HEALTH CARE COST	0	16.00
TAXES			
17.00	FICA - EMPLOYER'S PORTION ONLY	375,518	17.00
18.00	MEDICARE TAXES - EMPLOYER'S PORTION ONLY	0	18.00
19.00	UNEMPLOYMENT INSURANCE	4,404	19.00
20.00	STATE OR FEDERAL UNEMPLOYMENT TAXES	70,068	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	600	23.00
24.00	TOTAL WAGE RELATED COST	**822,247**	24.00

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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	1,089,201	174,045	**1,263,246**	20,695.00	61.04	1.00
2.00	LICENSED PRACTICAL NURSE	417,117	66,652	**483,769**	10,987.00	44.03	2.00
3.00	CERTIFIED NURSING ASSISTANT	1,052,632	168,201	**1,220,833**	45,159.00	27.03	3.00
4.00	TOTAL NURSING EXPENDITURES	**2,558,950**	**408,898**	**2,967,848**	**76,841.00**	38.62	4.00
5.00	PHYSICAL THERAPIST	270,155	43,168	**313,323**	4,742.00	66.07	5.00
6.00	PHYSICAL THERAPY ASSISTANT	188,696	30,152	**218,848**	4,613.00	47.44	6.00
7.00	OCCUPATIONAL THERAPIST	81,699	13,055	**94,754**	1,501.00	63.13	7.00
8.00	OCCUPATIONAL THERAPY ASSISTANT	191,173	30,548	**221,721**	4,731.00	46.87	8.00
9.00	SPEECH-LANGUAGE PATHOLOGIST	87,482	13,979	**101,461**	1,715.00	59.16	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	41,127	0	**41,127**	693.00	59.35	15.00
16.00	LICENSED PRACTICAL NURSE	496,635	0	**496,635**	9,666.00	51.38	16.00
17.00	CERTIFIED NURSING ASSISTANT	348,082	0	**348,082**	11,302.00	30.80	17.00
18.00	TOTAL NURSING EXPENDITURES	**885,844**	**0**	**885,844**	**21,661.00**	40.90	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

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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				1,659,727	**1,659,727**	1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT				12,590	**12,590**	2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	0	**0**	857,050	**857,050**	3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	420,049	148,346	**568,395**	2,056,591	**2,624,986**	4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	142,202	14,247	**156,449**	220,161	**376,610**	5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	0	70,905	**70,905**	1,280	**72,185**	6.00
7.00	00700	HOUSEKEEPING	140,868	0	**140,868**	34,278	**175,146**	7.00
8.00	00800	DIETARY	447,825	3,938	**451,763**	240,932	**692,695**	8.00
9.00	00900	NURSING ADMINISTRATION	426,731	0	**426,731**	0	**426,731**	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	0	0	**0**	0	**0**	12.00
13.00	01300	MEDICAL SOCIAL SERVICES	64,081	0	**64,081**	0	**64,081**	13.00
14.00	01400	ACTIVITIES PROGRAM	125,861	10,346	**136,207**	22,394	**158,601**	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	2,558,950	885,844	**3,444,794**	298,053	**3,742,847**	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**	28,594	**28,594**	30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	**0**	0	**0**	31.00
32.00	03200	LABORATORY	0	0	**0**	58,810	**58,810**	32.00
33.00	03300	INTRAVENOUS THERAPY	0	9,070	**9,070**	0	**9,070**	33.00
34.00	03400	RESPIRATORY THERAPY	0	8,867	**8,867**	0	**8,867**	34.00
35.00	03500	PHYSICAL THERAPY	458,851	-3,861	**454,990**	3,390	**458,380**	35.00
36.00	03600	OCCUPATIONAL THERAPY	272,872	0	**272,872**	0	**272,872**	36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	87,482	0	**87,482**	0	**87,482**	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**	361,385	**361,385**	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**	13,048	**13,048**	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**	15,817	**15,817**	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

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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				4,326	**4,326**	80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	**0**	0	**0**	81.00
89.00		SUBTOTAL	**5,145,772**	**1,147,702**	**6,293,474**	**5,888,426**	**12,181,900**	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	OTHER NONREIMBURSABLE COST	0	0	**0**	0	**0**	93.00
93.01	09301	BARBER & BEAUTY	0	0	**0**	0	**0**	93.01
100.00		TOTAL	**5,145,772**	**1,147,702**	**6,293,474**	**5,888,426**	**12,181,900**	100.00

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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	**1,659,727**	-61,039	**1,598,688**		1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT	0	**12,590**	0	**12,590**		2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	**857,050**	0	**857,050**		3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	0	**2,624,986**	-864,842	**1,760,144**		4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	0	**376,610**	0	**376,610**		5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	0	**72,185**	0	**72,185**		6.00
7.00	00700	HOUSEKEEPING	0	**175,146**	0	**175,146**		7.00
8.00	00800	DIETARY	0	**692,695**	0	**692,695**		8.00
9.00	00900	NURSING ADMINISTRATION	0	**426,731**	0	**426,731**		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	**0**	0	**0**		12.00
13.00	01300	MEDICAL SOCIAL SERVICES	0	**64,081**	0	**64,081**		13.00
14.00	01400	ACTIVITIES PROGRAM	0	**158,601**	0	**158,601**		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	**3,742,847**	0	**3,742,847**		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	**28,594**	0	**28,594**		30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	**0**	0	**0**		31.00
32.00	03200	LABORATORY	0	**58,810**	0	**58,810**		32.00
33.00	03300	INTRAVENOUS THERAPY	0	**9,070**	0	**9,070**		33.00
34.00	03400	RESPIRATORY THERAPY	0	**8,867**	0	**8,867**		34.00
35.00	03500	PHYSICAL THERAPY	0	**458,380**	0	**458,380**		35.00
36.00	03600	OCCUPATIONAL THERAPY	0	**272,872**	0	**272,872**		36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	0	**87,482**	0	**87,482**		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	**361,385**	0	**361,385**		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	**13,048**	0	**13,048**		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	**15,817**	0	**15,817**		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

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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	**4,326**	0	**4,326**		80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	**0**	0	**0**		81.00
89.00		SUBTOTAL	**0**	**12,181,900**	**-925,881**	**11,256,019**		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	OTHER NONREIMBURSABLE COST	0	**0**	0	**0**		93.00
93.01	09301	BARBER & BEAUTY	0	**0**	0	**0**		93.01
100.00		TOTAL	**0**	**12,181,900**	**-925,881**	**11,256,019**		100.00

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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	2,760,050	14,316	0	**14,316**	0	2,774,366	0	4.00
5.00	FIXED EQUIPMENT	0	0	0	**0**	0	0	0	5.00
6.00	MOVABLE EQUIPMENT	605,554	74,834	0	**74,834**	0	680,388	0	6.00
7.00	SUBTOTAL	**3,365,604**	**89,150**	**0**	**89,150**	**0**	**3,454,754**	**0**	7.00
8.00	RECONCILING ITEMS	0	0	0	**0**	0	0	0	8.00
9.00	TOTAL	**3,365,604**	**89,150**	**0**	**89,150**	**0**	**3,454,754**	**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	584,905	0	810,161	19,992	183,630	0	**1,598,688**	1.00
2.00	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	0	12,590	0	0	0	0	**12,590**	2.00
3.00	TOTAL	**584,905**	**12,590**	**810,161**	**19,992**	**183,630**	**0**	**1,611,278**	3.00

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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	-1,749	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	-125,493			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	-591	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
24.01	MARKETING	A	-27,842	ADMINISTRATIVE AND GENERAL	4.00	24.01
24.02	OTHER INCOME	B	-3,060	ADMINISTRATIVE AND GENERAL	4.00	24.02
24.04	GOODWILL	A	-8,316	ADMINISTRATIVE AND GENERAL	4.00	24.04
24.05	MEDICARE PART A BAD DEBT	A	-744,830	ADMINISTRATIVE AND GENERAL	4.00	24.05
25.00	TAXES - NJ BAIT	A	-14,000	ADMINISTRATIVE AND GENERAL	4.00	25.00
100.00	**TOTAL**		**-925,881**			100.00

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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	4.00	ADMINISTRATIVE AND GENERAL	MANAGEMENT FEES	1.00	459,721	540,000	-80,279	1.00
2.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	RENT	3.00	0	1,260,000	-1,260,000	2.00
3.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	REAL ESTATE TAX	3.00	183,630	183,630	0	3.00
4.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	PROPERTY INSURANCE	3.00	19,992	19,992	0	4.00
5.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	MORTGAGE INTEREST	3.00	811,910	0	811,910	5.00
6.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	DEPRECIATION	3.00	388,800	0	388,800	6.00
7.00	4.00	ADMINISTRATIVE AND GENERAL	REALTY ADMIN COSTS	3.00	14,076	0	14,076	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**				**1,878,129**	**2,003,622**	**-125,493**	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	100.00	CHESTNUT RIDGE HEALTHCARE LLC		100.00	MANAGEMENT	1.00
2.00	A		NATHAN FRIEDMAN	100.00	CVD MONTCLAIR MANAGEMENT		100.00	MANAGEMENT	2.00
3.00	A		NATHAN FRIEDMAN	100.00	CHESTNUT VD HOLDINGS II		100.00	REALTY	3.00
4.00				0.00			0.00		4.00
5.00				0.00			0.00		5.00
6.00				0.00			0.00		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

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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	1,598,688	1,598,688							1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT	12,590		12,590						2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	857,050	0	0	857,050					3.00
4.00	ADMINISTRATIVE AND GENERAL	1,760,144	236,742	1,864	69,961	**2,068,711**	2,068,711			4.00
5.00	PLANT OP, MAINT. & REPAIRS	376,610	68,190	537	23,684	**469,021**	105,610	574,631		5.00
6.00	LAUNDRY AND LINEN SERVICE	72,185	23,091	182	0	**95,458**	21,494	10,256	127,208	6.00
7.00	HOUSEKEEPING	175,146	26,699	210	23,462	**225,517**	50,780	11,859	0	7.00
8.00	DIETARY	692,695	131,390	1,035	74,587	**899,707**	202,588	58,358	0	8.00
9.00	NURSING ADMINISTRATION	426,731	0	0	71,074	**497,805**	112,091	0	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	**0**	0	0	0	12.00
13.00	MEDICAL SOCIAL SERVICES	64,081	2,706	21	10,673	**77,481**	17,446	1,202	0	13.00
14.00	ACTIVITIES PROGRAM	158,601	180,458	1,421	20,963	**361,443**	81,386	80,152	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	3,742,847	914,860	7,205	426,205	**5,091,117**	1,146,370	406,340	127,208	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	28,594	0	0	0	**28,594**	6,439	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	**0**	0	0	0	31.00
32.00	LABORATORY	58,810	0	0	0	**58,810**	13,242	0	0	32.00
33.00	INTRAVENOUS THERAPY	9,070	0	0	0	**9,070**	2,042	0	0	33.00
34.00	RESPIRATORY THERAPY	8,867	0	0	0	**8,867**	1,997	0	0	34.00
35.00	PHYSICAL THERAPY	458,380	0	0	76,423	**534,803**	120,422	0	0	35.00
36.00	OCCUPATIONAL THERAPY	272,872	0	0	45,448	**318,320**	71,676	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	87,482	0	0	14,570	**102,052**	22,979	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	6,434	51	0	**6,485**	1,460	2,858	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	361,385	0	0	0	**361,385**	81,373	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	13,048	0	0	0	**13,048**	2,938	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	15,817	0	0	0	**15,817**	3,562	0	0	71.00

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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	4,326	301	2	0	**4,629**	1,042	134	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	**0**	0	0	0	81.00
89.00	SUBTOTAL	**11,256,019**	**1,590,871**	**12,528**	**857,050**	**11,248,140**	**2,066,937**	**571,159**	**127,208**	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	OTHER NONREIMBURSABLE COST	0	0	0	0	**0**	0	0	0	93.00
93.01	BARBER & BEAUTY	0	7,817	62	0	**7,879**	1,774	3,472	0	93.01
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	**0**	0	0	0	99.00
100.00	TOTAL	**11,256,019**	**1,598,688**	**12,590**	**857,050**	**11,256,019**	**2,068,711**	**574,631**	**127,208**	100.00

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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	288,156								7.00
8.00	DIETARY	30,436	1,191,089							8.00
9.00	NURSING ADMINISTRATION	0	0	609,896						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	0			12.00
13.00	MEDICAL SOCIAL SERVICES	627	0	0	0	0	0	96,756		13.00
14.00	ACTIVITIES PROGRAM	41,802	0	0	0	0	0	0	564,783	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	211,920	1,191,089	609,896	0	0	0	96,756	564,783	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	1,490	0	0	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	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

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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	70	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	**286,345**	**1,191,089**	**609,896**	**0**	**0**	**0**	**96,756**	**564,783**	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	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
93.01	BARBER & BEAUTY	1,811	0	0	0	0	0	0	0	93.01
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	**288,156**	**1,191,089**	**609,896**	**0**	**0**	**0**	**96,756**	**564,783**	100.00

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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	9,445,479	0	9,445,479		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		35,033	0	35,033		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0		0	0	0		31.00
32.00	LABORATORY	0	0		72,052	0	72,052		32.00
33.00	INTRAVENOUS THERAPY	0	0		11,112	0	11,112		33.00
34.00	RESPIRATORY THERAPY	0	0		10,864	0	10,864		34.00
35.00	PHYSICAL THERAPY	0	0		655,225	0	655,225		35.00
36.00	OCCUPATIONAL THERAPY	0	0		389,996	0	389,996		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0		125,031	0	125,031		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		12,293	0	12,293		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0		442,758	0	442,758		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		15,986	0	15,986		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	19,379	0	19,379		71.00
72.00	HOSPICE	0	0		0	0	0		72.00
73.00	CORF	0	0		0	0	0		73.00

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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		5,875	0	5,875		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0		0	0	0		81.00
89.00	SUBTOTAL	**0**	**0**	**0**	**11,241,083**	**0**	**11,241,083**		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	OTHER NONREIMBURSABLE COST	0	0		0	0	0		93.00
93.01	BARBER & BEAUTY	0	0		14,936	0	14,936		93.01
98.00	CROSS FOOT ADJUSTMENTS								98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0		99.00
100.00	TOTAL	**0**	**0**	**0**	**11,256,019**	**0**	**11,256,019**		100.00

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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	0	0	**0**	0				3.00
4.00	ADMINISTRATIVE AND GENERAL	0	236,742	1,864	**238,606**	0	238,606			4.00
5.00	PLANT OP, MAINT. & REPAIRS	0	68,190	537	**68,727**	0	12,181	80,908		5.00
6.00	LAUNDRY AND LINEN SERVICE	0	23,091	182	**23,273**	0	2,479	1,444	27,196	6.00
7.00	HOUSEKEEPING	0	26,699	210	**26,909**	0	5,857	1,670	0	7.00
8.00	DIETARY	0	131,390	1,035	**132,425**	0	23,366	8,217	0	8.00
9.00	NURSING ADMINISTRATION	0	0	0	**0**	0	12,928	0	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**	0	0	0	0	12.00
13.00	MEDICAL SOCIAL SERVICES	0	2,706	21	**2,727**	0	2,012	169	0	13.00
14.00	ACTIVITIES PROGRAM	0	180,458	1,421	**181,879**	0	9,387	11,285	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	914,860	7,205	**922,065**	0	132,225	57,213	27,196	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	743	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	1,527	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	**0**	0	236	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	**0**	0	230	0	0	34.00
35.00	PHYSICAL THERAPY	0	0	0	**0**	0	13,889	0	0	35.00
36.00	OCCUPATIONAL THERAPY	0	0	0	**0**	0	8,267	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	**0**	0	2,650	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	6,434	51	**6,485**	0	168	402	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	**0**	0	9,386	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	339	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	411	0	0	71.00

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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	301	2	**303**	0	120	19	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	**0**	0	0	0	0	81.00
89.00	SUBTOTAL	**0**	**1,590,871**	**12,528**	**1,603,399**	**0**	**238,401**	**80,419**	**27,196**	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	OTHER NONREIMBURSABLE COST	0	0	0	**0**	0	0	0	0	93.00
93.01	BARBER & BEAUTY	0	7,817	62	**7,879**	0	205	489	0	93.01
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER		0	0	**0**	0	0	0	0	99.00
100.00	TOTAL	**0**	**1,598,688**	**12,590**	**1,611,278**	**0**	**238,606**	**80,908**	**27,196**	100.00

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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	34,436								7.00
8.00	DIETARY	3,637	167,645							8.00
9.00	NURSING ADMINISTRATION	0	0	12,928						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	0			12.00
13.00	MEDICAL SOCIAL SERVICES	75	0	0	0	0	0	4,983		13.00
14.00	ACTIVITIES PROGRAM	4,996	0	0	0	0	0	0	207,547	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	25,326	167,645	12,928	0	0	0	4,983	207,547	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	178	0	0	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	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

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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	8	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	**34,220**	**167,645**	**12,928**	**0**	**0**	**0**	**4,983**	**207,547**	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	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
93.01	BARBER & BEAUTY	216	0	0	0	0	0	0	0	93.01
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	**34,436**	**167,645**	**12,928**	**0**	**0**	**0**	**4,983**	**207,547**	100.00

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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	1,557,128	0	1,557,128		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		743	0	743		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0		0	0	0		31.00
32.00	LABORATORY	0	0		1,527	0	1,527		32.00
33.00	INTRAVENOUS THERAPY	0	0		236	0	236		33.00
34.00	RESPIRATORY THERAPY	0	0		230	0	230		34.00
35.00	PHYSICAL THERAPY	0	0		13,889	0	13,889		35.00
36.00	OCCUPATIONAL THERAPY	0	0		8,267	0	8,267		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0		2,650	0	2,650		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		7,233	0	7,233		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0		9,386	0	9,386		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		339	0	339		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	411	0	411		71.00
72.00	HOSPICE	0	0		0	0	0		72.00
73.00	CORF	0	0		0	0	0		73.00

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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		450	0	450		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0		0	0	0		81.00
89.00	SUBTOTAL	**0**	**0**	**0**	**1,602,489**	**0**	**1,602,489**		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	OTHER NONREIMBURSABLE COST	0	0		0	0	0		93.00
93.01	BARBER & BEAUTY	0	0		8,789	0	8,789		93.01
98.00	CROSS FOOT ADJUSTMENTS								98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0		99.00
100.00	TOTAL	**0**	**0**	**0**	**1,611,278**	**0**	**1,611,278**		100.00

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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	26,586								1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT		26,586							2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	0	0	5,145,772						3.00
4.00	ADMINISTRATIVE AND GENERAL	3,937	3,937	420,049	-2,068,711	9,187,308				4.00
5.00	PLANT OP, MAINT. & REPAIRS	1,134	1,134	142,202	0	469,021	21,515			5.00
6.00	LAUNDRY AND LINEN SERVICE	384	384	0	0	95,458	384	23,860		6.00
7.00	HOUSEKEEPING	444	444	140,868	0	225,517	444	0	20,687	7.00
8.00	DIETARY	2,185	2,185	447,825	0	899,707	2,185	0	2,185	8.00
9.00	NURSING ADMINISTRATION	0	0	426,731	0	497,805	0	0	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	0	0	0	0	12.00
13.00	MEDICAL SOCIAL SERVICES	45	45	64,081	0	77,481	45	0	45	13.00
14.00	ACTIVITIES PROGRAM	3,001	3,001	125,861	0	361,443	3,001	0	3,001	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	15,214	15,214	2,558,950	0	5,091,117	15,214	23,860	15,214	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	28,594	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	58,810	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	9,070	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	8,867	0	0	0	34.00
35.00	PHYSICAL THERAPY	0	0	458,851	0	534,803	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	0	0	272,872	0	318,320	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	87,482	0	102,052	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	107	107	0	0	6,485	107	0	107	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	361,385	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	13,048	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

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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**	15,817	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**	4,629	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	**26,456**	**26,456**	**5,145,772**	**-2,068,711**	**9,179,429**	**21,385**	**23,860**	**20,557**	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	OTHER NONREIMBURSABLE COST	0	0	0	**0**	0	0	0	0	93.00
93.01	BARBER & BEAUTY	130	130	0	**0**	7,879	130	0	130	93.01
98.00	CROSS FOOT ADJUSTMENT									98.00
99.00	NEGATIVE COST CENTER									99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	1,598,688	12,590	857,050		2,068,711	574,631	127,208	288,156	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	60.132701	0.473558	0.166554		0.225171	26.708389	5.331433	13.929328	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II			0		238,606	80,908	27,196	34,436	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II			0.000000		0.025971	3.760539	1.139816	1.664620	105.00

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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	71,580								8.00
9.00	NURSING ADMINISTRATION	0	98,501							9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	494,353						10.00
11.00	PHARMACY	0	0	0	0					11.00
12.00	MEDICAL RECORDS	0	0	0	0	23,860				12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	0	0	0	23,860			13.00
14.00	ACTIVITIES PROGRAM	0	0	0	0	0	0	23,860		14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	23,860	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	71,580	98,501	128,642	0	23,860	23,860	23,860	23,860	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	361,385	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

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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	4,326	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	**71,580**	**98,501**	**494,353**	**0**	**23,860**	**23,860**	**23,860**	**23,860**	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	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
93.01	BARBER & BEAUTY	0	0	0	0	0	0	0	0	93.01
98.00	CROSS FOOT ADJUSTMENT									98.00
99.00	NEGATIVE COST CENTER									99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	1,191,089	609,896	0	0	0	96,756	564,783	0	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	16.639969	6.191775	0.000000	0.000000	0.000000	4.055155	23.670704	0.000000	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	167,645	12,928	0	0	0	4,983	207,547	0	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	2.342065	0.131247	0.000000	0.000000	0.000000	0.208843	8.698533	0.000000	105.00

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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	23,860			16.00
17.00	PATIENT TRANSPORTATION PART A	0	100		17.00
INPATIENT ROUTINE SERVICE COST CENTERS					
25.00	SKILLED NURSING FACILITY	23,860	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

FAMILY OF CARING AT MONTCLAIR	Period: From: 01/01/2025	Run Date Time: 5/28/2026 12:26
		MCRIF32 **2540-24**
Provider CCN: 31-5435	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	**23,860**	**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	OTHER NONREIMBURSABLE COST	0			93.00
93.01	BARBER & BEAUTY	0			93.01
98.00	CROSS FOOT ADJUSTMENT				98.00
99.00	NEGATIVE COST CENTER				99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	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

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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	9,445,479	12,410,937	0	12,410,937		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	35,033	0	0	0	0.000000	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0.000000	31.00
32.00	LABORATORY	72,052	7,105	0	7,105	10.141027	32.00
33.00	INTRAVENOUS THERAPY	11,112	25,918	0	25,918	0.428737	33.00
34.00	RESPIRATORY THERAPY	10,864	0	0	0	0.000000	34.00
35.00	PHYSICAL THERAPY	655,225	372,582	0	372,582	1.758606	35.00
36.00	OCCUPATIONAL THERAPY	389,996	391,098	0	391,098	0.997182	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	125,031	180,719	0	180,719	0.691853	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	12,293	0	0	0	0.000000	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	442,758	177,014	0	177,014	2.501260	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	15,986	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	19,379	0	0	0	0.000000	71.00
COST REIMBURSED SERVICES COST CENTERS							
80.00	PREVENTIVE VACCINES	5,875	6,538	0	6,538	0.898593	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0.000000	81.00
100.00	Total	**11,241,083**	**13,571,911**	**0**	**13,571,911**		100.00

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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	10.141027	7,105	0		72,052	0		32.00
33.00	INTRAVENOUS THERAPY	0.428737	25,918	0		11,112	0		33.00
34.00	RESPIRATORY THERAPY	0.000000	0	0		0	0		34.00
35.00	PHYSICAL THERAPY	1.758606	354,897	0		624,124	0		35.00
36.00	OCCUPATIONAL THERAPY	0.997182	353,404	0		352,408	0		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0.691853	166,771	0		115,381	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	2.501260	177,014	0		442,758	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	0.898593			6,538			5,875	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0.000000	0	0		0	0		81.00
100.00	Total		**1,085,109**	**0**	**6,538**	**1,617,835**	**0**	**5,875**	100.00

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time:	5/28/2026 12:26
	From: 01/01/2025	MCRIF32	**2540-24**
Provider CCN: 31-5435	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	23,860	1.00
2.00	PRIVATE ROOM DAYS	0	2.00
3.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	7,994	3.00
4.00	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0	4.00
5.00	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	**9,445,479**	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6.00	GENERAL INPATIENT ROUTINE SERVICE CHARGES	12,410,937	6.00
7.00	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.761061	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	9,445,479	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16.00	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	395.87	16.00
17.00	PROGRAM ROUTINE SERVICE COST	3,164,585	17.00
18.00	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0	18.00
19.00	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	**3,164,585**	19.00
20.00	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	1,557,128	20.00
21.00	PER DIEM CAPITAL RELATED COSTS	65.26	21.00
22.00	PROGRAM CAPITAL RELATED COST	521,688	22.00
23.00	INPATIENT ROUTINE SERVICE COST	2,642,897	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	**2,642,897**	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

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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	6,387,473	1.00
2.00	ALLOWABLE BAD DEBTS	272,120	2.00
3.00	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES	5,645	3.00
4.00	REIMBURSABLE BAD DEBTS	176,878	4.00
5.00	TOTAL REIMBURSABLE COST	**6,564,351**	5.00
6.00	PRIMARY PAYER AMOUNTS	0	6.00
7.00	COINSURANCE	970,614	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	3,538	10.00
11.00	SEQUESTRATION AMOUNT	108,337	11.00
12.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	12.00
13.00	NET REIMBURSABLE COST	**5,481,862**	13.00
14.00	INTERIM PAYMENTS	5,446,854	14.00
15.00	TENTATIVE ADJUSTMENT	0	15.00
16.00	BALANCE DUE PROVIDER/PROGRAM	**35,008**	16.00
17.00	PROTESTED AMOUNTS	0	17.00

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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	5,875	2.00
3.00	TOTAL REASONABLE COSTS	**5,875**	3.00
4.00	MEDICARE PART B ANCILLARY CHARGES	6,538	4.00
5.00	COST OF COVERED SERVICES	5,875	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	**5,875**	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	118	14.00
15.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	15.00
16.00	NET REIMBURSABLE COST	5,757	16.00
17.00	INTERIM PAYMENTS	6,407	17.00
18.00	TENTATIVE ADJUSTMENT	0	18.00
19.00	BALANCE DUE PROVIDER/PROGRAM	-650	19.00
20.00	PROTESTED AMOUNTS	0	20.00

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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		5,452,061		6,407	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	10/01/2025	5,207		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		**-5,207**		**0**	3.99
4.00	TOTAL INTERIM PAYMENTS		**5,446,854**		**6,407**	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		35,008		0	6.01
6.02	PROVIDER TO PROGRAM		0		650	6.02
7.00	CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY		**5,481,862**		**5,757**	7.00

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

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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	180,285	1.00
2.00	TEMPORARY INVESTMENTS	0	2.00
3.00	NOTES RECEIVABLE	0	3.00
4.00	ACCOUNTS RECEIVABLE	2,013,230	4.00
5.00	OTHER RECEIVABLES	0	5.00
6.00	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	353,281	6.00
7.00	INVENTORY	0	7.00
8.00	PREPAID EXPENSES	45,663	8.00
9.00	OTHER CURRENT ASSETS	7,461	9.00
10.00	DUE FROM OTHER FUNDS	0	10.00
11.00	TOTAL CURRENT ASSETS)	**1,893,358**	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	2,774,366	17.00
18.00	LESS: ACCUMULATED AMORTIZATION	0	18.00
19.00	FIXED EQUIPMENT	0	19.00
20.00	LESS: ACCUMULATED DEPRECIATION	0	20.00
21.00	AUTOMOBILES AND TRUCKS	0	21.00
22.00	LESS: ACCUMULATED DEPRECIATION	0	22.00
23.00	MAJOR MOVABLE EQUIPMENT	680,387	23.00
24.00	LESS: ACCUMULATED DEPRECIATION	869,861	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	**2,584,892**	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	39,660	32.00
33.00	TOTAL OTHER ASSETS	**39,660**	33.00
34.00	TOTAL ASSETS	**4,517,910**	34.00
LIABILITIES			
CURRENT LIABILITIES			
35.00	ACCOUNTS PAYABLE	565,250	35.00
36.00	SALARIES, WAGES, AND FEES PAYABLE	319,345	36.00
37.00	PAYROLL TAXES PAYABLE	20,443	37.00
38.00	NOTES & LOANS PAYABLE (SHORT TERM)	885,157	38.00
39.00	DEFERRED INCOME	4,849	39.00
40.00	ACCELERATED PAYMENTS	0	40.00
41.00	DUE TO OTHER FUNDS	0	41.00
42.00	OTHER CURRENT LIABILITIES	334,989	42.00
43.00	TOTAL CURRENT LIABILITIES	**2,130,033**	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	**2,130,033**	50.00
CAPITAL ACCOUNTS			
51.00	FUND BALANCE	2,387,877	51.00
52.00	TOTAL LIABILITIES AND FUND BALANCES	**4,517,910**	52.00

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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	6,430,327	0	0	2,459,219	3,521,391						**12,410,937**	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	**6,430,327**	**0**	**0**	**2,459,219**	**3,521,391**						**12,410,937**	4.00
ALL OTHER SERVICES													
5.00	ANCILLARY SERVICES	1,068,489	22,206	0	0	16,240	63,286	0	0	0	0	**1,170,221**	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	**7,498,816**	**22,206**	**0**	**2,459,219**	**3,537,631**	**63,286**	**0**	**0**	**0**	**0**	**13,581,158**	10.00

PART II - OPERATING EXPENSES

		TOTAL	
		1.00	
11.00	OPERATING EXPENSES	12,181,900	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	**12,181,900**	16.00

FAMILY OF CARING AT MONTCLAIR	Period:	Run Date Time: 5/28/2026 12:26
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5435	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	13,581,158	1.00
2.00	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	1,201,199	2.00
3.00	NET PATIENT REVENUES	12,379,959	3.00
4.00	LESS: TOTAL OPERATING EXPENSES	12,181,900	4.00
5.00	NET INCOME FROM SERVICES TO PATIENTS	**198,059**	5.00
OTHER INCOME			
6.00	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	0	6.00
7.00	INCOME FROM INVESTMENTS	1,749	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	591	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	3,060	24.00
25.00	PHE FUNDING	0	25.00
26.00	TOTAL OTHER INCOME	**5,400**	26.00
27.00	TOTAL INCOME	**203,459**	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	**203,459**	32.00