

THIS REPORT IS REQUIRED BY LAW (42 USC 1395g; 42 CFR 413.20(b)). FAILURE TO REPORT CAN RESULT IN ALL INTERIM PAYMENTS MADE SINCE THE BEGINNING OF THE COST REPORTING PERIOD BEING DEEMED OVERPAYMENTS (42 USC 1395g).		FORM APPROVED OMB NO. 0938-0463 EXPIRES: 07/31/2027	
COMPLETE CARE AT KRESSON VIEW		Period:	Run Date Time:
Provider CCN: 31-5207		From: 01/01/2025	5/19/2026 3:25
		To: 12/31/2025	MCRIF32 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	ELECTRONICALLY PREPARED	1	2	3
2	MANUALLY PREPARED	Y		1
3	IF AMENDED, NUMBER OF TIMES AMENDED			2
4	MEDICARE UTILIZATION	0		3
5	CONTRACTOR: HCRIS STATUS CODE	F		4
6	CONTRACTOR: COST REPORT RECEIVED DATE	1		5
7	CONTRACTOR: CONTRACTOR NUMBER			6
8	CONTRACTOR: INITIAL COST REPORT FOR THIS CCN			7
9	CONTRACTOR: FINAL COST REPORT FOR THIS CCN			8
10	CONTRACTOR: NPR DATE			9
11	CONTRACTOR: ADR SOFTWARE VENDOR CODE			10
12	CONTRACTOR: REOPENING NUMBER	4		11
		0		12

PART II - CERTIFICATION OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR

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

I HEREBY CERTIFY THAT I HAVE READ THE ABOVE CERTIFICATION STATEMENT AND THAT I HAVE EXAMINED THE ACCOMPANYING ELECTRONICALLY FILED OR MANUALLY SUBMITTED COST REPORT AND THE BALANCE SHEET AND STATEMENT OF REVENUE AND EXPENSES PREPARED BY COMPLETE CARE AT KRESSON VIEW, {PROVIDER NAME(S) AND PROVIDER CCN(S)} FOR THE COST REPORTING PERIOD BEGINNING 01/01/2025 AND ENDING 12/31/2025 AND THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THIS REPORT AND STATEMENT ARE TRUE, CORRECT, COMPLETE AND PREPARED FROM THE BOOKS AND RECORDS OF THE PROVIDER IN ACCORDANCE WITH APPLICABLE INSTRUCTIONS, EXCEPT AS NOTED. I FURTHER CERTIFY THAT I AM FAMILIAR WITH THE LAWS AND REGULATIONS REGARDING THE PROVISION OF HEALTH CARE SERVICES, AND THAT THE SERVICES IDENTIFIED IN THIS COST REPORT WERE PROVIDED IN COMPLIANCE WITH SUCH LAWS AND REGULATIONS.

SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR		CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
1		2		
1	<i>Sam Stein</i>	Y	I HAVE READ AND AGREE WITH THE ABOVE CERTIFICATION STATEMENT. I CERTIFY THAT I INTEND MY ELECTRONIC SIGNATURE ON THIS CERTIFICATION TO BE THE LEGALLY BINDING EQUIVALENT OF MY ORIGINAL SIGNATURE.	1
2	Signatory Printed Name	SAM STEIN		2
3	Signatory Title	CEO		3
4	Signature Date	(Dated when report is electronically signed.)		4

PART III - SETTLEMENT SUMMARY

		Title XVIII			
		Title V	Part A	Part B	Title XIX
Cost Center Description		1.00	2.00	3.00	4.00
1.00	SNF	0	232,153	5,802	0
2.00	NF	0			0
3.00	ICF/IID				0
4.00	SNF-BASED HHA I	0		0	0
100.00	TOTAL	0	232,153	5,802	0

ACCORDING TO THE PAPERWORK REDUCTION ACT OF 1995, NO PERSONS ARE REQUIRED TO RESPOND TO A COLLECTION OF INFORMATION UNLESS IT DISPLAYS A VALID OMB CONTROL NUMBER. THE OMB CONTROL NUMBER FOR THIS INFORMATION COLLECTION IS 0938-0463. THE TIME REQUIRED TO COMPLETE THIS INFORMATION COLLECTION IS ESTIMATED TO AVERAGE 202 HOURS PER RESPONSE, INCLUDING THE TIME TO REVIEW INSTRUCTIONS, SEARCH EXISTING DATA RESOURCES, GATHER THE DATA NEEDED, AND COMPLETE AND REVIEW THE INFORMATION COLLECTION. IF YOU HAVE ANY COMMENTS CONCERNING THE ACCURACY OF THE TIME ESTIMATE(S) OR SUGGESTIONS FOR IMPROVING THIS FORM, PLEASE WRITE TO: CMS, 7500 SECURITY BOULEVARD, ATTN: PRA REPORTS CLEARANCE OFFICER, MAIL STOP C4-26-05, BALTIMORE, MD 21244-1850. PLEASE DO NOT SEND APPLICATIONS, CLAIMS, PAYMENTS, MEDICAL RECORDS, OR ANY OTHER DOCUMENTS CONTAINING SENSITIVE INFORMATION TO THE PRA REPORTS CLEARANCE OFFICE. PLEASE NOTE THAT ANY CORRESPONDENCE NOT PERTAINING TO THE INFORMATION COLLECTION BURDEN APPROVED UNDER THE ASSOCIATED OMB CONTROL NUMBER LISTED ON THIS FORM WILL NOT BE REVIEWED, FORWARDED, OR RETAINED. IF YOU HAVE QUESTIONS OR CONCERNS REGARDING WHERE TO SUBMIT YOUR DOCUMENTS, CONTACT 1-800-MEDICARE.

COMPLETE CARE AT KRESSON VIEW				Period:	Run Date Time:
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				To: 12/31/2025	MCRIF32 2540-24
					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	2601 EVESHAM ROAD													
		CITY	STATE	ZIP CODE	COUNTY										
		1.00	2.00	3.00	4.00										
2.00	ADDRESS LINE 2	VOORHEES	NJ	08403	CAMDEN										
	COMPONENT TYPE	COMPONENT NAME		CCN	CBSA	RURAL OR URBAN	DATE CERTIFIED MEDICARE	DATE CERTIFIED MEDICAID							
	1.00	2.00		3.00	4.00	5.00	6.00	7.00							
3.00	SNF	COMPLETE CARE AT KRESSON VIEW		315207	15804	U	03/01/1985	03/01/1985	3.00						
4.00	NF								4.00						
5.00	ICF/IID								5.00						
6.00	SNF-BASED HHA								6.00						
7.00	SNF-BASED HOSPICE								7.00						
8.00	CORF								8.00						
8.10	OPT								8.10						
8.20	OOT								8.20						
8.30	OSP								8.30						
		FROM	TO												
		1.00	2.00												
9.00	COST REPORTING PERIOD	01/01/2025	12/31/2025												
		TOC CODE	SPECIFY OTHER												
		1.00	2.00												
10.00	TYPE OF CONTROL	6							10.00						
SNF ORGANIZATION AND OPERATION															
									1.00						
11.00	Is the SNF a distinct part SNF that meets the requirements set forth in 42 CFR section 483.5?								N						
12.00	Is the SNF a composite distinct part SNF that meets the requirements set forth in 42 CFR 483.5?								N						
		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														
						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						

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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	03/02/2026	Y	03/02/2026	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

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IDENTIFICATION DATA

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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

IDENTIFICATION DATA

Worksheet S-2

COST REPORT PREPARER CONTACT INFORMATION					
		FIRST NAME	LAST NAME	TITLE	
		1.00	2.00	3.00	
70.00	PREPARER	KATHLEEN	MESKER	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	KATHLEEN.MESKER@HCRNJ.NET		72.00

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	240	87,600	0	5,728	4,223	11,388	77,365	0	102	19	214	335	1.00
2.00	SNF - HMO			0	2,215	53,811			0	74	113	0	187	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	240	87,600	0	7,943	58,034	11,388	77,365	0	176	132	214	522	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	56.16	222.26	53.21	230.94	0	112	21	184	317	114.70	0.00	1.00
2.00	SNF - HMO	0.00	29.93	476.20			0	119	78	0	197			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

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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)	10,295,803	0	0	10,295,803	335,013.00	30.73	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)	10,295,803	0	0	10,295,803	335,013.00	30.73	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)	10,295,803	0	0	10,295,803	335,013.00	30.73	11.00
OTHER WAGES AND RELATED COST								
12.00	CONTRACT LABOR: PATIENT RELATED & MGMT	2,337,990	0	0	2,337,990	64,532.00	36.23	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)	1,712,944	0	0	1,712,944			15.00
16.00	WAGE RELATED COSTS (EXCLUDED UNITS)	0	0	0	0			16.00
17.00	PHYSICIANS PART A - WRC	0	0	0	0			17.00
18.00	PHYSICIANS PART B - WRC	0	0	0	0			18.00
19.00	TOTAL ADJUSTED WAGE RELATED COST (SEE INSTRUCTIONS)	1,712,944	0	0	1,712,944			19.00

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	753,212	0	0	753,212	12,347.00	61.00	2.00
3.00	PLANT OP, MAINT & REPAIRS	5.00	211,024	0	0	211,024	6,633.00	31.81	3.00
4.00	LAUNDRY AND LINEN SERVICE	6.00	124,947	0	0	124,947	6,629.00	18.85	4.00
5.00	HOUSEKEEPING	7.00	459,561	0	0	459,561	25,419.00	18.08	5.00
6.00	DIETARY	8.00	774,389	0	0	774,389	42,581.00	18.19	6.00
7.00	NURSING ADMINISTRATION	9.00	690,971	0	0	690,971	14,398.00	47.99	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	54,826	0	0	54,826	2,161.00	25.37	10.00
11.00	MEDICAL SOCIAL SERVICES	13.00	201,690	0	0	201,690	5,250.00	38.42	11.00
12.00	ACTIVITIES PROGRAM	14.00	294,966	0	0	294,966	14,391.00	20.50	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	139,765	0	0	139,765	3,496.00	39.98	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

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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		0	5.00
6.00	LEGAL/ACCOUNTING/MANAGEMENT FEES-PENSION PLAN		0	6.00
7.00	EMPLOYEE MANAGED CARE PROGRAM ADMINISTRATION FEES		0	7.00
HEALTH AND INSURANCE COSTS				
8.00	HEALTH INSURANCE		337,767	8.00
9.00	PRESCRIPTION DRUG PLAN		323	9.00
10.00	DENTAL, HEARING AND VISION PLANS		36	10.00
11.00	LIFE INSURANCE		2,260	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		499,698	15.00
16.00	RETIREMENT HEALTH CARE COST		0	16.00
TAXES				
17.00	FICA - EMPLOYER'S PORTION ONLY		764,251	17.00
18.00	MEDICARE TAXES - EMPLOYER'S PORTION ONLY		0	18.00
19.00	UNEMPLOYMENT INSURANCE		0	19.00
20.00	STATE OR FEDERAL UNEMPLOYMENT TAXES		108,609	20.00
OTHER				
21.00	EXECUTIVE DEFERRED COMPENSATION		0	21.00
22.00	DAY CARE COST AND ALLOWANCES		0	22.00
23.00	TUITION REIMBURSEMENT		0	23.00
24.00	TOTAL WAGE RELATED COST		1,712,944	24.00

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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	905,683	150,681	1,056,364	18,245.00	57.90	1.00
2.00	LICENSED PRACTICAL NURSE	2,399,086	399,143	2,798,229	57,817.00	48.40	2.00
3.00	CERTIFIED NURSING ASSISTANT	3,285,683	546,649	3,832,332	125,646.00	30.50	3.00
4.00	TOTAL NURSING EXPENDITURES	6,590,452	1,096,473	7,686,925	201,708.00	38.11	4.00
5.00	PHYSICAL THERAPIST	0	0	0	0.00	0.00	5.00
6.00	PHYSICAL THERAPY ASSISTANT	0	0	0	0.00	0.00	6.00
7.00	OCCUPATIONAL THERAPIST	0	0	0	0.00	0.00	7.00
8.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0.00	0.00	8.00
9.00	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0.00	0.00	9.00
10.00	THERAPY AIDES AND STUDENTS	0	0	0	0.00	0.00	10.00
11.00	RESPIRATORY THERAPIST	0	0	0	0.00	0.00	11.00
12.00	OTHER MEDICAL STAFF	0	0	0	0.00	0.00	12.00
CONTRACT LABOR							
NURSING EMPLOYEES							
15.00	REGISTERED NURSE	66,278	0	66,278	1,123.00	59.02	15.00
16.00	LICENSED PRACTICAL NURSE	460,964	0	460,964	10,371.00	44.45	16.00
17.00	CERTIFIED NURSING ASSISTANT	1,114,963	0	1,114,963	36,219.00	30.78	17.00
18.00	TOTAL NURSING EXPENDITURES	1,642,205	0	1,642,205	47,713.00	34.42	18.00
TECHNICAL/PROFESSIONAL EMPLOYEES							
19.00	PHYSICAL THERAPIST	184,119	0	184,119	3,737.00	49.27	19.00
20.00	PHYSICAL THERAPY ASSISTANT	90,206	0	90,206	2,864.00	31.50	20.00
21.00	OCCUPATIONAL THERAPIST	206,848	0	206,848	4,348.00	47.57	21.00
22.00	OCCUPATIONAL THERAPY ASSISTANT	83,049	0	83,049	2,514.00	33.03	22.00
23.00	SPEECH-LANGUAGE PATHOLOGIST	129,216	0	129,216	3,225.00	40.07	23.00
24.00	THERAPY AIDES AND STUDENTS	2,347	0	2,347	130.00	18.05	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

COMPLETE CARE AT KRESSON VIEW		Period:	Run Date Time:
Provider CCN: 31-5207		From: 01/01/2025	5/19/2026 3:25
		To: 12/31/2025	MCRIF32 2540-24
			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				2,983,331	2,983,331	1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT				33,041	33,041	2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	1,795,133	1,795,133	3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	753,212	12,272	765,484	4,501,947	5,267,431	4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	211,024	0	211,024	781,037	992,061	5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	124,947	34,202	159,149	27,855	187,004	6.00
7.00	00700	HOUSEKEEPING	459,561	51,303	510,864	43,052	553,916	7.00
8.00	00800	DIETARY	774,389	445,151	1,219,540	707,527	1,927,067	8.00
9.00	00900	NURSING ADMINISTRATION	690,971	0	690,971	0	690,971	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	54,826	0	54,826	0	54,826	12.00
13.00	01300	MEDICAL SOCIAL SERVICES	201,690	5,127	206,817	0	206,817	13.00
14.00	01400	ACTIVITIES PROGRAM	294,966	20,939	315,905	37,462	353,367	14.00
15.00	01500	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	15.00
16.00	01600	TRAINING AND IN-SERVICE EDUCATION	139,765	0	139,765	33,633	173,398	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	6,590,452	1,641,734	8,232,186	415,966	8,648,152	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	11,419	11,419	30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	31.00
32.00	03200	LABORATORY	0	0	0	23,555	23,555	32.00
33.00	03300	INTRAVENOUS THERAPY	0	0	0	0	0	33.00
34.00	03400	RESPIRATORY THERAPY	0	0	0	6,341	6,341	34.00
35.00	03500	PHYSICAL THERAPY	0	274,325	274,325	76	274,401	35.00
36.00	03600	OCCUPATIONAL THERAPY	0	292,245	292,245	0	292,245	36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	0	129,641	129,641	0	129,641	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	1,254	1,254	40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	281,339	281,339	41.00
42.00	04200	DRUGS: IV SOLUTIONS	0	0	0	0	0	42.00
43.00	04300	DENTAL CARE	0	0	0	0	0	43.00
44.00	04400	APPLIANCES AND EQUIPMENT	0	0	0	0	0	44.00
45.00	04500	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	45.00
46.00	04600	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	12,993	12,993	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	11,338	11,338	71.00
72.00	07200	HOSPICE	0	0	0	0	0	72.00
73.00	07300	CORF	0	0	0	0	0	73.00
74.00	07400	OPT	0	0	0	0	0	74.00
75.00	07500	OOT	0	0	0	0	0	75.00
76.00	07600	OSP	0	0	0	0	0	76.00
77.00	07700	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	77.00

COMPLETE CARE AT KRESSON VIEW			Period:	Run Date Time:	5/19/2026 3:25
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			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				27,195	27,195	80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	81.00
89.00		SUBTOTAL	10,295,803	2,906,939	13,202,742	11,735,494	24,938,236	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	NONPAID WORKERS	0	0	0	0	0	91.00
92.00	09200	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	BARBER AND BEAUTY SHOP	0	0	0	111	111	93.00
100.00		TOTAL	10,295,803	2,906,939	13,202,742	11,735,605	24,938,347	100.00

COMPLETE CARE AT KRESSON VIEW		Period:	Run Date Time:
Provider CCN: 31-5207		From: 01/01/2025	5/19/2026 3:25
		To: 12/31/2025	MCRIF32 2540-24 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	2,983,331	1,202,190	4,185,521		1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT	0	33,041	7,016	40,057		2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	1,795,133	0	1,795,133		3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	0	5,267,431	-1,350,342	3,917,089		4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	0	992,061	0	992,061		5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	0	187,004	0	187,004		6.00
7.00	00700	HOUSEKEEPING	0	553,916	0	553,916		7.00
8.00	00800	DIETARY	0	1,927,067	0	1,927,067		8.00
9.00	00900	NURSING ADMINISTRATION	0	690,971	0	690,971		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	54,826	0	54,826		12.00
13.00	01300	MEDICAL SOCIAL SERVICES	0	206,817	0	206,817		13.00
14.00	01400	ACTIVITIES PROGRAM	0	353,367	0	353,367		14.00
15.00	01500	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0		15.00
16.00	01600	TRAINING AND IN-SERVICE EDUCATION	0	173,398	0	173,398		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	8,648,152	0	8,648,152		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	11,419	0	11,419		30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0		31.00
32.00	03200	LABORATORY	0	23,555	0	23,555		32.00
33.00	03300	INTRAVENOUS THERAPY	0	0	0	0		33.00
34.00	03400	RESPIRATORY THERAPY	0	6,341	0	6,341		34.00
35.00	03500	PHYSICAL THERAPY	0	274,401	0	274,401		35.00
36.00	03600	OCCUPATIONAL THERAPY	0	292,245	0	292,245		36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	0	129,641	0	129,641		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	1,254	0	1,254		40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	0	281,339	0	281,339		41.00
42.00	04200	DRUGS: IV SOLUTIONS	0	0	0	0		42.00
43.00	04300	DENTAL CARE	0	0	0	0		43.00
44.00	04400	APPLIANCES AND EQUIPMENT	0	0	0	0		44.00
45.00	04500	BLOOD AND BLOOD PRODUCTS	0	0	0	0		45.00
46.00	04600	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	12,993	0	12,993		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	11,338	0	11,338		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

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	27,195	0	27,195		80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	0	0		81.00
89.00		SUBTOTAL	0	24,938,236	-141,136	24,797,100		89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0		90.00
91.00	09100	NONPAID WORKERS	0	0	0	0		91.00
92.00	09200	PHYSICIAN PRIVATE OFFICES	0	0	0	0		92.00
93.00	09300	BARBER AND BEAUTY SHOP	0	111	0	111		93.00
100.00		TOTAL	0	24,938,347	-141,136	24,797,211		100.00

RECONCILIATION OF CAPITAL COSTS CENTERS

Worksheet A-7

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES									
		BEGINNING BALANCES	ACQUISITIONS			DISPOSALS AND RETIREMENTS	ENDING BALANCE	FULLY DEPRECIATED ASSETS	
		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	527,469	124,757	0	124,757	0	652,226	0	4.00
5.00	FIXED EQUIPMENT	0	0	0	0	0	0	0	5.00
6.00	MOVABLE EQUIPMENT	365,961	26,523	0	26,523	0	392,484	0	6.00
7.00	SUBTOTAL	893,430	151,280	0	151,280	0	1,044,710	0	7.00
8.00	RECONCILING ITEMS	0	0	0	0	0	0	0	8.00
9.00	TOTAL	893,430	151,280	0	151,280	0	1,044,710	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	808,874	78,172	2,734,403	65,272	498,800	0	4,185,521	1.00
2.00	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	7,016	33,041	0	0	0	0	40,057	2.00
3.00	TOTAL	815,890	111,213	2,734,403	65,272	498,800	0	4,225,578	3.00

COMPLETE CARE AT KRESSON VIEW		Period:	Run Date Time:
Provider CCN: 31-5207		From: 01/01/2025	5/19/2026 3:25
		To: 12/31/2025	MCRIF32 Version: 2.7.181.0

ADJUSTMENTS TO EXPENSES

Worksheet A-8

	DESCRIPTION OF ADJUSTMENT	BASIS	AMOUNT	WORKSHEET A	
				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	-2,495	CAPITAL RELATED-BUILDINGS & FIXTURES	1.00
2.00	TRADE, QUANTITY, TIME, AND OTHER DISCOUNTS ON PURCHASES (CMS PUB. 15-1, CHAPTER 8)		0		0.00
3.00	REBATES AND REFUNDS OF EXPENSES (CMS PUB. 15-1, CHAPTER 8)		0		0.00
4.00	RENTAL OF PROVIDER SPACE BY SUPPLIERS (CMS PUB. 15-1, CHAPTER 8)		0		0.00
5.00	TELEPHONE SERVICES (CMS PUB. 15-1, CHAPTER 21)		0		0.00
6.00	TELEVISION AND RADIO SERVICES (CMS PUB. 15-1, CHAPTER 21)		0		0.00
7.00	PARKING LOT (CMS PUB. 15-1, CHAPTER 21)		0		0.00
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
10.00	RELATED ORGANIZATION AND HOME OFFICE COST TRANSACTIONS (CMS PUB. 15-1, CHAPTER 10)	A-8-1	538,805		10.00
11.00	LAUNDRY AND LINEN SERVICE		0		0.00
12.00	REVENUE - EMPLOYEE MEALS		0		0.00
13.00	COST OF MEALS - GUESTS		0		0.00
14.00	SALE OF MEDICAL SUPPLIES TO OTHER THAN PATIENTS		0		0.00
15.00	SALE OF DRUGS TO OTHER THAN PATIENTS		0		0.00
16.00	REVENUE - COPYING COSTS OF MEDICAL RECORDS AND ABSTRACTS	B	-386	ADMINISTRATIVE AND GENERAL	4.00
17.00	VENDING MACHINES		0		0.00
18.00	INCOME FROM IMPOSITION OF INTEREST, FINANCE, OR PENALTY CHARGES (CMS PUB. 15-1, CHAPTER 21)		0		0.00
19.00	INTEREST EXPENSE ON MEDICARE OVERPAYMENTS AND BORROWINGS TO REPAY MEDICARE OVERPAYMENTS		0		0.00
20.00	DEPRECIATION--BUILDINGS AND FIXTURES		0	CAPITAL RELATED-BUILDINGS & FIXTURES	1.00
21.00	DEPRECIATION--MOVABLE EQUIPMENT		0	CAPITAL RELATED-MOVABLE EQUIPMENT	2.00
22.00	SHORT TERM INPATIENT HOSPICE CARE		0		0.00
23.00	HOSPICE NON-CORE CONTRACTED SERVICES		0		0.00
24.00	RESIDENT MISSING ITEMS	A	-890	ADMINISTRATIVE AND GENERAL	4.00
24.01	DONATIONS	A	-15	ADMINISTRATIVE AND GENERAL	4.00
24.02	MARKETING	A	-9,272	ADMINISTRATIVE AND GENERAL	4.00
24.03	BAD DEBTS	A	-666,883	ADMINISTRATIVE AND GENERAL	4.00
100.00	TOTAL		-141,136		100.00

RELATED ORGANIZATIONS AND HOME OFFICE COSTS

Worksheet A-8-1
Parts I & II

PART I - COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS								
WORKSHEET A COST CENTER								
	LINE #	DESCRIPTION	EXPENSE ITEM	LINE # ON PART II	AMOUNT ALLOWABLE IN COST	AMOUNT INCLUDED IN WKST. A, COL. 9	NET ADJUSTMENT	
	1.00	2.00	3.00	4.00	5.00	6.00	7.00	
1.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	RENT	1.00	0	2,229,057	-2,229,057	1.00
2.00	4.00	ADMINISTRATIVE AND GENERAL	REALTY A&G COSTS	1.00	11,412	0	11,412	2.00
3.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	INTEREST	1.00	2,651,728	0	2,651,728	3.00
4.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	DEPRECIATION - BUILDING	1.00	703,842	0	703,842	4.00
5.00	2.00	CAPITAL RELATED-MOVABLE EQUIPMENT	DEPRECIATION - FFE	1.00	7,016	0	7,016	5.00
6.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	DEFERRED RENT EXPENSE	1.00	78,172	0	78,172	6.00
7.00	4.00	ADMINISTRATIVE AND GENERAL	MANAGEMENT	3.00	647,289	1,331,597	-684,308	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				4,099,459	3,560,654	538,805	100.00
PART II - INTERRELATIONSHIP BETWEEN RELATED ORGANIZATIONS AND / OR HOME OFFICE								
	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	B		PEACE CAP HOLDINGS	100.00	AURORA GUARDIAN HOLDCO II, LLC		33.00	HOLDING COMPANY
2.00	B		AURORA GUARDIAN HOLDCO II, LLC	100.00	KRESSON VIEW REALTY, LLC		100.00	REALTY
3.00	B		PEACE CAPITAL LLC	100.00	COMPLETE CARE MANAGEMENT		100.00	MANAGEMENT OF FACILITY
4.00				0.00			0.00	
5.00				0.00			0.00	
6.00				0.00			0.00	
7.00				0.00			0.00	
8.00				0.00			0.00	
9.00				0.00			0.00	
10.00				0.00			0.00	

COMPLETE CARE AT KRESSON VIEW				Period:	Run Date Time:
Provider CCN: 31-5207				From: 01/01/2025	5/19/2026 3:25
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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	NET EXPENSES FOR COST ALLOCATION	CRC - B&F	CRC - ME	EMPLOYEE BENEFITS DEPARTMEN T	Subtotal	ADMINISTRA TIVE 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	4,185,521	4,185,521							1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT	40,057		40,057						2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	1,795,133	150,962	1,445	1,947,540					3.00
4.00	ADMINISTRATIVE AND GENERAL	3,917,089	92,880	889	142,477	4,153,335	4,153,335			4.00
5.00	PLANT OP, MAINT. & REPAIRS	992,061	194,057	1,857	39,917	1,227,892	247,040	1,474,932		5.00
6.00	LAUNDRY AND LINEN SERVICE	187,004	103,209	988	23,635	314,836	63,342	40,620	418,798	6.00
7.00	HOUSEKEEPING	553,916	91,864	879	86,930	733,589	147,591	36,154	0	7.00
8.00	DIETARY	1,927,067	252,901	2,420	146,483	2,328,871	468,546	99,533	0	8.00
9.00	NURSING ADMINISTRATION	690,971	111,676	1,069	130,703	934,419	187,996	43,952	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	40,810	391	0	41,201	8,289	16,061	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	54,826	121,497	1,163	10,371	187,857	37,795	47,817	0	12.00
13.00	MEDICAL SOCIAL SERVICES	206,817	37,423	358	38,151	282,749	56,886	14,728	0	13.00
14.00	ACTIVITIES PROGRAM	353,367	79,164	758	55,795	489,084	98,399	31,156	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	173,398	0	0	26,438	199,836	40,205	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	8,648,152	2,714,174	25,975	1,246,640	12,634,941	2,542,016	1,068,203	418,798	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	11,419	0	0	0	11,419	2,297	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	23,555	0	0	0	23,555	4,739	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	6,341	0	0	0	6,341	1,276	0	0	34.00
35.00	PHYSICAL THERAPY	274,401	74,592	714	0	349,707	70,358	29,357	0	35.00
36.00	OCCUPATIONAL THERAPY	292,245	58,336	558	0	351,139	70,646	22,959	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	129,641	12,446	119	0	142,206	28,610	4,898	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	1,254	49,107	470	0	50,831	10,227	19,327	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	281,339	0	0	0	281,339	56,603	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	12,993	0	0	0	12,993	2,614	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	11,338	0	0	0	11,338	2,281	0	0	71.00

COMPLETE CARE AT KRESSON VIEW		Period:	Run Date Time:
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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	NET EXPENSES FOR COST ALLOCATION	CRC - B&F	CRC - ME	EMPLOYEE BENEFITS DEPARTMEN T	Subtotal	ADMINISTRA TIVE 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	27,195	423	4	0	27,622	5,557	167	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	24,797,100	4,185,521	40,057	1,947,540	24,797,100	4,153,313	1,474,932	418,798	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	BARBER AND BEAUTY SHOP	111	0	0	0	111	22	0	0	93.00
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	24,797,211	4,185,521	40,057	1,947,540	24,797,211	4,153,335	1,474,932	418,798	100.00

COMPLETE CARE AT KRESSON VIEW				Period:	Run Date Time:
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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	917,334								7.00
8.00	DIETARY	65,304	2,962,254							8.00
9.00	NURSING ADMINISTRATION	28,837	0	1,195,204						9.00
10.00	CENTRAL SERVICES AND SUPPLY	10,538	0	0	76,089					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS	31,373	0	0	0	0	304,842			12.00
13.00	MEDICAL SOCIAL SERVICES	9,663	0	0	0	0	0	364,026		13.00
14.00	ACTIVITIES PROGRAM	20,442	0	0	0	0	0	0	639,081	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	700,850	2,962,254	1,195,204	34,426	0	304,842	364,026	639,081	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	19,261	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	15,063	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	3,214	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	12,680	0	0	169	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	37,837	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

COMPLETE CARE AT KRESSON VIEW			Period:	Run Date Time:	5/19/2026 3:25
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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	109	0	0	3,657	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	917,334	2,962,254	1,195,204	76,089	0	304,842	364,026	639,081	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	917,334	2,962,254	1,195,204	76,089	0	304,842	364,026	639,081	100.00

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	240,041						16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0					17.00
INPATIENT ROUTINE SERVICE COST CENTERS									
25.00	SKILLED NURSING FACILITY	0	240,041	0	23,104,682	0	23,104,682		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		13,716	0	13,716		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0		0	0	0		31.00
32.00	LABORATORY	0	0		28,294	0	28,294		32.00
33.00	INTRAVENOUS THERAPY	0	0		0	0	0		33.00
34.00	RESPIRATORY THERAPY	0	0		7,617	0	7,617		34.00
35.00	PHYSICAL THERAPY	0	0		468,683	0	468,683		35.00
36.00	OCCUPATIONAL THERAPY	0	0		459,807	0	459,807		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0		178,928	0	178,928		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		93,234	0	93,234		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0		375,779	0	375,779		41.00
42.00	DRUGS: IV SOLUTIONS	0	0		0	0	0		42.00
43.00	DENTAL CARE	0	0		0	0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0	0		0	0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0		0	0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0		15,607	0	15,607		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	13,619	0	13,619		71.00
72.00	HOSPICE	0	0		0	0	0		72.00
73.00	CORF	0	0		0	0	0		73.00

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		37,112	0	37,112		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0		0	0	0		81.00
89.00	SUBTOTAL	0	240,041	0	24,797,078	0	24,797,078		89.00
NONREIMBURSABLE COST CENTERS									
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		0	0	0		90.00
91.00	NONPAID WORKERS	0	0		0	0	0		91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0		0	0	0		92.00
93.00	BARBER AND BEAUTY SHOP	0	0		133	0	133		93.00
98.00	CROSS FOOT ADJUSTMENTS								98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0		99.00
100.00	TOTAL	0	240,041	0	24,797,211	0	24,797,211		100.00

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 DEPARTMEN T	ADMINISTRA TIVE 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	150,962	1,445	152,407	152,407				3.00
4.00	ADMINISTRATIVE AND GENERAL	0	92,880	889	93,769	11,150	104,919			4.00
5.00	PLANT OP, MAINT. & REPAIRS	0	194,057	1,857	195,914	3,124	6,240	205,278		5.00
6.00	LAUNDRY AND LINEN SERVICE	0	103,209	988	104,197	1,850	1,600	5,653	113,300	6.00
7.00	HOUSEKEEPING	0	91,864	879	92,743	6,803	3,728	5,032	0	7.00
8.00	DIETARY	0	252,901	2,420	255,321	11,463	11,835	13,853	0	8.00
9.00	NURSING ADMINISTRATION	0	111,676	1,069	112,745	10,228	4,749	6,117	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	40,810	391	41,201	0	209	2,235	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	0	121,497	1,163	122,660	812	955	6,655	0	12.00
13.00	MEDICAL SOCIAL SERVICES	0	37,423	358	37,781	2,986	1,437	2,050	0	13.00
14.00	ACTIVITIES PROGRAM	0	79,164	758	79,922	4,366	2,486	4,336	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	2,069	1,016	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	2,714,174	25,975	2,740,149	97,556	64,217	148,671	113,300	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	58	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAP Y	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	0	120	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	32	0	0	34.00
35.00	PHYSICAL THERAPY	0	74,592	714	75,306	0	1,777	4,086	0	35.00
36.00	OCCUPATIONAL THERAPY	0	58,336	558	58,894	0	1,784	3,195	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	12,446	119	12,565	0	723	682	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	49,107	470	49,577	0	258	2,690	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	1,430	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	66	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	58	0	0	71.00

COMPLETE CARE AT KRESSON VIEW			Period:	Run Date Time:	5/19/2026 3:25
Provider CCN: 31-5207			From: 01/01/2025	MCRIF32	2540-24
			To: 12/31/2025	Version:	2.7.181.0

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC - B&F	CRC - ME	Subtotal	EMPLOYEE BENEFITS DEPARTMEN T	ADMINISTRA TIVE 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	423	4	427	0	140	23	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	0	4,185,521	40,057	4,225,578	152,407	104,918	205,278	113,300	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	1	0	0	93.00
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER		0	0	0	0	0	0	0	99.00
100.00	TOTAL	0	4,185,521	40,057	4,225,578	152,407	104,919	205,278	113,300	100.00

COMPLETE CARE AT KRESSON VIEW		Period:	Run Date Time:
Provider CCN: 31-5207		From: 01/01/2025	5/19/2026 3:25
		To: 12/31/2025	MCRIF32 2540-24 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	108,306								7.00
8.00	DIETARY	7,710	300,182							8.00
9.00	NURSING ADMINISTRATION	3,405	0	137,244						9.00
10.00	CENTRAL SERVICES AND SUPPLY	1,244	0	0	44,889					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS	3,704	0	0	0	0	134,786			12.00
13.00	MEDICAL SOCIAL SERVICES	1,141	0	0	0	0	0	45,395		13.00
14.00	ACTIVITIES PROGRAM	2,413	0	0	0	0	0	0	93,523	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	82,748	300,182	137,244	20,310	0	134,786	45,395	93,523	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	2,274	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	1,778	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	379	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	1,497	0	0	99	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	22,322	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

COMPLETE CARE AT KRESSON VIEW				Period:	Run Date Time:	5/19/2026 3:25
Provider CCN: 31-5207				From: 01/01/2025	MCRIF32	2540-24
				To: 12/31/2025	Version:	2.7.181.0

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	13	0	0	2,158	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	108,306	300,182	137,244	44,889	0	134,786	45,395	93,523	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	108,306	300,182	137,244	44,889	0	134,786	45,395	93,523	100.00

COMPLETE CARE AT KRESSON VIEW				Period:	Run Date Time:
Provider CCN: 31-5207				From: 01/01/2025	5/19/2026 3:25
				To: 12/31/2025	MCRIF32 2540-24 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	3,085						16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0					17.00
INPATIENT ROUTINE SERVICE COST CENTERS									
25.00	SKILLED NURSING FACILITY	0	3,085	0	3,981,166	0	3,981,166		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		58	0	58		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0		0	0	0		31.00
32.00	LABORATORY	0	0		120	0	120		32.00
33.00	INTRAVENOUS THERAPY	0	0		0	0	0		33.00
34.00	RESPIRATORY THERAPY	0	0		32	0	32		34.00
35.00	PHYSICAL THERAPY	0	0		83,443	0	83,443		35.00
36.00	OCCUPATIONAL THERAPY	0	0		65,651	0	65,651		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0		14,349	0	14,349		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		54,121	0	54,121		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0		23,752	0	23,752		41.00
42.00	DRUGS: IV SOLUTIONS	0	0		0	0	0		42.00
43.00	DENTAL CARE	0	0		0	0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0	0		0	0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0		0	0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0		66	0	66		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	58	0	58		71.00
72.00	HOSPICE	0	0		0	0	0		72.00
73.00	CORF	0	0		0	0	0		73.00

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		2,761	0	2,761		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0		0	0	0		81.00
89.00	SUBTOTAL	0	3,085	0	4,225,577	0	4,225,577		89.00
NONREIMBURSABLE COST CENTERS									
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		0	0	0		90.00
91.00	NONPAID WORKERS	0	0		0	0	0		91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0		0	0	0		92.00
93.00	BARBER AND BEAUTY SHOP	0	0		1	0	1		93.00
98.00	CROSS FOOT ADJUSTMENTS								98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0		99.00
100.00	TOTAL	0	3,085	0	4,225,578	0	4,225,578		100.00

COMPLETE CARE AT KRESSON VIEW

Period:

Run Date Time:

5/19/2026 3:25

Provider CCN: 31-5207

From: 01/01/2025

MCRIF32

2540-24

To: 12/31/2025

Version:

2.7.181.0

COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	CRC - B&F (SQUARE FEET)	CRC - ME (SQUARE FEET)	EMPLOYEE BENEFITS DEPARTMEN T (GROSS SALARIES)	RECONCIL- IATION	ADMINISTRA TIVE AND GENERAL (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT CENSUS)	HOUSEKEEPI NG (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	49,435								1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT		49,435							2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	1,783	1,783	10,295,803						3.00
4.00	ADMINISTRATIVE AND GENERAL	1,097	1,097	753,212	-4,153,335	20,643,876				4.00
5.00	PLANT OP, MAINT. & REPAIRS	2,292	2,292	211,024	0	1,227,892	44,263			5.00
6.00	LAUNDRY AND LINEN SERVICE	1,219	1,219	124,947	0	314,836	1,219	77,365		6.00
7.00	HOUSEKEEPING	1,085	1,085	459,561	0	733,589	1,085	0	41,959	7.00
8.00	DIETARY	2,987	2,987	774,389	0	2,328,871	2,987	0	2,987	8.00
9.00	NURSING ADMINISTRATION	1,319	1,319	690,971	0	934,419	1,319	0	1,319	9.00
10.00	CENTRAL SERVICES AND SUPPLY	482	482	0	0	41,201	482	0	482	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	1,435	1,435	54,826	0	187,857	1,435	0	1,435	12.00
13.00	MEDICAL SOCIAL SERVICES	442	442	201,690	0	282,749	442	0	442	13.00
14.00	ACTIVITIES PROGRAM	935	935	294,966	0	489,084	935	0	935	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	139,765	0	199,836	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	32,057	32,057	6,590,452	0	12,634,941	32,057	77,365	32,057	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	11,419	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	23,555	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	6,341	0	0	0	34.00
35.00	PHYSICAL THERAPY	881	881	0	0	349,707	881	0	881	35.00
36.00	OCCUPATIONAL THERAPY	689	689	0	0	351,139	689	0	689	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	147	147	0	0	142,206	147	0	147	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	580	580	0	0	50,831	580	0	580	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	281,339	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	12,993	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

COMPLETE CARE AT KRESSON VIEW				Period:	Run Date Time:
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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	CRC - B&F (SQUARE FEET)	CRC - ME (SQUARE FEET)	EMPLOYEE BENEFITS DEPARTMEN T (GROSS SALARIES)	RECONCIL- IATION	ADMINISTRA TIVE AND GENERAL (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT CENSUS)	HOUSEKEEPI NG (SQUARE FEET)	
		1.00	2.00	3.00	4A	4.00	5.00	6.00	7.00	
71.00	AMBULANCE	0	0	0	0	11,338	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	27,622	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	49,435	49,435	10,295,803	-4,153,335	20,643,765	44,263	77,365	41,959	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	BARBER AND BEAUTY SHOP	0	0	0	0	111	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENT									98.00
99.00	NEGATIVE COST CENTER									99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	4,185,521	40,057	1,947,540		4,153,335	1,474,932	418,798	917,334	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	84.667159	0.810296	0.189159		0.201190	33.322007	5.413275	21.862628	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II			152,407		104,919	205,278	113,300	108,306	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II			0.014803		0.005082	4.637688	1.464487	2.581234	105.00

COMPLETE CARE AT KRESSON VIEW				Period:	Run Date Time:
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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (DIRECT NUR SING)	CENTRAL SERVICES & SUPPLY (COSTED REQ UIS)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS (PATIENT CENSUS)	MEDICAL SOCIAL SERVICES (PATIENT CENSUS)	ACTIVITIES PROGRAM (PATIENT CENSUS)	QUALITY & PERFORM IMPROV PGM (PATIENT CENSUS)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	
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	232,095								8.00
9.00	NURSING ADMINISTRATION	0	249,421							9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	565,763						10.00
11.00	PHARMACY	0	0	0	0					11.00
12.00	MEDICAL RECORDS	0	0	0	0	77,365				12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	0	0	0	77,365			13.00
14.00	ACTIVITIES PROGRAM	0	0	0	0	0	0	77,365		14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	77,365	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	232,095	249,421	255,975	0	77,365	77,365	77,365	77,365	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	1,254	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	281,339	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

COMPLETE CARE AT KRESSON VIEW			Period:	Run Date Time:	5/19/2026 3:25
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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (DIRECT NUR SING)	CENTRAL SERVICES & SUPPLY (COSTED REQ UIS)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS (PATIENT CENSUS)	MEDICAL SOCIAL SERVICES (PATIENT CENSUS)	ACTIVITIES PROGRAM (PATIENT CENSUS)	QUALITY & PERFORM IMPROV PGM (PATIENT CENSUS)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	0	0	27,195	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	232,095	249,421	565,763	0	77,365	77,365	77,365	77,365	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENT									98.00
99.00	NEGATIVE COST CENTER									99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	2,962,254	1,195,204	76,089	0	304,842	364,026	639,081	0	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	12.763110	4.791914	0.134489	0.000000	3.940309	4.705306	8.260596	0.000000	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	300,182	137,244	44,889	0	134,786	45,395	93,523	0	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	1.293358	0.550250	0.079342	0.000000	1.742209	0.586764	1.208854	0.000000	105.00

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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	77,365			16.00
17.00	PATIENT TRANSPORTATION PART A	0	100		17.00
INPATIENT ROUTINE SERVICE COST CENTERS					
25.00	SKILLED NURSING FACILITY	77,365	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

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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	77,365	100		89.00
NONREIMBURSABLE COST CENTERS					
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0			90.00
91.00	NONPAID WORKERS	0			91.00
92.00	PHYSICIAN PRIVATE OFFICES	0			92.00
93.00	BARBER AND BEAUTY SHOP	0			93.00
98.00	CROSS FOOT ADJUSTMENT				98.00
99.00	NEGATIVE COST CENTER				99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	240,041	0		102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	3.102708	0.000000		103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	3,085	0		104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	0.039876	0.000000		105.00

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	23,104,682	26,529,862	0	26,529,862	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	13,716	0	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	31.00
32.00	LABORATORY	28,294	12,872	0	12,872	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	7,617	0	0	0	34.00
35.00	PHYSICAL THERAPY	468,683	373,791	0	373,791	35.00
36.00	OCCUPATIONAL THERAPY	459,807	320,613	0	320,613	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	178,928	270,342	0	270,342	37.00
38.00	AUDIOLOGY	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	93,234	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	375,779	113,681	0	113,681	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	15,607	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS						
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS						
71.00	AMBULANCE	13,619	0	0	0	71.00
COST REIMBURSED SERVICES COST CENTERS						
80.00	PREVENTIVE VACCINES	37,112	29,444	0	29,444	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	81.00
100.00	Total	24,797,078	27,650,605	0	27,650,605	100.00

COMPUTATION OF INPATIENT ROUTINE COSTS

Worksheet D

		Title XVIII				Skilled Nursing Facility			
			HEALTHCARE CHARGES			HEALTHCARE COSTS			
		RATIO OF COST TO CHARGES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
ANCILLARY SERVICE COST CENTERS									
30.00	RADIOLOGY-DIAGNOSTIC	0.000000	0	0		0	0		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0.000000	0	0		0	0		31.00
32.00	LABORATORY	2.198104	8,291	0		18,224	0		32.00
33.00	INTRAVENOUS THERAPY	0.000000	0	0		0	0		33.00
34.00	RESPIRATORY THERAPY	0.000000	0	0		0	0		34.00
35.00	PHYSICAL THERAPY	1.253864	167,310	0		209,784	0		35.00
36.00	OCCUPATIONAL THERAPY	1.434150	183,324	0		262,914	0		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0.661858	119,991	0		79,417	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	3.305557	107,405	0		355,033	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	1.260427			18,684			23,550	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0.000000	0	0		0	0		81.00
100.00	Total		586,321	0	18,684	925,372	0	23,550	100.00

COMPLETE CARE AT KRESSON VIEW	Period:	Run Date Time:	5/19/2026 3:25
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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	77,365	1.00
2.00	PRIVATE ROOM DAYS	0	2.00
3.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	5,728	3.00
4.00	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0	4.00
5.00	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	23,104,682	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6.00	GENERAL INPATIENT ROUTINE SERVICE CHARGES	26,529,862	6.00
7.00	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.870893	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	23,104,682	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16.00	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	298.65	16.00
17.00	PROGRAM ROUTINE SERVICE COST	1,710,667	17.00
18.00	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0	18.00
19.00	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	1,710,667	19.00
20.00	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	3,981,166	20.00
21.00	PER DIEM CAPITAL RELATED COSTS	51.46	21.00
22.00	PROGRAM CAPITAL RELATED COST	294,763	22.00
23.00	INPATIENT ROUTINE SERVICE COST	1,415,904	23.00
24.00	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	0	24.00
25.00	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	1,415,904	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

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CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART A

Worksheet E
Part A

Title XVIII		Skilled Nursing Facility	
		1.00	
1.00	INPATIENT PPS AMOUNT	4,700,445	1.00
2.00	ALLOWABLE BAD DEBTS	582,271	2.00
3.00	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES	217,664	3.00
4.00	REIMBURSABLE BAD DEBTS	378,476	4.00
5.00	TOTAL REIMBURSABLE COST	5,078,921	5.00
6.00	PRIMARY PAYER AMOUNTS	27,449	6.00
7.00	COINSURANCE	872,777	7.00
8.00	OTHER ADJUSTMENTS (SPECIFY)	0	8.00
9.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0	9.00
10.00	SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITEMS	7,570	10.00
11.00	SEQUESTRATION AMOUNT	76,004	11.00
12.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	95,274	12.00
13.00	NET REIMBURSABLE COST	3,999,847	13.00
14.00	INTERIM PAYMENTS	3,767,694	14.00
15.00	TENTATIVE ADJUSTMENT	0	15.00
16.00	BALANCE DUE PROVIDER/PROGRAM	232,153	16.00
17.00	PROTESTED AMOUNTS	0	17.00

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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	23,550	2.00
3.00	TOTAL REASONABLE COSTS	23,550	3.00
4.00	MEDICARE PART B ANCILLARY CHARGES	18,684	4.00
5.00	COST OF COVERED SERVICES	18,684	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	18,684	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	374	14.00
15.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	15.00
16.00	NET REIMBURSABLE COST	18,310	16.00
17.00	INTERIM PAYMENTS	12,508	17.00
18.00	TENTATIVE ADJUSTMENT	0	18.00
19.00	BALANCE DUE PROVIDER/PROGRAM	5,802	19.00
20.00	PROTESTED AMOUNTS	0	20.00

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ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED TO
MEDICARE BENEFICIARIES

Worksheet E-1

		Title XVIII		Skilled Nursing Facility	
		PART A		PART B	
		DATE	AMOUNT	DATE	AMOUNT
		1.00	2.00	3.00	4.00
1.00	TOTAL INTERIM PAYMENTS PAID TO PROVIDER		3,777,636		12,508
2.00	INTERIM PAYMENTS PAYABLE		0		0
3.00	RETROACTIVE LUMP SUM ADJUSTMENTS				3.00
PROGRAM TO PROVIDER					
3.01	ADJUSTMENT TO PROVIDER		0		0
3.02			0		0
3.03			0		0
3.04			0		0
3.05			0		0
PROVIDER TO PROGRAM					
3.50	ADJUSTMENT TO PROGRAM	10/31/2025	9,942		0
3.51			0		0
3.52			0		0
3.53			0		0
3.54			0		0
3.99	SUBTOTAL		-9,942		0
4.00	TOTAL INTERIM PAYMENTS		3,767,694		12,508
5.00	CONTRACTOR: TENTATIVE SETTLEMENT PAYMENTS				5.00
PROGRAM TO PROVIDER					
5.01	TENTATIVE TO PROVIDER		0		0
5.02			0		0
5.03			0		0
PROVIDER TO PROGRAM					
5.50	TENTATIVE TO PROGRAM		0		0
5.51			0		0
5.52			0		0
5.99	SUBTOTAL		0		0
6.00	CONTRACTOR: NET SETTLEMENT AMOUNT				6.00
6.01	PROGRAM TO PROVIDER		232,153		5,802
6.02	PROVIDER TO PROGRAM		0		0
7.00	CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY		3,999,847		18,310
NAME OF CONTRACTOR		CONTRACTOR NUMBER		DATE OF NPR	
1.00		2.00		3.00	
8.00					8.00

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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

COMPLETE CARE AT KRESSON VIEW		Period:	Run Date Time:
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BALANCE SHEET

Worksheet G

		1.00	
ASSETS			
CURRENT ASSETS			
1.00	CASH ON HAND AND IN BANKS	452,399	1.00
2.00	TEMPORARY INVESTMENTS	0	2.00
3.00	NOTES RECEIVABLE	0	3.00
4.00	ACCOUNTS RECEIVABLE	6,267,337	4.00
5.00	OTHER RECEIVABLES	0	5.00
6.00	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	583,277	6.00
7.00	INVENTORY	0	7.00
8.00	PREPAID EXPENSES	150,275	8.00
9.00	OTHER CURRENT ASSETS	43,582	9.00
10.00	DUE FROM OTHER FUNDS	0	10.00
11.00	TOTAL CURRENT ASSETS)	6,330,316	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	652,227	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	392,484	23.00
24.00	LESS: ACCUMULATED DEPRECIATION	320,947	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	723,764	28.00
OTHER ASSETS			
29.00	INVESTMENTS	0	29.00
30.00	DEPOSITS ON LEASES	0	30.00
31.00	DUE FROM OWNERS/OFFICERS	4,240,411	31.00
32.00	OTHER ASSETS	12,054,831	32.00
33.00	TOTAL OTHER ASSETS	16,295,242	33.00
34.00	TOTAL ASSETS	23,349,322	34.00
LIABILITIES			
CURRENT LIABILITIES			
35.00	ACCOUNTS PAYABLE	2,203,953	35.00
36.00	SALARIES, WAGES, AND FEES PAYABLE	420,666	36.00
37.00	PAYROLL TAXES PAYABLE	38,614	37.00
38.00	NOTES & LOANS PAYABLE (SHORT TERM)	0	38.00
39.00	DEFERRED INCOME	1,399,040	39.00
40.00	ACCELERATED PAYMENTS	0	40.00
41.00	DUE TO OTHER FUNDS	0	41.00
42.00	OTHER CURRENT LIABILITIES	0	42.00
43.00	TOTAL CURRENT LIABILITIES	4,062,273	43.00
LONG TERM LIABILITIES			
44.00	MORTGAGE PAYABLE	0	44.00
45.00	NOTES PAYABLE	11,529,906	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	11,529,906	49.00
50.00	TOTAL LIABILITIES	15,592,179	50.00
CAPITAL ACCOUNTS			
51.00	FUND BALANCE	7,757,143	51.00
52.00	TOTAL LIABILITIES AND FUND BALANCES	23,349,322	52.00

COMPLETE CARE AT KRESSON VIEW						Period:	Run Date Time: 5/19/2026 3:25			
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STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Worksheet G-2

PART I - PATIENT REVENUES													
		INPATIENT					OUTPATIENT						
		MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	TOTAL	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	
GENERAL INPATIENT ROUTINE CARE SERVICES													
1.00	SKILLED NURSING FACILITY	4,686,678	1,664,539	2,268,850	10,672,387	7,237,408						26,529,862	1.00
2.00	NURSING FACILITY	0	0	0	0	0						0	2.00
3.00	ICF/IID	0	0	0	0	0						0	3.00
4.00	TOTAL GENERAL INPATIENT CARE SERVICES	4,686,678	1,664,539	2,268,850	10,672,387	7,237,408						26,529,862	4.00
ALL OTHER SERVICES													
5.00	ANCILLARY SERVICES	588,535	105,367	1,483	9,221	274,992	173,847	0	0	0	0	1,153,445	5.00
6.00	HOME HEALTH AGENCY						0	0	0	0	0	0	6.00
7.00	AMBULANCE		0	0	0	0	0	0	0	0	0	0	7.00
8.00	HOSPICE	0	0	0	0	0	0	0	0	0	0	0	8.00
9.00	ALL OTHER REVENUES	0	0	0	0	0	0	0	0	0	0	0	9.00
10.00	TOTAL PATIENT REVENUES	5,275,213	1,769,906	2,270,333	10,681,608	7,512,400	173,847	0	0	0	0	27,683,307	10.00
PART II - OPERATING EXPENSES													
		TOTAL											
		1.00											
11.00	OPERATING EXPENSES	24,938,347											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	24,938,347											16.00

STATEMENT OF REVENUES AND EXPENSES

Worksheet G-3

		1.00	
INCOME FROM SERVICES TO PATIENTS			
1.00	TOTAL PATIENT REVENUES	27,683,307	1.00
2.00	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	1,086,333	2.00
3.00	NET PATIENT REVENUES	26,596,974	3.00
4.00	LESS: TOTAL OPERATING EXPENSES	24,938,347	4.00
5.00	NET INCOME FROM SERVICES TO PATIENTS	1,658,627	5.00
OTHER INCOME			
6.00	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	0	6.00
7.00	INCOME FROM INVESTMENTS	2,495	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	386	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	32,080	24.00
25.00	PHE FUNDING	0	25.00
26.00	TOTAL OTHER INCOME	34,961	26.00
27.00	TOTAL INCOME	1,693,588	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	1,693,588	32.00