

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	
CARE ONE AT THE HIGHLANDS	Period:	Run Date Time:	5/14/2026 2:54
Provider CCN: 31-5132	From: 01/01/2025	MCRIF32	2540-24
	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	4
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 CARE ONE AT THE HIGHLANDS, 31-5132 {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>David Baruch</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 DAVID BARUCH			2
3	Signatory Title AUTHORIZED SIGNOR			3
4	Signature Date (Dated when report is electronically signed.)			4

PART III - SETTLEMENT SUMMARY

Cost Center Description		Title XVIII			Title XIX	
		Title V	Part A	Part B		
		1.00	2.00	3.00	4.00	
1.00	SNF	0	11,956	318	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	11,956	318	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 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.

CARE ONE AT THE HIGHLANDS		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	1350 INMAN AVENUE							1.00	
		CITY	STATE	ZIP CODE	COUNTY					
		1.00	2.00	3.00	4.00					
2.00	ADDRESS LINE 2	EDISON	NJ	08820	MIDDLESEX				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	CARE ONE AT THE HIGHLANDS		315132	29484	U	04/21/2000	04/21/2000	3.00	
4.00	NF								4.00	
5.00	ICF/IID								5.00	
6.00	SNF-BASED HHA								6.00	
7.00	SNF-BASED HOSPICE								7.00	
8.00	CORF								8.00	
8.10	OPT								8.10	
8.20	OOT								8.20	
8.30	OSP								8.30	
		FROM	TO							
		1.00	2.00							
9.00	COST REPORTING PERIOD	01/01/2025	12/31/2025							9.00
		TOC CODE	SPECIFY OTHER							
		1.00	2.00							
10.00	TYPE OF CONTROL	4							10.00	

SNF ORGANIZATION AND OPERATION

									1.00	
11.00	Is the SNF a distinct part SNF that meets the requirements set forth in 42 CFR section 483.5?								Y	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						Y/N	DATE	V OR I	13.00
							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.						Y	1		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	HEALTHBRIDGE	173 BRIDGE PLAZA NORTH		FORT LEE	NJ	07024	HB0206	12001	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
23.00	Is this SNF involved in business transactions, including management contracts, with individuals or entities that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships?		1.00	Y		23.00
24.00	Indicate whether the provider is licensed in a State that certifies the provider as a SNF as described on line 3 above, regardless of the level of care given for Titles V and XIX patients. Enter Y or N.		N			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?	Y				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.	1				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.	48,216	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			
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	C			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	03/23/2026	Y	03/23/2026	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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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

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IDENTIFICATION DATA

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COST REPORT PREPARER CONTACT INFORMATION					
		FIRST NAME 1.00	LAST NAME 2.00	TITLE 3.00	
70.00	PREPARER	CHARLES	REED	VICE-PRESIDENT	70.00
		NAME 1.00			
71.00	EMPLOYER	EXECUCARE ASSOCIATES			71.00
		TELEPHONE NUMBER 1.00	EMAIL ADDRESS 2.00		
72.00	CONTACT INFORMATION	732-534-4390	CRWASSC@NETSCAPE.NET		72.00

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STATISTICAL DATA

Worksheet S-3
Part I

PART I - VISITS AND CENSUS DATA

		NUMBER OF BEDS	BED DAYS AVAILABLE	INPATIENT DAYS					DISCHARGES					
				TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	
1.00	SNF - FFS	122	44,530	0	7,086	16,954	10,917	34,957	0	194	81	298	573	1.00
2.00	SNF - HMO			0	0	0			0	0	0	0	0	2.00
3.00	NF - FFS	0	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	122	44,530	0	7,086	16,954	10,917	34,957	0	194	81	298	573	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	36.53	209.31	36.63	61.01	0	199	31	344	574	139.50	0.00	1.00
2.00	SNF - HMO	0.00	0.00	0.00			0	0	0	0	0			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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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)	9,365,332	0	0	9,365,332	290,169.57	32.28	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)	9,365,332	0	0	9,365,332	290,169.57	32.28	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)	9,365,332	0	0	9,365,332	290,169.57	32.28	11.00
OTHER WAGES AND RELATED COST								
12.00	CONTRACT LABOR: PATIENT RELATED & MGMT	2,692	0	0	2,692	41.00	65.66	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)	1,529,411	0	0	1,529,411			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)	1,529,411	0	0	1,529,411			19.00

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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	694,721	0	0	694,721	14,604.72	47.57	2.00
3.00	PLANT OP, MAINT & REPAIRS	5.00	142,805	0	0	142,805	5,742.11	24.87	3.00
4.00	LAUNDRY AND LINEN SERVICE	6.00	102,551	0	0	102,551	5,638.08	18.19	4.00
5.00	HOUSEKEEPING	7.00	292,972	0	0	292,972	14,987.61	19.55	5.00
6.00	DIETARY	8.00	585,892	0	0	585,892	25,613.79	22.87	6.00
7.00	NURSING ADMINISTRATION	9.00	808,484	0	0	808,484	17,379.52	46.52	7.00
8.00	CENTRAL SERVICES AND SUPPLY	10.00	51,409	0	0	51,409	2,103.25	24.44	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	158,477	0	0	158,477	4,137.75	38.30	11.00
12.00	ACTIVITIES PROGRAM	14.00	171,420	0	0	171,420	8,835.00	19.40	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

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STATISTICAL DATA

**Worksheet S-3
Part IV**

PART IV - SNF WAGE RELATED COSTS			
			AMOUNT
			1.00
RETIREMENT COST			
1.00	401k EMPLOYER CONTRIBUTIONS		40,118
2.00	TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION		0
3.00	QUALIFIED AND NON-QUALIFIED PENSION PLAN COST		0
4.00	PRIOR YEAR PENSION SERVICE COST		0
PLAN ADMINISTRATIVE COSTS			
5.00	401K/TSA PLAN ADMINISTRATION FEES		0
6.00	LEGAL/ACCOUNTING/MANAGEMENT FEES-PENSION PLAN		0
7.00	EMPLOYEE MANAGED CARE PROGRAM ADMINISTRATION FEES		0
HEALTH AND INSURANCE COSTS			
8.00	HEALTH INSURANCE		587,720
9.00	PRESCRIPTION DRUG PLAN		0
10.00	DENTAL, HEARING AND VISION PLANS		0
11.00	LIFE INSURANCE		1,204
12.00	ACCIDENTAL INSURANCE		0
13.00	DISABILITY INSURANCE		0
14.00	LONG-TERM CARE INSURANCE		0
15.00	WORKERS' COMPENSATION INSURANCE		110,252
16.00	RETIREMENT HEALTH CARE COST		0
TAXES			
17.00	FICA - EMPLOYER'S PORTION ONLY		681,902
18.00	MEDICARE TAXES - EMPLOYER'S PORTION ONLY		0
19.00	UNEMPLOYMENT INSURANCE		0
20.00	STATE OR FEDERAL UNEMPLOYMENT TAXES		104,645
OTHER			
21.00	EXECUTIVE DEFERRED COMPENSATION		0
22.00	DAY CARE COST AND ALLOWANCES		0
23.00	TUITION REIMBURSEMENT		3,570
24.00	TOTAL WAGE RELATED COST		1,529,411

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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	1,248,843	208,646	1,457,489	27,525.81	52.95	1.00
2.00	LICENSED PRACTICAL NURSE	1,749,556	292,301	2,041,857	43,597.37	46.83	2.00
3.00	CERTIFIED NURSING ASSISTANT	2,072,539	346,262	2,418,801	95,190.58	25.41	3.00
4.00	TOTAL NURSING EXPENDITURES	5,070,938	847,209	5,918,147	166,313.76	35.58	4.00
5.00	PHYSICAL THERAPIST	603,064	100,755	703,819	12,109.00	58.12	5.00
6.00	PHYSICAL THERAPY ASSISTANT	0	0	0	0.00	0.00	6.00
7.00	OCCUPATIONAL THERAPIST	523,938	87,535	611,473	10,042.28	60.89	7.00
8.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0.00	0.00	8.00
9.00	SPEECH-LANGUAGE PATHOLOGIST	158,661	26,508	185,169	2,662.70	69.54	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	0	0	0	0.00	0.00	15.00
16.00	LICENSED PRACTICAL NURSE	0	0	0	0.00	0.00	16.00
17.00	CERTIFIED NURSING ASSISTANT	0	0	0	0.00	0.00	17.00
18.00	TOTAL NURSING EXPENDITURES	0	0	0	0.00	0.00	18.00
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	2,692	0	2,692	41.00	65.66	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

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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				1,817,287	1,817,287	1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT				255,416	255,416	2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	1,564,680	1,564,680	3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	694,721	1,090,962	1,785,683	1,324,395	3,110,078	4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	142,805	158,890	301,695	444,634	746,329	5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	102,551	0	102,551	69,935	172,486	6.00
7.00	00700	HOUSEKEEPING	292,972	0	292,972	32,693	325,665	7.00
8.00	00800	DIETARY	585,892	0	585,892	308,037	893,929	8.00
9.00	00900	NURSING ADMINISTRATION	808,484	19,785	828,269	0	828,269	9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	51,409	0	51,409	199,102	250,511	10.00
11.00	01100	PHARMACY	0	33,120	33,120	57,146	90,266	11.00
12.00	01200	MEDICAL RECORDS	0	0	0	-982	-982	12.00
13.00	01300	MEDICAL SOCIAL SERVICES	158,477	0	158,477	0	158,477	13.00
14.00	01400	ACTIVITIES PROGRAM	171,420	5,218	176,638	0	176,638	14.00
15.00	01500	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	36,000	36,000	0	36,000	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	5,070,938	29,690	5,100,628	17,197	5,117,825	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	36,600	36,600	30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	31.00
32.00	03200	LABORATORY	0	0	0	74,093	74,093	32.00
33.00	03300	INTRAVENOUS THERAPY	0	0	0	0	0	33.00
34.00	03400	RESPIRATORY THERAPY	0	2,692	2,692	3,663	6,355	34.00
35.00	03500	PHYSICAL THERAPY	603,064	0	603,064	11,984	615,048	35.00
36.00	03600	OCCUPATIONAL THERAPY	523,938	0	523,938	0	523,938	36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	158,661	0	158,661	0	158,661	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	724,118	724,118	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	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	44,222	44,222	0	44,222	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

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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				0	0	80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	81.00
89.00		SUBTOTAL	9,365,332	1,420,579	10,785,911	6,939,998	17,725,909	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	881	881	9,591	10,472	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
100.00		TOTAL	9,365,332	1,421,460	10,786,792	6,949,589	17,736,381	100.00

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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	1,817,287	-1,367	1,815,920	1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT	0	255,416	0	255,416	2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	1,564,680	0	1,564,680	3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	0	3,110,078	-63,838	3,046,240	4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	0	746,329	0	746,329	5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	0	172,486	0	172,486	6.00
7.00	00700	HOUSEKEEPING	0	325,665	0	325,665	7.00
8.00	00800	DIETARY	0	893,929	0	893,929	8.00
9.00	00900	NURSING ADMINISTRATION	0	828,269	0	828,269	9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	0	250,511	0	250,511	10.00
11.00	01100	PHARMACY	0	90,266	-7,221	83,045	11.00
12.00	01200	MEDICAL RECORDS	0	-982	0	-982	12.00
13.00	01300	MEDICAL SOCIAL SERVICES	0	158,477	0	158,477	13.00
14.00	01400	ACTIVITIES PROGRAM	0	176,638	0	176,638	14.00
15.00	01500	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	36,000	0	36,000	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	5,117,825	-31,805	5,086,020	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	36,600	0	36,600	30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	31.00
32.00	03200	LABORATORY	0	74,093	0	74,093	32.00
33.00	03300	INTRAVENOUS THERAPY	50,704	50,704	0	50,704	33.00
34.00	03400	RESPIRATORY THERAPY	0	6,355	0	6,355	34.00
35.00	03500	PHYSICAL THERAPY	0	615,048	0	615,048	35.00
36.00	03600	OCCUPATIONAL THERAPY	0	523,938	0	523,938	36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	0	158,661	0	158,661	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	-62,752	661,366	-57,930	603,436	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	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	44,222	0	44,222	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

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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	12,048	12,048	0	12,048		80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	0	0		81.00
89.00		SUBTOTAL	0	17,725,909	-162,161	17,563,748		89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	10,472	0	10,472		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
100.00		TOTAL	0	17,736,381	-162,161	17,574,220		100.00

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RECLASSIFICATIONS

Worksheet A-6

INCREASES					DECREASES				
COST CENTER	LINE #	SALARY	OTHER	COST CENTER	LINE #	SALARY	OTHER		
3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00		
A - IV									
1.00	INTRAVENOUS THERAPY	33.00	0	50,704	DRUGS: DRUGS CHARGED TO PATIENTS	41.00	0	50,704	1.00
B - VACCINE EXP									
1.00	PREVENTIVE VACCINES	80.00	0	12,048	DRUGS: DRUGS CHARGED TO PATIENTS	41.00	0	12,048	1.00
GRAND TOTAL									
500.00	TOTAL RECLASSIFICATIONS		0	62,752			0	62,752	500.00

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RECONCILIATION OF CAPITAL COSTS CENTERS

Worksheet A-7

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

		BEGINNING BALANCES	ACQUISITIONS			DISPOSALS AND RETIREMENTS	ENDING BALANCE	FULLY DEPRECIATED ASSETS	
			PURCHASES	DONATION	TOTAL				
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
1.00	LAND	352,927	0	0	0	0	352,927	0	1.00
2.00	LAND IMPROVEMENTS	9,925	11,879	0	11,879	0	21,804	0	2.00
3.00	BUILDINGS AND FIXTURES	6,465,888	6,284	0	6,284	0	6,472,172	0	3.00
4.00	BUILDING IMPROVEMENTS	0	0	0	0	0	0	0	4.00
5.00	FIXED EQUIPMENT	1,261,599	17,605	0	17,605	0	1,279,204	0	5.00
6.00	MOVABLE EQUIPMENT	2,952,254	28,680	0	28,680	0	2,980,934	0	6.00
7.00	SUBTOTAL	11,042,593	64,448	0	64,448	0	11,107,041	0	7.00
8.00	RECONCILING ITEMS	0	0	0	0	0	0	0	8.00
9.00	TOTAL	11,042,593	64,448	0	64,448	0	11,107,041	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	CAPITAL RELATED COSTS - BUILDINGS & FIXTURES	249,072	17,883	1,346,224	30,917	171,824	0	1,815,920	1.00
2.00	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	117,885	137,531	0	0	0	0	255,416	2.00
3.00	TOTAL	366,957	155,414	1,346,224	30,917	171,824	0	2,071,336	3.00

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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	-1,367	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	378,488			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		0		0.00	16.00	
17.00	VENDING MACHINES		0		0.00	17.00	
18.00	INCOME FROM IMPOSITION OF INTEREST, FINANCE, OR PENALTY CHARGES (CMS PUB. 15-1, CHAPTER 21)		0		0.00	18.00	
19.00	INTEREST EXPENSE ON MEDICARE OVERPAYMENTS AND BORROWINGS TO REPAY MEDICARE OVERPAYMENTS		0		0.00	19.00	
20.00	DEPRECIATION--BUILDINGS AND FIXTURES		0	CAPITAL RELATED-BUILDINGS & FIXTURES	1.00	20.00	
21.00	DEPRECIATION--MOVABLE EQUIPMENT		0	CAPITAL RELATED-MOVABLE EQUIPMENT	2.00	21.00	
22.00	SHORT TERM INPATIENT HOSPICE CARE		0		0.00	22.00	
23.00	HOSPICE NON-CORE CONTRACTED SERVICES		0		0.00	23.00	
24.00	FACILITY MARKETING	A	-362	ADMINISTRATIVE AND GENERAL	4.00	24.00	
24.01	SALES & MARKETING	A	-4,060	ADMINISTRATIVE AND GENERAL	4.00	24.01	
24.02	RESIDENT REPLACEMENT ITEMS	A	619	ADMINISTRATIVE AND GENERAL	4.00	24.02	
24.03	MARKETING EXPENSE	A	-21,795	ADMINISTRATIVE AND GENERAL	4.00	24.03	
24.04	MARKETING CORP EXPENSE	A	-6,693	ADMINISTRATIVE AND GENERAL	4.00	24.04	
24.05	MARKETING - MEALS	A	-18,048	ADMINISTRATIVE AND GENERAL	4.00	24.05	
24.06	SPONSORSHIPS	A	-1,550	ADMINISTRATIVE AND GENERAL	4.00	24.06	
24.07	BAD DEBT EXPENSE	A	-340,984	ADMINISTRATIVE AND GENERAL	4.00	24.07	
24.08	BAD DEBT EXPENSE - MEDICARE	A	-109,624	ADMINISTRATIVE AND GENERAL	4.00	24.08	
24.09	OTHER MEDICAL SERVICES EXPENSE	A	-31,805	SKILLED NURSING FACILITY	25.00	24.09	
25.00	OTHER REVENUE	B	-4,980	ADMINISTRATIVE AND GENERAL	4.00	25.00	
100.00	TOTAL		-162,161			100.00	

CARE ONE AT THE HIGHLANDS		Period:	Run Date Time:
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			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	1,211,011	767,372	443,639	1.00
2.00	10.00	CENTRAL SERVICES AND SUPPLY	WOUND CARE EXPENSE	2.00	24,952	24,952	0	2.00
3.00	11.00	PHARMACY	PHARMACY CONSULTANT	4.00	30,470	33,120	-2,650	3.00
4.00	11.00	PHARMACY	DRUGS-NON-PRESCRIPTION, NON-LEGEND	4.00	41,381	44,979	-3,598	4.00
5.00	11.00	PHARMACY	PHARMACY SUPPLIES	4.00	11,194	12,167	-973	5.00
6.00	41.00	DRUGS: DRUGS CHARGED TO PATIENTS	DRUGS-PRESCRIPTION, LEGEND DRUGS OTH	4.00	55,796	60,648	-4,852	6.00
7.00	41.00	DRUGS: DRUGS CHARGED TO PATIENTS	DRUGS-PRESCRIPTION, LEGEND DRUGS MAN	4.00	350,405	380,875	-30,470	7.00
8.00	41.00	DRUGS: DRUGS CHARGED TO PATIENTS	DRUGS-PRESCRIPTION, MEDICARE A	4.00	259,987	282,595	-22,608	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				1,985,196	1,606,708	378,488	100.00

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

RELATED ORGANIZATIONS								
INTERRELATIONSHIP INDICATOR	INTERRELATIONSHIP DESCRIPTION (IF COLUMN 1 = G)	NAME	PERCENTAGE OF OWNERSHIP	NAME	MEDICARE CCN OR HOME OFFICE #	PERCENTAGE OF OWNERSHIP	TYPE OF BUSINESS	
1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	
1.00	A	DANIEL STRAUS	41.00	HEALTHBRIDGE MANAGEMENT LLC	HB0206	100.00	MANAGEMENT	1.00
2.00	A	DANIEL STRAUS	41.00	TOTALCARE LLC		99.00	WOUND CARE	2.00
3.00	A	DES HOLDING CO. INC.	22.00	TOTALCARE LLC		1.00	WOUND CARE	3.00
4.00	F	PARTNERS PHARMACY SERVICES LLC	0.00	PARTNERS PHARMACY LLC		100.00	PHARMACY	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

CARE ONE AT THE HIGHLANDS		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 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	1,815,920	1,815,920							1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT	255,416		255,416						2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	1,564,680	0	0	1,564,680					3.00
4.00	ADMINISTRATIVE AND GENERAL	3,046,240	142,393	20,028	116,068	3,324,729	3,324,729			4.00
5.00	PLANT OP, MAINT. & REPAIRS	746,329	26,583	3,739	23,859	800,510	186,777	987,287		5.00
6.00	LAUNDRY AND LINEN SERVICE	172,486	32,837	4,619	17,133	227,075	52,982	19,685	299,742	6.00
7.00	HOUSEKEEPING	325,665	0	0	48,947	374,612	87,406	0	0	7.00
8.00	DIETARY	893,929	263,187	37,018	97,886	1,292,020	301,458	157,771	0	8.00
9.00	NURSING ADMINISTRATION	828,269	25,019	3,519	135,074	991,881	231,429	14,998	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	250,511	0	0	8,589	259,100	60,454	0	0	10.00
11.00	PHARMACY	83,045	0	0	0	83,045	19,376	0	0	11.00
12.00	MEDICAL RECORDS	-982	12,705	1,787	0	13,510	3,152	7,616	0	12.00
13.00	MEDICAL SOCIAL SERVICES	158,477	15,637	2,199	26,477	202,790	47,316	9,374	0	13.00
14.00	ACTIVITIES PROGRAM	176,638	34,694	4,880	28,639	244,851	57,129	20,798	0	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	36,000	0	0	0	36,000	8,400	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	5,086,020	1,128,976	158,793	847,210	7,220,999	1,684,819	676,780	299,742	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	36,600	9,773	1,375	0	47,748	11,141	5,859	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	74,093	0	0	0	74,093	17,288	0	0	32.00
33.00	INTRAVENOUS THERAPY	50,704	9,773	1,375	0	61,852	14,431	5,859	0	33.00
34.00	RESPIRATORY THERAPY	6,355	0	0	0	6,355	1,483	0	0	34.00
35.00	PHYSICAL THERAPY	615,048	37,137	5,224	100,755	758,164	176,897	22,263	0	35.00
36.00	OCCUPATIONAL THERAPY	523,938	34,205	4,811	87,535	650,489	151,774	20,505	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	158,661	23,455	3,299	26,508	211,923	49,447	14,061	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	9,773	1,375	0	11,148	2,601	5,859	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	603,436	9,773	1,375	0	614,584	143,397	5,859	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	44,222	0	0	0	44,222	10,318	0	0	71.00

CARE ONE AT THE HIGHLANDS	Period:	Run Date Time:	5/14/2026 2:54
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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 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	12,048	0	0	0	12,048	2,811	0	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	17,563,748	1,815,920	255,416	1,564,680	17,563,748	3,322,286	987,287	299,742	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	10,472	0	0	0	10,472	2,443	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
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	17,574,220	1,815,920	255,416	1,564,680	17,574,220	3,324,729	987,287	299,742	100.00

CARE ONE AT THE HIGHLANDS	Period:	Run Date Time:	5/14/2026 2:54
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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	462,018								7.00
8.00	DIETARY	75,334	1,826,583							8.00
9.00	NURSING ADMINISTRATION	7,161		1,245,469						9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0	319,554					10.00
11.00	PHARMACY	0	0	0	0	102,421				11.00
12.00	MEDICAL RECORDS	3,637	0	0	0	0	27,915			12.00
13.00	MEDICAL SOCIAL SERVICES	4,476	0	0	0	0	0	263,956		13.00
14.00	ACTIVITIES PROGRAM	9,931	0	0	0	0	0	0	332,709	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	323,156	1,826,583	1,245,469	319,554	102,421	27,915	263,956	332,709	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	2,797	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	2,797	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	10,630	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	9,791	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	6,714	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	2,797	0	0	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	2,797	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

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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	0	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	462,018	1,826,583	1,245,469	319,554	102,421	27,915	263,956	332,709	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
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	462,018	1,826,583	1,245,469	319,554	102,421	27,915	263,956	332,709	100.00

CARE ONE AT THE HIGHLANDS	Period:	Run Date Time:	5/14/2026 2:54
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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	44,400							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	44,400	0	0	14,368,503	0	14,368,503		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		67,545	0	67,545		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0		0	0	0		31.00
32.00	LABORATORY	0	0		91,381	0	91,381		32.00
33.00	INTRAVENOUS THERAPY	0	0		84,939	0	84,939		33.00
34.00	RESPIRATORY THERAPY	0	0		7,838	0	7,838		34.00
35.00	PHYSICAL THERAPY	0	0		967,954	0	967,954		35.00
36.00	OCCUPATIONAL THERAPY	0	0		832,559	0	832,559		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0		282,145	0	282,145		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		22,405	0	22,405		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0		766,637	0	766,637		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		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	54,540	0	54,540		71.00
72.00	HOSPICE	0	0		0	0	0		72.00
73.00	CORF	0	0		0	0	0		73.00

CARE ONE AT THE HIGHLANDS	Period:	Run Date Time:	5/14/2026 2:54
Provider CCN: 31-5132	From: 01/01/2025	MCRIF32	2540-24
	To: 12/31/2025	Version:	2.7.181.0

ALLOCATION OF GENERAL SERVICES COSTS

**Worksheet B
Part I**

	Cost Center Description	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15.00	16.00	17.00	19.00	20.00	21.00		
74.00	OPT	0	0		0	0	0		74.00
75.00	OOT	0	0		0	0	0		75.00
76.00	OSP	0	0		0	0	0		76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0		0	0	0		77.00
COST REIMBURSED SERVICES COST CENTERS									
80.00	PREVENTIVE VACCINES	0	0		14,859	0	14,859		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0		0	0	0		81.00
89.00	SUBTOTAL	44,400	0	0	17,561,305	0	17,561,305		89.00
NONREIMBURSABLE COST CENTERS									
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		12,915	0	12,915		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
98.00	CROSS FOOT ADJUSTMENTS								98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0		99.00
100.00	TOTAL	44,400	0	0	17,574,220	0	17,574,220		100.00

CARE ONE AT THE HIGHLANDS		Period:	Run Date Time:
Provider CCN: 31-5132		From: 01/01/2025	5/14/2026 2:54
		To: 12/31/2025	MCRIF32 2540-24
			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				3.00
4.00	ADMINISTRATIVE AND GENERAL	0	142,393	20,028	162,421	0	162,421		4.00
5.00	PLANT OP, MAINT. & REPAIRS	0	26,583	3,739	30,322	0	9,124	39,446	5.00
6.00	LAUNDRY AND LINEN SERVICE	0	32,837	4,619	37,456	0	2,588	786	40,830
7.00	HOUSEKEEPING	0	0	0	0	0	4,270	0	0
8.00	DIETARY	0	263,187	37,018	300,205	0	14,726	6,304	0
9.00	NURSING ADMINISTRATION	0	25,019	3,519	28,538	0	11,305	599	0
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0	0	0	2,953	0	0
11.00	PHARMACY	0	0	0	0	0	947	0	0
12.00	MEDICAL RECORDS	0	12,705	1,787	14,492	0	154	304	0
13.00	MEDICAL SOCIAL SERVICES	0	15,637	2,199	17,836	0	2,311	375	0
14.00	ACTIVITIES PROGRAM	0	34,694	4,880	39,574	0	2,791	831	0
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	410	0	0
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0
INPATIENT ROUTINE SERVICE COST CENTERS									
25.00	SKILLED NURSING FACILITY	0	1,128,976	158,793	1,287,769	0	82,313	27,041	40,830
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0
27.00	ICF/IID	0	0	0	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS									
30.00	RADIOLOGY-DIAGNOSTIC	0	9,773	1,375	11,148	0	544	234	0
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0
32.00	LABORATORY	0	0	0	0	0	845	0	0
33.00	INTRAVENOUS THERAPY	0	9,773	1,375	11,148	0	705	234	0
34.00	RESPIRATORY THERAPY	0	0	0	0	0	72	0	0
35.00	PHYSICAL THERAPY	0	37,137	5,224	42,361	0	8,642	889	0
36.00	OCCUPATIONAL THERAPY	0	34,205	4,811	39,016	0	7,414	819	0
37.00	SPEECH LANGUAGE PATHOLOGIST	0	23,455	3,299	26,754	0	2,415	562	0
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	9,773	1,375	11,148	0	127	234	0
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	9,773	1,375	11,148	0	7,005	234	0
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0
43.00	DENTAL CARE	0	0	0	0	0	0	0	0
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0
OUTPATIENT SERVICE COST CENTERS									
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0
OUTPATIENT REIMBURSABLE COST CENTERS									
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0
71.00	AMBULANCE	0	0	0	0	0	504	0	0

CARE ONE AT THE HIGHLANDS		Period:	Run Date Time:	5/14/2026 2:54
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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	0	0	0	0	137	0	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	0	1,815,920	255,416	2,071,336	0	162,302	39,446	40,830	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	119	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
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	1,815,920	255,416	2,071,336	0	162,421	39,446	40,830	100.00

CARE ONE AT THE HIGHLANDS	Period:	Run Date Time:	5/14/2026 2:54
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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	4,270								7.00
8.00	DIETARY	696	321,931							8.00
9.00	NURSING ADMINISTRATION	66		40,508						9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0	2,953					10.00
11.00	PHARMACY	0	0	0	0	947				11.00
12.00	MEDICAL RECORDS	34	0	0	0	0	14,475			12.00
13.00	MEDICAL SOCIAL SERVICES	41	0	0	0	0	0	20,563		13.00
14.00	ACTIVITIES PROGRAM	92	0	0	0	0	0	0	43,288	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	2,987	321,931	40,508	2,953	947	14,475	20,563	43,288	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	26	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	26	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	98	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	90	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	62	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	26	0	0	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	26	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

CARE ONE AT THE HIGHLANDS	Period:	Run Date Time:	5/14/2026 2:54
Provider CCN: 31-5132	From: 01/01/2025	MCRIF32	2540-24
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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	0	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	4,270	321,931	40,508	2,953	947	14,475	20,563	43,288	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
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	509	0	0	99.00
100.00	TOTAL	4,270	321,931	40,508	2,953	947	14,984	20,563	43,288	100.00

CARE ONE AT THE HIGHLANDS	Period:	Run Date Time:	5/14/2026 2:54
Provider CCN: 31-5132	From: 01/01/2025	MCRIF32	2540-24
	To: 12/31/2025	Version:	2.7.181.0

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15.00	16.00	17.00	19.00	20.00	21.00		
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	410							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	410	0	0	1,886,015	0	1,886,015		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		11,952	0	11,952		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0		0	0	0		31.00
32.00	LABORATORY	0	0		845	0	845		32.00
33.00	INTRAVENOUS THERAPY	0	0		12,113	0	12,113		33.00
34.00	RESPIRATORY THERAPY	0	0		72	0	72		34.00
35.00	PHYSICAL THERAPY	0	0		51,990	0	51,990		35.00
36.00	OCCUPATIONAL THERAPY	0	0		47,339	0	47,339		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0		29,793	0	29,793		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		11,535	0	11,535		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0		18,413	0	18,413		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		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	504	0	504		71.00
72.00	HOSPICE	0	0		0	0	0		72.00
73.00	CORF	0	0		0	0	0		73.00

CARE ONE AT THE HIGHLANDS	Period:	Run Date Time:	5/14/2026 2:54
Provider CCN: 31-5132	From: 01/01/2025	MCRIF32	2540-24
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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		137	0	137		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0		0	0	0		81.00
89.00	SUBTOTAL	410	0	0	2,070,708	0	2,070,708		89.00
NONREIMBURSABLE COST CENTERS									
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		119	0	119		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
98.00	CROSS FOOT ADJUSTMENTS								98.00
99.00	NEGATIVE COST CENTER	0	0	0	509	0	509		99.00
100.00	TOTAL	410	0	0	2,071,336	0	2,071,336		100.00

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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 DEPARTMENT (GROSS SALARIES)	RECONCILIATION	ADMINISTRATIVE AND GENERAL (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT DAYS)	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	18,581								1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT		18,581							2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	0	0	9,365,332						3.00
4.00	ADMINISTRATIVE AND GENERAL	1,457	1,457	694,721	-3,324,729	14,249,491				4.00
5.00	PLANT OP, MAINT. & REPAIRS	272	272	142,805	0	800,510	16,852			5.00
6.00	LAUNDRY AND LINEN SERVICE	336	336	102,551	0	227,075	336	34,957		6.00
7.00	HOUSEKEEPING	0	0	292,972	0	374,612	0	0	16,516	7.00
8.00	DIETARY	2,693	2,693	585,892	0	1,292,020	2,693	0	2,693	8.00
9.00	NURSING ADMINISTRATION	256	256	808,484	0	991,881	256	0	256	9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	51,409	0	259,100	0	0	0	10.00
11.00	PHARMACY	0	0	0	0	83,045	0	0	0	11.00
12.00	MEDICAL RECORDS	130	130	0	0	13,510	130	0	130	12.00
13.00	MEDICAL SOCIAL SERVICES	160	160	158,477	0	202,790	160	0	160	13.00
14.00	ACTIVITIES PROGRAM	355	355	171,420	0	244,851	355	0	355	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	36,000	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	11,552	11,552	5,070,938	0	7,220,999	11,552	34,957	11,552	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	100	100	0	0	47,748	100	0	100	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	74,093	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	100	100	0	0	61,852	100	0	100	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	6,355	0	0	0	34.00
35.00	PHYSICAL THERAPY	380	380	603,064	0	758,164	380	0	380	35.00
36.00	OCCUPATIONAL THERAPY	350	350	523,938	0	650,489	350	0	350	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	240	240	158,661	0	211,923	240	0	240	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	100	100	0	0	11,148	100	0	100	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	100	100	0	0	614,584	100	0	100	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

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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 DEPARTMENT (GROSS SALARIES)	RECONCILIATION	ADMINISTRATIVE AND GENERAL (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT DAYS)	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	44,222	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	0	0	0	0	12,048	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	18,581	18,581	9,365,332	-3,324,729	14,239,019	16,852	34,957	16,516	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	10,472	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
98.00	CROSS FOOT ADJUSTMENT									98.00
99.00	NEGATIVE COST CENTER									99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	1,815,920	255,416	1,564,680		3,324,729	987,287	299,742	462,018	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	97.729939	13.746085	0.167071		0.233323	58.585746	8.574592	27.973965	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II			0		162,421	39,446	40,830	4,270	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II			0.000000		0.011398	2.340731	1.168006	0.258537	105.00

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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (PATIENT DA YS)	CENTRAL SERVICES & SUPPLY (PATIENT DA YS)	PHARMACY (PATIENT DA YS)	MEDICAL RECORDS (PATIENT DA YS)	MEDICAL SOCIAL SERVICES (PATIENT DA YS)	ACTIVITIES PROGRAM (PATIENT DA YS)	QUALITY & PERFORM IMPROV PGM (PATIENT DA YS)	
		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	104,871								8.00
9.00	NURSING ADMINISTRATION	0	34,957							9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	34,957						10.00
11.00	PHARMACY	0	0	0	34,957					11.00
12.00	MEDICAL RECORDS	0	0	0	0	34,957				12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	0	0	0	34,957			13.00
14.00	ACTIVITIES PROGRAM	0	0	0	0	0	0	34,957		14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	34,957	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	104,871	34,957	34,957	34,957	34,957	34,957	34,957	34,957	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	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

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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (PATIENT DA YS)	CENTRAL SERVICES & SUPPLY (PATIENT DA YS)	PHARMACY (PATIENT DA YS)	MEDICAL RECORDS (PATIENT DA YS)	MEDICAL SOCIAL SERVICES (PATIENT DA YS)	ACTIVITIES PROGRAM (PATIENT DA YS)	QUALITY & PERFORM IMPROV PGM (PATIENT DA YS)	
		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	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	104,871	34,957	34,957	34,957	34,957	34,957	34,957	34,957	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
98.00	CROSS FOOT ADJUSTMENT									98.00
99.00	NEGATIVE COST CENTER									99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	1,826,583	1,245,469	319,554	102,421	27,915	263,956	332,709	44,400	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	17.417427	35.628601	9.141345	2.929914	0.798553	7.550877	9.517665	1.270132	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	321,931	40,508	2,953	947	14,984	20,563	43,288	410	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	3.069781	1.158795	0.084475	0.027090	0.414080	0.588237	1.238321	0.011729	105.00

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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION (PATIENT DAYS)	PATIENT TRANSPORT PART A (PATIENT DAYS)		
		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	34,957			16.00
17.00	PATIENT TRANSPORTATION PART A	0	34,957		17.00
INPATIENT ROUTINE SERVICE COST CENTERS					
25.00	SKILLED NURSING FACILITY	34,957	34,957		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 DAYS)	PATIENT TRANSPORT PART A (PATIENT DAYS)		
		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	34,957	34,957		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
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

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RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Worksheet C

	Cost Center Description	TOTAL COST	TOTAL CHARGES	CHARGES		COST TO CHARGE RATIO	
				RECLASS-IFICATIONS	RECLASSIFIED CHARGES		
		1.00	2.00	3.00	4.00	5.00	
INPATIENT ROUTINE SERVICE COST CENTERS							
25.00	SKILLED NURSING FACILITY	14,368,503	18,455,893	0	18,455,893		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	67,545	91,500	0	91,500	0.738197	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0.000000	31.00
32.00	LABORATORY	91,381	185,232	0	185,232	0.493333	32.00
33.00	INTRAVENOUS THERAPY	84,939	126,761	0	126,761	0.670072	33.00
34.00	RESPIRATORY THERAPY	7,838	15,888	0	15,888	0.493328	34.00
35.00	PHYSICAL THERAPY	967,954	2,045,735	0	2,045,735	0.473157	35.00
36.00	OCCUPATIONAL THERAPY	832,559	2,010,786	0	2,010,786	0.414047	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	282,145	613,296	0	613,296	0.460047	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	22,405	0	0	0	0.000000	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	766,637	1,683,535	0	1,683,535	0.455373	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0.000000	42.00
43.00	DENTAL CARE	0	0	0	0	0.000000	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0.000000	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0.000000	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	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	54,540	110,555	0	110,555	0.493329	71.00
COST REIMBURSED SERVICES COST CENTERS							
80.00	PREVENTIVE VACCINES	14,859	2,505	0	2,505	5.931737	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0.000000	81.00
100.00	Total	17,561,305	25,341,686	0	25,341,686		100.00

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COMPUTATION OF INPATIENT ROUTINE COSTS

Worksheet D

Title XVIII Skilled Nursing Facility

		RATIO OF COST TO CHARGES	HEALTHCARE CHARGES			HEALTHCARE COSTS			
			INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
ANCILLARY SERVICE COST CENTERS									
30.00	RADIOLOGY-DIAGNOSTIC	0.738197	13,592	0		10,034	0		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0.000000	0	0		0	0		31.00
32.00	LABORATORY	0.493333	1,788	0		882	0		32.00
33.00	INTRAVENOUS THERAPY	0.670072	18,047	0		12,093	0		33.00
34.00	RESPIRATORY THERAPY	0.493328	0	0		0	0		34.00
35.00	PHYSICAL THERAPY	0.473157	814,474	0		385,374	0		35.00
36.00	OCCUPATIONAL THERAPY	0.414047	818,258	0		338,797	0		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0.460047	230,346	0		105,970	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	0.455373	57,351	0		26,116	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	0.493329	0	0		0	0		71.00
COST REIMBURSED SERVICES COST CENTERS									
80.00	PREVENTIVE VACCINES	5.931737			325			1,928	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0.000000	0	0		0	0		81.00
100.00	Total		1,953,856	0	325	879,266	0	1,928	100.00

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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	34,957	1.00
2.00	PRIVATE ROOM DAYS	0	2.00
3.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	7,086	3.00
4.00	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0	4.00
5.00	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	14,368,503	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6.00	GENERAL INPATIENT ROUTINE SERVICE CHARGES	18,455,893	6.00
7.00	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.778532	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	14,368,503	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16.00	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	411.03	16.00
17.00	PROGRAM ROUTINE SERVICE COST	2,912,559	17.00
18.00	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0	18.00
19.00	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	2,912,559	19.00
20.00	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	1,886,015	20.00
21.00	PER DIEM CAPITAL RELATED COSTS	53.95	21.00
22.00	PROGRAM CAPITAL RELATED COST	382,290	22.00
23.00	INPATIENT ROUTINE SERVICE COST	2,530,269	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	2,530,269	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	5,843,389	1.00
2.00	ALLOWABLE BAD DEBTS	293,849	2.00
3.00	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES	119,018	3.00
4.00	REIMBURSABLE BAD DEBTS	191,002	4.00
5.00	TOTAL REIMBURSABLE COST	6,034,391	5.00
6.00	PRIMARY PAYER AMOUNTS	0	6.00
7.00	COINSURANCE	1,002,039	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	3,820	10.00
11.00	SEQUESTRATION AMOUNT	96,827	11.00
12.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	63,431	12.00
13.00	NET REIMBURSABLE COST	4,868,274	13.00
14.00	INTERIM PAYMENTS	4,856,318	14.00
15.00	TENTATIVE ADJUSTMENT	0	15.00
16.00	BALANCE DUE PROVIDER/PROGRAM	11,956	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	1,928	2.00
3.00	TOTAL REASONABLE COSTS	1,928	3.00
4.00	MEDICARE PART B ANCILLARY CHARGES	325	4.00
5.00	COST OF COVERED SERVICES	325	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	325	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	7	14.00
15.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	15.00
16.00	NET REIMBURSABLE COST	318	16.00
17.00	INTERIM PAYMENTS	0	17.00
18.00	TENTATIVE ADJUSTMENT	0	18.00
19.00	BALANCE DUE PROVIDER/PROGRAM	318	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		4,681,092		0	1.00
2.00	INTERIM PAYMENTS PAYABLE		241,971		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	12/24/2025	66,745		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		-66,745		0	3.99
4.00	TOTAL INTERIM PAYMENTS		4,856,318		0	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		11,956		318	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY		4,868,274		318	7.00
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

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BALANCE SHEET

Worksheet G

		1.00	
ASSETS			
CURRENT ASSETS			
1.00	CASH ON HAND AND IN BANKS	51,485	1.00
2.00	TEMPORARY INVESTMENTS	0	2.00
3.00	NOTES RECEIVABLE	0	3.00
4.00	ACCOUNTS RECEIVABLE	1,466,729	4.00
5.00	OTHER RECEIVABLES	0	5.00
6.00	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	303,702	6.00
7.00	INVENTORY	0	7.00
8.00	PREPAID EXPENSES	-1,768	8.00
9.00	OTHER CURRENT ASSETS	8,530	9.00
10.00	DUE FROM OTHER FUNDS	0	10.00
11.00	TOTAL CURRENT ASSETS)	1,221,274	11.00
FIXED ASSETS			
12.00	LAND	352,927	12.00
13.00	LAND IMPROVEMENTS	21,804	13.00
14.00	LESS: ACCUMULATED DEPRECIATION	4,059	14.00
15.00	BUILDINGS	6,472,172	15.00
16.00	LESS: ACCUMULATED DEPRECIATION	5,636,835	16.00
17.00	LEASEHOLD IMPROVEMENTS	0	17.00
18.00	LESS: ACCUMULATED AMORTIZATION	0	18.00
19.00	FIXED EQUIPMENT	1,279,204	19.00
20.00	LESS: ACCUMULATED DEPRECIATION	970,991	20.00
21.00	AUTOMOBILES AND TRUCKS	0	21.00
22.00	LESS: ACCUMULATED DEPRECIATION	0	22.00
23.00	MAJOR MOVABLE EQUIPMENT	2,980,934	23.00
24.00	LESS: ACCUMULATED DEPRECIATION	2,843,327	24.00
25.00	MINOR EQUIPMENT - DEPRECIABLE	0	25.00
26.00	MINOR EQUIPMENT NONDEPRECIABLE	0	26.00
27.00	OTHER FIXED ASSETS	648,239	27.00
28.00	TOTAL FIXED ASSETS	2,300,068	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	1,299,935	32.00
33.00	TOTAL OTHER ASSETS	1,299,935	33.00
34.00	TOTAL ASSETS	4,821,277	34.00
LIABILITIES			
CURRENT LIABILITIES			
35.00	ACCOUNTS PAYABLE	1,193,280	35.00
36.00	SALARIES, WAGES, AND FEES PAYABLE	146,674	36.00
37.00	PAYROLL TAXES PAYABLE	0	37.00
38.00	NOTES & LOANS PAYABLE (SHORT TERM)	0	38.00
39.00	DEFERRED INCOME	0	39.00
40.00	ACCELERATED PAYMENTS	0	40.00
41.00	DUE TO OTHER FUNDS	8,530	41.00
42.00	OTHER CURRENT LIABILITIES	1,570,519	42.00
43.00	TOTAL CURRENT LIABILITIES	2,919,003	43.00
LONG TERM LIABILITIES			
44.00	MORTGAGE PAYABLE	18,572,770	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	-23,756,471	48.00
49.00	TOTAL LONG TERM LIABILITIES	-5,183,701	49.00
50.00	TOTAL LIABILITIES	-2,264,698	50.00
CAPITAL ACCOUNTS			
51.00	FUND BALANCE	7,085,975	51.00
52.00	TOTAL LIABILITIES AND FUND BALANCES	4,821,277	52.00

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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	4,311,815	2,923,318	1,686,405	6,221,639	3,312,715						18,455,892	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	4,311,815	2,923,318	1,686,405	6,221,639	3,312,715						18,455,892	4.00	
ALL OTHER SERVICES														
5.00	ANCILLARY SERVICES	2,248,925	1,613,619	0	98,935	1,541,115	0	0	0	0	0	5,502,594	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	6,560,740	4,536,937	1,686,405	6,320,574	4,853,830	0	0	0	0	0	23,958,486	10.00	
PART II - OPERATING EXPENSES														
		TOTAL												
		1.00												
11.00	OPERATING EXPENSES	17,736,381												
12.00	ADD (SPECIFY)	0												
13.00	TOTAL ADDITIONS	0												
14.00	DEDUCT (SPECIFY)	0												
15.00	TOTAL DEDUCTIONS	0												
16.00	TOTAL OPERATING EXPENSES	17,736,381												

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STATEMENT OF REVENUES AND EXPENSES

Worksheet G-3

		1.00	
INCOME FROM SERVICES TO PATIENTS			
1.00	TOTAL PATIENT REVENUES	23,958,486	1.00
2.00	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	8,590,320	2.00
3.00	NET PATIENT REVENUES	15,368,166	3.00
4.00	LESS: TOTAL OPERATING EXPENSES	17,736,381	4.00
5.00	NET INCOME FROM SERVICES TO PATIENTS	-2,368,215	5.00
OTHER INCOME			
6.00	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	0	6.00
7.00	INCOME FROM INVESTMENTS	1,367	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	0	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	B&B	1,297	24.00
24.01	OTHER REV	4,980	24.01
25.00	PHE FUNDING	0	25.00
26.00	TOTAL OTHER INCOME	7,644	26.00
27.00	TOTAL INCOME	-2,360,571	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	-2,360,571	32.00