

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	0			2
4 MEDICARE UTILIZATION	F			3
5 CONTRACTOR: HCRIS STATUS CODE	1			4
6 CONTRACTOR: COST REPORT RECEIVED DATE				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	4			10
12 CONTRACTOR: REOPENING NUMBER	0			11
				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 MILFORD MANOR, {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		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	
		1.00	2.00	3.00	4.00	
1.00	SNF	0	-102,237	4,113	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	-102,237	4,113	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.

COMPLETE CARE AT MILFORD MANOR				Period:	Run Date Time:
Provider CCN: 31-5276				From: 01/01/2025	5/19/2026 3:27
				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	69 MAPLE ROAD											
		CITY	STATE	ZIP CODE	COUNTY								
		1.00	2.00	3.00	4.00								
2.00	ADDRESS LINE 2	WEST MILFORD			PASSAIC								
		NJ			07480								
	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 MILFORD MANOR			315276	35614	U	08/01/1994	08/01/1994				
4.00	NF												
5.00	ICF/IID												
6.00	SNF-BASED HHA												
7.00	SNF-BASED HOSPICE												
8.00	CORF												
8.10	OPT												
8.20	OOT												
8.30	OSP												
		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	4											
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							
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							
					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						
		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												
								1.00					
18.00	Did the total number of available beds permanently maintained for lodging inpatients change from the prior cost reporting period?							N					
19.00	Did this SNF operate a ventilator care unit?							N					

COMPLETE CARE AT MILFORD MANOR		Period:	Run Date Time:
Provider CCN: 31-5276		From: 01/01/2025	5/19/2026 3:27
		To: 12/31/2025	MCRIF32 2540-24
			Version: 2.7.181.0

IDENTIFICATION DATA

Worksheet S-2

SNF OWNED SERVICES					
		1.00	2.00		
20.00	COLUMN 1: Did the SNF and/or SNF-based HHA operate a Medicare approved laboratory with its own CLIA number or a CLIA certificate of waiver that meets the requirements in 42 CFR 493? COLUMN 2: Enter the CLIA ID number.	N		20.00	
21.00	Did the SNF operate a radiological department that meets the standards required of a hospital furnishing such services under the program at 42 CFR 482.26 or the standards to provide portable x-ray services?	N		21.00	
22.00	COLUMN 1: Did this SNF operate an institutional based ambulance service? COLUMN 2: Enter the ambulance provider number.	N		22.00	
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	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	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	A	06/15/2026	
51.00	Do total expenses and total revenues reported on the cost report differ from those on the filed financial statements? If "Y", submit a reconciliation.	N		51.00	
BAD DEBTS					
		1.00			
52.00	Is the SNF seeking reimbursement for Medicare bad debts?	Y		52.00	
53.00	If line 52 is Y, did the SNF change its bad debt collection policy during this cost reporting period?	N		53.00	
54.00	If line 52 is Y, did the SNF waive patient deductibles and/or coinsurance?	N		54.00	
PS&R REPORT DATA					
	Description	PART A Y/N	PART A DATE	PART B Y/N	PART B DATE
	0	1.00	2.00	3.00	4.00
55.00	Is this cost report prepared using only the PS&R? If either column 1 or 3 is Y, in columns 2 and 4 from the PS&R used to prepare this cost report, enter the 55 "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)	Y	03/23/2026	Y	03/23/2026
56.00	Is this cost report prepared using the PS&R for totals and the provider's records for allocation? If either column 1 or 3 is Y, in columns 2 and 4, enter the "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)	N		N	
57.00	If line 55 or 56 is Y, were adjustments made to PS&R data for additional claims that have been billed, but are not included on the PS&R used to file this cost report?	N		N	
58.00	If line 55 or 56 is Y, were adjustments made to PS&R data for corrections of other PS&R Report information?	N		N	

COMPLETE CARE AT MILFORD MANOR	Period:	Run Date Time:	5/19/2026 3:27
Provider CCN: 31-5276	From: 01/01/2025	MCRIF32	2540-24
	To: 12/31/2025	Version:	2.7.181.0

IDENTIFICATION DATA

Worksheet S-2

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

IDENTIFICATION DATA

Worksheet S-2

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

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	120	43,800	0	8,239	4,071	4,357	38,634	0	158	21	89	268	1.00
2.00	SNF - HMO			0	1,817	20,150			0	67	62	0	129	2.00
3.00	NF - FFS	0	0	0		0	0	0	0		0	0	0	3.00
4.00	NF - HMO			0		0			0		0	0	0	4.00
5.00	ICF/IID	0	0	0		0	0	0	0		0	0	0	5.00
6.00	HOSPICE	0	0	0	0	0	0	0	0	0	0	0	0	6.00
7.00	TOTAL	120	43,800	0	10,056	24,221	4,357	38,634	0	225	83	89	397	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	52.15	193.86	48.96	144.16	0	209	9	48	266	95.40	0.00	1.00
2.00	SNF - HMO	0.00	27.12	325.00			0	100	30	0	130			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

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)	6,752,502	0	0	6,752,502	198,780.00	33.97	1.00
2.00	PHYSICIAN SALARIES-PART A	0	0	0	0	0.00	0.00	2.00
3.00	PHYSICIAN SALARIES-PART B	0	0	0	0	0.00	0.00	3.00
4.00	HOME OFFICE PERSONNEL	0	0	0	0	0.00	0.00	4.00
5.00	SUM OF LINES 2 THROUGH 4	0	0	0	0	0.00	0.00	5.00
6.00	REVISED WAGES (LINE 1 MINUS LINE 5)	6,752,502	0	0	6,752,502	198,780.00	33.97	6.00
7.00	HOME HEALTH AGENCY	0	0	0	0	0.00	0.00	7.00
8.00	HOSPICE	0	0	0	0	0.00	0.00	8.00
9.00	OTHER EXCLUDED AREAS	0	0	0	0	0.00	0.00	9.00
10.00	SUBTOTAL EXCLUDED SALARY (SUM OF LINES 7 THROUGH 9)	0	0	0	0	0.00	0.00	10.00
11.00	TOTAL ADJUSTED SALARIES (LINE 6 MINUS LINE 10)	6,752,502	0	0	6,752,502	198,780.00	33.97	11.00
OTHER WAGES AND RELATED COST								
12.00	CONTRACT LABOR: PATIENT RELATED & MGMT	1,308,472	0	0	1,308,472	34,238.00	38.22	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)	1,135,771	0	0	1,135,771			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)	1,135,771	0	0	1,135,771			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	709,057	0	0	709,057	11,310.00	62.69	2.00
3.00	PLANT OP, MAINT & REPAIRS	5.00	130,246	0	0	130,246	3,791.00	34.36	3.00
4.00	LAUNDRY AND LINEN SERVICE	6.00	0	0	0	0	0.00	0.00	4.00
5.00	HOUSEKEEPING	7.00	375,541	0	0	375,541	17,694.00	21.22	5.00
6.00	DIETARY	8.00	692,317	0	0	692,317	30,101.00	23.00	6.00
7.00	NURSING ADMINISTRATION	9.00	626,407	0	0	626,407	11,672.00	53.67	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	30,402	0	0	30,402	1,292.00	23.53	10.00
11.00	MEDICAL SOCIAL SERVICES	13.00	112,424	0	0	112,424	3,619.00	31.06	11.00
12.00	ACTIVITIES PROGRAM	14.00	195,375	0	0	195,375	8,839.00	22.10	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	10,487	0	0	10,487	251.00	41.78	14.00
15.00	PATIENT TRANSPORTATION PART A	17.00	0	0	0	0	0.00	0.00	15.00
16.00	OTHER GENERAL SERVICE	18.00	0	0	0	0	0.00	0.00	16.00

COMPLETE CARE AT MILFORD MANOR	Period:	Run Date Time:	5/19/2026 3:27
	From: 01/01/2025	MCRIF32	2540-24
Provider CCN: 31-5276	To: 12/31/2025	Version:	2.7.181.0

STATISTICAL DATA

Worksheet S-3
Part IV

PART IV - SNF WAGE RELATED COSTS			
		AMOUNT	
		1.00	
RETIREMENT COST			
1.00	401k EMPLOYER CONTRIBUTIONS	0	1.00
2.00	TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION	0	2.00
3.00	QUALIFIED AND NON-QUALIFIED PENSION PLAN COST	0	3.00
4.00	PRIOR YEAR PENSION SERVICE COST	0	4.00
PLAN ADMINISTRATIVE COSTS			
5.00	401K/TSA PLAN ADMINISTRATION FEES	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	264,697	8.00
9.00	PRESCRIPTION DRUG PLAN	53	9.00
10.00	DENTAL, HEARING AND VISION PLANS	0	10.00
11.00	LIFE INSURANCE	1,205	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	247,388	15.00
16.00	RETIREMENT HEALTH CARE COST	0	16.00
TAXES			
17.00	FICA - EMPLOYER'S PORTION ONLY	491,776	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	130,652	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	1,135,771	24.00

COMPLETE CARE AT MILFORD MANOR		Period:	Run Date Time:
Provider CCN: 31-5276		From: 01/01/2025	5/19/2026 3:27
		To: 12/31/2025	MCRIF32 2540-24
			Version: 2.7.181.0

STATISTICAL DATA

Worksheet S-3
Part V

PART V - SNF REPORTING OF DIRECT CARE EXPENDITURES							
		AMOUNT REPORTED	EMPLOYEE WAGE-RELATED COSTS	ADJUSTED SALARIES (COL. 1 + COL. 2)	PAID HOURS RELATED TO SALARY IN COL. 3	AVERAGE HOURLY WAGE (COL. 3 ÷ COL. 4)	
		1.00	2.00	3.00	4.00	5.00	
DIRECT SALARIES							
NURSING EMPLOYEES							
1.00	REGISTERED NURSE	468,739	78,943	547,682	9,669.00	56.64	1.00
2.00	LICENSED PRACTICAL NURSE	1,313,374	221,193	1,534,567	28,654.00	53.56	2.00
3.00	CERTIFIED NURSING ASSISTANT	2,088,133	351,675	2,439,808	71,889.00	33.94	3.00
4.00	TOTAL NURSING EXPENDITURES	3,870,246	651,811	4,522,057	110,212.00	41.03	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	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	413,027	0	413,027	10,991.00	37.58	17.00
18.00	TOTAL NURSING EXPENDITURES	413,027	0	413,027	10,991.00	37.58	18.00
TECHNICAL/PROFESSIONAL EMPLOYEES							
19.00	PHYSICAL THERAPIST	170,098	0	170,098	3,813.00	44.61	19.00
20.00	PHYSICAL THERAPY ASSISTANT	248,410	0	248,410	7,145.00	34.77	20.00
21.00	OCCUPATIONAL THERAPIST	140,163	0	140,163	3,094.00	45.30	21.00
22.00	OCCUPATIONAL THERAPY ASSISTANT	217,731	0	217,731	6,466.00	33.67	22.00
23.00	SPEECH-LANGUAGE PATHOLOGIST	119,042	0	119,042	2,731.00	43.59	23.00
24.00	THERAPY AIDES AND STUDENTS	0	0	0	0.00	0.00	24.00
25.00	RESPIRATORY THERAPIST	0	0	0	0.00	0.00	25.00
26.00	OTHER MEDICAL STAFF	0	0	0	0.00	0.00	26.00
HOME OFFICE/CHAIN ORGANIZATION							
NURSING EMPLOYEES							
29.00	REGISTERED NURSE	0	0	0	0.00	0.00	29.00
30.00	LICENSED PRACTICAL NURSE	0	0	0	0.00	0.00	30.00
31.00	CERTIFIED NURSING ASSISTANT	0	0	0	0.00	0.00	31.00
32.00	TOTAL NURSING EXPENDITURES	0	0	0	0.00	0.00	32.00
TECHNICAL/PROFESSIONAL EMPLOYEES							
33.00	PHYSICAL THERAPIST	0	0	0	0.00	0.00	33.00
34.00	PHYSICAL THERAPY ASSISTANT	0	0	0	0.00	0.00	34.00
35.00	OCCUPATIONAL THERAPIST	0	0	0	0.00	0.00	35.00
36.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0.00	0.00	36.00
37.00	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0.00	0.00	37.00
38.00	THERAPY AIDES AND STUDENTS	0	0	0	0.00	0.00	38.00
39.00	RESPIRATORY THERAPIST	0	0	0	0.00	0.00	39.00
40.00	OTHER MEDICAL STAFF	0	0	0	0.00	0.00	40.00

COMPLETE CARE AT MILFORD MANOR		Period:	Run Date Time:
Provider CCN: 31-5276		From: 01/01/2025	5/19/2026 3:27
		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				1,331,455	1,331,455	1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT				36,623	36,623	2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	1,163,056	1,163,056	3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	709,057	12,378	721,435	2,632,170	3,353,605	4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	130,246	0	130,246	484,962	615,208	5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	0	0	0	4,917	4,917	6.00
7.00	00700	HOUSEKEEPING	375,541	0	375,541	34,325	409,866	7.00
8.00	00800	DIETARY	692,317	800	693,117	406,775	1,099,892	8.00
9.00	00900	NURSING ADMINISTRATION	626,407	0	626,407	0	626,407	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	30,402	0	30,402	0	30,402	12.00
13.00	01300	MEDICAL SOCIAL SERVICES	112,424	0	112,424	0	112,424	13.00
14.00	01400	ACTIVITIES PROGRAM	195,375	12,222	207,597	21,704	229,301	14.00
15.00	01500	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	15.00
16.00	01600	TRAINING AND IN-SERVICE EDUCATION	10,487	0	10,487	5,178	15,665	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	3,870,246	419,027	4,289,273	254,906	4,544,179	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	16,583	16,583	30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	31.00
32.00	03200	LABORATORY	0	0	0	37,667	37,667	32.00
33.00	03300	INTRAVENOUS THERAPY	0	0	0	0	0	33.00
34.00	03400	RESPIRATORY THERAPY	0	0	0	7,159	7,159	34.00
35.00	03500	PHYSICAL THERAPY	0	418,508	418,508	226	418,734	35.00
36.00	03600	OCCUPATIONAL THERAPY	0	357,895	357,895	0	357,895	36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	0	119,042	119,042	0	119,042	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	1,666	1,666	40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	193,507	193,507	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	0	0	125	125	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 MILFORD MANOR			Period:	Run Date Time:	5/19/2026 3:27
Provider CCN: 31-5276			From: 01/01/2025	MCRIF32	2540-24
			To: 12/31/2025	Version:	2.7.181.0

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	SALARIES & WAGES	CONTRACT LABOR COSTS	LABOR SUBTOTAL	OTHER COSTS	SUBTOTAL	
			1.00	2.00	3.00	4.00	5.00	
COST REIMBURSED SERVICES COST CENTERS								
80.00	08000	PREVENTIVE VACCINES				18,460	18,460	80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	81.00
89.00		SUBTOTAL	6,752,502	1,339,872	8,092,374	6,651,464	14,743,838	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	0	0	93.00
100.00		TOTAL	6,752,502	1,339,872	8,092,374	6,651,464	14,743,838	100.00

COMPLETE CARE AT MILFORD MANOR		Period:	Run Date Time:
Provider CCN: 31-5276		From: 01/01/2025	5/19/2026 3:27
		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	1,331,455	395,337	1,726,792		1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT	0	36,623	0	36,623		2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	1,163,056	0	1,163,056		3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	0	3,353,605	-951,924	2,401,681		4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	0	615,208	0	615,208		5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	0	4,917	0	4,917		6.00
7.00	00700	HOUSEKEEPING	0	409,866	0	409,866		7.00
8.00	00800	DIETARY	0	1,099,892	0	1,099,892		8.00
9.00	00900	NURSING ADMINISTRATION	0	626,407	0	626,407		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	30,402	0	30,402		12.00
13.00	01300	MEDICAL SOCIAL SERVICES	0	112,424	0	112,424		13.00
14.00	01400	ACTIVITIES PROGRAM	0	229,301	0	229,301		14.00
15.00	01500	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0		15.00
16.00	01600	TRAINING AND IN-SERVICE EDUCATION	0	15,665	0	15,665		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	4,544,179	0	4,544,179		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	16,583	0	16,583		30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0		31.00
32.00	03200	LABORATORY	0	37,667	0	37,667		32.00
33.00	03300	INTRAVENOUS THERAPY	0	0	0	0		33.00
34.00	03400	RESPIRATORY THERAPY	0	7,159	0	7,159		34.00
35.00	03500	PHYSICAL THERAPY	0	418,734	0	418,734		35.00
36.00	03600	OCCUPATIONAL THERAPY	0	357,895	0	357,895		36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	0	119,042	0	119,042		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	1,666	0	1,666		40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	0	193,507	0	193,507		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	125	0	125		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	18,460	0	18,460		80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	0	0		81.00
89.00		SUBTOTAL	0	14,743,838	-556,587	14,187,251		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	0	0	0		93.00
100.00		TOTAL	0	14,743,838	-556,587	14,187,251		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	155,912	104,599	0	104,599	0	260,511	0	4.00
5.00	FIXED EQUIPMENT	0	0	0	0	0	0	0	5.00
6.00	MOVABLE EQUIPMENT	896,077	11,023	0	11,023	0	907,100	0	6.00
7.00	SUBTOTAL	1,051,989	115,622	0	115,622	0	1,167,611	0	7.00
8.00	RECONCILING ITEMS	0	0	0	0	0	0	0	8.00
9.00	TOTAL	1,051,989	115,622	0	115,622	0	1,167,611	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	389,106	0	1,141,912	28,329	167,445	0	1,726,792	1.00
2.00	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	0	36,623	0	0	0	0	36,623	2.00
3.00	TOTAL	389,106	36,623	1,141,912	28,329	167,445	0	1,763,415	3.00

COMPLETE CARE AT MILFORD MANOR		Period:	Run Date Time:
Provider CCN: 31-5276		From: 01/01/2025	5/19/2026 3:27
		To: 12/31/2025	MCRIF32 2540-24
			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	-1,238	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	-100,347		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	-239	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	-2,338	ADMINISTRATIVE AND GENERAL	4.00
24.02	FINES & PENALTIES	A	-4,074	ADMINISTRATIVE AND GENERAL	4.00
24.03	MARKETING	A	-12,619	ADMINISTRATIVE AND GENERAL	4.00
24.05	BAD DEBTS	A	-435,732	ADMINISTRATIVE AND GENERAL	4.00
100.00	TOTAL		-556,587		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	986,621	-986,621	1.00	
2.00	4.00	ADMINISTRATIVE AND GENERAL	A&G	1.00	151	0	151	2.00	
3.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	DEPRECIATION	1.00	303,661	0	303,661	3.00	
4.00	0.00			0.00	0	0	0	4.00	
5.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	AMORT OF FIN COST	1.00	77,694	0	77,694	5.00	
6.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	INTEREST EXPENSE	1.00	1,001,841	0	1,001,841	6.00	
7.00	4.00	ADMINISTRATIVE AND GENERAL	MANAGEMENT FEE	3.00	376,867	873,940	-497,073	7.00	
8.00	0.00			0.00	0	0	0	8.00	
9.00	0.00			0.00	0	0	0	9.00	
10.00	0.00			0.00	0	0	0	10.00	
100.00	TOTAL				1,760,214	1,860,561	-100,347	100.00	
PART II - INTERRELATIONSHIP BETWEEN RELATED ORGANIZATIONS AND / OR HOME OFFICE									
	INTERRELATIONSHIP INDICATOR	INTERRELATIONSHIP DESCRIPTION (IF COLUMN 1 = G)	NAME	PERCENTAGE OF OWNERSHIP	NAME	MEDICARE CCN OR HOME OFFICE #	PERCENTAGE OF OWNERSHIP	TYPE OF BUSINESS	
	1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	
1.00	B		SMS TRUST	95.10	MILFORD REALTY		95.10	REALTY	1.00
2.00	B		SAM STEIN	4.90	MILFORD REALTY		4.90	REALTY	2.00
3.00	B		PEACE CAPITAL LLC	100.00	COMPLETE CARE MANAGEMENT		100.00	MANAGEMENT COMPANY	3.00
4.00				0.00			0.00		4.00
5.00				0.00			0.00		5.00
6.00				0.00			0.00		6.00
7.00				0.00			0.00		7.00
8.00				0.00			0.00		8.00
9.00				0.00			0.00		9.00
10.00				0.00			0.00		10.00

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	1,726,792	1,726,792							1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT	36,623		36,623						2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	1,163,056	0	0	1,163,056					3.00
4.00	ADMINISTRATIVE AND GENERAL	2,401,681	39,433	836	122,129	2,564,079	2,564,079			4.00
5.00	PLANT OP, MAINT. & REPAIRS	615,208	43,001	912	22,434	681,555	150,352	831,907		5.00
6.00	LAUNDRY AND LINEN SERVICE	4,917	51,798	1,099	0	57,814	12,754	26,205	96,773	6.00
7.00	HOUSEKEEPING	409,866	57,888	1,228	64,684	533,666	117,727	29,286	0	7.00
8.00	DIETARY	1,099,892	293,930	6,234	119,245	1,519,301	335,159	148,704	0	8.00
9.00	NURSING ADMINISTRATION	626,407	11,073	235	109,809	747,524	164,905	5,602	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	2,215	47	0	2,262	499	1,120	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	30,402	0	0	5,236	35,638	7,862	0	0	12.00
13.00	MEDICAL SOCIAL SERVICES	112,424	9,658	205	17,448	139,735	30,826	4,886	0	13.00
14.00	ACTIVITIES PROGRAM	229,301	44,231	938	33,652	308,122	67,972	22,377	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	15,665	0	0	1,806	17,471	3,854	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	4,544,179	1,081,535	22,937	666,613	6,315,264	1,393,149	547,167	96,773	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	16,583	0	0	0	16,583	3,658	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	37,667	0	0	0	37,667	8,309	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	7,159	0	0	0	7,159	1,579	0	0	34.00
35.00	PHYSICAL THERAPY	418,734	29,159	618	0	448,511	98,942	14,752	0	35.00
36.00	OCCUPATIONAL THERAPY	357,895	22,454	476	0	380,825	84,010	11,360	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	119,042	18,640	395	0	138,077	30,460	9,430	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	1,666	0	0	0	1,666	368	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	193,507	14,087	299	0	207,893	45,861	7,127	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	125	0	0	0	125	28	0	0	71.00

COMPLETE CARE AT MILFORD MANOR				Period:	Run Date Time:
Provider CCN: 31-5276				From: 01/01/2025	5/19/2026 3:27
				To: 12/31/2025	MCRIF32 2540-24 Version: 2.7.181.0

ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	NET EXPENSES FOR COST ALLOCATION	CRC - B&F	CRC - ME	EMPLOYEE BENEFITS 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	18,460	308	7	0	18,775	4,142	156	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	14,187,251	1,719,410	36,466	1,163,056	14,179,712	2,562,416	828,172	96,773	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	7,382	157	0	7,539	1,663	3,735	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	14,187,251	1,726,792	36,623	1,163,056	14,187,251	2,564,079	831,907	96,773	100.00

COMPLETE CARE AT MILFORD MANOR		Period:	Run Date Time:
Provider CCN: 31-5276		From: 01/01/2025	5/19/2026 3:27
		To: 12/31/2025	MCRIF32 2540-24 Version: 2.7.181.0

ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT									3.00
4.00	ADMINISTRATIVE AND GENERAL									4.00
5.00	PLANT OP, MAINT. & REPAIRS									5.00
6.00	LAUNDRY AND LINEN SERVICE									6.00
7.00	HOUSEKEEPING	680,679								7.00
8.00	DIETARY	130,368	2,133,532							8.00
9.00	NURSING ADMINISTRATION	4,911	0	922,942						9.00
10.00	CENTRAL SERVICES AND SUPPLY	982	0	0	4,863					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS	0	0	0	0	0	43,500			12.00
13.00	MEDICAL SOCIAL SERVICES	4,284	0	0	0	0	0	179,731		13.00
14.00	ACTIVITIES PROGRAM	19,618	0	0	0	0	0	0	418,089	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	479,699	2,133,532	922,942	2,330	0	43,500	179,731	418,089	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	12,933	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	9,959	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	8,267	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	20	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	6,248	0	0	2,294	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 MILFORD MANOR				Period:	Run Date Time:
Provider CCN: 31-5276				From: 01/01/2025	5/19/2026 3:27
				To: 12/31/2025	MCRIF32 2540-24
				Version:	2.7.181.0

ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	136	0	0	219	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	677,405	2,133,532	922,942	4,863	0	43,500	179,731	418,089	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	3,274	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	680,679	2,133,532	922,942	4,863	0	43,500	179,731	418,089	100.00

COMPLETE CARE AT MILFORD MANOR				Period:	Run Date Time:
Provider CCN: 31-5276				From: 01/01/2025	5/19/2026 3:27
				To: 12/31/2025	MCRIF32 2540-24 Version: 2.7.181.0

ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15.00	16.00	17.00	19.00	20.00	21.00		
GENERAL SERVICE COST CENTERS									
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES								1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT								2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT								3.00
4.00	ADMINISTRATIVE AND GENERAL								4.00
5.00	PLANT OP, MAINT. & REPAIRS								5.00
6.00	LAUNDRY AND LINEN SERVICE								6.00
7.00	HOUSEKEEPING								7.00
8.00	DIETARY								8.00
9.00	NURSING ADMINISTRATION								9.00
10.00	CENTRAL SERVICES AND SUPPLY								10.00
11.00	PHARMACY								11.00
12.00	MEDICAL RECORDS								12.00
13.00	MEDICAL SOCIAL SERVICES								13.00
14.00	ACTIVITIES PROGRAM								14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0							15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	21,325						16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0					17.00
INPATIENT ROUTINE SERVICE COST CENTERS									
25.00	SKILLED NURSING FACILITY	0	21,325	0	12,553,501	0	12,553,501		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		20,241	0	20,241		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0		0	0	0		31.00
32.00	LABORATORY	0	0		45,976	0	45,976		32.00
33.00	INTRAVENOUS THERAPY	0	0		0	0	0		33.00
34.00	RESPIRATORY THERAPY	0	0		8,738	0	8,738		34.00
35.00	PHYSICAL THERAPY	0	0		575,138	0	575,138		35.00
36.00	OCCUPATIONAL THERAPY	0	0		486,154	0	486,154		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0		186,234	0	186,234		37.00
38.00	AUDIOLOGY	0	0		0	0	0		38.00
39.00	ELECTROCARDIOLOGY	0	0		0	0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0		2,054	0	2,054		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0		269,423	0	269,423		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	153	0	153		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		23,428	0	23,428		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0		0	0	0		81.00
89.00	SUBTOTAL	0	21,325	0	14,171,040	0	14,171,040		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		16,211	0	16,211		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	21,325	0	14,187,251	0	14,187,251		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 DEPARTMENT	ADMINISTRATIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	0	0				3.00
4.00	ADMINISTRATIVE AND GENERAL	0	39,433	836	40,269	0	40,269			4.00
5.00	PLANT OP, MAINT. & REPAIRS	0	43,001	912	43,913	0	2,362	46,275		5.00
6.00	LAUNDRY AND LINEN SERVICE	0	51,798	1,099	52,897	0	200	1,458	54,555	6.00
7.00	HOUSEKEEPING	0	57,888	1,228	59,116	0	1,849	1,629	0	7.00
8.00	DIETARY	0	293,930	6,234	300,164	0	5,264	8,272	0	8.00
9.00	NURSING ADMINISTRATION	0	11,073	235	11,308	0	2,590	312	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	2,215	47	2,262	0	8	62	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	0	0	0	0	0	123	0	0	12.00
13.00	MEDICAL SOCIAL SERVICES	0	9,658	205	9,863	0	484	272	0	13.00
14.00	ACTIVITIES PROGRAM	0	44,231	938	45,169	0	1,068	1,245	0	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	61	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	1,081,535	22,937	1,104,472	0	21,878	30,434	54,555	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	57	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	131	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	25	0	0	34.00
35.00	PHYSICAL THERAPY	0	29,159	618	29,777	0	1,554	821	0	35.00
36.00	OCCUPATIONAL THERAPY	0	22,454	476	22,930	0	1,320	632	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	18,640	395	19,035	0	478	525	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	6	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	14,087	299	14,386	0	720	396	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

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	308	7	315	0	65	9	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	0	1,719,410	36,466	1,755,876	0	40,243	46,067	54,555	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	7,382	157	7,539	0	26	208	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	1,726,792	36,623	1,763,415	0	40,269	46,275	54,555	100.00

COMPLETE CARE AT MILFORD MANOR		Period:	Run Date Time:
Provider CCN: 31-5276		From: 01/01/2025	5/19/2026 3:27
		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	62,594								7.00
8.00	DIETARY	11,988	325,688							8.00
9.00	NURSING ADMINISTRATION	452	0	14,662						9.00
10.00	CENTRAL SERVICES AND SUPPLY	90	0	0	2,422					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS	0	0	0	0	0	123			12.00
13.00	MEDICAL SOCIAL SERVICES	394	0	0	0	0	0	11,013		13.00
14.00	ACTIVITIES PROGRAM	1,804	0	0	0	0	0	0	49,286	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	44,112	325,688	14,662	1,161	0	123	11,013	49,286	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	1,189	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	916	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	760	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	10	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	575	0	0	1,142	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 MILFORD MANOR			Period:	Run Date Time:	5/19/2026 3:27
Provider CCN: 31-5276			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	109	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	62,293	325,688	14,662	2,422	0	123	11,013	49,286	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	301	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	62,594	325,688	14,662	2,422	0	123	11,013	49,286	100.00

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		
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	61						16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0					17.00
INPATIENT ROUTINE SERVICE COST CENTERS									
25.00	SKILLED NURSING FACILITY	0	61	0	1,657,445	0	1,657,445		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		57	0	57		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0		0	0	0		31.00
32.00	LABORATORY	0	0		131	0	131		32.00
33.00	INTRAVENOUS THERAPY	0	0		0	0	0		33.00
34.00	RESPIRATORY THERAPY	0	0		25	0	25		34.00
35.00	PHYSICAL THERAPY	0	0		33,341	0	33,341		35.00
36.00	OCCUPATIONAL THERAPY	0	0		25,798	0	25,798		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0		20,798	0	20,798		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		16	0	16		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0		17,219	0	17,219		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	0	0	0		71.00
72.00	HOSPICE	0	0		0	0	0		72.00
73.00	CORF	0	0		0	0	0		73.00

COMPLETE CARE AT MILFORD MANOR			Period:	Run Date Time:	5/19/2026 3:27
Provider CCN: 31-5276			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		
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		511	0	511		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0		0	0	0		81.00
89.00	SUBTOTAL	0	61	0	1,755,341	0	1,755,341		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		8,074	0	8,074		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	61	0	1,763,415	0	1,763,415		100.00

COMPLETE CARE AT MILFORD MANOR				Period:	Run Date Time:
Provider CCN: 31-5276				From: 01/01/2025	5/19/2026 3:27
				To: 12/31/2025	MCRIF32 2540-24 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	28,070								1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT		28,070							2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	0	0	6,752,503						3.00
4.00	ADMINISTRATIVE AND GENERAL	641	641	709,057	-2,564,079	11,623,172				4.00
5.00	PLANT OP, MAINT. & REPAIRS	699	699	130,246	0	681,555	26,730			5.00
6.00	LAUNDRY AND LINEN SERVICE	842	842	0	0	57,814	842	38,634		6.00
7.00	HOUSEKEEPING	941	941	375,541	0	533,666	941	0	24,947	7.00
8.00	DIETARY	4,778	4,778	692,317	0	1,519,301	4,778	0	4,778	8.00
9.00	NURSING ADMINISTRATION	180	180	637,534	0	747,524	180	0	180	9.00
10.00	CENTRAL SERVICES AND SUPPLY	36	36	0	0	2,262	36	0	36	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	0	0	30,402	0	35,638	0	0	0	12.00
13.00	MEDICAL SOCIAL SERVICES	157	157	101,298	0	139,735	157	0	157	13.00
14.00	ACTIVITIES PROGRAM	719	719	195,375	0	308,122	719	0	719	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	10,487	0	17,471	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	17,581	17,581	3,870,246	0	6,315,264	17,581	38,634	17,581	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	16,583	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	37,667	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	7,159	0	0	0	34.00
35.00	PHYSICAL THERAPY	474	474	0	0	448,511	474	0	474	35.00
36.00	OCCUPATIONAL THERAPY	365	365	0	0	380,825	365	0	365	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	303	303	0	0	138,077	303	0	303	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	1,666	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	229	229	0	0	207,893	229	0	229	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

COMPLETE CARE AT MILFORD MANOR			Period:	Run Date Time:	5/19/2026 3:27
Provider CCN: 31-5276			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	
71.00	AMBULANCE	0	0	0	0	125	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	18,775	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	27,950	27,950	6,752,503	-2,564,079	11,615,633	26,610	38,634	24,827	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	120	120	0	0	7,539	120	0	120	93.00
98.00	CROSS FOOT ADJUSTMENT									98.00
99.00	NEGATIVE COST CENTER									99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	1,726,792	36,623	1,163,056		2,564,079	831,907	96,773	680,679	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	61.517349	1.304703	0.172241		0.220601	31.122596	2.504866	27.285004	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II			0		40,269	46,275	54,555	62,594	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II			0.000000		0.003465	1.731201	1.412098	2.509079	105.00

COMPLETE CARE AT MILFORD MANOR				Period:	Run Date Time:
Provider CCN: 31-5276				From: 01/01/2025	5/19/2026 3:27
				To: 12/31/2025	MCRIF32 2540-24 Version: 2.7.181.0

COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (DIRECT NUR SING)	CENTRAL SERVICES & SUPPLY (COSTED REQ UIS)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS (PATIENT CENSUS)	MEDICAL SOCIAL SERVICES (PATIENT CENSUS)	ACTIVITIES PROGRAM (PATIENT CENSUS)	QUALITY & PERFORM IMPROV PGM (PATIENT CENSUS)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	
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	115,902								8.00
9.00	NURSING ADMINISTRATION	0	121,201							9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	410,270						10.00
11.00	PHARMACY	0	0	0	0					11.00
12.00	MEDICAL RECORDS	0	0	0	0	38,634				12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	0	0	0	38,634			13.00
14.00	ACTIVITIES PROGRAM	0	0	0	0	0	0	38,634		14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	38,634	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	115,902	121,201	196,637	0	38,634	38,634	38,634	38,634	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	1,666	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	193,507	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 MILFORD MANOR		Period:	Run Date Time:
Provider CCN: 31-5276		From: 01/01/2025	5/19/2026 3:27
		To: 12/31/2025	MCRIF32 2540-24
			Version: 2.7.181.0

COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (DIRECT NUR SING)	CENTRAL SERVICES & SUPPLY (COSTED REQ UIS)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS (PATIENT CENSUS)	MEDICAL SOCIAL SERVICES (PATIENT CENSUS)	ACTIVITIES PROGRAM (PATIENT CENSUS)	QUALITY & PERFORM IMPROV PGM (PATIENT CENSUS)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	0	0	18,460	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	115,902	121,201	410,270	0	38,634	38,634	38,634	38,634	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	2,133,532	922,942	4,863	0	43,500	179,731	418,089	0	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	18.408069	7.614970	0.011853	0.000000	1.125951	4.652146	10.821789	0.000000	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	325,688	14,662	2,422	0	123	11,013	49,286	0	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	2.810029	0.120973	0.005903	0.000000	0.003184	0.285060	1.275716	0.000000	105.00

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	38,634			16.00
17.00	PATIENT TRANSPORTATION PART A	0	100		17.00
INPATIENT ROUTINE SERVICE COST CENTERS					
25.00	SKILLED NURSING FACILITY	38,634	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

COMPLETE CARE AT MILFORD MANOR		Period:	Run Date Time:
Provider CCN: 31-5276		From: 01/01/2025	5/19/2026 3:27
		To: 12/31/2025	MCRIF32 2540-24
			Version: 2.7.181.0

COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION (PATIENT CENSUS)	PATIENT TRANSPORT PART A (USAGE)		
		16.00	17.00		
72.00	HOSPICE	0			72.00
73.00	CORF	0			73.00
74.00	OPT	0			74.00
75.00	OOT	0			75.00
76.00	OSP	0			76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0			77.00
COST REIMBURSED SERVICES COST CENTERS					
80.00	PREVENTIVE VACCINES	0			80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0			81.00
89.00	SUBTOTAL	38,634	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	21,325	0		102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	0.551975	0.000000		103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	61	0		104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	0.001579	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	12,553,501	17,052,071	0	17,052,071	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	20,241	0	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	31.00
32.00	LABORATORY	45,976	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	8,738	0	0	0	34.00
35.00	PHYSICAL THERAPY	575,138	633,266	0	633,266	35.00
36.00	OCCUPATIONAL THERAPY	486,154	442,008	0	442,008	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	186,234	258,118	0	258,118	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	2,054	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	269,423	175,765	0	175,765	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	0	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	153	0	0	0	71.00
COST REIMBURSED SERVICES COST CENTERS						
80.00	PREVENTIVE VACCINES	23,428	21,535	0	21,535	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	81.00
100.00	Total	14,171,040	18,582,763	0	18,582,763	100.00

COMPLETE CARE AT MILFORD MANOR		Period:	Run Date Time:
Provider CCN: 31-5276		From: 01/01/2025	5/19/2026 3:27
		To: 12/31/2025	MCRIF32 Version: 2.7.181.0

COMPUTATION OF INPATIENT ROUTINE COSTS

Worksheet D

Title XVIII Skilled Nursing Facility									
			HEALTHCARE CHARGES			HEALTHCARE COSTS			
		RATIO OF COST TO CHARGES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
ANCILLARY SERVICE COST CENTERS									
30.00	RADIOLOGY-DIAGNOSTIC	0.000000	0	0		0	0		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0.000000	0	0		0	0		31.00
32.00	LABORATORY	0.000000	0	0		0	0		32.00
33.00	INTRAVENOUS THERAPY	0.000000	0	0		0	0		33.00
34.00	RESPIRATORY THERAPY	0.000000	0	0		0	0		34.00
35.00	PHYSICAL THERAPY	0.908209	325,901	0		295,986	0		35.00
36.00	OCCUPATIONAL THERAPY	1.099876	290,751	0		319,790	0		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0.721507	138,262	0		99,757	0		37.00
38.00	AUDIOLOGY	0.000000	0	0		0	0		38.00
39.00	ELECTROCARDIOLOGY	0.000000	0	0		0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0	0		0	0		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	1.532859	163,901	0		251,237	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	1.087903			19,081			20,758	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0.000000	0	0		0	0		81.00
100.00	Total		918,815	0	19,081	966,770	0	20,758	100.00

COMPLETE CARE AT MILFORD MANOR	Period:	Run Date Time:	5/19/2026 3:27
Provider CCN: 31-5276	From: 01/01/2025	MCRIF32	2540-24
	To: 12/31/2025	Version:	2.7.181.0

COMPUTATION OF INPATIENT ROUTINE COSTS

Worksheet D-1

Title XVIII		Skilled Nursing Facility	
		1.00	
INPATIENT DAYS			
1.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS	38,634	1.00
2.00	PRIVATE ROOM DAYS	0	2.00
3.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	8,239	3.00
4.00	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0	4.00
5.00	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	12,553,501	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6.00	GENERAL INPATIENT ROUTINE SERVICE CHARGES	17,052,071	6.00
7.00	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.736186	7.00
8.00	ENTER PRIVATE ROOM CHARGES FROM YOUR RECORDS	0	8.00
9.00	AVERAGE PRIVATE ROOM PER DIEM CHARGE	0.00	9.00
10.00	ENTER SEMI-PRIVATE ROOM CHARGES FROM YOUR RECORDS	0	10.00
11.00	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	0.00	11.00
12.00	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL	0.00	12.00
13.00	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL	0.00	13.00
14.00	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT	0	14.00
15.00	GENERAL INPATIENT ROUTINE SERVICE COST NET OF PRIVATE ROOM COST DIFFERENTIAL	12,553,501	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16.00	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	324.93	16.00
17.00	PROGRAM ROUTINE SERVICE COST	2,677,098	17.00
18.00	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0	18.00
19.00	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	2,677,098	19.00
20.00	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	1,657,445	20.00
21.00	PER DIEM CAPITAL RELATED COSTS	42.90	21.00
22.00	PROGRAM CAPITAL RELATED COST	353,453	22.00
23.00	INPATIENT ROUTINE SERVICE COST	2,323,645	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	2,323,645	25.00
26.00	ENTER THE PER DIEM LIMITATION		26.00
27.00	INPATIENT ROUTINE SERVICE COST LIMITATION		27.00
28.00	REIMBURSABLE INPATIENT ROUTINE SERVICE COSTS		28.00

COMPLETE CARE AT MILFORD MANOR		Period:	Run Date Time:
		From: 01/01/2025	5/19/2026 3:27
Provider CCN: 31-5276		To: 12/31/2025	MCRIF32 2540-24
			Version: 2.7.181.0

CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART A

Worksheet E
Part A

Title XVIII		Skilled Nursing Facility	
		1.00	
1.00	INPATIENT PPS AMOUNT	7,908,075	1.00
2.00	ALLOWABLE BAD DEBTS	454,712	2.00
3.00	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES	241,478	3.00
4.00	REIMBURSABLE BAD DEBTS	295,563	4.00
5.00	TOTAL REIMBURSABLE COST	8,203,638	5.00
6.00	PRIMARY PAYER AMOUNTS	17,800	6.00
7.00	COINSURANCE	1,181,580	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	5,911	10.00
11.00	SEQUESTRATION AMOUNT	134,174	11.00
12.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	12.00
13.00	NET REIMBURSABLE COST	6,864,173	13.00
14.00	INTERIM PAYMENTS	6,966,410	14.00
15.00	TENTATIVE ADJUSTMENT	0	15.00
16.00	BALANCE DUE PROVIDER/PROGRAM	-102,237	16.00
17.00	PROTESTED AMOUNTS	0	17.00

COMPLETE CARE AT MILFORD MANOR	Period:	Run Date Time:	5/19/2026 3:27
Provider CCN: 31-5276	From: 01/01/2025	MCRIF32	2540-24
	To: 12/31/2025	Version:	2.7.181.0

CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART B

Worksheet E
Part B

Title XVIII		Skilled Nursing Facility	
		1.00	
1.00	PART B ANCILLARY SERVICE COSTS	0	1.00
2.00	PREVENTIVE VACCINES	20,758	2.00
3.00	TOTAL REASONABLE COSTS	20,758	3.00
4.00	MEDICARE PART B ANCILLARY CHARGES	19,081	4.00
5.00	COST OF COVERED SERVICES	19,081	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	19,081	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	382	14.00
15.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	15.00
16.00	NET REIMBURSABLE COST	18,699	16.00
17.00	INTERIM PAYMENTS	14,586	17.00
18.00	TENTATIVE ADJUSTMENT	0	18.00
19.00	BALANCE DUE PROVIDER/PROGRAM	4,113	19.00
20.00	PROTESTED AMOUNTS	0	20.00

COMPLETE CARE AT MILFORD MANOR		Period:	Run Date Time:
Provider CCN: 31-5276		From: 01/01/2025	5/19/2026 3:27
		To: 12/31/2025	MCRIF32 2540-24
			Version: 2.7.181.0

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED TO
MEDICARE BENEFICIARIES

Worksheet E-1

		Title XVIII		Skilled Nursing Facility		
		PART A		PART B		
		DATE	AMOUNT	DATE	AMOUNT	
		1.00	2.00	3.00	4.00	
1.00	TOTAL INTERIM PAYMENTS PAID TO PROVIDER		6,619,614		14,586	1.00
2.00	INTERIM PAYMENTS PAYABLE		0		0	2.00
3.00	RETROACTIVE LUMP SUM ADJUSTMENTS					3.00
PROGRAM TO PROVIDER						
3.01	ADJUSTMENT TO PROVIDER	12/03/2025	346,796		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		0		0	3.50
3.51			0		0	3.51
3.52			0		0	3.52
3.53			0		0	3.53
3.54			0		0	3.54
3.99	SUBTOTAL		346,796		0	3.99
4.00	TOTAL INTERIM PAYMENTS		6,966,410		14,586	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		0		4,113	6.01
6.02	PROVIDER TO PROGRAM		102,237		0	6.02
7.00	CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY		6,864,173		18,699	7.00
NAME OF CONTRACTOR		CONTRACTOR NUMBER		DATE OF NPR		
1.00		2.00		3.00		
8.00						8.00

COMPLETE CARE AT MILFORD MANOR	Period:	Run Date Time:	5/19/2026 3:27
Provider CCN: 31-5276	From: 01/01/2025	MCRIF32	2540-24
	To: 12/31/2025	Version:	2.7.181.0

CALCULATION OF REIMBURSEMENT SETTLEMENT - OTHER

Worksheet E-2

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

COMPLETE CARE AT MILFORD MANOR		Period:	Run Date Time:
Provider CCN: 31-5276		From: 01/01/2025	5/19/2026 3:27
		To: 12/31/2025	MCRIF32 2540-24
			Version: 2.7.181.0

BALANCE SHEET

Worksheet G

		1.00	
ASSETS			
CURRENT ASSETS			
1.00	CASH ON HAND AND IN BANKS	2,747,374	1.00
2.00	TEMPORARY INVESTMENTS	0	2.00
3.00	NOTES RECEIVABLE	0	3.00
4.00	ACCOUNTS RECEIVABLE	3,176,334	4.00
5.00	OTHER RECEIVABLES	0	5.00
6.00	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	782,327	6.00
7.00	INVENTORY	0	7.00
8.00	PREPAID EXPENSES	78,633	8.00
9.00	OTHER CURRENT ASSETS	500	9.00
10.00	DUE FROM OTHER FUNDS	0	10.00
11.00	TOTAL CURRENT ASSETS)	5,220,514	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	260,511	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	907,100	23.00
24.00	LESS: ACCUMULATED DEPRECIATION	278,690	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	888,921	28.00
OTHER ASSETS			
29.00	INVESTMENTS	0	29.00
30.00	DEPOSITS ON LEASES	0	30.00
31.00	DUE FROM OWNERS/OFFICERS	1,230,746	31.00
32.00	OTHER ASSETS	33,369	32.00
33.00	TOTAL OTHER ASSETS	1,264,115	33.00
34.00	TOTAL ASSETS	7,373,550	34.00
LIABILITIES			
CURRENT LIABILITIES			
35.00	ACCOUNTS PAYABLE	1,170,903	35.00
36.00	SALARIES, WAGES, AND FEES PAYABLE	376,969	36.00
37.00	PAYROLL TAXES PAYABLE	0	37.00
38.00	NOTES & LOANS PAYABLE (SHORT TERM)	0	38.00
39.00	DEFERRED INCOME	38,333	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	1,586,205	43.00
LONG TERM LIABILITIES			
44.00	MORTGAGE PAYABLE	0	44.00
45.00	NOTES PAYABLE	0	45.00
46.00	UNSECURED LOANS	0	46.00
47.00	LOANS FROM OWNERS	0	47.00
48.00	OTHER LONG TERM LIABILITIES	0	48.00
49.00	TOTAL LONG TERM LIABILITIES	0	49.00
50.00	TOTAL LIABILITIES	1,586,205	50.00
CAPITAL ACCOUNTS			
51.00	FUND BALANCE	5,787,345	51.00
52.00	TOTAL LIABILITIES AND FUND BALANCES	7,373,550	52.00

COMPLETE CARE AT MILFORD MANOR						Period:	Run Date Time: 5/19/2026 3:27	
Provider CCN: 31-5276						From: 01/01/2025	MCRIF32 2540-24	
						To: 12/31/2025	Version: 2.7.181.0	

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Worksheet G-2

PART I - PATIENT REVENUES													
		INPATIENT					OUTPATIENT						
		MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	TOTAL	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	
GENERAL INPATIENT ROUTINE CARE SERVICES													
1.00	SKILLED NURSING FACILITY	7,980,744	917,650	1,168,235	5,165,917	1,819,525						17,052,071	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	7,980,744	917,650	1,168,235	5,165,917	1,819,525						17,052,071	4.00
ALL OTHER SERVICES													
5.00	ANCILLARY SERVICES	938,871	142,700	1,145	17,971	189,915	412,685	0	0	0	0	1,703,287	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	8,919,615	1,060,350	1,169,380	5,183,888	2,009,440	412,685	0	0	0	0	18,755,358	10.00
PART II - OPERATING EXPENSES													
		TOTAL											
		1.00											
11.00	OPERATING EXPENSES	14,743,838											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	14,743,838											16.00

COMPLETE CARE AT MILFORD MANOR		Period:	Run Date Time:
Provider CCN: 31-5276		From: 01/01/2025	5/19/2026 3:27
		To: 12/31/2025	MCRIF32 2540-24
			Version: 2.7.181.0

STATEMENT OF REVENUES AND EXPENSES

Worksheet G-3

		1.00	
INCOME FROM SERVICES TO PATIENTS			
1.00	TOTAL PATIENT REVENUES	18,755,358	1.00
2.00	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	1,282,625	2.00
3.00	NET PATIENT REVENUES	17,472,733	3.00
4.00	LESS: TOTAL OPERATING EXPENSES	14,743,838	4.00
5.00	NET INCOME FROM SERVICES TO PATIENTS	2,728,895	5.00
OTHER INCOME			
6.00	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	0	6.00
7.00	INCOME FROM INVESTMENTS	1,238	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	239	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	4,585	24.00
25.00	PHE FUNDING	0	25.00
26.00	TOTAL OTHER INCOME	6,062	26.00
27.00	TOTAL INCOME	2,734,957	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	2,734,957	32.00