

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	
ELIZABETH NURSING HOME	Period:	Run Date Time:	6/1/2026 4:55 pm
Provider CCN: 31-5106	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	
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 ELIZABETH NURSING HOME, 31-5106 {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>Mordechai Fishman</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 MORDECHAI FISHMAN			2
3	Signatory Title ADMINISTRATOR			3
4	Signature Date (Dated when report is electronically signed.)			4

PART III - SETTLEMENT SUMMARY

	Cost Center Description	Title XVIII				
		Title V	Part A	Part B	Title XIX	
		1.00		3.00	4.00	
1.00	SNF	0	15,913	409	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	15,913	409	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.

ELIZABETH NURSING HOME		Period:	Run Date Time: 6/1/2026 4:55 pm
Provider CCN: 31-5106		From: 01/01/2025	MCRIF32 2540-24
		To: 12/31/2025	Version: 2.7.181.0

IDENTIFICATION DATA

Worksheet S-2

SNF / SNF HEALTHCARE COMPLEX INFORMATION

		STREET ADDRESS			P O BOX					
		1.00			2.00					
1.00	ADDRESS LINE 1	1048 GROVE STREET							1.00	
		CITY	STATE	ZIP CODE	COUNTY					
		1.00	2.00	3.00	4.00					
2.00	ADDRESS LINE 2	ELIZABETH	NJ	07202	UNION				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	ELIZABETH NURSING HOME		315106	35084	U	01/01/1969	01/01/1969	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?							N	11.00
12.00	Is the SNF a composite distinct part SNF that meets the requirements set forth in 42 CFR 483.5?							N	12.00
		COMPONENT NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE		
		1.00	2.00	3.00	4.00	5.00	6.00		
13.00	Non-contiguous component locations							13.00	
							Y/N	DATE	V OR I
							1.00	2.00	3.00
14.00	COLUMN 1: Did the SNF terminate participation in the Medicare Program? COLUMN 2: Termination date. COLUMN 3: Voluntary (V) or involuntary (I) termination.					N			14.00
15.00	COLUMN 1: Did the SNF change ownership (CHOW) immediately prior to the beginning of the cost reporting period? COLUMN 2: CHOW date.					N			15.00
							1.00	2.00	
16.00	COLUMN 1: Is the SNF part of a HO/CO as defined in CMS Pub. 15-1, chapter 21, §2150? COLUMN 2: Enter the number of HO/COs allocating costs to this SNF.					N	0		16.00
		HO/CO NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE	HO/CO CCN	HO/CO CONTRACTOR #
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00
17.00	HO/CO ALLOCATING TO SNF								17.00
							1.00		
18.00	Did the total number of available beds permanently maintained for lodging inpatients change from the prior cost reporting period?						N		18.00
19.00	Did this SNF operate a ventilator care unit?						N		19.00

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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?		N			23.00
24.00	Indicate whether the provider is licensed in a State that certifies the provider as a SNF as described on line 3 above, regardless of the level of care given for Titles V and XIX patients. Enter Y or N.		Y			24.00
PROFESSIONAL SERVICES PURCHASED BY THE SNF						
		1.00	2.00			
29.00	COLUMN 1: Did the SNF and/or its subproviders (if applicable) purchase professional services, e.g., legal, accounting, tax preparation, bookkeeping, payroll, and/or management/consulting services, from an unrelated organization? COLUMN 2: Were the majority of the expenses (i.e., greater than 50 percent of the total professional services expenses) for services purchased from unrelated organizations located outside of the SNF's local area labor market?	Y	Y			29.00
SNF-BASED HHA THERAPY COSTS						
		1.00				
31.00	Did the SNF-based HHA contract with outside suppliers for physical therapy services?	N				31.00
32.00	Did the SNF-based HHA contract with outside suppliers for occupational therapy services?	N				32.00
33.00	Did the SNF-based HHA contract with outside suppliers for speech therapy services?	N				33.00
MEDICAL MALPRACTICE COST						
		1.00	2.00	3.00		
34.00	Is the SNF legally required to carry malpractice insurance?	N				34.00
35.00	If line 34 is Y, is the malpractice policy a claims-made or occurrence policy? Enter 1 for claims-made, or enter 2 for occurrence based policy.					35.00
36.00	If line 34 is Y, enter the total amount of malpractice premiums paid in column 1, the total amount of paid losses in column 2, and the total amount of self-insurance paid in column 3.	0	0	0		36.00
37.00	Are malpractice premiums and paid losses reported in other than the A&G cost center?	N				37.00
LOWER OF COST OR CHARGE EXEMPTION						
		PART A	PART B			
40.00	Did the SNF qualify for an exemption from the application of the lower of costs or charges?	N	N			40.00
41.00	Did the SNF-based HHA qualify for an exemption from the application of the lower of costs or charges?	N	N			41.00
FINANCIAL STATEMENTS						
		1.00	2.00	3.00		
50.00	COLUMN 1: Were the financial statements prepared by a CPA? COLUMN 2: If column 1 is Y, enter "A" for audited, "C" for complied, or "R" for reviewed in column 2. COLUMN 3: If complete copy of the financial statements not submitted with cost report, enter date available.	Y	A	06/15/2026		50.00
51.00	Do total expenses and total revenues reported on the cost report differ from those on the filed financial statements? If "Y", submit a reconciliation.	N				51.00
BAD DEBTS						
		1.00				
52.00	Is the SNF seeking reimbursement for Medicare bad debts?	Y				52.00
53.00	If line 52 is Y, did the SNF change its bad debt collection policy during this cost reporting period?	N				53.00
54.00	If line 52 is Y, did the SNF waive patient deductibles and/or coinsurance?	N				54.00
PS&R REPORT DATA						
	Description	PART A Y/N	PART A DATE	PART B Y/N	PART B DATE	
	0	1.00	2.00	3.00	4.00	
55.00	Is this cost report prepared using only the PS&R? If either column 1 or 3 is Y, in columns 2 and 4 from the PS&R used to prepare this cost report, enter the 55 "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)	Y	04/10/2026	Y	04/10/2026	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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COST REPORT PREPARER CONTACT INFORMATION					
		FIRST NAME 1.00	LAST NAME 2.00	TITLE 3.00	
70.00	PREPARER	AL	SOCHACKI	PREPARER	70.00
		NAME 1.00			
71.00	EMPLOYER	HEALTH CARE RESOURCES			71.00
		TELEPHONE NUMBER 1.00	EMAIL ADDRESS 2.00		
72.00	CONTACT INFORMATION	609-987-1440	ALSOCHACKI@HCRNJ.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	102	37,230	0	4,027	1,334	1,286	31,986	0	81	2	7	90	1.00
2.00	SNF - HMO			0	2,428	22,911			0	83	57	0	140	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	102	37,230	0	6,455	24,245	1,286	31,986	0	164	59	7	230	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	49.72	667.00	183.71	355.40	0	89	3	0	92	82.20	0.00	1.00
2.00	SNF - HMO	0.00	29.25	401.95			0	129	29	0	158			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

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Part II

PART II - SNF WAGE INDEX - DIRECT SALARIES

		AMOUNT REPORTED	RECLASS-IFICATIONS	ADJUSTMENTS	TOTAL	PAID HOURS	AVERAGE HOURLY WAGE	
		1.00	2.00	3.00	4.00	5.00	6.00	
SALARIES								
1.00	TOTAL SALARY (SEE INSTRUCTIONS)	4,812,579	0	0	4,812,579	171,193.00	28.11	1.00
2.00	PHYSICIAN SALARIES-PART A	0	0	0	0	0.00	0.00	2.00
3.00	PHYSICIAN SALARIES-PART B	0	0	0	0	0.00	0.00	3.00
4.00	HOME OFFICE PERSONNEL	0	0	0	0	0.00	0.00	4.00
5.00	SUM OF LINES 2 THROUGH 4	0	0	0	0	0.00	0.00	5.00
6.00	REVISED WAGES (LINE 1 MINUS LINE 5)	4,812,579	0	0	4,812,579	171,193.00	28.11	6.00
7.00	HOME HEALTH AGENCY	0	0	0	0	0.00	0.00	7.00
8.00	HOSPICE	0	0	0	0	0.00	0.00	8.00
9.00	OTHER EXCLUDED AREAS	0	0	0	0	0.00	0.00	9.00
10.00	SUBTOTAL EXCLUDED SALARY (SUM OF LINES 7 THROUGH 9)	0	0	0	0	0.00	0.00	10.00
11.00	TOTAL ADJUSTED SALARIES (LINE 6 MINUS LINE 10)	4,812,579	0	0	4,812,579	171,193.00	28.11	11.00
OTHER WAGES AND RELATED COST								
12.00	CONTRACT LABOR: PATIENT RELATED & MGMT	1,281,121	0	0	1,281,121	34,036.00	37.64	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)	1,030,356	0	0	1,030,356			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)	1,030,356	0	0	1,030,356			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	935,066	0	0	935,066	23,701.00	39.45	2.00
3.00	PLANT OP, MAINT & REPAIRS	5.00	71,067	0	0	71,067	2,218.00	32.04	3.00
4.00	LAUNDRY AND LINEN SERVICE	6.00	83,009	0	0	83,009	4,803.00	17.28	4.00
5.00	HOUSEKEEPING	7.00	101,610	0	0	101,610	6,110.00	16.63	5.00
6.00	DIETARY	8.00	350,533	0	0	350,533	19,823.00	17.68	6.00
7.00	NURSING ADMINISTRATION	9.00	332,795	0	0	332,795	6,746.00	49.33	7.00
8.00	CENTRAL SERVICES AND SUPPLY	10.00	0	0	0	0	0.00	0.00	8.00
9.00	PHARMACY	11.00	0	0	0	0	0.00	0.00	9.00
10.00	MEDICAL RECORDS	12.00	0	0	0	0	0.00	0.00	10.00
11.00	MEDICAL SOCIAL SERVICES	13.00	102,371	0	0	102,371	2,317.00	44.18	11.00
12.00	ACTIVITIES PROGRAM	14.00	176,267	0	0	176,267	10,334.00	17.06	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		0 1.00
2.00	TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION		0 2.00
3.00	QUALIFIED AND NON-QUALIFIED PENSION PLAN COST	225,446	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	299,609	8.00
9.00	PRESCRIPTION DRUG PLAN	0	9.00
10.00	DENTAL, HEARING AND VISION PLANS	0	10.00
11.00	LIFE INSURANCE	0	11.00
12.00	ACCIDENTAL INSURANCE	0	12.00
13.00	DISABILITY INSURANCE	0	13.00
14.00	LONG-TERM CARE INSURANCE	0	14.00
15.00	WORKERS' COMPENSATION INSURANCE	121,440	15.00
16.00	RETIREMENT HEALTH CARE COST	0	16.00
TAXES			
17.00	FICA - EMPLOYER'S PORTION ONLY	368,162	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	15,699	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	1,030,356	24.00

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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	631,018	135,098	766,116	15,439.00	49.62	1.00
2.00	LICENSED PRACTICAL NURSE	893,217	191,234	1,084,451	25,491.00	42.54	2.00
3.00	CERTIFIED NURSING ASSISTANT	1,135,626	243,133	1,378,759	54,211.00	25.43	3.00
4.00	TOTAL NURSING EXPENDITURES	2,659,861	569,465	3,229,326	95,141.00	33.94	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	156,307	0	156,307	3,688.00	42.38	16.00
17.00	CERTIFIED NURSING ASSISTANT	503,089	0	503,089	21,327.00	23.59	17.00
18.00	TOTAL NURSING EXPENDITURES	659,396	0	659,396	25,015.00	26.36	18.00

TECHNICAL/PROFESSIONAL EMPLOYEES

19.00	PHYSICAL THERAPIST	199,568	0	199,568	2,896.00	68.91	19.00
20.00	PHYSICAL THERAPY ASSISTANT	128,755	0	128,755	1,868.00	68.93	20.00
21.00	OCCUPATIONAL THERAPIST	86,130	0	86,130	1,250.00	68.90	21.00
22.00	OCCUPATIONAL THERAPY ASSISTANT	119,758	0	119,758	1,738.00	68.91	22.00
23.00	SPEECH-LANGUAGE PATHOLOGIST	22,961	0	22,961	333.00	68.95	23.00
24.00	THERAPY AIDES AND STUDENTS	64,552	0	64,552	937.00	68.89	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

ELIZABETH NURSING HOME		Period:	Run Date Time: 6/1/2026 4:55 pm
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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				197,526	197,526	1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT				0	0	2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	1,060,515	1,060,515	3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	935,066	112,042	1,047,108	1,972,562	3,019,670	4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	71,067	0	71,067	293,682	364,749	5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	83,009	0	83,009	0	83,009	6.00
7.00	00700	HOUSEKEEPING	101,610	0	101,610	186,543	288,153	7.00
8.00	00800	DIETARY	350,533	0	350,533	464,268	814,801	8.00
9.00	00900	NURSING ADMINISTRATION	332,795	0	332,795	0	332,795	9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	0	0	0	0	0	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS	0	0	0	10,825	10,825	12.00
13.00	01300	MEDICAL SOCIAL SERVICES	102,371	0	102,371	0	102,371	13.00
14.00	01400	ACTIVITIES PROGRAM	176,267	32,248	208,515	9,084	217,599	14.00
15.00	01500	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	15.00
16.00	01600	TRAINING AND IN-SERVICE EDUCATION	0	0	0	2,195	2,195	16.00
17.00	01700	PATIENT TRANSPORTATION PART A	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS								
25.00	02500	SKILLED NURSING FACILITY	2,659,861	659,396	3,319,257	196,599	3,515,856	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	26,365	26,365	30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	31.00
32.00	03200	LABORATORY	0	0	0	16,537	16,537	32.00
33.00	03300	INTRAVENOUS THERAPY	0	0	0	0	0	33.00
34.00	03400	RESPIRATORY THERAPY	0	0	0	6,762	6,762	34.00
35.00	03500	PHYSICAL THERAPY	0	392,875	392,875	0	392,875	35.00
36.00	03600	OCCUPATIONAL THERAPY	0	205,888	205,888	0	205,888	36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	0	22,961	22,961	0	22,961	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	111,117	111,117	41.00
42.00	04200	DRUGS: IV SOLUTIONS	0	0	0	20,353	20,353	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	0	0	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

ELIZABETH NURSING HOME	Period:	Run Date Time: 6/1/2026 4:55 pm
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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				5,707	5,707	80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	81.00
89.00		SUBTOTAL	4,812,579	1,425,410	6,237,989	4,580,640	10,818,629	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	NONPAID WORKERS	0	0	0	0	0	91.00
92.00	09200	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	OTHER NONREIMBURSABLE COST	0	0	0	0	0	93.00
100.00		TOTAL	4,812,579	1,425,410	6,237,989	4,580,640	10,818,629	100.00

ELIZABETH NURSING HOME		Period:	Run Date Time: 6/1/2026 4:55 pm
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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	197,526	0	197,526	1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT	0	0	0	0	2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	1,060,515	0	1,060,515	3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	0	3,019,670	-1,244,983	1,774,687	4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	0	364,749	0	364,749	5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	0	83,009	0	83,009	6.00
7.00	00700	HOUSEKEEPING	0	288,153	0	288,153	7.00
8.00	00800	DIETARY	0	814,801	0	814,801	8.00
9.00	00900	NURSING ADMINISTRATION	0	332,795	0	332,795	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	10,825	0	10,825	12.00
13.00	01300	MEDICAL SOCIAL SERVICES	0	102,371	0	102,371	13.00
14.00	01400	ACTIVITIES PROGRAM	0	217,599	0	217,599	14.00
15.00	01500	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	15.00
16.00	01600	TRAINING AND IN-SERVICE EDUCATION	0	2,195	0	2,195	16.00
17.00	01700	PATIENT TRANSPORTATION PART A	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS							
25.00	02500	SKILLED NURSING FACILITY	0	3,515,856	0	3,515,856	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	26,365	0	26,365	30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	31.00
32.00	03200	LABORATORY	0	16,537	0	16,537	32.00
33.00	03300	INTRAVENOUS THERAPY	0	0	0	0	33.00
34.00	03400	RESPIRATORY THERAPY	0	6,762	0	6,762	34.00
35.00	03500	PHYSICAL THERAPY	0	392,875	0	392,875	35.00
36.00	03600	OCCUPATIONAL THERAPY	0	205,888	0	205,888	36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	0	22,961	0	22,961	37.00
38.00	03800	AUDIOLOGY	0	0	0	0	38.00
39.00	03900	ELECTROCARDIOLOGY	0	0	0	0	39.00
40.00	04000	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	0	111,117	0	111,117	41.00
42.00	04200	DRUGS: IV SOLUTIONS	0	20,353	0	20,353	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	0	0	0	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

ELIZABETH NURSING HOME	Period:	Run Date Time: 6/1/2026 4:55 pm
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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	0	5,707	0	5,707		80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	0	0		81.00
89.00		SUBTOTAL	0	10,818,629	-1,244,983	9,573,646		89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0		90.00
91.00	09100	NONPAID WORKERS	0	0	0	0		91.00
92.00	09200	PHYSICIAN PRIVATE OFFICES	0	0	0	0		92.00
93.00	09300	OTHER NONREIMBURSABLE COST	0	0	0	0		93.00
100.00		TOTAL	0	10,818,629	-1,244,983	9,573,646		100.00

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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	9,365	0	0	0	0	9,365	9,365	1.00
2.00	LAND IMPROVEMENTS	0	0	0	0	0	0	0	2.00
3.00	BUILDINGS AND FIXTURES	721,574	0	0	0	329	721,245	721,245	3.00
4.00	BUILDING IMPROVEMENTS	803,690	38,058	0	38,058	0	841,748	72,758	4.00
5.00	FIXED EQUIPMENT	1,362,740	0	0	0	31,709	1,331,031	1,331,031	5.00
6.00	MOVABLE EQUIPMENT	30,497	0	0	0	5,394	25,103	25,103	6.00
7.00	SUBTOTAL	2,927,866	38,058	0	38,058	37,432	2,928,492	2,159,502	7.00
8.00	RECONCILING ITEMS	0	0	0	0	0	0	0	8.00
9.00	TOTAL	2,927,866	38,058	0	38,058	37,432	2,928,492	2,159,502	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	19,714	0	0	18,673	159,139	0	197,526	1.00
2.00	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	0	0	0	0	0	0	0	2.00
3.00	TOTAL	19,714	0	0	18,673	159,139	0	197,526	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	-1,519	ADMINISTRATIVE AND GENERAL	4.00 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	0		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	BAD DEBT EXPENSE			A	-839,308	ADMINISTRATIVE AND GENERAL	4.00 24.00
24.01	STATE TAXES			A	-361,399	ADMINISTRATIVE AND GENERAL	4.00 24.01
24.02	GIFTS			A	-20,080	ADMINISTRATIVE AND GENERAL	4.00 24.02
24.03	CHARITY			A	-22,677	ADMINISTRATIVE AND GENERAL	4.00 24.03
100.00	TOTAL				-1,244,983		100.00

ELIZABETH NURSING HOME		Period:	Run Date Time: 6/1/2026 4:55 pm
Provider CCN: 31-5106		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	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	197,526	197,526							1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT	0		0						2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	1,060,515	0	0	1,060,515					3.00
4.00	ADMINISTRATIVE AND GENERAL	1,774,687	26,446	0	206,054	2,007,187	2,007,187			4.00
5.00	PLANT OP, MAINT. & REPAIRS	364,749	8,373	0	15,661	388,783	103,134	491,917		5.00
6.00	LAUNDRY AND LINEN SERVICE	83,009	3,333	0	18,292	104,634	27,757	10,076	142,467	6.00
7.00	HOUSEKEEPING	288,153	3,598	0	22,391	314,142	83,334	10,878	0	7.00
8.00	DIETARY	814,801	8,081	0	77,245	900,127	238,780	24,430	0	8.00
9.00	NURSING ADMINISTRATION	332,795	0	0	73,336	406,131	107,736	0	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0	0	0	0	0	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	10,825	0	0	0	10,825	2,872	0	0	12.00
13.00	MEDICAL SOCIAL SERVICES	102,371	0	0	22,559	124,930	33,141	0	0	13.00
14.00	ACTIVITIES PROGRAM	217,599	0	0	38,843	256,442	68,027	0	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	2,195	0	0	0	2,195	582	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	3,515,856	141,506	0	586,134	4,243,496	1,125,691	427,819	142,467	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	JCF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	26,365	0	0	0	26,365	6,994	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	16,537	0	0	0	16,537	4,387	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	6,762	0	0	0	6,762	1,794	0	0	34.00
35.00	PHYSICAL THERAPY	392,875	3,591	0	0	396,466	105,172	10,858	0	35.00
36.00	OCCUPATIONAL THERAPY	205,888	2,598	0	0	208,486	55,306	7,856	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	22,961	0	0	0	22,961	6,091	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	111,117	0	0	0	111,117	29,476	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	20,353	0	0	0	20,353	5,399	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

ELIZABETH NURSING HOME	Period:	Run Date Time: 6/1/2026 4:55 pm
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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	5,707	0	0	0	5,707	1,514	0	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	9,573,646	197,526	0	1,060,515	9,573,646	2,007,187	491,917	142,467	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
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	9,573,646	197,526	0	1,060,515	9,573,646	2,007,187	491,917	142,467	100.00

ELIZABETH NURSING HOME	Period:	Run Date Time: 6/1/2026 4:55 pm
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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	408,354								7.00
8.00	DIETARY	21,183	1,184,520							8.00
9.00	NURSING ADMINISTRATION	0	0	513,867						9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0	0					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS	0	0	0	0	0	13,697			12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	0	0	0	0	158,071		13.00
14.00	ACTIVITIES PROGRAM	0	0	0	0	0	0	0	324,469	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	370,945	1,184,520	513,867	0	0	13,697	158,071	324,469	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	9,415	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	6,811	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
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

ELIZABETH NURSING HOME	Period:	Run Date Time: 6/1/2026 4:55 pm
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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	408,354	1,184,520	513,867	0	0	13,697	158,071	324,469	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
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	408,354	1,184,520	513,867	0	0	13,697	158,071	324,469	100.00

ELIZABETH NURSING HOME	Period:	Run Date Time: 6/1/2026 4:55 pm
Provider CCN: 31-5106	From: 01/01/2025	MCRIF32 2540-24
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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	0							15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	2,777						16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0					17.00
INPATIENT ROUTINE SERVICE COST CENTERS									
25.00	SKILLED NURSING FACILITY	0	2,777	0	8,507,819	0	8,507,819		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		33,359	0	33,359		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0		0	0	0		31.00
32.00	LABORATORY	0	0		20,924	0	20,924		32.00
33.00	INTRAVENOUS THERAPY	0	0		0	0	0		33.00
34.00	RESPIRATORY THERAPY	0	0		8,556	0	8,556		34.00
35.00	PHYSICAL THERAPY	0	0		521,911	0	521,911		35.00
36.00	OCCUPATIONAL THERAPY	0	0		278,459	0	278,459		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0		29,052	0	29,052		37.00
38.00	AUDIOLOGY	0	0		0	0	0		38.00
39.00	ELECTROCARDIOLOGY	0	0		0	0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0		0	0	0		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0		140,593	0	140,593		41.00
42.00	DRUGS: IV SOLUTIONS	0	0		25,752	0	25,752		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

ELIZABETH NURSING HOME	Period:	Run Date Time: 6/1/2026 4:55 pm
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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		
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		7,221	0	7,221		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0		0	0	0		81.00
89.00	SUBTOTAL	0	2,777	0	9,573,646	0	9,573,646		89.00
NONREIMBURSABLE COST CENTERS									
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		0	0	0		90.00
91.00	NONPAID WORKERS	0	0		0	0	0		91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0		0	0	0		92.00
93.00	OTHER NONREIMBURSABLE COST	0	0		0	0	0		93.00
98.00	CROSS FOOT ADJUSTMENTS								98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0		99.00
100.00	TOTAL	0	2,777	0	9,573,646	0	9,573,646		100.00

ELIZABETH NURSING HOME		Period:	Run Date Time: 6/1/2026 4:55 pm
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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	
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	26,446	0	26,446	0	26,446			4.00
5.00	PLANT OP, MAINT. & REPAIRS	0	8,373	0	8,373	0	1,359	9,732		5.00
6.00	LAUNDRY AND LINEN SERVICE	0	3,333	0	3,333	0	366	199	3,898	6.00
7.00	HOUSEKEEPING	0	3,598	0	3,598	0	1,098	215	0	7.00
8.00	DIETARY	0	8,081	0	8,081	0	3,146	483	0	8.00
9.00	NURSING ADMINISTRATION	0	0	0	0	0	1,419	0	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0	0	0	0	0	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	0	0	0	0	0	38	0	0	12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	0	0	0	437	0	0	13.00
14.00	ACTIVITIES PROGRAM	0	0	0	0	0	896	0	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	8	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	141,506	0	141,506	0	14,831	8,465	3,898	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	92	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	58	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	24	0	0	34.00
35.00	PHYSICAL THERAPY	0	3,591	0	3,591	0	1,386	215	0	35.00
36.00	OCCUPATIONAL THERAPY	0	2,598	0	2,598	0	729	155	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	80	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	388	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	71	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

ELIZABETH NURSING HOME	Period:	Run Date Time: 6/1/2026 4:55 pm
Provider CCN: 31-5106	From: 01/01/2025	MCRIF32 2540-24
	To: 12/31/2025	Version: 2.7.181.0

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC - B&F	CRC - ME	Subtotal	EMPLOYEE BENEFITS 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	20	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	197,526	0	197,526	0	26,446	9,732	3,898	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
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	0	197,526	0	197,526	0	26,446	9,732	3,898	100.00

ELIZABETH NURSING HOME	Period: From: 01/01/2025 To: 12/31/2025	Run Date Time: 6/1/2026 4:55 pm MCRIF32 Version: 2.7.181.0
Provider CCN: 31-5106		

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	4,911								7.00
8.00	DIETARY	255	11,965							8.00
9.00	NURSING ADMINISTRATION	0	0	1,419						9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0	0					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS	0	0	0	0	0	38			12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	0	0	0	0	437		13.00
14.00	ACTIVITIES PROGRAM	0	0	0	0	0	0	0	896	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	4,461	11,965	1,419	0	0	38	437	896	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	113	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	82	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
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

ELIZABETH NURSING HOME	Period:	Run Date Time: 6/1/2026 4:55 pm
Provider CCN: 31-5106	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	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	4,911	11,965	1,419	0	0	38	437	896	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
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	4,911	11,965	1,419	0	0	38	437	896	100.00

ELIZABETH NURSING HOME	Period:	Run Date Time: 6/1/2026 4:55 pm
Provider CCN: 31-5106	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	0							15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	8						16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0					17.00
INPATIENT ROUTINE SERVICE COST CENTERS									
25.00	SKILLED NURSING FACILITY	0	8	0	187,924	0	187,924		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		92	0	92		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0		0	0	0		31.00
32.00	LABORATORY	0	0		58	0	58		32.00
33.00	INTRAVENOUS THERAPY	0	0		0	0	0		33.00
34.00	RESPIRATORY THERAPY	0	0		24	0	24		34.00
35.00	PHYSICAL THERAPY	0	0		5,305	0	5,305		35.00
36.00	OCCUPATIONAL THERAPY	0	0		3,564	0	3,564		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0		80	0	80		37.00
38.00	AUDIOLOGY	0	0		0	0	0		38.00
39.00	ELECTROCARDIOLOGY	0	0		0	0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0		0	0	0		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0		388	0	388		41.00
42.00	DRUGS: IV SOLUTIONS	0	0		71	0	71		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

ELIZABETH NURSING HOME	Period:	Run Date Time: 6/1/2026 4:55 pm
Provider CCN: 31-5106	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		20	0	20		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0		0	0	0		81.00
89.00	SUBTOTAL	0	8	0	197,526	0	197,526		89.00
NONREIMBURSABLE COST CENTERS									
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		0	0	0		90.00
91.00	NONPAID WORKERS	0	0		0	0	0		91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0		0	0	0		92.00
93.00	OTHER NONREIMBURSABLE COST	0	0		0	0	0		93.00
98.00	CROSS FOOT ADJUSTMENTS								98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0		99.00
100.00	TOTAL	0	8	0	197,526	0	197,526		100.00

ELIZABETH NURSING HOME	Period:	Run Date Time: 6/1/2026 4:55 pm
Provider CCN: 31-5106	From: 01/01/2025	MCRIF32 2540-24
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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 (POUNDS OF LAUNDRY)	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	29,040								1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT		29,040							2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	0	0	4,812,579						3.00
4.00	ADMINISTRATIVE AND GENERAL	3,888	3,888	935,066	-2,007,187	7,566,459				4.00
5.00	PLANT OP, MAINT. & REPAIRS	1,231	1,231	71,067	0	388,783	23,921			5.00
6.00	LAUNDRY AND LINEN SERVICE	490	490	83,009	0	104,634	490	31,986		6.00
7.00	HOUSEKEEPING	529	529	101,610	0	314,142	529	0	22,902	7.00
8.00	DIETARY	1,188	1,188	350,533	0	900,127	1,188	0	1,188	8.00
9.00	NURSING ADMINISTRATION	0	0	332,795	0	406,131	0	0	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0	0	0	0	0	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	0	0	0	0	10,825	0	0	0	12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	102,371	0	124,930	0	0	0	13.00
14.00	ACTIVITIES PROGRAM	0	0	176,267	0	256,442	0	0	0	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	2,195	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	20,804	20,804	2,659,861	0	4,243,496	20,804	31,986	20,804	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	26,365	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	16,537	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	6,762	0	0	0	34.00
35.00	PHYSICAL THERAPY	528	528	0	0	396,466	528	0	528	35.00
36.00	OCCUPATIONAL THERAPY	382	382	0	0	208,486	382	0	382	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	22,961	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	111,117	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	20,353	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

ELIZABETH NURSING HOME	Period:	Run Date Time: 6/1/2026 4:55 pm
Provider CCN: 31-5106	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 (POUNDS OF LAUNDRY)	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	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
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	5,707	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	29,040	29,040	4,812,579	-2,007,187	7,566,459	23,921	31,986	22,902	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENT									98.00
99.00	NEGATIVE COST CENTER									99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	197,526	0	1,060,515		2,007,187	491,917	142,467	408,354	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	6.801860	0.000000	0.220363		0.265274	20.564232	4.454042	17.830495	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II			0		26,446	9,732	3,898	4,911	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II			0.000000		0.003495	0.406839	0.121866	0.214435	105.00

ELIZABETH NURSING HOME	Period:	Run Date Time: 6/1/2026 4:55 pm
Provider CCN: 31-5106	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	DIETARY (MEALS SERVED)	NURSING ADMIN (GROSS SALARIES)	CENTRAL SERVICES & SUPPLY (GROSS SALARIES)	PHARMACY (COSTED REQUIS)	MEDICAL RECORDS (CENSUS)	MEDICAL SOCIAL SERVICES (CENSUS)	ACTIVITIES PROGRAM (TIME SPENT)	QUALITY & PERFORM IMPROV PGM (TIME SPENT)	
		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	95,958								8.00
9.00	NURSING ADMINISTRATION	0	120,156							9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	137,177						10.00
11.00	PHARMACY	0	0	0	0					11.00
12.00	MEDICAL RECORDS	0	0	0	0	31,986				12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	0	0	0	31,986			13.00
14.00	ACTIVITIES PROGRAM	0	0	0	0	0	0	31,986		14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	31,986	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	95,958	120,156	0	0	31,986	31,986	31,986	31,986	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	111,117	0	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	20,353	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

ELIZABETH NURSING HOME	Period:	Run Date Time: 6/1/2026 4:55 pm
Provider CCN: 31-5106	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	DIETARY (MEALS SERVED)	NURSING ADMIN (GROSS SALARIES)	CENTRAL SERVICES & SUPPLY (GROSS SALARIES)	PHARMACY (COSTED REQUIS)	MEDICAL RECORDS (CENSUS)	MEDICAL SOCIAL SERVICES (CENSUS)	ACTIVITIES PROGRAM (TIME SPENT)	QUALITY & PERFORM IMPROV PGM (TIME SPENT)	
		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	5,707	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	95,958	120,156	137,177	0	31,986	31,986	31,986	31,986	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENT									98.00
99.00	NEGATIVE COST CENTER									99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	1,184,520	513,867	0	0	13,697	158,071	324,469	0	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	12.344151	4.276665	0.000000	0.000000	0.428219	4.941881	10.144094	0.000000	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	11,965	1,419	0	0	38	437	896	0	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	0.124690	0.011810	0.000000	0.000000	0.001188	0.013662	0.028012	0.000000	105.00

ELIZABETH NURSING HOME	Period:	Run Date Time: 6/1/2026 4:55 pm
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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION (TIME SPENT)	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	31,986			16.00
17.00	PATIENT TRANSPORTATION PART A	0	100		17.00
INPATIENT ROUTINE SERVICE COST CENTERS					
25.00	SKILLED NURSING FACILITY	31,986	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

ELIZABETH NURSING HOME	Period:	Run Date Time: 6/1/2026 4:55 pm
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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION (TIME SPENT)	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	31,986	100		89.00
NONREIMBURSABLE COST CENTERS					
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0			90.00
91.00	NONPAID WORKERS	0			91.00
92.00	PHYSICIAN PRIVATE OFFICES	0			92.00
93.00	OTHER NONREIMBURSABLE COST	0			93.00
98.00	CROSS FOOT ADJUSTMENT				98.00
99.00	NEGATIVE COST CENTER				99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	2,777	0		102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	0.086819	0.000000		103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	8	0		104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	0.000250	0.000000		105.00

ELIZABETH NURSING HOME		Period:	Run Date Time: 6/1/2026 4:55 pm
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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	8,507,819	11,616,994	0	11,616,994		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	33,359	0	0	0	0.000000	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0.000000	31.00
32.00	LABORATORY	20,924	0	0	0	0.000000	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0.000000	33.00
34.00	RESPIRATORY THERAPY	8,556	0	0	0	0.000000	34.00
35.00	PHYSICAL THERAPY	521,911	553,851	0	553,851	0.942331	35.00
36.00	OCCUPATIONAL THERAPY	278,459	446,153	0	446,153	0.624133	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	29,052	61,170	0	61,170	0.474939	37.00
38.00	AUDIOLOGY	0	0	0	0	0.000000	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0.000000	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0.000000	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	140,593	154,627	0	154,627	0.909240	41.00
42.00	DRUGS: IV SOLUTIONS	25,752	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	0	0	0	0	0.000000	71.00
COST REIMBURSED SERVICES COST CENTERS							
80.00	PREVENTIVE VACCINES	7,221	9,940	0	9,940	0.726459	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0.000000	81.00
100.00	Total	9,573,646	12,842,735	0	12,842,735		100.00

ELIZABETH NURSING HOME		Period:	Run Date Time: 6/1/2026 4:55 pm
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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	0.000000	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	0.942331	170,072	0		160,264	0		35.00
36.00	OCCUPATIONAL THERAPY	0.624133	129,481	0		80,813	0		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0.474939	25,625	0		12,170	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	0.909240	154,627	0		140,593	0		41.00
42.00	DRUGS: IV SOLUTIONS	0.000000	0	0		0	0		42.00
43.00	DENTAL CARE	0.000000	0	0		0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0.000000	0	0		0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0.000000	0	0		0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0.000000	0	0		0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0.000000	0	0		0	0		47.00
OUTPATIENT SERVICE COST CENTERS									
64.00	OTHER OUTPATIENT SERVICE COST	0.000000	0	0		0	0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS									
71.00	AMBULANCE	0.000000	0	0		0	0		71.00
COST REIMBURSED SERVICES COST CENTERS									
80.00	PREVENTIVE VACCINES	0.726459			5,460			3,966	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0.000000	0	0		0	0		81.00
100.00	Total		479,805	0	5,460	393,840	0	3,966	100.00

ELIZABETH NURSING HOME	Period:	Run Date Time: 6/1/2026 4:55 pm
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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	31,986	1.00
2.00	PRIVATE ROOM DAYS	0	2.00
3.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	4,027	3.00
4.00	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0	4.00
5.00	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	8,507,819	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6.00	GENERAL INPATIENT ROUTINE SERVICE CHARGES	11,616,994	6.00
7.00	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.732360	7.00
8.00	ENTER PRIVATE ROOM CHARGES FROM YOUR RECORDS	0	8.00
9.00	AVERAGE PRIVATE ROOM PER DIEM CHARGE	0.00	9.00
10.00	ENTER SEMI-PRIVATE ROOM CHARGES FROM YOUR RECORDS	0	10.00
11.00	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	0.00	11.00
12.00	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL	0.00	12.00
13.00	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL	0.00	13.00
14.00	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT	0	14.00
15.00	GENERAL INPATIENT ROUTINE SERVICE COST NET OF PRIVATE ROOM COST DIFFERENTIAL	8,507,819	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16.00	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	265.99	16.00
17.00	PROGRAM ROUTINE SERVICE COST	1,071,142	17.00
18.00	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0	18.00
19.00	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	1,071,142	19.00
20.00	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	187,924	20.00
21.00	PER DIEM CAPITAL RELATED COSTS	5.88	21.00
22.00	PROGRAM CAPITAL RELATED COST	23,679	22.00
23.00	INPATIENT ROUTINE SERVICE COST	1,047,463	23.00
24.00	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	0	24.00
25.00	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	1,047,463	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

ELIZABETH NURSING HOME	Period:	Run Date Time: 6/1/2026 4:55 pm
Provider CCN: 31-5106	From: 01/01/2025	MCRIF32 2540-24
	To: 12/31/2025	Version: 2.7.181.0

CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART A

**Worksheet E
Part A**

Title XVIII Skilled Nursing Facility

		1.00	
1.00	INPATIENT PPS AMOUNT	3,189,849	1.00
2.00	ALLOWABLE BAD DEBTS	500,611	2.00
3.00	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES	173,172	3.00
4.00	REIMBURSABLE BAD DEBTS	325,397	4.00
5.00	TOTAL REIMBURSABLE COST	3,515,246	5.00
6.00	PRIMARY PAYER AMOUNTS	0	6.00
7.00	COINSURANCE	520,608	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	6,508	10.00
11.00	SEQUESTRATION AMOUNT	53,385	11.00
12.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	12.00
13.00	NET REIMBURSABLE COST	2,934,745	13.00
14.00	INTERIM PAYMENTS	2,918,832	14.00
15.00	TENTATIVE ADJUSTMENT	0	15.00
16.00	BALANCE DUE PROVIDER/PROGRAM	15,913	16.00
17.00	PROTESTED AMOUNTS	0	17.00

ELIZABETH NURSING HOME	Period:	Run Date Time: 6/1/2026 4:55 pm
Provider CCN: 31-5106	From: 01/01/2025	MCRIF32 2540-24
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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	3,966	2.00
3.00	TOTAL REASONABLE COSTS	3,966	3.00
4.00	MEDICARE PART B ANCILLARY CHARGES	5,460	4.00
5.00	COST OF COVERED SERVICES	3,966	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	3,966	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	79	14.00
15.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	15.00
16.00	NET REIMBURSABLE COST	3,887	16.00
17.00	INTERIM PAYMENTS	3,478	17.00
18.00	TENTATIVE ADJUSTMENT	0	18.00
19.00	BALANCE DUE PROVIDER/PROGRAM	409	19.00
20.00	PROTESTED AMOUNTS	0	20.00

ELIZABETH NURSING HOME		Period:	Run Date Time: 6/1/2026 4:55 pm
Provider CCN: 31-5106		From: 01/01/2025	MCRIF32 2540-24
		To: 12/31/2025	Version: 2.7.181.0

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED TO MEDICARE BENEFICIARIES

Worksheet E-1

Title XVIII Skilled Nursing Facility

		PART A		PART B		
		DATE	AMOUNT	DATE	AMOUNT	
		1.00	2.00	3.00	4.00	
1.00	TOTAL INTERIM PAYMENTS PAID TO PROVIDER		2,892,406		3,478	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	10/10/2025	26,426		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		26,426		0	3.99
4.00	TOTAL INTERIM PAYMENTS		2,918,832		3,478	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		15,913		409	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY		2,934,745		3,887	7.00
NAME OF CONTRACTOR		CONTRACTOR NUMBER		DATE OF NPR		
1.00		2.00		3.00		
8.00						8.00

ELIZABETH NURSING HOME	Period:	Run Date Time: 6/1/2026 4:55 pm
Provider CCN: 31-5106	From: 01/01/2025	MCRIF32 2540-24
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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

ELIZABETH NURSING HOME	Period:	Run Date Time: 6/1/2026 4:55 pm
Provider CCN: 31-5106	From: 01/01/2025	MCRIF32 2540-24
	To: 12/31/2025	Version: 2.7.181.0

BALANCE SHEET

Worksheet G

		1.00	
ASSETS			
CURRENT ASSETS			
1.00	CASH ON HAND AND IN BANKS	671,916	1.00
2.00	TEMPORARY INVESTMENTS	0	2.00
3.00	NOTES RECEIVABLE	0	3.00
4.00	ACCOUNTS RECEIVABLE	1,217,963	4.00
5.00	OTHER RECEIVABLES	0	5.00
6.00	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	0	6.00
7.00	INVENTORY	0	7.00
8.00	PREPAID EXPENSES	600	8.00
9.00	OTHER CURRENT ASSETS	0	9.00
10.00	DUE FROM OTHER FUNDS	0	10.00
11.00	TOTAL CURRENT ASSETS)	1,890,479	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	721,245	15.00
16.00	LESS: ACCUMULATED DEPRECIATION	721,245	16.00
17.00	LEASEHOLD IMPROVEMENTS	0	17.00
18.00	LESS: ACCUMULATED AMORTIZATION	0	18.00
19.00	FIXED EQUIPMENT	2,207,247	19.00
20.00	LESS: ACCUMULATED DEPRECIATION	1,694,618	20.00
21.00	AUTOMOBILES AND TRUCKS	0	21.00
22.00	LESS: ACCUMULATED DEPRECIATION	0	22.00
23.00	MAJOR MOVABLE EQUIPMENT	0	23.00
24.00	LESS: ACCUMULATED DEPRECIATION	0	24.00
25.00	MINOR EQUIPMENT - DEPRECIABLE	0	25.00
26.00	MINOR EQUIPMENT NONDEPRECIABLE	0	26.00
27.00	OTHER FIXED ASSETS	0	27.00
28.00	TOTAL FIXED ASSETS	512,629	28.00
OTHER ASSETS			
29.00	INVESTMENTS	0	29.00
30.00	DEPOSITS ON LEASES	0	30.00
31.00	DUE FROM OWNERS/OFFICERS	903,038	31.00
32.00	OTHER ASSETS	0	32.00
33.00	TOTAL OTHER ASSETS	903,038	33.00
34.00	TOTAL ASSETS	3,306,146	34.00
LIABILITIES			
CURRENT LIABILITIES			
35.00	ACCOUNTS PAYABLE	1,558,260	35.00
36.00	SALARIES, WAGES, AND FEES PAYABLE	0	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	0	41.00
42.00	OTHER CURRENT LIABILITIES	209,438	42.00
43.00	TOTAL CURRENT LIABILITIES	1,767,698	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	91,287	47.00
48.00	OTHER LONG TERM LIABILITIES	0	48.00
49.00	TOTAL LONG TERM LIABILITIES	91,287	49.00
50.00	TOTAL LIABILITIES	1,858,985	50.00
CAPITAL ACCOUNTS			
51.00	FUND BALANCE	1,447,161	51.00
52.00	TOTAL LIABILITIES AND FUND BALANCES	3,306,146	52.00

ELIZABETH NURSING HOME	Period:	Run Date Time: 6/1/2026 4:55 pm
Provider CCN: 31-5106	From: 01/01/2025	MCRIF32 2540-24
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STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Worksheet G-2

PART I - PATIENT REVENUES												
		INPATIENT					OUTPATIENT					TOTAL
		MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	
		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	3,252,435	1,442,964	460,820	5,864,400	596,375						11,616,994
2.00	NURSING FACILITY	0	0	0	0	0						0
3.00	ICF/IID	0	0	0	0	0						0
4.00	TOTAL GENERAL INPATIENT CARE SERVICES	3,252,435	1,442,964	460,820	5,864,400	596,375						11,616,994
ALL OTHER SERVICES												
5.00	ANCILLARY SERVICES	0	362,443	0	0	154,627	362,963	0	0	0	370,648	1,250,681
6.00	HOME HEALTH AGENCY						0	0	0	0	0	0
7.00	AMBULANCE		0	0	0	0	0	0	0	0	0	0
8.00	HOSPICE	0	0	0	0	0	0	0	0	0	0	0
9.00	ALL OTHER REVENUES	0	0	0	0	0	0	0	0	0	0	0
10.00	TOTAL PATIENT REVENUES	3,252,435	1,805,407	460,820	5,864,400	751,002	362,963	0	0	0	370,648	12,867,675
PART II - OPERATING EXPENSES												
		TOTAL										
		1.00										
11.00	OPERATING EXPENSES	10,818,629										
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	10,818,629										

ELIZABETH NURSING HOME	Period:	Run Date Time: 6/1/2026 4:55 pm
Provider CCN: 31-5106	From: 01/01/2025	MCRIF32 2540-24
	To: 12/31/2025	Version: 2.7.181.0

STATEMENT OF REVENUES AND EXPENSES

Worksheet G-3

		1.00	
INCOME FROM SERVICES TO PATIENTS			
1.00	TOTAL PATIENT REVENUES	12,867,675	1.00
2.00	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	603,403	2.00
3.00	NET PATIENT REVENUES	12,264,272	3.00
4.00	LESS: TOTAL OPERATING EXPENSES	10,818,629	4.00
5.00	NET INCOME FROM SERVICES TO PATIENTS	1,445,643	5.00
OTHER INCOME			
6.00	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	0	6.00
7.00	INCOME FROM INVESTMENTS	1,519	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	OTHER MISCELLANEOUS REVENUE (SPECIFY)	0	24.00
25.00	PHE FUNDING	0	25.00
26.00	TOTAL OTHER INCOME	1,519	26.00
27.00	TOTAL INCOME	1,447,162	27.00
EXPENSES			
28.00	OTHER EXPENSES (SPECIFY)	0	28.00
29.00		0	29.00
30.00		0	30.00
31.00	TOTAL OTHER EXPENSES	0	31.00
32.00	NET INCOME (LOSS) FOR THE PERIOD	1,447,162	32.00

Bracha Inc.
dba Elizabeth Nursing Home

Financial Statements

For the Year Ended December 31, 2025



Bracha Inc.
dba Elizabeth Nursing Home
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For the Year Ended December 31, 2025

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4006 14th Ave
Brooklyn NY, 11218
t 718.675.3220
f 718.799.5890
w www.schorrando.com

INDEPENDENT AUDITOR'S REPORT

To the officers of
Bracha Inc.
dba Elizabeth
Nursing Home
Opinion

We have audited the accompanying financial statements of Bracha Inc. dba Elizabeth Nursing Home, which comprise the statement of financial position as of December 31, 2025, and the related statements of income and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Bracha Inc. dba Elizabeth Nursing Home as of December 31, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Bracha Inc. dba Elizabeth Nursing Home ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

A handwritten signature in black ink, appearing to be 'D. S. R.', written in a cursive style.

Brooklyn, New York
June 15, 2026

Bracha Inc.
dba Elizabeth Nursing Home
Balance Sheet
As of December 31, 2025

ASSETS

Current assets:

Cash and cash equivalents	\$ 785,261
Restricted Cash	59,408
Accounts receivable	1,217,962
Other current assets	795,697
Investments	<u>5,078,429</u>

Total current assets 7,936,757

Fixed and other assets:

Property and equipment, net of accumulated depreciation of 2458399	479,459
---	---------

Total fixed and other assets 479,459

Total Assets \$ 8,416,216

LIABILITIES AND STOCKHOLDERS' EQUITY

Current liabilities:

Accounts payable	\$ 841,590
Residence allowance	<u>59,408</u>

Total current liabilities 900,998

Long term liabilities:

Notes payable	373,261
SBA loan	<u>150,000</u>

Total long term liabilities 523,261

Total liabilities 1,424,259

Stockholders' equity:

Common stock	45,000
Retained earnings	<u>6,946,957</u>

Total stockholders' equity 6,991,957

Total Liabilities and stockholders' equity \$ 8,416,216

Bracha Inc.
dba Elizabeth Nursing Home
Statement of Income
For the Year Ended December 31, 2025

Revenue:	
Room and board - Medicare	\$ 4,158,605
Room and board - Medicaid	6,325,220
Room and board - Private	596,375
Ancillary income	296,740
Total revenue	11,376,940
Expenses:	
Salaries and related costs	6,683,719
Ancillary, medical, dietary and housekeeping expenses	1,521,670
Building operating costs	605,877
General and administrative expenses	1,669,387
Total operating expenses	10,480,653
EBITDA	896,287
Depreciation and amortization expense	19,708
Total operating income	876,579
Other income and expenses:	
Interest income (net of interest expenses)	115,825
Dividend income	4,755
Total other (income) and expenses	120,580
Net income	997,159
Retained earnings - at beginning on the year	6,749,798
Stockholders distributions	(800,000)
Retained earnings - at end of year	\$ 6,946,957

dba Elizabeth Nursing Home
Combined Statement of Cash Flows
For the Year Ended December 31, 2025

Cash flows from operating activities:		
Net income	\$	997,159
Adjustments to reconcile net income to net cash provided by non cash operating activities:		
Depreciation and amortization		19,708
Changes in operating assets and liabilities:		
Increase in accounts receivable		(168,136)
Decrease in prepaid expenses		504,928
Decrease in accounts payable and accrued expenses		(468,608)
Increase in residence allowance		59,408
Increase in loans receivable		(583,196)
		<hr/>
Net cash provided by operating activities		361,263
Cash flows from investing activities:		
Investments		(3,917,650)
		<hr/>
Net cash used in investing activities		(3,917,650)
Cash flows from financing activities:		
Payments for notes payable		(53,882)
Payments for stockholders' distributions		(800,000)
		<hr/>
Net cash used in financing activities		(853,882)
Net decrease in cash		(4,410,269)
Cash, restricted cash, and cash equivalents at beginning of the year		5,254,938
		<hr/>
Cash, restricted cash, and cash equivalents at end of year	\$	844,669

Bracha Inc.
dba Elizabeth Nursing Home
Supplementary Information
For the Year Ended December 31, 2025

Salaries and related costs:	
Salaries and wages	\$ 4,898,074
Outside services	716,089
Payroll taxes	455,674
Employee benefits	<u>613,882</u>
Total Salaries and related costs	\$ 6,683,719

Ancillary, medical, dietary and housekeeping expenses:	
Therapy services	\$ 621,725
Medical supplies and expenses	327,193
Food and dietary	464,268
Housekeeping and laundry	76,236
Patient transportation	<u>32,248</u>
Total ancillary, medical, dietary and housekeeping expenses	\$ 1,521,670

Building operating costs:	
Gas and electricity	\$ 100,983
Water and sewer	64,718
Repairs and maintenance	262,364
Property taxes and insurance	<u>177,812</u>
Total building operating costs	\$ 605,877

General and administrative expenses:	
Other expenses	\$ 467,823
Provider assessment	358,344
Insurance expense	340,742
Bad debts	279,617
Professional fees	150,347
Advertising and promotion	63,430
Social and recreation	9,084
Residents care	<u>-</u>
Total general and administrative expenses	\$ 1,669,387

Note 1 - Summary of Significant Accounting Policies:

Organization

Bracha Inc dba Elizabeth Nursing Home, (the Company), is engaged in operating a proprietary home for adults and, as such, it provides them with lodging and care in addition to supervision of their day-to-day needs and services.

Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting in conformity with the accounting principles generally accepted in the United States of America.

Use of Estimates

The preparation of financial statements in conformity with the generally accepted accounting principles (GAAP) required management to make estimates that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

Income Taxes

The Company, with the consent of its shareholders, has elected under the Internal Revenue Code to be an S corporation. In lieu of corporate income taxes, the shareholders of an S corporation are taxed on their proportionate share of the Company's taxable income. Therefore, no provision or liability for federal income taxes have been included in the financial statements.

Accounts Receivable

No allowance for doubtful accounts has been recorded since management deems substantially all accounts receivable as being collectible.

Property and Equipment

Property and equipment are stated at cost less accumulated depreciation. The company uses the straight-line method as follows:

<u>Assets</u>	<u>Useful Life</u>
Leasehold Improvements	15 Years
Furniture and equipment	5-7 Years

Note 1 - Summary of Significant Accounting Policies:

(continued)

Advertising Costs

Advertising costs are expensed as incurred. For the year ended December 31, 2025, the cost amounted to \$63,430.

Note 2 – Concentration of Credit Risk:

The Company maintains its cash in bank deposit accounts, which at times exceed federal insured limits. To date the Company has not experienced losses in such accounts and believes that it's not exposed to any significant risk.

Note 3 – Investments

The company holds various investments in equities and partnerships to support the company's long term financial goals

Note 4 - Property and Equipment:

Details of the property and equipment at December 31, 2025, are as follows

Building	730,610
Improvements	2,207,248
Less accumulated depreciation	<u>(2,458,399)</u>
	479,459

Note 5 – Restricted Cash:

The company is a custodian for the resident's personal allowance account 59,408. These funds are held by the facility, as accommodation until it's requested by the residents and is listed on the balance sheet and restricted cash.

Note 6 - Subsequent Events:

The Organization has evaluated subsequent events and transactions for potential recognition or disclosure in the financial statements through June 15, 2026, the date which the financial statements were available to be issued.