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MARTIN FRIEDMAN CPA PC  
CERTIFIED PUBLIC ACCOUNTANTS

**OPTIMA CARE UNION CITY, LLC  
D/B/A OPTIMA CARE CASTLE HILL**

***Financial Statements***

***Year Ended December 31, 2025***

**Optima Care Union City, LLC  
D/B/A Optima Care Castle Hill**

**Year Ended December 31, 2025**

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CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

To the Member,  
Optima Care Union City, LLC  
D/B/A Optima Care Castle Hill:

### Opinion

We have audited the accompanying financial statements of Optima Care Union City, LLC D/B/A Optima Care Castle Hill, which comprise the balance sheet as of December 31, 2025, and the related statement of income, member's deficit, and cash flow 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 Optima Care Union City, LLC D/B/A Optima Care Castle Hill as of December 31, 2025, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

We conducted our audits 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 Optima Care Union City, LLC D/B/A Optima Care Castle Hill and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Substantial Doubt about the Facility's Ability to Continue as a Going Concern

The accompanying financial statements have been prepared assuming that the facility will continue as a going concern (see Note 7). The current negative working capital of the facility is \$5,332,559 and the facility had a net operating loss of \$839,474. As such, this raises substantial doubt about the facility's ability to continue as a going concern. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to that matter.

### 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 Optima Care Union City, LLC D/B/A Optima Care Castle Hill's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### Auditor's Responsibilities for the Audit of the Financial Statements

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



MARTIN FRIEDMAN CPA PC  
CERTIFIED PUBLIC ACCOUNTANTS

*Independent Auditors' Report Continued*

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 Optima Care Union City, LLC D/B/A Optima Care Castle Hill'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 Optima Care Union City, LLC D/B/A Optima Care Castle Hill's ability to continue as a going concern for a reasonable period of time.

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

*Martin Friedman CPA, PC*

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

Brooklyn, NY

May 6, 2026

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**Optima Care Union City, LLC**  
**D/B/A Optima Care Castle Hill**  
**Balance Sheet**  
**December 31, 2025**

**Assets**

Cash	\$ 288,616	
Accounts Receivable (Net of Allowance for Credit Losses of \$105,000)	2,739,218	
Prepaid Expenses	130,990	
Exchanges	23,965	
Due from Prior Owner	207,364	
Due from Third Party Payors	204,718	
Patient Advances	<u>3,060</u>	
<b>Total Current Assets</b>		<b>\$ 3,597,931</b>

Leasehold Improvements	196,674	
Furniture & Equipment	<u>85,288</u>	
	281,962	
Less: Accum. Depreciation & Amortization	<u>77,654</u>	
<b>Total Fixed Assets</b>		<b>204,308</b>

Right-of-Use Asset	10,092,576	
Goodwill	1,000,000	
Patients' Trust Fund	<u>139,716</u>	
<b>Total Other Assets</b>		<b><u>11,232,292</u></b>

**Total Assets** **\$ 15,034,531**

**Liabilities and Equity**

Accounts Payable	\$ 2,743,957	
Lease Liabilities	1,464,213	
Accrued Payroll	819,644	
Accrued Expenses & Taxes	1,086,065	
Accrued Rent	113,967	
Due To RM Holdings Union City, LLC	393,586	
Due To Third Party Payors	2,104,823	
Loans Payable - Related Parties	101,420	
Patients' Security Deposits	<u>102,815</u>	
<b>Total Current Liabilities</b>		<b>\$ 8,930,490</b>

Lease Liabilities	8,628,364	
Loans Payable - Related Parties	2,262,775	
Loans Payable Member	5,826,636	
Patients' Trust Fund Payable	<u>97,343</u>	
<b>Total Long Term Liabilities</b>		<b>16,815,118</b>

Member's Deficit (10,711,077)

**Total Liabilities & Member's Deficit** **\$ 15,034,531**

**Optima Care Union City, LLC**  
**D/B/A Optima Care Castle Hill**  
**Statement of Operations**  
**For the year ended December 31, 2025**

Total Revenue From Patients		\$ 18,029,034
Operating Expenses:		
Payroll	\$ 9,430,325	
Employee Benefits	1,870,825	
Professional Care	1,366,394	
Dietary & Housekeeping	703,880	
Plant & Maintenance	2,604,382	
General & Administrative	<u>2,892,702</u>	
Total Operating Expenses		<u>18,868,508</u>
Loss From Operations		(839,474)
Other Income		<u>195,277</u>
<b>Net Loss</b>		<b>\$ <u>(644,197)</u></b>

**Optima Care Union City, LLC  
D/B/A Optima Care Castle Hill  
Statement of Member's Deficit  
For the year ended December 31, 2025**

Member's Deficit:

Balance as of Beginning of Period	\$ (10,066,880)
Net Loss for the Period	<u>(644,197)</u>
<b>Total Member's Deficit - End of Period</b>	<b><u>\$ (10,711,077)</u></b>

**Optima Care Union City, LLC**  
**D/B/A Optima Care Castle Hill**  
**Statement of Cash Flows**  
**For the year ended December 31, 2025**

Cash Flows From Operating Activities:

Net Loss		\$ (644,197)
Adjustments to reconcile Net Loss to Net Cash Provided by Operating Activities:		
Depreciation & Amortization		33,381
Allowance for Credit Losses		51,000
(Increase) Decrease In:		
Accounts Receivable	\$ 24,134	
Prepaid Expenses	82,445	
Patient Advances	(3,060)	
Increase (Decrease) In:		
Accounts Payable	993,010	
Accrued Payroll & Withholding Taxes	173,872	
Accrued Expenses & Taxes	172,454	
Due to Third Party Payors	1,121,963	
Patients' Security Deposits	51,045	
Exchanges	(23,964)	
Due to Prior Owner	9,372	
Total Adjustments	2,601,271	2,601,271
Net Cash Provided By Operating Activities		2,041,455
Cash Flows From Investing Activities:		
Capital Expenditures	(53,747)	
Other Assets	20,328	
Net Cash Used In Investing Activities	(33,419)	(33,419)
Cash Flows From Financing Activities:		
Increase In Long Term Debt	184,717	
Other Liabilities	19,965	
Loans Payable - Related Parties	(1,948,695)	
Net Cash Used In Financing Activities	(1,744,013)	(1,744,013)
Net Change In Cash		264,023
Cash - Beginning of Period		24,593
<b>Cash - End of Period</b>		<b>\$ 288,616</b>

Optima Care Union City, LLC  
D/B/A Optima Care Castle Hill  
Notes to the Financial Statements

1) **Organization:**

Optima Care Union City, LLC D/B/A Optima Care Castle Hill was organized on July 1, 2021 for the purpose of operating a skilled nursing facility. It began operating a 215-bed skilled nursing facility in Union City, New Jersey on July 26, 2022, in accordance with the laws of the State of New Jersey, following the purchase of the facility's operating license.

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

The accounting policies that affect the significant elements of the financial statements are summarized below.

**Method of Accounting -**

The Facility maintains its books and prepares its financial statements based on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("US GAAP").

**Cash -**

For purposes of the statement of cash flows, the Facility considers time deposits, certificates of deposits, and all highly liquid investments, with maturity of three months or less, to be cash. The Facility maintains cash balances at financial institutions, which periodically exceed the Federal Deposit Insurance Corporation limit during the year.

**Fixed Assets -**

Property and equipment, including items acquired under capital leases are recorded at cost of acquisition. Fully depreciated assets are written off against accumulated depreciation. Depreciation is calculated based upon the straight-line method over the estimated useful lives of the assets.

**Use of Estimates -**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

**Goodwill and Other Intangible Assets -**

Intangible assets subject to amortization are shown net of accumulated amortization based upon their estimated useful lives. The Facility has classified as goodwill the excess of the purchase price over the fair value of the assets acquired. Goodwill and other intangible assets are tested, at a minimum, annually for impairment and adjusted accordingly. After assessing qualitative factors, management's opinion is that there has been no impairment to the recorded value.

Optima Care Union City, LLC  
D/B/A Optima Care Castle Hill  
Notes to the Financial Statements

**Patient Care Revenue Recognition -**

Revenue for services provided to residents is recognized at the amount the Facility expects to receive in exchange for providing care to the residents. This revenue includes amounts due from residents, third-party payors (such as health insurers and government programs), and incorporates variable considerations for potential retroactive adjustments resulting from audits and reviews. Typically, the Facility bills residents and third-party payors a few days after services are provided or when the resident no longer requires care. Revenue is recognized as performance obligations are fulfilled.

Performance obligations are identified based on the nature of the services provided. For obligations satisfied over time, revenue is recognized based on the percentage of completion method, i.e., actual charges incurred relative to the total expected charges. This approach is believed to accurately reflect the transfer of services throughout the performance obligation period, particularly for residents receiving post-acute care services in the Facility.

Revenue for performance obligations fulfilled at a specific point in time is generally recognized when goods are provided to residents in a retail setting (e.g., personal care services and additional meals not included in the resident contract) and when no further goods or services are required.

The transaction price is determined based on standard charges for services rendered, adjusted for contractual allowances given to third-party payors, discounts for uninsured residents per the Facility's charity care policy, and implicit price concessions for uninsured residents. Estimates for contractual adjustments and discounts are based on contractual agreements, Facility policies, and historical data. Implicit price concessions are estimated from historical collection experiences with each group of residents.

Revenues are recorded based on current billings of the estimated net realizable amounts from patients, third-party payors and others for services rendered. Settlements for retroactive adjustments due to audits or investigations are considered variable considerations and are included in the transaction price estimation for resident services. These settlements are estimated based on agreements with payors, relevant correspondence, and historical settlement activities. Adjustments are made in subsequent periods as new information becomes available or when cases are settled. Such adjustments, if any, will be reflected in revenues in the period in which they are received.

Changes to transaction price estimates are recorded as adjustments to resident service revenue in the period of change. Adverse changes in residents' ability to pay, as well as any estimates of future adverse changes, are recorded as credit loss expense and included in general and administrative expenses.

Agreements with major third-party payors typically stipulate payments at amounts lower than established charges. A summary of the payment arrangements with key payors includes:

- **Medicare:** Certain in-resident post-acute care services are reimbursed at predetermined rates per service, influenced by clinical and diagnostic factors. Other services are reimbursed based on cost-reimbursement methodologies, with physician services paid according to established fee schedules. Medicare revenue primarily consists of fixed regional rates adjusted for patient acuity, subject to audit verification.

Optima Care Union City, LLC  
D/B/A Optima Care Castle Hill  
Notes to the Financial Statements

**Patient Care Revenue Recognition (Continued) -**

- **Medicaid:** Under the current statewide pricing methodology, Medicaid revenue is based on the rate in effect as of July 1, 2014. The State has made statewide adjustments in some years, but the rates are not subject to audit.

In January 2014, New Jersey implemented a managed care Medicaid formula, requiring Medicaid patients to enroll in managed long-term care plans. The State's executive budget mandates that managed care companies pay rates no less than the current Medicaid methodology, with New Jersey Department of Health calculating these rates annually.

- **Other:** Payment agreements with various commercial insurance carriers, health maintenance organizations, and preferred provider organizations typically provide for payment based on predetermined rates per service, discounts from standard charges, and daily rates.

Residents covered by third-party payors are generally responsible for deductibles and coinsurance, which can vary. The Facility also serves uninsured residents and offers discounts as required by policy or law. Estimates of transaction prices for these residents are based on historical data and market conditions. Revenue from resident's deductibles and coinsurance are included in the preceding categories based on the primary payor.

Compliance with government regulations, particularly concerning Medicare and Medicaid, is complex and can be subject to interpretation. Facilities may receive requests for information and notices of alleged noncompliance, leading to potential settlement agreements. Future regulatory reviews may result in fines, penalties, and/or exclusion from programs. The Facility believes they are currently in compliance with all applicable laws and regulations.

**Compensated Absences -**

The Facility recognizes a liability for compensated absences when the employees have earned the right to the leave through their service, the leave is expected to be used in the future, and the amount can be reasonably estimated. Compensated absences include accrued vacation, sick leave and personal time off. The liability is calculated based on the employee's current pay rate and number of remaining unused days. As of December 31, 2025, the liability for compensated absences amounted to \$504,430, which is included in the total accrued payroll liability of \$819,644.

**Income Taxes -**

Optima Care Union City, LLC d/b/a Optima Care Castle Hill is treated as a single member LLC for income tax purposes, and as such the sole member is taxed separately on their distributive share of the Facility's income whether or not that income is actually distributed.

Optima Care Union City, LLC  
D/B/A Optima Care Castle Hill  
Notes to the Financial Statements

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

The Facility grants credit, without collateral, to its patients, the majority of whom are insured under the third-party payor agreements. Accounts receivable is stated at the amount management expects to collect from outstanding balances. The amount of receivables from patients and third-party payors at December 31, 2025 is as follows:

<b>Accounts Receivable</b>	
Medicaid Patients	\$ 1,431,183
Medicare Patients	250,166
HMO Patients	430,265
Private Patients	732,604
Less: Allowance for Credit Losses	(105,000)
<b>Total</b>	<b>\$ 2,739,218</b>

Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on the current expected credit loss (CECL) model. Credit losses that are expected to occur in the future are recognized at the time the receivable is recorded. The Facility uses a pooled approach to group together receivables with similar risk characteristics into portfolios categorized by major payor class. Estimated credit losses are calculated based on historical loss data for each portfolio as well as current and forecasted economic conditions. Management periodically reviews the allowance to ensure it accurately reflects the expected credit losses. Any adjustments that are needed are recognized currently as credit loss expense. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable.

<b>Allowance for Credit Losses</b>	
Balance, January 1, 2025	\$ 54,000
Provision for expected credit losses	152,130
Write-offs charged against the allowance	(101,130)
Credit Loss Recoveries	-
<b>Balance December 31, 2025</b>	<b>\$ 105,000</b>

4) **Right-of-Use Asset and Lease Liability/Related Party Transactions:**

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

Optima Care Union City, LLC D/B/A Optima Care Castle Hill leases the premises from RM Holdings Union City, LLC pursuant to a non-arms length lease. Terms of the lease are for ten years, ending July 31, 2032 with the right to extend the lease for an additional period of ten years. The lease provides for minimum annual rentals of one hundred and five percent of amounts that are sufficient to cover debt service, mortgage escrows, and replacement reserves, plus, net income of the Facility. Lease expense for the period ended December 31, 2025 was \$1,730,351.

The Facility determines the present value of the remaining lease payments using the US Treasury risk-free rate at the time of adoption of the Standard, which was 1.630%. The Facility does not have any residual value guarantees, or material lease incentives.

Optima Care Union City, LLC  
D/B/A Optima Care Castle Hill  
Notes to the Financial Statements

4) **Right-of-Use Asset and Lease Liability/Related Party Transactions (Continued):**

The Facility has not recognized any material impairments of its operating lease right-of-use asset as of December 31, 2025. As of December 31, 2025, the Facility's operating lease liability and corresponding asset was \$10,092,576 of which \$1,464,213 of the liability was considered short term.

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

2026	\$ 1,617,815
2027	1,617,815
2028	1,617,815
2029	1,617,815
2030	1,617,815
For the Years Thereafter	2,561,540

The future minimum lease payments include only the remaining non-cancelable lease payments under the operating leases with a term of more than 12 months as of December 31, 2025. Loan payable to RM Holdings Union City, LLC was \$393,586 and accrued rent was \$113,967 as of December 31, 2025.

- b) EMM Healthcare Group, LLC receives management fees from Optima Care Union City, LLC D/B/A Optima Care Castle Hill for providing consulting services. EMM Healthcare Group, LLC and Optima Care Union City, LLC D/B/A Optima Care Castle Hill share common ownership. For the period ended December 31, 2025 management fees were \$869,825.
- c) Amounts payable to a member of the Facility on December 31, 2025 was \$5,826,636.
- d) Other amounts payable on December 31, 2025 from entities related through common ownership was \$2,364,195.

None of the related party loans or amounts receivable from related parties bear interest.

5) **Uncertainty in Income Taxes:**

Management has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements. Periods ended December 31, 2022 and subsequent remain subject to examination by applicable taxing authorities.

6) **Nursing Home User Fee:**

In 2017, all New Jersey facilities were assessed a provider assessment tax of \$14.67 for each private and Medicaid patient day. The nursing home user fee for the year ended December 31, 2025 was \$592,199.

7) **Going Concern:**

At December 31, 2025, the Facility's current liabilities exceeded current assets by \$5,332,559. Additionally, the Facility had operating losses of \$839,474 and \$3,841,226 for the years ended December 31, 2025 and December 31, 2024 respectively. This raises substantial doubt about the facility's ability to continue as a going concern. The accompanying financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Optima Care Union City, LLC  
D/B/A Optima Care Castle Hill  
Notes to the Financial Statements

8) **Subsequent Events:**

The Facility has evaluated subsequent events through May 6, 2026, the date on which the financial statements were available to be issued. No significant subsequent events have been identified by management.



MARTIN FRIEDMAN CPA PC  
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT  
ON ADDITIONAL INFORMATION

To the Member,  
Optima Care Union City, LLC  
D/B/A Optima Care Castle Hill:

Our report on our audit of the basic financial statements of Optima Care Union City, LLC D/B/A Optima Care Castle Hill for 2025 appears on page 1. That audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information on pages 14 through 16 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Martin Friedman CPA, PC*

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

Brooklyn, NY

May 6, 2026



**Optima Care Union City, LLC  
D/B/A Optima Care Castle Hill  
Supplementary Schedules  
For the year ended December 31, 2025**

Payroll:

Administrative & Office	\$ 605,853	
Nursing	5,914,024	
Therapies	971,469	
Social Services	114,531	
Recreation	310,103	
Dietary	588,258	
Housekeeping	625,376	
Maintenance	<u>300,711</u>	
<b>Total Payroll</b>		<b>\$ <u>9,430,325</u></b>

Employee Benefits:

Payroll Taxes	915,656	
Workmen's Compensation	504,469	
Union	55,862	
Employee Benefits	<u>394,838</u>	
<b>Total Employee Benefits</b>		<b><u>1,870,825</u></b>

Professional Care:

Prescription Drugs	235,202	
Medical Supplies	213,598	
Contracted Nursing Service	738,913	
Fees & Expenses	<u>178,681</u>	
<b>Total Professional Care</b>		<b><u>1,366,394</u></b>

**Optima Care Union City, LLC  
D/B/A Optima Care Castle Hill  
Supplementary Schedules  
For the year ended December 31, 2025**

Dietary & Housekeeping:

Food	\$ 356,772
Other Dietary Expenses	60,330
Laundry	77,050
Contracted Laundry Services	136,550
Contracted Housekeeping Services	<u>73,178</u>

**Total Dietary & Housekeeping** **\$ 703,880**

Plant & Maintenance:

Rent	1,730,351
Equipment Rentals	73,434
Light, Heat & Power	306,604
Maintenance	83,867
Contracted Maintenance Services	144,564
Water & Sewer Charges	232,181
Depreciation & Amortization	<u>33,381</u>

**Total Plant & Maintenance** **2,604,382**

General & Administrative:

Office	464,951
Administrative Consultant	255,484
Management Fees	869,825
Telephone	28,951
Auto & Travel	39,721
Professional Fees	101,545
Insurance	230,434
Nursing Home User Fee	592,199
Credit Losses	286,792
Miscellaneous	<u>22,800</u>

**Total General & Administrative** **2,892,702**

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	
OPTIMA CARE - CASTLE HILL	Period:	Run Date Time:	5/29/2026 10:17
Provider CCN: 31-5344	From: 01/01/2025	MCRIF32	<b>2540-24</b>
	To: 12/31/2025	Version:	2.7.181.0

**SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTHCARE  
COMPLEX COST REPORT STATUS, CERTIFICATION, AND SETTLEMENT SUMMARY**

**Worksheet S  
Parts I, II & III**

PART I - COST REPORT STATUS	1	2	3	4
1 ELECTRONICALLY PREPARED	Y			1
2 MANUALLY PREPARED				2
3 IF AMENDED, NUMBER OF TIMES AMENDED	0			3
4 MEDICARE UTILIZATION	F			4
5 CONTRACTOR: HCRIS STATUS CODE	1			5
6 CONTRACTOR: COST REPORT RECEIVED DATE				6
7 CONTRACTOR: CONTRACTOR NUMBER				7
8 CONTRACTOR: INITIAL COST REPORT FOR THIS CCN				8
9 CONTRACTOR: FINAL COST REPORT FOR THIS CCN				9
10 CONTRACTOR: NPR DATE				10
11 CONTRACTOR: ADR SOFTWARE VENDOR CODE	4			11
12 CONTRACTOR: REOPENING NUMBER	0			12

**PART II - CERTIFICATION OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR**

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

I HEREBY CERTIFY THAT I HAVE READ THE ABOVE CERTIFICATION STATEMENT AND THAT I HAVE EXAMINED THE ACCOMPANYING ELECTRONICALLY FILED OR MANUALLY SUBMITTED COST REPORT AND THE BALANCE SHEET AND STATEMENT OF REVENUE AND EXPENSES PREPARED BY OPTIMA CARE - CASTLE HILL, 31-5344 {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	3	4
1	<i>Ilana Avinari</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.
2 Signatory Printed Name	ILANA AVINARI		2
3 Signatory Title	CFO		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	2.00	3.00	4.00	
1.00	SNF	0	133,582	-6,151	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	133,582	-6,151	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.

OPTIMA CARE - CASTLE HILL		Period:	Run Date Time:
Provider CCN: 31-5344		From: 01/01/2025	5/29/2026 10:17
		To: 12/31/2025	MCRIF32 2540-24
			Version: 2.7.181.0

IDENTIFICATION DATA

Worksheet S-2

**SNF / SNF HEALTHCARE COMPLEX INFORMATION**

		STREET ADDRESS			P O BOX					
		1.00			2.00					
1.00	ADDRESS LINE 1	615 23RD STREET							1.00	
		CITY	STATE	ZIP CODE	COUNTY					
		1.00	2.00	3.00	4.00					
2.00	ADDRESS LINE 2	UNION CITY	NJ	07087	HUDSON				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	OPTIMA CARE - CASTLE HILL		315344	35614	U	08/01/1995	08/01/1995		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	6								10.00

**SNF ORGANIZATION AND OPERATION**

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

OPTIMA CARE - CASTLE HILL	Period: From: 01/01/2025 To: 12/31/2025	Run Date Time: 5/29/2026 10:17 MCRIF32 Version: 2.7.181.0
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IDENTIFICATION DATA

Worksheet S-2

**SNF OWNED SERVICES**

		1.00	2.00	
20.00	COLUMN 1: Did the SNF and/or SNF-based HHA operate a Medicare approved laboratory with its own CLIA number or a CLIA certificate of waiver that meets the requirements in 42 CFR 493? COLUMN 2: Enter the CLIA ID number.	N		20.00
21.00	Did the SNF operate a radiological department that meets the standards required of a hospital furnishing such services under the program at 42 CFR 482.26 or the standards to provide portable x-ray services?	N		21.00
22.00	COLUMN 1: Did this SNF operate an institutional based ambulance service? COLUMN 2: Enter the ambulance provider number.	N		22.00
23.00	Is this SNF involved in business transactions, including management contracts, with individuals or entities that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships?		1.00 Y	23.00
24.00	Indicate whether the provider is licensed in a State that certifies the provider as a SNF as described on line 3 above, regardless of the level of care given for Titles V and XIX patients. Enter Y or N.		Y	24.00

**PROFESSIONAL SERVICES PURCHASED BY THE SNF**

		1.00	2.00	
29.00	COLUMN 1: Did the SNF and/or its subproviders (if applicable) purchase professional services, e.g., legal, accounting, tax preparation, bookkeeping, payroll, and/or management/consulting services, from an unrelated organization? COLUMN 2: Were the majority of the expenses (i.e., greater than 50 percent of the total professional services expenses) for services purchased from unrelated organizations located outside of the SNF's local area labor market?	Y	Y	29.00

**SNF-BASED HHA THERAPY COSTS**

		1.00		
31.00	Did the SNF-based HHA contract with outside suppliers for physical therapy services?	N		31.00
32.00	Did the SNF-based HHA contract with outside suppliers for occupational therapy services?	N		32.00
33.00	Did the SNF-based HHA contract with outside suppliers for speech therapy services?	N		33.00

**MEDICAL MALPRACTICE COST**

		1.00	2.00	3.00	
34.00	Is the SNF legally required to carry malpractice insurance?	N			34.00
35.00	If line 34 is Y, is the malpractice policy a claims-made or occurrence policy? Enter 1 for claims-made, or enter 2 for occurrence based policy.				35.00
36.00	If line 34 is Y, enter the total amount of malpractice premiums paid in column 1, the total amount of paid losses in column 2, and the total amount of self-insurance paid in column 3.	0	0	0	36.00
37.00	Are malpractice premiums and paid losses reported in other than the A&G cost center?	N			37.00

**LOWER OF COST OR CHARGE EXEMPTION**

		PART A	PART B	
40.00	Did the SNF qualify for an exemption from the application of the lower of costs or charges?	N	N	40.00
41.00	Did the SNF-based HHA qualify for an exemption from the application of the lower of costs or charges?	N	N	41.00

**FINANCIAL STATEMENTS**

		1.00	2.00	3.00	
50.00	COLUMN 1: Were the financial statements prepared by a CPA? COLUMN 2: If column 1 is Y, enter "A" for audited, "C" for complied, or "R" for reviewed in column 2. COLUMN 3: If complete copy of the financial statements not submitted with cost report, enter date available.	Y	A	06/15/2026	50.00
51.00	Do total expenses and total revenues reported on the cost report differ from those on the filed financial statements? If "Y", submit a reconciliation.	N			51.00

**BAD DEBTS**

		1.00		
52.00	Is the SNF seeking reimbursement for Medicare bad debts?	Y		52.00
53.00	If line 52 is Y, did the SNF change its bad debt collection policy during this cost reporting period?	N		53.00
54.00	If line 52 is Y, did the SNF waive patient deductibles and/or coinsurance?	N		54.00

**PS&R REPORT DATA**

	Description	PART A Y/N	PART A DATE	PART B Y/N	PART B DATE	
	0	1.00	2.00	3.00	4.00	
55.00	Is this cost report prepared using only the PS&R? If either column 1 or 3 is Y, in columns 2 and 4 from the PS&R used to prepare this cost report, enter the 55 "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)	Y	03/25/2026	Y	03/25/2026	55.00
56.00	Is this cost report prepared using the PS&R for totals and the provider's records for allocation? If either column 1 or 3 is Y, in columns 2 and 4, enter the "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)	N		N		56.00
57.00	If line 55 or 56 is Y, were adjustments made to PS&R data for additional claims that have been billed, but are not included on the PS&R used to file this cost report?	N		N		57.00
58.00	If line 55 or 56 is Y, were adjustments made to PS&R data for corrections of other PS&R Report information?	N		N		58.00

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IDENTIFICATION DATA

**Worksheet S-2**

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

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IDENTIFICATION DATA

Worksheet S-2

COST REPORT PREPARER CONTACT INFORMATION					
		FIRST NAME 1.00	LAST NAME 2.00	TITLE 3.00	
70.00	PREPARER	CHRIS	GUILBAULT	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	CHRIS.GUILBAULT@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	215	78,475	0	5,153	1,489	1,368	48,624	0	83	5	38	126	1.00
2.00	SNF - HMO			0	2,223	38,391			0	112	71	0	183	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	215	78,475	0	7,376	39,880	1,368	48,624	0	195	76	38	309	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	62.08	297.80	36.00	385.90	0	87	7	11	105	155.50	0.00	1.00
2.00	SNF - HMO	0.00	19.85	540.72			0	149	60	0	209			2.00
3.00	NF - FFS	0.00		0.00	0.00	0.00	0		0	0	0	0.00	0.00	3.00
4.00	NF - HMO	0.00		0.00			0		0	0	0			4.00
5.00	ICF/IID	0.00		0.00	0.00	0.00	0		0	0	0	0.00	0.00	5.00
6.00	HOSPICE											0.00	0.00	6.00
7.00	TOTAL													7.00

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STATISTICAL DATA

Worksheet S-3  
Part II

**PART II - SNF WAGE INDEX - DIRECT SALARIES**

		AMOUNT REPORTED	RECLASS-IFICATIONS	ADJUSTMENTS	TOTAL	PAID HOURS	AVERAGE HOURLY WAGE	
		1.00	2.00	3.00	4.00	5.00	6.00	
<b>SALARIES</b>								
1.00	TOTAL SALARY (SEE INSTRUCTIONS)	9,430,325	0	0	9,430,325	322,999.00	29.20	1.00
2.00	PHYSICIAN SALARIES-PART A	0	0	0	0	0.00	0.00	2.00
3.00	PHYSICIAN SALARIES-PART B	0	0	0	0	0.00	0.00	3.00
4.00	HOME OFFICE PERSONNEL	0	0	0	0	0.00	0.00	4.00
5.00	SUM OF LINES 2 THROUGH 4	0	0	0	0	0.00	0.00	5.00
6.00	REVISED WAGES (LINE 1 MINUS LINE 5)	9,430,325	0	0	9,430,325	322,999.00	29.20	6.00
7.00	HOME HEALTH AGENCY	0	0	0	0	0.00	0.00	7.00
8.00	HOSPICE	0	0	0	0	0.00	0.00	8.00
9.00	OTHER EXCLUDED AREAS	0	0	0	0	0.00	0.00	9.00
10.00	SUBTOTAL EXCLUDED SALARY (SUM OF LINES 7 THROUGH 9)	0	0	0	0	0.00	0.00	10.00
11.00	TOTAL ADJUSTED SALARIES (LINE 6 MINUS LINE 10)	9,430,325	0	0	9,430,325	322,999.00	29.20	11.00
<b>OTHER WAGES AND RELATED COST</b>								
12.00	CONTRACT LABOR: PATIENT RELATED & MGMT	738,912	0	0	738,912	14,772.00	50.02	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
<b>WAGE RELATED COSTS</b>								
15.00	WAGE RELATED COSTS CORE (SEE PT.IV)	1,860,548	0	0	1,860,548			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)	1,860,548	0	0	1,860,548			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	654,680	0	0	654,680	15,295.00	42.80	2.00
3.00	PLANT OP, MAINT & REPAIRS	5.00	300,711	0	0	300,711	16,376.00	18.36	3.00
4.00	LAUNDRY AND LINEN SERVICE	6.00	0	0	0	0	0.00	0.00	4.00
5.00	HOUSEKEEPING	7.00	625,376	0	0	625,376	38,271.00	16.34	5.00
6.00	DIETARY	8.00	588,258	0	0	588,258	33,189.00	17.72	6.00
7.00	NURSING ADMINISTRATION	9.00	509,763	0	0	509,763	16,748.00	30.44	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	65,704	0	0	65,704	2,005.00	32.77	11.00
12.00	ACTIVITIES PROGRAM	14.00	311,365	0	0	311,365	16,984.00	18.33	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**

<b>PART IV - SNF WAGE RELATED COSTS</b>			
		AMOUNT	
		1.00	
<b>RETIREMENT COST</b>			
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	46,808	3.00
4.00	PRIOR YEAR PENSION SERVICE COST	0	4.00
<b>PLAN ADMINISTRATIVE COSTS</b>			
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
<b>HEALTH AND INSURANCE COSTS</b>			
8.00	HEALTH INSURANCE	390,473	8.00
9.00	PRESCRIPTION DRUG PLAN	0	9.00
10.00	DENTAL, HEARING AND VISION PLANS	0	10.00
11.00	LIFE INSURANCE	3,141	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	504,469	15.00
16.00	RETIREMENT HEALTH CARE COST	0	16.00
<b>TAXES</b>			
17.00	FICA - EMPLOYER'S PORTION ONLY	710,110	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	205,547	20.00
<b>OTHER</b>			
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	<b>1,860,548</b>	24.00

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Worksheet S-3  
Part V

**PART V - SNF REPORTING OF DIRECT CARE EXPENDITURES**

		AMOUNT REPORTED	EMPLOYEE WAGE-RELATED COSTS	ADJUSTED SALARIES (COL. 1 + COL. 2)	PAID HOURS RELATED TO SALARY IN COL. 3	AVERAGE HOURLY WAGE (COL. 3 ÷ COL. 4)	
		1.00	2.00	3.00	4.00	5.00	

**DIRECT SALARIES**

**NURSING EMPLOYEES**

1.00	REGISTERED NURSE	2,104,136	415,133	2,519,269	34,966.00	72.05	1.00
2.00	LICENSED PRACTICAL NURSE	789,828	155,828	945,656	17,872.00	52.91	2.00
3.00	CERTIFIED NURSING ASSISTANT	2,510,296	495,266	3,005,562	108,802.00	27.62	3.00
4.00	TOTAL NURSING EXPENDITURES	5,404,260	1,066,227	6,470,487	161,640.00	40.03	4.00
5.00	PHYSICAL THERAPIST	514,380	101,484	615,864	11,557.00	53.29	5.00
6.00	PHYSICAL THERAPY ASSISTANT	0	0	0	0.00	0.00	6.00
7.00	OCCUPATIONAL THERAPIST	397,273	78,380	475,653	10,046.00	47.35	7.00
8.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0.00	0.00	8.00
9.00	SPEECH-LANGUAGE PATHOLOGIST	58,554	11,552	70,106	888.00	78.95	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	172,630	0	172,630	2,664.00	64.80	15.00
16.00	LICENSED PRACTICAL NURSE	43,526	0	43,526	800.00	54.41	16.00
17.00	CERTIFIED NURSING ASSISTANT	522,756	0	522,756	11,308.00	46.23	17.00
18.00	TOTAL NURSING EXPENDITURES	738,912	0	738,912	14,772.00	50.02	18.00

**TECHNICAL/PROFESSIONAL EMPLOYEES**

19.00	PHYSICAL THERAPIST	0	0	0	0.00	0.00	19.00
20.00	PHYSICAL THERAPY ASSISTANT	0	0	0	0.00	0.00	20.00
21.00	OCCUPATIONAL THERAPIST	0	0	0	0.00	0.00	21.00
22.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0.00	0.00	22.00
23.00	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0.00	0.00	23.00
24.00	THERAPY AIDES AND STUDENTS	0	0	0	0.00	0.00	24.00
25.00	RESPIRATORY THERAPIST	0	0	0	0.00	0.00	25.00
26.00	OTHER MEDICAL STAFF	0	0	0	0.00	0.00	26.00

**HOME OFFICE/CHAIN ORGANIZATION**

**NURSING EMPLOYEES**

29.00	REGISTERED NURSE	0	0	0	0.00	0.00	29.00
30.00	LICENSED PRACTICAL NURSE	0	0	0	0.00	0.00	30.00
31.00	CERTIFIED NURSING ASSISTANT	0	0	0	0.00	0.00	31.00
32.00	TOTAL NURSING EXPENDITURES	0	0	0	0.00	0.00	32.00

**TECHNICAL/PROFESSIONAL EMPLOYEES**

33.00	PHYSICAL THERAPIST	0	0	0	0.00	0.00	33.00
34.00	PHYSICAL THERAPY ASSISTANT	0	0	0	0.00	0.00	34.00
35.00	OCCUPATIONAL THERAPIST	0	0	0	0.00	0.00	35.00
36.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0.00	0.00	36.00
37.00	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0.00	0.00	37.00
38.00	THERAPY AIDES AND STUDENTS	0	0	0	0.00	0.00	38.00
39.00	RESPIRATORY THERAPIST	0	0	0	0.00	0.00	39.00
40.00	OTHER MEDICAL STAFF	0	0	0	0.00	0.00	40.00

OPTIMA CARE - CASTLE HILL		Period:	Run Date Time: 5/29/2026 10:17
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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	
<b>GENERAL SERVICE COST CENTERS</b>								
1.00	00100	CAPITAL RELATED-BUILDINGS & FIXTURES				1,763,731	1,763,731	1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT				73,434	73,434	2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	1,870,825	1,870,825	3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	654,680	270,923	925,603	2,624,902	3,550,505	4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	300,711	140,239	440,950	623,851	1,064,801	5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	0	136,550	136,550	445	136,995	6.00
7.00	00700	HOUSEKEEPING	625,376	71,695	697,071	1,483	698,554	7.00
8.00	00800	DIETARY	588,258	0	588,258	417,102	1,005,360	8.00
9.00	00900	NURSING ADMINISTRATION	509,763	0	509,763	0	509,763	9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	0	0	0	0	0	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS	0	0	0	0	0	12.00
13.00	01300	MEDICAL SOCIAL SERVICES	65,704	0	65,704	0	65,704	13.00
14.00	01400	ACTIVITIES PROGRAM	311,365	1,050	312,415	35,031	347,446	14.00
17.00	01700	PATIENT TRANSPORTATION PART A	0	0	0	0	0	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>								
25.00	02500	SKILLED NURSING FACILITY	5,404,261	738,913	6,143,174	362,732	6,505,906	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
<b>ANCILLARY SERVICE COST CENTERS</b>								
30.00	03000	RADIOLOGY-DIAGNOSTIC	0	0	0	6,998	6,998	30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	31.00
32.00	03200	LABORATORY	0	0	0	24,028	24,028	32.00
33.00	03300	INTRAVENOUS THERAPY	0	0	0	12,091	12,091	33.00
34.00	03400	RESPIRATORY THERAPY	0	0	0	0	0	34.00
35.00	03500	PHYSICAL THERAPY	514,380	2,860	517,240	0	517,240	35.00
36.00	03600	OCCUPATIONAL THERAPY	397,273	0	397,273	0	397,273	36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	58,554	0	58,554	0	58,554	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	205,674	205,674	41.00
42.00	04200	DRUGS: IV SOLUTIONS	0	0	0	13,278	13,278	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
<b>OUTPATIENT SERVICE COST CENTERS</b>								
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
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>								
70.00	07000	HOME HEALTH AGENCY	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	24,094	24,094	0	24,094	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
<b>COST REIMBURSED SERVICES COST CENTERS</b>								
80.00	08000	PREVENTIVE VACCINES				16,251	16,251	80.00

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	SALARIES & WAGES	CONTRACT LABOR COSTS	LABOR SUBTOTAL	OTHER COSTS	SUBTOTAL	
			1.00	2.00	3.00	4.00	5.00	
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	81.00
89.00		SUBTOTAL	9,430,325	1,386,324	10,816,649	8,051,856	18,868,505	89.00
<b>NONREIMBURSABLE COST CENTERS</b>								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	NONPAID WORKERS	0	0	0	0	0	91.00
92.00	09200	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	OTHER NONREIMBURSABLE COST	0	0	0	0	0	93.00
93.01	09301	BARBER & BEAUTY	0	0	0	0	0	93.01
100.00		TOTAL	9,430,325	1,386,324	10,816,649	8,051,856	18,868,505	100.00

OPTIMA CARE - CASTLE HILL	Period:	Run Date Time: 5/29/2026 10:17
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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	
<b>GENERAL SERVICE COST CENTERS</b>							
1.00	00100	CAPITAL RELATED-BUILDINGS & FIXTURES	0	1,763,731	85,368	1,849,099	1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT	0	73,434	0	73,434	2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	1,870,825	0	1,870,825	3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	0	3,550,505	-286,719	3,263,786	4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	0	1,064,801	0	1,064,801	5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	0	136,995	0	136,995	6.00
7.00	00700	HOUSEKEEPING	0	698,554	0	698,554	7.00
8.00	00800	DIETARY	0	1,005,360	0	1,005,360	8.00
9.00	00900	NURSING ADMINISTRATION	0	509,763	0	509,763	9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	0	0	0	0	10.00
11.00	01100	PHARMACY	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS	0	0	0	0	12.00
13.00	01300	MEDICAL SOCIAL SERVICES	0	65,704	0	65,704	13.00
14.00	01400	ACTIVITIES PROGRAM	0	347,446	0	347,446	14.00
17.00	01700	PATIENT TRANSPORTATION PART A	0	0	0	0	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
25.00	02500	SKILLED NURSING FACILITY	0	6,505,906	0	6,505,906	25.00
26.00	02600	NURSING FACILITY	0	0	0	0	26.00
27.00	02700	ICF/IID	0	0	0	0	27.00
<b>ANCILLARY SERVICE COST CENTERS</b>							
30.00	03000	RADIOLOGY-DIAGNOSTIC	0	6,998	0	6,998	30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	31.00
32.00	03200	LABORATORY	0	24,028	0	24,028	32.00
33.00	03300	INTRAVENOUS THERAPY	0	12,091	0	12,091	33.00
34.00	03400	RESPIRATORY THERAPY	0	0	0	0	34.00
35.00	03500	PHYSICAL THERAPY	0	517,240	0	517,240	35.00
36.00	03600	OCCUPATIONAL THERAPY	0	397,273	0	397,273	36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	0	58,554	0	58,554	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	205,674	0	205,674	41.00
42.00	04200	DRUGS: IV SOLUTIONS	0	13,278	0	13,278	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
<b>OUTPATIENT SERVICE COST CENTERS</b>							
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
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>							
70.00	07000	HOME HEALTH AGENCY	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	24,094	0	24,094	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
77.00	07700	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>							

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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		
80.00	08000	PREVENTIVE VACCINES	0	16,251	0	16,251		80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	0	0		81.00
89.00		SUBTOTAL	0	18,868,505	-201,351	18,667,154		89.00
<b>NONREIMBURSABLE COST CENTERS</b>								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0		90.00
91.00	09100	NONPAID WORKERS	0	0	0	0		91.00
92.00	09200	PHYSICIAN PRIVATE OFFICES	0	0	0	0		92.00
93.00	09300	OTHER NONREIMBURSABLE COST	0	0	0	0		93.00
93.01	09301	BARBER & BEAUTY	0	0	0	0		93.01
100.00		TOTAL	0	18,868,505	-201,351	18,667,154		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	0	0	0	0	0	0	0	1.00
2.00	LAND IMPROVEMENTS	0	0	0	0	0	0	0	2.00
3.00	BUILDINGS AND FIXTURES	0	0	0	0	0	0	0	3.00
4.00	BUILDING IMPROVEMENTS	156,065	40,609	0	40,609	0	196,674	0	4.00
5.00	FIXED EQUIPMENT	0	0	0	0	0	0	0	5.00
6.00	MOVABLE EQUIPMENT	72,150	37,103	0	37,103	0	109,253	0	6.00
7.00	SUBTOTAL	228,215	77,712	0	77,712	0	305,927	0	7.00
8.00	RECONCILING ITEMS	0	0	0	0	0	0	0	8.00
9.00	TOTAL	228,215	77,712	0	77,712	0	305,927	0	9.00

**PART II - RECONCILIATION OF CAPITAL COST CENTERS (SUMMARY OF CAPITAL)**

		DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL RELATED COSTS	TOTAL	
1.00	CAPITAL RELATED COSTS - BUILDINGS & FIXTURES	769,744	0	547,471	66,129	465,755	0	1,849,099	1.00
2.00	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	0	73,434	0	0	0	0	73,434	2.00
3.00	TOTAL	769,744	73,434	547,471	66,129	465,755	0	1,922,533	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	-1,955	CAPITAL RELATED-BUILDINGS & FIXTURES	1.00	1.00
2.00	TRADE, QUANTITY, TIME, AND OTHER DISCOUNTS ON PURCHASES (CMS PUB. 15-1, CHAPTER 8)		0		0.00	2.00
3.00	REBATES AND REFUNDS OF EXPENSES (CMS PUB. 15-1, CHAPTER 8)		0		0.00	3.00
4.00	RENTAL OF PROVIDER SPACE BY SUPPLIERS (CMS PUB. 15-1, CHAPTER 8)		0		0.00	4.00
5.00	TELEPHONE SERVICES (CMS PUB. 15-1, CHAPTER 21)		0		0.00	5.00
6.00	TELEVISION AND RADIO SERVICES (CMS PUB. 15-1, CHAPTER 21)		0		0.00	6.00
7.00	PARKING LOT (CMS PUB. 15-1, CHAPTER 21)		0		0.00	7.00
8.00	REMUNERATION APPLICABLE TO PROVIDER-BASED PHYSICIAN ADJUSTMENT	A-8-2	0			8.00
9.00	SALE OF SCRAP, WASTE, ETC. (CMS PUB. 15-1, CHAPTER 23)		0		0.00	9.00
10.00	RELATED ORGANIZATION AND HOME OFFICE COST TRANSACTIONS (CMS PUB. 15-1, CHAPTER 10)	A-8-1	87,774			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	PENALTIES	A	-224	ADMINISTRATIVE AND GENERAL	4.00	24.00
24.01	UNKNOWN EXPENSE	A	-101,130	ADMINISTRATIVE AND GENERAL	4.00	24.01
24.02	BAD DEBT EXPENSE	A	-185,662	ADMINISTRATIVE AND GENERAL	4.00	24.02
24.03	TRAVEL & ENTERTAINMENT	A	-154	ADMINISTRATIVE AND GENERAL	4.00	24.03
100.00	<b>TOTAL</b>		<b>-201,351</b>			100.00

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RELATED ORGANIZATIONS AND HOME OFFICE COSTS

Worksheet A-8-1  
Parts I & II

**PART I - COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS**

WORKSHEET A COST CENTER								
LINE #	DESCRIPTION	EXPENSE ITEM	LINE # ON PART II	AMOUNT ALLOWABLE IN COST	AMOUNT INCLUDED IN WKST. A, COL. 9	NET ADJUSTMENT		
1.00	2.00	3.00	4.00	5.00	6.00	7.00		
1.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	RENT	1.00	0	1,730,351	-1,730,351	1.00
2.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	MORTGAGE INTEREST	1.00	549,426	0	549,426	2.00
3.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	REAL ESTATE TAX	1.00	465,755	0	465,755	3.00
4.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	INSURANCE	1.00	66,129	0	66,129	4.00
5.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	DEPRECIATION	1.00	736,364	0	736,364	5.00
6.00	4.00	ADMINISTRATIVE AND GENERAL	REALTY ADMIN COSTS	1.00	451	0	451	6.00
7.00	0.00			0.00	0	0	0	7.00
8.00	0.00			0.00	0	0	0	8.00
9.00	0.00			0.00	0	0	0	9.00
10.00	0.00			0.00	0	0	0	10.00
100.00	<b>TOTAL</b>				<b>1,818,125</b>	<b>1,730,351</b>	<b>87,774</b>	100.00

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

RELATED ORGANIZATIONS								
INTERRELATIONSHIP INDICATOR	INTERRELATIONSHIP DESCRIPTION (IF COLUMN 1 = G)	NAME	PERCENTAGE OF OWNERSHIP	NAME	MEDICARE CCN OR HOME OFFICE #	PERCENTAGE OF OWNERSHIP	TYPE OF BUSINESS	
1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	
1.00	A	ERIC MENDEL	100.00	RM HOLDINGS		40.00	REALTY	1.00
2.00			0.00			0.00		2.00
3.00			0.00			0.00		3.00
4.00			0.00			0.00		4.00
5.00			0.00			0.00		5.00
6.00			0.00			0.00		6.00
7.00			0.00			0.00		7.00
8.00			0.00			0.00		8.00
9.00			0.00			0.00		9.00
10.00			0.00			0.00		10.00

OPTIMA CARE - CASTLE HILL	Period:	Run Date Time: 5/29/2026 10:17
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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	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	1,849,099	1,849,099							1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT	73,434		73,434						2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	1,870,825	0	0	1,870,825					3.00
4.00	ADMINISTRATIVE AND GENERAL	3,263,786	72,762	2,890	129,878	3,469,316	3,469,316			4.00
5.00	PLANT OP, MAINT. & REPAIRS	1,064,801	78,426	3,115	59,656	1,205,998	275,302	1,481,300		5.00
6.00	LAUNDRY AND LINEN SERVICE	136,995	56,848	2,258	0	196,101	44,765	49,596	290,462	6.00
7.00	HOUSEKEEPING	698,554	69,537	2,762	124,065	894,918	204,289	60,665	0	7.00
8.00	DIETARY	1,005,360	111,796	4,440	116,701	1,238,297	282,675	97,534	0	8.00
9.00	NURSING ADMINISTRATION	509,763	27,241	1,082	101,129	639,215	145,918	23,766	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	10,753	427	0	11,180	2,552	9,381	0	12.00
13.00	MEDICAL SOCIAL SERVICES	65,704	4,301	171	13,035	83,211	18,995	3,753	0	13.00
14.00	ACTIVITIES PROGRAM	347,446	95,774	3,804	61,770	508,794	116,146	83,556	0	14.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
25.00	SKILLED NURSING FACILITY	6,505,906	1,257,679	49,944	1,072,117	8,885,646	2,028,390	1,097,232	290,462	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
<b>ANCILLARY SERVICE COST CENTERS</b>										
30.00	RADIOLOGY-DIAGNOSTIC	6,998	0	0	0	6,998	1,597	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	24,028	0	0	0	24,028	5,485	0	0	32.00
33.00	INTRAVENOUS THERAPY	12,091	0	0	0	12,091	2,760	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	34.00
35.00	PHYSICAL THERAPY	517,240	15,234	605	102,045	635,124	144,984	13,290	0	35.00
36.00	OCCUPATIONAL THERAPY	397,273	15,234	605	78,813	491,925	112,295	13,290	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	58,554	15,234	605	11,616	86,009	19,634	13,290	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	205,674	6,273	249	0	212,196	48,439	5,472	0	41.00
42.00	DRUGS: IV SOLUTIONS	13,278	0	0	0	13,278	3,031	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
<b>OUTPATIENT SERVICE COST CENTERS</b>										
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
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	24,094	0	0	0	24,094	5,500	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

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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	
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
<b>COST REIMBURSED SERVICES COST CENTERS</b>										
80.00	PREVENTIVE VACCINES	16,251	179	7	0	16,437	3,752	156	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	18,667,154	1,837,271	72,964	1,870,825	18,654,856	3,466,509	1,470,981	290,462	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
93.01	BARBER & BEAUTY	0	11,828	470	0	12,298	2,807	10,319	0	93.01
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	18,667,154	1,849,099	73,434	1,870,825	18,667,154	3,469,316	1,481,300	290,462	100.00

OPTIMA CARE - CASTLE HILL	Period:	Run Date Time: 5/29/2026 10:17
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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	
<b>GENERAL SERVICE COST CENTERS</b>										
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	1,159,872								7.00
8.00	DIETARY	82,512	1,701,018							8.00
9.00	NURSING ADMINISTRATION	20,105		829,004						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	7,936	0	0	0	0	31,049			12.00
13.00	MEDICAL SOCIAL SERVICES	3,175	0	0	0	0	0	109,134		13.00
14.00	ACTIVITIES PROGRAM	70,686	0	0	0	0	0	0	779,182	14.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
25.00	SKILLED NURSING FACILITY	928,237	1,701,018	829,004	0	0	31,049	109,134	779,182	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
<b>ANCILLARY SERVICE COST CENTERS</b>										
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	11,243	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	11,243	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	11,243	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	4,630	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
<b>OUTPATIENT SERVICE COST CENTERS</b>										
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
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>										
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
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

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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	
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>										
80.00	PREVENTIVE VACCINES	132	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	1,151,142	1,701,018	829,004	0	0	31,049	109,134	779,182	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
93.01	BARBER & BEAUTY	8,730	0	0	0	0	0	0	0	93.01
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	1,159,872	1,701,018	829,004	0	0	31,049	109,134	779,182	100.00

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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B  
Part I

	Cost Center Description	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL	
		17.00	19.00	20.00	21.00	
<b>GENERAL SERVICE COST CENTERS</b>						
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
17.00	PATIENT TRANSPORTATION PART A	0				17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>						
25.00	SKILLED NURSING FACILITY	0	16,679,354	0	16,679,354	25.00
26.00	NURSING FACILITY		0	0	0	26.00
27.00	ICF/IID		0	0	0	27.00
<b>ANCILLARY SERVICE COST CENTERS</b>						
30.00	RADIOLOGY-DIAGNOSTIC		8,595	0	8,595	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY		0	0	0	31.00
32.00	LABORATORY		29,513	0	29,513	32.00
33.00	INTRAVENOUS THERAPY		14,851	0	14,851	33.00
34.00	RESPIRATORY THERAPY		0	0	0	34.00
35.00	PHYSICAL THERAPY		804,641	0	804,641	35.00
36.00	OCCUPATIONAL THERAPY		628,753	0	628,753	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST		130,176	0	130,176	37.00
38.00	AUDIOLOGY		0	0	0	38.00
39.00	ELECTROCARDIOLOGY		0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS		0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS		270,737	0	270,737	41.00
42.00	DRUGS: IV SOLUTIONS		16,309	0	16,309	42.00
43.00	DENTAL CARE		0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT		0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS		0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE		0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST		0	0	0	47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>						
60.00	SCREENING & PREVENTIVE SERVICES		0	0	0	60.00
61.00	OUTPATIENT LABORATORY		0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES		0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT		0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST		0	0	0	64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>						
70.00	HOME HEALTH AGENCY		0	0	0	70.00
71.00	AMBULANCE	0	29,594	0	29,594	71.00
72.00	HOSPICE		0	0	0	72.00
73.00	CORF		0	0	0	73.00
74.00	OPT		0	0	0	74.00
75.00	OOT		0	0	0	75.00
76.00	OSP		0	0	0	76.00

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ALLOCATION OF GENERAL SERVICES COSTS

**Worksheet B  
Part I**

	Cost Center Description	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL	
		17.00	19.00	20.00	21.00	
77.00	OTHER OUTPATIENT REIMBURSABLE COST		0	0	0	77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>						
80.00	PREVENTIVE VACCINES		20,477	0	20,477	80.00
81.00	OTHER COST REIMBURSED SERVICE COST		0	0	0	81.00
89.00	SUBTOTAL	0	18,633,000	0	18,633,000	89.00
<b>NONREIMBURSABLE COST CENTERS</b>						
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN		0	0	0	90.00
91.00	NONPAID WORKERS		0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES		0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST		0	0	0	93.00
93.01	BARBER & BEAUTY		34,154	0	34,154	93.01
98.00	CROSS FOOT ADJUSTMENTS					98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	99.00
100.00	TOTAL	0	18,667,154	0	18,667,154	100.00

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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	
<b>GENERAL SERVICE COST CENTERS</b>									
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES								1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT								2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	0				3.00
4.00	ADMINISTRATIVE AND GENERAL	0	72,762	2,890	75,652	0	75,652		4.00
5.00	PLANT OP, MAINT. & REPAIRS	0	78,426	3,115	81,541	0	6,003	87,544	5.00
6.00	LAUNDRY AND LINEN SERVICE	0	56,848	2,258	59,106	0	976	2,931	63,013
7.00	HOUSEKEEPING	0	69,537	2,762	72,299	0	4,455	3,585	0
8.00	DIETARY	0	111,796	4,440	116,236	0	6,164	5,764	0
9.00	NURSING ADMINISTRATION	0	27,241	1,082	28,323	0	3,182	1,405	0
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0	0	0	0	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	0	10,753	427	11,180	0	56	554	0
13.00	MEDICAL SOCIAL SERVICES	0	4,301	171	4,472	0	414	222	0
14.00	ACTIVITIES PROGRAM	0	95,774	3,804	99,578	0	2,533	4,938	0
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>									
25.00	SKILLED NURSING FACILITY	0	1,257,679	49,944	1,307,623	0	44,230	64,848	63,013
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0
27.00	ICF/IID	0	0	0	0	0	0	0	0
<b>ANCILLARY SERVICE COST CENTERS</b>									
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	0	35	0	0
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0
32.00	LABORATORY	0	0	0	0	0	120	0	0
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	60	0	0
34.00	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0
35.00	PHYSICAL THERAPY	0	15,234	605	15,839	0	3,162	785	0
36.00	OCCUPATIONAL THERAPY	0	15,234	605	15,839	0	2,449	785	0
37.00	SPEECH LANGUAGE PATHOLOGIST	0	15,234	605	15,839	0	428	785	0
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	6,273	249	6,522	0	1,056	323	0
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	66	0	0
43.00	DENTAL CARE	0	0	0	0	0	0	0	0
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0
<b>OUTPATIENT SERVICE COST CENTERS</b>									
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>									
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0
71.00	AMBULANCE	0	0	0	0	0	120	0	0
72.00	HOSPICE	0	0	0	0	0	0	0	0
73.00	CORF	0	0	0	0	0	0	0	0
74.00	OPT	0	0	0	0	0	0	0	0

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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	
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
<b>COST REIMBURSED SERVICES COST CENTERS</b>										
80.00	PREVENTIVE VACCINES	0	179	7	186	0	82	9	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	0	1,837,271	72,964	1,910,235	0	75,591	86,934	63,013	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
93.01	BARBER & BEAUTY	0	11,828	470	12,298	0	61	610	0	93.01
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER		0	0	0	0	0	0	0	99.00
100.00	TOTAL	0	1,849,099	73,434	1,922,533	0	75,652	87,544	63,013	100.00

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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
<b>GENERAL SERVICE COST CENTERS</b>										
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	80,339								7.00
8.00	DIETARY	5,715	133,879							8.00
9.00	NURSING ADMINISTRATION	1,393	0	34,303						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	550	0	0	0	0	12,340			12.00
13.00	MEDICAL SOCIAL SERVICES	220	0	0	0	0	0	5,328		13.00
14.00	ACTIVITIES PROGRAM	4,896	0	0	0	0	0	0	111,945	14.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
25.00	SKILLED NURSING FACILITY	64,293	133,879	34,303	0	0	12,340	5,328	111,945	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
<b>ANCILLARY SERVICE COST CENTERS</b>										
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	779	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	779	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	779	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	321	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
<b>OUTPATIENT SERVICE COST CENTERS</b>										
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
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>										
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
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

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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>										
80.00	PREVENTIVE VACCINES	9	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	79,734	133,879	34,303	0	0	12,340	5,328	111,945	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
93.01	BARBER & BEAUTY	605	0	0	0	0	0	0	0	93.01
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	80,339	133,879	34,303	0	0	12,340	5,328	111,945	100.00

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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II

	Cost Center Description	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL	
		17.00	19.00	20.00	21.00	
<b>GENERAL SERVICE COST CENTERS</b>						
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
17.00	PATIENT TRANSPORTATION PART A	0				17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>						
25.00	SKILLED NURSING FACILITY	0	1,841,802	0	1,841,802	25.00
26.00	NURSING FACILITY		0	0	0	26.00
27.00	ICF/IID		0	0	0	27.00
<b>ANCILLARY SERVICE COST CENTERS</b>						
30.00	RADIOLOGY-DIAGNOSTIC		35	0	35	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY		0	0	0	31.00
32.00	LABORATORY		120	0	120	32.00
33.00	INTRAVENOUS THERAPY		60	0	60	33.00
34.00	RESPIRATORY THERAPY		0	0	0	34.00
35.00	PHYSICAL THERAPY		20,565	0	20,565	35.00
36.00	OCCUPATIONAL THERAPY		19,852	0	19,852	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST		17,831	0	17,831	37.00
38.00	AUDIOLOGY		0	0	0	38.00
39.00	ELECTROCARDIOLOGY		0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS		0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS		8,222	0	8,222	41.00
42.00	DRUGS: IV SOLUTIONS		66	0	66	42.00
43.00	DENTAL CARE		0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT		0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS		0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE		0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST		0	0	0	47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>						
60.00	SCREENING & PREVENTIVE SERVICES		0	0	0	60.00
61.00	OUTPATIENT LABORATORY		0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES		0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT		0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST		0	0	0	64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>						
70.00	HOME HEALTH AGENCY		0	0	0	70.00
71.00	AMBULANCE	0	120	0	120	71.00
72.00	HOSPICE		0	0	0	72.00
73.00	CORF		0	0	0	73.00
74.00	OPT		0	0	0	74.00
75.00	OOT		0	0	0	75.00
76.00	OSP		0	0	0	76.00

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ALLOCATION OF CAPITAL RELATED COSTS

**Worksheet B  
Part II**

	Cost Center Description	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL	
		17.00	19.00	20.00	21.00	
77.00	OTHER OUTPATIENT REIMBURSABLE COST		0	0	0	77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>						
80.00	PREVENTIVE VACCINES		286	0	286	80.00
81.00	OTHER COST REIMBURSED SERVICE COST		0	0	0	81.00
89.00	SUBTOTAL	0	1,908,959	0	1,908,959	89.00
<b>NONREIMBURSABLE COST CENTERS</b>						
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN		0	0	0	90.00
91.00	NONPAID WORKERS		0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES		0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST		0	0	0	93.00
93.01	BARBER & BEAUTY		13,574	0	13,574	93.01
98.00	CROSS FOOT ADJUSTMENTS					98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	99.00
100.00	TOTAL	0	1,922,533	0	1,922,533	100.00

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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	CRC - B&F (SQUARE FEET)	CRC - ME (SQUARE FEET)	EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	RECONCILIATION	ADMINISTRATIVE AND GENERAL (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT CENSUS)	HOUSEKEEPING (SQUARE FEET)	
		1.00	2.00	3.00	4A	4.00	5.00	6.00	7.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	51,588								1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT		51,588							2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	0	0	9,430,325						3.00
4.00	ADMINISTRATIVE AND GENERAL	2,030	2,030	654,680	-3,469,316	15,197,838				4.00
5.00	PLANT OP, MAINT. & REPAIRS	2,188	2,188	300,711	0	1,205,998	47,370			5.00
6.00	LAUNDRY AND LINEN SERVICE	1,586	1,586	0	0	196,101	1,586	48,624		6.00
7.00	HOUSEKEEPING	1,940	1,940	625,376	0	894,918	1,940	0	43,844	7.00
8.00	DIETARY	3,119	3,119	588,258	0	1,238,297	3,119	0	3,119	8.00
9.00	NURSING ADMINISTRATION	760	760	509,763	0	639,215	760	0	760	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	300	300	0	0	11,180	300	0	300	12.00
13.00	MEDICAL SOCIAL SERVICES	120	120	65,704	0	83,211	120	0	120	13.00
14.00	ACTIVITIES PROGRAM	2,672	2,672	311,365	0	508,794	2,672	0	2,672	14.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
25.00	SKILLED NURSING FACILITY	35,088	35,088	5,404,261	0	8,885,646	35,088	48,624	35,088	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
<b>ANCILLARY SERVICE COST CENTERS</b>										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	6,998	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	24,028	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	12,091	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	34.00
35.00	PHYSICAL THERAPY	425	425	514,380	0	635,124	425	0	425	35.00
36.00	OCCUPATIONAL THERAPY	425	425	397,273	0	491,925	425	0	425	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	425	425	58,554	0	86,009	425	0	425	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	175	175	0	0	212,196	175	0	175	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	13,278	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
<b>OUTPATIENT SERVICE COST CENTERS</b>										
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
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	24,094	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00

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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	CRC - B&F (SQUARE FEET)	CRC - ME (SQUARE FEET)	EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	RECONCILIATION	ADMINISTRATIVE AND GENERAL (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT CENSUS)	HOUSEKEEPING (SQUARE FEET)	
74.00	OPT	0	0	0	4A 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
<b>COST REIMBURSED SERVICES COST CENTERS</b>										
80.00	PREVENTIVE VACCINES	5	5	0	0	16,437	5	0	5	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	51,258	51,258	9,430,325	-3,469,316	15,185,540	47,040	48,624	43,514	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
93.01	BARBER & BEAUTY	330	330	0	0	12,298	330	0	330	93.01
98.00	CROSS FOOT ADJUSTMENT									98.00
99.00	NEGATIVE COST CENTER									99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	1,849,099	73,434	1,870,825		3,469,316	1,481,300	290,462	1,159,872	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	35.843588	1.423471	0.198384		0.228277	31.270847	5.973634	26.454521	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II			0		75,652	87,544	63,013	80,339	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II			0.000000		0.004978	1.848090	1.295924	1.832383	105.00

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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (DIRECT NUR S HRS)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS)	MEDICAL RECORDS (PATIENT CENSUS)	MEDICAL SOCIAL SERVICES (PATIENT CENSUS)	ACTIVITIES PROGRAM (PATIENT CENSUS)	PATIENT TRANSPORT PART A (USAGE)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	17.00	
<b>GENERAL SERVICE COST CENTERS</b>										
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	145,872								8.00
9.00	NURSING ADMINISTRATION	0	161,640							9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0						10.00
11.00	PHARMACY	0	0	0	0					11.00
12.00	MEDICAL RECORDS	0	0	0	0	48,624				12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	0	0	0	48,624			13.00
14.00	ACTIVITIES PROGRAM	0	0	0	0	0	0	48,624		14.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
25.00	SKILLED NURSING FACILITY	145,872	161,640	0	0	48,624	48,624	48,624	0	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0		26.00
27.00	ICF/IID	0	0	0	0	0	0	0		27.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	0	0	0		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0		31.00
32.00	LABORATORY	0	0	0	0	0	0	0		32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0		33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0	0	0		34.00
35.00	PHYSICAL THERAPY	0	0	0	0	0	0	0		35.00
36.00	OCCUPATIONAL THERAPY	0	0	0	0	0	0	0		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	0	0		37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0		38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	0		41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0		42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0		47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0		60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0		61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0		62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0		63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0		64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY	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		72.00
73.00	CORF	0	0	0	0	0	0	0		73.00
74.00	OPT	0	0	0	0	0	0	0		74.00

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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (DIRECT NURS HRS)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS)	MEDICAL RECORDS (PATIENT CENSUS)	MEDICAL SOCIAL SERVICES (PATIENT CENSUS)	ACTIVITIES PROGRAM (PATIENT CENSUS)	PATIENT TRANSPORT PART A (USAGE)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	17.00	
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
<b>COST REIMBURSED SERVICES COST CENTERS</b>										
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	145,872	161,640	0	0	48,624	48,624	48,624	0	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
93.01	BARBER & BEAUTY	0	0	0	0	0	0	0	0	93.01
98.00	CROSS FOOT ADJUSTMENT									98.00
99.00	NEGATIVE COST CENTER									99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	1,701,018	829,004	0	0	31,049	109,134	779,182	0	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	11.661032	5.128706	0.000000	0.000000	0.638553	2.244447	16.024638	0.000000	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	133,879	34,303	0	0	12,340	5,328	111,945	0	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	0.917784	0.212219	0.000000	0.000000	0.253784	0.109576	2.302258	0.000000	105.00

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RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Worksheet C

	Cost Center Description	TOTAL COST	TOTAL CHARGES	CHARGES		COST TO CHARGE RATIO	
				RECLASS-IFICATIONS	RECLASSIFIED CHARGES		
		1.00	2.00	3.00	4.00	5.00	
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
25.00	SKILLED NURSING FACILITY	16,679,354	17,883,474	0	17,883,474		25.00
26.00	NURSING FACILITY	0	0	0	0		26.00
27.00	ICF/IID	0	0	0	0		27.00
<b>ANCILLARY SERVICE COST CENTERS</b>							
30.00	RADIOLOGY-DIAGNOSTIC	8,595	0	0	0	0.000000	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0.000000	31.00
32.00	LABORATORY	29,513	0	0	0	0.000000	32.00
33.00	INTRAVENOUS THERAPY	14,851	0	0	0	0.000000	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0.000000	34.00
35.00	PHYSICAL THERAPY	804,641	345,746	0	345,746	2.327260	35.00
36.00	OCCUPATIONAL THERAPY	628,753	392,788	0	392,788	1.600744	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	130,176	80,203	0	80,203	1.623081	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	270,737	0	0	0	0.000000	41.00
42.00	DRUGS: IV SOLUTIONS	16,309	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
<b>OUTPATIENT SERVICE COST CENTERS</b>							
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0.000000	64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>							
71.00	AMBULANCE	29,594	0	0	0	0.000000	71.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>							
80.00	PREVENTIVE VACCINES	20,477	47,034	0	47,034	0.435366	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0.000000	81.00
100.00	Total	18,633,000	18,749,245	0	18,749,245		100.00

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COMPUTATION OF INPATIENT ROUTINE COSTS

Worksheet D

Title XVIII Skilled Nursing Facility

		RATIO OF COST TO CHARGES	HEALTHCARE CHARGES			HEALTHCARE COSTS			
			INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
<b>ANCILLARY SERVICE COST CENTERS</b>									
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	2.327260	259,626	0		604,217	0		35.00
36.00	OCCUPATIONAL THERAPY	1.600744	296,086	0		473,958	0		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	1.623081	47,856	0		77,674	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	0.000000	0	0		0	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
<b>OUTPATIENT SERVICE COST CENTERS</b>									
64.00	OTHER OUTPATIENT SERVICE COST	0.000000	0	0		0	0		64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>									
71.00	AMBULANCE	0.000000	0	0		0	0		71.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>									
80.00	PREVENTIVE VACCINES	0.435366			20,606			8,971	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0.000000	0	0		0	0		81.00
100.00	Total		603,568	0	20,606	1,155,849	0	8,971	100.00

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COMPUTATION OF INPATIENT ROUTINE COSTS

Worksheet D-1

Title XVIII Skilled Nursing Facility

		1.00	
<b>INPATIENT DAYS</b>			
1.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS	48,624	1.00
2.00	PRIVATE ROOM DAYS	0	2.00
3.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	5,153	3.00
4.00	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0	4.00
5.00	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	<b>16,679,354</b>	5.00
<b>PRIVATE ROOM DIFFERENTIAL ADJUSTMENT</b>			
6.00	GENERAL INPATIENT ROUTINE SERVICE CHARGES	17,883,474	6.00
7.00	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.932669	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	16,679,354	15.00
<b>PROGRAM INPATIENT ROUTINE SERVICE COSTS</b>			
16.00	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	343.03	16.00
17.00	PROGRAM ROUTINE SERVICE COST	1,767,634	17.00
18.00	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0	18.00
19.00	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	<b>1,767,634</b>	19.00
20.00	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	1,841,802	20.00
21.00	PER DIEM CAPITAL RELATED COSTS	37.88	21.00
22.00	PROGRAM CAPITAL RELATED COST	195,196	22.00
23.00	INPATIENT ROUTINE SERVICE COST	1,572,438	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	<b>1,572,438</b>	25.00
26.00	ENTER THE PER DIEM LIMITATION		26.00
27.00	INPATIENT ROUTINE SERVICE COST LIMITATION		27.00
28.00	REIMBURSABLE INPATIENT ROUTINE SERVICE COSTS		28.00

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CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART A

**Worksheet E  
Part A**

Title XVIII Skilled Nursing Facility

		1.00	
1.00	INPATIENT PPS AMOUNT	4,396,599	1.00
2.00	ALLOWABLE BAD DEBTS	832,508	2.00
3.00	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES	0	3.00
4.00	REIMBURSABLE BAD DEBTS	541,130	4.00
5.00	TOTAL REIMBURSABLE COST	<b>4,937,729</b>	5.00
6.00	PRIMARY PAYER AMOUNTS	9,811	6.00
7.00	COINSURANCE	812,860	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	10,823	10.00
11.00	SEQUESTRATION AMOUNT	71,479	11.00
12.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	11,739	12.00
13.00	NET REIMBURSABLE COST	<b>4,021,017</b>	13.00
14.00	INTERIM PAYMENTS	3,887,435	14.00
15.00	TENTATIVE ADJUSTMENT	0	15.00
16.00	BALANCE DUE PROVIDER/PROGRAM	<b>133,582</b>	16.00
17.00	PROTESTED AMOUNTS	0	17.00

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CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART B

**Worksheet E  
Part B**

Title XVIII Skilled Nursing Facility

		1.00	
1.00	PART B ANCILLARY SERVICE COSTS	0	1.00
2.00	PREVENTIVE VACCINES	8,971	2.00
3.00	TOTAL REASONABLE COSTS	<b>8,971</b>	3.00
4.00	MEDICARE PART B ANCILLARY CHARGES	20,606	4.00
5.00	COST OF COVERED SERVICES	8,971	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	<b>8,971</b>	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	179	14.00
15.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	15.00
16.00	NET REIMBURSABLE COST	8,792	16.00
17.00	INTERIM PAYMENTS	14,943	17.00
18.00	TENTATIVE ADJUSTMENT	0	18.00
19.00	BALANCE DUE PROVIDER/PROGRAM	<b>-6,151</b>	19.00
20.00	PROTESTED AMOUNTS	0	20.00

OPTIMA CARE - CASTLE HILL		Period:	Run Date Time: 5/29/2026 10:17
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ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED TO MEDICARE BENEFICIARIES

Worksheet E-1

Title XVIII Skilled Nursing Facility

		PART A		PART B		
		DATE	AMOUNT	DATE	AMOUNT	
		1.00	2.00	3.00	4.00	
1.00	TOTAL INTERIM PAYMENTS PAID TO PROVIDER		3,864,324		14,943	1.00
2.00	INTERIM PAYMENTS PAYABLE		0		0	2.00
3.00	RETROACTIVE LUMP SUM ADJUSTMENTS					3.00
<b>PROGRAM TO PROVIDER</b>						
3.01	ADJUSTMENT TO PROVIDER	11/11/2025	23,111		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
<b>PROVIDER TO PROGRAM</b>						
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		23,111		0	3.99
4.00	TOTAL INTERIM PAYMENTS		3,887,435		14,943	4.00
5.00	CONTRACTOR: TENTATIVE SETTLEMENT PAYMENTS					5.00
<b>PROGRAM TO PROVIDER</b>						
5.01	TENTATIVE TO PROVIDER		0		0	5.01
5.02			0		0	5.02
5.03			0		0	5.03
<b>PROVIDER TO PROGRAM</b>						
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		133,582		0	6.01
6.02	PROVIDER TO PROGRAM		0		6,151	6.02
7.00	CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY		4,021,017		8,792	7.00
NAME OF CONTRACTOR		CONTRACTOR NUMBER		DATE OF NPR		
1.00		2.00		3.00		
8.00						8.00

OPTIMA CARE - CASTLE HILL	Period:	Run Date Time:	5/29/2026 10:17
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CALCULATION OF REIMBURSEMENT SETTLEMENT - OTHER

Worksheet E-2

Title XIX Skilled Nursing Facility

		1.00	
<b>COMPUTATION OF NET COST OF COVERED SERVICES</b>			
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
<b>REASONABLE CHARGES</b>			
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
<b>CUSTOMARY CHARGES</b>			
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
<b>COMPUTATION OF REIMBURSEMENT SETTLEMENT</b>			
18.00	COST OF COVERED SERVICES	0	18.00
19.00	COST SHARING	0	19.00
20.00	SUBTOTAL	0	20.00
21.00	ALLOWABLE BAD DEBTS	0	21.00
22.00	SUBTOTAL	0	22.00
23.00	OTHER ADJUSTMENTS (SPECIFY)	0	23.00
24.00	SUBTOTAL	0	24.00
25.00	INTERIM PAYMENTS	0	25.00
26.00	BALANCE DUE PROVIDER/PROGRAM (INDICATE OVERPAYMENT IN PARENTHESES)	0	26.00

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BALANCE SHEET

Worksheet G

		1.00	
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
1.00	CASH ON HAND AND IN BANKS	291,679	1.00
2.00	TEMPORARY INVESTMENTS	0	2.00
3.00	NOTES RECEIVABLE	0	3.00
4.00	ACCOUNTS RECEIVABLE	2,844,219	4.00
5.00	OTHER RECEIVABLES	0	5.00
6.00	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	105,000	6.00
7.00	INVENTORY	0	7.00
8.00	PREPAID EXPENSES	130,990	8.00
9.00	OTHER CURRENT ASSETS	139,716	9.00
10.00	DUE FROM OTHER FUNDS	0	10.00
11.00	TOTAL CURRENT ASSETS)	3,301,604	11.00
<b>FIXED ASSETS</b>			
12.00	LAND	0	12.00
13.00	LAND IMPROVEMENTS	0	13.00
14.00	LESS: ACCUMULATED DEPRECIATION	0	14.00
15.00	BUILDINGS	0	15.00
16.00	LESS: ACCUMULATED DEPRECIATION	0	16.00
17.00	LEASEHOLD IMPROVEMENTS	196,674	17.00
18.00	LESS: ACCUMULATED AMORTIZATION	32,580	18.00
19.00	FIXED EQUIPMENT	0	19.00
20.00	LESS: ACCUMULATED DEPRECIATION	0	20.00
21.00	AUTOMOBILES AND TRUCKS	0	21.00
22.00	LESS: ACCUMULATED DEPRECIATION	0	22.00
23.00	MAJOR MOVABLE EQUIPMENT	109,253	23.00
24.00	LESS: ACCUMULATED DEPRECIATION	45,074	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	228,273	28.00
<b>OTHER ASSETS</b>			
29.00	INVESTMENTS	0	29.00
30.00	DEPOSITS ON LEASES	0	30.00
31.00	DUE FROM OWNERS/OFFICERS	0	31.00
32.00	OTHER ASSETS	1,204,718	32.00
33.00	TOTAL OTHER ASSETS	1,204,718	33.00
34.00	TOTAL ASSETS	4,734,595	34.00
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
35.00	ACCOUNTS PAYABLE	6,070,659	35.00
36.00	SALARIES, WAGES, AND FEES PAYABLE	819,488	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	4,855,399	42.00
43.00	TOTAL CURRENT LIABILITIES	11,745,546	43.00
<b>LONG TERM LIABILITIES</b>			
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	3,700,000	47.00
48.00	OTHER LONG TERM LIABILITIES	122	48.00
49.00	TOTAL LONG TERM LIABILITIES	3,700,122	49.00
50.00	TOTAL LIABILITIES	15,445,668	50.00
<b>CAPITAL ACCOUNTS</b>			
51.00	FUND BALANCE	-10,711,073	51.00
52.00	TOTAL LIABILITIES AND FUND BALANCES	4,734,595	52.00

OPTIMA CARE - CASTLE HILL		Period:	Run Date Time: 5/29/2026 10:17
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STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Worksheet G-2

PART I - PATIENT REVENUES														
		INPATIENT					OUTPATIENT							
		MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	TOTAL		
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00		
<b>GENERAL INPATIENT ROUTINE CARE SERVICES</b>														
1.00	SKILLED NURSING FACILITY	4,414,816	1,809,282	367,804	10,272,041	1,019,531						17,883,474	1.00	
2.00	NURSING FACILITY	0	0	0	0	0						0	2.00	
3.00	ICF/IID	0	0	0	0	0						0	3.00	
4.00	TOTAL GENERAL INPATIENT CARE SERVICES	4,414,816	1,809,282	367,804	10,272,041	1,019,531						17,883,474	4.00	
<b>ALL OTHER SERVICES</b>														
5.00	ANCILLARY SERVICES	818,738	0	0	0	358,860	47,034	0	0	0	0	1,224,632	5.00	
6.00	HOME HEALTH AGENCY						0	0	0	0	0	0	6.00	
7.00	AMBULANCE		0	0	0	0	0	0	0	0	0	0	7.00	
8.00	HOSPICE	0	0	0	0	0	0	0	0	0	0	0	8.00	
9.00	ALL OTHER REVENUES	0	0	0	0	0	0	0	0	0	0	0	9.00	
10.00	TOTAL PATIENT REVENUES	5,233,554	1,809,282	367,804	10,272,041	1,378,391	47,034	0	0	0	0	19,108,106	10.00	
<b>PART II - OPERATING EXPENSES</b>														
		TOTAL												
		1.00												
11.00	OPERATING EXPENSES	18,868,505												11.00
12.00	ADD (SPECIFY)	0												12.00
13.00	TOTAL ADDITIONS	0												13.00
14.00	DEDUCT (SPECIFY)	0												14.00
15.00	TOTAL DEDUCTIONS	0												15.00
16.00	TOTAL OPERATING EXPENSES	18,868,505												16.00

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STATEMENT OF REVENUES AND EXPENSES

Worksheet G-3

		1.00	
<b>INCOME FROM SERVICES TO PATIENTS</b>			
1.00	TOTAL PATIENT REVENUES	19,108,106	1.00
2.00	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	1,095,324	2.00
3.00	NET PATIENT REVENUES	18,012,782	3.00
4.00	LESS: TOTAL OPERATING EXPENSES	18,868,505	4.00
5.00	NET INCOME FROM SERVICES TO PATIENTS	-855,723	5.00
<b>OTHER INCOME</b>			
6.00	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	0	6.00
7.00	INCOME FROM INVESTMENTS	1,955	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	PRIOR YEAR	193,322	24.00
25.00	PHE FUNDING	16,251	25.00
26.00	TOTAL OTHER INCOME	211,528	26.00
27.00	TOTAL INCOME	-644,195	27.00
<b>EXPENSES</b>			
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	-644,195	32.00