

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	
ARBOR GLEN	Period:	Run Date Time:	5/27/2026 12:02	
Provider CCN: 31-5036	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 ARBOR GLEN, 31-5036 {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	1	2	
1	<i>Diane Morris</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: DIANE MORRIS		2
3	Signatory Title: VP OF REIMBURSEMENT		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	178,878	1,661	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	<b>0</b>	<b>178,878</b>	<b>1,661</b>	<b>0</b>	<b>100.00</b>

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.

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IDENTIFICATION DATA

Worksheet S-2

**SNF / SNF HEALTHCARE COMPLEX INFORMATION**

		STREET ADDRESS			P O BOX					
		1.00			2.00					
1.00	ADDRESS LINE 1	25 EAST LINDSLEY ROAD							1.00	
		CITY	STATE	ZIP CODE	COUNTY					
		1.00	2.00	3.00	4.00					
2.00	ADDRESS LINE 2	CEDAR GROVE	NJ	07009	ESSEX				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	ARBOR GLEN			315036	35084	U	06/01/1985	06/01/1985	3.00
4.00	NF									4.00
5.00	ICF/IID									5.00
6.00	SNF-BASED HHA									6.00
7.00	SNF-BASED HOSPICE									7.00
8.00	CORF									8.00
8.10	OPT									8.10
8.20	OOT									8.20
8.30	OSP									8.30
		FROM	TO							
		1.00	2.00							
9.00	COST REPORTING PERIOD	01/01/2025	12/31/2025							9.00
		TOC CODE	SPECIFY OTHER							
		1.00	2.00							
10.00	TYPE OF CONTROL	4							10.00	

**SNF ORGANIZATION AND OPERATION**

									1.00	
11.00	Is the SNF a distinct part SNF that meets the requirements set forth in 42 CFR section 483.5?								N	11.00
12.00	Is the SNF a composite distinct part SNF that meets the requirements set forth in 42 CFR 483.5?								N	12.00
		COMPONENT NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE			
		1.00	2.00	3.00	4.00	5.00	6.00			
13.00	Non-contiguous component locations						Y/N	DATE	V OR I	13.00
							1.00	2.00	3.00	
14.00	COLUMN 1: Did the SNF terminate participation in the Medicare Program? COLUMN 2: Termination date. COLUMN 3: Voluntary (V) or involuntary (I) termination.						N			14.00
15.00	COLUMN 1: Did the SNF change ownership (CHOW) immediately prior to the beginning of the cost reporting period? COLUMN 2: CHOW date.						N			15.00
							1.00	2.00		
16.00	COLUMN 1: Is the SNF part of a HO/CO as defined in CMS Pub. 15-1, chapter 21, §2150? COLUMN 2: Enter the number of HO/COs allocating costs to this SNF.						Y	1		16.00
		HO/CO NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE	HO/CO CCN	HO/CO CONTRACTOR #	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	
17.00	HO/CO ALLOCATING TO SNF	GENESIS HEALTHCARE	101 EAST STATE STREET		KENNETT SQUARE	PA	19348	HB0067	12001	17.00
									1.00	
18.00	Did the total number of available beds permanently maintained for lodging inpatients change from the prior cost reporting period?								N	18.00
19.00	Did this SNF operate a ventilator care unit?								N	19.00

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**SNF OWNED SERVICES**

		1.00	2.00	
20.00	COLUMN 1: Did the SNF and/or SNF-based HHA operate a Medicare approved laboratory with its own CLIA number or a CLIA certificate of waiver that meets the requirements in 42 CFR 493? COLUMN 2: Enter the CLIA ID number.	Y	21D0901761	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	N	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.	1			35.00
36.00	If line 34 is Y, enter the total amount of malpractice premiums paid in column 1, the total amount of paid losses in column 2, and the total amount of self-insurance paid in column 3.	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	C		50.00
51.00	Do total expenses and total revenues reported on the cost report differ from those on the filed financial statements? If "Y", submit a reconciliation.	N			51.00

**BAD DEBTS**

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

**PS&R REPORT DATA**

	Description	PART A Y/N	PART A DATE	PART B Y/N	PART B DATE	
	0	1.00	2.00	3.00	4.00	
55.00	Is this cost report prepared using only the PS&R? If either column 1 or 3 is Y, in columns 2 and 4 from the PS&R used to prepare this cost report, enter the 55 "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)	N		N		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)	Y	03/23/2026	Y	03/23/2026	56.00
57.00	If line 55 or 56 is Y, were adjustments made to PS&R data for additional claims that have been billed, but are not included on the PS&R used to file this cost report?	N		N		57.00
58.00	If line 55 or 56 is Y, were adjustments made to PS&R data for corrections of other PS&R Report information?	N		N		58.00

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IDENTIFICATION DATA

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**PS&R REPORT DATA**

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

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IDENTIFICATION DATA

**Worksheet S-2**

<b>COST REPORT PREPARER CONTACT INFORMATION</b>					
		FIRST NAME 1.00	LAST NAME 2.00	TITLE 3.00	
70.00	PREPARER	JEAN	PRICE	REIMBURSEMENT ANALYST	70.00
		NAME 1.00			
71.00	EMPLOYER	GENESIS HEALTHCARE			71.00
		TELEPHONE NUMBER 1.00	EMAIL ADDRESS 2.00		
72.00	CONTACT INFORMATION	4108044481	JEAN.PRICE@GENESISHCC.COM		72.00

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STATISTICAL DATA

Worksheet S-3  
Part I

**PART I - VISITS AND CENSUS DATA**

		NUMBER OF BEDS	BED DAYS AVAILABLE	INPATIENT DAYS					DISCHARGES					
				TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	
1.00	SNF - FFS	122	44,530	0	4,152	4,564	3,530	37,262	0	89	10	42	141	1.00
2.00	SNF - HMO			0	2,807	22,209			0	74	47	0	121	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	122	44,530	0	6,959	26,773	3,530	37,262	0	163	57	42	262	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	46.65	456.40	84.05	264.27	0	86	4	39	129	85.44	0.00	1.00
2.00	SNF - HMO	0.00	37.93	472.53			0	109	20	0	129			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)	5,974,041	0	0	5,974,041	177,705.91	33.62	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)	5,974,041	0	0	5,974,041	177,705.91	33.62	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)	5,974,041	0	0	5,974,041	177,705.91	33.62	11.00
<b>OTHER WAGES AND RELATED COST</b>								
12.00	CONTRACT LABOR: PATIENT RELATED & MGMT	1,045,663	0	0	1,045,663	15,642.71	66.85	12.00
13.00	CONTRACT LABOR: PHYSICIAN SERVICES-PART A	3,603	0	0	3,603	156.00	23.10	13.00
14.00	HOME OFFICE SALARIES AND WAGE RELATED COSTS	420,689	0	0	420,689	7,391.14	56.92	14.00
<b>WAGE RELATED COSTS</b>								
15.00	WAGE RELATED COSTS CORE (SEE PT.IV)	1,350,894	0	0	1,350,894			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)	1,350,894	0	0	1,350,894			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	551,391	0	0	551,391	14,304.94	38.55	2.00
3.00	PLANT OP, MAINT & REPAIRS	5.00	104,890	0	0	104,890	2,857.02	36.71	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	0	0	0	0	0.00	0.00	5.00
6.00	DIETARY	8.00	0	0	0	0	0.00	0.00	6.00
7.00	NURSING ADMINISTRATION	9.00	559,340	-137,444	0	421,896	7,524.94	56.07	7.00
8.00	CENTRAL SERVICES AND SUPPLY	10.00	0	1,879	0	1,879	121.33	15.49	8.00
9.00	PHARMACY	11.00	0	0	0	0	0.00	0.00	9.00
10.00	MEDICAL RECORDS	12.00	0	43,045	0	43,045	1,595.46	26.98	10.00
11.00	MEDICAL SOCIAL SERVICES	13.00	292,551	0	0	292,551	7,303.30	40.06	11.00
12.00	ACTIVITIES PROGRAM	14.00	97,372	0	0	97,372	5,195.67	18.74	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	92,520	0	92,520	1,927.50	48.00	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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**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		95,655
2.00	TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION		0
3.00	QUALIFIED AND NON-QUALIFIED PENSION PLAN COST		0
4.00	PRIOR YEAR PENSION SERVICE COST		0
<b>PLAN ADMINISTRATIVE COSTS</b>			
5.00	401K/TSA PLAN ADMINISTRATION FEES		0
6.00	LEGAL/ACCOUNTING/MANAGEMENT FEES-PENSION PLAN		0
7.00	EMPLOYEE MANAGED CARE PROGRAM ADMINISTRATION FEES		0
<b>HEALTH AND INSURANCE COSTS</b>			
8.00	HEALTH INSURANCE		496,660
9.00	PRESCRIPTION DRUG PLAN		0
10.00	DENTAL, HEARING AND VISION PLANS		0
11.00	LIFE INSURANCE		0
12.00	ACCIDENTAL INSURANCE		0
13.00	DISABILITY INSURANCE		0
14.00	LONG-TERM CARE INSURANCE		0
15.00	WORKERS' COMPENSATION INSURANCE		265,338
16.00	RETIREMENT HEALTH CARE COST		0
<b>TAXES</b>			
17.00	FICA - EMPLOYER'S PORTION ONLY		451,143
18.00	MEDICARE TAXES - EMPLOYER'S PORTION ONLY		0
19.00	UNEMPLOYMENT INSURANCE		0
20.00	STATE OR FEDERAL UNEMPLOYMENT TAXES		42,098
<b>OTHER</b>			
21.00	EXECUTIVE DEFERRED COMPENSATION		0
22.00	DAY CARE COST AND ALLOWANCES		0
23.00	TUITION REIMBURSEMENT		0
24.00	TOTAL WAGE RELATED COST		<b>1,350,894</b>

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STATISTICAL DATA

Worksheet S-3  
Part V

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

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

**DIRECT SALARIES**

**NURSING EMPLOYEES**

1.00	REGISTERED NURSE	1,542,558	252,004	1,794,562	29,716.87	60.39	1.00
2.00	LICENSED PRACTICAL NURSE	880,225	181,058	1,061,283	21,446.59	49.48	2.00
3.00	CERTIFIED NURSING ASSISTANT	1,945,714	655,789	2,601,503	85,712.29	30.35	3.00
4.00	TOTAL NURSING EXPENDITURES	4,368,497	1,088,851	5,457,348	136,875.75	39.87	4.00
5.00	PHYSICAL THERAPIST	0	0	0	0.00	0.00	5.00
6.00	PHYSICAL THERAPY ASSISTANT	0	0	0	0.00	0.00	6.00
7.00	OCCUPATIONAL THERAPIST	0	0	0	0.00	0.00	7.00
8.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0.00	0.00	8.00
9.00	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0.00	0.00	9.00
10.00	THERAPY AIDES AND STUDENTS	0	0	0	0.00	0.00	10.00
11.00	RESPIRATORY THERAPIST	0	0	0	0.00	0.00	11.00
12.00	OTHER MEDICAL STAFF	0	0	0	0.00	0.00	12.00

**CONTRACT LABOR**

**NURSING EMPLOYEES**

15.00	REGISTERED NURSE	0	0	0	0.00	0.00	15.00
16.00	LICENSED PRACTICAL NURSE	0	0	0	0.00	0.00	16.00
17.00	CERTIFIED NURSING ASSISTANT	0	0	0	0.00	0.00	17.00
18.00	TOTAL NURSING EXPENDITURES	0	0	0	0.00	0.00	18.00

**TECHNICAL/PROFESSIONAL EMPLOYEES**

19.00	PHYSICAL THERAPIST	207,976	0	207,976	2,364.96	87.94	19.00
20.00	PHYSICAL THERAPY ASSISTANT	146,874	0	146,874	2,142.89	68.54	20.00
21.00	OCCUPATIONAL THERAPIST	190,965	0	190,965	2,718.86	70.24	21.00
22.00	OCCUPATIONAL THERAPY ASSISTANT	120,312	0	120,312	2,158.59	55.74	22.00
23.00	SPEECH-LANGUAGE PATHOLOGIST	283,223	0	283,223	4,331.33	65.39	23.00
24.00	THERAPY AIDES AND STUDENTS	43	0	43	1.00	43.00	24.00
25.00	RESPIRATORY THERAPIST	96,271	0	96,271	1,688.96	57.00	25.00
26.00	OTHER MEDICAL STAFF	50,269	0	50,269	156.00	322.24	26.00

**HOME OFFICE/CHAIN ORGANIZATION**

**NURSING EMPLOYEES**

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

**TECHNICAL/PROFESSIONAL EMPLOYEES**

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

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	SALARIES & WAGES	CONTRACT LABOR COSTS	LABOR SUBTOTAL	OTHER COSTS	SUBTOTAL	
			1.00	2.00	3.00	4.00	5.00	
<b>GENERAL SERVICE COST CENTERS</b>								
1.00	00100	CAPITAL RELATED-BUILDINGS & FIXTURES				2,333,085	2,333,085	1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT				28,756	28,756	2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	0	0	3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	551,391	50,269	601,660	2,669,858	3,271,518	4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	104,890	0	104,890	448,126	553,016	5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	0	142,982	142,982	78,220	221,202	6.00
7.00	00700	HOUSEKEEPING	0	405,066	405,066	59,794	464,860	7.00
8.00	00800	DIETARY	0	707,791	707,791	272,838	980,629	8.00
9.00	00900	NURSING ADMINISTRATION	559,340	64,556	623,896	72,009	695,905	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	292,551	0	292,551	51,133	343,684	13.00
14.00	01400	ACTIVITIES PROGRAM	97,372	0	97,372	58,226	155,598	14.00
15.00	01500	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	15.00
16.00	01600	TRAINING AND IN-SERVICE EDUCATION	0	0	0	763	763	16.00
17.00	01700	PATIENT TRANSPORTATION PART A	0	0	0	47,264	47,264	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>								
25.00	02500	SKILLED NURSING FACILITY	4,368,497	0	4,368,497	1,191,119	5,559,616	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	8,019	8,019	30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	31.00
32.00	03200	LABORATORY	0	0	0	11,260	11,260	32.00
33.00	03300	INTRAVENOUS THERAPY	0	0	0	2,364	2,364	33.00
34.00	03400	RESPIRATORY THERAPY	0	96,271	96,271	8,048	104,319	34.00
35.00	03500	PHYSICAL THERAPY	0	237,030	237,030	213	237,243	35.00
36.00	03600	OCCUPATIONAL THERAPY	0	354,900	354,900	294	355,194	36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	0	339,095	339,095	0	339,095	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	44,871	44,871	40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	194,888	194,888	41.00
42.00	04200	DRUGS: IV SOLUTIONS	0	0	0	8,229	8,229	42.00
43.00	04300	DENTAL CARE	0	0	0	0	0	43.00
44.00	04400	APPLIANCES AND EQUIPMENT	0	0	0	11,583	11,583	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	18,368	18,368	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	0	0	0	0	71.00
72.00	07200	HOSPICE	0	0	0	0	0	72.00
73.00	07300	CORF	0	0	0	0	0	73.00
74.00	07400	OPT	0	0	0	0	0	74.00
75.00	07500	OOT	0	0	0	0	0	75.00
76.00	07600	OSP	0	0	0	0	0	76.00
77.00	07700	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	77.00

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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>COST REIMBURSED SERVICES COST CENTERS</b>								
80.00	08000	PREVENTIVE VACCINES				0	0	80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	81.00
89.00		SUBTOTAL	5,974,041	2,397,960	8,372,001	7,619,328	15,991,329	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	BARBER AND BEAUTY SHOP	0	7,367	7,367	0	7,367	93.00
100.00		TOTAL	5,974,041	2,405,327	8,379,368	7,619,328	15,998,696	100.00

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	RECLASS- IFICATIONS	RECLASSIFIED TRIAL BALANCE	ADJUSTMENTS	EXPENSES FOR COST ALLOCATION	
			6.00	7.00	8.00	9.00	
<b>GENERAL SERVICE COST CENTERS</b>							
1.00	00100	CAPITAL RELATED-BUILDINGS & FIXTURES	0	2,333,085	11,290	2,344,375	1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT	0	28,756	0	28,756	2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	0	3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	0	3,271,518	-657,426	2,614,092	4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	0	553,016	0	553,016	5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	0	221,202	0	221,202	6.00
7.00	00700	HOUSEKEEPING	0	464,860	0	464,860	7.00
8.00	00800	DIETARY	0	980,629	0	980,629	8.00
9.00	00900	NURSING ADMINISTRATION	-144,244	551,661	0	551,661	9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	1,879	1,879	0	1,879	10.00
11.00	01100	PHARMACY	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS	43,045	43,045	0	43,045	12.00
13.00	01300	MEDICAL SOCIAL SERVICES	0	343,684	0	343,684	13.00
14.00	01400	ACTIVITIES PROGRAM	0	155,598	-21,370	134,228	14.00
15.00	01500	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	15.00
16.00	01600	TRAINING AND IN-SERVICE EDUCATION	92,520	93,283	0	93,283	16.00
17.00	01700	PATIENT TRANSPORTATION PART A	0	47,264	0	47,264	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
25.00	02500	SKILLED NURSING FACILITY	34,779	5,594,395	1,056	5,595,451	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	8,019	0	8,019	30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	31.00
32.00	03200	LABORATORY	0	11,260	0	11,260	32.00
33.00	03300	INTRAVENOUS THERAPY	0	2,364	0	2,364	33.00
34.00	03400	RESPIRATORY THERAPY	0	104,319	0	104,319	34.00
35.00	03500	PHYSICAL THERAPY	18,368	255,611	0	255,611	35.00
36.00	03600	OCCUPATIONAL THERAPY	0	355,194	0	355,194	36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	0	339,095	0	339,095	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	-44,871	0	0	0	40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	0	194,888	0	194,888	41.00
42.00	04200	DRUGS: IV SOLUTIONS	0	8,229	0	8,229	42.00
43.00	04300	DENTAL CARE	0	0	0	0	43.00
44.00	04400	APPLIANCES AND EQUIPMENT	0	11,583	0	11,583	44.00
45.00	04500	BLOOD AND BLOOD PRODUCTS	6,800	6,800	0	6,800	45.00
46.00	04600	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	46.00
47.00	04700	OTHER ANCILLARY SERVICE COST	-18,368	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	0	0	0	71.00
72.00	07200	HOSPICE	0	0	0	0	72.00
73.00	07300	CORF	0	0	0	0	73.00
74.00	07400	OPT	0	0	0	0	74.00
75.00	07500	OOT	0	0	0	0	75.00
76.00	07600	OSP	0	0	0	0	76.00

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	RECLASS- IFICATIONS	RECLASSIFIED TRIAL BALANCE	ADJUSTMENTS	EXPENSES FOR COST ALLOCATION		
			6.00	7.00	8.00	9.00		
77.00	07700	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0		77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>								
80.00	08000	PREVENTIVE VACCINES	10,092	10,092	0	10,092		80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	0	0		81.00
89.00		SUBTOTAL	0	15,991,329	-666,450	15,324,879		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	BARBER AND BEAUTY SHOP	0	7,367	0	7,367		93.00
100.00		TOTAL	0	15,998,696	-666,450	15,332,246		100.00

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RECLASSIFICATIONS

**Worksheet A-6**

INCREASES					DECREASES				
	COST CENTER	LINE #	SALARY	OTHER	COST CENTER	LINE #	SALARY	OTHER	
	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	
<b>A - DEFAULT</b>									
1.00	CENTRAL SERVICES AND SUPPLY	10.00	1,879	0	NURSING ADMINISTRATION	9.00	1,879	0	1.00
2.00	MEDICAL RECORDS	12.00	43,045	0	NURSING ADMINISTRATION	9.00	43,045	0	2.00
3.00	TRAINING AND IN-SERVICE EDUCATION	16.00	92,520	0	NURSING ADMINISTRATION	9.00	92,520	0	3.00
4.00	BLOOD AND BLOOD PRODUCTS	45.00	0	6,800	NURSING ADMINISTRATION	9.00	0	6,800	4.00
5.00	PREVENTIVE VACCINES	80.00	0	10,092	SKILLED NURSING FACILITY	25.00	0	10,092	5.00
6.00	PHYSICAL THERAPY	35.00	0	18,368	OTHER ANCILLARY SERVICE COST	47.00	0	18,368	6.00
7.00	SKILLED NURSING FACILITY	25.00	0	44,871	MEDICAL SUPPLIES CHARGED TO PATIENTS	40.00	0	44,871	7.00
<b>GRAND TOTAL</b>									
500.00	<b>TOTAL RECLASSIFICATIONS</b>		<b>137,444</b>	<b>80,131</b>			<b>137,444</b>	<b>80,131</b>	500.00

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RECONCILIATION OF CAPITAL COSTS CENTERS

Worksheet A-7

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES									
		BEGINNING BALANCES	ACQUISITIONS			DISPOSALS AND RETIREMENTS	ENDING BALANCE	FULLY DEPRECIATED ASSETS	
			PURCHASES	DONATION	TOTAL				
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
1.00	LAND	0	0	0	0	0	0	0	1.00
2.00	LAND IMPROVEMENTS	79,858	0	0	0	0	79,858	42,276	2.00
3.00	BUILDINGS AND FIXTURES	12,498,441	222,636	0	222,636	0	12,721,077	2,966,170	3.00
4.00	BUILDING IMPROVEMENTS	298,226	20,955	0	20,955	0	319,181	186,555	4.00
5.00	FIXED EQUIPMENT	103,251	23,789	0	23,789	0	127,040	75,542	5.00
6.00	MOVABLE EQUIPMENT	497,326	0	0	0	0	497,326	453,328	6.00
7.00	SUBTOTAL	13,477,102	267,380	0	267,380	0	13,744,482	3,723,871	7.00
8.00	RECONCILING ITEMS	0	0	0	0	0	0	0	8.00
9.00	TOTAL	13,477,102	267,380	0	267,380	0	13,744,482	3,723,871	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	33,208	2,090,894	0	37,249	171,734	11,290	2,344,375	1.00
2.00	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	28,756	0	0	0	0	0	28,756	2.00
3.00	TOTAL	61,964	2,090,894	0	37,249	171,734	11,290	2,373,131	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)				0		0.00 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	100,643		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	MISC INCOME			B	-3,107	ADMINISTRATIVE AND GENERAL	4.00 24.00
24.01	UNALLOWED A & G			A	-743,672	ADMINISTRATIVE AND GENERAL	4.00 24.01
24.02	HEP/SALINE			A	1,056	SKILLED NURSING FACILITY	25.00 24.02
25.00	CABLE TV			A	-21,370	ACTIVITIES PROGRAM	14.00 25.00
100.00	<b>TOTAL</b>				<b>-666,450</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	4.00	ADMINISTRATIVE AND GENERAL	HOME OFFICE A&G	1.00	802,545	711,588	90,957	1.00
2.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	HOME OFFICE CAPITAL	1.00	11,290	0	11,290	2.00
3.00	35.00	PHYSICAL THERAPY	PT	2.00	237,030	237,030	0	3.00
4.00	36.00	OCCUPATIONAL THERAPY	OT	2.00	354,900	354,900	0	4.00
5.00	37.00	SPEECH LANGUAGE PATHOLOGIST	ST	2.00	339,095	339,095	0	5.00
6.00	34.00	RESPIRATORY THERAPY	RT	3.00	96,271	96,271	0	6.00
7.00	4.00	ADMINISTRATIVE AND GENERAL	MEDICAL DIRECTOR	4.00	34,434	36,038	-1,604	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>1,875,565</b>	<b>1,774,922</b>	<b>100,643</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	B		0.00	GENESIS HEALTHCARE	HB0067	100.00	MANAGEMENT COMPANY	1.00
2.00	B		0.00	POWERBACK REHAB		100.00	PT OT ST	2.00
3.00	B		0.00	POWERBACK RESPIRATORY		100.00	RT	3.00
4.00	B		0.00	ALINGMED PARTNERS		100.00	MEDICAL DIRECTOR	4.00
5.00	B		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

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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	2,344,375	2,344,375							1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT	28,756		28,756						2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	0					3.00
4.00	ADMINISTRATIVE AND GENERAL	2,614,092	0	0	0	2,614,092	2,614,092			4.00
5.00	PLANT OP, MAINT. & REPAIRS	553,016	0	0	0	553,016	113,667	666,683		5.00
6.00	LAUNDRY AND LINEN SERVICE	221,202	0	0	0	221,202	45,466	0	266,668	6.00
7.00	HOUSEKEEPING	464,860	0	0	0	464,860	95,547	0	0	7.00
8.00	DIETARY	980,629	0	0	0	980,629	201,558	0	0	8.00
9.00	NURSING ADMINISTRATION	551,661	0	0	0	551,661	113,388	0	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	1,879	0	0	0	1,879	386	0	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	43,045	0	0	0	43,045	8,847	0	0	12.00
13.00	MEDICAL SOCIAL SERVICES	343,684	0	0	0	343,684	70,641	0	0	13.00
14.00	ACTIVITIES PROGRAM	134,228	0	0	0	134,228	27,589	0	0	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	93,283	0	0	0	93,283	19,173	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	47,264	0	0	0	47,264	9,715	0	0	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
25.00	SKILLED NURSING FACILITY	5,595,451	2,344,375	28,756	0	7,968,582	1,637,867	666,683	266,668	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	JCF/IID	0	0	0	0	0	0	0	0	27.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
30.00	RADIOLOGY-DIAGNOSTIC	8,019	0	0	0	8,019	1,648	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	11,260	0	0	0	11,260	2,314	0	0	32.00
33.00	INTRAVENOUS THERAPY	2,364	0	0	0	2,364	486	0	0	33.00
34.00	RESPIRATORY THERAPY	104,319	0	0	0	104,319	21,442	0	0	34.00
35.00	PHYSICAL THERAPY	255,611	0	0	0	255,611	52,538	0	0	35.00
36.00	OCCUPATIONAL THERAPY	355,194	0	0	0	355,194	73,007	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	339,095	0	0	0	339,095	69,698	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	194,888	0	0	0	194,888	40,057	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	8,229	0	0	0	8,229	1,691	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	11,583	0	0	0	11,583	2,381	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	6,800	0	0	0	6,800	1,398	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

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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B  
Part I

	Cost Center Description	NET EXPENSES FOR COST ALLOCATION	CRC - B&F	CRC - ME	EMPLOYEE BENEFITS DEPARTMENT	Subtotal	ADMINISTRATIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>										
80.00	PREVENTIVE VACCINES	10,092	0	0	0	10,092	2,074	0	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	15,324,879	2,344,375	28,756	0	15,324,879	2,612,578	666,683	266,668	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	BARBER AND BEAUTY SHOP	7,367	0	0	0	7,367	1,514	0	0	93.00
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	15,332,246	2,344,375	28,756	0	15,332,246	2,614,092	666,683	266,668	100.00

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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	
<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	560,407								7.00
8.00	DIETARY	0	1,182,187							8.00
9.00	NURSING ADMINISTRATION	0	0	665,049						9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0	2,265					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS	0	0	0	0	0	51,892			12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	0	0	0	0	414,325		13.00
14.00	ACTIVITIES PROGRAM	0	0	0	0	0	0	0	161,817	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
25.00	SKILLED NURSING FACILITY	560,407	1,182,187	665,049	2,265	0	45,726	414,325	161,817	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	38	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	49	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	49	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0	152	0	0	34.00
35.00	PHYSICAL THERAPY	0	0	0	0	0	1,350	0	0	35.00
36.00	OCCUPATIONAL THERAPY	0	0	0	0	0	2,107	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	1,943	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	435	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	15	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

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ALLOCATION OF GENERAL SERVICES COSTS

**Worksheet B  
Part I**

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>										
80.00	PREVENTIVE VACCINES	0	0	0	0	0	28	0	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	560,407	1,182,187	665,049	2,265	0	51,892	414,325	161,817	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	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	560,407	1,182,187	665,049	2,265	0	51,892	414,325	161,817	100.00

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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B  
Part I

	Cost Center Description	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15.00	16.00	17.00	19.00	20.00	21.00		
<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
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0							15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	112,456						16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	56,979					17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>									
25.00	SKILLED NURSING FACILITY	0	112,456	56,979	13,741,011	0	13,741,011		25.00
26.00	NURSING FACILITY	0	0		0	0	0		26.00
27.00	ICF/IID	0	0		0	0	0		27.00
<b>ANCILLARY SERVICE COST CENTERS</b>									
30.00	RADIOLOGY-DIAGNOSTIC	0	0		9,705	0	9,705		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0		0	0	0		31.00
32.00	LABORATORY	0	0		13,623	0	13,623		32.00
33.00	INTRAVENOUS THERAPY	0	0		2,899	0	2,899		33.00
34.00	RESPIRATORY THERAPY	0	0		125,913	0	125,913		34.00
35.00	PHYSICAL THERAPY	0	0		309,499	0	309,499		35.00
36.00	OCCUPATIONAL THERAPY	0	0		430,308	0	430,308		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0		410,736	0	410,736		37.00
38.00	AUDIOLOGY	0	0		0	0	0		38.00
39.00	ELECTROCARDIOLOGY	0	0		0	0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0		0	0	0		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0		235,380	0	235,380		41.00
42.00	DRUGS: IV SOLUTIONS	0	0		9,935	0	9,935		42.00
43.00	DENTAL CARE	0	0		0	0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0	0		13,964	0	13,964		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0		8,198	0	8,198		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0		0	0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0		0	0	0		47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>									
60.00	SCREENING & PREVENTIVE SERVICES	0	0		0	0	0		60.00
61.00	OUTPATIENT LABORATORY	0	0		0	0	0		61.00
62.00	PORTABLE X-RAY SERVICES	0	0		0	0	0		62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0		0	0	0		63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0		0	0	0		64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>									
70.00	HOME HEALTH AGENCY	0	0		0	0	0		70.00
71.00	AMBULANCE	0	0	0	0	0	0		71.00
72.00	HOSPICE	0	0		0	0	0		72.00
73.00	CORF	0	0		0	0	0		73.00

ARBOR GLEN	Period:	Run Date Time: 5/27/2026 12:02
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	To: 12/31/2025	Version: 2.7.181.0

ALLOCATION OF GENERAL SERVICES COSTS

**Worksheet B  
Part I**

	Cost Center Description	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15.00	16.00	17.00	19.00	20.00	21.00		
74.00	OPT	0	0		0	0	0		74.00
75.00	OOT	0	0		0	0	0		75.00
76.00	OSP	0	0		0	0	0		76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0		0	0	0		77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>									
80.00	PREVENTIVE VACCINES	0	0		12,194	0	12,194		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0		0	0	0		81.00
89.00	SUBTOTAL	0	112,456	56,979	15,323,365	0	15,323,365		89.00
<b>NONREIMBURSABLE COST CENTERS</b>									
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		0	0	0		90.00
91.00	NONPAID WORKERS	0	0		0	0	0		91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0		0	0	0		92.00
93.00	BARBER AND BEAUTY SHOP	0	0		8,881	0	8,881		93.00
98.00	CROSS FOOT ADJUSTMENTS								98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0		99.00
100.00	TOTAL	0	112,456	56,979	15,332,246	0	15,332,246		100.00

ARBOR GLEN	Period:	Run Date Time:	5/27/2026 12:02
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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	0				3.00
4.00	ADMINISTRATIVE AND GENERAL	0	0	0	0	0	0			4.00
5.00	PLANT OP, MAINT. & REPAIRS	0	0	0	0	0	0	0		5.00
6.00	LAUNDRY AND LINEN SERVICE	0	0	0	0	0	0	0	0	6.00
7.00	HOUSEKEEPING	0	0	0	0	0	0	0	0	7.00
8.00	DIETARY	0	0	0	0	0	0	0	0	8.00
9.00	NURSING ADMINISTRATION	0	0	0	0	0	0	0	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0	0	0	0	0	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	0	0	0	0	0	0	0	0	12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	0	0	0	0	0	0	13.00
14.00	ACTIVITIES PROGRAM	0	0	0	0	0	0	0	0	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	16.00
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	0	2,344,375	28,756	2,373,131	0	0	0	0	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	0	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	0	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	0	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
<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

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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II

	Cost Center Description	DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC - B&F	CRC - ME	Subtotal	EMPLOYEE BENEFITS DEPARTMENT	ADMINISTRATIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
<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	0	2,344,375	28,756	2,373,131	0	0	0	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	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER		0	0	0	0	0	0	0	99.00
100.00	TOTAL	0	2,344,375	28,756	2,373,131	0	0	0	0	100.00

ARBOR GLEN	Period:	Run Date Time:	5/27/2026 12:02
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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	0								7.00
8.00	DIETARY	0	0							8.00
9.00	NURSING ADMINISTRATION	0	0	0						9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0	0					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS	0	0	0	0	0	0			12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	0	0	0	0	0		13.00
14.00	ACTIVITIES PROGRAM	0	0	0	0	0	0	0	0	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	16.00
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	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	0	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	0	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
<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

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ALLOCATION OF CAPITAL RELATED COSTS

**Worksheet B  
Part II**

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
<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	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	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	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	100.00

ARBOR GLEN	Period:	Run Date Time: 5/27/2026 12:02
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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II

	Cost Center Description	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15.00	16.00	17.00	19.00	20.00	21.00		
<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
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0							15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0						16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0					17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>									
25.00	SKILLED NURSING FACILITY	0	0	0	2,373,131	0	2,373,131		25.00
26.00	NURSING FACILITY	0	0		0	0	0		26.00
27.00	ICF/IID	0	0		0	0	0		27.00
<b>ANCILLARY SERVICE COST CENTERS</b>									
30.00	RADIOLOGY-DIAGNOSTIC	0	0		0	0	0		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0		0	0	0		31.00
32.00	LABORATORY	0	0		0	0	0		32.00
33.00	INTRAVENOUS THERAPY	0	0		0	0	0		33.00
34.00	RESPIRATORY THERAPY	0	0		0	0	0		34.00
35.00	PHYSICAL THERAPY	0	0		0	0	0		35.00
36.00	OCCUPATIONAL THERAPY	0	0		0	0	0		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0		0	0	0		37.00
38.00	AUDIOLOGY	0	0		0	0	0		38.00
39.00	ELECTROCARDIOLOGY	0	0		0	0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0		0	0	0		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0		0	0	0		41.00
42.00	DRUGS: IV SOLUTIONS	0	0		0	0	0		42.00
43.00	DENTAL CARE	0	0		0	0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0	0		0	0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0		0	0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0		0	0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0		0	0	0		47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>									
60.00	SCREENING & PREVENTIVE SERVICES	0	0		0	0	0		60.00
61.00	OUTPATIENT LABORATORY	0	0		0	0	0		61.00
62.00	PORTABLE X-RAY SERVICES	0	0		0	0	0		62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0		0	0	0		63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0		0	0	0		64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>									
70.00	HOME HEALTH AGENCY	0	0		0	0	0		70.00
71.00	AMBULANCE	0	0	0	0	0	0		71.00
72.00	HOSPICE	0	0		0	0	0		72.00
73.00	CORF	0	0		0	0	0		73.00

ARBOR GLEN		Period:	Run Date Time: 5/27/2026 12:02
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ALLOCATION OF CAPITAL RELATED COSTS

**Worksheet B  
Part II**

	Cost Center Description	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15.00	16.00	17.00	19.00	20.00	21.00		
74.00	OPT	0	0		0	0	0		74.00
75.00	OOT	0	0		0	0	0		75.00
76.00	OSP	0	0		0	0	0		76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0		0	0	0		77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>									
80.00	PREVENTIVE VACCINES	0	0		0	0	0		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0		0	0	0		81.00
89.00	SUBTOTAL	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,373,131</b>	<b>0</b>	<b>2,373,131</b>		89.00
<b>NONREIMBURSABLE COST CENTERS</b>									
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		0	0	0		90.00
91.00	NONPAID WORKERS	0	0		0	0	0		91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0		0	0	0		92.00
93.00	BARBER AND BEAUTY SHOP	0	0		0	0	0		93.00
98.00	CROSS FOOT ADJUSTMENTS								98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0		99.00
100.00	TOTAL	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,373,131</b>	<b>0</b>	<b>2,373,131</b>		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 (TOTAL PATIENT DAYS)	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	33,587								1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT		33,587							2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	0	0	5,974,041						3.00
4.00	ADMINISTRATIVE AND GENERAL	0	0	551,391	-2,614,092	12,718,154				4.00
5.00	PLANT OP, MAINT. & REPAIRS	0	0	104,890	0	553,016	33,587			5.00
6.00	LAUNDRY AND LINEN SERVICE	0	0	0	0	221,202	0	37,262		6.00
7.00	HOUSEKEEPING	0	0	0	0	464,860	0	0	33,587	7.00
8.00	DIETARY	0	0	0	0	980,629	0	0	0	8.00
9.00	NURSING ADMINISTRATION	0	0	421,896	0	551,661	0	0	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	1,879	0	1,879	0	0	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	0	0	43,045	0	43,045	0	0	0	12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	292,551	0	343,684	0	0	0	13.00
14.00	ACTIVITIES PROGRAM	0	0	97,372	0	134,228	0	0	0	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	92,520	0	93,283	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	47,264	0	0	0	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
25.00	SKILLED NURSING FACILITY	33,587	33,587	4,368,497	0	7,968,582	33,587	37,262	33,587	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	8,019	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	11,260	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	2,364	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	104,319	0	0	0	34.00
35.00	PHYSICAL THERAPY	0	0	0	0	255,611	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	0	0	0	0	355,194	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	339,095	0	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	194,888	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	8,229	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	11,583	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	6,800	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

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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 (TOTAL PATIENT DAYS)	HOUSEKEEPING (SQUARE FEET)	
		1.00	2.00	3.00	4A	4.00	5.00	6.00	7.00	
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>										
80.00	PREVENTIVE VACCINES	0	0	0	0	10,092	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	33,587	33,587	5,974,041	-2,614,092	12,710,787	33,587	37,262	33,587	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	BARBER AND BEAUTY SHOP	0	0	0	0	7,367	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENT									98.00
99.00	NEGATIVE COST CENTER									99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	2,344,375	28,756	0		2,614,092	666,683	266,668	560,407	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	69.800071	0.856165	0.000000		0.205540	19.849436	7.156567	16.685235	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II			0		0	0	0	0	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II			0.000000		0.000000	0.000000	0.000000	0.000000	105.00

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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (TOTAL PATIENT DAYS)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS (GROSS CHARGES)	MEDICAL SOCIAL SERVICES (TOTAL PATIENT DAYS)	ACTIVITIES PROGRAM (TOTAL PATIENT DAYS)	QUALITY & PERFORM IMPROV PGM (TOTAL PATIENT DAYS)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	
<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	111,786								8.00
9.00	NURSING ADMINISTRATION	0	37,262							9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	52,072						10.00
11.00	PHARMACY	0	0	0	194,888					11.00
12.00	MEDICAL RECORDS	0	0	0	0	23,262,017				12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	0	0	0	37,262			13.00
14.00	ACTIVITIES PROGRAM	0	0	0	0	0	0	37,262		14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	37,262	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
25.00	SKILLED NURSING FACILITY	111,786	37,262	52,072	194,888	20,498,210	37,262	37,262	37,262	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	16,896	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	22,092	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	22,129	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	68,321	0	0	0	34.00
35.00	PHYSICAL THERAPY	0	0	0	0	605,234	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	0	0	0	0	944,562	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	870,728	0	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	194,774	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	6,531	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

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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (TOTAL PATIENT DAYS)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS (GROSS CHARGES)	MEDICAL SOCIAL SERVICES (TOTAL PATIENT DAYS)	ACTIVITIES PROGRAM (TOTAL PATIENT DAYS)	QUALITY & PERFORM IMPROV PGM (TOTAL PATIENT DAYS)	
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>										
80.00	PREVENTIVE VACCINES	0	0	0	0	12,540	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	111,786	37,262	52,072	194,888	23,262,017	37,262	37,262	37,262	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	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENT									98.00
99.00	NEGATIVE COST CENTER									99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	1,182,187	665,049	2,265	0	51,892	414,325	161,817	0	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	10.575448	17.847915	0.043497	0.000000	0.002231	11.119237	4.342682	0.000000	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	0	0	0	0	0	0	0	0	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	105.00

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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION (TOTAL PATIENT DAYS)	PATIENT TRANSPORT PART A (NUMBER OF TRANSPORTS )	
		16.00	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			8.00
9.00	NURSING ADMINISTRATION			9.00
10.00	CENTRAL SERVICES AND SUPPLY			10.00
11.00	PHARMACY			11.00
12.00	MEDICAL RECORDS			12.00
13.00	MEDICAL SOCIAL SERVICES			13.00
14.00	ACTIVITIES PROGRAM			14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM			15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	37,262		16.00
17.00	PATIENT TRANSPORTATION PART A	0	236	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>				
25.00	SKILLED NURSING FACILITY	37,262	236	25.00
26.00	NURSING FACILITY	0		26.00
27.00	ICF/IID	0		27.00
<b>ANCILLARY SERVICE COST CENTERS</b>				
30.00	RADIOLOGY-DIAGNOSTIC	0		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0		31.00
32.00	LABORATORY	0		32.00
33.00	INTRAVENOUS THERAPY	0		33.00
34.00	RESPIRATORY THERAPY	0		34.00
35.00	PHYSICAL THERAPY	0		35.00
36.00	OCCUPATIONAL THERAPY	0		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0		37.00
38.00	AUDIOLOGY	0		38.00
39.00	ELECTROCARDIOLOGY	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0		41.00
42.00	DRUGS: IV SOLUTIONS	0		42.00
43.00	DENTAL CARE	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0		47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>				
60.00	SCREENING & PREVENTIVE SERVICES	0		60.00
61.00	OUTPATIENT LABORATORY	0		61.00
62.00	PORTABLE X-RAY SERVICES	0		62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0		63.00
64.00	OTHER OUTPATIENT SERVICE COST	0		64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>				
70.00	HOME HEALTH AGENCY	0		70.00

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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION (TOTAL PATIENT DAYS)	PATIENT TRANSPORT PART A (NUMBER OF TRANSPORTS )		
		16.00	17.00		
71.00	AMBULANCE	0	0		71.00
72.00	HOSPICE	0			72.00
73.00	CORF	0			73.00
74.00	OPT	0			74.00
75.00	OOT	0			75.00
76.00	OSP	0			76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0			77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>					
80.00	PREVENTIVE VACCINES	0			80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0			81.00
89.00	SUBTOTAL	37,262	236		89.00
<b>NONREIMBURSABLE COST CENTERS</b>					
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0			90.00
91.00	NONPAID WORKERS	0			91.00
92.00	PHYSICIAN PRIVATE OFFICES	0			92.00
93.00	BARBER AND BEAUTY SHOP	0			93.00
98.00	CROSS FOOT ADJUSTMENT				98.00
99.00	NEGATIVE COST CENTER				99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	112,456	56,979		102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	3.017981	241.436441		103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	0	0		104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	0.000000	0.000000		105.00

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RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Worksheet C

	Cost Center Description	TOTAL COST	TOTAL CHARGES	CHARGES		COST TO CHARGE RATIO	
				RECLASS-IFICATIONS	RECLASSIFIED CHARGES		
		1.00	2.00	3.00	4.00	5.00	
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
25.00	SKILLED NURSING FACILITY	13,741,011	20,498,210	0	20,498,210		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	9,705	16,896	0	16,896	0.574396	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0.000000	31.00
32.00	LABORATORY	13,623	22,092	0	22,092	0.616649	32.00
33.00	INTRAVENOUS THERAPY	2,899	22,129	0	22,129	0.131005	33.00
34.00	RESPIRATORY THERAPY	125,913	68,321	0	68,321	1.842962	34.00
35.00	PHYSICAL THERAPY	309,499	605,234	0	605,234	0.511371	35.00
36.00	OCCUPATIONAL THERAPY	430,308	944,562	0	944,562	0.455564	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	410,736	870,728	0	870,728	0.471716	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	235,380	194,774	0	194,774	1.208478	41.00
42.00	DRUGS: IV SOLUTIONS	9,935	6,531	0	6,531	1.521207	42.00
43.00	DENTAL CARE	0	0	0	0	0.000000	43.00
44.00	APPLIANCES AND EQUIPMENT	13,964	0	0	0	0.000000	44.00
45.00	BLOOD AND BLOOD PRODUCTS	8,198	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	0	0	0	0	0.000000	71.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>							
80.00	PREVENTIVE VACCINES	12,194	12,540	-1,317	11,223	1.086519	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	1,317	1,317	0.000000	81.00
100.00	Total	15,323,365	23,262,017	0	23,262,017		100.00

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RECLASSIFICATIONS OF CHARGES

Worksheet C-6

INCREASES				DECREASES			
WORKSHEET C COST CENTER	WKST C LINE NO.	AMOUNT		WORKSHEET C COST CENTER	WKST C LINE NO.	AMOUNT	
3.00	4.00	5.00		6.00	7.00	8.00	
<b>A - DEFAULT</b>							
1.00	OTHER COST REIMBURSED SERVICE COST	81.00	1,317	PREVENTIVE VACCINES	80.00	1,317	1.00
<b>GRAND TOTAL</b>							
500.00	<b>TOTAL RECLASSIFICATIONS</b>		<b>1,317</b>			<b>1,317</b>	500.00

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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	0.574396	380	0		218	0		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0.000000	0	0		0	0		31.00
32.00	LABORATORY	0.616649	64	0		39	0		32.00
33.00	INTRAVENOUS THERAPY	0.131005	0	0		0	0		33.00
34.00	RESPIRATORY THERAPY	1.842962	25,282	0		46,594	0		34.00
35.00	PHYSICAL THERAPY	0.511371	221,652	0		113,346	0		35.00
36.00	OCCUPATIONAL THERAPY	0.455564	299,964	0		136,653	0		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0.471716	271,198	0		127,928	0		37.00
38.00	AUDIOLOGY	0.000000	0	0		0	0		38.00
39.00	ELECTROCARDIOLOGY	0.000000	0	0		0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0	0		0	0		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	1.208478	57,744	0		69,782	0		41.00
42.00	DRUGS: IV SOLUTIONS	1.521207	5,717	0		8,697	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	1.086519			4,237			4,604	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0.000000	0	0		0	0		81.00
100.00	Total		882,001	0	4,237	503,257	0	4,604	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	37,262	1.00
2.00	PRIVATE ROOM DAYS	827	2.00
3.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	4,152	3.00
4.00	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	827	4.00
5.00	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	<b>13,741,011</b>	5.00
<b>PRIVATE ROOM DIFFERENTIAL ADJUSTMENT</b>			
6.00	GENERAL INPATIENT ROUTINE SERVICE CHARGES	20,396,443	6.00
7.00	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.673696	7.00
8.00	ENTER PRIVATE ROOM CHARGES FROM YOUR RECORDS	482,897	8.00
9.00	AVERAGE PRIVATE ROOM PER DIEM CHARGE	583.91	9.00
10.00	ENTER SEMI-PRIVATE ROOM CHARGES FROM YOUR RECORDS	19,913,546	10.00
11.00	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	546.55	11.00
12.00	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL	37.36	12.00
13.00	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL	25.17	13.00
14.00	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT	20,816	14.00
15.00	GENERAL INPATIENT ROUTINE SERVICE COST NET OF PRIVATE ROOM COST DIFFERENTIAL	13,720,195	15.00
<b>PROGRAM INPATIENT ROUTINE SERVICE COSTS</b>			
16.00	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	368.21	16.00
17.00	PROGRAM ROUTINE SERVICE COST	1,528,808	17.00
18.00	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	20,816	18.00
19.00	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	<b>1,549,624</b>	19.00
20.00	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	2,373,131	20.00
21.00	PER DIEM CAPITAL RELATED COSTS	63.69	21.00
22.00	PROGRAM CAPITAL RELATED COST	264,441	22.00
23.00	INPATIENT ROUTINE SERVICE COST	1,285,183	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>1,285,183</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	3,312,065	1.00
2.00	ALLOWABLE BAD DEBTS	280,814	2.00
3.00	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES	124,995	3.00
4.00	REIMBURSABLE BAD DEBTS	182,529	4.00
5.00	TOTAL REIMBURSABLE COST	<b>3,494,594</b>	5.00
6.00	PRIMARY PAYER AMOUNTS	0	6.00
7.00	COINSURANCE	626,052	7.00
8.00	OTHER ADJUSTMENTS (SPECIFY)	0	8.00
9.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0	9.00
10.00	SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITEMS	3,651	10.00
11.00	SEQUESTRATION AMOUNT	53,766	11.00
12.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	12.00
13.00	NET REIMBURSABLE COST	<b>2,811,125</b>	13.00
14.00	INTERIM PAYMENTS	2,632,247	14.00
15.00	TENTATIVE ADJUSTMENT	0	15.00
16.00	BALANCE DUE PROVIDER/PROGRAM	<b>178,878</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	4,604	2.00
3.00	TOTAL REASONABLE COSTS	<b>4,604</b>	3.00
4.00	MEDICARE PART B ANCILLARY CHARGES	4,237	4.00
5.00	COST OF COVERED SERVICES	4,237	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>4,237</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	85	14.00
15.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	15.00
16.00	NET REIMBURSABLE COST	4,152	16.00
17.00	INTERIM PAYMENTS	2,491	17.00
18.00	TENTATIVE ADJUSTMENT	0	18.00
19.00	BALANCE DUE PROVIDER/PROGRAM	1,661	19.00
20.00	PROTESTED AMOUNTS	0	20.00

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ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED TO MEDICARE BENEFICIARIES

Worksheet E-1

Title XVIII Skilled Nursing Facility

		PART A		PART B		
		DATE	AMOUNT	DATE	AMOUNT	
		1.00	2.00	3.00	4.00	
1.00	TOTAL INTERIM PAYMENTS PAID TO PROVIDER		2,632,247		2,491	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		0		0	3.01
3.02			0		0	3.02
3.03			0		0	3.03
3.04			0		0	3.04
3.05			0		0	3.05
<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		0		0	3.99
4.00	TOTAL INTERIM PAYMENTS		2,632,247		2,491	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		178,878		1,661	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY		2,811,125		4,152	7.00
NAME OF CONTRACTOR		CONTRACTOR NUMBER		DATE OF NPR		
1.00		2.00		3.00		
8.00						8.00

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CALCULATION OF REIMBURSEMENT SETTLEMENT - OTHER

Worksheet E-2

Title XIX Skilled Nursing Facility

		1.00	
<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	11,191	1.00
2.00	TEMPORARY INVESTMENTS	0	2.00
3.00	NOTES RECEIVABLE	0	3.00
4.00	ACCOUNTS RECEIVABLE	2,080,129	4.00
5.00	OTHER RECEIVABLES	251,378	5.00
6.00	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	414,133	6.00
7.00	INVENTORY	31,274	7.00
8.00	PREPAID EXPENSES	0	8.00
9.00	OTHER CURRENT ASSETS	6,791	9.00
10.00	DUE FROM OTHER FUNDS	0	10.00
11.00	TOTAL CURRENT ASSETS)	1,966,630	11.00
<b>FIXED ASSETS</b>			
12.00	LAND	0	12.00
13.00	LAND IMPROVEMENTS	79,858	13.00
14.00	LESS: ACCUMULATED DEPRECIATION	42,276	14.00
15.00	BUILDINGS	12,721,077	15.00
16.00	LESS: ACCUMULATED DEPRECIATION	2,966,170	16.00
17.00	LEASEHOLD IMPROVEMENTS	319,181	17.00
18.00	LESS: ACCUMULATED AMORTIZATION	186,555	18.00
19.00	FIXED EQUIPMENT	127,040	19.00
20.00	LESS: ACCUMULATED DEPRECIATION	75,542	20.00
21.00	AUTOMOBILES AND TRUCKS	0	21.00
22.00	LESS: ACCUMULATED DEPRECIATION	0	22.00
23.00	MAJOR MOVABLE EQUIPMENT	497,326	23.00
24.00	LESS: ACCUMULATED DEPRECIATION	453,328	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	10,020,611	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	-366,500	31.00
32.00	OTHER ASSETS	0	32.00
33.00	TOTAL OTHER ASSETS	-366,500	33.00
34.00	TOTAL ASSETS	11,620,741	34.00
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
35.00	ACCOUNTS PAYABLE	1,723,585	35.00
36.00	SALARIES, WAGES, AND FEES PAYABLE	0	36.00
37.00	PAYROLL TAXES PAYABLE	0	37.00
38.00	NOTES & LOANS PAYABLE (SHORT TERM)	0	38.00
39.00	DEFERRED INCOME	0	39.00
40.00	ACCELERATED PAYMENTS	0	40.00
41.00	DUE TO OTHER FUNDS	0	41.00
42.00	OTHER CURRENT LIABILITIES	3,144,037	42.00
43.00	TOTAL CURRENT LIABILITIES	4,867,622	43.00
<b>LONG TERM LIABILITIES</b>			
44.00	MORTGAGE PAYABLE	13,123,151	44.00
45.00	NOTES PAYABLE	0	45.00
46.00	UNSECURED LOANS	0	46.00
47.00	LOANS FROM OWNERS	0	47.00
48.00	OTHER LONG TERM LIABILITIES	-29,008,934	48.00
49.00	TOTAL LONG TERM LIABILITIES	-15,885,783	49.00
50.00	TOTAL LIABILITIES	-11,018,161	50.00
<b>CAPITAL ACCOUNTS</b>			
51.00	FUND BALANCE	22,638,902	51.00
52.00	TOTAL LIABILITIES AND FUND BALANCES	11,620,741	52.00

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STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Worksheet G-2

PART I - PATIENT REVENUES													
		INPATIENT					OUTPATIENT						
		MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	TOTAL	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	
<b>GENERAL INPATIENT ROUTINE CARE SERVICES</b>													
1.00	SKILLED NURSING FACILITY	2,300,917	1,587,924	2,505,217	12,238,461	1,865,691						20,498,210	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	2,300,917	1,587,924	2,505,217	12,238,461	1,865,691						20,498,210	4.00
<b>ALL OTHER SERVICES</b>													
5.00	ANCILLARY SERVICES	927,131	851,432	24,201	75,402	890,995	0	0	0	0	0	2,769,161	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	26,860	0	0	0	0	0	26,860	9.00
10.00	TOTAL PATIENT REVENUES	3,228,048	2,439,356	2,529,418	12,313,863	2,783,546	0	0	0	0	0	23,294,231	10.00
<b>PART II - OPERATING EXPENSES</b>													
		TOTAL											
		1.00											
11.00	OPERATING EXPENSES	15,998,696										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	15,998,696										16.00	

ARBOR GLEN	Period:	Run Date Time:	5/27/2026 12:02
Provider CCN: 31-5036	From: 01/01/2025	MCRIF32	2540-24
	To: 12/31/2025	Version:	2.7.181.0

STATEMENT OF REVENUES AND EXPENSES

Worksheet G-3

		1.00	
<b>INCOME FROM SERVICES TO PATIENTS</b>			
1.00	TOTAL PATIENT REVENUES	23,294,231	1.00
2.00	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	9,062,476	2.00
3.00	NET PATIENT REVENUES	14,231,755	3.00
4.00	LESS: TOTAL OPERATING EXPENSES	15,998,696	4.00
5.00	NET INCOME FROM SERVICES TO PATIENTS	-1,766,941	5.00
<b>OTHER INCOME</b>			
6.00	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	0	6.00
7.00	INCOME FROM INVESTMENTS	0	7.00
8.00	REVENUES FROM COMMUNICATIONS (TELEPHONE AND INTERNET SERVICES)	0	8.00
9.00	REVENUE FROM TELEVISION AND RADIO SERVICES	0	9.00
10.00	PURCHASE DISCOUNTS	0	10.00
11.00	REBATES AND REFUNDS OF EXPENSES	0	11.00
12.00	PARKING LOT RECEIPTS	0	12.00
13.00	REVENUE FROM LAUNDRY AND LINEN SERVICE	0	13.00
14.00	REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS	0	14.00
15.00	REVENUE FROM RENTAL OF LIVING QUARTERS	0	15.00
16.00	REVENUE FROM SALE OF MEDICAL AND SURGICAL SUPPLIES TO OTHER THAN PATIENTS	0	16.00
17.00	REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS	0	17.00
18.00	REVENUE FROM SALE OF MEDICAL RECORDS AND ABSTRACTS	0	18.00
19.00	TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC.)	0	19.00
20.00	REVENUE FROM GIFTS, FLOWER, COFFEE SHOPS, CANTEEN	0	20.00
21.00	RENTAL OF VENDING MACHINES	0	21.00
22.00	RENTAL OF SKILLED NURSING SPACE	0	22.00
23.00	GOVERNMENTAL APPROPRIATIONS	0	23.00
24.00	OTHER MISCELLANEOUS REVENUE (SPECIFY)	3,107	24.00
25.00	PHE FUNDING	0	25.00
26.00	TOTAL OTHER INCOME	3,107	26.00
27.00	TOTAL INCOME	-1,763,834	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	-1,763,834	32.00