

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		
WATERFRONT REHAB & HEALTHCARE CENTER		Period:	Run Date Time:	5/28/2026 4:50	
Provider CCN: 31-5140		From: 01/01/2025	MCRIF32	2540-24	
		To: 12/31/2025	Version:	2.7.181.0	

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

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

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

PART II - CERTIFICATION OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR

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

I HEREBY CERTIFY THAT I HAVE READ THE ABOVE CERTIFICATION STATEMENT AND THAT I HAVE EXAMINED THE ACCOMPANYING ELECTRONICALLY FILED OR MANUALLY SUBMITTED COST REPORT AND THE BALANCE SHEET AND STATEMENT OF REVENUE AND EXPENSES PREPARED BY WATERFRONT REHAB & HEALTHCARE {PROVIDER NAME(S) AND PROVIDER CCN(S)} FOR THE COST REPORTING PERIOD BEGINNING 01/01/2025 AND ENDING 12/31/2025 AND THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THIS REPORT AND STATEMENT ARE TRUE, CORRECT, COMPLETE AND PREPARED FROM THE BOOKS AND RECORDS OF THE PROVIDER IN ACCORDANCE WITH APPLICABLE INSTRUCTIONS, EXCEPT AS NOTED. I FURTHER CERTIFY THAT I AM FAMILIAR WITH THE LAWS AND REGULATIONS REGARDING THE PROVISION OF HEALTH CARE SERVICES, AND THAT THE SERVICES IDENTIFIED IN THIS COST REPORT WERE PROVIDED IN COMPLIANCE WITH SUCH LAWS AND REGULATIONS.

	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR	CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
	1	2		
1	<i>Phil Bak</i>	Y	I HAVE READ AND AGREE WITH THE ABOVE CERTIFICATION STATEMENT. I CERTIFY THAT I INTEND MY ELECTRONIC SIGNATURE ON THIS CERTIFICATION TO BE THE LEGALLY BINDING EQUIVALENT OF MY ORIGINAL SIGNATURE.	1
2	Signatory Printed Name PHIL BAK			2
3	Signatory Title MANAGING PARTNER			3
4	Signature Date (Dated when report is electronically signed.)			4

PART III - SETTLEMENT SUMMARY

	Cost Center Description	Title V	Title XVIII		Title XIX	
			Part A	Part B		
		1.00	2.00	3.00	4.00	
1.00	SNF	0	182,052	553	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	182,052	553	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.

WATERFRONT REHAB & HEALTHCARE CENTER		Period:	Run Date Time:
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		To: 12/31/2025	MCRIF32 2540-24
			Version: 2.7.181.0

IDENTIFICATION DATA

Worksheet S-2

SNF / SNF HEALTHCARE COMPLEX INFORMATION

		STREET ADDRESS			P O BOX					
		1.00			2.00					
1.00	ADDRESS LINE 1	633 ROUTE 28							1.00	
		CITY	STATE	ZIP CODE	COUNTY					
		1.00	2.00	3.00	4.00					
2.00	ADDRESS LINE 2	RARITAN	NJ	08869	SOMERSET				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	WATERFRONT REHAB & HEALTHCARE CENTER		315140	29484	U	10/15/1972	10/15/1972		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 LLC								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	
				1.00	2.00	3.00				
14.00	COLUMN 1: Did the SNF terminate participation in the Medicare Program? COLUMN 2: Termination date. COLUMN 3: Voluntary (V) or involuntary (I) termination.					N			14.00	
15.00	COLUMN 1: Did the SNF change ownership (CHOW) immediately prior to the beginning of the cost reporting period? COLUMN 2: CHOW date.					N			15.00	
		1.00	2.00							
16.00	COLUMN 1: Is the SNF part of a HO/CO as defined in CMS Pub. 15-1, chapter 21, §2150? COLUMN 2: Enter the number of HO/COs allocating costs to this SNF.					N	0		16.00	
		HO/CO NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE	HO/CO CCN	HO/CO CONTRACTOR #	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	
17.00	HO/CO ALLOCATING TO SNF									17.00
				1.00						
18.00	Did the total number of available beds permanently maintained for lodging inpatients change from the prior cost reporting period?							N		18.00
19.00	Did this SNF operate a ventilator care unit?							N		19.00

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SNF OWNED SERVICES					
		1.00	2.00		
20.00	COLUMN 1: Did the SNF and/or SNF-based HHA operate a Medicare approved laboratory with its own CLIA number or a CLIA certificate of waiver that meets the requirements in 42 CFR 493? COLUMN 2: Enter the CLIA ID number.	N		20.00	
21.00	Did the SNF operate a radiological department that meets the standards required of a hospital furnishing such services under the program at 42 CFR 482.26 or the standards to provide portable x-ray services?	N		21.00	
22.00	COLUMN 1: Did this SNF operate an institutional based ambulance service? COLUMN 2: Enter the ambulance provider number.	N		22.00	
23.00	Is this SNF involved in business transactions, including management contracts, with individuals or entities that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships?		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	
37.00	Are malpractice premiums and paid losses reported in other than the A&G cost center?	N		37.00	
LOWER OF COST OR CHARGE EXEMPTION					
		PART A	PART B		
40.00	Did the SNF qualify for an exemption from the application of the lower of costs or charges?	N	N	40.00	
41.00	Did the SNF-based HHA qualify for an exemption from the application of the lower of costs or charges?	N	N	41.00	
FINANCIAL STATEMENTS					
		1.00	2.00	3.00	
50.00	COLUMN 1: Were the financial statements prepared by a CPA? COLUMN 2: If column 1 is Y, enter "A" for audited, "C" for complied, or "R" for reviewed in column 2. COLUMN 3: If complete copy of the financial statements not submitted with cost report, enter date available.	Y	A	06/15/2026	
51.00	Do total expenses and total revenues reported on the cost report differ from those on the filed financial statements? If "Y", submit a reconciliation.	N		51.00	
BAD DEBTS					
		1.00			
52.00	Is the SNF seeking reimbursement for Medicare bad debts?	Y		52.00	
53.00	If line 52 is Y, did the SNF change its bad debt collection policy during this cost reporting period?	N		53.00	
54.00	If line 52 is Y, did the SNF waive patient deductibles and/or coinsurance?	N		54.00	
PS&R REPORT DATA					
	Description	PART A Y/N	PART A DATE	PART B Y/N	PART B DATE
	0	1.00	2.00	3.00	4.00
55.00	Is this cost report prepared using only the PS&R? If either column 1 or 3 is Y, in columns 2 and 4 from the PS&R used to prepare this cost report, enter the 55 "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)	Y	02/24/2026	Y	02/24/2026
56.00	Is this cost report prepared using the PS&R for totals and the provider's records for allocation? If either column 1 or 3 is Y, in columns 2 and 4, enter the "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)	N		N	
57.00	If line 55 or 56 is Y, were adjustments made to PS&R data for additional claims that have been billed, but are not included on the PS&R used to file this cost report?	N		N	
58.00	If line 55 or 56 is Y, were adjustments made to PS&R data for corrections of other PS&R Report information?	N		N	

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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

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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	138	50,370	0	4,524	2,890	2,490	47,693	0	63	20	45	128	1.00
2.00	SNF - HMO			0	518	37,271			0	17	82	0	99	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	138	50,370	0	5,042	40,161	2,490	47,693	0	80	102	45	227	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	71.81	144.50	55.33	372.60	0	93	10	39	142	109.10	0.00	1.00
2.00	SNF - HMO	0.00	30.47	454.52			0	28	62	0	90			2.00
3.00	NF - FFS	0.00		0.00	0.00	0.00	0		0	0	0	0.00	0.00	3.00
4.00	NF - HMO	0.00		0.00			0		0	0	0			4.00
5.00	ICF/IID	0.00		0.00	0.00	0.00	0		0	0	0	0.00	0.00	5.00
6.00	HOSPICE											0.00	0.00	6.00
7.00	TOTAL													7.00

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STATISTICAL DATA

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Part II

PART II - SNF WAGE INDEX - DIRECT SALARIES

		AMOUNT REPORTED	RECLASS-IFICATIONS	ADJUSTMENTS	TOTAL	PAID HOURS	AVERAGE HOURLY WAGE	
		1.00	2.00	3.00	4.00	5.00	6.00	
SALARIES								
1.00	TOTAL SALARY (SEE INSTRUCTIONS)	7,061,625	0	0	7,061,625	226,666.00	31.15	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)	7,061,625	0	0	7,061,625	226,666.00	31.15	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)	7,061,625	0	0	7,061,625	226,666.00	31.15	11.00
OTHER WAGES AND RELATED COST								
12.00	CONTRACT LABOR: PATIENT RELATED & MGMT	1,019,465	0	0	1,019,465	16,690.00	61.08	12.00
13.00	CONTRACT LABOR: PHYSICIAN SERVICES-PART A	0	0	0	0	0.00	0.00	13.00
14.00	HOME OFFICE SALARIES AND WAGE RELATED COSTS	0	0	0	0	0.00	0.00	14.00
WAGE RELATED COSTS								
15.00	WAGE RELATED COSTS CORE (SEE PT.IV)	962,244	0	0	962,244			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)	962,244	0	0	962,244			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	669,520	0	0	669,520	13,070.00	51.23	2.00
3.00	PLANT OP, MAINT & REPAIRS	5.00	135,997	0	0	135,997	4,706.00	28.90	3.00
4.00	LAUNDRY AND LINEN SERVICE	6.00	69,914	0	0	69,914	4,074.00	17.16	4.00
5.00	HOUSEKEEPING	7.00	355,705	0	0	355,705	20,656.00	17.22	5.00
6.00	DIETARY	8.00	652,016	0	0	652,016	32,795.00	19.88	6.00
7.00	NURSING ADMINISTRATION	9.00	645,568	0	0	645,568	11,532.00	55.98	7.00
8.00	CENTRAL SERVICES AND SUPPLY	10.00	42,376	0	0	42,376	1,834.00	23.11	8.00
9.00	PHARMACY	11.00	0	0	0	0	0.00	0.00	9.00
10.00	MEDICAL RECORDS	12.00	4,160	0	0	4,160	202.00	20.59	10.00
11.00	MEDICAL SOCIAL SERVICES	13.00	111,032	0	0	111,032	2,108.00	52.67	11.00
12.00	ACTIVITIES PROGRAM	14.00	202,578	0	0	202,578	9,944.00	20.37	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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**Worksheet S-3
Part IV**

PART IV - SNF WAGE RELATED COSTS			
			AMOUNT
			1.00
RETIREMENT COST			
1.00	401k EMPLOYER CONTRIBUTIONS		12,725
2.00	TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION		0
3.00	QUALIFIED AND NON-QUALIFIED PENSION PLAN COST		0
4.00	PRIOR YEAR PENSION SERVICE COST		0
PLAN ADMINISTRATIVE COSTS			
5.00	401K/TSA PLAN ADMINISTRATION FEES		0
6.00	LEGAL/ACCOUNTING/MANAGEMENT FEES-PENSION PLAN		0
7.00	EMPLOYEE MANAGED CARE PROGRAM ADMINISTRATION FEES		0
HEALTH AND INSURANCE COSTS			
8.00	HEALTH INSURANCE		272,218
9.00	PRESCRIPTION DRUG PLAN		0
10.00	DENTAL, HEARING AND VISION PLANS		440
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		81,094
16.00	RETIREMENT HEALTH CARE COST		0
TAXES			
17.00	FICA - EMPLOYER'S PORTION ONLY		522,238
18.00	MEDICARE TAXES - EMPLOYER'S PORTION ONLY		0
19.00	UNEMPLOYMENT INSURANCE		68,945
20.00	STATE OR FEDERAL UNEMPLOYMENT TAXES		4,584
OTHER			
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		962,244

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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	379,925	51,770	431,695	7,758.00	55.65	1.00
2.00	LICENSED PRACTICAL NURSE	1,377,729	187,735	1,565,464	33,120.00	47.27	2.00
3.00	CERTIFIED NURSING ASSISTANT	2,415,105	329,092	2,744,197	84,868.00	32.33	3.00
4.00	TOTAL NURSING EXPENDITURES	4,172,759	568,597	4,741,356	125,746.00	37.71	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	1,387	0	1,387	46.00	30.15	15.00
16.00	LICENSED PRACTICAL NURSE	161,157	0	161,157	3,598.00	44.79	16.00
17.00	CERTIFIED NURSING ASSISTANT	119,777	0	119,777	4,914.00	24.37	17.00
18.00	TOTAL NURSING EXPENDITURES	282,321	0	282,321	8,558.00	32.99	18.00

TECHNICAL/PROFESSIONAL EMPLOYEES

19.00	PHYSICAL THERAPIST	332,916	0	332,916	3,617.00	92.04	19.00
20.00	PHYSICAL THERAPY ASSISTANT	0	0	0	0.00	0.00	20.00
21.00	OCCUPATIONAL THERAPIST	329,209	0	329,209	3,683.00	89.39	21.00
22.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0.00	0.00	22.00
23.00	SPEECH-LANGUAGE PATHOLOGIST	71,530	0	71,530	773.00	92.54	23.00
24.00	THERAPY AIDES AND STUDENTS	0	0	0	0.00	0.00	24.00
25.00	RESPIRATORY THERAPIST	3,490	0	3,490	59.00	59.15	25.00
26.00	OTHER MEDICAL STAFF	0	0	0	0.00	0.00	26.00

HOME OFFICE/CHAIN ORGANIZATION

NURSING EMPLOYEES

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

TECHNICAL/PROFESSIONAL EMPLOYEES

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

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	SALARIES & WAGES	CONTRACT LABOR COSTS	LABOR SUBTOTAL	OTHER COSTS	SUBTOTAL	
			1.00	2.00	3.00	4.00	5.00	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAPITAL RELATED-BUILDINGS & FIXTURES				2,097,256	2,097,256	1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT				72,064	72,064	2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	992,107	992,107	3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	669,520	10,332	679,852	2,792,154	3,472,006	4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	135,997	6,255	142,252	649,667	791,919	5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	69,914	532	70,446	23,097	93,543	6.00
7.00	00700	HOUSEKEEPING	355,705	0	355,705	56,376	412,081	7.00
8.00	00800	DIETARY	652,016	0	652,016	498,395	1,150,411	8.00
9.00	00900	NURSING ADMINISTRATION	645,568	40,185	685,753	0	685,753	9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	42,376	0	42,376	0	42,376	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS	4,160	0	4,160	0	4,160	12.00
13.00	01300	MEDICAL SOCIAL SERVICES	111,032	1,800	112,832	0	112,832	13.00
14.00	01400	ACTIVITIES PROGRAM	202,578	4,270	206,848	39,509	246,357	14.00
16.00	01600	TRAINING AND IN-SERVICE EDUCATION	0	0	0	11,222	11,222	16.00
17.00	01700	PATIENT TRANSPORTATION PART A	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS								
25.00	02500	SKILLED NURSING FACILITY	4,172,759	282,320	4,455,079	244,728	4,699,807	25.00
26.00	02600	NURSING FACILITY	0	0	0	0	0	26.00
27.00	02700	ICF/IID	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS								
30.00	03000	RADIOLOGY-DIAGNOSTIC	0	0	0	11,115	11,115	30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	31.00
32.00	03200	LABORATORY	0	0	0	14,507	14,507	32.00
33.00	03300	INTRAVENOUS THERAPY	0	0	0	0	0	33.00
34.00	03400	RESPIRATORY THERAPY	0	3,490	3,490	6,681	10,171	34.00
35.00	03500	PHYSICAL THERAPY	0	332,916	332,916	4,208	337,124	35.00
36.00	03600	OCCUPATIONAL THERAPY	0	329,209	329,209	0	329,209	36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	0	71,530	71,530	0	71,530	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	17,670	17,670	40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	150,544	150,544	41.00
42.00	04200	DRUGS: IV SOLUTIONS	0	0	0	0	0	42.00
43.00	04300	DENTAL CARE	0	0	0	0	0	43.00
44.00	04400	APPLIANCES AND EQUIPMENT	0	0	0	0	0	44.00
45.00	04500	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	45.00
46.00	04600	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	46.00
47.00	04700	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS								
60.00	06000	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	60.00
61.00	06100	OUTPATIENT LABORATORY	0	0	0	0	0	61.00
62.00	06200	PORTABLE X-RAY SERVICES	0	0	0	0	0	62.00
63.00	06300	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	63.00
64.00	06400	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS								
70.00	07000	HOME HEALTH AGENCY	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	24,969	24,969	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
COST REIMBURSED SERVICES COST CENTERS								

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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	
80.00	08000	PREVENTIVE VACCINES				8,483	8,483	80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	81.00
89.00		SUBTOTAL	7,061,625	1,082,839	8,144,464	7,714,752	15,859,216	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	NONPAID WORKERS	0	0	0	0	0	91.00
92.00	09200	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	BARBER & BEAUTY	0	0	0	0	0	93.00
100.00		TOTAL	7,061,625	1,082,839	8,144,464	7,714,752	15,859,216	100.00

WATERFRONT REHAB & HEALTHCARE CENTER		Period:	Run Date Time:
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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	RECLASS- IFICATIONS	RECLASSIFIED TRIAL BALANCE	ADJUSTMENTS	EXPENSES FOR COST ALLOCATION	
			6.00	7.00	8.00	9.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAPITAL RELATED-BUILDINGS & FIXTURES	0	2,097,256	0	2,097,256	1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT	0	72,064	0	72,064	2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	992,107	0	992,107	3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	0	3,472,006	-897,674	2,574,332	4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	0	791,919	0	791,919	5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	0	93,543	0	93,543	6.00
7.00	00700	HOUSEKEEPING	0	412,081	0	412,081	7.00
8.00	00800	DIETARY	0	1,150,411	0	1,150,411	8.00
9.00	00900	NURSING ADMINISTRATION	0	685,753	0	685,753	9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	0	42,376	0	42,376	10.00
11.00	01100	PHARMACY	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS	0	4,160	0	4,160	12.00
13.00	01300	MEDICAL SOCIAL SERVICES	0	112,832	0	112,832	13.00
14.00	01400	ACTIVITIES PROGRAM	0	246,357	0	246,357	14.00
16.00	01600	TRAINING AND IN-SERVICE EDUCATION	0	11,222	0	11,222	16.00
17.00	01700	PATIENT TRANSPORTATION PART A	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS							
25.00	02500	SKILLED NURSING FACILITY	0	4,699,807	0	4,699,807	25.00
26.00	02600	NURSING FACILITY	0	0	0	0	26.00
27.00	02700	ICF/IID	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS							
30.00	03000	RADIOLOGY-DIAGNOSTIC	0	11,115	0	11,115	30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	31.00
32.00	03200	LABORATORY	0	14,507	0	14,507	32.00
33.00	03300	INTRAVENOUS THERAPY	0	0	0	0	33.00
34.00	03400	RESPIRATORY THERAPY	0	10,171	0	10,171	34.00
35.00	03500	PHYSICAL THERAPY	0	337,124	0	337,124	35.00
36.00	03600	OCCUPATIONAL THERAPY	0	329,209	0	329,209	36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	0	71,530	0	71,530	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	17,670	0	17,670	40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	0	150,544	0	150,544	41.00
42.00	04200	DRUGS: IV SOLUTIONS	0	0	0	0	42.00
43.00	04300	DENTAL CARE	0	0	0	0	43.00
44.00	04400	APPLIANCES AND EQUIPMENT	0	0	0	0	44.00
45.00	04500	BLOOD AND BLOOD PRODUCTS	0	0	0	0	45.00
46.00	04600	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	46.00
47.00	04700	OTHER ANCILLARY SERVICE COST	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	SCREENING & PREVENTIVE SERVICES	0	0	0	0	60.00
61.00	06100	OUTPATIENT LABORATORY	0	0	0	0	61.00
62.00	06200	PORTABLE X-RAY SERVICES	0	0	0	0	62.00
63.00	06300	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	63.00
64.00	06400	OTHER OUTPATIENT SERVICE COST	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS							
70.00	07000	HOME HEALTH AGENCY	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	24,969	0	24,969	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

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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		
COST REIMBURSED SERVICES COST CENTERS								
80.00	08000	PREVENTIVE VACCINES	0	8,483	0	8,483		80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	0	0		81.00
89.00		SUBTOTAL	0	15,859,216	-897,674	14,961,542		89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0		90.00
91.00	09100	NONPAID WORKERS	0	0	0	0		91.00
92.00	09200	PHYSICIAN PRIVATE OFFICES	0	0	0	0		92.00
93.00	09300	BARBER & BEAUTY	0	0	0	0		93.00
100.00		TOTAL	0	15,859,216	-897,674	14,961,542		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	252,579	80,654	0	80,654	0	333,233	0	4.00
5.00	FIXED EQUIPMENT	0	0	0	0	0	0	0	5.00
6.00	MOVABLE EQUIPMENT	203,550	82,352	0	82,352	0	285,902	0	6.00
7.00	SUBTOTAL	456,129	163,006	0	163,006	0	619,135	0	7.00
8.00	RECONCILING ITEMS	0	0	0	0	0	0	0	8.00
9.00	TOTAL	456,129	163,006	0	163,006	0	619,135	0	9.00

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

		DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL RELATED COSTS	TOTAL	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
1.00	CAPITAL RELATED COSTS - BUILDINGS & FIXTURES	80,230	1,893,649	0	33,117	90,260	0	2,097,256	1.00
2.00	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	0	72,064	0	0	0	0	72,064	2.00
3.00	TOTAL	80,230	1,965,713	0	33,117	90,260	0	2,169,320	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	-2,105	ADMINISTRATIVE AND GENERAL	4.00	1.00
2.00	TRADE, QUANTITY, TIME, AND OTHER DISCOUNTS ON PURCHASES (CMS PUB. 15-1, CHAPTER 8)			0		0.00	2.00
3.00	REBATES AND REFUNDS OF EXPENSES (CMS PUB. 15-1, CHAPTER 8)			0		0.00	3.00
4.00	RENTAL OF PROVIDER SPACE BY SUPPLIERS (CMS PUB. 15-1, CHAPTER 8)			0		0.00	4.00
5.00	TELEPHONE SERVICES (CMS PUB. 15-1, CHAPTER 21)			0		0.00	5.00
6.00	TELEVISION AND RADIO SERVICES (CMS PUB. 15-1, CHAPTER 21)			0		0.00	6.00
7.00	PARKING LOT (CMS PUB. 15-1, CHAPTER 21)			0		0.00	7.00
8.00	REMUNERATION APPLICABLE TO PROVIDER-BASED PHYSICIAN ADJUSTMENT		A-8-2	0			8.00
9.00	SALE OF SCRAP, WASTE, ETC. (CMS PUB. 15-1, CHAPTER 23)			0		0.00	9.00
10.00	RELATED ORGANIZATION AND HOME OFFICE COST TRANSACTIONS (CMS PUB. 15-1, CHAPTER 10)		A-8-1	-293,642			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		B	-469	ADMINISTRATIVE AND GENERAL	4.00	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	OTHER REV - MISCELLANEOUS		B	-6,811	ADMINISTRATIVE AND GENERAL	4.00	24.00
24.01	OTHER REV - CREDIT CARD CASH BACK		B	-569	ADMINISTRATIVE AND GENERAL	4.00	24.01
24.02	BAD DEBT		A	-254,600	ADMINISTRATIVE AND GENERAL	4.00	24.02
24.03	DONATIONS		A	-1,871	ADMINISTRATIVE AND GENERAL	4.00	24.03
24.04	FINES & PENALTIES		A	-150	ADMINISTRATIVE AND GENERAL	4.00	24.04
24.05	MARKETING		A	-49,202	ADMINISTRATIVE AND GENERAL	4.00	24.05
24.06	RESIDENT MISSING ITEMS		A	-989	ADMINISTRATIVE AND GENERAL	4.00	24.06
24.07	CORPORATE TAX		A	-85,183	ADMINISTRATIVE AND GENERAL	4.00	24.07
25.00	PRIOR PERIOD INSURANCE		A	-202,083	ADMINISTRATIVE AND GENERAL	4.00	25.00
100.00	TOTAL			-897,674			100.00

WATERFRONT REHAB & HEALTHCARE CENTER		Period:	Run Date Time:
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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	MANAGEMENT	1.00	559,351	852,993	-293,642	1.00
2.00	0.00			0.00	0	0	0	2.00
3.00	0.00			0.00	0	0	0	3.00
4.00	0.00			0.00	0	0	0	4.00
5.00	0.00			0.00	0	0	0	5.00
6.00	0.00			0.00	0	0	0	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	TOTAL				559,351	852,993	-293,642	100.00

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

INTERRELATIONSHIP INDICATOR	INTERRELATIONSHIP DESCRIPTION (IF COLUMN 1 = G)	NAME	PERCENTAGE OF OWNERSHIP	RELATED ORGANIZATIONS				
				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	PHIL BAK	20.00	ATLAS HEALTHCARE NJ LLC		33.30	MANAGEMENT COMPANY	1.00
2.00	A	SAM GOLDBERGER	20.00	ATLAS HEALTHCARE NJ LLC		33.30	MANAGEMENT COMPANY	2.00
3.00	A	MARK SONNENSCHINE	10.00	ATLAS HEALTHCARE NJ LLC		33.30	MANAGEMENT COMPANY	3.00
4.00			0.00			0.00		4.00
5.00			0.00			0.00		5.00
6.00			0.00			0.00		6.00
7.00			0.00			0.00		7.00
8.00			0.00			0.00		8.00
9.00			0.00			0.00		9.00
10.00			0.00			0.00		10.00

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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	NET EXPENSES FOR COST ALLOCATION	CRC - B&F	CRC - ME	EMPLOYEE BENEFITS DEPARTMENT	Subtotal	ADMINISTRATIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	2,097,256	2,097,256							1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT	72,064		72,064						2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	992,107	0	0	992,107					3.00
4.00	ADMINISTRATIVE AND GENERAL	2,574,332	48,308	1,660	94,063	2,718,363	2,718,363			4.00
5.00	PLANT OP, MAINT. & REPAIRS	791,919	88,717	3,048	19,107	902,791	200,448	1,103,239		5.00
6.00	LAUNDRY AND LINEN SERVICE	93,543	35,730	1,228	9,822	140,323	31,156	20,109	191,588	6.00
7.00	HOUSEKEEPING	412,081	8,021	276	49,974	470,352	104,433	4,514	0	7.00
8.00	DIETARY	1,150,411	311,483	10,703	91,604	1,564,201	347,301	175,306	0	8.00
9.00	NURSING ADMINISTRATION	685,753	23,577	810	90,698	800,838	177,811	13,269	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	42,376	0	0	5,954	48,330	10,731	0	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	4,160	0	0	584	4,744	1,053	0	0	12.00
13.00	MEDICAL SOCIAL SERVICES	112,832	17,683	608	15,599	146,722	32,577	9,952	0	13.00
14.00	ACTIVITIES PROGRAM	246,357	47,336	1,627	28,461	323,781	71,889	26,641	0	14.00
16.00	TRAINING AND IN-SERVICE EDUCATION	11,222	0	0	0	11,222	2,492	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	4,699,807	1,401,372	48,152	586,241	6,735,572	1,495,503	788,708	191,588	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	11,115	0	0	0	11,115	2,468	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	14,507	0	0	0	14,507	3,221	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	10,171	0	0	0	10,171	2,258	0	0	34.00
35.00	PHYSICAL THERAPY	337,124	107,859	3,706	0	448,689	99,623	60,704	0	35.00
36.00	OCCUPATIONAL THERAPY	329,209	0	0	0	329,209	73,095	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	71,530	0	0	0	71,530	15,882	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	17,670	0	0	0	17,670	3,923	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	150,544	0	0	0	150,544	33,425	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	24,969	0	0	0	24,969	5,544	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	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	
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	8,483	304	10	0	8,797	1,953	171	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	14,961,542	2,090,390	71,828	992,107	14,954,440	2,716,786	1,099,374	191,588	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	BARBER & BEAUTY	0	6,866	236	0	7,102	1,577	3,865	0	93.00
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	14,961,542	2,097,256	72,064	992,107	14,961,542	2,718,363	1,103,239	191,588	100.00

WATERFRONT REHAB & HEALTHCARE CENTER		Period:	Run Date Time:
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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT									3.00
4.00	ADMINISTRATIVE AND GENERAL									4.00
5.00	PLANT OP, MAINT. & REPAIRS									5.00
6.00	LAUNDRY AND LINEN SERVICE									6.00
7.00	HOUSEKEEPING	579,299								7.00
8.00	DIETARY	94,153	2,180,961							8.00
9.00	NURSING ADMINISTRATION	7,127		999,045						9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0	59,061					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS	0	0	0	0	0	5,797			12.00
13.00	MEDICAL SOCIAL SERVICES	5,345	0	0	0	0	0	194,596		13.00
14.00	ACTIVITIES PROGRAM	14,308	0	0	0	0	0	0	436,619	14.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	423,595	2,180,961	999,045	29,699	0	5,797	194,596	436,619	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	0	0	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	0	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	34.00
35.00	PHYSICAL THERAPY	32,603	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	2,936	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	25,016	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
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

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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	
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	92	0	0	1,410	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	577,223	2,180,961	999,045	59,061	0	5,797	194,596	436,619	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	BARBER & BEAUTY	2,076	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	579,299	2,180,961	999,045	59,061	0	5,797	194,596	436,619	100.00

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ALLOCATION OF GENERAL SERVICES COSTS

**Worksheet B
Part I**

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL	
		16.00	17.00	19.00	20.00	21.00	
GENERAL SERVICE COST CENTERS							
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES						1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT						2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT						3.00
4.00	ADMINISTRATIVE AND GENERAL						4.00
5.00	PLANT OP, MAINT. & REPAIRS						5.00
6.00	LAUNDRY AND LINEN SERVICE						6.00
7.00	HOUSEKEEPING						7.00
8.00	DIETARY						8.00
9.00	NURSING ADMINISTRATION						9.00
10.00	CENTRAL SERVICES AND SUPPLY						10.00
11.00	PHARMACY						11.00
12.00	MEDICAL RECORDS						12.00
13.00	MEDICAL SOCIAL SERVICES						13.00
14.00	ACTIVITIES PROGRAM						14.00
16.00	TRAINING AND IN-SERVICE EDUCATION	13,714					16.00
17.00	PATIENT TRANSPORTATION PART A	0	0				17.00
INPATIENT ROUTINE SERVICE COST CENTERS							
25.00	SKILLED NURSING FACILITY	13,714	0	13,495,397	0	13,495,397	25.00
26.00	NURSING FACILITY	0		0	0	0	26.00
27.00	ICF/IID	0		0	0	0	27.00
ANCILLARY SERVICE COST CENTERS							
30.00	RADIOLOGY-DIAGNOSTIC	0		13,583	0	13,583	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0		0	0	0	31.00
32.00	LABORATORY	0		17,728	0	17,728	32.00
33.00	INTRAVENOUS THERAPY	0		0	0	0	33.00
34.00	RESPIRATORY THERAPY	0		12,429	0	12,429	34.00
35.00	PHYSICAL THERAPY	0		641,619	0	641,619	35.00
36.00	OCCUPATIONAL THERAPY	0		402,304	0	402,304	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0		87,412	0	87,412	37.00
38.00	AUDIOLOGY	0		0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0		0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0		24,529	0	24,529	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0		208,985	0	208,985	41.00
42.00	DRUGS: IV SOLUTIONS	0		0	0	0	42.00
43.00	DENTAL CARE	0		0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0		0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0		0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0		0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0		0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS							
60.00	SCREENING & PREVENTIVE SERVICES	0		0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0		0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0		0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0		0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0		0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS							
70.00	HOME HEALTH AGENCY	0		0	0	0	70.00
71.00	AMBULANCE	0	0	30,513	0	30,513	71.00
72.00	HOSPICE	0		0	0	0	72.00
73.00	CORF	0		0	0	0	73.00
74.00	OPT	0		0	0	0	74.00
75.00	OOT	0		0	0	0	75.00

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ALLOCATION OF GENERAL SERVICES COSTS

**Worksheet B
Part I**

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL	
		16.00	17.00	19.00	20.00	21.00	
76.00	OSP	0		0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0		0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS							
80.00	PREVENTIVE VACCINES	0		12,423	0	12,423	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0		0	0	0	81.00
89.00	SUBTOTAL	13,714	0	14,946,922	0	14,946,922	89.00
NONREIMBURSABLE COST CENTERS							
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0		0	0	0	90.00
91.00	NONPAID WORKERS	0		0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0		0	0	0	92.00
93.00	BARBER & BEAUTY	0		14,620	0	14,620	93.00
98.00	CROSS FOOT ADJUSTMENTS						98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	99.00
100.00	TOTAL	13,714	0	14,961,542	0	14,961,542	100.00

WATERFRONT REHAB & HEALTHCARE CENTER		Period:	Run Date Time:
Provider CCN: 31-5140		From: 01/01/2025	5/28/2026 4:50
		To: 12/31/2025	MCRIF32 2540-24 Version: 2.7.181.0

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC - B&F	CRC - ME	Subtotal	EMPLOYEE BENEFITS DEPARTMENT	ADMINISTRATIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	0	0				3.00
4.00	ADMINISTRATIVE AND GENERAL	0	48,308	1,660	49,968	0	49,968			4.00
5.00	PLANT OP, MAINT. & REPAIRS	0	88,717	3,048	91,765	0	3,684	95,449		5.00
6.00	LAUNDRY AND LINEN SERVICE	0	35,730	1,228	36,958	0	573	1,740	39,271	6.00
7.00	HOUSEKEEPING	0	8,021	276	8,297	0	1,920	391	0	7.00
8.00	DIETARY	0	311,483	10,703	322,186	0	6,384	15,167	0	8.00
9.00	NURSING ADMINISTRATION	0	23,577	810	24,387	0	3,268	1,148	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0	0	0	197	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	19	0	0	12.00
13.00	MEDICAL SOCIAL SERVICES	0	17,683	608	18,291	0	599	861	0	13.00
14.00	ACTIVITIES PROGRAM	0	47,336	1,627	48,963	0	1,321	2,305	0	14.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	46	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	0	1,401,372	48,152	1,449,524	0	27,491	68,236	39,271	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	0	45	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	59	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	42	0	0	34.00
35.00	PHYSICAL THERAPY	0	107,859	3,706	111,565	0	1,831	5,252	0	35.00
36.00	OCCUPATIONAL THERAPY	0	0	0	0	0	1,344	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	292	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	72	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	614	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	102	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

WATERFRONT REHAB & HEALTHCARE CENTER		Period:	Run Date Time:
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			Version: 2.7.181.0

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC - B&F	CRC - ME	Subtotal	EMPLOYEE BENEFITS DEPARTMENT	ADMINISTRATIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	0	304	10	314	0	36	15	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	0	2,090,390	71,828	2,162,218	0	49,939	95,115	39,271	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	BARBER & BEAUTY	0	6,866	236	7,102	0	29	334	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	2,097,256	72,064	2,169,320	0	49,968	95,449	39,271	100.00

WATERFRONT REHAB & HEALTHCARE CENTER		Period:	Run Date Time:
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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT									3.00
4.00	ADMINISTRATIVE AND GENERAL									4.00
5.00	PLANT OP, MAINT. & REPAIRS									5.00
6.00	LAUNDRY AND LINEN SERVICE									6.00
7.00	HOUSEKEEPING	10,608								7.00
8.00	DIETARY	1,724	345,461							8.00
9.00	NURSING ADMINISTRATION	131		28,934						9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0	197					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS	0	0	0	0	0	19			12.00
13.00	MEDICAL SOCIAL SERVICES	98	0	0	0	0	0	19,849		13.00
14.00	ACTIVITIES PROGRAM	262	0	0	0	0	0	0	52,851	14.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	7,756	345,461	28,934	99	0	19	19,849	52,851	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	0	0	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	0	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	34.00
35.00	PHYSICAL THERAPY	597	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	10	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	83	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
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

WATERFRONT REHAB & HEALTHCARE CENTER		Period:	Run Date Time:
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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	
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	2	0	0	5	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	10,570	345,461	28,934	197	0	19	19,849	52,851	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	BARBER & BEAUTY	38	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	10,608	345,461	28,934	197	0	19	19,849	52,851	100.00

WATERFRONT REHAB & HEALTHCARE CENTER		Period:	Run Date Time:
Provider CCN: 31-5140		From: 01/01/2025	5/28/2026 4:50
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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL	
		16.00	17.00	19.00	20.00	21.00	
GENERAL SERVICE COST CENTERS							
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES						1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT						2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT						3.00
4.00	ADMINISTRATIVE AND GENERAL						4.00
5.00	PLANT OP, MAINT. & REPAIRS						5.00
6.00	LAUNDRY AND LINEN SERVICE						6.00
7.00	HOUSEKEEPING						7.00
8.00	DIETARY						8.00
9.00	NURSING ADMINISTRATION						9.00
10.00	CENTRAL SERVICES AND SUPPLY						10.00
11.00	PHARMACY						11.00
12.00	MEDICAL RECORDS						12.00
13.00	MEDICAL SOCIAL SERVICES						13.00
14.00	ACTIVITIES PROGRAM						14.00
16.00	TRAINING AND IN-SERVICE EDUCATION	46					16.00
17.00	PATIENT TRANSPORTATION PART A	0	0				17.00
INPATIENT ROUTINE SERVICE COST CENTERS							
25.00	SKILLED NURSING FACILITY	46	0	2,039,537	0	2,039,537	25.00
26.00	NURSING FACILITY	0		0	0	0	26.00
27.00	ICF/IID	0		0	0	0	27.00
ANCILLARY SERVICE COST CENTERS							
30.00	RADIOLOGY-DIAGNOSTIC	0		45	0	45	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0		0	0	0	31.00
32.00	LABORATORY	0		59	0	59	32.00
33.00	INTRAVENOUS THERAPY	0		0	0	0	33.00
34.00	RESPIRATORY THERAPY	0		42	0	42	34.00
35.00	PHYSICAL THERAPY	0		119,245	0	119,245	35.00
36.00	OCCUPATIONAL THERAPY	0		1,344	0	1,344	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0		292	0	292	37.00
38.00	AUDIOLOGY	0		0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0		0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0		82	0	82	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0		697	0	697	41.00
42.00	DRUGS: IV SOLUTIONS	0		0	0	0	42.00
43.00	DENTAL CARE	0		0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0		0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0		0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0		0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0		0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS							
60.00	SCREENING & PREVENTIVE SERVICES	0		0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0		0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0		0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0		0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0		0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS							
70.00	HOME HEALTH AGENCY	0		0	0	0	70.00
71.00	AMBULANCE	0	0	102	0	102	71.00
72.00	HOSPICE	0		0	0	0	72.00
73.00	CORF	0		0	0	0	73.00
74.00	OPT	0		0	0	0	74.00
75.00	OOT	0		0	0	0	75.00

WATERFRONT REHAB & HEALTHCARE CENTER		Period:	Run Date Time:
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ALLOCATION OF CAPITAL RELATED COSTS

**Worksheet B
Part II**

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL	
		16.00	17.00	19.00	20.00	21.00	
76.00	OSP	0		0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0		0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS							
80.00	PREVENTIVE VACCINES	0		372	0	372	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0		0	0	0	81.00
89.00	SUBTOTAL	46	0	2,161,817	0	2,161,817	89.00
NONREIMBURSABLE COST CENTERS							
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0		0	0	0	90.00
91.00	NONPAID WORKERS	0		0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0		0	0	0	92.00
93.00	BARBER & BEAUTY	0		7,503	0	7,503	93.00
98.00	CROSS FOOT ADJUSTMENTS						98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	99.00
100.00	TOTAL	46	0	2,169,320	0	2,169,320	100.00

WATERFRONT REHAB & HEALTHCARE CENTER		Period:	Run Date Time:
Provider CCN: 31-5140		From: 01/01/2025	5/28/2026 4:50
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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	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	34,514								1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT		34,514							2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	0	0	7,061,625						3.00
4.00	ADMINISTRATIVE AND GENERAL	795	795	669,520	-2,718,363	12,243,179				4.00
5.00	PLANT OP, MAINT. & REPAIRS	1,460	1,460	135,997	0	902,791	32,259			5.00
6.00	LAUNDRY AND LINEN SERVICE	588	588	69,914	0	140,323	588	47,693		6.00
7.00	HOUSEKEEPING	132	132	355,705	0	470,352	132	0	31,539	7.00
8.00	DIETARY	5,126	5,126	652,016	0	1,564,201	5,126	0	5,126	8.00
9.00	NURSING ADMINISTRATION	388	388	645,568	0	800,838	388	0	388	9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	42,376	0	48,330	0	0	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	0	0	4,160	0	4,744	0	0	0	12.00
13.00	MEDICAL SOCIAL SERVICES	291	291	111,032	0	146,722	291	0	291	13.00
14.00	ACTIVITIES PROGRAM	779	779	202,578	0	323,781	779	0	779	14.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	11,222	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	23,062	23,062	4,172,759	0	6,735,572	23,062	47,693	23,062	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	11,115	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	14,507	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	10,171	0	0	0	34.00
35.00	PHYSICAL THERAPY	1,775	1,775	0	0	448,689	1,775	0	1,775	35.00
36.00	OCCUPATIONAL THERAPY	0	0	0	0	329,209	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	71,530	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	17,670	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	150,544	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	24,969	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00

WATERFRONT REHAB & HEALTHCARE CENTER		Period:	Run Date Time:
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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 4A	ADMINISTRATIVE AND GENERAL (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT CENSUS)	HOUSEKEEPING (SQUARE FEET)	
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	5	5	0	0	8,797	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	34,401	34,401	7,061,625	-2,718,363	12,236,077	32,146	47,693	31,426	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	BARBER & BEAUTY	113	113	0	0	7,102	113	0	113	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	2,097,256	72,064	992,107		2,718,363	1,103,239	191,588	579,299	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	60.765371	2.087964	0.140493		0.222031	34.199417	4.017109	18.367703	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II			0		49,968	95,449	39,271	10,608	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II			0.000000		0.004081	2.958833	0.823412	0.336345	105.00

WATERFRONT REHAB & HEALTHCARE CENTER		Period:	Run Date Time:
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			Version: 2.7.181.0

COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (DIRECT NURSING)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS (PATIENT CENSUS)	MEDICAL SOCIAL SERVICES (PATIENT CENSUS)	ACTIVITIES PROGRAM (PATIENT CENSUS)	TRAINING & IN-SERVICE EDUCATION (PATIENT CENSUS)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	16.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT									3.00
4.00	ADMINISTRATIVE AND GENERAL									4.00
5.00	PLANT OP, MAINT. & REPAIRS									5.00
6.00	LAUNDRY AND LINEN SERVICE									6.00
7.00	HOUSEKEEPING									7.00
8.00	DIETARY	143,079								8.00
9.00	NURSING ADMINISTRATION	0	134,304							9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	355,425						10.00
11.00	PHARMACY	0	0	0	0					11.00
12.00	MEDICAL RECORDS	0	0	0	0	47,693				12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	0	0	0	47,693			13.00
14.00	ACTIVITIES PROGRAM	0	0	0	0	0	0	47,693		14.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	47,693	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	143,079	134,304	178,728	0	47,693	47,693	47,693	47,693	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	0	0	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	0	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	34.00
35.00	PHYSICAL THERAPY	0	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	0	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	0	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	17,670	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	150,544	0	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00

WATERFRONT REHAB & HEALTHCARE CENTER		Period:	Run Date Time:
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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (DIRECT NURSING)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS (PATIENT CENSUS)	MEDICAL SOCIAL SERVICES (PATIENT CENSUS)	ACTIVITIES PROGRAM (PATIENT CENSUS)	TRAINING & IN-SERVICE EDUCATION (PATIENT CENSUS)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	16.00	
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	0	0	8,483	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	143,079	134,304	355,425	0	47,693	47,693	47,693	47,693	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	BARBER & BEAUTY	0	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENT									98.00
99.00	NEGATIVE COST CENTER									99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	2,180,961	999,045	59,061	0	5,797	194,596	436,619	13,714	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	15.243055	7.438684	0.166170	0.000000	0.121548	4.080179	9.154782	0.287547	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	345,461	28,934	197	0	19	19,849	52,851	46	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	2.414477	0.215437	0.000554	0.000000	0.000398	0.416183	1.108150	0.000965	105.00

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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	PATIENT TRANSPORT PART A (USAGE)	
		17.00	
GENERAL SERVICE COST CENTERS			
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES		1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT		2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT		3.00
4.00	ADMINISTRATIVE AND GENERAL		4.00
5.00	PLANT OP, MAINT. & REPAIRS		5.00
6.00	LAUNDRY AND LINEN SERVICE		6.00
7.00	HOUSEKEEPING		7.00
8.00	DIETARY		8.00
9.00	NURSING ADMINISTRATION		9.00
10.00	CENTRAL SERVICES AND SUPPLY		10.00
11.00	PHARMACY		11.00
12.00	MEDICAL RECORDS		12.00
13.00	MEDICAL SOCIAL SERVICES		13.00
14.00	ACTIVITIES PROGRAM		14.00
16.00	TRAINING AND IN-SERVICE EDUCATION		16.00
17.00	PATIENT TRANSPORTATION PART A	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS			
25.00	SKILLED NURSING FACILITY	0	25.00
26.00	NURSING FACILITY		26.00
27.00	ICF/IID		27.00
ANCILLARY SERVICE COST CENTERS			
30.00	RADIOLOGY-DIAGNOSTIC		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY		31.00
32.00	LABORATORY		32.00
33.00	INTRAVENOUS THERAPY		33.00
34.00	RESPIRATORY THERAPY		34.00
35.00	PHYSICAL THERAPY		35.00
36.00	OCCUPATIONAL THERAPY		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST		37.00
38.00	AUDIOLOGY		38.00
39.00	ELECTROCARDIOLOGY		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS		41.00
42.00	DRUGS: IV SOLUTIONS		42.00
43.00	DENTAL CARE		43.00
44.00	APPLIANCES AND EQUIPMENT		44.00
45.00	BLOOD AND BLOOD PRODUCTS		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE		46.00
47.00	OTHER ANCILLARY SERVICE COST		47.00
OUTPATIENT SERVICE COST CENTERS			
60.00	SCREENING & PREVENTIVE SERVICES		60.00
61.00	OUTPATIENT LABORATORY		61.00
62.00	PORTABLE X-RAY SERVICES		62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT		63.00
64.00	OTHER OUTPATIENT SERVICE COST		64.00
OUTPATIENT REIMBURSABLE COST CENTERS			
70.00	HOME HEALTH AGENCY		70.00
71.00	AMBULANCE	0	71.00
72.00	HOSPICE		72.00
73.00	CORF		73.00
74.00	OPT		74.00

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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	PATIENT TRANSPORT PART A (USAGE)	
		17.00	
75.00	OOT		75.00
76.00	OSP		76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST		77.00
COST REIMBURSED SERVICES COST CENTERS			
80.00	PREVENTIVE VACCINES		80.00
81.00	OTHER COST REIMBURSED SERVICE COST		81.00
89.00	SUBTOTAL	0	89.00
NONREIMBURSABLE COST CENTERS			
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN		90.00
91.00	NONPAID WORKERS		91.00
92.00	PHYSICIAN PRIVATE OFFICES		92.00
93.00	BARBER & BEAUTY		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	0	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	0.000000	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	0	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	0.000000	105.00

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RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Worksheet C

	Cost Center Description	TOTAL COST	TOTAL CHARGES	CHARGES		COST TO CHARGE RATIO	
				RECLASS-IFICATIONS	RECLASSIFIED CHARGES		
		1.00	2.00	3.00	4.00	5.00	
INPATIENT ROUTINE SERVICE COST CENTERS							
25.00	SKILLED NURSING FACILITY	13,495,397	16,639,320	0	16,639,320		25.00
26.00	NURSING FACILITY	0	0	0	0		26.00
27.00	ICF/IID	0	0	0	0		27.00
ANCILLARY SERVICE COST CENTERS							
30.00	RADIOLOGY-DIAGNOSTIC	13,583	9,007	0	9,007	1.508049	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0.000000	31.00
32.00	LABORATORY	17,728	27,030	0	27,030	0.655864	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0.000000	33.00
34.00	RESPIRATORY THERAPY	12,429	0	0	0	0.000000	34.00
35.00	PHYSICAL THERAPY	641,619	416,058	0	416,058	1.542138	35.00
36.00	OCCUPATIONAL THERAPY	402,304	461,221	0	461,221	0.872259	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	87,412	136,274	0	136,274	0.641443	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	24,529	0	0	0	0.000000	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	208,985	119,577	0	119,577	1.747702	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0.000000	42.00
43.00	DENTAL CARE	0	0	0	0	0.000000	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0.000000	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0.000000	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0.000000	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0.000000	47.00
OUTPATIENT SERVICE COST CENTERS							
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0.000000	64.00
OUTPATIENT REIMBURSABLE COST CENTERS							
71.00	AMBULANCE	30,513	0	0	0	0.000000	71.00
COST REIMBURSED SERVICES COST CENTERS							
80.00	PREVENTIVE VACCINES	12,423	57,005	0	57,005	0.217928	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0.000000	81.00
100.00	Total	14,946,922	17,865,492	0	17,865,492		100.00

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COMPUTATION OF INPATIENT ROUTINE COSTS

Worksheet D

Title XVIII Skilled Nursing Facility

		RATIO OF COST TO CHARGES	HEALTHCARE CHARGES			HEALTHCARE COSTS			
			INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
ANCILLARY SERVICE COST CENTERS									
30.00	RADIOLOGY-DIAGNOSTIC	1.508049	9,007	0		13,583	0		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0.000000	0	0		0	0		31.00
32.00	LABORATORY	0.655864	27,030	0		17,728	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	1.542138	152,138	0		234,618	0		35.00
36.00	OCCUPATIONAL THERAPY	0.872259	180,251	0		157,226	0		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0.641443	66,492	0		42,651	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	1.747702	119,577	0		208,985	0		41.00
42.00	DRUGS: IV SOLUTIONS	0.000000	0	0		0	0		42.00
43.00	DENTAL CARE	0.000000	0	0		0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0.000000	0	0		0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0.000000	0	0		0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0.000000	0	0		0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0.000000	0	0		0	0		47.00
OUTPATIENT SERVICE COST CENTERS									
64.00	OTHER OUTPATIENT SERVICE COST	0.000000	0	0		0	0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS									
71.00	AMBULANCE	0.000000	0	0		0	0		71.00
COST REIMBURSED SERVICES COST CENTERS									
80.00	PREVENTIVE VACCINES	0.217928			31,458			6,856	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0.000000	0	0		0	0		81.00
100.00	Total		554,495	0	31,458	674,791	0	6,856	100.00

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COMPUTATION OF INPATIENT ROUTINE COSTS

Worksheet D-1

Title XVIII Skilled Nursing Facility

		1.00	
INPATIENT DAYS			
1.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS	47,693	1.00
2.00	PRIVATE ROOM DAYS	0	2.00
3.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	4,524	3.00
4.00	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0	4.00
5.00	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	13,495,397	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6.00	GENERAL INPATIENT ROUTINE SERVICE CHARGES	16,639,320	6.00
7.00	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.811055	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	13,495,397	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16.00	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	282.96	16.00
17.00	PROGRAM ROUTINE SERVICE COST	1,280,111	17.00
18.00	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0	18.00
19.00	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	1,280,111	19.00
20.00	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	2,039,537	20.00
21.00	PER DIEM CAPITAL RELATED COSTS	42.76	21.00
22.00	PROGRAM CAPITAL RELATED COST	193,446	22.00
23.00	INPATIENT ROUTINE SERVICE COST	1,086,665	23.00
24.00	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	0	24.00
25.00	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	1,086,665	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	3,807,506	1.00
2.00	ALLOWABLE BAD DEBTS	641,638	2.00
3.00	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES	438,739	3.00
4.00	REIMBURSABLE BAD DEBTS	417,065	4.00
5.00	TOTAL REIMBURSABLE COST	4,224,571	5.00
6.00	PRIMARY PAYER AMOUNTS	2,947	6.00
7.00	COINSURANCE	762,580	7.00
8.00	OTHER ADJUSTMENTS (SPECIFY)	0	8.00
9.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0	9.00
10.00	SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITEMS	8,341	10.00
11.00	SEQUESTRATION AMOUNT	60,840	11.00
12.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	12.00
13.00	NET REIMBURSABLE COST	3,389,863	13.00
14.00	INTERIM PAYMENTS	3,207,811	14.00
15.00	TENTATIVE ADJUSTMENT	0	15.00
16.00	BALANCE DUE PROVIDER/PROGRAM	182,052	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	6,856	2.00
3.00	TOTAL REASONABLE COSTS	6,856	3.00
4.00	MEDICARE PART B ANCILLARY CHARGES	31,458	4.00
5.00	COST OF COVERED SERVICES	6,856	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	6,856	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	137	14.00
15.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	15.00
16.00	NET REIMBURSABLE COST	6,719	16.00
17.00	INTERIM PAYMENTS	6,166	17.00
18.00	TENTATIVE ADJUSTMENT	0	18.00
19.00	BALANCE DUE PROVIDER/PROGRAM	553	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		3,259,707		6,166	1.00
2.00	INTERIM PAYMENTS PAYABLE		0		0	2.00
3.00	RETROACTIVE LUMP SUM ADJUSTMENTS					3.00
PROGRAM TO PROVIDER						
3.01	ADJUSTMENT TO PROVIDER		0		0	3.01
3.02			0		0	3.02
3.03			0		0	3.03
3.04			0		0	3.04
3.05			0		0	3.05
PROVIDER TO PROGRAM						
3.50	ADJUSTMENT TO PROGRAM	06/02/2025	51,896		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		-51,896		0	3.99
4.00	TOTAL INTERIM PAYMENTS		3,207,811		6,166	4.00
5.00	CONTRACTOR: TENTATIVE SETTLEMENT PAYMENTS					5.00
PROGRAM TO PROVIDER						
5.01	TENTATIVE TO PROVIDER		0		0	5.01
5.02			0		0	5.02
5.03			0		0	5.03
PROVIDER TO PROGRAM						
5.50	TENTATIVE TO PROGRAM		0		0	5.50
5.51			0		0	5.51
5.52			0		0	5.52
5.99	SUBTOTAL		0		0	5.99
6.00	CONTRACTOR: NET SETTLEMENT AMOUNT					6.00
6.01	PROGRAM TO PROVIDER		182,052		553	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY		3,389,863		6,719	7.00
NAME OF CONTRACTOR		CONTRACTOR NUMBER			DATE OF NPR	
1.00		2.00			3.00	
8.00						8.00

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CALCULATION OF REIMBURSEMENT SETTLEMENT - OTHER

Worksheet E-2

Title XIX Skilled Nursing Facility

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

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BALANCE SHEET

Worksheet G

		1.00	
ASSETS			
CURRENT ASSETS			
1.00	CASH ON HAND AND IN BANKS	934,308	1.00
2.00	TEMPORARY INVESTMENTS	0	2.00
3.00	NOTES RECEIVABLE	0	3.00
4.00	ACCOUNTS RECEIVABLE	3,479,199	4.00
5.00	OTHER RECEIVABLES	244,530	5.00
6.00	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	65,904	6.00
7.00	INVENTORY	0	7.00
8.00	PREPAID EXPENSES	129,717	8.00
9.00	OTHER CURRENT ASSETS	35,906	9.00
10.00	DUE FROM OTHER FUNDS	0	10.00
11.00	TOTAL CURRENT ASSETS)	4,757,756	11.00
FIXED ASSETS			
12.00	LAND	0	12.00
13.00	LAND IMPROVEMENTS	0	13.00
14.00	LESS: ACCUMULATED DEPRECIATION	0	14.00
15.00	BUILDINGS	0	15.00
16.00	LESS: ACCUMULATED DEPRECIATION	0	16.00
17.00	LEASEHOLD IMPROVEMENTS	333,233	17.00
18.00	LESS: ACCUMULATED AMORTIZATION	79,872	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	285,903	23.00
24.00	LESS: ACCUMULATED DEPRECIATION	135,845	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	403,419	28.00
OTHER ASSETS			
29.00	INVESTMENTS	0	29.00
30.00	DEPOSITS ON LEASES	717,509	30.00
31.00	DUE FROM OWNERS/OFFICERS	0	31.00
32.00	OTHER ASSETS	0	32.00
33.00	TOTAL OTHER ASSETS	717,509	33.00
34.00	TOTAL ASSETS	5,878,684	34.00
LIABILITIES			
CURRENT LIABILITIES			
35.00	ACCOUNTS PAYABLE	468,855	35.00
36.00	SALARIES, WAGES, AND FEES PAYABLE	225,837	36.00
37.00	PAYROLL TAXES PAYABLE	7,216	37.00
38.00	NOTES & LOANS PAYABLE (SHORT TERM)	0	38.00
39.00	DEFERRED INCOME	957,391	39.00
40.00	ACCELERATED PAYMENTS	0	40.00
41.00	DUE TO OTHER FUNDS	0	41.00
42.00	OTHER CURRENT LIABILITIES	51,467	42.00
43.00	TOTAL CURRENT LIABILITIES	1,710,766	43.00
LONG TERM LIABILITIES			
44.00	MORTGAGE PAYABLE	0	44.00
45.00	NOTES PAYABLE	0	45.00
46.00	UNSECURED LOANS	0	46.00
47.00	LOANS FROM OWNERS	0	47.00
48.00	OTHER LONG TERM LIABILITIES	0	48.00
49.00	TOTAL LONG TERM LIABILITIES	0	49.00
50.00	TOTAL LIABILITIES	1,710,766	50.00
CAPITAL ACCOUNTS			
51.00	FUND BALANCE	4,167,918	51.00
52.00	TOTAL LIABILITIES AND FUND BALANCES	5,878,684	52.00

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STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Worksheet G-2

PART I - PATIENT REVENUES														
		INPATIENT					OUTPATIENT							
		MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	TOTAL		
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00		
GENERAL INPATIENT ROUTINE CARE SERVICES														
1.00	SKILLED NURSING FACILITY	3,769,631	320,261	0	11,265,751	1,283,677						16,639,320	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	3,769,631	320,261	0	11,265,751	1,283,677						16,639,320	4.00	
ALL OTHER SERVICES														
5.00	ANCILLARY SERVICES	493,393	18,997	57	0	731,378	57,005	0	0	0	0	1,300,830	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	4,263,024	339,258	57	11,265,751	2,015,055	57,005	0	0	0	0	17,940,150	10.00	
PART II - OPERATING EXPENSES														
		TOTAL												
		1.00												
11.00	OPERATING EXPENSES	15,859,216												
12.00	ADD (SPECIFY)	0												
13.00	TOTAL ADDITIONS	0												
14.00	DEDUCT (SPECIFY)	0												
15.00	TOTAL DEDUCTIONS	0												
16.00	TOTAL OPERATING EXPENSES	15,859,216												

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STATEMENT OF REVENUES AND EXPENSES

Worksheet G-3

		1.00	
INCOME FROM SERVICES TO PATIENTS			
1.00	TOTAL PATIENT REVENUES	17,940,150	1.00
2.00	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	894,451	2.00
3.00	NET PATIENT REVENUES	17,045,699	3.00
4.00	LESS: TOTAL OPERATING EXPENSES	15,859,216	4.00
5.00	NET INCOME FROM SERVICES TO PATIENTS	1,186,483	5.00
OTHER INCOME			
6.00	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	0	6.00
7.00	INCOME FROM INVESTMENTS	6,309	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	469	18.00
19.00	TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC.)	0	19.00
20.00	REVENUE FROM GIFTS, FLOWER, COFFEE SHOPS, CANTEEN	0	20.00
21.00	RENTAL OF VENDING MACHINES	0	21.00
22.00	RENTAL OF SKILLED NURSING SPACE	0	22.00
23.00	GOVERNMENTAL APPROPRIATIONS	0	23.00
24.00	NON PATIENT REVENUE	7,380	24.00
25.00	PHE FUNDING	0	25.00
26.00	TOTAL OTHER INCOME	14,158	26.00
27.00	TOTAL INCOME	1,200,641	27.00
EXPENSES			
28.00	OTHER EXPENSES (SPECIFY)	0	28.00
29.00		0	29.00
30.00		0	30.00
31.00	TOTAL OTHER EXPENSES	0	31.00
32.00	NET INCOME (LOSS) FOR THE PERIOD	1,200,641	32.00