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

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time:	5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32	**2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version:	2.6.181.2

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

Worksheet S
Parts I, II & III

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

PART II - CERTIFICATION OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR

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

I HEREBY CERTIFY THAT I HAVE READ THE ABOVE CERTIFICATION STATEMENT AND THAT I HAVE EXAMINED THE ACCOMPANYING ELECTRONICALLY FILED OR MANUALLY SUBMITTED COST REPORT AND THE BALANCE SHEET AND STATEMENT OF REVENUE AND EXPENSES PREPARED BY FOUNTAIN VIEW CARE CENTER, 31-5327 {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	*Benzion Schachter*		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	BENZION SCHACHTER			2
3	Signatory Title	PRESIDENT			3
4	Signature Date	(Dated when report is electronically signed.)			4

PART III - SETTLEMENT SUMMARY

			Title XVIII			
	Cost Center Description	Title V	Part A	Part B	Title XIX	
		1.00	2.00	3.00	4.00	
1.00	SNF	0	130,193	0	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**	**130,193**	**0**	**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 CORRESPONDENSE 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.

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

IDENTIFICATION DATA **Worksheet S-2**

SNF / SNF HEALTHCARE COMPLEX INFORMATION

		STREET ADDRESS			P O BOX					
		1.00			2.00					
1.00	ADDRESS LINE 1	527 RIVER AVENUE								1.00
		CITY	STATE	ZIP CODE	COUNTY					
		1.00	2.00	3.00	4.00					
2.00	ADDRESS LINE 2	LAKEWOOD	NJ	08701	OCEAN					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	FOUNTAIN VIEW CARE CENTER	315327	29484	U	09/07/1993	09/07/1993		3.00
4.00	NF								4.00
5.00	ICF/IID								5.00
6.00	SNF-BASED HHA								6.00
7.00	SNF-BASED HOSPICE								7.00
8.00	CORF								8.00
8.10	OPT								8.10
8.20	OOT								8.20
8.30	OSP								8.30

		FROM	TO		
		1.00	2.00		
9.00	COST REPORTING PERIOD	01/01/2025	12/31/2025		9.00
		TOC CODE	SPECIFY OTHER		
		1.00	2.00		
10.00	TYPE OF CONTROL	4			10.00

SNF ORGANIZATION AND OPERATION

		1.00	
11.00	Is the SNF a distinct part SNF that meets the requirements set forth in 42 CFR section 483.5?	N	11.00
12.00	Is the SNF a composite distinct part SNF that meets the requirements set forth in 42 CFR 483.5?	N	12.00

		COMPONENT NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE	
		1.00	2.00	3.00	4.00	5.00	6.00	
13.00	Non-contiguous component locations							13.00

		Y/N	DATE	V OR I	
		1.00	2.00	3.00	
14.00	COLUMN 1: Did the SNF terminate participation in the Medicare Program? COLUMN 2: Termination date. COLUMN 3: Voluntary (V) or involuntary (I) termination.	N			14.00
15.00	COLUMN 1: Did the SNF change ownership (CHOW) immediately prior to the beginning of the cost reporting period? COLUMN 2: CHOW date.	N			15.00
		1.00	2.00		
16.00	COLUMN 1: Is the SNF part of a HO/CO as defined in CMS Pub. 15-1, chapter 21, §2150? COLUMN 2: Enter the number of HO/COs allocating costs to this SNF.	N	0		16.00

		HO/CO NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE	HO/CO CCN	HO/CO CONTRACTOR #	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	
17.00	HO/CO ALLOCATING TO SNF									17.00

		1.00		
18.00	Did the total number of available beds permanently maintained for lodging inpatients change from the prior cost reporting period?	N		18.00
19.00	Did this SNF operate a ventilator care unit?	N		19.00

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

IDENTIFICATION DATA **Worksheet S-2**

SNF OWNED SERVICES

		1.00	2.00	
20.00	COLUMN 1: Did the SNF and/or SNF-based HHA operate a Medicare approved laboratory with its own CLIA number or a CLIA certificate of waiver that meets the requirements in 42 CFR 493? COLUMN 2: Enter the CLIA ID number.	Y	31D0875085	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

		1.00	
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?	Y	23.00
24.00	Indicate whether the provider is licensed in a State that certifies the provider as a SNF as described on line 3 above, regardless of the level of care given for Titles V and XIX patients. Enter Y or N.	Y	24.00

PROFESSIONAL SERVICES PURCHASED BY THE SNF

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

SNF-BASED HHA THERAPY COSTS

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

MEDICAL MALPRACTICE COST

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

LOWER OF COST OR CHARGE EXEMPTION

		PART A	PART B		
		1.00	2.00		
40.00	Did the SNF qualify for an exemption from the application of the lower of costs or charges?	N	N		40.00
41.00	Did the SNF-based HHA qualify for an exemption from the application of the lower of costs or charges?	N	N		41.00

FINANCIAL STATEMENTS

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

BAD DEBTS

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

PS&R REPORT DATA

		Description	PART A Y/N	PART A DATE	PART B Y/N	PART B DATE	
		0	1.00	2.00	3.00	4.00	
55.00	Is this cost report prepared using only the PS&R? If either column 1 or 3 is Y, in columns 2 and 4 from the PS&R used to prepare this cost report, enter the 55 "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)		Y	02/04/2026	Y	02/04/2026	55.00
56.00	Is this cost report prepared using the PS&R for totals and the provider's records for allocation? If either column 1 or 3 is Y, in columns 2 and 4, enter the "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)		N		N		56.00
57.00	If line 55 or 56 is Y, were adjustments made to PS&R data for additional claims that have been billed, but are not included on the PS&R used to file this cost report?		N		N		57.00
58.00	If line 55 or 56 is Y, were adjustments made to PS&R data for corrections of other PS&R Report information?		N		N		58.00

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time:	5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32	**2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version:	2.6.181.2

IDENTIFICATION DATA **Worksheet S-2**

PS&R REPORT DATA

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

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

IDENTIFICATION DATA **Worksheet S-2**

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

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

STATISTICAL DATA

Worksheet S-3
Part I

PART I - VISITS AND CENSUS DATA

				INPATIENT DAYS					DISCHARGES					
		NUMBER OF BEDS	BED DAYS AVAILABLE	TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	
1.00	SNF - FFS	123	44,895	0	3,509	928	1,892	**31,804**	0	53	12	40	**105**	1.00
2.00	SNF - HMO			0	748	24,727			0	23	109	0	**132**	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	**123**	**44,895**	**0**	**4,257**	**25,655**	**1,892**	**31,804**	**0**	**76**	**121**	**40**	**237**	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	66.21	77.33	47.30	**302.90**	0	70	13	25	**108**	59.40	0.00	1.00
2.00	SNF - HMO	0.00	32.52	226.85			0	39	90	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

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

STATISTICAL DATA

Worksheet S-3
Part II

PART II - SNF WAGE INDEX - DIRECT SALARIES

		AMOUNT REPORTED	RECLASS-IFICATIONS	ADJUSTMENTS	TOTAL	PAID HOURS	AVERAGE HOURLY WAGE	
		1.00	2.00	3.00	4.00	5.00	6.00	
SALARIES								
1.00	TOTAL SALARY (SEE INSTRUCTIONS)	5,166,118	0	-96,756	**5,069,362**	207,855.00	24.39	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)	5,166,118	0	-96,756	**5,069,362**	207,855.00	24.39	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)	**5,166,118**	**0**	**-96,756**	**5,069,362**	**207,855.00**	24.39	11.00
OTHER WAGES AND RELATED COST								
12.00	CONTRACT LABOR: PATIENT RELATED & MGMT	1,559,069	0	0	**1,559,069**	27,746.00	56.19	12.00
13.00	CONTRACT LABOR: PHYSICIAN SERVICES-PART A	0	0	0	**0**	0.00	0.00	13.00
14.00	HOME OFFICE SALARIES AND WAGE RELATED COSTS	0	0	0	**0**	0.00	0.00	14.00
WAGE RELATED COSTS								
15.00	WAGE RELATED COSTS CORE (SEE PT.IV)	1,225,104	0	0	**1,225,104**			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)	**1,225,104**	**0**	**0**	**1,225,104**			19.00

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

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	461,148	0	-96,756	**364,392**	11,001.00	33.12	2.00
3.00	PLANT OP, MAINT & REPAIRS	5.00	81,392	0	0	**81,392**	3,832.00	21.24	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	564,006	0	0	**564,006**	32,394.00	17.41	5.00
6.00	DIETARY	8.00	541,941	0	0	**541,941**	35,359.00	15.33	6.00
7.00	NURSING ADMINISTRATION	9.00	385,606	0	0	**385,606**	7,883.00	48.92	7.00
8.00	CENTRAL SERVICES AND SUPPLY	10.00	0	0	0	**0**	0.00	0.00	8.00
9.00	PHARMACY	11.00	0	0	0	**0**	0.00	0.00	9.00
10.00	MEDICAL RECORDS	12.00	0	0	0	**0**	0.00	0.00	10.00
11.00	MEDICAL SOCIAL SERVICES	13.00	69,099	0	0	**69,099**	1,912.00	36.14	11.00
12.00	ACTIVITIES PROGRAM	14.00	193,740	0	0	**193,740**	10,655.00	18.18	12.00
13.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	15.00	54,761	0	0	**54,761**	2,080.00	26.33	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

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

STATISTICAL DATA

Worksheet S-3
Part IV

PART IV - SNF WAGE RELATED COSTS			
		AMOUNT	
		1.00	
RETIREMENT COST			
1.00	401k EMPLOYER CONTRIBUTIONS	0	1.00
2.00	TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION	0	2.00
3.00	QUALIFIED AND NON-QUALIFIED PENSION PLAN COST	0	3.00
4.00	PRIOR YEAR PENSION SERVICE COST	0	4.00
PLAN ADMINISTRATIVE COSTS			
5.00	401K/TSA PLAN ADMINISTRATION FEES	0	5.00
6.00	LEGAL/ACCOUNTING/MANAGEMENT FEES-PENSION PLAN	0	6.00
7.00	EMPLOYEE MANAGED CARE PROGRAM ADMINISTRATION FEES	0	7.00
HEALTH AND INSURANCE COSTS			
8.00	HEALTH INSURANCE	535,654	8.00
9.00	PRESCRIPTION DRUG PLAN	0	9.00
10.00	DENTAL, HEARING AND VISION PLANS	19,633	10.00
11.00	LIFE INSURANCE	0	11.00
12.00	ACCIDENTAL INSURANCE	0	12.00
13.00	DISABILITY INSURANCE	0	13.00
14.00	LONG-TERM CARE INSURANCE	0	14.00
15.00	WORKERS' COMPENSATION INSURANCE	216,723	15.00
16.00	RETIREMENT HEALTH CARE COST	0	16.00
TAXES			
17.00	FICA - EMPLOYER'S PORTION ONLY	386,826	17.00
18.00	MEDICARE TAXES - EMPLOYER'S PORTION ONLY	0	18.00
19.00	UNEMPLOYMENT INSURANCE	0	19.00
20.00	STATE OR FEDERAL UNEMPLOYMENT TAXES	66,268	20.00
OTHER			
21.00	EXECUTIVE DEFERRED COMPENSATION	0	21.00
22.00	DAY CARE COST AND ALLOWANCES	0	22.00
23.00	TUITION REIMBURSEMENT	0	23.00
24.00	TOTAL WAGE RELATED COST	**1,225,104**	24.00

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

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	225,387	54,469	**279,856**	5,637.00	49.65	1.00
2.00	LICENSED PRACTICAL NURSE	1,108,866	267,977	**1,376,843**	28,543.00	48.24	2.00
3.00	CERTIFIED NURSING ASSISTANT	1,480,171	357,710	**1,837,881**	68,559.00	26.81	3.00
4.00	TOTAL NURSING EXPENDITURES	**2,814,424**	**680,156**	**3,494,580**	**102,739.00**	34.01	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	142,988	0	**142,988**	1,461.00	97.87	15.00
16.00	LICENSED PRACTICAL NURSE	355,310	0	**355,310**	6,095.00	58.30	16.00
17.00	CERTIFIED NURSING ASSISTANT	499,278	0	**499,278**	12,865.00	38.81	17.00
18.00	TOTAL NURSING EXPENDITURES	**997,576**	**0**	**997,576**	**20,421.00**	48.85	18.00
TECHNICAL/PROFESSIONAL EMPLOYEES							
19.00	PHYSICAL THERAPIST	203,347	0	**203,347**	3,117.00	65.24	19.00
20.00	PHYSICAL THERAPY ASSISTANT	0	0	**0**	0.00	0.00	20.00
21.00	OCCUPATIONAL THERAPIST	304,490	0	**304,490**	3,618.00	84.16	21.00
22.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	**0**	0.00	0.00	22.00
23.00	SPEECH-LANGUAGE PATHOLOGIST	53,656	0	**53,656**	590.00	90.94	23.00
24.00	THERAPY AIDES AND STUDENTS	0	0	**0**	0.00	0.00	24.00
25.00	RESPIRATORY THERAPIST	0	0	**0**	0.00	0.00	25.00
26.00	OTHER MEDICAL STAFF	0	0	**0**	0.00	0.00	26.00
HOME OFFICE/CHAIN ORGANIZATION							
NURSING EMPLOYEES							
29.00	REGISTERED NURSE	0	0	**0**	0.00	0.00	29.00
30.00	LICENSED PRACTICAL NURSE	0	0	**0**	0.00	0.00	30.00
31.00	CERTIFIED NURSING ASSISTANT	0	0	**0**	0.00	0.00	31.00
32.00	TOTAL NURSING EXPENDITURES	**0**	**0**	**0**	**0.00**	0.00	32.00
TECHNICAL/PROFESSIONAL EMPLOYEES							
33.00	PHYSICAL THERAPIST	0	0	**0**	0.00	0.00	33.00
34.00	PHYSICAL THERAPY ASSISTANT	0	0	**0**	0.00	0.00	34.00
35.00	OCCUPATIONAL THERAPIST	0	0	**0**	0.00	0.00	35.00
36.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	**0**	0.00	0.00	36.00
37.00	SPEECH-LANGUAGE PATHOLOGIST	0	0	**0**	0.00	0.00	37.00
38.00	THERAPY AIDES AND STUDENTS	0	0	**0**	0.00	0.00	38.00
39.00	RESPIRATORY THERAPIST	0	0	**0**	0.00	0.00	39.00
40.00	OTHER MEDICAL STAFF	0	0	**0**	0.00	0.00	40.00

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES **Worksheet A**

		Cost Center Description	SALARIES & WAGES	CONTRACT LABOR COSTS	LABOR SUBTOTAL	OTHER COSTS	SUBTOTAL	
			1.00	2.00	3.00	4.00	5.00	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAPITAL RELATED-BUILDINGS & FIXTURES				1,167,180	**1,167,180**	1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT				53,332	**53,332**	2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	0	**0**	1,241,403	**1,241,403**	3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	461,148	161,785	**622,933**	1,257,236	**1,880,169**	4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	81,392	12,350	**93,742**	374,551	**468,293**	5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	0	76,800	**76,800**	174	**76,974**	6.00
7.00	00700	HOUSEKEEPING	564,006	22,200	**586,206**	4,332	**590,538**	7.00
8.00	00800	DIETARY	541,941	0	**541,941**	378,832	**920,773**	8.00
9.00	00900	NURSING ADMINISTRATION	385,606	0	**385,606**	0	**385,606**	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	69,099	4,416	**73,515**	0	**73,515**	13.00
14.00	01400	ACTIVITIES PROGRAM	193,740	0	**193,740**	27,244	**220,984**	14.00
15.00	01500	QA & PERFORMANCE IMPROVEMENT PROGRAM	54,761	0	**54,761**	0	**54,761**	15.00
16.00	01600	TRAINING AND IN-SERVICE EDUCATION	0	0	**0**	0	**0**	16.00
17.00	01700	PATIENT TRANSPORTATION PART A	0	0	**0**	0	**0**	17.00
INPATIENT ROUTINE SERVICE COST CENTERS								
25.00	02500	SKILLED NURSING FACILITY	2,814,425	1,013,576	**3,828,001**	358,329	**4,186,330**	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**	2,951	**2,951**	30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	**0**	0	**0**	31.00
32.00	03200	LABORATORY	0	0	**0**	9,232	**9,232**	32.00
33.00	03300	INTRAVENOUS THERAPY	0	0	**0**	0	**0**	33.00
34.00	03400	RESPIRATORY THERAPY	0	0	**0**	0	**0**	34.00
35.00	03500	PHYSICAL THERAPY	0	204,172	**204,172**	1,558	**205,730**	35.00
36.00	03600	OCCUPATIONAL THERAPY	0	304,490	**304,490**	0	**304,490**	36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	0	53,656	**53,656**	0	**53,656**	37.00
38.00	03800	AUDIOLOGY	0	0	**0**	0	**0**	38.00
39.00	03900	ELECTROCARDIOLOGY	0	0	**0**	0	**0**	39.00
40.00	04000	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	**0**	0	**0**	40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	**0**	120,506	**120,506**	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**	8,541	**8,541**	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	21,338	**21,338**	0	**21,338**	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

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES **Worksheet A**

		Cost Center Description	SALARIES & WAGES	CONTRACT LABOR COSTS	LABOR SUBTOTAL	OTHER COSTS	SUBTOTAL	
			1.00	2.00	3.00	4.00	5.00	
COST REIMBURSED SERVICES COST CENTERS								
80.00	08000	PREVENTIVE VACCINES				7,568	**7,568**	80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	**0**	0	**0**	81.00
89.00		SUBTOTAL	**5,166,118**	**1,874,783**	**7,040,901**	**5,012,969**	**12,053,870**	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	**0**	0	**0**	90.00
91.00	09100	NONPAID WORKERS	0	0	**0**	0	**0**	91.00
92.00	09200	PHYSICIAN PRIVATE OFFICES	0	0	**0**	0	**0**	92.00
93.00	09300	BARBER AND BEAUTY	0	0	**0**	0	**0**	93.00
100.00		TOTAL	**5,166,118**	**1,874,783**	**7,040,901**	**5,012,969**	**12,053,870**	100.00

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES **Worksheet A**

		Cost Center Description	RECLASS-IFICATIONS	RECLASSIFIED TRIAL BALANCE	ADJUSTMENTS	EXPENSES FOR COST ALLOCATION		
			6.00	7.00	8.00	9.00		
GENERAL SERVICE COST CENTERS								
1.00	00100	CAPITAL RELATED-BUILDINGS & FIXTURES	0	**1,167,180**	0	**1,167,180**		1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT	0	**53,332**	0	**53,332**		2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	**1,241,403**	0	**1,241,403**		3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	0	**1,880,169**	-357,744	**1,522,425**		4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	0	**468,293**	0	**468,293**		5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	0	**76,974**	0	**76,974**		6.00
7.00	00700	HOUSEKEEPING	0	**590,538**	0	**590,538**		7.00
8.00	00800	DIETARY	0	**920,773**	0	**920,773**		8.00
9.00	00900	NURSING ADMINISTRATION	0	**385,606**	0	**385,606**		9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	0	**0**	0	**0**		10.00
11.00	01100	PHARMACY	0	**0**	0	**0**		11.00
12.00	01200	MEDICAL RECORDS	0	**0**	0	**0**		12.00
13.00	01300	MEDICAL SOCIAL SERVICES	0	**73,515**	0	**73,515**		13.00
14.00	01400	ACTIVITIES PROGRAM	0	**220,984**	0	**220,984**		14.00
15.00	01500	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	**54,761**	0	**54,761**		15.00
16.00	01600	TRAINING AND IN-SERVICE EDUCATION	0	**0**	0	**0**		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	**4,186,330**	0	**4,186,330**		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	**2,951**	0	**2,951**		30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	**0**	0	**0**		31.00
32.00	03200	LABORATORY	0	**9,232**	0	**9,232**		32.00
33.00	03300	INTRAVENOUS THERAPY	0	**0**	0	**0**		33.00
34.00	03400	RESPIRATORY THERAPY	0	**0**	0	**0**		34.00
35.00	03500	PHYSICAL THERAPY	0	**205,730**	0	**205,730**		35.00
36.00	03600	OCCUPATIONAL THERAPY	0	**304,490**	0	**304,490**		36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	0	**53,656**	0	**53,656**		37.00
38.00	03800	AUDIOLOGY	0	**0**	0	**0**		38.00
39.00	03900	ELECTROCARDIOLOGY	0	**0**	0	**0**		39.00
40.00	04000	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	**0**	0	**0**		40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	0	**120,506**	0	**120,506**		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	**8,541**	0	**8,541**		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	**21,338**	0	**21,338**		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

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES **Worksheet A**

		Cost Center Description	RECLASS-IFICATIONS	RECLASSIFIED TRIAL BALANCE	ADJUSTMENTS	EXPENSES FOR COST ALLOCATION		
			6.00	7.00	8.00	9.00		
77.00	07700	OTHER OUTPATIENT REIMBURSABLE COST	0	**0**	0	**0**		77.00
COST REIMBURSED SERVICES COST CENTERS								
80.00	08000	PREVENTIVE VACCINES	0	**7,568**	0	**7,568**		80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	**0**	0	**0**		81.00
89.00		SUBTOTAL	**0**	**12,053,870**	-357,744	**11,696,126**		89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	**0**	0	**0**		90.00
91.00	09100	NONPAID WORKERS	0	**0**	0	**0**		91.00
92.00	09200	PHYSICIAN PRIVATE OFFICES	0	**0**	0	**0**		92.00
93.00	09300	BARBER AND BEAUTY	0	**0**	0	**0**		93.00
100.00		TOTAL	**0**	**12,053,870**	-357,744	**11,696,126**		100.00

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

RECONCILIATION OF CAPITAL COSTS CENTERS **Worksheet A-7**

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

			ACQUISITIONS						
		BEGINNING BALANCES	PURCHASES	DONATION	TOTAL	DISPOSALS AND RETIREMENTS	ENDING BALANCE	FULLY DEPRECIATED ASSETS	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
1.00	LAND	0	0	0	**0**	0	0	0	1.00
2.00	LAND IMPROVEMENTS	0	0	0	**0**	0	0	0	2.00
3.00	BUILDINGS AND FIXTURES	0	0	0	**0**	0	0	0	3.00
4.00	BUILDING IMPROVEMENTS	926,908	0	0	**0**	9,664	917,244	0	4.00
5.00	FIXED EQUIPMENT	0	0	0	**0**	0	0	0	5.00
6.00	MOVABLE EQUIPMENT	71,089	2,723	0	**2,723**	1,561	72,251	0	6.00
7.00	SUBTOTAL	**997,997**	**2,723**	**0**	**2,723**	**11,225**	**989,495**	**0**	7.00
8.00	RECONCILING ITEMS	0	0	0	**0**	0	0	0	8.00
9.00	TOTAL	**997,997**	**2,723**	**0**	**2,723**	**11,225**	**989,495**	**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	61,150	1,067,367	0	38,663	0	0	**1,167,180**	1.00
2.00	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	11,369	41,963	0	0	0	0	**53,332**	2.00
3.00	TOTAL	**72,519**	**1,109,330**	**0**	**38,663**	**0**	**0**	**1,220,512**	3.00

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

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	-493	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)	B	-15,930	ADMINISTRATIVE AND GENERAL	4.00	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	-2,249			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	-55	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 FIXTUES		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	MARKETING/ADVERTISING	A	-40,266	ADMINISTRATIVE AND GENERAL	4.00	24.00
24.01	MARKETING	A	-30,744	ADMINISTRATIVE AND GENERAL	4.00	24.01
24.02	PENALTIES	A	-3,532	ADMINISTRATIVE AND GENERAL	4.00	24.02
24.03	BAD DEBTS	A	-194,726	ADMINISTRATIVE AND GENERAL	4.00	24.03
24.05	STATE CORP TAX	A	-2,250	ADMINISTRATIVE AND GENERAL	4.00	24.05
24.07	MISC EXP	A	-1,319	ADMINISTRATIVE AND GENERAL	4.00	24.07
25.00	RESIDENT EXPENSE - LOST ITEMS	A	-167	ADMINISTRATIVE AND GENERAL	4.00	25.00
26.00	P/R MANAGEMENT	A	-66,013	ADMINISTRATIVE AND GENERAL	4.00	26.00
100.00	**TOTAL**		**-357,744**			100.00

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

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	FISCAL SERVICES	1.00	176,238	178,487	-2,249	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**				**176,238**	**178,487**	**-2,249**	100.00

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

					RELATED ORGANIZATIONS				
	INTERRELA - TIONSHIP INDICATOR	INTERRELATIONSHIP DESCRIPTION (IF COLUMN 1 = G)	NAME	PERCENTAGE OF OWNERSHIP	NAME	MEDICARE CCN OR HOME OFFICE #	PERCENTAGE OF OWNERSHIP	TYPE OF BUSINESS	
	1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	
1.00	A		B SCHACHTER	30.00	CARING HEALTH SYSTEMS LLC		15.00	FISCAL SERVICES	1.00
2.00	A		H GOTTLIEB	30.00	CARING HEALTH SYSTEMS LLC		15.00	FISCAL SERVICES	2.00
3.00	A		N HALPERT	9.90	CARING HEALTH SYSTEMS LLC		15.00	FISCAL SERVICES	3.00
4.00	A		A SCHACHTER	30.00	CARING HEALTH SYSTEMS LLC		15.00	FISCAL SERVICES	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

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

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	1,167,180	1,167,180							1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT	53,332		53,332						2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	1,241,403	0	0	1,241,403					3.00
4.00	ADMINISTRATIVE AND GENERAL	1,522,425	152,668	6,976	110,812	**1,792,881**	1,792,881			4.00
5.00	PLANT OP, MAINT. & REPAIRS	468,293	19,890	909	19,558	**508,650**	92,086	600,736		5.00
6.00	LAUNDRY AND LINEN SERVICE	76,974	38,061	1,739	0	**116,774**	21,141	22,988	160,903	6.00
7.00	HOUSEKEEPING	590,538	5,414	247	135,529	**731,728**	132,472	3,270	0	7.00
8.00	DIETARY	920,773	99,966	4,568	130,227	**1,155,534**	209,198	60,378	0	8.00
9.00	NURSING ADMINISTRATION	385,606	9,580	438	92,660	**488,284**	88,399	5,786	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	73,515	2,942	134	16,604	**93,195**	16,872	1,777	0	13.00
14.00	ACTIVITIES PROGRAM	220,984	61,128	2,793	46,555	**331,460**	60,008	36,920	0	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	54,761	0	0	13,159	**67,920**	12,296	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	**0**	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	**0**	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	4,186,330	735,539	33,610	676,299	**5,631,778**	1,019,575	444,255	160,903	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	2,951	0	0	0	**2,951**	534	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	**0**	0	0	0	31.00
32.00	LABORATORY	9,232	0	0	0	**9,232**	1,671	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	205,730	17,630	806	0	**224,166**	40,583	10,648	0	35.00
36.00	OCCUPATIONAL THERAPY	304,490	17,606	804	0	**322,900**	58,458	10,634	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	53,656	0	0	0	**53,656**	9,714	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	120,506	706	32	0	**121,244**	21,950	426	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	8,541	0	0	0	**8,541**	1,546	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	21,338	0	0	0	**21,338**	3,863	0	0	71.00

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	NET EXPENSES FOR COST ALLOCATION	CRC - B&F	CRC - ME	EMPLOYEE BENEFITS DEPARTMENT	Subtotal	ADMINISTRATIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
72.00	HOSPICE	0	0	0	0	**0**	0	0	0	72.00
73.00	CORF	0	0	0	0	**0**	0	0	0	73.00
74.00	OPT	0	0	0	0	**0**	0	0	0	74.00
75.00	OOT	0	0	0	0	**0**	0	0	0	75.00
76.00	OSP	0	0	0	0	**0**	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	**0**	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	7,568	118	5	0	**7,691**	1,392	71	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	**0**	0	0	0	81.00
89.00	SUBTOTAL	**11,696,126**	**1,161,248**	**53,061**	**1,241,403**	**11,689,923**	**1,791,758**	**597,153**	**160,903**	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	**0**	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	**0**	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	**0**	0	0	0	92.00
93.00	BARBER AND BEAUTY	0	5,932	271	0	**6,203**	1,123	3,583	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	**11,696,126**	**1,167,180**	**53,332**	**1,241,403**	**11,696,126**	**1,792,881**	**600,736**	**160,903**	100.00

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

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	867,470								7.00
8.00	DIETARY	91,171	1,516,281							8.00
9.00	NURSING ADMINISTRATION	8,737	0	591,206						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	2,683	0	0	0	0	0	114,527		13.00
14.00	ACTIVITIES PROGRAM	55,750	0	0	0	0	0	0	484,138	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	670,831	1,516,281	591,206	0	0	0	114,527	484,138	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	16,079	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	16,058	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	644	0	0	0	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	107	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	**862,060**	**1,516,281**	**591,206**	**0**	**0**	**0**	**114,527**	**484,138**	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	BARBER AND BEAUTY	5,410	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	**867,470**	**1,516,281**	**591,206**	**0**	**0**	**0**	**114,527**	**484,138**	100.00

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15.00	16.00	17.00	19.00	20.00	21.00		
GENERAL SERVICE COST CENTERS									
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES								1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT								2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT								3.00
4.00	ADMINISTRATIVE AND GENERAL								4.00
5.00	PLANT OP, MAINT. & REPAIRS								5.00
6.00	LAUNDRY AND LINEN SERVICE								6.00
7.00	HOUSEKEEPING								7.00
8.00	DIETARY								8.00
9.00	NURSING ADMINISTRATION								9.00
10.00	CENTRAL SERVICES AND SUPPLY								10.00
11.00	PHARMACY								11.00
12.00	MEDICAL RECORDS								12.00
13.00	MEDICAL SOCIAL SERVICES								13.00
14.00	ACTIVITIES PROGRAM								14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	80,216							15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0						16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0					17.00
INPATIENT ROUTINE SERVICE COST CENTERS									
25.00	SKILLED NURSING FACILITY	80,216	0	0	10,713,710	0	10,713,710		25.00
26.00	NURSING FACILITY	0	0		0	0	0		26.00
27.00	ICF/IID	0	0		0	0	0		27.00
ANCILLARY SERVICE COST CENTERS									
30.00	RADIOLOGY-DIAGNOSTIC	0	0		3,485	0	3,485		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0		0	0	0		31.00
32.00	LABORATORY	0	0		10,903	0	10,903		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		291,476	0	291,476		35.00
36.00	OCCUPATIONAL THERAPY	0	0		408,050	0	408,050		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0		63,370	0	63,370		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		144,264	0	144,264		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		10,087	0	10,087		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0		0	0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0		0	0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0		0	0	0		47.00
OUTPATIENT SERVICE COST CENTERS									
60.00	SCREENING & PREVENTIVE SERVICES	0	0		0	0	0		60.00
61.00	OUTPATIENT LABORATORY	0	0		0	0	0		61.00
62.00	PORTABLE X-RAY SERVICES	0	0		0	0	0		62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0		0	0	0		63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0		0	0	0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS									
70.00	HOME HEALTH AGENCY	0	0		0	0	0		70.00
71.00	AMBULANCE	0	0	0	25,201	0	25,201		71.00
72.00	HOSPICE	0	0		0	0	0		72.00
73.00	CORF	0	0		0	0	0		73.00

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15.00	16.00	17.00	19.00	20.00	21.00		
74.00	OPT	0	0		0	0	0		74.00
75.00	OOT	0	0		0	0	0		75.00
76.00	OSP	0	0		0	0	0		76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0		0	0	0		77.00
COST REIMBURSED SERVICES COST CENTERS									
80.00	PREVENTIVE VACCINES	0	0		9,261	0	9,261		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0		0	0	0		81.00
89.00	SUBTOTAL	**80,216**	**0**	**0**	**11,679,807**	**0**	**11,679,807**		89.00
NONREIMBURSABLE COST CENTERS									
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		0	0	0		90.00
91.00	NONPAID WORKERS	0	0		0	0	0		91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0		0	0	0		92.00
93.00	BARBER AND BEAUTY	0	0		16,319	0	16,319		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	**80,216**	**0**	**0**	**11,696,126**	**0**	**11,696,126**		100.00

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

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	152,668	6,976	**159,644**	0	159,644			4.00
5.00	PLANT OP, MAINT. & REPAIRS	0	19,890	909	**20,799**	0	8,199	28,998		5.00
6.00	LAUNDRY AND LINEN SERVICE	0	38,061	1,739	**39,800**	0	1,882	1,110	42,792	6.00
7.00	HOUSEKEEPING	0	5,414	247	**5,661**	0	11,795	158	0	7.00
8.00	DIETARY	0	99,966	4,568	**104,534**	0	18,627	2,914	0	8.00
9.00	NURSING ADMINISTRATION	0	9,580	438	**10,018**	0	7,871	279	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	2,942	134	**3,076**	0	1,502	86	0	13.00
14.00	ACTIVITIES PROGRAM	0	61,128	2,793	**63,921**	0	5,343	1,782	0	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	**0**	0	1,095	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	**0**	0	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	**0**	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	0	735,539	33,610	**769,149**	0	90,789	21,445	42,792	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	48	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	149	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	17,630	806	**18,436**	0	3,614	514	0	35.00
36.00	OCCUPATIONAL THERAPY	0	17,606	804	**18,410**	0	5,205	513	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	**0**	0	865	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	706	32	**738**	0	1,954	21	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	138	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	344	0	0	71.00

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC - B&F	CRC - ME	Subtotal	EMPLOYEE BENEFITS DEPARTMENT	ADMINISTRATIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
72.00	HOSPICE	0	0	0	**0**	0	0	0	0	72.00
73.00	CORF	0	0	0	**0**	0	0	0	0	73.00
74.00	OPT	0	0	0	**0**	0	0	0	0	74.00
75.00	OOT	0	0	0	**0**	0	0	0	0	75.00
76.00	OSP	0	0	0	**0**	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	**0**	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	0	118	5	**123**	0	124	3	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	**0**	0	0	0	0	81.00
89.00	SUBTOTAL	**0**	**1,161,248**	**53,061**	**1,214,309**	**0**	**159,544**	**28,825**	**42,792**	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	**0**	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	**0**	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	**0**	0	0	0	0	92.00
93.00	BARBER AND BEAUTY	0	5,932	271	**6,203**	0	100	173	0	93.00
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER		0	0	**0**	0	0	0	0	99.00
100.00	TOTAL	**0**	**1,167,180**	**53,332**	**1,220,512**	**0**	**159,644**	**28,998**	**42,792**	100.00

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

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	17,614								7.00
8.00	DIETARY	1,851	127,926							8.00
9.00	NURSING ADMINISTRATION	177	0	18,345						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	54	0	0	0	0	0	4,718		13.00
14.00	ACTIVITIES PROGRAM	1,132	0	0	0	0	0	0	72,178	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	13,623	127,926	18,345	0	0	0	4,718	72,178	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	326	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	326	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	13	0	0	0	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	2	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	**17,504**	**127,926**	**18,345**	**0**	**0**	**0**	**4,718**	**72,178**	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	BARBER AND BEAUTY	110	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	**17,614**	**127,926**	**18,345**	**0**	**0**	**0**	**4,718**	**72,178**	100.00

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15.00	16.00	17.00	19.00	20.00	21.00		
GENERAL SERVICE COST CENTERS									
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES								1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT								2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT								3.00
4.00	ADMINISTRATIVE AND GENERAL								4.00
5.00	PLANT OP, MAINT. & REPAIRS								5.00
6.00	LAUNDRY AND LINEN SERVICE								6.00
7.00	HOUSEKEEPING								7.00
8.00	DIETARY								8.00
9.00	NURSING ADMINISTRATION								9.00
10.00	CENTRAL SERVICES AND SUPPLY								10.00
11.00	PHARMACY								11.00
12.00	MEDICAL RECORDS								12.00
13.00	MEDICAL SOCIAL SERVICES								13.00
14.00	ACTIVITIES PROGRAM								14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	1,095							15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0						16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0					17.00
INPATIENT ROUTINE SERVICE COST CENTERS									
25.00	SKILLED NURSING FACILITY	1,095	0	0	1,162,060	0	1,162,060		25.00
26.00	NURSING FACILITY	0	0		0	0	0		26.00
27.00	ICF/IID	0	0		0	0	0		27.00
ANCILLARY SERVICE COST CENTERS									
30.00	RADIOLOGY-DIAGNOSTIC	0	0		48	0	48		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0		0	0	0		31.00
32.00	LABORATORY	0	0		149	0	149		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		22,890	0	22,890		35.00
36.00	OCCUPATIONAL THERAPY	0	0		24,454	0	24,454		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0		865	0	865		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		2,726	0	2,726		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		138	0	138		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0		0	0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0		0	0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0		0	0	0		47.00
OUTPATIENT SERVICE COST CENTERS									
60.00	SCREENING & PREVENTIVE SERVICES	0	0		0	0	0		60.00
61.00	OUTPATIENT LABORATORY	0	0		0	0	0		61.00
62.00	PORTABLE X-RAY SERVICES	0	0		0	0	0		62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0		0	0	0		63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0		0	0	0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS									
70.00	HOME HEALTH AGENCY	0	0		0	0	0		70.00
71.00	AMBULANCE	0	0	0	344	0	344		71.00
72.00	HOSPICE	0	0		0	0	0		72.00
73.00	CORF	0	0		0	0	0		73.00

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15.00	16.00	17.00	19.00	20.00	21.00		
74.00	OPT	0	0		0	0	0		74.00
75.00	OOT	0	0		0	0	0		75.00
76.00	OSP	0	0		0	0	0		76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0		0	0	0		77.00
COST REIMBURSED SERVICES COST CENTERS									
80.00	PREVENTIVE VACCINES	0	0		252	0	252		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0		0	0	0		81.00
89.00	SUBTOTAL	**1,095**	**0**	**0**	**1,213,926**	**0**	**1,213,926**		89.00
NONREIMBURSABLE COST CENTERS									
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		0	0	0		90.00
91.00	NONPAID WORKERS	0	0		0	0	0		91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0		0	0	0		92.00
93.00	BARBER AND BEAUTY	0	0		6,586	0	6,586		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	**1,095**	**0**	**0**	**1,220,512**	**0**	**1,220,512**		100.00

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

COST ALLOCATIONS - STATISTICAL BASIS **Worksheet B-1**

	Cost Center Description	CRC - B&F (SQUARE FEET)	CRC - ME (SQUARE FEET)	EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	RECONCIL-IATION	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	49,587								1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT		49,587							2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	0	0	5,166,118						3.00
4.00	ADMINISTRATIVE AND GENERAL	6,486	6,486	461,148	**-1,792,881**	9,903,245				4.00
5.00	PLANT OP, MAINT. & REPAIRS	845	845	81,392	**0**	508,650	42,256			5.00
6.00	LAUNDRY AND LINEN SERVICE	1,617	1,617	0	**0**	116,774	1,617	31,804		6.00
7.00	HOUSEKEEPING	230	230	564,006	**0**	731,728	230	0	40,409	7.00
8.00	DIETARY	4,247	4,247	541,941	**0**	1,155,534	4,247	0	4,247	8.00
9.00	NURSING ADMINISTRATION	407	407	385,606	**0**	488,284	407	0	407	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	125	125	69,099	**0**	93,195	125	0	125	13.00
14.00	ACTIVITIES PROGRAM	2,597	2,597	193,740	**0**	331,460	2,597	0	2,597	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	54,761	**0**	67,920	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	**0**	0	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	**0**	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	31,249	31,249	2,814,425	**0**	5,631,778	31,249	31,804	31,249	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**	2,951	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**	9,232	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	749	749	0	**0**	224,166	749	0	749	35.00
36.00	OCCUPATIONAL THERAPY	748	748	0	**0**	322,900	748	0	748	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	**0**	53,656	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	30	30	0	**0**	121,244	30	0	30	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**	8,541	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

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

COST ALLOCATIONS - STATISTICAL BASIS **Worksheet B-1**

	Cost Center Description	CRC - B&F (SQUARE FEET)	CRC - ME (SQUARE FEET)	EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	RECONCIL-IATION	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	
71.00	AMBULANCE	0	0	0	**0**	21,338	0	0	0	71.00
72.00	HOSPICE	0	0	0	**0**	0	0	0	0	72.00
73.00	CORF	0	0	0	**0**	0	0	0	0	73.00
74.00	OPT	0	0	0	**0**	0	0	0	0	74.00
75.00	OOT	0	0	0	**0**	0	0	0	0	75.00
76.00	OSP	0	0	0	**0**	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	**0**	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	5	5	0	**0**	7,691	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	**49,335**	**49,335**	**5,166,118**	**-1,792,881**	**9,897,042**	**42,004**	**31,804**	**40,157**	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	**0**	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	**0**	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	**0**	0	0	0	0	92.00
93.00	BARBER AND BEAUTY	252	252	0	**0**	6,203	252	0	252	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	1,167,180	53,332	1,241,403		1,792,881	600,736	160,903	867,470	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	23.538024	1.075524	0.240297		0.181040	14.216585	5.059206	21.467247	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II			0		159,644	28,998	42,792	17,614	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II			0.000000		0.016120	0.686246	1.345491	0.435893	105.00

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

COST ALLOCATIONS - STATISTICAL BASIS **Worksheet B-1**

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (DIRECT NUR S HRS)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS)	MEDICAL RECORDS (PATIENT CE NSUS)	MEDICAL SOCIAL SERVICES (PATIENT CE NSUS)	ACTIVITIES PROGRAM (PATIENT CE NSUS)	QUALITY & PERFORM IMPROV PGM (PATIENT CE NSUS)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT									3.00
4.00	ADMINISTRATIVE AND GENERAL									4.00
5.00	PLANT OP, MAINT. & REPAIRS									5.00
6.00	LAUNDRY AND LINEN SERVICE									6.00
7.00	HOUSEKEEPING									7.00
8.00	DIETARY	95,412								8.00
9.00	NURSING ADMINISTRATION	0	123,160							9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0						10.00
11.00	PHARMACY	0	0	0	0					11.00
12.00	MEDICAL RECORDS	0	0	0	0	31,804				12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	0	0	0	31,804			13.00
14.00	ACTIVITIES PROGRAM	0	0	0	0	0	0	31,804		14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	31,804	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	95,412	123,160	0	0	31,804	31,804	31,804	31,804	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	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
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

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

COST ALLOCATIONS - STATISTICAL BASIS **Worksheet B-1**

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (DIRECT NUR S HRS)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS)	MEDICAL RECORDS (PATIENT CE NSUS)	MEDICAL SOCIAL SERVICES (PATIENT CE NSUS)	ACTIVITIES PROGRAM (PATIENT CE NSUS)	QUALITY & PERFORM IMPROV PGM (PATIENT CE NSUS)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	0	0	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	**95,412**	**123,160**	**0**	**0**	**31,804**	**31,804**	**31,804**	**31,804**	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	BARBER AND BEAUTY	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	1,516,281	591,206	0	0	0	114,527	484,138	80,216	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	15.891932	4.800309	0.000000	0.000000	0.000000	3.601025	15.222551	2.522198	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	127,926	18,345	0	0	0	4,718	72,178	1,095	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	1.340775	0.148953	0.000000	0.000000	0.000000	0.148346	2.269463	0.034430	105.00

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

COST ALLOCATIONS - STATISTICAL BASIS **Worksheet B-1**

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION (PATIENT CENSUS)	PATIENT TRANSPORT PART A (USAGE)		
		16.00	17.00		
GENERAL SERVICE COST CENTERS					
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES				1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT				2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT				3.00
4.00	ADMINISTRATIVE AND GENERAL				4.00
5.00	PLANT OP, MAINT. & REPAIRS				5.00
6.00	LAUNDRY AND LINEN SERVICE				6.00
7.00	HOUSEKEEPING				7.00
8.00	DIETARY				8.00
9.00	NURSING ADMINISTRATION				9.00
10.00	CENTRAL SERVICES AND SUPPLY				10.00
11.00	PHARMACY				11.00
12.00	MEDICAL RECORDS				12.00
13.00	MEDICAL SOCIAL SERVICES				13.00
14.00	ACTIVITIES PROGRAM				14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM				15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	31,804			16.00
17.00	PATIENT TRANSPORTATION PART A	0	0		17.00
INPATIENT ROUTINE SERVICE COST CENTERS					
25.00	SKILLED NURSING FACILITY	31,804	0		25.00
26.00	NURSING FACILITY	0			26.00
27.00	ICF/IID	0			27.00
ANCILLARY SERVICE COST CENTERS					
30.00	RADIOLOGY-DIAGNOSTIC	0			30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0			31.00
32.00	LABORATORY	0			32.00
33.00	INTRAVENOUS THERAPY	0			33.00
34.00	RESPIRATORY THERAPY	0			34.00
35.00	PHYSICAL THERAPY	0			35.00
36.00	OCCUPATIONAL THERAPY	0			36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0			37.00
38.00	AUDIOLOGY	0			38.00
39.00	ELECTROCARDIOLOGY	0			39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0			40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0			41.00
42.00	DRUGS: IV SOLUTIONS	0			42.00
43.00	DENTAL CARE	0			43.00
44.00	APPLIANCES AND EQUIPMENT	0			44.00
45.00	BLOOD AND BLOOD PRODUCTS	0			45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0			46.00
47.00	OTHER ANCILLARY SERVICE COST	0			47.00
OUTPATIENT SERVICE COST CENTERS					
60.00	SCREENING & PREVENTIVE SERVICES	0			60.00
61.00	OUTPATIENT LABORATORY	0			61.00
62.00	PORTABLE X-RAY SERVICES	0			62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0			63.00
64.00	OTHER OUTPATIENT SERVICE COST	0			64.00
OUTPATIENT REIMBURSABLE COST CENTERS					
70.00	HOME HEALTH AGENCY	0			70.00
71.00	AMBULANCE	0	0		71.00

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

COST ALLOCATIONS - STATISTICAL BASIS **Worksheet B-1**

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION (PATIENT CENSUS)	PATIENT TRANSPORT PART A (USAGE)		
		16.00	17.00		
72.00	HOSPICE	0			72.00
73.00	CORF	0			73.00
74.00	OPT	0			74.00
75.00	OOT	0			75.00
76.00	OSP	0			76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0			77.00
COST REIMBURSED SERVICES COST CENTERS					
80.00	PREVENTIVE VACCINES	0			80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0			81.00
89.00	SUBTOTAL	**31,804**	**0**		89.00
NONREIMBURSABLE COST CENTERS					
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0			90.00
91.00	NONPAID WORKERS	0			91.00
92.00	PHYSICIAN PRIVATE OFFICES	0			92.00
93.00	BARBER AND BEAUTY	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	0	0		102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	0.000000	0.000000		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

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS **Worksheet C**

			CHARGES				
	Cost Center Description	TOTAL COST	TOTAL CHARGES	RECLASS-IFICATIONS	RECLASSIFIED CHARGES	COST TO CHARGE RATIO	
		1.00	2.00	3.00	4.00	5.00	
INPATIENT ROUTINE SERVICE COST CENTERS							
25.00	SKILLED NURSING FACILITY	10,713,710	11,112,927	0	11,112,927		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	3,485	0	0	0	0.000000	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0.000000	31.00
32.00	LABORATORY	10,903	0	0	0	0.000000	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0.000000	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0.000000	34.00
35.00	PHYSICAL THERAPY	291,476	246,010	0	246,010	1.184814	35.00
36.00	OCCUPATIONAL THERAPY	408,050	395,478	0	395,478	1.031789	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	63,370	103,873	0	103,873	0.610072	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	144,264	93,000	0	93,000	1.551226	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	10,087	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	25,201	0	0	0	0.000000	71.00
COST REIMBURSED SERVICES COST CENTERS							
80.00	PREVENTIVE VACCINES	9,261	7,696	0	7,696	1.203352	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0.000000	81.00
100.00	Total	**11,679,807**	**11,958,984**	**0**	**11,958,984**		100.00

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

COMPUTATION OF INPATIENT ROUTINE COSTS **Worksheet D**

Title XVIII Skilled Nursing Facility

			HEALTHCARE CHARGES			HEALTHCARE COSTS			
		RATIO OF COST TO CHARGES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
ANCILLARY SERVICE COST CENTERS									
30.00	RADIOLOGY-DIAGNOSTIC	0.000000	0	0		0	0		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0.000000	0	0		0	0		31.00
32.00	LABORATORY	0.000000	0	0		0	0		32.00
33.00	INTRAVENOUS THERAPY	0.000000	0	0		0	0		33.00
34.00	RESPIRATORY THERAPY	0.000000	0	0		0	0		34.00
35.00	PHYSICAL THERAPY	1.184814	101,117	0		119,805	0		35.00
36.00	OCCUPATIONAL THERAPY	1.031789	119,762	0		123,569	0		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0.610072	44,483	0		27,138	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	1.551226	92,520	0		143,519	0		41.00
42.00	DRUGS: IV SOLUTIONS	0.000000	0	0		0	0		42.00
43.00	DENTAL CARE	0.000000	0	0		0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0.000000	0	0		0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0.000000	0	0		0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0.000000	0	0		0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0.000000	0	0		0	0		47.00
OUTPATIENT SERVICE COST CENTERS									
64.00	OTHER OUTPATIENT SERVICE COST	0.000000	0	0		0	0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS									
71.00	AMBULANCE	0.000000	0	0		0	0		71.00
COST REIMBURSED SERVICES COST CENTERS									
80.00	PREVENTIVE VACCINES	1.203352			0			0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0.000000	0	0		0	0		81.00
100.00	Total		**357,882**	**0**	**0**	**414,031**	**0**	**0**	100.00

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

COMPUTATION OF INPATIENT ROUTINE COSTS **Worksheet D-1**

Title XVIII Skilled Nursing Facility

		1.00	
INPATIENT DAYS			
1.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS	31,804	1.00
2.00	PRIVATE ROOM DAYS	0	2.00
3.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	3,509	3.00
4.00	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0	4.00
5.00	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	**10,713,710**	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6.00	GENERAL INPATIENT ROUTINE SERVICE CHARGES	11,112,927	6.00
7.00	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.964076	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	10,713,710	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16.00	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	336.87	16.00
17.00	PROGRAM ROUTINE SERVICE COST	1,182,077	17.00
18.00	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0	18.00
19.00	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	**1,182,077**	19.00
20.00	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	1,162,060	20.00
21.00	PER DIEM CAPITAL RELATED COSTS	36.54	21.00
22.00	PROGRAM CAPITAL RELATED COST	128,219	22.00
23.00	INPATIENT ROUTINE SERVICE COST	1,053,858	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	**1,053,858**	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

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART A

Worksheet E
Part A

Title XVIII Skilled Nursing Facility

		1.00	
1.00	INPATIENT PPS AMOUNT	2,717,884	1.00
2.00	ALLOWABLE BAD DEBTS	415,455	2.00
3.00	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES	176,625	3.00
4.00	REIMBURSABLE BAD DEBTS	270,046	4.00
5.00	TOTAL REIMBURSABLE COST	**2,987,930**	5.00
6.00	PRIMARY PAYER AMOUNTS	0	6.00
7.00	COINSURANCE	556,642	7.00
8.00	OTHER ADJUSTMENTS (SPECIFY)	0	8.00
9.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0	9.00
10.00	SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITEMS	5,401	10.00
11.00	SEQUESTRATION AMOUNT	43,225	11.00
12.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	12.00
13.00	NET REIMBURSABLE COST	**2,382,662**	13.00
14.00	INTERIM PAYMENTS	2,252,469	14.00
15.00	TENTATIVE ADJUSTMENT	0	15.00
16.00	BALANCE DUE PROVIDER/PROGRAM	**130,193**	16.00
17.00	PROTESTED AMOUNTS	0	17.00

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

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		2,199,544		0	1.00
2.00	INTERIM PAYMENTS PAYABLE		0		0	2.00
3.00	RETROACTIVE LUMP SUM ADJUSTMENTS					3.00
PROGRAM TO PROVIDER						
3.01	ADJUSTMENT TO PROVIDER	10/22/2025	52,925		0	3.01
3.02			0		0	3.02
3.03			0		0	3.03
3.04			0		0	3.04
3.05			0		0	3.05
PROVIDER TO PROGRAM						
3.50	ADJUSTMENT TO PROGRAM		0		0	3.50
3.51			0		0	3.51
3.52			0		0	3.52
3.53			0		0	3.53
3.54			0		0	3.54
3.99	SUBTOTAL		**52,925**		**0**	3.99
4.00	TOTAL INTERIM PAYMENTS		**2,252,469**		**0**	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		130,193		0	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY		**2,382,662**		**0**	7.00
	NAME OF CONTRACTOR	CONTRACTOR NUMBER			DATE OF NPR	
	1.00	2.00			3.00	
8.00						8.00

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

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

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

BALANCE SHEET **Worksheet G**

		1.00	
ASSETS			
CURRENT ASSETS			
1.00	CASH ON HAND AND IN BANKS	574	1.00
2.00	TEMPORARY INVESTMENTS	0	2.00
3.00	NOTES RECEIVABLE	0	3.00
4.00	ACCOUNTS RECEIVABLE	1,535,461	4.00
5.00	OTHER RECEIVABLES	30,000	5.00
6.00	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	157,870	6.00
7.00	INVENTORY	5,000	7.00
8.00	PREPAID EXPENSES	336,008	8.00
9.00	OTHER CURRENT ASSETS	19,932	9.00
10.00	DUE FROM OTHER FUNDS	0	10.00
11.00	TOTAL CURRENT ASSETS)	**1,769,105**	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	917,244	17.00
18.00	LESS: ACCUMULATED AMORTIZATION	654,542	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	72,251	23.00
24.00	LESS: ACCUMULATED DEPRECIATION	23,899	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	**311,054**	28.00
OTHER ASSETS			
29.00	INVESTMENTS	0	29.00
30.00	DEPOSITS ON LEASES	424,146	30.00
31.00	DUE FROM OWNERS/OFFICERS	-1,189,060	31.00
32.00	OTHER ASSETS	11,177,595	32.00
33.00	TOTAL OTHER ASSETS	**10,412,681**	33.00
34.00	TOTAL ASSETS	**12,492,840**	34.00
LIABILITIES			
CURRENT LIABILITIES			
35.00	ACCOUNTS PAYABLE	2,532,678	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	120,649	39.00
40.00	ACCELERATED PAYMENTS	0	40.00
41.00	DUE TO OTHER FUNDS	0	41.00
42.00	OTHER CURRENT LIABILITIES	-95,625	42.00
43.00	TOTAL CURRENT LIABILITIES	**2,557,702**	43.00
LONG TERM LIABILITIES			
44.00	MORTGAGE PAYABLE	0	44.00
45.00	NOTES PAYABLE	11,245,460	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	**11,245,460**	49.00
50.00	TOTAL LIABILITIES	**13,803,162**	50.00
CAPITAL ACCOUNTS			
51.00	FUND BALANCE	-1,310,322	51.00
52.00	TOTAL LIABILITIES AND FUND BALANCES	**12,492,840**	52.00

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

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	2,718,814	584,826	431,911	6,208,199	1,169,177						**11,112,927**	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	**2,718,814**	**584,826**	**431,911**	**6,208,199**	**1,169,177**						**11,112,927**	4.00
ALL OTHER SERVICES													
5.00	ANCILLARY SERVICES	266,771	99,127	0	6,781	93,184	380,194	0	0	0	0	**846,057**	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	**2,985,585**	**683,953**	**431,911**	**6,214,980**	**1,262,361**	**380,194**	**0**	**0**	**0**	**0**	**11,958,984**	10.00

PART II - OPERATING EXPENSES

		TOTAL	
		1.00	
11.00	OPERATING EXPENSES	12,053,870	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	**12,053,870**	16.00

FOUNTAIN VIEW CARE CENTER	Period:	Run Date Time: 5/7/2026 3:01 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5327	To: 12/31/2025	Version: 2.6.181.2

STATEMENT OF REVENUES AND EXPENSES **Worksheet G-3**

		1.00	
INCOME FROM SERVICES TO PATIENTS			
1.00	TOTAL PATIENT REVENUES	11,958,984	1.00
2.00	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	538,784	2.00
3.00	NET PATIENT REVENUES	11,420,200	3.00
4.00	LESS: TOTAL OPERATING EXPENSES	12,053,870	4.00
5.00	NET INCOME FROM SERVICES TO PATIENTS	**-633,670**	5.00
OTHER INCOME			
6.00	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	0	6.00
7.00	INCOME FROM INVESTMENTS	493	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	55	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	15,930	24.00
24.01	MISC	1,613	24.01
25.00	PHE FUNDING	0	25.00
26.00	TOTAL OTHER INCOME	**18,091**	26.00
27.00	TOTAL INCOME	**-615,579**	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	**-615,579**	32.00

SHORE HEALTH CARE CENTER, INC.
D/B/A FOUNTAIN VIEW CARE CENTER
(an S corporation)

FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2025

Brand Sonnenschine LLP
Certified Public Accountants & Advisors

TABLE OF CONTENTS

INDEPENDENT AUDITORS' REPORT	1
BALANCE SHEET	3
STATEMENTS OF OPERATIONS AND ACCUMULATED DEFICIT	4
STATEMENT OF CASH FLOWS	5
NOTES TO FINANCIAL STATEMENTS	6

Brand Sonnenschine LLP
Certified Public Accountants & Advisors

INDEPENDENT AUDITORS' REPORT

To the Stockholders of
Shore Health Care Center, Inc.
d/b/a Fountain View Care Center

Opinion

We have audited the accompanying financial statements of Shore Health Care Center, Inc. d/b/a Fountain View Care Center (an S corporation), which comprise the balance sheet as of December 31, 2025, and the related statements of operations and accumulated deficit and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Shore Health Care Center, Inc. d/b/a Fountain View Care Center as of December 31, 2025, and the results of its operations, changes in stockholders' deficiency and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Shore Health Care Center, Inc. d/b/a Fountain View Care Center Center and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Shore Health Care Center, Inc. d/b/a Fountain View Care Center's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

June 1, 2026

SHORE HEALTH CARE CENTER, INC.
D/B/A FOUNTAIN VIEW CARE CENTER
(an S corporation)
BALANCE SHEET
AT DECEMBER 31, 2025

ASSETS		
Current assets		
Cash - restricted (patient funds) (note 2)	$	20,201
Accounts receivable - net (note 6)		1,041,574
Escrow deposits (notes 2 and 5)		257,344
Prepaid expenses and other		456,075
Total current assets		1,775,194
Property and equipment - net (note 3)		296,382
Security deposits		30,000
Right-of-use asset - operating lease (note 5)		10,880,821
TOTAL ASSETS	$	12,982,397
LIABILITIES AND STOCKHOLDERS' DEFICIENCY		
Current liabilities		
Cash overdraft	$	57,031
Accounts payable		2,008,427
Accrued expenses and taxes		346,942
Operating lease obligation (note 5)		264,456
Due to private and third-party payors (note 12)		47,238
Patients' funds payable		82,960
Total current liabilities		2,807,054
Due to related entity (note 8)		1,250,633
Operating lease obligation (note 5)		10,735,600
Line of credit (note 14)		100,000
Total liabilities		14,893,287
Stockholders' deficiency		
Common stock, no par value; 100 shares authorized, 40 shares issued and outstanding		100,000
Accumulated deficit		(2,010,890)
Total stockholders' deficiency		(1,910,890)
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIENCY	$	12,982,397

See accompanying notes to the financial statements.

SHORE HEALTH CARE CENTER, INC.
D/B/A FOUNTAIN VIEW CARE CENTER
(an S corporation)
STATEMENTS OF OPERATIONS AND ACCUMULATED DEFICIT
YEAR ENDED DECEMBER 31, 2025

Revenues	$	11,316,995
Operating expenses		12,527,184
Loss from operations		(1,210,189)
Non-operating revenue (expense)		
Interest income		493
Interest expense		(6,676)
Net loss before provision for income taxes		(1,216,372)
Provision for income taxes		3,000
NET LOSS		(1,219,372)
Accumulated deficit - December 31, 2024		(791,518)
ACCUMULATED DEFICIT - DECEMBER 31, 2025	$	(2,010,890)

See accompanying notes to the financial statements.

SHORE HEALTH CARE CENTER, INC.
D/B/A FOUNTAIN VIEW CARE CENTER
(an S corporation)
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2025

Cash flows from operating activities		
Net loss	$	(1,219,372)
Adjustments to reconcile net loss		
to net cash used in operating activities:		
Depreciation		87,191
(Increase) decrease in assets		
Accounts receivable		245,915
Prepaid expenses and other		(8,099)
Increase (decrease) in liabilities		
Accounts payable		234,876
Accrued expenses and taxes		(91,343)
Operating lease obligation, net of right-of-use asset		51,101
Due to private and third-party payors		(10,979)
Patients' funds payable		(805)
Net cash used in operating activities		(711,515)
Cash flows from investing activities		
Purchase of property and equipment		(4,896)
Net cash used in investing activities		(4,896)
Cash flows from financing activities		
Proceeds from line of credit		100,000
Proceeds from cash overdraft		57,031
Net payments from related entities		422,322
Net cash provided by financing activities		579,353
Net decrease in cash, restricted cash, and cash equivalents		(137,058)
Cash, restricted cash, and cash equivalents - December 31, 2024		414,603
CASH, RESTRICTED CASH, AND CASH EQUIVALENTS - DECEMBER 31, 2025	$	277,545

See accompanying notes to the financial statements.

SHORE HEALTH CARE CENTER, INC.
D/B/A FOUNTAIN VIEW CARE CENTER
(an S corporation)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 1 – FORMATION AND DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and business – Shore Health Care Center, Inc. d/b/a Fountain View Care Center (the "Company") was formed in the State of New Jersey on December 15, 1992, without a finite life. The Company is licensed to operate a skilled nursing facility with 123 long-term care beds in Lakewood, New Jersey. The Company leases the land, and building.

Basis of accounting – The books and records of the Company are maintained on the accrual basis in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Cash equivalents – Cash equivalents represent short-term investments with original maturity dates of three months or less.

Restricted cash - patient funds – The Company adopted Financial Accounting Standards Board ("FASB") standard "ASU-2016-18, Statement of Cash Flows (Topic 230): Restricted Cash." This standard requires that cash, restricted cash, and cash equivalents be included in beginning and ending cash, restricted cash, and cash equivalents on the statement of cash flows. The Company is required to maintain patient funds in a separate restricted account. The amount at all times must be equal to or exceed the aggregate of all outstanding obligations to the patients.

Restricted deposits – escrowed – The funds held by the landlord represent restricted reserves for tax and insurance. The escrows consist of deposits by the Company to guarantee that funds are available for tax and insurance obligations as they become due. Future deposits of $39,866 are due monthly.

Trade accounts receivable – Trade accounts receivable are stated at the amount management expects to collect from outstanding balances. The Company has adopted Accounting Standards Update ("ASU") No. 2016-13, Measurement of Credit Losses on Financial Instruments, and its related amendments using the prospective method. The new standard changes the impairment model for most financial assets that are measured at amortized cost and certain other instruments, including trade receivables, from an incurred loss model to an expected loss model and adds certain new required disclosures. Under the expected loss model, entities will recognize credit losses to be incurred over the entire contractual term of the instrument rather than delaying recognition of credit losses until it is probable the loss has been incurred. In accordance with Accounting Standards Codification ("ASC") 326, the Company evaluates certain criteria, including aging and historical write-offs, current economic condition of specific payors, and future economic conditions to determine the appropriate allowance for credit losses. The impact of the adoption of ASC 326 to the Company's opening balance of net assets was not material.

In 2025, the Company elected to early adopt FASB ASU 2025-05, "Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses for Accounts Receivable and Contract Assets," which allows it to elect a practical expedient that assumes that the current conditions used in estimating the expected credit losses for accounts receivable and contract assets balances will not change for the remaining life of the asset.

NOTE 1 – FORMATION AND DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property and equipment – Property and equipment are stated at cost. Depreciation is computed by the straight-line method over the estimated useful lives of the assets. Expenditures for maintenance and repairs are charged to operations as incurred. Significant renovations and replacements that improve and extend the life of the asset are capitalized.

In March 2023, the FASB issued Accounting Standards Update (ASU) 2023-01, *Leases Topic (842): Common Control Arrangements*, which requires a lessee, in a common control lease agreement, to amortize related leasehold improvements over the assets' useful lives. The remaining useful lives of the leasehold improvements on the nursing home facility range from 1 to 15 years.

Revenues – Revenue is derived primarily from providing healthcare services to the Company's patients. Revenues are recognized when services are provided to the patients at the amount that reflects the consideration to which the Company expects to be entitled from patients and third-party payors, including Medicaid, Medicare, and insurers (private and Medicare replacement plans), in exchange for providing patient care. The healthcare services in transitional and skilled, home health, and hospice patient contracts include routine services in exchange for a contractual agreed-upon amount or rate. Routine services are treated as a single-performance obligation satisfied over time as services are rendered. As such, patient care services represent a bundle of services that are not capable of being distinct. Additionally, there may be ancillary services that are not included in the daily rates for routine services, but instead are treated as separate performance obligations satisfied at a point-in-time, if and when those services are rendered.

Revenue recognized from healthcare services is adjusted for estimates of variable consideration to arrive at the transaction price. The Company determines the transaction price based on contractually agreed-upon amounts or rates, adjusted for estimates of variable consideration. The Company uses the expected value method in determining the variable component that should be used to arrive at the transaction price, using contractual agreements and historical reimbursement experience within each payor type. The amount of variable consideration, which is included in the transaction price may be constrained and is included in the net revenue only to the extent that it is probable that a significant reversal in the amount of the cumulative revenue recognized will not occur in a future period. If actual amounts of consideration ultimately received differ from estimates, estimates are adjusted, which would affect net service revenue in the period such variances become known.

Leases – The Company adopted "ASC-842 Leases." With adoption, the Company determined which contracts conveyed the Company a right to control identified property, plant, or equipment for a period of time in exchange for consideration that were deemed leases. The Company classified these contracts as Right-of-Use ("ROU") assets. ROU assets and lease liabilities are recognized based on the present value of lease payments over the lease term with lease expense recognized on a straight-line basis.

Lease agreements may contain rent escalation clauses, rent holidays, or certain landlord incentives, including tenant improvement allowances. ROU assets include amounts for scheduled rent increases and may be reduced by lease incentive amounts. Using the transition approach, the Company elected to use the following practical expedients and, therefore, did not reassess any of the following: (1) whether any expired or existing contracts are or contain leases; (2) the lease classification of pre-ASC-842 operating leases, which continue to be reported as operating leases, and the lease classification of pre-ASC-842 capital leases, which are now reported as financing leases, and (3) initial direct costs for any existing leases.

NOTE 1 – FORMATION AND DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

With implementation, the Company also elected the following practical expedients: of (1) using the Company's implicit borrowing rate (if available at the time of the lease origination), or (2) using a risk-free discount rate (US Treasury Rate) for the lease-derived ROU assets. ROU assets were treated separately from non-lease components of all asset classes. For leases utilizing the risk-free rate expedient, the Company elected to use a period comparable with that of the lease term, as an accounting policy election for all leases. The Company also made an accounting policy election to not record ROU assets or lease liabilities for leases with an initial term of 12 months or less and recognizes payments for such leases in its statement of operations on a straight-line basis over the lease term. There were no residual value guarantees in any of the leases. The Company used hindsight in determining the lease term.

Advertising – Advertising costs, except for costs associated with direct-response advertising, are charged to operations when incurred. The costs of direct-response advertising are capitalized and amortized over the period during which future benefits are expected to be received.

Income taxes – The Company is treated as an S corporation for federal income tax purposes and does not incur income taxes. Instead, its earnings and losses are included in the personal returns of the stockholders and taxed depending on their personal tax situations. Provision for income taxes represents New Jersey S corporation Business Tax. The policy of the Company is to record interest expense and penalties relating to income taxes in operating expenses. During the year, there were no income tax-related or accrued interest and penalty expenses.

In 2020, the State of New Jersey passed the Business Alternative Income Tax Act ("BAIT"). This law allowed LLCs to pay tax due on partnership earnings instead of on the individual owner's returns. The tax rates are graduated and range from 5.675% to 10.9% of earnings. The Company did not record any BAIT payments during the year.

Government grants – In 2022, the Company adopted "ASU-2021-10, Government Assistance (Topic 832): Disclosures by Business Entities about Government Assistance." The Company's accounting policy for government grants is to follow International Accounting Standards No. 20 – "Accounting for Government Grants and Disclosure of Government Assistance."

Estimates – The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Subsequent events – The Company has reviewed subsequent events through June 1, 2026, the date the financial statements were available to be issued. No subsequent events were identified.

NOTE 2 – CASH, RESTRICTED CASH, AND CASH EQUIVALENTS

The balance in cash, restricted cash, and cash equivalents at December 31, 2025, consists of the following:

Restricted cash – patient funds	$	20,201
Escrow deposits		257,344
Total cash, restricted cash, and cash equivalents	$	277,545

NOTE 3 – PROPERTY AND EQUIPMENT

Property and equipment at December 31, 2025, are summarized as follows:

	Life (Years)		
Furniture and equipment	3-10	$	72,251
Leasehold improvements	7-15		917,244
			989,495
Less: accumulated depreciation			693,113
		$	296,382

Depreciation expense was $87,191 for the year.

NOTE 4 – REVENUES

Approximately 59% of the revenues for the year were derived from billings to the New Jersey Department of Health for stays by Medicaid patients and Managed Care Organizations (“MCO”) approved by the New Jersey Department of Health. Approximately 30% of revenues for the year were derived from billings to the Federal government for stays by Medicare patients covered by Part A and for services provided that are covered by Medicare Part B.

As a result of audits or appeals, adjustments to interim rates received in prior years increased the Company’s revenues by $1,097 for the year.

Effective July 2014, the New Jersey Department of Human Services changed its reimbursement methodology to a MCO system. The Company entered into contracts with state-approved MCOs that are paying for all new Medicaid admissions. Subsequent rates are negotiated between the Company and each MCO.

NOTE 5 – LEASES

The Company occupies its premises under an operating lease from an unrelated landlord that is set to expire on September 9, 2043, including extensions that were exercised. The lease provides for an annual base rent of $934,900 in 1993, which increases every five years by 110% of the dollar amount of the previous increase, starting at $18,000. The lease provides for additional rent for all real estate taxes and property

NOTE 5 – LEASES (continued)

insurance, as well as certain maintenance costs. The lease requires the Company to fund escrows for real estate taxes and property insurance. The balance of these escrows at December 31, 2025, was $257,344. The Company recorded rent expense, real estate taxes, and property insurance of $1,118,468, $161,444, and $44,021, respectively, for the year.

ROU assets represent the Company's right to use an underlying asset for the lease term if greater than twelve months. Lease obligations represent the Company's liability to make lease payments arising from the lease. Operating lease ROU assets and related obligations are recognized at the commencement date based on the present value of lease payments over the lease term, discounted using an appropriate incremental borrowing rate. The incremental borrowing rate is based on the information available at the commencement date to determine the present value of lease payments. The value of an option to extend or terminate a lease is reflected to the extent it is reasonably certain management will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

The following table is a summary of components of lease expense and year-end ROU assets and lease liabilities relating to operating leases for the year ended December 31, 2025.

Operating lease cost	$	1,118,468
Short-term lease cost		42,113
Variable lease cost		205,465
Total	$	1,366,046
Operating lease ROU assets	$	10,880,821
Other current liabilities	$	264,456
Operating lease liabilities		10,735,600
Total operating lease liabilities	$	11,000,056
Weighted-average remaining lease term		17.69 years
Weighted-average discount rate		7.5%

Future lease liability maturities at December 31, 2025, are as follows:

2026	$	1,073,781
2027		1,073,781
2028		1,084,410
2029		1,105,669
2030		1,105,669
Thereafter		14,548,835
Total undiscounted lease liabilities		19,992,145
Less: imputed interest on lease liabilities		8,992,089
Total lease liabilities	$	11,000,056

The following table presents supplemental cash flow information for the year ended December 31, 2025.

NOTE 5 – LEASES (continued)

Operating cash flows for operating leases	$	1,070,879

NOTE 6 – ALLOWANCE FOR CREDIT LOSSES

The following table summarizes the changes in the allowance for credit losses included in accounts receivable for the year ended December 31, 2025:

Activity:		
Balance – December 31, 2024	$	87,500
Provision for credit losses		399,831
Less: write-offs		44,031
Balance – December 31, 2025	$	443,300

NOTE 7 – CONCENTRATION OF CREDIT RISK

The Company maintains its cash balances at several financial institutions. At December 31, 2025, accounts at each institution are insured by the Federal Deposit Insurance Corporation ("FDIC") up to $250,000. At December 31, 2025, the Company had no uninsured bank balances.

At December 31, 2025, the Company had approximately 31% of its receivables due from the New Jersey Department of Health and MCOs approved by the New Jersey Department of Health, and 29% of its receivables due from the Federal government for Medicare recipients.

At December 31, 2025, approximately 17% of the accounts payable balance was payable to one vendor.

NOTE 8 – RELATED-ENTITY TRANSACTIONS

The Company has shared expenses with related entities. At December 31, 2025, amounts due to a related entity totaled $1,250,633. All amounts are payable without interest, are unsecured, and are not expected to be repaid within one year. All related-entity transactions are conducted in the normal course of business.

The Company leases space to a related entity under a month-to-month operating lease. The lease provides for an annual base rent of $21,240. There is no guaranteed residual value on the facility at the end of the leases. Rental income for the premises was $21,240 for the year. At December 31, 2025, the amount due from the tenant was $5,310. The balance is expected to be repaid within the year and included in prepaid expenses and other.

NOTE 9 – ADVERTISING

Advertising expense was $49,095 for the year. There were no direct-response advertising costs either capitalized or expensed. The policy of the Company is to expense advertising costs as incurred.

NOTE 10 – ECONOMIC DEPENDENCY

During the year, the Company purchased a substantial portion of its services from three companies. Purchases from these companies were approximately $1,739,000, and the balance due to these companies, and included in accounts payable at December 31, 2025, was approximately $211,000.

NOTE 11 – CONTRACTED SERVICES

A significant amount of the facility services are contracted from outside companies.

NOTE 12 – DUE TO PRIVATE AND THIRD-PARTY PAYORS

The Company has received funds from various private and third-party payors, which are presently being repaid or may have to be repaid upon audit.

NOTE 13 – SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION

Cash paid during the year for interest	$	6,676

NOTE 14 – LINE OF CREDIT

On July 25, 2003, the Company entered into a line of credit agreement with a financial institution, which provides up to a maximum line of $100,000. Interest on amounts drawn from the line are payable at the Prime Rate + 1.5%. At December 31, 2025, the interest rate on the line was 9.25%. The balance due on the line was $100,000 at December 31, 2025.

NOTE 15 – CONTINGENCIES

At times, the Company may be involved in various lawsuits and subject to certain contingencies in the normal course of business. Management vigorously defends any claims that are asserted.

Revenues are based on current billings. Certain adjustments may be made in subsequent periods as a result of audits or appeals, the final results of which are not determinable as of the date of the financial statements. Such adjustments, if any, will be reflected in the period in which they are ascertained.

The Company has a corporate credit card, which it can use for corporate purchases. The credit card has a $40,000 spending limit and had a balance due of $36,349 included in accounts payable at December 31, 2025.

NOTE 15 – CONTINGENCIES (continued)

In prior years, the Company determined that it qualified for the refundable Employee Retention Tax Credit ("ERTC") under the provisions of the Coronavirus Aid, Relief, and Economic Security Act (the "CARES Act"). The Company received $584,697 for the third quarter of 2021. The statute of limitations for Internal Revenue Service ("IRS") examinations applicable to this quarter was extended to six years from the later of the original filing due date or the date the return was filed pursuant to the One Big Beautiful Bill Act ("OBBBA"). As of the date of these financial statements, the Company has not received notice of any examination or audit related to this credit

The New Jersey Department of Health is currently in the process of revising the methodology used to calculate the Medicaid-reimbursement rate paid to the Company. The effect of these revisions on future operations cannot be determined at this time.

SHORE HEALTH CARE CENTER, INC.
D/B/A FOUNTAIN VIEW CARE CENTER
(an S corporation)
SUPPLEMENTARY INFORMATION
REVENUES
YEAR ENDED DECEMBER 31, 2025

Current year		
Medicaid	$	431,911
Medicaid - Managed care		6,208,199
Medicare - Part A		2,660,961
Medicare - Part A bad debts		(115,009)
Medicare - Managed care		425,738
HMO		159,088
Private		843,200
Hospice		188,635
Total current year		10,802,723
Prior year revenues		1,097
Other income		
Ancillaries		478,404
Rental income		21,240
Miscellaneous		13,531
Total other income		513,175
TOTAL REVENUES	$	11,316,995