

OAKS AT DENVILLE
 Provider CCN: 31-5329
 Period from 1/1/2025 to 12/31/2025

Form Approved
 OMB No. 0938-0463
 Approval Expires 7-31-2027

Worksheet S Tuesday, May 19, 2026 at 10:39:10 AM

Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex Cost Report Certification and Settlement Summary

PART I - COST REPORT STATUS

- Date: _____ Time: _____
1. Electronically Prepared
 2. Manually Prepared [Y]
 3. If Amended, Number of times Report Resubmitted
 4. Medicare Utilization [F]
 5. Contractor: HCRIS Status Code _____
 6. Contractor: Cost Report Received Date _____
 7. Contractor: Contractor Number _____
 8. Contractor: Initial Cost Report For This CCN _____
 9. Contractor: Final Cost Report For This CCN _____
 10. Contractor: NPR Date _____
 11. Contractor: ADR Software Vendor Code _____
 12. Contractor: Reopening Number _____

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

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 COST 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.

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

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 Oaks at Denville (31-5329) for the cost report period beginning January 1, 2025 and ending December 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
1	2
DO NOT SIGN OR FILE WITH CMS	
CLIENT COPY ONLY	
ENCRYPTION NOT APPLIED	

I have read and agree with the above certification statement.
 I certify that I intend my electronic signature on this certification statement to be the legally binding equivalent of my original signature.

2 |Printed Name _____
 3 |Title _____
 4 |Signature Date _____

PART III - SETTLEMENT SUMMARY

CMS #		Title XVIII			
		Title V	Part A	Part B	Title XIX
1	SNF	0	26,753	0	0
2	NF	0			0
3	ICF / IID				0
4	SNF-BASED HHA	0	0	0	0
100 Total		0	26,753	0	0

 ECR Encryption Information: PI Encryption Information:

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 valid 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 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 Report Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850.
 Please do not send applications, claims, payments, medical records or any documents containing sensitive information to the PRA Reports Clearance Office. Please note that any correspondence not pertaining to the information collection burden approved under the associated OMB control number listed on this form will not be reviewed, forwarded, or retained. If you have questions or concerns regarding where to submit your documents, please contact 1-800-MEDICARE.

OAKS AT DENVILLE
 Provider CCN: 31-5329
 Period from 1/1/2025 to 12/31/2025

Worksheet S-2 Tuesday, May 19, 2026 at 10:39:10 AM

Identification Data

SNF / SNF HEALTHCARE COMPLEX INFORMATION

1	ADDRESS LINE 1	STREET ADDRESS			P O BOX			
		21 Pocono Road						
2	ADDRESS LINE 2	CITY	STATE	ZIP CODE	COUNTY			
		DENVILLE	NJ	07834	MORRIS			
	COMPONENT TYPE	COMPONENT NAME	CCN	CBSA	RURAL OR URBAN	DATE CERTIFIED MEDICARE	DATE CERTIFIED MEDICAID	
3	1 SNF	2 Oaks at Denville	3 31-5329	4 35084	5 U	6 01/01/1967	7	
4	NF							
5	ICF / IID							
6	SNF-BASED HHA							
7	SNF-BASED HOSPICE							
8	OUTPATIENT REHAB (SP)							
9	COST REPORTING PERIOD	FROM	TO					
		01/01/2025	12/31/2025					
10	TYPE OF CONTROL	TOC CODE	SPECIFY OTHER					
		1	2	2 - Voluntary Nonprofit, Other				

SNF ORGANIZATION AND OPERATION

11	Is the SNF a distinct part SNF that meets the requirements set forth in 42 CFR section 483.5?	1	No						
12	Is the SNF a composite distinct part SNF that meets the requirements set forth in 42 CFR 483.5?	1	No						
13	Non-contiguous component locat	COMPONENT NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE		
		1	2	3	4	5	6		
14	Did the SNF terminate participation in the Medicare Program? COL 2: Termination date. COL 3: Voluntary (V) or involuntary (I) termination.	Y/N	DATE	V OR I					
15	Did the SNF change ownership (CHOW) immediately prior to the beginning of the cost reporting period?	1	2	3					
16	Is the SNF part of a HO/CO as defined in CMS Pub. 15-1, chapter 21, §2150? Col 2: Number of HO/COs allocating costs to this SNF	No							
		Yes	1						
17	HO/CO ALLOCATING TO SN	HO/CO NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP	HO/CO CCN	HO/CO CONTRACTOR #
		1	2	3	4	5	6	7	8
		SPRINGPOINT SENIOR LIVIN	4814 OUTLOOK DRIVE		WALL TOWNSHIP	NJ	07753	H48370	12301
18	Did the total number of available beds permanently maintained for lodging inpatients change from the prior cost reporting period?	No							
19	Did this SNF operate a ventilator care unit?	No							

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Identification Data

SNF OWNED SERVICES

		1	2
20	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?	Yes	31D878286
21	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?	No	
22	Did this SNF operate an institutional based ambulance service?	No	

		1	
23	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, Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients?	Yes	
24		No	

PROFESSIONAL SERVICES PURCHASED BY THE SNF

		1	2
29	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	Yes	No

SNF-BASED HHA THERAPY COSTS

		1	2
31	Did the SNF-based HHA contract with outside suppliers for physical therapy services?	No	
32	Did the SNF-based HHA contract with outside suppliers for occupational therapy services?	No	
33	Did the SNF-based HHA contract with outside suppliers for speech therapy services?	No	

MEDICAL MALPRACTICE COST

		1		
34	Is the SNF legally required to carry malpractice insurance?	No		
35	If line 34 is Y, is the malpractice policy a claims-made or occurrence policy? Enter 1 for claims-made, or enter 2 for occurrence based policy.	1		
		PREMIUMS	PAID LOSSES	SELF INSURANCE
		1	2	3
36	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.	143,877	0	0
37	Are malpractice premiums and paid losses reported in other than the A&G cost center?	No		

LOWER OF COST OR CHARGE EXEMPTION

		PART A	PART B
		1	2
40	Did the SNF qualify for an exemption from the application of the lower of costs or charges?	No	No
41	Did the SNF-based HHA qualify for an exemption from the application of the lower of costs or charges?	No	No

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Identification Data

FINANCIAL STATEMENTS

	Y/N	A/C/R	DATE	
	1	2	3	
50	Were the financial statements prepared by a CPA? If yes, enter 'A' for Audited, 'C' for Compiled, or 'R' for Reviewed. Submit complete copy or enter date available in column 3	Yes	A	
51	Do total expenses and total revenues reported on the cost report differ from those on the filed financial statements? If 'Y', submit a reconciliation.	No		

BAD DEBTS

	1
52	Is the SNF seeking reimbursement for Medicare bad debts?
53	If line 52 is Y, did the SNF change its bad debt collection policy during this cost reporting period?
54	If line 52 is Y, did the SNF waive patient deductibles and/or coinsurance?

PS&R REPORT DATA

	PART A	PART A	PART B	PART B	
	Y/N	DATE	Y/N	DATE	
	1	2	3	4	
55	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 'Paid Claims Verified Current As Of date', if present, or the paid-through date. (see instruc	Yes	03/23/2026	Yes	03/23/2026
56	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 instru	No		No	
57	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?	No		No	
58	If line 55 or 56 is Y, were adjustments made to PS&R data for corrections of other PS&R Report information?	No		No	
59	If line 55 or 56 is Y, were adjustments made to PS&R data for other reasons? If Y, describe the other adjustment:	No		No	
60	Is this cost report prepared using only the provider's records?	No		No	

COST REPORT PREPARER CONTACT INFORMATION

	FIRST NAME	LAST NAME	TITLE
	1	2	3
70	PREPARER	Luca	Pasqualetti
71	EMPLOYER	Zimmet Healthcare Services Group LLC	Preparer
	TELEPHONE NUMBER	EMAIL ADDRESS	
	1	2	
72	CONTACT INFORMATION	732-970-0733	costreports@zhealthcare.com

OAKS AT DENVILLE
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Worksheet S-3 Part I Tuesday, May 19, 2026 at 10:39:10 AM

Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex

PART I - STATISTICAL DATA

CMS #	Component	No. of Beds	Bed days Available	Inpatient Days				Total
				Title V	Title XVIII	Title XIX	Other	
1	SNF - FFS	84	30,660		6,993	193	8,871	21,675
2	SNF - HMO				3,801	1,817		
3	NF - FFS					0	0	0
4	NF - HMO					0		
5	ICF/IID							0
6	HOSPICE							0
7	TOTAL	84	30,660		10,794	2,010	8,871	21,675

CMS #	Component	Discharges				Total	Average Length of Stay			
		Title V	Title XVIII	Title XIX	Other		Title V	Title XVIII	Title XIX	Other
1	SNF - FFS		250	1	120	371		193.00	73.93	58.42
2	SNF - HMO		153	4		157	24.84	454.25		
3	NF - FFS			0	0	0		0.00	0.00	0.00
4	NF - HMO			0		0		0.00		
5	ICF/IID					0				0.00
6	HOSPICE					0				
7	TOTAL		403	5	120	528				

CMS #	Component	Admissions				Total	FTE	
		Title V	Title XVIII	Title XIX	Other		Employed	Non-Paid
1	SNF - FFS	18	277	0	59	336	154.00	24
2	SNF - HMO		196	2		198		
3	NF - FFS			0	0	0	0.00	
4	NF - HMO			0		0		
5	ICF/IID					0		
6	HOSPICE					0		
7	TOTAL	18	473	2	59	552	154.00	24

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Worksheet S-3 Part II Tuesday, May 19, 2026 at 10:39:10 AM

SNF Wage Index Information

PART II - SNF WAGE INDEX - DIRECT SALARIES

CMS #	Amount Reported 1	Reclass- ifications 2	Adjustments 3	Total 4	Paid Hours 5	Average Hourly Wage 6	
	SALARIES						
1	TOTAL SALARY (SEE INSTRUCTIONS)	11,408,189	0	0	11,408,189	320,480.00	35.60
2	PHYSICIAN SALARIES-PART A	0	0	0	0	0.00	0.00
3	PHYSICIAN SALARIES-PART B	0	0	0	0	0.00	0.00
4	HOME OFFICE PERSONNEL	0	0	0	0	0.00	0.00
5	SUM OF LINES 2 THROUGH 4	0	0	0	0	0.00	0.00
6	REVISED WAGES (LINE 1 MINUS LINE 5)	11,408,189	0	0	11,408,189	320,480.00	35.60
7	HOME HEALTH AGENCY	0	0	0	0	0.00	0.00
8	HOSPICE	0	0	0	0	0.00	0.00
9	OTHER EXCLUDED AREAS	2,545,822	0	0	2,545,822	89,882.00	28.32
10	SUBTOTAL EXCLUDED SALARY (SUM OF LINES 7 THRO	2,545,822	0	0	2,545,822	89,882.00	28.32
11	TOTAL ADJUSTED SALARIES (LINE 6 MINUS LINE 10	8,862,367	0	0	8,862,367	230,598.00	38.43
	OTHER WAGES AND RELATED COSTS						
12	CONTRACT LABOR: PATIENT RELATED & MGMT	411,755	0	0	411,755	8,685.00	47.41
13	CONTRACT LABOR: PHYSICIAN SERVICES-PART A	0	0	0	0	0.00	0.00
14	HOME OFFICE SALARIES AND WAGE RELATED COSTS	0	0	0	0	0.00	0.00
	WAGE RELATED COSTS						
15	WAGE RELATED COSTS CORE (SEE PT. IV)	2,412,817	0	0	2,412,817	0.00	0.00
16	WAGE RELATED COSTS (EXCLUDED UNITS)	0	0	0	0	0.00	0.00
17	PHYSICIANS PART A - WRC	0	0	0	0	0.00	0.00
18	PHYSICIANS PART B - WRC	0	0	0	0	0.00	0.00
19	TOTAL ADJUSTED WAGE RELATED COST (SEE INSTRUC	2,412,817	0	0	2,412,817	0.00	0.00

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Worksheet S-3 Part III Tuesday, May 19, 2026 at 10:39:10 AM

STATISTICAL DATA

PART III - SNF WAGE INDEX - OVERHEAD COST - DIRECT SALARIES

CMS #		AMOUNT	RECLASS OF	ADJUSTED	TOTAL	PAID HOURS	AVERAGE
		REPORTED	SALARIES	SALARIES		RELATED	HOURLY WAGE
		1	2	3	4	5	6
1	EMPLOYEE BENEFITS DEPARTMENT	142,393	0	0	142,393	3,674	38.76
2	ADMINISTRATIVE AND GENERAL	574,420	0	0	574,420	8,415	68.26
3	PLANT OP, MAINT & REPAIRS	912,065	0	0	912,065	22,765	40.06
4	LAUNDRY AND LINEN SERVICE	56,654	0	0	56,654	3,101	18.27
5	HOUSEKEEPING	447,113	0	0	447,113	23,040	19.41
6	DIETARY	0	0	0	0	0	0.00
7	NURSING ADMINISTRATION	698,447	0	0	698,447	18,003	38.80
8	CENTRAL SERVICES AND SUPPLY	0	0	0	0	0	0.00
9	PHARMACY	0	0	0	0	0	0.00
10	MEDICAL RECORDS	0	0	0	0	0	0.00
11	MEDICAL SOCIAL SERVICES	175,735	0	0	175,735	4,430	39.67
12	ACTIVITIES PROGRAM	251,256	0	0	251,256	10,486	23.96
13	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0.00
14	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0.00
15	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0.00
16	OTHER GENERAL SERVICE	0	0	0	0	0	0.00

OAKS AT DENVERVILLE
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Worksheet S-3 Part IV Tuesday, May 19, 2026 at 10:39:10 AM

STATISTICAL DATA

PART IV - SNF WAGE RELATED COSTS

CMS #	Description	
	RETIREMENT COST	
1	401k EMPLOYER CONTRIBUTIONS	157,403
2	TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION	0
3	QUALIFIED AND NON-QUALIFIED PENSION PLAN COST	0
4	PRIOR YEAR PENSION SERVICE COST	0
	PLAN ADMINISTRATIVE COSTS (Paid to External Organization)	
5	401K/TSA PLAN ADMINISTRATION FEES	0
6	LEGAL/ACCOUNTING/MANAGEMENT FEES-PENSION PLAN	0
7	EMPLOYEE MANAGED CARE PROGRAM ADMINISTRATION FEES	0
	HEALTH AND INSURANCE COST	
8	HEALTH INSURANCE	1,082,507
9	PRESCRIPTION DRUG PLAN	0
10	DENTAL, HEARING AND VISION PLANS	0
11	LIFE INSURANCE	0
12	ACCIDENTAL INSURANCE	0
13	DISABILITY INSURANCE	41,053
14	LONG-TERM CARE INSURANCE	0
15	WORKERS' COMPENSATION INSURANCE	250,284
16	RETIREMENT HEALTH CARE COST	0
	TAXES	
17	FICA - EMPLOYER'S PORTION ONLY	832,996
18	MEDICARE TAXES - EMPLOYER'S PORTION ONLY	0
19	UNEMPLOYMENT INSURANCE	0
20	STATE OR FEDERAL UNEMPLOYMENT TAXES	48,574
	OTHER	
21	EXECUTIVE DEFERRED COMPENSATION	0
22	DAY CARE COST AND ALLOWANCES	0
23	TUITION REIMBURSEMENT	0
		=====
24	TOTAL WAGE RELATED COST	2,412,817

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Worksheet S-3 Part V Tuesday, May 19, 2026 at 10:39:10 AM

STATISTICAL DATA

PART V - SNF REPORTING OF DIRECT CARE EXPENDITURES

CMS #	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	2	3	4	5	
DIRECT SALARIES						
NURSING EMPLOYEES						
1	REGISTERED NURSE	1,631,943	345,154	1,977,097	28,402	69.61
2	LICENSED PRACTICAL NURSE	678,584	143,520	822,104	15,149	54.27
3	CERTIFIED NURSING ASSISTANT	1,744,813	369,026	2,113,839	62,452	33.85
4	TOTAL NURSING EXPENDITURES	4,055,340	857,700	4,913,040	106,003	46.35
NURSING EMPLOYEES						
5	PHYSICAL THERAPIST	726,600	153,675	880,275	12,435	70.79
6	PHYSICAL THERAPY ASSISTANT	186,668	39,480	226,148	4,596	49.21
7	OCCUPATIONAL THERAPIST	274,117	57,975	332,092	4,944	67.17
8	OCCUPATIONAL THERAPY ASSISTANT	233,614	49,409	283,023	5,351	52.89
9	SPEECH-LANGUAGE PATHOLOGIST	89,926	19,019	108,945	1,327	82.10
10	THERAPY AIDES AND STUDENTS	38,019	8,041	46,060	2,029	22.70
11	RESPIRATORY THERAPIST	0	0	0	0	0.00
12	OTHER MEDICAL STAFF	0	0	0	0	0.00
CONTRACT LABOR						
NURSING EMPLOYEES						
15	REGISTERED NURSE	36,173	7,651	43,824	549	79.83
16	LICENSED PRACTICAL NURSE	283,488	59,957	343,445	5,538	62.02
17	CERTIFIED NURSING ASSISTANT	92,094	19,478	111,572	2,598	42.95
18	TOTAL NURSING EXPENDITURES	411,755	87,086	498,841	8,685	57.44
TECHNICAL / PROFESSIONAL EMPLOYEES						
19	PHYSICAL THERAPIST	0	0	0	0	0.00
20	PHYSICAL THERAPY ASSISTANT	0	0	0	0	0.00
21	OCCUPATIONAL THERAPIST	0	0	0	0	0.00
22	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0	0.00
23	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0	0.00
24	THERAPY AIDES AND STUDENTS	0	0	0	0	0.00
25	RESPIRATORY THERAPIST	0	0	0	0	0.00
26	OTHER MEDICAL STAFF	0	0	0	0	0.00
HOME OFFICE/CHAIN ORGANIZATION						
NURSING EMPLOYEES						
29	REGISTERED NURSE	0	0	0	0	0.00
30	LICENSED PRACTICAL NURSE	0	0	0	0	0.00
31	CERTIFIED NURSING ASSISTANT	0	0	0	0	0.00
32	TOTAL NURSING EXPENDITURES	0	0	0	0	0.00
TECHNICAL / PROFESSIONAL EMPLOYEES						
33	PHYSICAL THERAPIST	0	0	0	0	0.00
34	PHYSICAL THERAPY ASSISTANT	0	0	0	0	0.00
35	OCCUPATIONAL THERAPIST	0	0	0	0	0.00
36	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0	0.00
37	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0	0.00
38	THERAPY AIDES AND STUDENTS	0	0	0	0	0.00
39	RESPIRATORY THERAPIST	0	0	0	0	0.00
40	OTHER MEDICAL STAFF	0	0	0	0	0.00

OAKS AT DENVILLE
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Worksheet A Tuesday, May 19, 2026 at 10:39:10 AM

Reclassification and Adjustment of Trial Balance of Expenses

CMS #	COST CENTER DESCRIPTION	SALARIES & WAGES 1	CONTRACT LABOR COSTS 2	LABOR SUBTOTAL 3	OTHER COSTS 4	SUBTOTAL 5	RECLASS- IFICATIONS 6	RECLASS. TRIAL BALANCE 7	ADJUST- MENTS 8	EXPENSES FOR COST ALLOCATION 9
76	OSP	0	0	0	0	0	0	0	0	0
	COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	0	0	0	0	0	0	0	0	0
89	SUBTOTALS	8,862,367	2,242,846	11,105,213	20,376,892	31,482,105	0	31,482,105	-2,319,826	29,162,279
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	0
93	Marketing	403,436	0	403,436	602,450	1,005,886	0	1,005,886	0	1,005,886
93.01	Residential Independent Living	1,940,230	0	1,940,230	458,395	2,398,625	0	2,398,625	0	2,398,625
93.02	Barber and Beauty Shop	0	0	0	121,450	121,450	0	121,450	0	121,450
93.03	Clinic	202,156	0	202,156	3,398	205,554	0	205,554	0	205,554
100	TOTAL	11,408,189	2,242,846	13,651,035	21,562,585	35,213,620	0	35,213,620	-2,319,826	32,893,794

OAKS AT DENVILLE
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Worksheet A-6 Tuesday, May 19, 2026 at 10:39:10 AM

Reclassifications

EXPLANATION OF RECLASSIFICATION	CODE	COST CENTER	INCREASES			DECREASES			
			LINE#	SALARY	OTHER	COST CENTER	LINE	SALARY	OTHER
1	2	3	4	5	6	7	8	9	10
1 To reclass capital costs	A	CAPITAL RELATED - BU	1.00	0	250,851	ADMINISTRATIVE AND G	4.00	0	250,851
TOTAL RECLASSIFICATIONS				0	250,851			0	250,851

OAKS AT DENVILLE
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Worksheet A-7 Tuesday, May 19, 2026 at 10:39:10 AM

RECONCILIATION OF CAPITAL COST CENTERS

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

DESCRIPTION	Beginning	Acquisitions		Total	Disposals	Ending	Fully
	Balance	Purchases	Donations		and		
	1	2	3	4	5	6	7
1 Land	13,299,679	0	0	0	0	13,299,679	0
2 Land Improvements	2,036,541	52,859	0	52,859	0	2,089,400	0
3 Buildings & Fixtures	75,070,164	4,131,362	0	4,131,362	0	79,201,526	2,800
4 Building Improvements	0	0	0	0	0	0	0
5 Fixed Equipment	0	0	0	0	0	0	0
6 Movable Equipment	8,034,997	511,351	0	511,351	0	8,546,348	126,438
7 Subtotal	98,441,381	4,695,572	0	4,695,572	0	103,136,953	129,238
8 Reconciling Items	0	0	0	0	0	0	0
9 Total	98,441,381	4,695,572	0	4,695,572	0	103,136,953	129,238

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

DESCRIPTION	Depreciation	Lease	Interest	Insurance	Taxes	Other Capital	Total
	1	2	3	4	5	Related Costs	
	1	2	3	4	5	6	7
1 CAPITAL RELATED COSTS - BUILDINGS & FIXTURES	4,756,542	0	1,290,843	250,851	962,125	0	7,260,361
2 CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	26,698	258,617	0	0	0	0	285,315
3 TOTAL	4,783,240	258,617	1,290,843	250,851	962,125	0	7,545,676

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ADJUSTMENTS TO EXPENSES

DESCRIPTION OF ADJUSTMENT 1	BASIS 2	AMOUNT 3	WORKSHEET A		LINE NO. 5
			COST CENTER 4		
INVESTMENT INCOME ON RESTRICTED FUNDS (CMS PUB. 15-1, CHAPTE	B	6,715	ADMINISTRATIVE AND GENERAL		4
TRADE, QUANTITY, TIME, AND OTHER DISCOUNTS ON PURCHASES (CMS					
REBATES AND REFUNDS OF EXPENSES (CMS PUB. 15-1, CHAPTER 8)					
RENTAL OF PROVIDER SPACE BY SUPPLIERS (CMS PUB. 15-1, CHAPTE	B	-32,747	ADMINISTRATIVE AND GENERAL		4
TELEPHONE SERVICES (CMS PUB. 15-1, CHAPTER 21)	B	-58,941	ADMINISTRATIVE AND GENERAL		4
TELEVISION AND RADIO SERVICE (CMS PUB. 15-1, CHAPTER 21)	A	-142,111	ADMINISTRATIVE AND GENERAL		4
PARKING LOT (CMS PUB. 15-1, CHAPTER 21)					
REMUNERATION APPLICABLE TO PROVIDER-BASED PHYSICIAN ADJUSTME	A82				
SALE OF SCRAP, WASTE, ETC. (CMS PUB. 15-1, CHAPTER 23)					
RELATED ORGANIZATION AND HOME OFFICE TRANSACTIONS (CMS PUB.	A81	-427,002			
LAUNDRY AND LINEN SERVICE	B	-21,419	LAUNDRY AND LINEN SERVICE		6
REVENUE - EMPLOYEE MEALS					
COST OF MEALS - GUESTS	B	-243,228	DIETARY		8
SALE OF MEDICAL SUPPLIES TO OTHER THAN PATIENTS					
SALE OF DRUGS TO OTHER THAN PATIENTS					
REVENUE - COPYING COSTS OF MEDICAL RECORDS AND ABSTRACTS					
VENDING MACHINES					
INCOME FROM IMPOSITION OF INTEREST, FINANCE, OR PENALTY CHAR					
INTEREST EXPENSE ON MEDICARE OVERPAYMENTS AND BORROWINGS TO					
DEPRECIATION--BUILDINGS AND FIXTUES			CAPITAL RELATED - BUILDINGS		1
DEPRECIATION--MOVABLE EQUIPMENT			CAPITAL RELATED - MOVABLE EQ		2
SHORT TERM INPATIENT HOSPICE CARE					
HOSPICE NON-CORE CONTRACTED SERVICES					
Maintenance Income	B	-725,866	ADMINISTRATIVE AND GENERAL		4
Other Income-Non-Operating	B	688	ADMINISTRATIVE AND GENERAL		4
Realized Gain/Loss on Investment	B	-35,530	ADMINISTRATIVE AND GENERAL		4
Promotions	A	-7,815	ADMINISTRATIVE AND GENERAL		4
Maintenance Income	B	-31,452	ADMINISTRATIVE AND GENERAL		4
Special Events	A	-22,820	ADMINISTRATIVE AND GENERAL		4
Employee Gifts & Events	A	-28,525	ADMINISTRATIVE AND GENERAL		4
License Fees-Other	A	-3,773	ADMINISTRATIVE AND GENERAL		4
Insurance Loss	A	-250	ADMINISTRATIVE AND GENERAL		4
Christmas Gratuity Fund	A	-130,196	ADMINISTRATIVE AND GENERAL		4
Expenses from Contributed Funds	A	-1,400	ADMINISTRATIVE AND GENERAL		4
Miscellaneous - Non-Operating	A	-17,619	ADMINISTRATIVE AND GENERAL		4
Bad Debts	A	-396,535	ADMINISTRATIVE AND GENERAL		4
		=====			
100 TOTAL		-2,319,826			

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RELATED ORGANIZATIONS AND HOME OFFICE COSTS

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

CMS #	WORKSHEET A COST CENTER		Expense Item	Line #	Amount	Amount	Net Adjustment
	Line#	Description		Part II	On Allowable In Cost	Included in Wkst A col 9	
	1	2	3	4	5	6	7
1	4	ADMINISTRATIVE AND GENERAL	Home Office - Operational	1	832,367	2,698,304	-1,865,937
2	1	CAPITAL RELATED - BUILDINGS & FIXTURES	Home Office - Depreciation Building	1	70,570	0	70,570
3	2	CAPITAL RELATED - MOVABLE EQUIPMENT	Home Office - Cap M&E Depreciation	1	26,698	0	26,698
4	4	ADMINISTRATIVE AND GENERAL	Home Office - Salaries and Wages	1	1,341,667	0	1,341,667
100		TOTALS			2,271,302	2,698,304	-427,002

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

#	Interrelationship Indicator	Interrelationship Description (If Column 1=G)	Name	% of Ownership	----- Related Organization(s) -----			
					Name	MCR CCN or H/O#	% of Ownership	Type of Business
1	B		3	4	5	6	7	8
			Springpoint Senior Living	100 %	Springpoint Senior Living	H4-8370	100 %	Home Office

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Provider-Based Physicians Adjustments

Wkst A Line No	Specialty/Physician Identifier	Total Professional Remuneration	Professional Component	Provider Component	RCE Amount	-----Actual Hours-----		Unadjusted RCE Limit	5% of Unadjusted RCE Limit
						Professional Services	Provider Services		
1	2	3	4	5	6	7	8	9	10
100	Total	0	0	0	0	0	0	0	0

Wkst A Line No	Specialty/Physician Identifier	Memberships & -----Continuing Ed-----		Malpractice -----Insurance-----		Adjusted RCE Limit	RCE Disallowance	RCE Adjustment
		Cost	Provider Component	Cost	Provider Component			
1	2	12	13	14	15	16	17	18
100	Total	0	0	0	0	0	0	0

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ALLOCATION OF GENERAL SERVICES COSTS

	PATIENT TRANSPORT PART A (Patient Days)	OTHER GENERAL SERVICE COST (Patient Days)	SubTotal 19	Adjustments 20	Total 21
GENERAL SERVICE COST CENTERS	17	18	19	20	21
1 CAPITAL RELATED - BUILDINGS & FIXTURES					
2 CAPITAL RELATED - MOVABLE EQUIPMENT					
3 EMPLOYEE BENEFITS DEPARTMENT					
4 ADMINISTRATIVE AND GENERAL					
5 PLANT OP, MAINT & REPAIRS					
6 LAUNDRY AND LINEN SERVICE					
7 HOUSEKEEPING					
8 DIETARY					
9 NURSING ADMINISTRATION					
10 CENTRAL SERVICES AND SUPPLY					
11 PHARMACY					
12 MEDICAL RECORDS					
13 MEDICAL SOCIAL SERVICES					
14 ACTIVITIES PROGRAM					
15 QA & PERFORMANCE IMPROVEMENT PROGRAM					
16 TRAINING AND IN-SERVICE EDUCATION					
17 PATIENT TRANSPORTATION PART A	0				
18 OTHER GENERAL SERVICE COST	0	3,759			
INPATIENT ROUTINE SERVICE COST CENTERS					
25 SKILLED NURSING FACILITY	0	3,759	10,768,437	0	10,768,437
26 NURSING FACILITY	0	0	0	0	0
27 ICF/IID	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS					
30 RADIOLOGY - DIAGNOSTIC	0	0	98,536	0	98,536
31 RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0
32 LABORATORY	0	0	60,129	0	60,129
33 INTRAVENOUS THERAPY	0	0	38,004	0	38,004
34 RESPIRATORY THERAPY	0	0	0	0	0
35 PHYSICAL THERAPY	0	0	1,415,742	0	1,415,742
36 OCCUPATIONAL THERAPY	0	0	693,297	0	693,297
37 SPEECH LANGUAGE PATHOLOGIST	0	0	121,451	0	121,451
38 AUDIOLOGY	0	0	0	0	0
39 ELECTROCARDIOLOGY	0	0	0	0	0
40 MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	59,972	0	59,972
41 DRUGS: DRUGS CHARGED TO PATIENTS	0	0	337,527	0	337,527
42 DRUGS: IV SOLUTIONS	0	0	0	0	0
43 DENTAL CARE	0	0	0	0	0
44 APPLIANCES AND EQUIPMENT	0	0	0	0	0
45 BLOOD AND BLOOD PRODUCTS	0	0	0	0	0
46 BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0
OUTPATIENT SERVICE COST CENTERS					
60 SCREENING & PREVENTIVE SERVICES	0	0	0	0	0
61 OUTPATIENT LABORATORY	0	0	0	0	0
62 PORTABLE X-RAY SERVICES	0	0	0	0	0
63 OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0
OUTPATIENT REIMBURSABLE COST CENTERS					
70 HOME HEALTH AGENCY	0	0	0	0	0
71 AMBULANCE	0	0	0	0	0
72 HOSPICE	0	0	0	0	0
73 CORF	0	0	0	0	0

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ALLOCATION OF GENERAL SERVICES COSTS

	Net Expenses For Cost Allocation	CRC- B&F (Square Feet)	CRC- ME (Square Feet)	EMPLOYEE BENEFITS DEPARTMENT (Gross Salaries)	SubTotal 3A	A&G (Accum Cost)	PLANT OP, MAINT & REPAIRS (Square Feet)	LAUNDRY & LINEN SERVICE (Patient Days)	HOUSE- KEEPING (Square Feet)
	0	1	2	3	3A	4	5	6	7
OUTPATIENT REIMBURSABLE COST CENTERS									
74	0	0	0	0	0	0	0	0	0
75	0	0	0	0	0	0	0	0	0
76	0	0	0	0	0	0	0	0	0
COST REIMBURSED SERVICES COST CENTERS									
80	0	0	0	0	0	0	0	0	0
89	29,162,279	1,073,988	42,205	2,058,590	22,131,786	1,791,744	534,417	150,950	90,185
NONREIMBURSABLE COST CENTERS									
90	0	0	0	0	0	0	0	0	0
91	0	0	0	0	0	0	0	0	0
92	0	0	0	0	0	0	0	0	0
93	1,005,886	0	0	95,242	1,101,128	101,997	0	0	0
93.01	2,398,625	6,186,373	243,110	458,044	9,286,152	860,176	4,151,871	120,951	779,334
93.02	121,450	0	0	0	121,450	11,250	0	0	0
93.03	205,554	0	0	47,724	253,278	23,461	0	0	0
98	0	0	0	0	0	0	0	0	0
99	0	0	0	0	0	0	0	0	0
100	32,893,794	7,260,361	285,315	2,659,600	32,893,794	2,788,628	4,686,288	271,901	869,519

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ALLOCATION OF GENERAL SERVICES COSTS

	DIETARY (Meals Served) 8	NURSING ADMIN (Patient Days) 9	CENTRAL SERVICES & SUPPLY (Patient Days) 10	PHARMACY (Patient Days) 11	MEDICAL RECORDS (Patient Days) 12	MEDICAL SOCIAL SERVICES (Patient Days) 13	ACTIVITIES PROGRAM (Patient Days) 14	QUALITY & PERFORM IMPROV PGM (Patient Days) 15	TRAINING & IN-SERVICE EDUCATION (Patient Days) 16
OUTPATIENT REIMBURSABLE COST CENTERS									
74	OPT	0	0	0	0	0	0	0	0
75	OOT	0	0	0	0	0	0	0	0
76	OSP	0	0	0	0	0	0	0	0
COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	0	0	0	0	0	0	0	0
89	Subtotals	1,509,360	1,172,731	183,407	26,001	18,689	283,082	439,849	39,479
NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0
93	Marketing	0	0	0	0	0	0	0	0
93.01	Residential Independent Living	2,489,651	0	0	0	0	0	0	0
93.02	Barber and Beauty Shop	0	0	0	0	0	0	0	0
93.03	Clinic	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	0
100	TOTAL	3,999,011	1,172,731	183,407	26,001	18,689	283,082	439,849	39,479

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ALLOCATION OF GENERAL SERVICES COSTS

	PATIENT TRANSPORT PART A (Patient Days)	OTHER GENERAL SERVICE COST (Patient Days)	SubTotal 19	Adjustments 20	Total 21
	17	18	19	20	21
OUTPATIENT REIMBURSABLE COST CENTERS					
74	OPT	0	0	0	0
75	OOT	0	0	0	0
76	OSP	0	0	0	0
COST REIMBURSED SERVICES COST CENTERS					
80	PREVENTIVE VACCINES	0	0	0	0
89	Subtotals	0	3,759	13,593,095	0
NONREIMBURSABLE COST CENTERS					
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0
91	NONPAID WORKERS	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0
93	Marketing	0	1,203,125	0	1,203,125
93.01	Residential Independent Living	0	0	17,688,135	0
93.02	Barber and Beauty Shop	0	0	132,700	0
93.03	Clinic	0	0	276,739	0
98	Cross Foot Adjustments	0	0	0	0
99	Negative Cost Center	0	0	0	0
100	TOTAL	0	3,759	32,893,794	0

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ALLOCATION OF CAPITAL RELATED COSTS

	PATIENT TRANSPORT PART A (Patient Days)	OTHER GENERAL SERVICE COST (Patient Days)	SubTotal	Adjustments	Total
	17	18	19	20	21
GENERAL SERVICE COST CENTERS					
1					
2					
3					
4					
5					
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OAKS AT DENVILLE
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ALLOCATION OF CAPITAL RELATED COSTS

	Directly Assigned Capital Related Costs	CRC- B&F (Square Feet)	CRC- ME (Square Feet)	SubTotal	EMPLOYEE BENEFITS DEPARTMENT (Gross Salaries)	A&G (Accum Cost)	PLANT OP, MAINT & REPAIRS (Square Feet)	LAUNDRY & LINEN SERVICE (Patient Days)	HOUSE- KEEPING (Square Feet)
	0	1	2	2A	3	4	5	6	7
OUTPATIENT REIMBURSABLE COST CENTERS									
74	0	0	0	0	0	0	0	0	0
75	0	0	0	0	0	0	0	0	0
76	0	0	0	0	0	0	0	0	0
COST REIMBURSED SERVICES COST CENTERS									
80	0	0	0	0	0	0	0	0	0
89	0	1,073,988	42,205	1,116,193	2,140	15,753	30,242	22,434	4,890
NONREIMBURSABLE COST CENTERS									
90	0	0	0	0	0	0	0	0	0
91	0	0	0	0	0	0	0	0	0
92	0	0	0	0	0	0	0	0	0
93	0	0	0	0	99	896	0	0	0
93.01	0	6,186,373	243,110	6,429,483	475	7,559	234,946	17,975	42,254
93.02	0	0	0	0	0	99	0	0	0
93.03	0	0	0	0	50	206	0	0	0
98	0	0	0	0	0	0	0	0	0
99	0	0	0	0	0	0	0	0	0
100	0	7,260,361	285,315	7,545,676	2,764	24,513	265,188	40,409	47,144

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ALLOCATION OF CAPITAL RELATED COSTS

	DIETARY (Meals Served)	NURSING ADMIN (Patient Days)	CENTRAL SERVICES & SUPPLY (Patient Days)	PHARMACY (Patient Days)	MEDICAL RECORDS (Patient Days)	MEDICAL SOCIAL SERVICES (Patient Days)	ACTIVITIES PROGRAM (Patient Days)	QUALITY & PERFORM IMPROV PGM (Patient Days)	TRAINING & IN-SERVICE EDUCATION (Patient Days)
	8	9	10	11	12	13	14	15	16
OUTPATIENT REIMBURSABLE COST CENTERS									
74	0	0	0	0	0	0	0	0	0
75	0	0	0	0	0	0	0	0	0
76	0	0	0	0	0	0	0	0	0
COST REIMBURSED SERVICES COST CENTERS									
80	0	0	0	0	0	0	0	0	0
89	93,325	1,045	137	19	10,491	4,026	32,188	37	29
NONREIMBURSABLE COST CENTERS									
90	0	0	0	0	0	0	0	0	0
91	0	0	0	0	0	0	0	0	0
92	0	0	0	0	0	0	0	0	0
93	0	0	0	0	0	0	0	0	0
93.01	153,936	0	0	0	0	0	0	0	0
93.02	0	0	0	0	0	0	0	0	0
93.03	0	0	0	0	0	0	0	0	0
98	0	0	0	0	0	0	0	0	0
99	0	0	0	0	0	0	0	0	0
100	247,261	1,045	137	19	10,491	4,026	32,188	37	29

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ALLOCATION OF CAPITAL RELATED COSTS

	PATIENT TRANSPORT PART A (Patient Days)	OTHER GENERAL SERVICE COST (Patient Days)	SubTotal 19	Adjustments 20	Total 21
OUTPATIENT REIMBURSABLE COST CENTERS					
74	OPT	0	0	0	0
75	OOT	0	0	0	0
76	OSP	0	0	0	0
COST REIMBURSED SERVICES COST CENTERS					
80	PREVENTIVE VACCINES	0	0	0	0
89	Subtotals	0	657,698	0	657,698
NONREIMBURSABLE COST CENTERS					
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0
91	NONPAID WORKERS	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0
93	Marketing	0	995	0	995
93.01	Residential Independent Living	0	6,886,628	0	6,886,628
93.02	Barber and Beauty Shop	0	99	0	99
93.03	Clinic	0	256	0	256
98	Cross Foot Adjustments	0	0	0	0
99	Negative Cost Center	0	0	0	0
100	TOTAL	0	7,545,676	0	7,545,676

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COST ALLOCATIONS - STATISTICAL BASES

	OTHER GENERAL SERVICE COST (Patient Days) 18
GENERAL SERVICE COST CENTERS	
1 CAPITAL RELATED - BUILDINGS & FIXTURES	
2 CAPITAL RELATED - MOVABLE EQUIPMENT	
3 EMPLOYEE BENEFITS DEPARTMENT	
4 ADMINISTRATIVE AND GENERAL	
5 PLANT OP, MAINT & REPAIRS	
6 LAUNDRY AND LINEN SERVICE	
7 HOUSEKEEPING	
8 DIETARY	
9 NURSING ADMINISTRATION	
10 CENTRAL SERVICES AND SUPPLY	
11 PHARMACY	
12 MEDICAL RECORDS	
13 MEDICAL SOCIAL SERVICES	
14 ACTIVITIES PROGRAM	
15 QA & PERFORMANCE IMPROVEMENT PROGRAM	
16 TRAINING AND IN-SERVICE EDUCATION	
17 PATIENT TRANSPORTATION PART A	
18 OTHER GENERAL SERVICE COST	21,675
INPATIENT ROUTINE SERVICE COST CENTERS	
25 SKILLED NURSING FACILITY	21,675
26 NURSING FACILITY	0
27 ICF/IID	0
ANCILLARY SERVICE COST CENTERS	
30 RADIOLOGY - DIAGNOSTIC	0
31 RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0
32 LABORATORY	0
33 INTRAVENOUS THERAPY	0
34 RESPIRATORY THERAPY	0
35 PHYSICAL THERAPY	0
36 OCCUPATIONAL THERAPY	0
37 SPEECH LANGUAGE PATHOLOGIST	0
38 AUDIOLOGY	0
39 ELECTROCARDIOLOGY	0
40 MEDICAL SUPPLIES CHARGED TO PATIENTS	0
41 DRUGS: DRUGS CHARGED TO PATIENTS	0
42 DRUGS: IV SOLUTIONS	0
43 DENTAL CARE	0
44 APPLIANCES AND EQUIPMENT	0
45 BLOOD AND BLOOD PRODUCTS	0
46 BLOOD TRANSFUSION/PROCESSING/STORAGE	0
OUTPATIENT SERVICE COST CENTERS	
60 SCREENING & PREVENTIVE SERVICES	0
61 OUTPATIENT LABORATORY	0
62 PORTABLE X-RAY SERVICES	0
63 OUTPATIENT DURABLE MEDICAL EQUIPMENT	0
OUTPATIENT REIMBURSABLE COST CENTERS	
70 HOME HEALTH AGENCY	0
71 AMBULANCE	0
72 HOSPICE	0
73 CORF	0

OAKS AT DENVILLE
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COST ALLOCATIONS - STATISTICAL BASES

	CRC- B&F (Square Feet)	CRC- ME (Square Feet)	EMPLOYEE BENEFITS DEPARTMENT (Gross Salaries)	Reconcil- iation 4A	A&G (Accum Cost) 4	PLANT OP, MAINT & REPAIRS (Square Feet) 5	LAUNDRY & LINEN SERVICE (Patient Days) 6	HOUSE- KEEPING (Square Feet) 7	DIETARY (Meals Served) 8	
	1	2	3							
OUTPATIENT REIMBURSABLE COST CENTERS										
74	OPT	0	0	0	0	0	0	0	0	
75	OOT	0	0	0	0	0	0	0	0	
76	OSP	0	0	0	0	0	0	0	0	
COST REIMBURSED SERVICES COST CENTERS										
80	PREVENTIVE VACCINES	0	0	0	0	0	0	0	0	
89	Subtotal	44,426	44,426	8,719,974	0	19,343,158	32,939	16,057	29,613	65,844
NONREIMBURSABLE COST CENTERS										
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	
91	NONPAID WORKERS	0	0	0	0	0	0	0	0	
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	
93	Marketing	0	0	403,436	0	1,101,128	0	0	0	
93.01	Residential Independent Living	255,902	255,902	1,940,230	0	9,286,152	255,902	12,866	255,902	108,608
93.02	Barber and Beauty Shop	0	0	0	0	121,450	0	0	0	0
93.03	Clinic	0	0	202,156	0	253,278	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	0	0
102	Cost to be Allocated per Bp1	7,260,361	285,315	2,659,600	0	2,788,628	4,686,288	271,901	869,519	3,999,011
103	Unit Cost Multiplier per Bp1	24.174772	0.950011	0.236077	0.000000	0.092630	16.224456	9.400857	3.045441	22.923274
104	Cost to be Allocated per Bp2	0	0	2,764	0	24,513	265,188	40,409	47,144	247,261
105	Unit Cost Multiplier per Bp2	0.000000	0.000000	0.000245	0.000000	0.000814	0.918111	1.397123	0.165119	1.417358

OAKS AT DENVILLE
 Provider CCN: 31-5329
 Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Tuesday, May 19, 2026 at 10:39:10 AM

COST ALLOCATIONS - STATISTICAL BASES

	NURSING ADMIN (Patient Days)	CENTRAL SERVICES & SUPPLY (Patient Days)	PHARMACY (Patient Days)	MEDICAL RECORDS (Patient Days)	MEDICAL SOCIAL SERVICES (Patient Days)	ACTIVITIES PROGRAM (Patient Days)	QUALITY & PERFORM IMPROV PGM (Patient Days)	TRAINING & IN-SERVICE EDUCATION (Patient Days)	PATIENT TRANSPORT PART A (Patient Days)
	9	10	11	12	13	14	15	16	17
OUTPATIENT REIMBURSABLE COST CENTERS									
74	0	0	0	0	0	0	0	0	0
75	0	0	0	0	0	0	0	0	0
76	0	0	0	0	0	0	0	0	0
COST REIMBURSED SERVICES COST CENTERS									
80	0	0	0	0	0	0	0	0	0
89	21,675	21,675	21,675	21,675	21,675	21,675	21,675	21,675	21,675
NONREIMBURSABLE COST CENTERS									
90	0	0	0	0	0	0	0	0	0
91	0	0	0	0	0	0	0	0	0
92	0	0	0	0	0	0	0	0	0
93	0	0	0	0	0	0	0	0	0
93.01	0	0	0	0	0	0	0	0	0
93.02	0	0	0	0	0	0	0	0	0
93.03	0	0	0	0	0	0	0	0	0
98	0	0	0	0	0	0	0	0	0
99	0	0	0	0	0	0	0	0	0
102	1,172,731	183,407	26,001	18,689	283,082	439,849	49,391	39,479	0
103	54.105236	8.461684	1.199585	0.862238	13.060300	20.292918	2.278708	1.821407	0.000000
104	1,045	137	19	10,491	4,026	32,188	37	29	0
105	0.048212	0.006321	0.000877	0.484014	0.185744	1.485029	0.001707	0.001338	0.000000

OAKS AT DENVILLE
Provider CCN: 31-5329
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Tuesday, May 19, 2026 at 10:39:10 AM

COST ALLOCATIONS - STATISTICAL BASES

	OTHER GENERAL SERVICE COST (Patient Days)
	18
OUTPATIENT REIMBURSABLE COST CENTERS	
74 OPT	0
75 OOT	0
76 OSP	0
COST REIMBURSED SERVICES COST CENTERS	
80 PREVENTIVE VACCINES	0
89 Subtotal	21,675
NONREIMBURSABLE COST CENTERS	
90 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0
91 NONPAID WORKERS	0
92 PHYSICIAN PRIVATE OFFICES	0
93 Marketing	0
93.01 Residential Independent Living	0
93.02 Barber and Beauty Shop	0
93.03 Clinic	0
98 Cross Foot Adjustments	0
99 Negative Cost Center	0
102 Cost to be Allocated per Bp1	3,759
103 Unit Cost Multiplier per Bp1	0.173426
104 Cost to be Allocated per Bp2	3
105 Unit Cost Multiplier per Bp2	0.000138

OAKS AT DENVILLE
Provider CCN: 31-5329
Period from 1/1/2025 to 12/31/2025

Worksheet B-2 Tuesday, May 19, 2026 at 10:39:10 AM

Post Step Down Adjustments

Worksheet B

Description	Part No.	Line No.	Amount
1	2	3	4

#

Worksheet has no records.

OAKS AT DENVERVILLE
 Provider CCN: 31-5329
 Period from 1/1/2025 to 12/31/2025

Worksheet C Tuesday, May 19, 2026 at 10:39:10 AM

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

CMS #	COST CENTER	-----CHARGES-----			COST TO CHARGE RATIO
		TOTAL COST	TOTAL CHARGES	RECLASSIFIED CHARGES	
		1	2	3	4
INPATIENT ROUTINE NURSING COST CENTERS					
25	SKILLED NURSING FACILITY	10,768,437	13,668,877	0	13,668,877
26	NURSING FACILITY	0	0	0	0
27	ICF/IID	0	0	0	0
ANCILLARY SERVICE COST CENTERS					
30	RADIOLOGY - DIAGNOSTIC	98,536	55,756	-7,613	48,143
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0
32	LABORATORY	60,129	51,369	0	51,369
33	INTRAVENOUS THERAPY	38,004	0	34,782	34,782
34	RESPIRATORY THERAPY	0	0	0	0
35	PHYSICAL THERAPY	1,415,742	1,418,272	0	1,418,272
36	OCCUPATIONAL THERAPY	693,297	1,031,276	0	1,031,276
37	SPEECH LANGUAGE PATHOLOGIST	121,451	230,493	0	230,493
38	AUDIOLOGY	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	7,613	7,613
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	59,972	25,076	0	25,076
41	DRUGS: DRUGS CHARGED TO PATIENTS	337,527	514,202	-34,782	479,420
42	DRUGS: IV SOLUTIONS	0	0	0	0
43	DENTAL CARE	0	0	0	0
44	APPLIANCES AND EQUIPMENT	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0
OUTPATIENT REIMBURSABLE COST CENTERS					
71	AMBULANCE	0	0	0	0
COST REIMBURSED SERVICES COST CENTERS					
80	PREVENTIVE VACCINES	0	0	0	0
100	TOTAL	13,593,095	16,995,321	0	16,995,321

OAKS AT DENVILLE
 Provider CCN: 31-5329
 Period from 1/1/2025 to 12/31/2025

Worksheet C-6 Tuesday, May 19, 2026 at 10:39:10 AM

Reclassifications

#	EXPLANATION OF RECLASSIFICATION	----- INCREASES -----			----- DECREASES -----			
		WORKSHEET C CODE COST CENTER	WKST C LINE NO.	AMOUNT	WORKSHEET C COST CENTER	WKST C LINE NO.	AMOUNT	
1	To Reclass I/V Therapy	A	INTRAVENOUS THERAPY	33.00	34,782	DRUGS: DRUGS CHARGED TO	41.00	34,782
2	To Reclass Electrocardiology	B	ELECTROCARDIOLOGY	39.00	7,613	RADIOLOGY - DIAGNOSTIC	30.00	7,613
500	TOTAL RECLASSIFICATIONS				42,395			42,395

OAKS AT DENVILLE
 Provider CCN: 31-5329
 Period from 1/1/2025 to 12/31/2025

Worksheet D SNF Title V Tuesday, May 19, 2026 at 10:39:10 AM

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS
 Skilled Nursing Facility - Title V

CMS #	RATIO OF COST TO CHARGES	-----HEALTHCARE CHARGES-----			-----HEALTHCARE COSTS-----		
		INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES
30	RADIOLOGY - DIAGNOSTIC	0	0	0	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0
32	LABORATORY	0	0	0	0	0	0
33	INTRAVENOUS THERAPY	0	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	0	0	0	0
35	PHYSICAL THERAPY	0	0	0	0	0	0
36	OCCUPATIONAL THERAPY	0	0	0	0	0	0
37	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	0
38	AUDIOLOGY	0	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0
42	DRUGS: IV SOLUTIONS	0	0	0	0	0	0
43	DENTAL CARE	0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0
71	AMBULANCE	0	0	0	0	0	0
80	PREVENTIVE VACCINES	0	0	0	0	0	0
100	TOTAL	0	0	0	0	0	0

OAKS AT DENVILLE
 Provider CCN: 31-5329
 Period from 1/1/2025 to 12/31/2025

Worksheet D SNF Title XIX Tuesday, May 19, 2026 at 10:39:10 AM

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS
 Skilled Nursing Facility - Title XIX

CMS #	RATIO OF COST TO CHARGES	-----HEALTHCARE CHARGES-----			-----HEALTHCARE COSTS-----		
		INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES
30	RADIOLOGY - DIAGNOSTIC	0	0	0	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0
32	LABORATORY	0	0	0	0	0	0
33	INTRAVENOUS THERAPY	0	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	0	0	0	0
35	PHYSICAL THERAPY	0	0	0	0	0	0
36	OCCUPATIONAL THERAPY	0	0	0	0	0	0
37	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	0
38	AUDIOLOGY	0	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0
42	DRUGS: IV SOLUTIONS	0	0	0	0	0	0
43	DENTAL CARE	0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0
71	AMBULANCE	0	0	0	0	0	0
80	PREVENTIVE VACCINES	0	0	0	0	0	0
100	TOTAL	0	0	0	0	0	0

OAKS AT DENVILLE
 Provider CCN: 31-5329
 Period from 1/1/2025 to 12/31/2025

Worksheet D SNF Title XVIII Tuesday, May 19, 2026 at 10:39:10 AM

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS
 Skilled Nursing Facility - Title XVIII

CMS #	RATIO OF COST TO CHARGES	-----HEALTHCARE CHARGES-----			-----HEALTHCARE COSTS-----			
		INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	
30	RADIOLOGY - DIAGNOSTIC	2.046736	21,056	0	0	43,096	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY		0	0	0	0	0	0
32	LABORATORY	1.170531	30,855	0	0	36,117	0	0
33	INTRAVENOUS THERAPY	1.092634	16,408	0	0	17,928	0	0
34	RESPIRATORY THERAPY		0	0	0	0	0	0
35	PHYSICAL THERAPY	0.998216	511,327	0	0	510,415	0	0
36	OCCUPATIONAL THERAPY	0.672271	516,657	0	0	347,334	0	0
37	SPEECH LANGUAGE PATHOLOGIST	0.526918	106,351	0	0	56,038	0	0
38	AUDIOLOGY		0	0	0	0	0	0
39	ELECTROCARDIOLOGY		7,613	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	2.391610	10,421	0	0	24,923	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0.704032	249,676	0	0	175,780	0	0
42	DRUGS: IV SOLUTIONS		0	0	0	0	0	0
43	DENTAL CARE		0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT		0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS		0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE		0	0	0	0	0	0
71	AMBULANCE		0	0	0	0	0	0
80	PREVENTIVE VACCINES		0	0	0	0	0	0
100	TOTAL		1,470,364	0	0	1,211,631	0	0

OAKS AT DENVERVILLE
Provider CCN: 31-5329
Period from 1/1/2025 to 12/31/2025

Worksheet D-1 Tuesday, May 19, 2026 at 10:39:10 AM

Program: Title V
Component: Skilled Nursing Facility

COMPUTATION OF INPATIENT ROUTINE COSTS

CMS #	INPATIENT DAYS	AMOUNT
1	INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	0
2	PRIVATE ROOM DAYS	0
3	PROGRAM INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	0
4	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0
5	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	0
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT	
6	GENERAL INPATIENT ROUTINE SERVICE CHARGES	0
7	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.000000
8	PRIVATE ROOM CHARGES	0
9	AVERAGE PRIVATE ROOM PER DIEM CHARGE	0.00
10	SEMI-PRIVATE ROOM CHARGES	0
11	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	0.00
12	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL	0.00
13	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL	0.00
14	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT	0
15	GENERAL INPATIENT ROUTINE SERVICE COST NET OF PRIVATE ROOM COST DIFFERENTIAL	0
	PROGRAM INPATIENT ROUTINE SERVICE COSTS	
16	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	0.00
17	PROGRAM ROUTINE SERVICE COST	0
18	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0
19	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	0
20	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	0
21	PER DIEM CAPITAL RELATED COSTS	0.00
22	PROGRAM CAPITAL RELATED COST	0
23	INPATIENT ROUTINE SERVICE COST	0
24	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	0
25	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	0
26	PER DIEM LIMITATION	0.00
27	INPATIENT ROUTINE SERVICE COST LIMITATION	0
28	REIMBURSABLE INPATIENT ROUTINE SERVICE COSTS	0

OAKS AT DENVERVILLE
 Provider CCN: 31-5329
 Period from 1/1/2025 to 12/31/2025

Worksheet D-1 Tuesday, May 19, 2026 at 10:39:10 AM

Program: Title XIX
 Component: Skilled Nursing Facility

COMPUTATION OF INPATIENT ROUTINE COSTS

CMS #	INPATIENT DAYS	AMOUNT
1	INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	21,675
2	PRIVATE ROOM DAYS	0
3	PROGRAM INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	193
4	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0
5	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	10,768,437
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT	
6	GENERAL INPATIENT ROUTINE SERVICE CHARGES	0
7	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.000000
8	PRIVATE ROOM CHARGES	0
9	AVERAGE PRIVATE ROOM PER DIEM CHARGE	0.00
10	SEMI-PRIVATE ROOM CHARGES	0
11	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	0.00
12	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL	0.00
13	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL	0.00
14	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT	0
15	GENERAL INPATIENT ROUTINE SERVICE COST NET OF PRIVATE ROOM COST DIFFERENTIAL	10,768,437
	PROGRAM INPATIENT ROUTINE SERVICE COSTS	
16	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	496.81
17	PROGRAM ROUTINE SERVICE COST	95,884
18	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0
19	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	95,884
20	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	638,713
21	PER DIEM CAPITAL RELATED COSTS	29.47
22	PROGRAM CAPITAL RELATED COST	5,688
23	INPATIENT ROUTINE SERVICE COST	90,196
24	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	0
25	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	90,196
26	PER DIEM LIMITATION	0.00
27	INPATIENT ROUTINE SERVICE COST LIMITATION	0
28	REIMBURSABLE INPATIENT ROUTINE SERVICE COSTS	5,688

OAKS AT DENVERVILLE
Provider CCN: 31-5329
Period from 1/1/2025 to 12/31/2025

Worksheet D-1 Tuesday, May 19, 2026 at 10:39:10 AM

Program: Title XVIII
Component: Skilled Nursing Facility

COMPUTATION OF INPATIENT ROUTINE COSTS

CMS #	INPATIENT DAYS	AMOUNT
1	INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	21,675
2	PRIVATE ROOM DAYS	0
3	PROGRAM INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	6,993
4	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0
5	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	10,768,437
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT	
6	GENERAL INPATIENT ROUTINE SERVICE CHARGES	13,668,876
7	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.787807
8	PRIVATE ROOM CHARGES	0
9	AVERAGE PRIVATE ROOM PER DIEM CHARGE	0.00
10	SEMI-PRIVATE ROOM CHARGES	0
11	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	0.00
12	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL	0.00
13	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL	0.00
14	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT	0
15	GENERAL INPATIENT ROUTINE SERVICE COST NET OF PRIVATE ROOM COST DIFFERENTIAL	10,768,437
	PROGRAM INPATIENT ROUTINE SERVICE COSTS	
16	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	496.81
17	PROGRAM ROUTINE SERVICE COST	3,474,192
18	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0
19	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	3,474,192
20	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	638,713
21	PER DIEM CAPITAL RELATED COSTS	29.47
22	PROGRAM CAPITAL RELATED COST	206,084
23	INPATIENT ROUTINE SERVICE COST	3,268,108
24	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	0
25	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	3,268,108
26	PER DIEM LIMITATION	0.00
27	INPATIENT ROUTINE SERVICE COST LIMITATION	0
28	REIMBURSABLE INPATIENT ROUTINE SERVICE COSTS	0

OAKS AT DENVERVILLE
Provider CCN: 31-5329
Period from 1/1/2025 to 12/31/2025

Worksheet E Part A Tuesday, May 19, 2026 at 10:39:10 AM

Calculation of Reimbursement Settlement - Medicare Part A

1	INPATIENT PPS AMOUNT	4,976,450
2	ALLOWABLE BAD DEBTS	41,006
3	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES	22,125
4	REIMBURSABLE BAD DEBTS	26,654
5	TOTAL REIMBURSABLE COST	5,003,104
6	PRIMARY PAYER AMOUNTS	-316
7	COINSURANCE	678,780
8		0
9	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0
10	SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITEMS	533
11	SEQUESTRATION AMOUNT	85,947
12	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0
13	NET REIMBURSABLE COST	4,238,160
14	INTERIM PAYMENTS	4,211,407
15	TENTATIVE ADJUSTMENT	0
16	BALANCE DUE PROVIDER/PROGRAM	26,753
17	PROTESTED AMOUNTS	

OAKS AT DENVERVILLE
Provider CCN: 31-5329
Period from 1/1/2025 to 12/31/2025

Worksheet E Part B Tuesday, May 19, 2026 at 10:39:10 AM

Calculation of Reimbursement Settlement - Medicare Part B

1	PART B ANCILLARY SERVICE COSTS	0
2	PREVENTIVE VACCINES	0
3	TOTAL REASONABLE COSTS	0
4	MEDICARE PART B ANCILLARY CHARGES	0
5	COST OF COVERED SERVICES	0
6	ALLOWABLE BAD DEBTS	0
7	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL-ELIGIBLE BENEFICIARIES	0
8	REIMBURSABLE BAD DEBTS	0
9	TOTAL REIMBURSABLE COST	0
10	PRIMARY PAYER AMOUNTS	0
11	COINSURANCE AND DEDUCTIBLES	0
12		0
13	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0
14	SEQUESTRATION AMOUNT	0
15	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0
16	NET REIMBURSABLE COST	0
17	INTERIM PAYMENTS	0
18	TENTATIVE ADJUSTMENT	0
19	BALANCE DUE PROVIDER/PROGRAM	0
20	PROTESTED AMOUNTS	0

OAKS AT DENVERVILLE
 Provider CCN: 31-5329
 Period from 1/1/2025 to 12/31/2025

Worksheet E-1 Tuesday, May 19, 2026 at 10:39:10 AM

Analysis of Payments to Providers for Service Rendered

CMS #	DESCRIPTION	---- Inpatient Part A ---		----- Part B -----	
		Mo/Day/Year 1	Amount 2	Mo/Day/Year 3	Amount 4
1	Total interim payments paid to provider		4,211,407		0
2	Interim payments payable		0		0
3	RETROACTIVE LUMP SUM ADJUSTMENTS		0		0
3.01	Program to Provider		0		0
3.02	Program to Provider		0		0
3.03	Program to Provider		0		0
3.04	Program to Provider		0		0
3.05	Program to Provider		0		0
3.50	Provider to Program		0		0
3.51	Provider to Program		0		0
3.52	Provider to Program		0		0
3.53	Provider to Program		0		0
3.54	Provider to Program		0		0
3.99	SUBTOTAL		0		0
4	TOTAL INTERIM PAYMENTS		4,211,407		0
TO BE COMPLETED BY CONTRACTOR					
5	CONTRACTOR: TENTATIVE SETTLEMENT PAYMENTS				
5.01	Program to Provider		0		0
5.02	Program to Provider		0		0
5.03	Program to Provider		0		0
5.50	Provider to Program		0		0
5.51	Provider to Program		0		0
5.52	Provider to Program		0		0
5.99	SUBTOTAL		0		0
6	CONTRACTOR: NET SETTLEMENT AMOUNT				
6.01	Program to Provider		0		0
6.02	Provider to Program		0		0
7	CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY		0		0
Name of Contractor: _____ Contractor Number: _____					
8	Name of Contractor/Number/Date of NPR		0		0

OAKS AT DENVILLE
Provider CCN: 31-5329
Period from 1/1/2025 to 12/31/2025

Worksheet E-2 Tuesday, May 19, 2026 at 10:39:10 AM

Calculation of Reimbursement Settlement
Title XIX SNF

CALCULATION OF REIMBURSEMENT SETTLEMENT - OTHER

CMS	
#	COMPUTATION OF NET COST OF COVERED SERVICES
1	INPATIENT ANCILLARY SERVICES 0
2	OUTPATIENT SERVICES 0
3	INPATIENT ROUTINE SERVICES 5,688
4	COST OF COVERED SERVICES 5,688
5	DIFFERENTIAL IN CHARGES BETWEEN SEMIPRIVATE ACCOMMODATIONS AND LESS THAN SEMIPRIVATE ACCOMMODATIONS 0
6	SUBTOTAL 5,688
7	PRIMARY PAYOR AMOUNTS 0
8	TOTAL REASONABLE COST 5,688
REASONABLE CHARGES	
9	INPATIENT ANCILLARY SERVICES CHARGES 0
10	OUTPATIENT SERVICES CHARGES 0
11	INPATIENT ROUTINE SERVICES CHARGES 0
12	DIFFERENTIAL IN CHARGES BETWEEN SEMIPRIVATE ACCOMMODATIONS AND LESS THAN SEMIPRIVATE ACCOMMODATIONS 0
13	TOTAL REASONABLE CHARGES 0
CUSTOMARY CHARGES	
14	AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS 0
15	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS 0
16	RATIO OF LINE 14 TO LINE 15 (NOT TO EXCEED 1.000000) 0
17	TOTAL CUSTOMARY CHARGES 0
COMPUTATION OF REIMBURSEMENT SETTLEMENT	
18	COST OF COVERED SERVICES 0
19	COST SHARING 0
20	SUBTOTAL 0
21	ALLOWABLE BAD DEBTS 0
22	SUBTOTAL 0
23	SUBTOTAL 0
24	SUBTOTAL 0
25	INTERIM PAYMENTS 0
26	BALANCE DUE PROVIDER/PROGRAM (INDICATE OVERPAYMENT IN PARENTHESES) 0

OAKS AT DENVERVILLE
 Provider CCN: 31-5329
 Period from 1/1/2025 to 12/31/2025

Worksheet G Tuesday, May 19, 2026 at 10:39:10 AM

BALANCE SHEET

CMS #	ASSETS	Amount
		1
	CURRENT ASSETS	
1	CASH ON HAND AND IN BANKS	-6,532,569
2	TEMPORARY INVESTMENTS	0
3	NOTES RECEIVABLE	0
4	ACCOUNTS RECEIVABLE	4,771,283
5	OTHER RECEIVABLES	48,276
	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND	
6	ACCOUNTS RECEIVABLE	869,600
7	INVENTORY	0
8	PREPAID EXPENSES	463,844
9	OTHER CURRENT ASSETS	172,424
10	DUE FROM OTHER FUNDS	0
11	TOTAL CURRENT ASSETS	-1,946,342
	FIXED ASSETS	
12	LAND	13,299,679
13	LAND IMPROVEMENTS	2,089,400
14	LESS: ACCUMULATED DEPRECIATION	1,354,803
15	BUILDINGS	79,201,526
16	LESS: ACCUMULATED DEPRECIATION	25,360,750
17	LEASEHOLD IMPROVEMENTS	0
18	LESS: ACCUMULATED DEPRECIATION	0
19	FIXED EQUIPMENT	0
20	LESS: ACCUMULATED DEPRECIATION	0
21	AUTOMOBILES AND TRUCKS	0
22	LESS: ACCUMULATED DEPRECIATION	0
23	MAJOR MOVABLE EQUIPMENT	8,546,348
24	LESS: ACCUMULATED DEPRECIATION	4,983,673
25	MINOR EQUIPMENT - DEPRECIABLE	0
26	MINOR EQUIPMENT - NONDEPRECIABLE	0
27	OTHER FIXED ASSETS	255,946
28	TOTAL FIXED ASSETS	71,693,673
	OTHER ASSETS	
29	INVESTMENTS	0
30	DEPOSITS ON LEASES	3,309,063
31	DUE FROM OWNERS/OFFICERS	0
32	OTHER ASSETS	27,593,891
33	TOTAL OTHER ASSETS	30,902,954
34	TOTAL ASSETS	100,650,285
	CURRENT LIABILITIES	
35	ACCOUNTS PAYABLE	1,252,183
36	SALARIES, WAGES & FEES PAYABLE	916,200
37	PAYROLL TAXES PAYABLE	0
38	NOTES & LOANS PAYABLE (SHORT TERM)	898,200
39	DEFERRED INCOME	0
40	ACCELERATED PAYMENTS	0
41	DUE TO OTHER FUNDS	0
42	OTHER CURRENT LIABILITIES	943,912
43	TOTAL CURRENT LIABILITIES	4,010,495
	LONG TERM LIABILITIES	
44	MORTGAGE PAYABLE	39,311,123
45	NOTES PAYABLE	0
46	UNSECURED LOANS	0
47	LOANS FROM OWNERS	0
48	OTHER LONG TERM LIABILITIES	62,753,356
49	TOTAL LONG TERM LIABILITIES	102,064,479
50	TOTAL LIABILITIES	106,074,974
	CAPITAL ACCOUNTS	
51	FUND BALANCES	-5,424,689
52	TOTAL LIABILITIES AND FUND BALANCES	100,650,285

OAKS AT DENVILLE
 Provider CCN: 31-5329
 Period from 1/1/2025 to 12/31/2025

Worksheet G-2 Part I Tuesday, May 19, 2026 at 10:39:10 AM

Statement of Patient Revenues and Operating Expenses

PART I - PATIENT REVENUES

	INPATIENT					OUTPATIENT					TOTAL
	MEDICARE FFS 1	MEDICARE HMO 2	MEDICAID 3	MEDICAID HMO 4	OTHER 5	MEDICARE FFS 6	MEDICARE HMO 7	MEDICAID 8	MEDICAID HMO 9	OTHER 10	
GENERAL INPATIENT ROUTINE CARE SERVICES	1	2	3	4	5						11
1 SKILLED NURSING FACILITY	4,553,932	2,270,098	133,455	1,256,416	5,454,975						13,668,876
2 NURSING FACILITY	0	0	0	0	0						0
3 ICF/IID											0
4 TOTAL GENERAL INPATIENT CARE SERVICES	4,553,932	2,270,098	133,455	1,256,416	5,454,975						13,668,876
5 ANCILLARY SERVICES	1,689,197	912,730	0	0	80,484	506,918	137,118	0	0	0	3,326,447
6 HOME HEALTH AGENCY						0	0	0	0	0	0
7 AMBULANCE		0	0	0	0	0	0	0	0	0	0
8 HOSPICE	0	0	0	0	0	0	0	0	0	0	0
9 ALL OTHER REVENUES	0	0	0	0	0	0	0	0	0	0	0
10 TOTAL PATIENT REVENUES	6,243,129	3,182,828	133,455	1,256,416	5,535,459	506,918	137,118	0	0	0	16,995,323

OAKS AT DENVERVILLE
Provider CCN: 31-5329
Period from 1/1/2025 to 12/31/2025

Worksheet G-2 Part II Tuesday, May 19, 2026 at 10:39:10 AM

Statement of Patient Revenues and Operating Expenses

PART II - OPERATING EXPENSES

CMS #	Description	
11	OPERATING EXPENSES	35,213,620
12	ADD (SPECIFY)	0
13	TOTAL ADDITIONS	0

14	DEDUCT (SPECIFY)	0

15	TOTAL DEDUCTIONS	0
		=====
16	TOTAL OPERATING EXPENSES	35,213,620

OAKS AT DENVERVILLE
 Provider CCN: 31-5329
 Period from 1/1/2025 to 12/31/2025

Worksheet G-3 Tuesday, May 19, 2026 at 10:39:10 AM

Statement of Revenues and Expenses

CMS #	Description	
	Income From Services to Patients:	
1	TOTAL PATIENT REVENUES	16,995,323
2	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	4,727,338
3	NET PATIENT REVENUES	12,267,985
4	LESS: TOTAL OPERATING EXPENSES	35,213,620
5	NET INCOME FROM SERVICES TO PATIENTS	-22,945,635
	Other Income:	
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	164,364
7	INCOME FROM INVESTMENTS	235,729
8	REVENUES FROM COMMUNICATIONS (TELEPHONE AND INTERNET SERVICES)	58,941
9	REVENUE FROM TELEVISION AND RADIO SERVICES	0
10	PURCHASE DISCOUNTS	0
11	REBATES AND REFUNDS OF EXPENSES	0
12	PARKING LOT RECEIPTS	0
13	REVENUE FROM LAUNDRY AND LINEN SERVICE	21,419
14	REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS	243,228
15	REVENUE FROM RENTAL OF LIVING QUARTERS	0
16	REVENUE FROM SALE OF MEDICAL AND SURGICAL SUPPLIES TO OTHER THAN PATIENTS	0
17	REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS	0
18	REVENUE FROM SALE OF MEDICAL RECORDS AND ABSTRACTS	0
19	TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC.)	0
20	REVENUE FROM GIFTS, FLOWER, COFFEE SHOPS, CANTEEN	0
21	RENTAL OF VENDING MACHINES	0
22	RENTAL OF SKILLED NURSING SPACE	0
23	GOVERNMENTAL APPROPRIATIONS	0
24	OTHER MISCELLANEOUS REVENUE (SPECIFY _____)	192,063
24.01	Assisted Living and ESP income	2,088,578
24.02	General Service Revenue	732,930
24.03	Other Income	0
24.04	Earned Entrance Fees	2,640,320
24.05	Residential Income	11,247,478
25	PHE FUNDING	0
26	TOTAL OTHER INCOME	17,625,050
27	TOTAL INCOME	-5,320,585
	Expenses:	
28	OTHER EXPENSES (SPECIFY _____)	0
29		0
30		0
31	TOTAL OTHER EXPENSES	0
32	NET INCOME (LOSS) FOR THE PERIOD	-5,320,585