

**GREENBROOK HEALTHCARE LLC**  
*Financial Statements*

*December 31, 2024*

**SAUL N.  
FRIEDMAN & CO.**

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

<b>Independent Auditors' Report</b>	<b>(i)</b>
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**Financial Statements**

Balance Sheet	1
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Statement of Income and Members' Equity (Deficit)	2
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Statement of Cash Flows	3
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Notes to Financial Statements	4
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**Supplementary Information**

Revenues	12
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Operating Expenses	13
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Patient Days	17
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## **INDEPENDENT AUDITORS' REPORT**

To the Members of  
Greenbrook Healthcare LLC  
Cranford, N.J

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the accompanying financial statements of Greenbrook Healthcare LLC, (a limited liability company), which comprise the balance sheet as of December 31, 2024, and the related statements of income and members' deficit and cash flows for the period then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Greenbrook Healthcare LLC, as of December 31, 2024, and the results of its operations and its cash flows for the period of January 31 through December 31, 2024, 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 (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Greenbrook Healthcare LLC, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Greenbrook Healthcare LLC's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

In performing an audit in accordance with GAAS, 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 Greenbrook Healthcare LLC'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 Greenbrook Healthcare LLC'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.

  
Brooklyn, New York  
May 15, 2025

**GREENBROOK HEALTHCARE LLC**

*Balance Sheet*  
*December 31, 2024*

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**ASSETS****Current assets:**

Cash	\$ 1,216,587
Cash - restricted	106,835
Accounts receivable - net	1,626,217
Prepaid expenses	41,366
Loans and exchanges	<u>61,281</u>

**Total current assets** 3,052,286

Property and equipment, net 353,052

**Other assets:**

Due from prior owner	435,218
Intangible assets - net	<u>42,078</u>

**Total other assets** 477,296

**Total Assets** \$ 3,882,634

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**LIABILITIES AND MEMBERS' DEFICIT****Current liabilities:**

Accounts payable	\$ 1,406,661
Accrued expenses and taxes	706,655
Due to related entities	1,225,176
Patients' funds and deposits payable	<u>131,106</u>

**Total current liabilities** 3,469,598

**Long term liabilities:**

Due to landlord	825,000
Loans payable - members	<u>1,000,000</u>

**Total long term liabilities** 1,825,000

**Total liabilities** 5,294,598

Members' deficit (1,411,964)

**Total Liabilities and Members' Deficit** \$ 3,882,634

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**GREENBROOK HEALTHCARE LLC**  
***Statement of Income and Members' Deficit***  
***Period Ended December 31, 2024***

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Revenues	\$ 9,953,567
Operating expenses	<u>11,080,865</u>
Loss from operations	(1,127,298)
Non-operating revenue (expenses)	
Interest income	657
Interest expense	<u>(284,323)</u>
<b>Net Loss</b>	<b>(1,410,964)</b>
Members' deficit beginning of period	-
Members' distributions	<u>(1,000)</u>
Members' deficit end of period	\$ (1,411,964)

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**GREENBROOK HEALTHCARE LLC****Statement of Cash Flows**  
**Period Ended December 31, 2024**

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**Cash flows from operating activities:**

Net loss \$ (1,410,964)

Adjustments to reconcile net loss to net cash  
provided by (used in) operating activities:

Depreciation 20,244

Changes in operating assets and liabilities:

Accounts receivable (1,626,217)

Prepaid expenses (41,366)

Loans and exchanges (61,281)

Accounts payable 1,406,661

Accrued expenses 706,655

Patients' funds and deposits payable 131,106

**Net cash used in operating activities (875,162)**

**Cash flows from investing activities:**

Purchase of equipment (373,296)

Intangible assets (42,078)

**Net cash used in investing activities (415,374)**

**Cash flows from financing activities:**

Due from prior owner (435,218)

Members' distributions (1,000)

Due to related entities 1,225,176

Loans payable - members 1,000,000

Due to landlord 825,000

**Net cash provided by financing activities 2,613,958**

**Net increase in cash and restricted cash 1,323,422**

**Cash and restricted cash - at beginning of period -**

**Cash and restricted cash - at end of period \$ 1,323,422**

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**Supplemental disclosure of cash flow information:**

**Cash paid during the period for:**

Interest \$ 284,323

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**Note 1 – Principal Business Activity and Summary of Significant Accounting Policies:**

***Principal Business Activity***

***Nature of Operations***

Greenbrook Healthcare LLC, (the “Company”), was formed in the State of New Jersey on August 13, 2023, with a perpetual life. The limited liability company leases the land, building and license from a non-related entity to operate a long-term care facility consisting of 180 long-term beds, located at 303 Rock Avenue, Green Brook Township, New Jersey. The Company began operations on January 31, 2024.

***Accounts Receivable and Allowance for Doubtful Accounts***

Accounts receivable consist primarily of fees due from residents and are noninterest bearing. Accounts receivable presented net of an allowance for credit losses, which is an estimate of amounts that may not be collectible.

The Company performs ongoing credit evaluations of its customers but generally does not require collateral to support accounts receivable. The allowance for credit losses is based on the Company’s assessment of the collectability of assets pooled together with similar risk characteristics. The Company monitors the collectability of its trade receivables as one overall pool due to all trade receivables having similar risk characteristics. The Company estimates its allowance for credit losses based on its historical collection trends, the age of outstanding receivables, existing economic conditions and reasonable forecasts. If events or changes in circumstances indicate that specific receivable balances may be impaired, further consideration is given to the collectability of those balances, and the allowance is adjusted accordingly. The balance for the allowance for credit losses for the period ended December 31, 2024, was \$158,668.

***Cash and Cash Equivalents***

The Company’s financial instruments that are exposed to concentrations of credit risk consist primarily of cash. Cash equivalents represent highly liquid debt instruments purchased with an original maturity of three months or less. The Company places its cash with high credit quality institutions. At times this may be in excess of the FDIC insurance limits. To date, the Company has not experienced any losses in such accounts and believes no significant concentration of credit risk exists with respect to cash.

The following table provides a reconciliation of cash, cash equivalents, and restricted cash reported within the balance sheet that sum to the total of the same such amounts shown in the statement of cash flows.

Cash and cash equivalents	\$ 1,216,587
Restricted cash for residents	106,835
Total	<u>\$ 1,323,422</u>

See independent auditors’ report.



**Note 1 – Principal Business Activity 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.

***Income taxes***

The Company is treated as a partnership for federal income tax purposes and does not incur income taxes. Instead, its earnings and losses are included in the personal returns of the members and taxed depending on their personal tax situations. The financial statements do not reflect a provision for income taxes.

***Estimates***

The preparation of financial statements in conformity with generally accepted accounting principles 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.

***Revenues***

The Company generates revenues primarily by providing healthcare services to its customers. Revenues are recognized when control of the promised good or service is transferred to our customers, in an amount that reflects the consideration to which the Company expects to be entitled from patients, third-party payors (including government programs and insurers) and others, in exchange for those goods and services.

Amounts estimated to be uncollectable are generally considered implicit price concessions that are a direct reduction to net revenues. To the extent there are material subsequent events that affect the payor's ability to pay, such amounts are recorded within operating expenses.

Performance obligations are determined based on the nature of the services provided. The majority of the Company's healthcare services represent a bundle of services that are not capable of being distinct and as such, are treated as a single performance obligation satisfied over time as services are rendered. The Company also provides certain ancillary services which are not included in the bundle of services, and as such, are treated as separate performance obligations satisfied at a point in time, if and

**1 – Principal Business Activity and Summary of Significant Accounting Policies:**  
(continued)

*Revenues (continued)*

when those services are rendered. As a result, the Company transfers control of a good or service over time, and therefore recognizes revenue over time as the performance obligation in the contract is satisfied.

The Company has concluded that each day that a resident receives services represents a separate contract and performance obligation based on the fact that residents have unilateral rights to terminate the contract after each day with no penalty or compensation due.

Because the Company's performance obligations relate to resident contracts with a duration of less than one year, they have elected to apply the optional exemption provided in Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 606-10-50-14(a) and, therefore, are not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period. For the period ended December 31, 2024, all revenue related to operations in New Jersey. The Company determines the transaction price based on contractually agreed-upon amounts or rates, adjusted for estimates of variable consideration, such as implicit price concessions. The Company utilizes the expected value method to determine the amount of variable consideration that should be included to arrive at the transaction price, using contractual agreements and historical reimbursement experience within each payer type. The Company applies constraints to the transaction price, such that net revenues are recorded only to the extent that it is probable that a significant reversal in the amount of the cumulative revenue recognized will not occur in the future. If actual amounts of consideration ultimately received differ from the Company's estimates, the Company adjusts these estimates, which would affect net revenues in the period such variances become known. Adjustments arising from a change in the transaction price were not significant for the period ended December 31, 2024.

*Guaranteed payments to members*

Guaranteed payments to members that are intended as compensation for services rendered are accounted for as expenses of the Company rather than as allocations of the Company net income. Guaranteed payments that are intended as payments of interest on capital accounts are not accounted for as expenses of the Company, but rather, as part of the allocation of net income.

**Note 1 – Principal Business Activity and Summary of Significant Accounting Policies:**  
(continued)

***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.

All references made to the period ending December 31, 2024, are for the period of January 31, 2024, through December 31, 2024.

**Note 2 – Accounts Receivable:**

Accounts receivable, net, consists of the following:

Medicaid	\$ 358,110
Medicare	599,482
Other	827,293
	<u>1,784,885</u>
Less: allowance for doubtful accounts	158,668
Total accounts receivable, net	<u>\$ 1,626,217</u>

**Note 3 – Property and Equipment:**

Property and equipment are summarized as follows:

	Life (Years)	2024
Furniture and equipment	5-7	\$ 60,742
Leasehold improvements	10	<u>312,554</u>
		373,296
Less accumulated depreciation		<u>(20,244)</u>
		<u>\$ 353,052</u>

Depreciation expense was \$20,244, for the period.

**Note 4 – Advertising:**

Advertising expenses were \$74,036 for the period. There were no direct response advertising costs either capitalized or expensed.

**Note 5 – Revenues:**

Approximately 73% of revenue was derived from billings to the New Jersey Department of Health for stays by Medicaid patients.

Approximately 12% of revenue was derived from billings to the Federal government for stays by Medicare patients covered by Part A and for services provided which are covered by Medicare Part B.

There were no adjustments to the company's revenues as a result of audits or appeals to interim rates received in prior years.

**Note 6 – Concentration of Credit Risk:**

The Company places its cash with high credit quality institutions. At times, this may be in excess of the FDIC insurance limits. To date, the Company has not experienced any losses in such accounts and believes no significant concentration of credit risk exists with respect to cash.

As of December 31, 2024, the Company had approximately 19% of its receivables due from the New Jersey Department of Health, and 30% of its receivables due from the Federal government for Medicare Parts A and B recipients.

As of December 31, 2024, approximately 48% of the accounts payable balance was payable to four vendors.

**Note 7 – Economic Dependency:**

During the period, the Company purchased a substantial portion of its services from four vendors. Purchases from these vendors were approximately \$2,719,709. The balances due to these vendors and included in accounts payable at December 31, 2024, was \$710,071.

**Note 8 – Leases:**

*Lease Policies:*

The new standard, Accounting Standards Update (ASU) 2016-02, Leases (ASC Topic 842), requires that leases with a lease term of more than 12 months be classified as either finance or operating leases. Leases are classified as finance leases when the Company expects to consume a major part of the economic benefits of the leased assets over the remaining lease term. Conversely, the Company is not expected to consume a major part of the economic benefits of assets classified as operating leases.

No additional leases were capitalized in 2024.

**Note 8 – Leases: (continued)**

The Company has negotiated with the current owners to acquire the real estate and license to the facility. Management believes that this change of ownership ("CHOW") transaction will conclude within 12 months thereby negating the long-term effect of the current lease. The Company is not required to capitalize their lease assets and obligations related to their real estate lease or include most of the lease disclosures. Instead, the Company's policy is to record lease payments as rent expense as incurred.

***Description of leases:***

The Company occupies its premises under an operating lease with a non-related entity, with a term of thirty years, which expires on January 31, 2054. For the period from January 31, 2024 ("Reference Date") until and including the last day of the month immediately prior to the second (2nd) anniversary of the Reference Date, One Million Eight Hundred Thousand Dollars (\$1,800,000.00) and (ii) and for each subsequent Lease Year thereafter until the end of the Term, Two Million Dollars (\$2,000,000.00). Commencing on the period beginning on the third (3rd) anniversary of the Reference Date, Base Rent shall increase by an annual amount equal to the Base Rent for the immediately preceding Lease Year multiplied by two percent (2.00%) per annum. Rent expense was \$1,650,000 for the period.

***Quantitative lease information***

A summary of total lease cost for the period ended December 31, 2024, is as follows:

Operating lease cost	\$ 1,650,000
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**Note 9 – Related Party Transactions:**

The Company obtained fiscal services from a related company, which is related through common ownership. Total services purchased during the period amounted to \$680,824. At December 31, 2024, there was a balance due of \$237,218.

**Note 10 – Due to Related Entities and Loan Payable Related Entity:**

On an ongoing basis, the Company loans and borrows funds for working capital, expenses, and other loans and exchanges to and from entities that are related by majority or 100% common ownership. The loans are interest free and will be repaid when the Company, or the related entities, has the funds. At December 31, 2024 the balances of these loans due to the related entities were \$1,225,176.

**Note 11 – Intangible Assets:**

Intangible assets other than goodwill are summarized as follows:

	Life (Years)	2024
Closing costs	-	\$ 42,078
Less accumulated amortization		(-)
		\$ 42,078

Amortization was not expensed for the period as the closing is still not finalized.

**Note 12 – Contingencies:**

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 ascertained.

**Note 13 – Subsequent Events:**

The Company has reviewed for subsequent events through May 15, 2025, the date the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

**GREENBROOK HEALTHCARE LLC**  
**Supplementary Schedules - Revenues**  
**Period Ended December 31, 2024**

		Per Patient Day
Revenues - current:		
Medicaid - NJ	\$ 7,315,276	\$ 270.07
Medicare - Part A	1,184,602	817.53
Private	534,260	372.05
HMO	381,881	422.43
Respite	<u>153,232</u>	266.95
<b>Total current year</b>	<b>9,569,251</b>	<b>\$ <u>301.54</u></b>
Other revenues:		
Ancillary - Other	231,840	
Ancillary - Part B	149,063	
Other	<u>3,413</u>	
<b>Total other revenues</b>	<b><u>384,316</u></b>	
<b>Total revenues</b>	<b>\$ 9,953,567</b>	

See independent auditors' report  
on supplementary information.

**GREENBROOK HEALTHCARE LLC**  
**Supplementary Schedules - Patient Days**  
**Period Ended December 31, 2024**

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	<b>Patient Days</b>	<b>Percent of Total</b>
Skilled nursing facility:		
Medicaid	27,087	86.12%
Medicare	1,449	4.61%
Private	1,436	4.57%
HMO	904	2.87%
Respite	574	1.83%
	<u>31,450</u>	<u>100.00%</u>

<b>Percent occupancy</b>	<u><u>52.00%</u></u>
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GREENBROOK MANOR CARE & REHAB CENTER  
Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Form Approved  
OMB No. 0938-0463  
Approval Expires 12-31-2021

Worksheet S Wednesday, June 18, 2025 at 12:30:11 PM

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

PART I - COST REPORT STATUS

Provider 1. ☐ Electronically prepared cost report; Date: \_\_\_\_\_ Time: \_\_\_\_\_  
use only 2. ☒ Manually prepared cost report  
3. ☐ If this is an amended report enter the number of times the provider resubmitted this cost report  
3.01 ☐ No Medicare Utilization. Enter "Y" for yes or leave blank for no.  
Contractor 4. ☐ Cost Report Status 6. Contractor No. \_\_\_\_\_  
use only [1] As Submitted 7. ☐ First Cost Report Processed by Contractor  
[2] Settled without audit 8. ☐ Last Cost Report Processed by Contractor  
[3] Settled with audit 9. ☐ NPR Date: \_\_\_\_\_  
[4] Reopened 10. ☐ If line 4, column 1 is "4": Enter number of times reopened: \_\_\_\_\_  
[5] Amended 11. Contractor Vendor Code \_\_\_\_\_  
5. Date Received \_\_\_\_\_ 12. ☐ Medicare Utilization. Enter "F" for full, "L" for low, or "N" for none

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 Greenbrook Manor Care & Rehab Center (31-5141) for the cost report period beginning January 1, 2024 and ending December 31, 2024, 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
1		
2	Printed name	
3	Title	
4	Signature date	

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.

PART III - SETTLEMENT SUMMARY

CMS #		Title XVIII			
		Title V	A	B	Title XIX
		1	2	3	4
1	SNF	0	-10,336	-59	0
100	Total	0	-10,336	-59	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.

GREENBROOK MANOR CARE & REHAB CENTER  
Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Worksheet S-2 Part I Wednesday, June 18, 2025 at 12:30:11 PM

Skilled Nursing Facility and Skilled Nursing Facility Complex Identification Data

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY COMPLEX ADDRESS:

CMS					
#					
1	Street / P.O. Box:	303 ROCK AVENUE			
2	City / State / Zip:	SOMERSET NJ	08812		
3	County / CBSA Code / Urban/Rural:	SOMERSET	35154	Urban	

SNF AND SNF-BASED COMPONENT IDENTIFICATION

CMS	COMPONENT	COMPONENT NAME	PROVIDER	DATE CERTIFIED	PAYMENT SYSTEM P., O. or N.
#	0	1	2	3	V XVIII XIX 4 5 6
4	SNF	Greenbrook Manor Care & Rehab C	31-5141	12/01/1988	P
5	Nursing Facility				
7	SNF-Based HHA				
11	SNF-Based OLTC				
13	Other				
14	Cost Reporting Period (mm/dd/yyyy)	01/01/2024	12/31/2024		
15	Type of Control (See Instructions)		5		

TYPE OF FREESTANDING SKILLED NURSING FACILITY

16	Is this a distinct part skilled nursing facility that meets the requirements?	Yes
17	Is this a composite distinct part skilled nursing facility that meets the requirements?	N
18	Are there any costs included in Worksheet A which resulted from transactions with related organizations?	Yes

MISCELLANEOUS COST REPORTING INFORMATION

19	Is this a low Medicare Utilization cost report, enter "Y" for yes or "N" for no.	N
	If the response to line 19 is yes, Does this cost report meet your contractor's criteria for filing a low	
19.01	utilization cost report? (Y/N)	N

DEPRECIATION - ENTER THE AMOUNT OF DEPRECIATION REPORTED IN THIS SNF FOR THE METHOD INDICATED ON LINES 20 - 22.

20	Straight Line	235,736
21	Declining Balance.	
22	Sum of the Years' Digits	
23	Sum of lines 20 through 22	235,736
24	If depreciation is funded, enter the balance as of the end of the period.	
25	Were there any disposal of capital assets during the cost reporting period? (Y/N)	N
26	Was accelerated depreciation claimed on any assets in the current or any prior cost report applies?	N
	Did you cease to participate in the Medicare program at the end of the period to which this cost report	
27	applies (See FRM 15-1, Chapter 1)?	N
28	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports?	N

IF THIS FACILITY CONTAINS A PUBLIC OR NON-PUBLIC PROVIDER THAT QUALIFIES FOR AN EXEMPTION FROM THE APPLICATION OF THE LOWER OF COSTS OR CHARGES, ENTER 'Y' FOR EACH COMPONENT AND TYPE OF SERVICE THAT QUALIFIES FOR THE EXEMPTION.

	Part A No	Part B No	Other
29	Skilled Nursing Facility		
30	Nursing Facility		
32	SNF-Based HHA		
36	SNF-Based OLTC		

		Y/N
37	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
38	Are you legally-required to carry malpractice insurance?	Yes
	Is the malpractice a "claims-made:", or "occurrence" policy? If the policy is "claims-made" enter 1. If policy is "occurrence", enter 2.	1
39	What is the liability limit for the malpractice policy? Enter in column 1 the monetary limit per lawsuit. Enter in column 2 the monetary limit per policy year.	

	Premiums	Paid Losses	Self Insurance
41	List malpractice premiums and paid losses		

		Y/N
42	Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.	N

	Are there any home office cost as defined in CMS Pub 15-1, chapter 10? Enter Y for Yes or N for no, in column 1.	N
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43	If line 43 = "Y", and there are costs for the home office, enter the home office chain number and enter the name and address of the home office on lines 45-47.	
44	Name / Contractor Name / Contractor Number	

46	Street / PO Box	
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47	City / State / Zip	
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GREENBROOK MANOR CARE & REHAB CENTER  
Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Worksheet S-2 Part II Wednesday, June 18, 2025 at 12:30:11 PM

Skilled Nursing Facility and Skilled Nursing Facility Healthcare Complex Reimbursement Questionnaire

Line #	1	2	3	4
<b>PROVIDER ORGANIZATION AND OPERATION</b>				
1	Has the provider changed ownership immediately prior to the beginning of the cost reporting period?	N		
2	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 3, "V" for voluntary or "I" for involuntary	N		
3	Is the provider 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		
<b>FINANCIAL DATA AND REPORTS</b>				
4	Were the financial statements prepared by a Certified Public Accountant? If yes, enter in column 2 "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.	N		
5	Are the cost report total expenses and total revenues different from those on the filed financial statements? If yes, submit reconciliation.	N		
<b>APPROVED EDUCATIONAL ACTIVITIES</b>				
6	Column 1: Were costs claimed for Nursing School? Column 2: Is the provider the legal operator of the program?	N		
7	Were costs claimed for Allied Health Programs? (see instructions)	N		
8	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (see instructions)	N		
<b>BAD DEBTS</b>				
9	Is the provider seeking reimbursement for bad debts? (see instructions)	Y		
10	If line 9 is Yes, did the provider's bad debt collection policy change during this cost reporting period? If Yes, submit copy.	N		
11	If line 9 is Yes, are patient deductibles and/or coinsurance waived? If Yes, see instructions.	N		
12	Have total beds available changed from prior cost reporting period? If Yes, see instructions.	N		
<b>PS&amp;R DATA</b>				
13	Was the cost report prepared using the PS&R only? If yes, enter the paid through date of the PS&R used to prepare this cost report. (see Instructions)	Y	05/13/2025	Y 05/13/2025
14	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If yes enter the paid through date of the PS&R used to prepare this cost report.	N		N
15	If line 13 or 14 is yes, 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? If yes, see instructions.	N		N
16	If line 13 or 14 is yes, then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.	N		N
17	If line 13 or 14 is yes, then were adjustments made to PS&R data for Other?	N		N
18	Was the cost report prepared only using the provider's records? If yes, see Instructions.	N		N
<b>COST REPORT PREPARER CONTACT INFORMATION</b>				
19	First name/Last Name/Title	Luca	Pasqualetti	Preparer
20	Employer.	Zimmet Healthcare Services Group LLC		
21	Telephone number/Email address.	732-970-0733	costreports@zhealthcare.com	

GREENBROOK MANOR CARE & REHAB CENTER  
Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part I Wednesday, June 18, 2025 at 12:30:11 PM

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
		1	2	Title V	Title XVIII	Title XIX	Other	
1	Skilled Nursing Facility	180	65,880	0	1,578	29,632	3,343	34,553
2	Nursing Facility	0	0	0	0	0	0	0
4	Home Health Agency Cost	0	0	0	0	0	0	0
5	Other Long Term Care	0	0	0	0	0	0	0
8	Total	180	65,880	0	1,578	29,632	3,343	34,553

CMS #	Component	Discharges				Average Length of Stay			
		Title V	Title XVIII	Title XIX	Other	Title V	Title XVIII	Title XIX	Total
1	Skilled Nursing Facility	0	35	67	59	0.00	45.09	442.27	214.61
2	Nursing Facility	0	0	0	0	0.00	0.00	0.00	0.00
4	Home Health Agency Cost	0	0	0	0	0.00	0.00	0.00	0.00
5	Other Long Term Care	0	0	0	0	0.00	0.00	0.00	0.00
8	Total	0	35	67	59	0.00	45.09	442.27	214.61

CMS #	Component	Admissions				FTE	
		Title V	Title XVIII	Title XIX	Other	Paid	Non-Paid
1	Skilled Nursing Facility	0	41	50	70	107.14	0
2	Nursing Facility	0	0	0	0	0.00	0
4	Home Health Agency Cost	0	0	0	0	0.00	0
5	Other Long Term Care	0	0	0	0	0.00	0
8	Total	0	41	50	70	107.14	0

GREENBROOK MANOR CARE & REHAB CENTER  
Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part II Wednesday, June 18, 2025 at 12:30:11 PM

SNF Wage Index Information

PART II - DIRECT SALARIES

CMS #		Amount Reported 1	Reclass. of Salaries from Wkst. A-6		Paid Hours Related to Salary 4	Average Hourly Wage 5
			2	Adjusted Salaries 3		
1	Total Salary	5,354,075	0	5,354,075	222,841.00	24.03
2	Physician salaries - Part A	0	0	0	0.00	
3	Physician salaries - Part B	0	0	0	0.00	
4	Home office personnel	0	0	0	0.00	
5	Sum of lines 2 through 4	0	0	0	0.00	
6	Revised wages (line 1 - 5)	5,354,075	0	5,354,075	222,841.00	24.03
7	Other Long Term Care	0	0	0	0.00	
8	Home Health Agency	0	0	0	0.00	
9	CMEC	0	0	0	0.00	
10	Hospice	0	0	0	0.00	
11	Other Excluded Areas	0	0	0	0.00	
12	Subtotal Excluded salary (Sum of lines 7-11)	0	0	0	0.00	
13	Total Adjusted Salaries (Line 6 - 12)	5,354,075	0	5,354,075	222,841.00	24.03
OTHER WAGES AND RELATED COSTS						
14	Contract Labor: Patient Related & Mgmt	85,022	0	85,022	2,173.00	39.13
15	Contract Labor: Physician services - Part A	0	0	0	0.00	
16	Home office salaries & wage related costs	0	0	0	0.00	
WAGE RELATED COSTS						
17	Wage related costs (See Part IV)	976,728	0	976,728		
18	Wage related costs (See Part IV)	0	0	0		
19	Wage related costs (excluded units)	0	0	0		
20	Physicians Part A - WRC	0	0	0		
21	Physicians Part B - WRC	0	0	0		
22	Total Adjusted Wage Related cost	976,728	0	976,728		

GREENBROOK MANOR CARE & REHAB CENTER  
Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part III Wednesday, June 18, 2025 at 12:30:11 PM

SNF Wage Index Information

PART III - OVERHEAD COSTS - DIRECT SALARIES

CMS #		Amount Reported 1	Reclass. of Salaries from Wkst. A-6 2	Adjusted Salaries 3	Paid Hours Related to Salary 4	Average Hourly Wage 5
1	Employee Benefits	0	0	0	0	0.00
2	Administrative & General	333,511	0	333,511	11,796	28.27
3	Plant Operation, Maint. & Repairs	132,534	0	132,534	4,906	27.01
4	Laundry & Linen Service	0	0	0	6,855	0.00
5	Housekeeping	410,221	0	410,221	21,907	18.73
6	Dietary	562,650	0	562,650	36,912	15.24
7	Nursing Administration	267,327	0	267,327	5,836	45.81
8	Central Services & Supply	0	0	0	0	0.00
9	Pharmacy	0	0	0	0	0.00
10	Medical Rcd.s & M/R Library	116,219	0	116,219	5,701	20.39
11	Social Service	53,457	0	53,457	1,889	28.30
12	Nursing and Allied Health Ed. Act.					
13	Other General Service	141,199	0	141,199	5,912	23.88
14	Total	2,017,118	0	2,017,118	101,714	19.83

GREENBROOK MANOR CARE & REHAB CENTER  
Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part IV Wednesday, June 18, 2025 at 12:30:11 PM

SNF Wage Related Costs

CMS #	Description	
	RETIREMENT COST	
1	401K Employer Contributions	0
2	Tax Sheltered Annuity (TSA) 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 (Purchased or Self Funded)	337,622
9	Prescription Drug Plan	0
10	Dental, Hearing and Vision Plan	21,651
11	Life Insurance (If employee is owner or beneficiary)	0
12	Accidental Insurance (If employee is owner or beneficiary)	0
13	Disability Insurance (If employee is owner or beneficiary)	0
14	Long-Term Care Insurance (If employee is owner or beneficiary)	0
15	Workers' Compensation Insurance	157,084
16	Retirement Health Care Cost (see instructions)	0
	TAXES	
17	FICA-Employers Portion Only	390,049
18	Medicare Taxes - Employer Portion Only	0
19	Unemployment Insurance	0
20	State or Federal Unemployment Taxes	70,322
	OTHER	
21	Executive Deferred Compensation	0
22	Day Care Cost and Allowances	0
23	Tuition Reimbursement	0
24	Total Wage Related Cost (Lines 1-23)	976,728
	PART B OTHER THAN CORE RELATED COST	
25	Other Wage Related Costs	0

GREENBROOK MANOR CARE & REHAB CENTER  
Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part V Wednesday, June 18, 2025 at 12:30:11 PM

SNF Reporting Of Direct Care Expenditures

PART V - OVERHEAD COSTS - DIRECT SALARIES

CMS #		Amount Reported 1	Fringe Benefits 2	Adjusted Salaries 3	Paid Hours Related to Salary 4	Average Hourly Wage 5
	DIRECT SALARIES					
	NURSING OCCUPATIONS					
1	Registered Nurses (RNs)	265,618	48,456	314,074	5,903	53.21
2	Licensed Practical Nurses (LPNs)	1,159,030	211,438	1,370,468	33,762	40.59
3	Certified Nursing Assistants/Nursing Assistants/Aides	1,670,421	304,730	1,975,151	76,413	25.85
4	Total Nursing (Sum of 1 - 3)	3,095,069	564,624	3,659,693	116,078	31.53
5	Physical Therapists	137,237	25,036	162,273	2,584	62.80
6	Physical Therapy Assistants	0	0	0	0	0.00
7	Physical Therapy Aides	0	0	0	0	0.00
8	Occupational Therapists	69,061	12,599	81,660	1,693	48.23
9	Occupational Therapy Assistants	0	0	0	0	0.00
10	Occupational Therapy Aides	0	0	0	0	0.00
11	Speech Therapists	35,590	6,493	42,083	774	54.37
12	Respiratory Therapists	0	0	0	0	0.00
13	Other Medical Staff	0	0	0	0	0.00
	CONTRACT LABOR					
	NURSING OCCUPATIONS					
14	Registered Nurses (RNs)	5,449		5,449	81	67.27
15	Licensed Practical Nurses (LPNs)	10,107		10,107	181	55.84
16	Certified Nursing Assistants/Nursing Assistants/Aides	69,466		69,466	1,911	36.35
17	Total Nursing (Sum of 14 - 16)	85,022		85,022	2,173	39.13
18	Physical Therapists	0		0	0	0.00
19	Physical Therapy Assistants	0		0	0	0.00
20	Physical Therapy Aides	0		0	0	0.00
21	Occupational Therapists	0		0	0	0.00
22	Occupational Therapy Assistants	0		0	0	0.00
23	Occupational Therapy Aides	0		0	0	0.00
24	Speech Therapists	0		0	0	0.00
25	Respiratory Therapists	0		0	0	0.00
26	Other Medical Staff	0		0	0	0.00



GREENBROOK MANOR CARE & REHAB CENTER  
Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Worksheet A Wednesday, June 18, 2025 at 12:30:11 PM

Reclassification and Adjustment of Trial Balance of Expenses

CMS #	COST CENTER DESCRIPTION	Salaries 1	Other 2	Total 3	Reclassi- fications 4	Reclassified Trial Balance 5	Adjust- ments to Expenses 6	Net Expenses for Cost Allocation 7
<b>GENERAL SERVICE COST CENTERS</b>								
1	Cap Rel Costs - Bldgs & Fixtures		2,154,631	2,154,631	0	2,154,631	-594,433	1,560,198
2	Cap Rel Costs - Movable Equipment		32,230	32,230	0	32,230	1,951	34,181
3	Employee Benefits	0	1,016,100	1,016,100	0	1,016,100	89,670	1,105,770
4	Administrative & General	333,511	1,588,268	1,921,779	0	1,921,779	-66,823	1,854,956
5	Plant Operation, Maint. & Repairs	132,534	404,252	536,786	0	536,786	7,214	544,000
6	Laundry & Linen Service	0	1,779	1,779	0	1,779	0	1,779
7	Housekeeping	410,221	28,918	439,139	0	439,139	0	439,139
8	Dietary	562,650	320,240	882,890	0	882,890	0	882,890
9	Nursing Administration	267,327	0	267,327	0	267,327	0	267,327
10	Central Services & Supply	0	125,330	125,330	-121,541	3,789	0	3,789
11	Pharmacy	0	894	894	0	894	0	894
12	Medical Records & Library	116,219	0	116,219	0	116,219	0	116,219
13	Social Service	53,457	0	53,457	0	53,457	0	53,457
14	Nursing and Allied Health Education	0	0	0	0	0	0	0
15	Other General Service Cost	141,199	4,572	145,771	0	145,771	0	145,771
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>								
30	Skilled Nursing Facility	3,095,069	228,354	3,323,423	0	3,323,423	0	3,323,423
31	Nursing Facility	0	0	0	0	0	0	0
33	Other Long Term Care	0	0	0	0	0	0	0
<b>ANCILLARY SERVICE COST CENTERS</b>								
40	Radiology	0	2,361	2,361	0	2,361	0	2,361
41	Laboratory	0	7,120	7,120	121,541	128,661	0	128,661
42	Intravenous Therapy	0	0	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0
44	Physical Therapy	172,827	25,525	198,352	-35,590	162,762	0	162,762
45	Occupational Therapy	69,061	0	69,061	0	69,061	0	69,061
46	Speech Pathology	0	0	0	35,590	35,590	0	35,590
47	Electrocardiology	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	0	0	0	0
49	Drugs Charged to Patients	0	68,943	68,943	0	68,943	0	68,943
50	Dental Care - Title XIX only	0	0	0	0	0	0	0
51	Support Surfaces	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center	0	0	0	0	0	0	0
<b>OUTPATIENT SERVICE COST CENTERS</b>								
60	Clinic	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	0	0	0
<b>OTHER REIMBURSABLE COST CENTERS</b>								
70	Home Health Agency Cost	0	0	0	0	0	0	0
71	Ambulance	0	1,597	1,597	0	1,597	0	1,597
74	Other Reimbursable Cost	0	0	0	0	0	0	0
<b>SPECIAL PURPOSE COST CENTERS</b>								
80	Malpractice Premiums & Paid Losses		0	0	0	0	0	0
81	Interest Expense		0	0	0	0	0	0
82	Utilization Review	0	0	0	0	0	0	0
84	Other Special Purpose Cost	0	0	0	0	0	0	0
89	<b>SUBTOTALS</b>	5,354,075	6,011,114	11,365,189	0	11,365,189	-562,421	10,802,768
<b>NONREIMBURSABLE COST CENTERS</b>								
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0
91	Barber and Beauty Shop	0	0	0	0	0	0	0
92	Physicians Private Offices	0	0	0	0	0	0	0
93	Nonpaid Workers	0	0	0	0	0	0	0
94	Patients Laundry	0	0	0	0	0	0	0
95	Other Non Reimbursable Cost	0	0	0	0	0	0	0

GREENBROOK MANOR CARE & REHAB CENTER  
Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Worksheet A                      Wednesday, June 18, 2025 at 12:30:11 PM

Reclassification and Adjustment of Trial Balance of Expenses

CMS #	COST CENTER DESCRIPTION	Salaries	Other	Total	Reclassi-	Reclassified	Adjust-	Net
		1	2	3	fications	Trial	ments to	Expenses
					4	Balance	Expenses	for Cost
						5	6	Allocation
								7
100	TOTAL	5,354,075	6,011,114	11,365,189	0	11,365,189	-562,421	10,802,768

GREENBROOK MANOR CARE & REHAB CENTER  
Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Worksheet A-6      Wednesday, June 18, 2025 at 12:30:11 PM

Reclassifications

CMS #	EXPLANATION OF RECLASSIFICATION ENTRY	Code	Increases			Decreases		
			COST CENTER	LINE	SALARY      NON-SALARY	COST CENTER	LINE	SALARY      NON-SALARY
		1	2	3	4      5	6	7	8      9
1	To reclass ST costs	A	Speech Pathology	46.00	35,590      0	Physical Therapy	44.00	35,590      0
2	To reclassify lab costs	B	Laboratory	41.00	0      121,541	Central Services & S	10.00	0      121,541
100	TOTAL RECLASSIFICATIONS				35,590      121,541			35,590      121,541

GREENBROOK MANOR CARE & REHAB CENTER  
Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Worksheet A-7 Wednesday, June 18, 2025 at 12:30:11 PM

Analysis of changes during cost reporting period in capital asset balances

		Beginning	Acquisitions	Disposals		Ending	Fully
CMS		Balances	Purchase	Donation	Total	Retirements	Depreciated
#	DESCRIPTION	1	2	3	4	5	Assets
1	Land	0	0	0	0	0	0
2	Land Improvements	0	0	0	0	0	0
3	Buildings & Fixtures	0	0	0	0	0	0
4	Building Improvements	0	312,554	0	312,554	0	0
5	Fixed Equipment	0	0	0	0	0	0
6	Movable Equipment	0	60,742	0	60,742	0	0
7	Subtotal	0	373,296	0	373,296	0	0
8	Reconciling Items	0	0	0	0	0	0
9	Total	0	373,296	0	373,296	0	0

GREENBROOK MANOR CARE & REHAB CENTER  
Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Worksheet A-8 Wednesday, June 18, 2025 at 12:30:11 PM

Adjustments to Expenses

CMS #	Description	Basis for Adjustment	Amount	Expense classification on Worksheet A to/from which the amount is to be adjusted		Line No.
				Cost Center		
		1	2	3		4
1	Investment income on restricted funds	B	-657	Cap Rel Costs - Bldgs & Fixtures		1
2	Trade, quantity and time discounts on purchases		0			
3	Refunds and rebates of expenses		0			
4	Rental of provider space by suppliers		0			
5	Telephone services (pay stations excluded)		0			
6	Television and radio service		0			
7	Parking lot		0			
8	Remuneration applicable to provider-based physician adjustment	A82	0			
9	Home office costs		0			
10	Sale of scrap, waste, etc.		0			
11	Nonallowable costs related to certain capital expenditures		0			
12	Adjustment resulting from transactions with related organizations	A81	-372,783			
13	Laundry and Linen service		0			
14	Revenue - Employee meals		0			
15	Cost of meals - Guests		0			
16	Sale of medical supplies to other than patients		0			
17	Sale of drugs to other than patients		0			
18	Sale of medical records and abstracts		0			
19	Vending machines		0			
20	Income from imposition of interest, finance or penalty charges		0			
21	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0			
22	Utilization review -- physicians' compensation		0	Utilization Review		82
23	Depreciation -- buildings and fixtures		0	Cap Rel Costs - Bldgs & Fixtures		1
24	Depreciation -- movable equipment		0	Cap Rel Costs - Movable Equipment		2
25	Other Adjustment		0			
26	Medical Records Copies	A	-723	Administrative & General		4
27	Office AdvertisingNonAllow	A	-20,518	Administrative & General		4
28	Bad Debt Expense	A	-167,740	Administrative & General		4
100	TOTAL		-562,421			

GREENBROOK MANOR CARE & REHAB CENTER  
Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Worksheet A-8-1 Wednesday, June 18, 2025 at 12:30:11 PM

Statement of Costs of Services from Related Organizations and Home Office Costs

I. Costs Incurred And Adjustments Required As A Result Of Transactions With Related Organizations Or Claimed Home Office Costs:

CMS #	Line No.	Cost Center	Expense Items	Amount	Amount	Adjustments
				Allowable In Cost	Included in Wkst A col 5	
1	2	3	4	5	6	7
1	1	Cap Rel Costs - Bldgs & Fixtures	Rent / Capital expenses	1,183,294	1,800,082	-616,788
2	4	Administrative & General	Administrative expenses	8,177	0	8,177
3	1	Cap Rel Costs - Bldgs & Fixtures	Building Capital - Cost	23,012	0	23,012
4	2	Cap Rel Costs - Movable Equipment	MME Capital - Cost	1,951	0	1,951
5	3	Employee Benefits	Employee Benefits Expenses	89,670	0	89,670
6	4	Administrative & General	Administrative & General	514,627	400,646	113,981
7	5	Plant Operation, Maint. & Repairs	Plant Operation Expenses	7,214	0	7,214
10		TOTALS		1,827,945	2,200,728	-372,783

II. Interrelationship To Related Organization(s) And/Or Home Office:

The Secretary, by virtue of authority granted under section 1814(b) (1) of the Social Security Act, requires that you furnish the information requested under Part II of this worksheet.

This information is used by the Centers for Medicare and Medicaid Services and its intermediaries/contractors in determining that the costs applicable to services, facilities and supplies furnished by organizations related to you by common ownership or control, represent reasonable costs as determined under section 1861 of the Social Security Act. If you do not provide all or any part of the requested information, the cost report is considered incomplete and not acceptable for purposes of claiming reimbursement under title XVIII.

----- Related Organization(s) -----					
#	Symbol	Name	Percentage of Ownership	Percent of Ownership	Type of Business
			3 4	5	6
1	F	HYMAN JACOBS	0% GREENBROOK HOLDINGS LLC	95%	REAL ESTATE
2	F	LIVIA JACOBS	0% GREENBROOK HOLDINGS LLC	5%	REAL ESTATE
3	F	HYMAN JACOBS	0% WINDSOR HEALTHCARE MANAGEMENT	70%	HEALTHCARE MANAGEM
4	F	LIVIA JACOBS	0% WINDSOR HEALTHCARE MANAGEMENT	30%	HEALTHCARE MANAGEM
5	A	Sidney Greenberger	40% AristaCare	50%	Business Office
6	A	Zvi Klein	40% AristaCare	50%	Business Office

- A. Individual has financial interest (stockholder, partner, etc.) in both related organization and in provider
- B. Corporation, partnership or other organization has financial interest in provider
- C. Provider has financial interest in corporation, partnership, or other organization
- D. Director, officer, administrator or key person of provider or relative of such person has financial interest in related organization
- E. Individual is director, officer, administrator, or key person of provider and related organization
- F. Director, officer, administrator or key person of related organization or relative of such person has financial interest in provider
- G. Other:

GREENBROOK MANOR CARE & REHAB CENTER  
Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Worksheet A-8-2 Wednesday, June 18, 2025 at 12:30:11 PM

Provider-Based Physicians Adjustments

Wkst A Line No	Cost Center / Physician Identifier	Total Remuner- ation	Profess- ional Component	Provider Component	RCE Amount	Physician/ Provider Component Hours	Unadjusted RCE Limit	5% of Unadjusted RCE Limit
1	2	3	4	5	6	7	8	9
100	Total	0	0	0		0	0	0

Wkst A Line No	Cost Center / Physician Identifier	Cost of Memberships & Continuing Education	Provider Component Share of Col 12	Physician Cost of Malpractice Insurance	Provider Component Share of Col 14	Adjusted RCE Limit	RCE Dis- allowance	Adjustment
10	11	12	13	14	15	16	17	18
100	Total	0	0	0	0	0	0	0

GREENBROOK MANOR CARE & REHAB CENTER  
Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Worksheet B Part I Wednesday, June 18, 2025 at 12:30:11 PM

COST ALLOCATION - GENERAL SERVICE COSTS

	Net Expenses For Cost Allocation 0	Cap Rel Build & Fixtures (Square Feet) 1	Cap Rel Movable Equipment (Square Feet) 2	Employee Benefits (Gross Salaries) 3	SubTotal 3A	Adminis- trative & General (Accum. Cost) 4	Plant Oper Maint. & Repair (Square Feet) 5	Laundry & Linen Service (Patient Days) 6	House- keeping (Square Feet) 7
1 Cap Rel Costs - Bldgs & Fixtures	1,560,198	1,560,198							
2 Cap Rel Costs - Movable Equipment	34,181		34,181						
3 Employee Benefits	1,105,770	4,953	109	1,110,832					
4 Administrative & General	1,854,956	36,169	792	69,195	1,961,112	1,961,112			
5 Plant Operation, Maint. & Repairs	544,000	7,854	172	27,497	579,523	128,541	708,064		
6 Laundry & Linen Service	1,779	14,933	327	0	17,039	3,779	6,997	27,815	
7 Housekeeping	439,139	147,753	3,237	85,110	675,239	149,771	69,228	0	894,238
8 Dietary	882,890	0	0	116,735	999,625	221,721	0	0	0
9 Nursing Administration	267,327	0	0	55,463	322,790	71,596	0	0	0
10 Central Services & Supply	3,789	0	0	0	3,789	840	0	0	0
11 Pharmacy	894	0	0	0	894	198	0	0	0
12 Medical Records & Library	116,219	0	0	24,112	140,331	31,126	0	0	0
13 Social Service	53,457	0	0	11,091	64,548	14,317	0	0	0
14 Nursing and Allied Health Education	0	0	0	0	0	0	0	0	0
15 Other General Service Cost	145,771	0	0	29,295	175,066	38,830	0	0	0
ANCILLARY SERVICE COST CENTERS									
30 Skilled Nursing Facility	3,323,423	1,283,426	28,118	642,149	5,277,116	1,170,482	601,332	27,815	851,063
31 Nursing Facility	0	0	0	0	0	0	0	0	0
33 Other Long Term Care	0	0	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS									
40 Radiology	2,361	0	0	0	2,361	524	0	0	0
41 Laboratory	128,661	0	0	0	128,661	28,538	0	0	0
42 Intravenous Therapy	0	0	0	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	0	0
44 Physical Therapy	162,762	29,365	643	28,473	221,243	49,073	13,759	0	19,473
45 Occupational Therapy	69,061	25,639	562	14,328	109,590	24,308	12,013	0	17,001
46 Speech Pathology	35,590	5,353	117	7,384	48,444	10,745	2,508	0	3,550
47 Electrocardiology	0	0	0	0	0	0	0	0	0
48 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0
49 Drugs Charged to Patients	68,943	0	0	0	68,943	15,292	0	0	0
50 Dental Care - Title XIX only	0	0	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS									
51 Support Surfaces	0	0	0	0	0	0	0	0	0
52 Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0
NON-REIMBURSABLE COST CENTERS									
60 Clinic	0	0	0	0	0	0	0	0	0
63 Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0
70 Home Health Agency Cost	0	0	0	0	0	0	0	0	0
71 Ambulance	1,597	0	0	0	1,597	354	0	0	0
74 Other Reimbursable Cost	0	0	0	0	0	0	0	0	0
84 Other Special Purpose Cost	0	0	0	0	0	0	0	0	0
89 Subtotals	10,802,768	1,555,445	34,077	1,110,832	10,797,911	1,960,035	705,837	27,815	891,087
90 Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0	0
91 Barber and Beauty Shop	0	4,753	104	0	4,857	1,077	2,227	0	3,151
92 Physicians Private Offices	0	0	0	0	0	0	0	0	0
93 Nonpaid Workers	0	0	0	0	0	0	0	0	0
94 Patients Laundry	0	0	0	0	0	0	0	0	0
95 Other Non Reimbursable Cost	0	0	0	0	0	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
100 TOTAL	10,802,768	1,560,198	34,181	1,110,832	10,802,768	1,961,112	708,064	27,815	894,238



GREENBROOK MANOR CARE & REHAB CENTER  
Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Worksheet B Part I Wednesday, June 18, 2025 at 12:30:11 PM

COST ALLOCATION - GENERAL SERVICE COSTS

	Dietary (Meals Served) 8	Nursing Adminis- tration (Patient Days) 9	Central Services & Supply (Patient Days) 10	Pharmacy (Patient Days) 11	Medical Records & Library (Patient Days) 12	Social Service (Patient Days) 13	Nursing & Allied Health Ed. (Patient Days) 14	Activities Service (Patient Days) 15	SubTotal 16
1 Cap Rel Costs - Bldgs & Fixtures									
2 Cap Rel Costs - Movable Equipment									
3 Employee Benefits									
4 Administrative & General									
5 Plant Operation, Maint. & Repairs									
6 Laundry & Linen Service									
7 Housekeeping									
8 Dietary	1,221,346								
9 Nursing Administration	0	394,386							
10 Central Services & Supply	0	0	4,629						
11 Pharmacy	0	0	0	1,092					
12 Medical Records & Library	0	0	0	0	171,457				
13 Social Service	0	0	0	0	0	78,865			
14 Nursing and Allied Health Education	0	0	0	0	0	0	0		
15 Other General Service Cost	0	0	0	0	0	0	0	213,896	
ANCILLARY SERVICE COST CENTERS									
30 Skilled Nursing Facility	1,221,346	394,386	4,629	1,092	171,457	78,865	0	213,896	10,013,479
31 Nursing Facility	0	0	0	0	0	0	0	0	0
33 Other Long Term Care	0	0	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS									
40 Radiology	0	0	0	0	0	0	0	0	2,885
41 Laboratory	0	0	0	0	0	0	0	0	157,199
42 Intravenous Therapy	0	0	0	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	0	0
44 Physical Therapy	0	0	0	0	0	0	0	0	303,548
45 Occupational Therapy	0	0	0	0	0	0	0	0	162,912
46 Speech Pathology	0	0	0	0	0	0	0	0	65,247
47 Electrocardiology	0	0	0	0	0	0	0	0	0
48 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0
49 Drugs Charged to Patients	0	0	0	0	0	0	0	0	84,235
50 Dental Care - Title XIX only	0	0	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS									
51 Support Surfaces	0	0	0	0	0	0	0	0	0
52 Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0
NON-REIMBURSABLE COST CENTERS									
60 Clinic	0	0	0	0	0	0	0	0	0
63 Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0
70 Home Health Agency Cost	0	0	0	0	0	0	0	0	0
71 Ambulance	0	0	0	0	0	0	0	0	1,951
74 Other Reimbursable Cost	0	0	0	0	0	0	0	0	0
84 Other Special Purpose Cost	0	0	0	0	0	0	0	0	0
89 Subtotals	1,221,346	394,386	4,629	1,092	171,457	78,865	0	213,896	10,791,456
90 Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0	0
91 Barber and Beauty Shop	0	0	0	0	0	0	0	0	11,312
92 Physicians Private Offices	0	0	0	0	0	0	0	0	0
93 Nonpaid Workers	0	0	0	0	0	0	0	0	0
94 Patients Laundry	0	0	0	0	0	0	0	0	0
95 Other Non Reimbursable Cost	0	0	0	0	0	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
100 TOTAL	1,221,346	394,386	4,629	1,092	171,457	78,865	0	213,896	10,802,768

GREENBROOK MANOR CARE & REHAB CENTER  
Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Worksheet B Part I Wednesday, June 18, 2025 at 12:30:11 PM

COST ALLOCATION - GENERAL SERVICE COSTS

	Adjustments 17	Total 18
1 Cap Rel Costs - Bldgs & Fixtures		
2 Cap Rel Costs - Movable Equipment		
3 Employee Benefits		
4 Administrative & General		
5 Plant Operation, Maint. & Repairs		
6 Laundry & Linen Service		
7 Housekeeping		
8 Dietary		
9 Nursing Administration		
10 Central Services & Supply		
11 Pharmacy		
12 Medical Records & Library		
13 Social Service		
14 Nursing and Allied Health Education		
15 Other General Service Cost		
ANCILLARY SERVICE COST CENTERS		
30 Skilled Nursing Facility	0	10,013,479
31 Nursing Facility	0	0
33 Other Long Term Care	0	0
OTHER REIMBURSABLE COST CENTERS		
40 Radiology	0	2,885
41 Laboratory	0	157,199
42 Intravenous Therapy	0	0
43 Oxygen (Inhalation) Therapy	0	0
44 Physical Therapy	0	303,548
45 Occupational Therapy	0	162,912
46 Speech Pathology	0	65,247
47 Electrocardiology	0	0
48 Medical Supplies Charged to Patients	0	0
49 Drugs Charged to Patients	0	84,235
50 Dental Care - Title XIX only	0	0
SPECIAL PURPOSE COST CENTERS		
51 Support Surfaces	0	0
52 Other Ancillary Service Cost Center	0	0
NON-REIMBURSABLE COST CENTERS		
60 Clinic	0	0
63 Other Outpatient Service Cost	0	0
70 Home Health Agency Cost	0	0
71 Ambulance	0	1,951
74 Other Reimbursable Cost	0	0
84 Other Special Purpose Cost	0	0
89 Subtotals	0	10,791,456
90 Gift, Flower, Coffee Shops & Canteen	0	0
91 Barber and Beauty Shop	0	11,312
92 Physicians Private Offices	0	0
93 Nonpaid Workers	0	0
94 Patients Laundry	0	0
95 Other Non Reimbursable Cost	0	0
98 Cross Foot Adjustments	0	0
99 Negative Cost Center	0	0
100 TOTAL	0	10,802,768

GREENBROOK MANOR CARE & REHAB CENTER  
Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Worksheet B Part II Wednesday, June 18, 2025 at 12:30:11 PM

ALLOCATION OF CAPITAL - RELATED COSTS

	Directly Assigned Capital Related Costs	Cap Rel Build & Fixtures (Square Feet)	Cap Rel Movable Equipment (Square Feet)	SubTotal	Employee Benefits (Gross Salaries)	Adminis- trative & General (Accum. Cost)	Plant Oper Maint. & Repair (Square Feet)	Laundry & Linen Service (Patient Days)	House- keeping (Square Feet)
	0	1	2	2A	3	4	5	6	7
1 Cap Rel Costs - Bldgs & Fixtures	0	0							
2 Cap Rel Costs - Movable Equipment	0	0	0						
3 Employee Benefits	0	4,953	109	5,062	5,062				
4 Administrative & General	0	36,169	792	36,961	315	37,276			
5 Plant Operation, Maint. & Repairs	0	7,854	172	8,026	125	2,443	10,594		
6 Laundry & Linen Service	0	14,933	327	15,260	0	72	105	15,437	
7 Housekeeping	0	147,753	3,237	150,990	388	2,847	1,036	0	155,261
8 Dietary	0	0	0	0	532	4,214	0	0	0
9 Nursing Administration	0	0	0	0	253	1,361	0	0	0
10 Central Services & Supply	0	0	0	0	0	16	0	0	0
11 Pharmacy	0	0	0	0	0	4	0	0	0
12 Medical Records & Library	0	0	0	0	110	592	0	0	0
13 Social Service	0	0	0	0	51	272	0	0	0
14 Nursing and Allied Health Education	0	0	0	0	0	0	0	0	0
15 Other General Service Cost	0	0	0	0	133	738	0	0	0
ANCILLARY SERVICE COST CENTERS									
30 Skilled Nursing Facility	0	1,283,426	28,118	1,311,544	2,926	22,248	8,996	15,437	147,765
31 Nursing Facility	0	0	0	0	0	0	0	0	0
33 Other Long Term Care	0	0	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS									
40 Radiology	0	0	0	0	0	10	0	0	0
41 Laboratory	0	0	0	0	0	542	0	0	0
42 Intravenous Therapy	0	0	0	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	0	0
44 Physical Therapy	0	29,365	643	30,008	130	933	206	0	3,381
45 Occupational Therapy	0	25,639	562	26,201	65	462	180	0	2,952
46 Speech Pathology	0	5,353	117	5,470	34	204	38	0	616
47 Electrocardiology	0	0	0	0	0	0	0	0	0
48 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0
49 Drugs Charged to Patients	0	0	0	0	0	291	0	0	0
50 Dental Care - Title XIX only	0	0	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS									
51 Support Surfaces	0	0	0	0	0	0	0	0	0
52 Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0
NON-REIMBURSABLE COST CENTERS									
60 Clinic	0	0	0	0	0	0	0	0	0
63 Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0
70 Home Health Agency Cost	0	0	0	0	0	0	0	0	0
71 Ambulance	0	0	0	0	0	7	0	0	0
74 Other Reimbursable Cost	0	0	0	0	0	0	0	0	0
84 Other Special Purpose Cost	0	0	0	0	0	0	0	0	0
89 Subtotals	0	1,555,445	34,077	1,589,522	5,062	37,256	10,561	15,437	154,714
90 Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0	0
91 Barber and Beauty Shop	0	4,753	104	4,857	0	20	33	0	547
92 Physicians Private Offices	0	0	0	0	0	0	0	0	0
93 Nonpaid Workers	0	0	0	0	0	0	0	0	0
94 Patients Laundry	0	0	0	0	0	0	0	0	0
95 Other Non Reimbursable Cost	0	0	0	0	0	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
100 TOTAL	0	1,560,198	34,181	1,594,379	5,062	37,276	10,594	15,437	155,261

GREENBROOK MANOR CARE & REHAB CENTER  
Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Worksheet B Part II Wednesday, June 18, 2025 at 12:30:11 PM

ALLOCATION OF CAPITAL - RELATED COSTS

	Dietary (Meals Served) 8	Nursing Adminis- tration (Patient Days) 9	Central Services & Supply (Patient Days) 10	Pharmacy (Patient Days) 11	Medical Records & Library (Patient Days) 12	Social Service (Patient Days) 13	Nursing & Allied Health Ed. (Patient Days) 14	Activities Service (Patient Days) 15	SubTotal 16
1 Cap Rel Costs - Bldgs & Fixtures									
2 Cap Rel Costs - Movable Equipment									
3 Employee Benefits									
4 Administrative & General									
5 Plant Operation, Maint. & Repairs									
6 Laundry & Linen Service									
7 Housekeeping									
8 Dietary	4,746								
9 Nursing Administration	0	1,614							
10 Central Services & Supply	0	0	16						
11 Pharmacy	0	0	0	4					
12 Medical Records & Library	0	0	0	0	702				
13 Social Service	0	0	0	0	0	323			
14 Nursing and Allied Health Education	0	0	0	0	0	0	0		
15 Other General Service Cost	0	0	0	0	0	0	0	871	
ANCILLARY SERVICE COST CENTERS									
30 Skilled Nursing Facility	4,746	1,614	16	4	702	323	0	871	1,517,192
31 Nursing Facility	0	0	0	0	0	0	0	0	0
33 Other Long Term Care	0	0	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS									
40 Radiology	0	0	0	0	0	0	0	0	10
41 Laboratory	0	0	0	0	0	0	0	0	542
42 Intravenous Therapy	0	0	0	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	0	0
44 Physical Therapy	0	0	0	0	0	0	0	0	34,658
45 Occupational Therapy	0	0	0	0	0	0	0	0	29,860
46 Speech Pathology	0	0	0	0	0	0	0	0	6,362
47 Electrocardiology	0	0	0	0	0	0	0	0	0
48 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0
49 Drugs Charged to Patients	0	0	0	0	0	0	0	0	291
50 Dental Care - Title XIX only	0	0	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS									
51 Support Surfaces	0	0	0	0	0	0	0	0	0
52 Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0
NON-REIMBURSABLE COST CENTERS									
60 Clinic	0	0	0	0	0	0	0	0	0
63 Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0
70 Home Health Agency Cost	0	0	0	0	0	0	0	0	0
71 Ambulance	0	0	0	0	0	0	0	0	7
74 Other Reimbursable Cost	0	0	0	0	0	0	0	0	0
84 Other Special Purpose Cost	0	0	0	0	0	0	0	0	0
89 Subtotals	4,746	1,614	16	4	702	323	0	871	1,588,922
90 Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0	0
91 Barber and Beauty Shop	0	0	0	0	0	0	0	0	5,457
92 Physicians Private Offices	0	0	0	0	0	0	0	0	0
93 Nonpaid Workers	0	0	0	0	0	0	0	0	0
94 Patients Laundry	0	0	0	0	0	0	0	0	0
95 Other Non Reimbursable Cost	0	0	0	0	0	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
100 TOTAL	4,746	1,614	16	4	702	323	0	871	1,594,379

GREENBROOK MANOR CARE & REHAB CENTER  
Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Worksheet B Part II Wednesday, June 18, 2025 at 12:30:11 PM

ALLOCATION OF CAPITAL - RELATED COSTS

	Adjustments	Total
	17	18
1 Cap Rel Costs - Bldgs & Fixtures		
2 Cap Rel Costs - Movable Equipment		
3 Employee Benefits		
4 Administrative & General		
5 Plant Operation, Maint. & Repairs		
6 Laundry & Linen Service		
7 Housekeeping		
8 Dietary		
9 Nursing Administration		
10 Central Services & Supply		
11 Pharmacy		
12 Medical Records & Library		
13 Social Service		
14 Nursing and Allied Health Education		
15 Other General Service Cost		
ANCILLARY SERVICE COST CENTERS		
30 Skilled Nursing Facility	0	1,517,192
31 Nursing Facility	0	0
33 Other Long Term Care	0	0
OTHER REIMBURSABLE COST CENTERS		
40 Radiology	0	10
41 Laboratory	0	542
42 Intravenous Therapy	0	0
43 Oxygen (Inhalation) Therapy	0	0
44 Physical Therapy	0	34,658
45 Occupational Therapy	0	29,860
46 Speech Pathology	0	6,362
47 Electrocardiology	0	0
48 Medical Supplies Charged to Patients	0	0
49 Drugs Charged to Patients	0	291
50 Dental Care - Title XIX only	0	0
SPECIAL PURPOSE COST CENTERS		
51 Support Surfaces	0	0
52 Other Ancillary Service Cost Center	0	0
NON-REIMBURSABLE COST CENTERS		
60 Clinic	0	0
63 Other Outpatient Service Cost	0	0
70 Home Health Agency Cost	0	0
71 Ambulance	0	7
74 Other Reimbursable Cost	0	0
84 Other Special Purpose Cost	0	0
89 Subtotals	0	1,588,922
90 Gift, Flower, Coffee Shops & Canteen	0	0
91 Barber and Beauty Shop	0	5,457
92 Physicians Private Offices	0	0
93 Nonpaid Workers	0	0
94 Patients Laundry	0	0
95 Other Non Reimbursable Cost	0	0
98 Cross Foot Adjustments	0	
99 Negative Cost Center	0	
100 TOTAL	0	1,594,379



GREENBROOK MANOR CARE & REHAB CENTER  
Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Worksheet B-1 Wednesday, June 18, 2025 at 12:30:11 PM

COST ALLOCATION - STATISTICAL BASIS

	Nursing Adminis- tration (Patient Days) 9	Central Services & Supply (Patient Days) 10	Pharmacy (Patient Days) 11	Medical Records & Library (Patient Days) 12	Social Service (Patient Days) 13	Nursing & Allied Health Ed. (Patient Days) 14	Activities Service (Patient Days) 15
1 Cap Rel Costs - Bldgs & Fixtures							
2 Cap Rel Costs - Movable Equipment							
3 Employee Benefits							
4 Administrative & General							
5 Plant Operation, Maint. & Repairs							
6 Laundry & Linen Service							
7 Housekeeping							
8 Dietary							
9 Nursing Administration	34,553						
10 Central Services & Supply	0	34,553					
11 Pharmacy	0	0	34,553				
12 Medical Records & Library	0	0	0	34,553			
13 Social Service	0	0	0	0	34,553		
14 Nursing and Allied Health Education	0	0	0	0	0	0	
15 Other General Service Cost	0	0	0	0	0	0	34,553
ANCILLARY SERVICE COST CENTERS							
30 Skilled Nursing Facility	34,553	34,553	34,553	34,553	34,553	0	34,553
31 Nursing Facility	0	0	0	0	0	0	0
33 Other Long Term Care	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS							
40 Radiology	0	0	0	0	0	0	0
41 Laboratory	0	0	0	0	0	0	0
42 Intravenous Therapy	0	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0
44 Physical Therapy	0	0	0	0	0	0	0
45 Occupational Therapy	0	0	0	0	0	0	0
46 Speech Pathology	0	0	0	0	0	0	0
47 Electrocardiology	0	0	0	0	0	0	0
48 Medical Supplies Charged to Patients	0	0	0	0	0	0	0
49 Drugs Charged to Patients	0	0	0	0	0	0	0
50 Dental Care - Title XIX only	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS							
51 Support Surfaces	0	0	0	0	0	0	0
52 Other Ancillary Service Cost Center	0	0	0	0	0	0	0
NON-REIMBURSABLE COST CENTERS							
60 Clinic	0	0	0	0	0	0	0
63 Other Outpatient Service Cost	0	0	0	0	0	0	0
70 Home Health Agency Cost	0	0	0	0	0	0	0
71 Ambulance	0	0	0	0	0	0	0
74 Other Reimbursable Cost	0	0	0	0	0	0	0
80 Malpractice Premiums & Paid Losses	0	0	0	0	0	0	0
84 Other Special Purpose Cost	0	0	0	0	0	0	0
89 Subtotal	34,553	34,553	34,553	34,553	34,553	0	34,553
90 Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0
91 Barber and Beauty Shop	0	0	0	0	0	0	0
92 Physicians Private Offices	0	0	0	0	0	0	0
93 Nonpaid Workers	0	0	0	0	0	0	0
94 Patients Laundry	0	0	0	0	0	0	0
95 Other Non Reimbursable Cost	0	0	0	0	0	0	0
98 Cross Foot Adjustments	0	0	0	0	0	0	0
99 Negative Cost Center	0	0	0	0	0	0	0

GREENBROOK MANOR CARE & REHAB CENTER  
Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Worksheet B-1      Wednesday, June 18, 2025 at 12:30:11 PM

COST ALLOCATION - STATISTICAL BASIS

		Cap Rel Build & Fixtures (Square Feet) 1	Cap Rel Movable Equipment (Square Feet) 2	Employee Benefits (Gross Salaries) 3	Reconcil- iation 4A	Adminis- trative & General (Accum. Cost) 4	Plant Oper Maint. & Repair (Square Feet) 5	Laundry & Linen Service (Patient Days) 6	House- keeping (Square Feet) 7	Dietary (Meals Served) 8
102	Cost to be Allocated per Bp1	1,560,198	34,181	1,110,832	0	1,961,112	708,064	27,815	894,238	1,221,346
103	Unit Cost Multiplier per Bp1	25.013194	0.547992	0.207474	0.000000	0.221804	11.719615	0.804995	16.586686	11.782344
104	Cost to be Allocated per Bp2	0	0	5,062	0	37,276	10,594	15,437	155,261	4,746
105	Unit Cost Multiplier per Bp2	0.000000	0.000000	0.000945	0.000000	0.004216	0.175348	0.446763	2.879843	0.045785



GREENBROOK MANOR CARE & REHAB CENTER  
Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Worksheet B-1 Wednesday, June 18, 2025 at 12:30:11 PM

COST ALLOCATION - STATISTICAL BASIS

		Nursing Adminis- tration (Patient Days) 9	Central Services & Supply (Patient Days) 10	Pharmacy (Patient Days) 11	Medical Records & Library (Patient Days) 12	Social Service (Patient Days) 13	Nursing & Allied Health Ed. (Patient Days) 14	Activities Service (Patient Days) 15
102	Cost to be Allocated per Bp1	394,386	4,629	1,092	171,457	78,865	0	213,896
103	Unit Cost Multiplier per Bp1	11.413944	0.133968	0.031604	4.962145	2.282436	0.000000	6.190374
104	Cost to be Allocated per Bp2	1,614	16	4	702	323	0	871
105	Unit Cost Multiplier per Bp2	0.046711	0.000463	0.000116	0.020317	0.009348	0.000000	0.025208

GREENBROOK MANOR CARE & REHAB CENTER  
Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Worksheet B-2      Wednesday, June 18, 2025 at 12:30:11 PM

Post Step Down Adjustments

Worksheet B

Description

-----  
Part No.   Line No.      Amount  
          2           3           4

Worksheet has no records.

GREENBROOK MANOR CARE & REHAB CENTER

Provider CCN: 31-5141

Period from 1/1/2024 to 12/31/2024

Worksheet C Wednesday, June 18, 2025 at 12:30:11 PM

Ratio of Cost of Charges  
for Ancillary and Outpatient Cost Centers

CMS #	COST CENTER	Total 1	Total Charges 2	Ratio 3
	ANCILLARY SERVICE COST CENTERS			
	OUTPATIENT SERVICE COST CENTERS			
40	Radiology	2,885	2,361	1.221940
41	Laboratory	157,199	215,084	0.730873
42	Intravenous Therapy	0	0	0.000000
43	Oxygen (Inhalation) Therapy	0	0	0.000000
44	Physical Therapy	303,548	287,115	1.057235
45	Occupational Therapy	162,912	272,696	0.597413
46	Speech Pathology	65,247	171,914	0.379533
47	Electrocardiology	0	0	0.000000
48	Medical Supplies Charged to Patients	0	0	0.000000
49	Drugs Charged to Patients	84,235	86,429	0.974615
50	Dental Care - Title XIX only	0	0	0.000000
51	Support Surfaces	0	0	0.000000
52	Other Ancillary Service Cost Center	0	0	0.000000
60	Clinic	0	0	0.000000
63	Other Outpatient Service Cost	0	0	0.000000
71	Ambulance	1,951	1,597	1.221666
100	TOTAL	777,977	1,037,196	

GREENBROOK MANOR CARE & REHAB CENTER  
Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Worksheet D Part I Wednesday, June 18, 2025 at 12:30:11 PM

Skilled Nursing Facility  
Title XVIII

PART I - ANCILLARY COST APPORTIONMENT

CMS #	Cost Center Description	Ratio of	Health Care		Health Care	
		cost to	Program	Charges	Program	Cost
		charges	Part A	Part B	Part A	Part B
		1	2	3	4	5
ANCILLARY SERVICE COST CENTERS						
40	Radiology	1.221940	0	0	0	0
41	Laboratory	0.730873	24	0	18	0
42	Intravenous Therapy	0.000000	0	0	0	0
43	Oxygen (Inhalation) Therapy	0.000000	0	0	0	0
44	Physical Therapy	1.057235	79,770	0	84,336	0
45	Occupational Therapy	0.597413	69,885	0	41,750	0
46	Speech Pathology	0.379533	35,589	0	13,507	0
47	Electrocardiology	0.000000	0	0	0	0
48	Medical Supplies Charged to Patients	0.000000	0	0	0	0
49	Drugs Charged to Patients	0.974615	39,779	0	38,769	0
50	Dental Care - Title XIX only	0.000000	0	0	0	0
51	Support Surfaces	0.000000	0	0	0	0
52	Other Ancillary Service Cost Center	0.000000	0	0	0	0
OUTPATIENT SERVICE COST CENTERS						
60	Clinic	0.000000	0	0	0	0
63	Other Outpatient Service Cost	0.000000	0	0	0	0
71	Ambulance	1.221666	0	0	0	0
100	TOTAL		225,047	0	178,380	0

GREENBROOK MANOR CARE & REHAB CENTER  
Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Worksheet D Part II Wednesday, June 18, 2025 at 12:30:11 PM

Skilled Nursing Facility  
Title XVIII

Part II - APPORTIONMENT OF VACCINE COST

#	Description	Amount
1	Drugs charged to patients - RCC	0.974615
2	Program vaccine charges	2,350
3	Program costs	2,290

Part III - CALCULATION OF PASS-THROUGH COSTS FOR INTERNS AND RESIDENTS

	Total Cost (From Worksheet B, Part I, Col 18 1	Nursing & Allied Health (From Wkst B Part I, Col 14) 2	Ratio of Nursing & Allied Health Costs To Total Costs - Part A (Col 2 / Col 1) 3	Program Part A Cost (From Wkst D Part I, Col 4) 4	Part A Nursing & Allied Health Costs for Pass Through (Col 3 X Col 4) 5
40 Radiology	2,885	0	0.000000	0	0
41 Laboratory	157,199	0	0	18	0
42 Intravenous Therapy	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0
44 Physical Therapy	303,548	0	0	84,336	0
45 Occupational Therapy	162,912	0	0	41,750	0
46 Speech Pathology	65,247	0	0	13,507	0
47 Electrocardiology	0	0	0	0	0
48 Medical Supplies Charged to Patients	0	0	0	0	0
49 Drugs Charged to Patients	84,235	0	0	38,769	0
50 Dental Care - Title XIX only	0	0	0	0	0
51 Support Surfaces	0	0	0	0	0
100 TOTAL	776,026	0		178,380	0

GREENBROOK MANOR CARE & REHAB CENTER  
Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Worksheet D-1

Wednesday, June 18, 2025 at 12:30:11 PM

Nursing Facility  
Title XVIII

PART I - CALCULATION OF INPATIENT ROUTINE COSTS

CMS #	DESCRIPTION	AMOUNT
1	Inpatient days incl. private	34,553
2	Private room days	0
3	Inpatient days incl. Program prvt.	1,578
4	Med. nec. Program prvt. room days	0
5	Total general Inpatient routine svc.s co	10,013,479
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT	
6	General Inpatient routine service charge	812,560
7	General Inpatient routine service RCC	12.323372
8	Private room charges	0
9	Avg. private room per diem charge	0.00
10	Semi-private room charges	0
11	Avg. semi-private room per diem charge	0.00
12	Avg. private room charge diff.	0.00
13	Avg. private room cost diff.	0.00
14	Private room cost diff. adjustment	0
15	General Inpatient routine service cost n	10,013,479
	PROGRAM INPATIENT ROUTINE SERVICE COSTS	
16	Adjusted general Inpatient per diem cost	289.80
17	Program routine service cost	457,304
18	Med. nec. program prvt. room cost	0
19	Total program general Inpatient cost	457,304
20	Capital related cost allocated to inpati	1,517,192
21	Per diem capital related costs	43.91
22	Program capital related cost	69,290
23	Inpatient routine service cost	388,014
24	Aggregate charges to beneficiaries for e	0
25	Total program routine service costs for	388,014
26	Per diem limitation	0.00
27	I/p routine service cost limitation	0
28	Reimbursable Inpatient routine service c	0

GREENBROOK MANOR CARE & REHAB CENTER  
Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Worksheet D-1 Wednesday, June 18, 2025 at 12:30:11 PM

Computation of Inpatient Routine Costs

Part II - Calculation of Inpatient Nursing & Allied Health Cost for PPS Pass-through  
Skilled Nursing Facility  
Title XVIII

Line No.	Item Description	Amounts
1	Total inpatient days (see instructions)	34,553
2	Program inpatient days (see instructions)	1,578
3	Total Nursing & Allied Health costs ( see instructions)	0
4	Nursing & Allied Health ratio (Line 2 divided by line 1)	0.045669
5	Program Nursing & Allied Health costs for pass-through (Line 3 times line 4)	0

GREENBROOK MANOR CARE & REHAB CENTER  
Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Worksheet E Wednesday, June 18, 2025 at 12:30:11 PM

Calculation of Reimbursement Settlement  
Title XVIII

PART I - SNF REIMBURSEMENT UNDER PPS

PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT

1	Inpatient PPS amount (See Instructions)	1,279,006
2	Nursing and Allied Health Education Activities (pass through payments)	0
		-----
3	Subtotal	1,279,006
4	Primary payor amounts	0
5	Coinsurance	204,408
6	Reimbursable bad debts (From your records)	40,475
7	Reimbursable bad debts for dual eligible beneficiaries (See instructions)	36,312
8	Adjusted reimbursable bad debts. (See instructions)	26,309
9	Recovery of bad debts - for statistical records only	0
10	Utilization review	0
		-----
11	Subtotal	1,100,907
12	Interim payments (See instructions)	1,089,225
13	Tentative adjustment	0
14	Other adjustment (See instructions)	0
14.50	Demonstration payment adjustment amount before sequestration	0
14.55	Demonstration payment adjustment amount after sequestration	0
14.75	Sequestration for non-claims based amounts (See instructions)	526
14.99	Sequestration adjustment (See instructions)	21,492
15	Balance due provider/program	-10,336
16	Protested amounts (Nonallowable cost report items)	0

PART I - SNF REIMBURSEMENT UNDER PPS

PART B - ANCILLARY SERVICES COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES

17	Ancillary services Part B	0
18	Vaccine cost	2,290
19	Total reasonable costs	2,290
20	Medicare Part B ancillary charges	2,350
21	Cost of covered services	2,290
22	Primary payor amounts	0
23	Coinsurance and deductibles	0
24	Reimbursable bad debts	0
24.01	Reimbursable bad debts for dual eligible beneficiaries (see inst	0
24.02	Adjusted reimbursable bad debts (see instructions)	0
		-----
25	Subtotal	2,290
26	Interim adjustment	2,303
27	Tentative adjustment	0
28	Other adjustments (See instructions) Specify	0
28.50	Demonstration payment adjustment amount before sequestration	0
28.55	Demonstration payment adjustment amount after sequestration	0
28.99	Sequestration amount (see instructions)	46
		-----
29	Balance due provider/program	-59
30	Protested amounts (Nonallowable cost report items)	0



GREENBROOK MANOR CARE & REHAB CENTER  
Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Worksheet E-1 Wednesday, June 18, 2025 at 12:30:11 PM

Analysis of Payments to Providers for Service Rendered

CMS #	DESCRIPTION	----- Inpatient Part A -----	----- Part B -----		
		Mo/Day/Year	Amount	Mo/Day/Year	Amount
		1	2	3	4
1	Total interim payments paid to provider		1,053,106		2,303
2	Interim payments payable on individual bills, either		0		0
3.01	Lump sums ... to Provider	07/31/2024	36,119		0
3.02	Lump sums ... to Provider		0		0
3.03	Lump sums ... to Provider		0		0
3.04	Lump sums ... to Provider		0		0
3.05	Lump sums ... to Provider		0		0
3.50	Lump sums ... to Program		0		0
3.51	Lump sums ... to Program		0		0
3.52	Lump sums ... to Program		0		0
3.53	Lump sums ... to Program		0		0
3.54	Lump sums ... to Program		0		0
3.99	SUBTOTAL		36,119		0
4	TOTAL INTERIM PAYMENTS		1,089,225		2,303

TO BE COMPLETED BY CONTRACTOR

5	Items Below for INTERMEDIARIES:		
5.01	Settlement ... to Provider	0	0
5.02	Settlement ... to Provider	0	0
5.03	Settlement ... to Provider	0	0
5.50	Settlement ... to Program	0	0
5.51	Settlement ... to Program	0	0
5.52	Settlement ... to Program	0	0
5.99	SUBTOTAL	0	0
6.01	Net settlement ... to Provider	0	0
6.50	Net settlement ... to Program	0	0
7	TOTAL MEDICARE PROGRAM LIABILITY	0	0

Name of Contractor: \_\_\_\_\_ Contractor Number: \_\_\_\_\_

8 Name of Contractor/Number \_\_\_\_\_ 0 \_\_\_\_\_ 0

GREENBROOK MANOR CARE & REHAB CENTER  
Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Worksheet G Wednesday, June 18, 2025 at 12:30:11 PM

BALANCE SHEET

CMS #	ASSETS (omit cents)	General Fund 1	Specific Purpose Fund 2	Endowment Fund 3	Plant Fund 4
	<b>CURRENT ASSETS</b>				
1	Cash on hand and in banks	1,323,422	0	0	0
2	Temporary investments	0	0	0	0
3	Notes receivable	0	0	0	0
4	Accounts receivable	1,784,886	0	0	0
5	Other receivables	0	0	0	0
	Less: allowances for uncollectible notes and				
6	accounts receivable	158,668	0	0	0
7	Inventory	0	0	0	0
8	Prepaid expenses	102,647	0	0	0
9	Other current assets	655,218	0	0	0
10	Due from other funds	0	0	0	0
11	<b>TOTAL CURRENT ASSETS</b>	<b>3,707,505</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>FIXED ASSETS</b>				
12	Land	0	0	0	0
13	Land improvements	0	0	0	0
14	Less: Accumulated depreciation	0	0	0	0
15	Buildings	0	0	0	0
16	Less: Accumulated depreciation	0	0	0	0
17	Leasehold improvements	312,554	0	0	0
18	Less: Accumulated amortization	20,244	0	0	0
19	Fixed equipment	0	0	0	0
20	Less: Accumulated depreciation	0	0	0	0
21	Automobiles and trucks	0	0	0	0
22	Less: Accumulated depreciation	0	0	0	0
23	Major movable equipment	60,742	0	0	0
24	Less: Accumulated depreciation	0	0	0	0
25	Minor equipment depreciable	0	0	0	0
26	Minor equipment nondepreciable	0	0	0	0
27	Other fixed assets	0	0	0	0
28	<b>TOTAL FIXED ASSETS</b>	<b>353,052</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>OTHER ASSETS</b>				
29	Investments	0	0	0	0
30	Deposits on leases	0	0	0	0
31	Due from owners/officers	0	0	0	0
32	Other assets	42,078	0	0	0
33	<b>TOTAL OTHER ASSETS</b>	<b>42,078</b>	<b>0</b>	<b>0</b>	<b>0</b>
34	<b>TOTAL ASSETS</b>	<b>4,102,635</b>	<b>0</b>	<b>0</b>	<b>0</b>

GREENBROOK MANOR CARE & REHAB CENTER  
Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Worksheet G Wednesday, June 18, 2025 at 12:30:11 PM

BALANCE SHEET

CMS #	LIABILITIES AND FUND BALANCES (omit cents)	General Fund 1	Specific Purpose Fund 2	Endowment Fund 3	Plant Fund 4
<b>CURRENT LIABILITIES</b>					
35	Accounts payable	1,406,661	0	0	0
36	Salaries, wages & fees payable	271,215	0	0	0
37	Payroll taxes payable	43,861	0	0	0
38	Notes & loans payable (short term)	1,000,000	0	0	0
39	Deferred income	0	0	0	0
40	Accelerated payments	0			
41	Due to other funds	0	0	0	0
42	Other current liabilities	2,792,861	0	0	0
43	<b>TOTAL CURRENT LIABILITIES</b>	<b>5,514,598</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>LONG TERM LIABILITIES</b>					
44	Mortgage payable	0	0	0	0
45	Notes payable	0	0	0	0
46	Unsecured loans	0	0	0	0
47	Loans from owners	0	0	0	0
48	Other long term liabilities	0	0	0	0
49		0	0	0	0
50	<b>TOTAL LONG TERM LIABILITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
51	<b>TOTAL LIABILITIES</b>	<b>5,514,598</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL ACCOUNTS</b>					
52	General fund balance	-1,411,963			
53	Specific purpose fund		0		
54	Donor created - endowment fund balance - restricted		0	0	
55	Donor created - endowment fund balance - unrestricted			0	
56	Governing body created - endowment fund balance			0	
57	Plant fund balance - invested in plant				0
58	Plant fund balance - reserve for plant improvement, replacement and expansion				0
59	<b>TOTAL FUND BALANCES</b>	<b>-1,411,963</b>	<b>0</b>	<b>0</b>	<b>0</b>
60	<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>4,102,635</b>	<b>0</b>	<b>0</b>	<b>0</b>

GREENBROOK MANOR CARE & REHAB CENTER  
Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Worksheet G-1 Wednesday, June 18, 2025 at 12:30:11 PM

STATEMENT OF CHANGES IN FUND BALANCES

		----- GENERAL FUND -----		SPECIFIC PURPOSE FUND -		ENDOWMENT FUND -----		PLANT FUND -----	
		1	2	3	4	5	6	7	8
1	Fund balances - beginning		-5101193		0		0		0
2	Net income (loss)		-1410963						
3	Total		-6512156		0		0		0
4	Additions (Credit adjustments)	0		0		0		0	
5	Prior Period Activity	5100193		0		0		0	
6		0		0		0		0	
7		0		0		0		0	
8		0		0		0		0	
9		0		0		0		0	
10	Total Additions		5100193		0		0		0
11	Subtotal		-1411963		0		0		0
12	Deductions (Debit adjustments)	0		0		0		0	
13		0		0		0		0	
14		0		0		0		0	
15		0		0		0		0	
16		0		0		0		0	
17		0		0		0		0	
18	Total deductions		0		0		0		0
19	Fund balances - ending		-1411963		0		0		0

GREENBROOK MANOR CARE & REHAB CENTER  
Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Worksheet G-2 Part I Wednesday, June 18, 2025 at 12:30:11 PM

Statement of Patient Revenues and Operating Expenses

PART I - PATIENT REVENUES

CMS #	REVENUE CENTER	Inpatient 1	Outpatient 2	Total 3
	GENERAL INPATIENT ROUTINE CARE SERVICES			
1	Skilled Nursing Facility	9,569,251		9,569,251
2	Nursing Facility	0		0
4	Other Long Term Care	0		0
		-----	-----	-----
5	Total general Inpatient care services	9,569,251		9,569,251
	ALL OTHER CARE SERVICES			
6	Ancillary services	420,991	0	420,991
7	Clinic		0	0
8	Home Health Agency Cost		0	0
9	Ambulance		0	0
		-----	-----	-----
13		0	0	0
		=====	=====	=====
14	Total Patient Revenues	9,990,242	0	9,990,242

GREENBROOK MANOR CARE & REHAB CENTER  
Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Worksheet G-2 Part II Wednesday, June 18, 2025 at 12:30:11 PM

Statement of Patient Revenues and Operating Expenses

PART II - OPERATING EXPENSES

CMS #	Description	
1	Operating Expenses	11,365,189
2	Additions	0
3		0
4		0
5		0
6		0
7		0
8	Total Additions	----- 0
9	Deductions	0
10		0
11		0
12		0
13		0
14	Total Deductions	----- 0
15	Total Operating Expenses	----- 11,365,189 =====

GREENBROOK MANOR CARE & REHAB CENTER

Provider CCN: 31-5141  
Period from 1/1/2024 to 12/31/2024

Worksheet G-3

Wednesday, June 18, 2025 at 12:30:11 PM

Statement of Revenues and Expenses

CMS #	Description	
1	Total Patient Revenues	9,990,242
2	Less: contractual allowances and ...	40,086
3	Net Patient Revenues (Line 1 - 2)	9,950,156
4	Less: total operating expenses	11,365,189
5	Net income from service to patients (Line 3 - 4)	-1,415,033
	Other Income:	
6	Contributions, donations, bequests, etc.	0
7	Income from investments	657
8	Revenues from communications (Telephone and Internet service)	0
9	Revenues from television and radio service	0
10	Purchase discounts	0
11	Rebates and refunds of expenses	0
12	Parking lot receipts	0
13	Revenue from laundry and linen service	0
14	Revenue from meals sold to employees and guests	0
15	Revenue from rental of living quarters	0
	Revenue from sale of medical and surgical supplies to other	
16	than patients	0
17	Revenue from sale of drugs to other than patients	0
18	Revenue from sale of medical records and abstracts	723
19	Tuition (fees, sales of textbooks, uniforms, etc)	0
20	Revenue from gifts, flowers, coffee shops, canteen	0
21	Rental of vending machines	0
22	Rental of skilled nursing space	0
23	Government appropriations	0
24	Barber & Beauty	0
24.01	Other Income	2,690
24.50	COVID-19 PHE Funding	0
25	Total other income	4,070
26	Total	-1,410,963
27	Other Expenses (specify)	0
28		0
29		0
30	Total other expenses	0
31	Net income (or loss) for the period	-1,410,963