GREENBROOK HEALTHCARE LLC

Financial Statements

December 31, 2025

SAUL N. FRIEDMAN & CO.

SAUL N.
FRIEDMAN & CO.
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

Member
American Institute of Certified Public Accountants
NYS Society of Certified Public Accountants
1333 60th Street • Brooklyn, NY 11219
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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, 2025, and the related statements of income and members' deficit and cash flows for the year 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, 2025, and the results of its operations and its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (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.

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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.

Saul N. Friedman & Company

Brooklyn, New York
May 15, 2026

GREENBROOK HEALTHCARE LLC
Balance Sheet
December 31, 2025

ASSETS

Current assets:		
Cash	$	61,655
Cash - restricted		107,072
Accounts receivable - net		2,043,340
Prepaid expenses		52,699
Security deposits		12,114
Total current assets		2,276,880
Property and equipment, net		1,386,182
Other assets:		
Due from prior owner		956,517
Intangible assets - net		42,078
Total other assets		998,595
Total Assets	**$**	**4,661,657**

LIABILITIES AND MEMBERS' DEFICIT

Current liabilities:		
Accounts payable	$	2,553,007
Accrued expenses and taxes		743,391
Loans and exchanges		211,304
Due to related entities		1,874,676
Patients' funds and deposits payable		127,557
Total current liabilities		5,509,935
Long term liabilities:		
Due to landlord		825,000
Loans payable - members		1,000,000
Total long term liabilities		1,825,000
Total liabilities		7,334,935
Members' deficit		(2,673,278)
Total Liabilities and Members' Deficit	**$**	**4,661,657**

See independent auditors' report
and notes to the financial statement.

GREENBROOK HEALTHCARE LLC
Statement of Income and Members' Deficit
Year Ended December 31, 2025

Revenues	$ 13,593,022
Operating expenses	14,318,206
Loss from operations	(725,184)
Non-operating revenue (expenses)	
Interest income	1,987
Interest expense	(537,285)
Net Loss	**(1,260,482)**
Members' deficit beginning of year	(1,411,963)
Members' distributions	(833)
Members' deficit end of year	$ (2,673,278)

See independent auditors' report
and notes to the financial statement.

Cash flows from operating activities:		
Net loss	$	(1,260,482)
Adjustments to reconcile net loss to net cash provided by (used in) operating activities:		
Depreciation		97,932
Changes in operating assets and liabilities:		
Accounts receivable		(417,123)
Prepaid expenses		(11,333)
Loans and exchanges		272,585
Accounts payable		1,146,346
Accrued expenses		36,737
Security deposits		(12,114)
Patients' funds and deposits payable		(3,549)
Net cash used in operating activities		(151,001)
Cash flows from investing activities:		
Purchase of equipment		(1,131,062)
Net cash used in investing activities		(1,131,062)
Cash flows from financing activities:		
Due from prior owner		(521,299)
Members' distributions		(833)
Due to related entities		649,500
Net cash provided by financing activities		127,368
Net decrease in cash and restricted cash		(1,154,695)
Cash and restricted cash - at beginning of year		1,323,422
Cash and restricted cash - at end of year	$	168,727
Supplemental disclosure of cash flow information:		
Cash paid during the year for:		
Interest	$	537,285

See independent auditors' report and notes to the financial statement.

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, 2025.

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, 2025, was $145,095.

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	$ 61,655
Restricted cash for residents	107,072
Total	$ 168,727

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 Compa

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Financial Statements

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Brooklyn, New York
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Year Ended December 31, 2025

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Supplemental disclosure of cash flow information:		
Cash paid during the year for:		
Interest	$	537,285

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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, 2025.

Accounts Receivable and Allowance for Doubtful Accounts
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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, 2025, was $145,095.

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	$ 61,655
Restricted cash for residents	107,072
Total	$ 168,727

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, 2025, 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, 2025.

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, 2025, are for the period of January 31, 2025, through December 31, 2025.

Note 2 – Accounts Receivable:

Accounts receivable, net, consists of the following:

Medicaid	$ 1,072,498
Medicare	790,024
Other	325,910
	2,188,432
Less: allowance for doubtful accounts	145,095
Total accounts receivable, net	$ 2,043,340

Note 3 – Property and Equipment:

Property and equipment are summarized as follows:

	Life (Years)	2025
Furniture and equipment	5-7	$ 93,471
Leasehold improvements	10	1,410,887
		1,504,358
Less accumulated depreciation		(118,176)
		$ 1,386,182

Depreciation expense was $97,932, for the year.

Note 4 – Advertising:

Advertising expenses were $127,775 for the year. There were no direct response advertising costs either capitalized or expensed.

Note 5 – Revenues:

Approximately 67% of revenue was derived from billings to the New Jersey Department of Health for stays by Medicaid patients.

Approximately 17% 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, 2025, the Company had approximately 23% of its receivables due from the New Jersey Department of Health, and 31% of its receivables due from the Federal government for Medicare Parts A and B recipients.

As of December 31, 2025, approximately 49% of the accounts payable balance was payable to two vendors.

Note 7 – Economic Dependency:

During the year, the Company purchased a substantial portion of its services from two vendors. Purchases from these vendors were approximately $1,814,953. The balances due to these vendors and included in accounts payable at December 31, 2025, was $1,269,117.

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 2025.

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, 2025 ("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 $1,800,000 for the year.

Quantitative lease information

A summary of total lease cost for the year ended December 31, 2025, is as follows:

Operating lease cost	$ 1,800,000

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 $1,050,217. At December 31, 2025, there was a balance due of $1,067,937.

Note 10 – Due from 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 have the funds. At December 31, 2025 the balances of these loans due to the related entities were $1,874,676.

Note 11 – Intangible Assets:

Intangible assets other than goodwill are summarized as follows:

	Life (Years)	2025
Closing costs	-	$ 42,078
Less accumulated amortization		(-)
		$ 42,078

Amortization was not expensed for the year 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, 2026, 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.

INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

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

We have audited the financial statements of Greenbrook Healthcare LLC as of and for the period ended December 31, 2025, and our report thereon dated May 15, 2026, which expressed an unmodified opinion on those financial statements, appears on page (i). Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary schedules of revenues, expenses, and patient days, which are the responsibility of management, are presented for the purposes of additional analysis and are not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we do not express an opinion or provide any assurance on it.

Saul A. Friedman & Company

Brooklyn, New York
May 15, 2026

		Per Patient Day
Revenues - current:		
Medicaid - NJ	$ 9,073,068	$ 280.15
Medicare - Part A	2,300,002	859.81
Private	293,657	398.99
HMO	272,099	370.20
Respite	162,951	280.47
Total current year	12,101,777	$ 321.80
Other revenues:		
Ancillary - Other	295,376	
Ancillary - Part B	199,314	
Other	996,555	
Total other revenues	1,491,245	
Total revenues	$ 13,593,022	

See independent auditors' report on supplementary information.

Operating and administrative rate component

		Per Patient Day
Administrator:		
Salaries	$ 119,768	$ 3.18
Employee benefits	25,844	0.69
	145,612	3.87
Management fees	774,844	20.60
Other administrative services:		
Salaries office	145,184	3.86
Salaries medical records	46,527	1.24
Salaries nursing administration	365,648	9.72
Employee benefits	120,271	3.20
Contracted fiscal services	66,739	1.77
Insurance	219,414	5.83
Office and postage	73,097	1.94
Advertising allowable	97,775	2.60
Telephone	18,311	0.49
Licenses, dues and seminars	19,586	0.52
Data processing	129,060	3.43
Consultants	894,075	23.77
Legal	40,594	1.08
Corporate compliance	7,500	0.20
Travel	6,030	0.16
	2,324,961	61.81
Dietary and Housekeeping:		
Food and supplies	326,999	8.70
Salaries dietary	533,939	14.20
Employee benefits	115,216	3.06
Dietician	60,019	1.60
Dietary supplies	20,579	0.55
Salaries housekeeping	483,545	12.86
Employee benefits	104,342	2.77
Housekeeping supplies	39,145	1.04
Laundry diapers	18,720	0.50
	$ 1,704,454	$ 45.33

See independent auditors' report on supplementary information.

		Per Patient Day
Other general services:		
Garbage disposal	$ 30,259	0.80
Exterminator	7,472	0.20
Miscellaneous	28,808	0.77
Landscaping	30,453	0.81
	96,992	2.58
Property:		
Property insurance	55,444	1.47
	55,444	1.47
Utilities:		
Gas	43,994	1.17
Electric	107,987	2.87
Water and sewer	43,104	1.15
Cable TV	26,237	0.70
	221,322	5.89
Maintenance:		
Salaries	88,729	2.36
Employee benefits	19,146	0.51
Supplies and services	224,043	5.96
Equipment rental	23,765	0.63
	355,683	9.46
Total operating and administrative rate component	**$ 5,679,312**	**$ 151.01**

See independent auditors' report on supplementary information.

		Per Patient Day
Direct care component:		
Direct care case mix		
Salaries RN	$ 352,796	$ 9.38
Salaries LPN	1,173,512	31.21
Salaries CNA	1,777,466	47.27
Employee benefits	712,907	18.96
Contracted nursing	167,920	4.47
	4,184,601	111.29
Direct care non case mix		
Salaries social services	111,695	2.97
Employee benefits	24,102	0.64
Medical director	30,000	0.80
Pharmacy consultant	23,823	0.63
Nonlegend drugs	3,226	0.09
Medical supplies	189,176	5.03
Salaries recreation	319,343	8.49
Employee benefits	68,910	1.83
Recreation services	2,235	0.06
	772,510	20.54
Total direct care component	**$ 4,957,111**	**$ 131.83**
Fair value rental:		
Lease expense operating lease	$ 1,800,000	$ 47.86
Reat estate taxes	196,106	5.21
Depreciation	97,932	2.60
Total fair value rental	**$ 2,094,038**	**$ 55.67**

See independent auditors' report
on supplementary information.

		Per Patient Day
Medicare expenses:		
Lab	$ 14,055	$ 0.37
Ambulance	10,610	0.28
Xray	470	0.01
Pharmacy RX drugs	154,019	4.10
Salaries Therapies	428,781	11.40
Employee benefits	92,525	2.46
	700,460	18.62
Other expenses:		
Advertising nonallowable	30,001	0.80
Provider assessment tax current	501,274	13.33
Bad debt expense	339,336	9.02
	887,285	23.59
Total operating expenses	**$ 14,318,206**	**$ 380.72**

See independent auditors' report
on supplementary information.

	Patient Days	Percent of Total
Skilled nursing facility:		
Medicaid	32,387	87.26%
Medicare	2,675	7.21%
Private	736	1.98%
HMO	735	1.98%
Respite	581	1.57%
	37,114	100.00%
Percent occupancy	**56.49%**	

See independent auditors' report
on supplementary information.

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ABINGDON CARE & REHABILITATION CTR
Provider CCN: 31-5141
Period from 1/1/2025 to 12/31/2025

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

Worksheet S Sunday, May 31, 2026 at 9:30:08 PM

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 Abingdon Care & Rehabilitation Ctr (31-5141) 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	
1	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 V	Title XVIII Part A	Title XVIII Part B	Title XIX
		1	2	3	4
1	SNF	0	101,222	0	0
2	NF	0			0
3	ICF / IID				0
4	SNF-BASED HHA	0	0	0	0
100	Total	0	101,222	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.

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ABINGDON CARE & REHABILITATION CTR
Provider CCN: 31-5141
Period from 1/1/2025 to 12/31/2025

Worksheet S-2 Sunday, May 31, 2026 at 9:30:08 PM

Identification Data

SNF / SNF HEALTHCARE COMPLEX INFORMATION

		STREET ADDRESS			P O BOX
1	ADDRESS LINE 1	303 ROCK AVENUE			
		CITY	STATE	ZIP CODE	COUNTY
2	ADDRESS LINE 2	SOMERSET	NJ	08812	SOMERSET

	COMPONENT TYPE	COMPONENT NAME	CCN	CBSA	RURAL OR URBAN	DATE CERTIFIED MEDICARE	DATE CERTIFIED MEDICAID
	1	2	3	4	5	6	7
3	SNF	Abingdon Care & Rehabilitati	31-5141	35154	U	12/01/1988	
4	NF						
5	ICF / IID						
6	SNF-BASED HHA						
7	SNF-BASED HOSPICE						
8	OUTPATIENT REHAB (SP						

		FROM	TO
9	COST REPORTING PERIOD	01/01/2025	12/31/2025

		TOC CODE	SPECIFY OTHER
		1	2
10	TYPE OF CONTROL	5 - Proprietary, Partnership	

SNF ORGANIZATION AND OPERATION

		1
11	Is the SNF a distinct part SNF that meets the requirements set forth in 42 CFR section 483.5?	No
12	Is the SNF a composite distinct part SNF that meets the requirements set forth in 42 CFR 483.5?	No

		COMPONENT NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE
		1	2	3	4	5	6
13	Non-contiguous component locat						

		Y/N	DATE	V OR I
		1	2	3
14	Did the SNF terminate participation in the Medicare Program? COL 2: Termination date. COL 3: Voluntary (V)or involuntary (I) termination.	No		
15	Did the SNF change ownership (CHOW) immediately prior to the beginning of the cost reporting period?	No		
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		

		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
17	HO/CO ALLOCATING TO SN								

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

ABINGDON CARE & REHABILITATION CTR
Provider CCN: 31-5141
Period from 1/1/2025 to 12/31/2025

Worksheet S-2 Sunday, May 31, 2026 at 9:30:08 PM

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?	No		
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,	Yes		
24 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?	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	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.			
	PREMIUMS 1	PAID LOSSES 2	SELF INSURANCE 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.	0	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 1	PART B 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	

ABINGDON CARE & REHABILITATION CTR
Provider CCN: 31-5141
Period from 1/1/2025 to 12/31/2025

Worksheet S-2 Sunday, May 31, 2026 at 9:30:08 PM

Identification Data

	FINANCIAL STATEMENTS	Y/N 1	A/C/R 2	DATE 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	No		
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?	Yes
53	If line 52 is Y, did the SNF change its bad debt collection policy during this cost reporting period?	No
54	If line 52 is Y, did the SNF waive patient deductibles and/or coinsurance?	No

	PS&R REPORT DATA	PART A Y/N 1	PART A DATE 2	PART B Y/N 3	PART B DATE 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	04/29/2026	Yes	04/29/2026
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 1	LAST NAME 2	TITLE 3
70	PREPARER	Luca	Pasqualetti	Preparer
71	EMPLOYER	Zimmet Healthcare Services Group LLC		
		TELEPHONE NUMBER 1	EMAIL ADDRESS 2	
72	CONTACT INFORMATION	732-970-0733	costreports@zhealthcare.com	

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ABINGDON CARE & REHABILITATION CTR
Provider CCN: 31-5141
Period from 1/1/2025 to 12/31/2025

Worksheet S-3 Part I Sunday, May 31, 2026 at 9:30:08 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			
				Title V	Title XVIII	Title XIX	Other	Total
		1	2	3	4	5	6	7
1	SNF - FFS	180	65,700		2,630	3,599	1,749	37,113
2	SNF - HMO				299	28,836		
3	NF - FFS					0	0	0
4	NF - HMO					0		
5	ICF/IID							0
6	HOSPICE							0
7	TOTAL	180	65,700		2,929	32,435	1,749	37,113

CMS #	Component	Discharges					Average Length of Stay				
		Title V	Title XVIII	Title XIX	Other	Total	Title V	Title XVIII	Title XIX	Other	Total
		8	9	10	11	12	13	14	15	16	17
1	SNF - FFS		32	22	20	74		82.19	163.59	87.45	501.53
2	SNF - HMO		12	96		108		24.92	300.38		
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		44	118	20	182					

CMS #	Component	Admissions					FTE	
		Title V	Title XVIII	Title XIX	Other	Total	Employed	Non-Paid
		18	19	20	21	22	23	24
1	SNF - FFS		43	31	28	102	111.00	
2	SNF - HMO		23	72		95		
3	NF - FFS			0	0	0	0.00	
4	NF - HMO			0		0		
5	ICF/IID					0		
6	HOSPICE							
7	TOTAL							

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ABINGDON CARE & REHABILITATION CTR
Provider CCN: 31-5141
Period from 1/1/2025 to 12/31/2025

Worksheet S-3 Part II Sunday, May 31, 2026 at 9:30:08 PM

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)	5,951,083	0	0	5,951,083	231,027.00	25.76
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)	5,951,083	0	0	5,951,083	231,027.00	25.76
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	0	0	0	0	0.00	0.00
10	SUBTOTAL EXCLUDED SALARY (SUM OF LINES 7 THRO	0	0	0	0	0.00	0.00
11	TOTAL ADJUSTED SALARIES (LINE 6 MINUS LINE 10	5,951,083	0	0	5,951,083	231,027.00	25.76
	OTHER WAGES AND RELATED COSTS						
12	CONTRACT LABOR: PATIENT RELATED & MGMT	166,105	0	0	166,105	4,857.00	34.20
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)	1,276,916	0	0	1,276,916	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	1,276,916	0	0	1,276,916	0.00	0.00

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
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ABINGDON CARE & REHABILITATION CTR
Provider CCN: 31-5141
Period from 1/1/2025 to 12/31/2025

Worksheet S-3 Part III Sunday, May 31, 2026 at 9:30:08 PM

STATISTICAL DATA

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

CMS #		AMOUNT REPORTED 1	RECLASS OF SALARIES 2	ADJUSTED SALARIES 3	TOTAL 4	PAID HOURS RELATED 5	AVERAGE HOURLY WAGE 6
1	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	0	0	0.00
2	ADMINISTRATIVE AND GENERAL	334,497	0	0	334,497	8,621	38.80
3	PLANT OP, MAINT & REPAIRS	88,729	0	0	88,729	4,424	20.06
4	LAUNDRY AND LINEN SERVICE	0	0	0	0	0	0.00
5	HOUSEKEEPING	484,150	0	0	484,150	22,293	21.72
6	DIETARY	533,939	0	0	533,939	30,054	17.77
7	NURSING ADMINISTRATION	372,933	0	0	372,933	9,237	40.37
8	CENTRAL SERVICES AND SUPPLY	0	0	0	0	0	0.00
9	PHARMACY	0	0	0	0	0	0.00
10	MEDICAL RECORDS	42,758	0	0	42,758	1,704	25.09
11	MEDICAL SOCIAL SERVICES	47,095	0	0	47,095	1,121	42.01
12	ACTIVITIES PROGRAM	320,309	0	0	320,309	12,847	24.93
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	990	0	0	990	42	23.57
16	OTHER GENERAL SERVICE	0	0	0	0	0	0.00

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ABINGDON CARE & REHABILITATION CTR
Provider CCN: 31-5141
Period from 1/1/2025 to 12/31/2025

Worksheet S-3 Part IV Sunday, May 31, 2026 at 9:30:08 PM

STATISTICAL DATA

PART IV - SNF WAGE RELATED COSTS

CMS #	Description	
	RETIREMENT COST	
1	401k EMPLOYER CONTRIBUTIONS	0
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	591,784
9	PRESCRIPTION DRUG PLAN	0
10	DENTAL, HEARING AND VISION PLANS	27,253
11	LIFE INSURANCE	0
12	ACCIDENTAL INSURANCE	0
13	DISABILITY INSURANCE	0
14	LONG-TERM CARE INSURANCE	0
15	WORKERS' COMPENSATION INSURANCE	165,132
16	RETIREMENT HEALTH CARE COST	0
	TAXES	
17	FICA - EMPLOYER'S PORTION ONLY	446,761
18	MEDICARE TAXES - EMPLOYER'S PORTION ONLY	0
19	UNEMPLOYMENT INSURANCE	0
20	STATE OR FEDERAL UNEMPLOYMENT TAXES	45,986
	OTHER	
21	EXECUTIVE DEFERRED COMPENSATION	0
22	DAY CARE COST AND ALLOWANCES	0
23	TUITION REIMBURSEMENT	0
24	TOTAL WAGE RELATED COST	1,276,916

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ABINGDON CARE & REHABILITATION CTR
Provider CCN: 31-5141
Period from 1/1/2025 to 12/31/2025

Worksheet S-3 Part V Sunday, May 31, 2026 at 9:30:08 PM

STATISTICAL DATA

PART V - SNF REPORTING OF DIRECT CARE EXPENDITURES

CMS #		Amount Reported 1	Employee Wage-Related Costs 2	Adjusted Salaries (Col 1+ Col 2) 3	Paid Hours Related To Salary In Col 3 4	Average Hourly Wage (Col3 ÷ Col 4) 5
DIRECT SALARIES						
	NURSING EMPLOYEES					
1	REGISTERED NURSE	352,796	75,699	428,495	7,916	54.13
2	LICENSED PRACTICAL NURSE	1,173,961	251,895	1,425,856	38,399	37.13
3	CERTIFIED NURSING ASSISTANT	1,770,145	379,818	2,149,963	85,061	25.28
4	TOTAL NURSING EXPENDITURES	3,296,902	707,412	4,004,314	131,376	30.48
	NURSING EMPLOYEES					
5	PHYSICAL THERAPIST	238,957	51,273	290,230	4,973	58.36
6	PHYSICAL THERAPY ASSISTANT	0	0	0	0	0.00
7	OCCUPATIONAL THERAPIST	71,513	15,344	86,857	1,696	51.21
8	OCCUPATIONAL THERAPY ASSISTANT	95,463	20,483	115,946	2,264	51.21
9	SPEECH-LANGUAGE PATHOLOGIST	22,849	4,903	27,752	375	74.01
10	THERAPY AIDES AND STUDENTS	0	0	0	0	0.00
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	3,368	0	3,368	49	68.73
16	LICENSED PRACTICAL NURSE	7,776	0	7,776	127	61.23
17	CERTIFIED NURSING ASSISTANT	154,961	0	154,961	4,682	33.10
18	TOTAL NURSING EXPENDITURES	166,105	0	166,105	4,858	34.19
	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

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ABINGDON CARE & REHABILITATION CTR
Provider CCN: 31-5141
Period from 1/1/2025 to 12/31/2025

Worksheet A Sunday, May 31, 2026 at 9:30:08 PM

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
	GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES	0	0	0	2,686,766	2,686,766	0	2,686,766	-786,875	1,899,891
2	CAPITAL RELATED - MOVABLE EQUIPMENT	0	0	0	23,765	23,765	0	23,765	2,251	26,016
3	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	1,313,309	1,313,309	0	1,313,309	125,046	1,438,355
4	ADMINISTRATIVE AND GENERAL	334,497	0	334,497	3,092,773	3,427,270	0	3,427,270	-506,358	2,920,912
5	PLANT OP, MAINT & REPAIRS	88,729	0	88,729	524,356	613,085	0	613,085	7,072	620,157
6	LAUNDRY AND LINEN SERVICE	0	0	0	0	0	0	0	0	0
7	HOUSEKEEPING	484,150	0	484,150	41,335	525,485	0	525,485	0	525,485
8	DIETARY	533,939	60,019	593,958	347,579	941,537	0	941,537	0	941,537
9	NURSING ADMINISTRATION	372,933	0	372,933	0	372,933	0	372,933	0	372,933
10	CENTRAL SERVICES AND SUPPLY	0	0	0	93,809	93,809	0	93,809	0	93,809
11	PHARMACY	0	23,823	23,823	3,226	27,049	0	27,049	0	27,049
12	MEDICAL RECORDS	42,758	0	42,758	0	42,758	0	42,758	0	42,758
13	MEDICAL SOCIAL SERVICES	47,095	0	47,095	0	47,095	0	47,095	0	47,095
14	ACTIVITIES PROGRAM	320,309	0	320,309	19,995	340,304	0	340,304	0	340,304
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	30,000	30,000	0	30,000	0	30,000	0	30,000
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	6,120	6,120	0	6,120	0	6,120
17	PATIENT TRANSPORTATION PART A	990	0	990	10,610	11,600	0	11,600	0	11,600
18	OTHER GENERAL SERVICE COST	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE NURSING COST CENTERS									
25	SKILLED NURSING FACILITY	3,296,902	166,105	3,463,007	292,273	3,755,280	0	3,755,280	0	3,755,280
26	NURSING FACILITY	0	0	0	0	0	0	0	0	0
27	ICF/IID	0	0	0	0	0	0	0	0	0
	ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	0	0	0	470	470	0	470	0	470
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	0	0	0	10,526	10,526	0	10,526	0	10,526
33	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	0
35	PHYSICAL THERAPY	238,957	0	238,957	0	238,957	0	238,957	0	238,957
36	OCCUPATIONAL THERAPY	166,975	0	166,975	0	166,975	0	166,975	0	166,975
37	SPEECH LANGUAGE PATHOLOGIST	22,849	0	22,849	0	22,849	0	22,849	0	22,849
38	AUDIOLOGY	0	0	0	0	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	157,548	157,548	-85	157,463	0	157,463
42	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	0
43	DENTAL CARE	0	0	0	0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	0
	OUTPATIENT SERVICE COST CENTERS									
60	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	0
61	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	0
62	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	0
	OUTPATIENT REIMBURSABLE COST CENTERS									
70	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	0
71	AMBULANCE	0	0	0	0	0	0	0	0	0
72	HOSPICE	0	0	0	0	0	0	0	0	0
73	CORF	0	0	0	0	0	0	0	0	0
74	OPT	0	0	0	0	0	0	0	0	0
75	OOT	0	0	0	0	0	0	0	0	0

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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	85	85	0	85
89	SUBTOTALS	5,951,083	279,947	6,231,030	8,624,460	14,855,490	0	14,855,490	-1,158,864	13,696,626
	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	Barber Shop	0	0	0	0	0	0	0	0	0
100	TOTAL	5,951,083	279,947	6,231,030	8,624,460	14,855,490	0	14,855,490	-1,158,864	13,696,626

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ABINGDON CARE & REHABILITATION CTR
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Reclassifications

			INCREASES			DECREASES			
	EXPLANATION OF RECLASSIFICATION	CODE	COST CENTER	LINE#	SALARY	OTHER	COST CENTER	LINE	SALARY	OTHER
	1	2	3	4	5	6	7	8	9	10
1	To reclass preventive vaccines	A	PREVENTIVE VACCINES	80.00	0	85	DRUGS: DRUGS CHARGED	41.00	0	85
500	TOTAL RECLASSIFICATIONS				0	85			0	85

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RECONCILIATION OF CAPITAL COST CENTERS

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

		Beginning	Acquisitions			Disposals and	Ending	Fully Depreciated
	DESCRIPTION	Balance 1	Purchases 2	Donations 3	Total 4	Retirements 5	Balance 6	Assets 7
1	Land	0	0	0	0	0	0	0
2	Land Improvements	0	0	0	0	0	0	0
3	Buildings & Fixtures	0	0	0	0	0	0	0
4	Building Improvements	312,554	1,098,333	0	1,098,333	0	1,410,887	0
5	Fixed Equipment	0	0	0	0	0	0	0
6	Movable Equipment	60,742	32,729	0	32,729	0	93,471	0
7	Subtotal	373,296	1,131,062	0	1,131,062	0	1,504,358	0
8	Reconciling Items	0	0	0	0	0	0	0
9	Total	373,296	1,131,062	0	1,131,062	0	1,504,358	0

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

		Depreciation	Lease	Interest	Insurance	Taxes	Other Capital Related Costs	Total
	DESCRIPTION	1	2	3	4	5	6	7
1	CAPITAL RELATED COSTS - BUILDINGS & FIXTURES	536,615	0	1,128,427	55,444	179,405	0	1,899,891
2	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	2,251	23,765	0	0	0	0	26,016
3	TOTAL	538,866	23,765	1,128,427	55,444	179,405	0	1,925,907

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ADJUSTMENTS TO EXPENSES

	DESCRIPTION OF ADJUSTMENT	BASIS	AMOUNT	WORKSHEET A COST CENTER	LINE NO.
	1	2	3	4	5
1	INVESTMENT INCOME ON RESTRICTED FUNDS (CMS PUB. 15-1, CHAPTE	B	-1,987	ADMINISTRATIVE AND GENERAL	4
2	TRADE, QUANTITY, TIME, AND OTHER DISCOUNTS ON PURCHASES (CMS				
3	REBATES AND REFUNDS OF EXPENSES (CMS PUB. 15-1, CHAPTER 8)				
4	RENTAL OF PROVIDER SPACE BY SUPPLIERS (CMS PUB. 15-1, CHAPTE				
5	TELEPHONE SERVICES (CMS PUB. 15-1, CHAPTER 21)				
6	TELEVISION AND RADIO SERVICE (CMS PUB. 15-1, CHAPTER 21)				
7	PARKING LOT (CMS PUB. 15-1, CHAPTER 21)				
8	REMUNERATION APPLICABLE TO PROVIDER-BASED PHYSICIAN ADJUSTME	A82			
9	SALE OF SCRAP, WASTE, ETC. (CMS PUB. 15-1, CHAPTER 23)				
10	RELATED ORGANIZATION AND HOME OFFICE TRANSACTIONS (CMS PUB.	A81	-770,458		
11	LAUNDRY AND LINEN SERVICE				
12	REVENUE - EMPLOYEE MEALS				
13	COST OF MEALS - GUESTS				
14	SALE OF MEDICAL SUPPLIES TO OTHER THAN PATIENTS				
15	SALE OF DRUGS TO OTHER THAN PATIENTS				
16	REVENUE - COPYING COSTS OF MEDICAL RECORDS AND ABSTRACTS	B	-410	ADMINISTRATIVE AND GENERAL	4
17	VENDING MACHINES				
18	INCOME FROM IMPOSITION OF INTEREST, FINANCE, OR PENALTY CHAR				
19	INTEREST EXPENSE ON MEDICARE OVERPAYMENTS AND BORROWINGS TO				
20	DEPRECIATION--BUILDINGS AND FIXTUES			CAPITAL RELATED - BUILDINGS	1
21	DEPRECIATION--MOVABLE EQUIPMENT			CAPITAL RELATED - MOVABLE EQ	2
22	SHORT TERM INPATIENT HOSPICE CARE				
23	HOSPICE NON-CORE CONTRACTED SERVICES				
25	Office AdvertisngNonAllow	A	-29,999	ADMINISTRATIVE AND GENERAL	4
26	Chartiable Cont Non Allow	A	-16,674	ADMINISTRATIVE AND GENERAL	4
27	Bad Debt Expense	A	-212,063	ADMINISTRATIVE AND GENERAL	4
28	Bad Debt Expense	A	-127,273	ADMINISTRATIVE AND GENERAL	4
100	TOTAL		-1,158,864		

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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 Line#	Description	Expense Item	Line # On Part II	Amount Allowable In Cost	Amount Included in Wkst A col 9	Net Adjustment
	1	2	3	4	5	6	7
1	1	CAPITAL RELATED - BUILDINGS & FIXTURES	Business Office - Build Depreciation	3	25,937	0	25,937
2	2	CAPITAL RELATED - MOVABLE EQUIPMENT	Business Office - Equip Depreciation	3	2,251	0	2,251
3	3	EMPLOYEE BENEFITS DEPARTMENT	Business Office - EHW	3	125,046	0	125,046
4	4	ADMINISTRATIVE AND GENERAL	Business Office - A&G	3	648,715	774,844	-126,129
5	5	PLANT OP, MAINT & REPAIRS	Business Office - PQMR	3	7,072	0	7,072
6	1	CAPITAL RELATED - BUILDINGS & FIXTURES	Related party allowable capital componen	1	1,183,294	1,996,106	-812,812
7	4	ADMINISTRATIVE AND GENERAL	Related party allowable A&G	1	8,177	0	8,177
100		TOTALS			2,000,492	2,770,950	-770,458

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	2	3	4	5	6	7	8
1	F		LIVIA JACOBS	0 %	GREENBROOK HOLDINGS LLC		100 %	REAL ESTATE
2	F		LIVIA JACOBS	0 %	WINDSOR HEALTHCARE MANAGEME		100 %	HEALTHCARE MANAGEMENT
3	A		Zvi Klein	80 %	AristaCare		100 %	Business Office

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Period from 1/1/2025 to 12/31/2025

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Provider-Based Physicians Adjustments

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

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

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Provider CCN: 31-5141
Period from 1/1/2025 to 12/31/2025

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ALLOCATION OF GENERAL SERVICES COSTS

		Net Expenses For Cost Allocation 0	CRC-B&F (Square Feet) 1	CRC-ME (Square Feet) 2	EMPLOYEE BENEFITS DEPARTMENT (Gross Salaries) 3	SubTotal 3A	A&G (Accum Cost) 4	PLANT OP, MAINT & REPAIRS (Square Feet) 5	LAUNDRY & LINEN SERVICE (Patient Days) 6	HOUSE-KEEPING (Square Feet) 7
	GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES	1,899,891	1,899,891							
2	CAPITAL RELATED - MOVABLE EQUIPMENT	26,016		26,016						
3	EMPLOYEE BENEFITS DEPARTMENT	1,438,355	6,031	83	1,444,469					
4	ADMINISTRATIVE AND GENERAL	2,920,912	44,044	603	81,190	3,046,749	3,046,749			
5	PLANT OP, MAINT & REPAIRS	620,157	9,564	131	21,537	651,389	186,351	837,740		
6	LAUNDRY AND LINEN SERVICE	0	18,184	249	0	18,433	5,273	8,278	31,984	
7	HOUSEKEEPING	525,485	179,922	2,464	117,515	825,386	236,129	81,906	0	1,143,421
8	DIETARY	941,537	0	0	129,600	1,071,137	306,434	0	0	0
9	NURSING ADMINISTRATION	372,933	0	0	90,520	463,453	132,586	0	0	0
10	CENTRAL SERVICES AND SUPPLY	93,809	0	0	0	93,809	26,837	0	0	0
11	PHARMACY	27,049	0	0	0	27,049	7,738	0	0	0
12	MEDICAL RECORDS	42,758	0	0	10,378	53,136	15,201	0	0	0
13	MEDICAL SOCIAL SERVICES	47,095	0	0	11,431	58,526	16,743	0	0	0
14	ACTIVITIES PROGRAM	340,304	0	0	77,747	418,051	119,597	0	0	0
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	30,000	0	0	0	30,000	8,582	0	0	0
16	TRAINING AND IN-SERVICE EDUCATION	6,120	0	0	0	6,120	1,751	0	0	0
17	PATIENT TRANSPORTATION PART A	11,600	0	0	240	11,840	3,387	0	0	0
18	OTHER GENERAL SERVICE COST	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE SERVICE COST CENTERS									
25	SKILLED NURSING FACILITY	3,755,280	1,562,861	21,400	800,235	6,139,776	1,756,490	711,462	31,984	1,088,214
26	NURSING FACILITY	0	0	0	0	0	0	0	0	0
27	ICF/IID	0	0	0	0	0	0	0	0	0
	ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	470	0	0	0	470	134	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	10,526	0	0	0	10,526	3,011	0	0	0
33	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	0
35	PHYSICAL THERAPY	238,957	35,759	490	58,001	333,207	95,325	16,279	0	24,899
36	OCCUPATIONAL THERAPY	166,975	31,221	428	40,529	239,153	68,418	14,213	0	21,739
37	SPEECH LANGUAGE PATHOLOGIST	22,849	6,518	89	5,546	35,002	10,013	2,967	0	4,539
38	AUDIOLOGY	0	0	0	0	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	157,463	0	0	0	157,463	45,047	0	0	0
42	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	0
43	DENTAL CARE	0	0	0	0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	0
	OUTPATIENT SERVICE COST CENTERS									
60	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	0
61	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	0
62	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	0
	OUTPATIENT REIMBURSABLE COST CENTERS									
70	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	0
71	AMBULANCE	0	0	0	0	0	0	0	0	0
72	HOSPICE	0	0	0	0	0	0	0	0	0
73	CORF	0	0	0	0	0	0	0	0	0

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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
	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	1,377,571								
9	NURSING ADMINISTRATION	0	596,039							
10	CENTRAL SERVICES AND SUPPLY	0	0	120,646						
11	PHARMACY	0	0	0	34,787					
12	MEDICAL RECORDS	0	0	0	0	68,337				
13	MEDICAL SOCIAL SERVICES	0	0	0	0	0	75,269			
14	ACTIVITIES PROGRAM	0	0	0	0	0	0	537,648		
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	38,582	
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	7,871
17	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	0
18	OTHER GENERAL SERVICE COST	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE SERVICE COST CENTERS									
25	SKILLED NURSING FACILITY	1,377,571	596,039	120,646	34,787	68,337	75,269	537,648	38,582	7,871
26	NURSING FACILITY	0	0	0	0	0	0	0	0	0
27	ICF/IID	0	0	0	0	0	0	0	0	0
	ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	0	0	0	0	0	0	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	0	0	0	0	0	0	0	0	0
33	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	0
35	PHYSICAL THERAPY	0	0	0	0	0	0	0	0	0
36	OCCUPATIONAL THERAPY	0	0	0	0	0	0	0	0	0
37	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	0	0	0	0
38	AUDIOLOGY	0	0	0	0	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	0
42	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	0
43	DENTAL CARE	0	0	0	0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	0
	OUTPATIENT SERVICE COST CENTERS									
60	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	0
61	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	0
62	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	0
	OUTPATIENT REIMBURSABLE COST CENTERS									
70	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	0
71	AMBULANCE	0	0	0	0	0	0	0	0	0
72	HOSPICE	0	0	0	0	0	0	0	0	0
73	CORF	0	0	0	0	0	0	0	0	0

ABINGDON CARE & REHABILITATION CTR
Provider CCN: 31-5141
Period from 1/1/2025 to 12/31/2025

Worksheet B Part I Sunday, May 31, 2026 at 9:30:08 PM

ALLOCATION OF GENERAL SERVICES COSTS

		PATIENT TRANSPORT PART A (Patient Days) 17	OTHER GENERAL SERVICE COST (Patient Days) 18	SubTotal 19	Adjustments 20	Total 21
	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	15,227				
18	OTHER GENERAL SERVICE COST	0	0			
	INPATIENT ROUTINE SERVICE COST CENTERS					
25	SKILLED NURSING FACILITY	15,227	0	12,599,903	0	12,599,903
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	604	0	604
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0
32	LABORATORY	0	0	13,537	0	13,537
33	INTRAVENOUS THERAPY	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	0	0	0
35	PHYSICAL THERAPY	0	0	469,710	0	469,710
36	OCCUPATIONAL THERAPY	0	0	343,523	0	343,523
37	SPEECH LANGUAGE PATHOLOGIST	0	0	52,521	0	52,521
38	AUDIOLOGY	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	202,510	0	202,510
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

ABINGDON CARE & REHABILITATION CTR
Provider CCN: 31-5141
Period from 1/1/2025 to 12/31/2025

Worksheet B Part I Sunday, May 31, 2026 at 9:30:08 PM

ALLOCATION OF GENERAL SERVICES COSTS

		Net Expenses For Cost Allocation 0	CRC-B&F (Square Feet) 1	CRC-ME (Square Feet) 2	EMPLOYEE BENEFITS DEPARTMENT (Gross Salaries) 3	SubTotal 3A	A&G (Accum Cost) 4	PLANT OP, MAINT & REPAIRS (Square Feet) 5	LAUNDRY & LINEN SERVICE (Patient Days) 6	HOUSE-KEEPING (Square Feet) 7
	OUTPATIENT REIMBURSABLE COST CENTERS									
74	OPT	0	0	0	0	0	0	0	0	0
75	OOT	0	0	0	0	0	0	0	0	0
76	OSP	0	0	0	0	0	0	0	0	0
	COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	85	0	0	0	85	24	0	0	0
89	Subtotals	13,696,626	1,894,104	25,937	1,444,469	13,690,760	3,045,071	835,105	31,984	1,139,391
	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	Barber Shop	0	5,787	79	0	5,866	1,678	2,635	0	4,030
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	13,696,626	1,899,891	26,016	1,444,469	13,696,626	3,046,749	837,740	31,984	1,143,421

ABINGDON CARE & REHABILITATION CTR
Provider CCN: 31-5141
Period from 1/1/2025 to 12/31/2025

Worksheet B Part I Sunday, May 31, 2026 at 9:30:08 PM

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	0
75	OOT	0	0	0	0	0	0	0	0	0
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	1,377,571	596,039	120,646	34,787	68,337	75,269	537,648	38,582	7,871
	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	Barber Shop	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	1,377,571	596,039	120,646	34,787	68,337	75,269	537,648	38,582	7,871

ALLOCATION OF GENERAL SERVICES COSTS

		PATIENT TRANSPORT PART A (Patient Days) 17	OTHER GENERAL SERVICE COST (Patient Days) 18	SubTotal 19	Adjustments 20	Total 21
	OUTPATIENT REIMBURSABLE COST CENTERS					
74	OPT	0	0	0	0	0
75	OOT	0	0	0	0	0
76	OSP	0	0	0	0	0
	COST REIMBURSED SERVICES COST CENTERS					
80	PREVENTIVE VACCINES	0	0	109	0	109
89	Subtotals	15,227	0	13,682,417	0	13,682,417
	NONREIMBURSABLE COST CENTERS					
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0
93	Barber Shop	0	0	14,209	0	14,209
98	Cross Foot Adjustments	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0
100	TOTAL	15,227	0	13,696,626	0	13,696,626

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ABINGDON CARE & REHABILITATION CTR
Provider CCN: 31-5141
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 9:30:08 PM

ALLOCATION OF CAPITAL RELATED COSTS

		Directly Assigned Capital Related Costs 0	CRC-B&F (Square Feet) 1	CRC-ME (Square Feet) 2	SubTotal 2A	EMPLOYEE BENEFITS DEPARTMENT (Gross Salaries) 3	A&G (Accum Cost) 4	PLANT OP, MAINT & REPAIRS (Square Feet) 5	LAUNDRY & LINEN SERVICE (Patient Days) 6	HOUSE-KEEPING (Square Feet) 7
	GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES	0	0							
2	CAPITAL RELATED - MOVABLE EQUIPMENT	0	0	0						
3	EMPLOYEE BENEFITS DEPARTMENT	0	6,031	83	6,114	6,114				
4	ADMINISTRATIVE AND GENERAL	0	44,044	603	44,647	344	44,991			
5	PLANT OP, MAINT & REPAIRS	0	9,564	131	9,695	91	2,752	12,538		
6	LAUNDRY AND LINEN SERVICE	0	18,184	249	18,433	0	78	124	18,635	
7	HOUSEKEEPING	0	179,922	2,464	182,386	497	3,487	1,226	0	187,596
8	DIETARY	0	0	0	0	548	4,526	0	0	0
9	NURSING ADMINISTRATION	0	0	0	0	383	1,958	0	0	0
10	CENTRAL SERVICES AND SUPPLY	0	0	0	0	0	396	0	0	0
11	PHARMACY	0	0	0	0	0	114	0	0	0
12	MEDICAL RECORDS	0	0	0	0	44	224	0	0	0
13	MEDICAL SOCIAL SERVICES	0	0	0	0	48	247	0	0	0
14	ACTIVITIES PROGRAM	0	0	0	0	329	1,766	0	0	0
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	127	0	0	0
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	26	0	0	0
17	PATIENT TRANSPORTATION PART A	0	0	0	0	1	50	0	0	0
18	OTHER GENERAL SERVICE COST	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE SERVICE COST CENTERS									
25	SKILLED NURSING FACILITY	0	1,562,861	21,400	1,584,261	3,390	25,938	10,648	18,635	178,538
26	NURSING FACILITY	0	0	0	0	0	0	0	0	0
27	ICF/IID	0	0	0	0	0	0	0	0	0
	ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	0	0	0	0	0	2	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	0	0	0	0	0	44	0	0	0
33	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	0
35	PHYSICAL THERAPY	0	35,759	490	36,249	245	1,408	244	0	4,085
36	OCCUPATIONAL THERAPY	0	31,221	428	31,649	171	1,010	213	0	3,567
37	SPEECH LANGUAGE PATHOLOGIST	0	6,518	89	6,607	23	148	44	0	745
38	AUDIOLOGY	0	0	0	0	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	665	0	0	0
42	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	0
43	DENTAL CARE	0	0	0	0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	0
	OUTPATIENT SERVICE COST CENTERS									
60	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	0
61	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	0
62	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	0
	OUTPATIENT REIMBURSABLE COST CENTERS									
70	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	0
71	AMBULANCE	0	0	0	0	0	0	0	0	0
72	HOSPICE	0	0	0	0	0	0	0	0	0
73	CORF	0	0	0	0	0	0	0	0	0

ABINGDON CARE & REHABILITATION CTR
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Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 9:30:08 PM

ALLOCATION OF CAPITAL RELATED 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
	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	5,074								
9	NURSING ADMINISTRATION	0	2,341							
10	CENTRAL SERVICES AND SUPPLY	0	0	396						
11	PHARMACY	0	0	0	114					
12	MEDICAL RECORDS	0	0	0	0	268				
13	MEDICAL SOCIAL SERVICES	0	0	0	0	0	295			
14	ACTIVITIES PROGRAM	0	0	0	0	0	0	2,095		
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	127	
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	26
17	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	0
18	OTHER GENERAL SERVICE COST	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE SERVICE COST CENTERS									
25	SKILLED NURSING FACILITY	5,074	2,341	396	114	268	295	2,095	127	26
26	NURSING FACILITY	0	0	0	0	0	0	0	0	0
27	ICF/IID	0	0	0	0	0	0	0	0	0
	ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	0	0	0	0	0	0	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	0	0	0	0	0	0	0	0	0
33	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	0
35	PHYSICAL THERAPY	0	0	0	0	0	0	0	0	0
36	OCCUPATIONAL THERAPY	0	0	0	0	0	0	0	0	0
37	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	0	0	0	0
38	AUDIOLOGY	0	0	0	0	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	0
42	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	0
43	DENTAL CARE	0	0	0	0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	0
	OUTPATIENT SERVICE COST CENTERS									
60	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	0
61	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	0
62	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	0
	OUTPATIENT REIMBURSABLE COST CENTERS									
70	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	0
71	AMBULANCE	0	0	0	0	0	0	0	0	0
72	HOSPICE	0	0	0	0	0	0	0	0	0
73	CORF	0	0	0	0	0	0	0	0	0

ABINGDON CARE & REHABILITATION CTR
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Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 9:30:08 PM

COST ALLOCATIONS - STATISTICAL BASES

		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	PATIENT TRANSPORT PART A (Patient Days) 17
	OUTPATIENT REIMBURSABLE COST CENTERS									
74	OPT	0	0	0	0	0	0	0	0	0
75	OOT	0	0	0	0	0	0	0	0	0
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	Subtotal	37,113	37,113	37,113	37,113	37,113	37,113	37,113	37,113	37,113
	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	Barber Shop	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
102	Cost to be Allocated per Bp1	596,039	120,646	34,787	68,337	75,269	537,648	38,582	7,871	15,227
103	Unit Cost Multiplier per Bp1	16.060114	3.250775	0.937327	1.841322	2.028103	14.486784	1.039582	0.212082	0.410288
104	Cost to be Allocated per Bp2	2,341	396	114	268	295	2,095	127	26	51
105	Unit Cost Multiplier per Bp2	0.063078	0.010670	0.003072	0.007221	0.007949	0.056449	0.003422	0.000701	0.001374

ABINGDON CARE & REHABILITATION CTR
Provider CCN: 31-5141
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 9:30:08 PM

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	37,113
	NONREIMBURSABLE COST CENTERS	
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0
91	NONPAID WORKERS	0
92	PHYSICIAN PRIVATE OFFICES	0
93	Barber Shop	0
98	Cross Foot Adjustments	0
99	Negative Cost Center	0
102	Cost to be Allocated per Bp1	0
103	Unit Cost Multiplier per Bp1	0.000000
104	Cost to be Allocated per Bp2	0
105	Unit Cost Multiplier per Bp2	0.000000

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ABINGDON CARE & REHABILITATION CTR
Provider CCN: 31-5141
Period from 1/1/2025 to 12/31/2025

Worksheet B-2 Sunday, May 31, 2026 at 9:30:08 PM

Post Step Down Adjustments

	Description	Worksheet B Part No.	Line No.	Amount
#	1	2	3	4

Worksheet has no records.

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ABINGDON CARE & REHABILITATION CTR
Provider CCN: 31-5141
Period from 1/1/2025 to 12/31/2025

Worksheet C Sunday, May 31, 2026 at 9:30:08 PM

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

CMS #	COST CENTER	TOTAL COST 1	CHARGES TOTAL CHARGES 2	CHARGES RECLASS-IFICATIONS 3	CHARGES RECLASSIFIED CHARGES 4	COST TO CHARGE RATIO 5
	INPATIENT ROUTINE NURSING COST CENTERS					
25	SKILLED NURSING FACILITY	12,599,903	12,101,777	-321,804	11,779,973	
26	NURSING FACILITY	0	0	0	0	
27	ICF/IID	0	0	0	0	
	ANCILLARY SERVICE COST CENTERS					
30	RADIOLOGY - DIAGNOSTIC	604	0	0	0	
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	
32	LABORATORY	13,537	260,200	0	260,200	0.052025
33	INTRAVENOUS THERAPY	0	0	0	0	
34	RESPIRATORY THERAPY	0	0	0	0	
35	PHYSICAL THERAPY	469,710	95,054	141,168	236,222	1.988426
36	OCCUPATIONAL THERAPY	343,523	109,583	149,021	258,604	1.328375
37	SPEECH LANGUAGE PATHOLOGIST	52,521	29,852	31,615	61,467	0.854458
38	AUDIOLOGY	0	0	0	0	
39	ELECTROCARDIOLOGY	0	0	0	0	
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	3,549	0	3,549	0.000000
41	DRUGS: DRUGS CHARGED TO PATIENTS	202,510	39,028	-85	38,943	5.200164
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	109	0	85	85	1.282353
100	TOTAL	13,682,417	12,639,043	0	12,639,043	

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ABINGDON CARE & REHABILITATION CTR
Provider CCN: 31-5141
Period from 1/1/2025 to 12/31/2025

Worksheet C-6 Sunday, May 31, 2026 at 9:30:08 PM

Reclassifications

			INCREASES			DECREASES		
	EXPLANATION OF RECLASSIFICATION	CODE	WORKSHEET C COST CENTER	WKST C LINE NO.	AMOUNT	WORKSHEET C COST CENTER	WKST C LINE NO.	AMOUNT
#		1	2	3	4	5	6	7
1	To Reclass Preventive Vaccines	A	PREVENTIVE VACCINES	80.00	85	DRUGS: DRUGS CHARGED TO	41.00	85
2	To Reclass P/T	B	PHYSICAL THERAPY	35.00	141,168	SKILLED NURSING FACILITY	25.00	141,168
3	To Reclass O/T	C	OCCUPATIONAL THERAPY	36.00	149,021	SKILLED NURSING FACILITY	25.00	149,021
4	To Reclass SLP	D	SPEECH LANGUAGE PATHOLOG	37.00	31,615	SKILLED NURSING FACILITY	25.00	31,615
500	TOTAL RECLASSIFICATIONS				321,889			321,889

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ABINGDON CARE & REHABILITATION CTR
Provider CCN: 31-5141
Period from 1/1/2025 to 12/31/2025

Worksheet D SNF Title V Sunday, May 31, 2026 at 9:30:08 PM

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

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ABINGDON CARE & REHABILITATION CTR
Provider CCN: 31-5141
Period from 1/1/2025 to 12/31/2025

Worksheet D SNF Title XIX Sunday, May 31, 2026 at 9:30:08 PM

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

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ABINGDON CARE & REHABILITATION CTR
Provider CCN: 31-5141
Period from 1/1/2025 to 12/31/2025

Worksheet D SNF Title XVIII Sunday, May 31, 2026 at 9:30:08 PM

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		0	0	0	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY		0	0	0	0	0	0
32	LABORATORY	0.052025	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	1.988426	141,168	0	0	280,702	0	0
36	OCCUPATIONAL THERAPY	1.328375	149,021	0	0	197,956	0	0
37	SPEECH LANGUAGE PATHOLOGIST	0.854458	31,615	0	0	27,014	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	5.200164	36,365	0	0	189,104	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	1.282353	0	0	85	0	0	109
100	TOTAL		358,169	0	85	694,776	0	109

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ABINGDON CARE & REHABILITATION CTR
Provider CCN: 31-5141
Period from 1/1/2025 to 12/31/2025

Worksheet D-1 Sunday, May 31, 2026 at 9:30:08 PM

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

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ABINGDON CARE & REHABILITATION CTR
Provider CCN: 31-5141
Period from 1/1/2025 to 12/31/2025

Worksheet D-1 Sunday, May 31, 2026 at 9:30:08 PM

Program: Title XIX
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

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
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ABINGDON CARE & REHABILITATION CTR
Provider CCN: 31-5141
Period from 1/1/2025 to 12/31/2025

Worksheet D-1 Sunday, May 31, 2026 at 9:30:08 PM

Program: Title XVIII
Component: Skilled Nursing Facility

COMPUTATION OF INPATIENT ROUTINE COSTS

CMS #	INPATIENT DAYS	AMOUNT
1	INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	37,113
2	PRIVATE ROOM DAYS	0
3	PROGRAM INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	2,630
4	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0
5	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	12,599,903
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT	
6	GENERAL INPATIENT ROUTINE SERVICE CHARGES	12,101,777
7	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	1.041161
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	12,599,903
	PROGRAM INPATIENT ROUTINE SERVICE COSTS	
16	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	339.50
17	PROGRAM ROUTINE SERVICE COST	892,885
18	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0
19	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	892,885
20	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	1,832,197
21	PER DIEM CAPITAL RELATED COSTS	49.37
22	PROGRAM CAPITAL RELATED COST	129,843
23	INPATIENT ROUTINE SERVICE COST	763,042
24	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	0
25	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	763,042
26	PER DIEM LIMITATION	0.00
27	INPATIENT ROUTINE SERVICE COST LIMITATION	0
28	REIMBURSABLE INPATIENT ROUTINE SERVICE COSTS	0

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ABINGDON CARE & REHABILITATION CTR
Provider CCN: 31-5141
Period from 1/1/2025 to 12/31/2025

Worksheet E Part A Sunday, May 31, 2026 at 9:30:08 PM

Calculation of Reimbursement Settlement - Medicare Part A

1	INPATIENT PPS AMOUNT	2,285,543
2	ALLOWABLE BAD DEBTS	158,905
3	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES	128,383
4	REIMBURSABLE BAD DEBTS	103,288
5	TOTAL REIMBURSABLE COST	2,388,831
6	PRIMARY PAYER AMOUNTS	0
7	COINSURANCE	391,765
8		0
9	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0
10	SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITEMS	2,066
11	SEQUESTRATION AMOUNT	37,876
12	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0
13	NET REIMBURSABLE COST	1,957,124
14	INTERIM PAYMENTS	1,855,902
15	TENTATIVE ADJUSTMENT	0
16	BALANCE DUE PROVIDER/PROGRAM	101,222
17	PROTESTED AMOUNTS	

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ABINGDON CARE & REHABILITATION CTR
Provider CCN: 31-5141
Period from 1/1/2025 to 12/31/2025

Worksheet E Part B Sunday, May 31, 2026 at 9:30:08 PM

Calculation of Reimbursement Settlement - Medicare Part B

1	PART B ANCILLARY SERVICE COSTS	0
2	PREVENTIVE VACCINES	109
3	TOTAL REASONABLE COSTS	109
4	MEDICARE PART B ANCILLARY CHARGES	85
5	COST OF COVERED SERVICES	85
6	ALLOWABLE BAD DEBTS	0
7	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL-ELIGIBLE BENEFICIARIES	0
8	REIMBURSABLE BAD DEBTS	0
9	TOTAL REIMBURSABLE COST	85
10	PRIMARY PAYER AMOUNTS	0
11	COINSURANCE AND DEDUCTIBLES	0
12		0
13	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0
14	SEQUESTRATION AMOUNT	2
15	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0
16	NET REIMBURSABLE COST	83
17	INTERIM PAYMENTS	83
18	TENTATIVE ADJUSTMENT	0
19	BALANCE DUE PROVIDER/PROGRAM	0
20	PROTESTED AMOUNTS	

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ABINGDON CARE & REHABILITATION CTR
Provider CCN: 31-5141
Period from 1/1/2025 to 12/31/2025

Worksheet E-1 Sunday, May 31, 2026 at 9:30:08 PM

Analysis of Payments to Providers for Service Rendered

CMS #	DESCRIPTION	Inpatient Part A Mo/Day/Year 1	Inpatient Part A Amount 2	Part B Mo/Day/Year 3	Part B Amount 4
1	Total interim payments paid to provider		1,855,902		83
2	Interim payments payable		0		0
3	RETROACTIVE LUMP SUM ADJUSTMENTS				
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		1,855,902		83
	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

The Optimizer Systems, LLC WinLASH 2540 System (Version: 2.5.13)
In lieu of Form CMS-2540-24

ABINGDON CARE & REHABILITATION CTR
Provider CCN: 31-5141
Period from 1/1/2025 to 12/31/2025

Worksheet G Sunday, May 31, 2026 at 9:30:08 PM

BALANCE SHEET

CMS #	ASSETS	Amount 1
	CURRENT ASSETS	
1	CASH ON HAND AND IN BANKS	168,727
2	TEMPORARY INVESTMENTS	0
3	NOTES RECEIVABLE	0
4	ACCOUNTS RECEIVABLE	2,188,433
5	OTHER RECEIVABLES	0
6	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	145,095
7	INVENTORY	0
8	PREPAID EXPENSES	-158,605
9	OTHER CURRENT ASSETS	-1,874,676
10	DUE FROM OTHER FUNDS	0
11	TOTAL CURRENT ASSETS	178,784
	FIXED ASSETS	
12	LAND	0
13	LAND IMPROVEMENTS	0
14	LESS: ACCUMULATED DEPRECIATION	0
15	BUILDINGS	0
16	LESS: ACCUMULATED DEPRECIATION	0
17	LEASEHOLD IMPROVEMENTS	1,410,887
18	LESS: ACCUMULATED DEPRECIATION	118,176
19	FIXED EQUIPMENT	0
20	LESS: ACCUMULATED DEPRECIATION	0
21	AUTOMOBILES AND TRUCKS	0
22	LESS: ACCUMULATED DEPRECIATION	0
23	MAJOR MOVABLE EQUIPMENT	93,471
24	LESS: ACCUMULATED DEPRECIATION	0
25	MINOR EQUIPMENT - DEPRECIABLE	0
26	MINOR EQUIPMENT - NONDEPRECIABLE	0
27	OTHER FIXED ASSETS	0
28	TOTAL FIXED ASSETS	1,386,182
	OTHER ASSETS	
29	INVESTMENTS	0
30	DEPOSITS ON LEASES	12,114
31	DUE FROM OWNERS/OFFICERS	0
32	OTHER ASSETS	42,078
33	TOTAL OTHER ASSETS	54,192
34	TOTAL ASSETS	1,619,158
	CURRENT LIABILITIES	
35	ACCOUNTS PAYABLE	2,553,007
36	SALARIES, WAGES & FEES PAYABLE	266,703
37	PAYROLL TAXES PAYABLE	341,387
38	NOTES & LOANS PAYABLE (SHORT TERM)	1,000,000
39	DEFERRED INCOME	0
40	ACCELERATED PAYMENTS	0
41	DUE TO OTHER FUNDS	0
42	OTHER CURRENT LIABILITIES	1,087,859
43	TOTAL CURRENT LIABILITIES	5,248,956
	LONG TERM LIABILITIES	
44	MORTGAGE PAYABLE	0
45	NOTES PAYABLE	-956,517
46	UNSECURED LOANS	0
47	LOANS FROM OWNERS	0
48	OTHER LONG TERM LIABILITIES	0
49	TOTAL LONG TERM LIABILITIES	-956,517
50	TOTAL LIABILITIES	4,292,439
	CAPITAL ACCOUNTS	
51	FUND BALANCES	-2,673,281
52	TOTAL LIABILITIES AND FUND BALANCES	1,619,158

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ABINGDON CARE & REHABILITATION CTR
Provider CCN: 31-5141
Period from 1/1/2025 to 12/31/2025

Worksheet G-2 Part I Sunday, May 31, 2026 at 9:30:08 PM

Statement of Patient Revenues and Operating Expenses

PART I - PATIENT REVENUES

		INPATIENT					OUTPATIENT					
		MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	TOTAL
	GENERAL INPATIENT ROUTINE CARE SERVICES	1	2	3	4	5	6	7	8	9	10	11
1	SKILLED NURSING FACILITY	2,300,002	272,099	946,384	8,126,684	456,608						12,101,777
2	NURSING FACILITY	0	0	0	0	0						0
3	ICF/IID											0
4	TOTAL GENERAL INPATIENT CARE SERVICES	2,300,002	272,099	946,384	8,126,684	456,608						12,101,777
5	ANCILLARY SERVICES	537,266	0	0	0	0	0	0	0	0	0	537,266
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	2,837,268	272,099	946,384	8,126,684	456,608	0	0	0	0	0	12,639,043

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ABINGDON CARE & REHABILITATION CTR
Provider CCN: 31-5141
Period from 1/1/2025 to 12/31/2025

Worksheet G-2 Part II Sunday, May 31, 2026 at 9:30:08 PM

Statement of Patient Revenues and Operating Expenses

PART II - OPERATING EXPENSES

CMS #	Description	
11	OPERATING EXPENSES	14,855,490
12	ADD (SPECIFY)	0
12.01	Rounding	2
13	TOTAL ADDITIONS	2
14	DEDUCT (SPECIFY)	0
15	TOTAL DEDUCTIONS	0
16	TOTAL OPERATING EXPENSES	14,855,492

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ABINGDON CARE & REHABILITATION CTR
Provider CCN: 31-5141
Period from 1/1/2025 to 12/31/2025

Worksheet G-3 Sunday, May 31, 2026 at 9:30:08 PM

Statement of Revenues and Expenses

CMS #	Description	
	Income From Services to Patients:	
1	TOTAL PATIENT REVENUES	12,639,043
2	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	39,028
3	NET PATIENT REVENUES	12,600,015
4	LESS: TOTAL OPERATING EXPENSES	14,855,492
5	NET INCOME FROM SERVICES TO PATIENTS	-2,255,477
	Other Income:	
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	0
7	INCOME FROM INVESTMENTS	1,987
8	REVENUES FROM COMMUNICATIONS (TELEPHONE AND INTERNET SERVICES)	0
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	0
14	REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS	0
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	410
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 _____)	992,596
25	PHE FUNDING	0
26	TOTAL OTHER INCOME	994,993
27	TOTAL INCOME	-1,260,484
	Expenses:	
28	OTHER EXPENSES (SPECIFY _____)	0
29		0
30		0
31	TOTAL OTHER EXPENSES	0
32	NET INCOME (LOSS) FOR THE PERIOD	-1,260,484