

THIS REPORT IS REQUIRED BY LAW (42 USC 1395g; 42 CFR 413.20(b)). FAILURE TO REPORT CAN RESULT IN ALL INTERIM PAYMENTS MADE SINCE THE BEGINNING OF THE COST REPORTING PERIOD BEING DEEMED OVERPAYMENTS (42 USC 1395g).		FORM APPROVED OMB NO. 0938-0463 EXPIRES: 07/31/2027	
BIRCHWOOD REHAB & HEALTHCARE CENTER		Period:	Run Date Time:
Provider CCN: 31-5091		From: 01/01/2025 To: 12/31/2025	5/28/2026 4:24 MCRIF32 Version: 2.7.181.0

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

Worksheet S
Parts I, II & III

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

PART II - CERTIFICATION OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR

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

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

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

PART III - SETTLEMENT SUMMARY

		Title XVIII			
		Title V	Part A	Part B	Title XIX
Cost Center Description		1.00	2.00	3.00	4.00
1.00	SNF	0	80,596	3,590	0
2.00	NF	0			0
3.00	ICF/IID				0
4.00	SNF-BASED HHA I	0		0	0
100.00	TOTAL	0	80,596	3,590	0

ACCORDING TO THE PAPERWORK REDUCTION ACT OF 1995, NO PERSONS ARE REQUIRED TO RESPOND TO A COLLECTION OF INFORMATION UNLESS IT DISPLAYS A VALID OMB CONTROL NUMBER. THE OMB CONTROL NUMBER FOR THIS INFORMATION COLLECTION IS 0938-0463. THE TIME REQUIRED TO COMPLETE THIS INFORMATION COLLECTION IS ESTIMATED TO AVERAGE 202 HOURS PER RESPONSE, INCLUDING THE TIME TO REVIEW INSTRUCTIONS, SEARCH EXISTING DATA RESOURCES, GATHER THE DATA NEEDED, AND COMPLETE AND REVIEW THE INFORMATION COLLECTION. IF YOU HAVE ANY COMMENTS CONCERNING THE ACCURACY OF THE TIME ESTIMATE(S) OR SUGGESTIONS FOR IMPROVING THIS FORM, PLEASE WRITE TO: CMS, 7500 SECURITY BOULEVARD, ATTN: PRA REPORTS CLEARANCE OFFICER, MAIL STOP C4-26-05, BALTIMORE, MD 21244-1850. PLEASE DO NOT SEND APPLICATIONS, CLAIMS, PAYMENTS, MEDICAL RECORDS, OR ANY OTHER DOCUMENTS CONTAINING SENSITIVE INFORMATION TO THE PRA REPORTS CLEARANCE OFFICE. PLEASE NOTE THAT ANY CORRESPONDENCE NOT PERTAINING TO THE INFORMATION COLLECTION BURDEN APPROVED UNDER THE ASSOCIATED OMB CONTROL NUMBER LISTED ON THIS FORM WILL NOT BE REVIEWED, FORWARDED, OR RETAINED. IF YOU HAVE QUESTIONS OR CONCERNS REGARDING WHERE TO SUBMIT YOUR DOCUMENTS, CONTACT 1-800-MEDICARE.

BIRCHWOOD REHAB & HEALTHCARE CENTER				Period:	Run Date Time:
Provider CCN: 31-5091				From: 01/01/2025	5/28/2026 4:24
				To: 12/31/2025	MCRIF32 2540-24 Version: 2.7.181.0

IDENTIFICATION DATA

Worksheet S-2

SNF / SNF HEALTHCARE COMPLEX INFORMATION																
		STREET ADDRESS			P O BOX											
		1.00			2.00											
1.00	ADDRESS LINE 1	205 BIRCHWOOD AVENUE								1.00						
		CITY	STATE	ZIP CODE	COUNTY											
		1.00	2.00	3.00	4.00											
2.00	ADDRESS LINE 2	CRANFORD	NJ	07016	UNION					2.00						
	COMPONENT TYPE	COMPONENT NAME		CCN	CBSA	RURAL OR URBAN	DATE CERTIFIED MEDICARE	DATE CERTIFIED MEDICAID								
	1.00	2.00		3.00	4.00	5.00	6.00	7.00								
3.00	SNF	BIRCHWOOD REHAB & HEALTHCARE CENTER		315091	35084	U	09/01/1967	09/01/1967		3.00						
4.00	NF									4.00						
5.00	ICF/IID									5.00						
6.00	SNF-BASED HHA									6.00						
7.00	SNF-BASED HOSPICE									7.00						
8.00	CORF									8.00						
8.10	OPT									8.10						
8.20	OOT									8.20						
8.30	OSP									8.30						
		FROM	TO													
		1.00	2.00													
9.00	COST REPORTING PERIOD	01/01/2025	12/31/2025													
		TOC CODE	SPECIFY OTHER													
		1.00	2.00													
10.00	TYPE OF CONTROL	6 LLC								10.00						
SNF ORGANIZATION AND OPERATION																
									1.00							
11.00	Is the SNF a distinct part SNF that meets the requirements set forth in 42 CFR section 483.5?								N	11.00						
12.00	Is the SNF a composite distinct part SNF that meets the requirements set forth in 42 CFR 483.5?								N	12.00						
		COMPONENT NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE									
		1.00	2.00	3.00	4.00	5.00	6.00									
13.00	Non-contiguous component locations									13.00						
						Y/N	DATE	V OR I								
						1.00	2.00	3.00								
14.00	COLUMN 1: Did the SNF terminate participation in the Medicare Program? COLUMN 2: Termination date. COLUMN 3: Voluntary (V) or involuntary (I) termination.					N				14.00						
15.00	COLUMN 1: Did the SNF change ownership (CHOW) immediately prior to the beginning of the cost reporting period? COLUMN 2: CHOW date.					N				15.00						
						1.00	2.00									
16.00	COLUMN 1: Is the SNF part of a HO/CO as defined in CMS Pub. 15-1, chapter 21, §2150? COLUMN 2: Enter the number of HO/COs allocating costs to this SNF.					N	0			16.00						
		HO/CO NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE	HO/CO CCN	HO/CO CONTRACTOR #							
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00							
17.00	HO/CO ALLOCATING TO SNF									17.00						
								1.00								
18.00	Did the total number of available beds permanently maintained for lodging inpatients change from the prior cost reporting period?							N		18.00						
19.00	Did this SNF operate a ventilator care unit?							N		19.00						

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SNF OWNED SERVICES						
		1.00	2.00			
20.00	COLUMN 1: Did the SNF and/or SNF-based HHA operate a Medicare approved laboratory with its own CLIA number or a CLIA certificate of waiver that meets the requirements in 42 CFR 493? COLUMN 2: Enter the CLIA ID number.	N			20.00	
21.00	Did the SNF operate a radiological department that meets the standards required of a hospital furnishing such services under the program at 42 CFR 482.26 or the standards to provide portable x-ray services?	N			21.00	
22.00	COLUMN 1: Did this SNF operate an institutional based ambulance service? COLUMN 2: Enter the ambulance provider number.	N			22.00	
			1.00			
23.00	Is this SNF involved in business transactions, including management contracts, with individuals or entities that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships?		Y		23.00	
24.00	Indicate whether the provider is licensed in a State that certifies the provider as a SNF as described on line 3 above, regardless of the level of care given for Titles V and XIX patients. Enter Y or N.		Y		24.00	
PROFESSIONAL SERVICES PURCHASED BY THE SNF						
		1.00	2.00			
29.00	COLUMN 1: Did the SNF and/or its subproviders (if applicable) purchase professional services, e.g., legal, accounting, tax preparation, bookkeeping, payroll, and/or management/consulting services, from an unrelated organization? COLUMN 2: Were the majority of the expenses (i.e., greater than 50 percent of the total professional services expenses) for services purchased from unrelated organizations located outside of the SNF's local area labor market?	Y	Y		29.00	
SNF-BASED HHA THERAPY COSTS						
		1.00				
31.00	Did the SNF-based HHA contract with outside suppliers for physical therapy services?	N			31.00	
32.00	Did the SNF-based HHA contract with outside suppliers for occupational therapy services?	N			32.00	
33.00	Did the SNF-based HHA contract with outside suppliers for speech therapy services?	N			33.00	
MEDICAL MALPRACTICE COST						
		1.00	2.00	3.00		
34.00	Is the SNF legally required to carry malpractice insurance?	N			34.00	
35.00	If line 34 is Y, is the malpractice policy a claims-made or occurrence policy? Enter 1 for claims-made, or enter 2 for occurrence based policy.				35.00	
36.00	If line 34 is Y, enter the total amount of malpractice premiums paid in column 1, the total amount of paid losses in column 2, and the total amount of self-insurance paid in column 3.	0	0	0	36.00	
37.00	Are malpractice premiums and paid losses reported in other than the A&G cost center?	N			37.00	
LOWER OF COST OR CHARGE EXEMPTION						
		PART A	PART B			
		1.00	2.00			
40.00	Did the SNF qualify for an exemption from the application of the lower of costs or charges?	N	N		40.00	
41.00	Did the SNF-based HHA qualify for an exemption from the application of the lower of costs or charges?	N	N		41.00	
FINANCIAL STATEMENTS						
		1.00	2.00	3.00		
50.00	COLUMN 1: Were the financial statements prepared by a CPA? COLUMN 2: If column 1 is Y, enter "A" for audited, "C" for complied, or "R" for reviewed in column 2. COLUMN 3: If complete copy of the financial statements not submitted with cost report, enter date available.	Y	A	06/15/2026	50.00	
51.00	Do total expenses and total revenues reported on the cost report differ from those on the filed financial statements? If "Y", submit a reconciliation.	N			51.00	
BAD DEBTS						
		1.00				
52.00	Is the SNF seeking reimbursement for Medicare bad debts?	Y			52.00	
53.00	If line 52 is Y, did the SNF change its bad debt collection policy during this cost reporting period?	N			53.00	
54.00	If line 52 is Y, did the SNF waive patient deductibles and/or coinsurance?	N			54.00	
PS&R REPORT DATA						
	Description	PART A Y/N	PART A DATE	PART B Y/N	PART B DATE	
	0	1.00	2.00	3.00	4.00	
55.00	Is this cost report prepared using only the PS&R? If either column 1 or 3 is Y, in columns 2 and 4 from the PS&R used to prepare this cost report, enter the 55 "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)	Y	02/24/2026	Y	02/24/2026	55.00
56.00	Is this cost report prepared using the PS&R for totals and the provider's records for allocation? If either column 1 or 3 is Y, in columns 2 and 4, enter the "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)	N		N		56.00
57.00	If line 55 or 56 is Y, were adjustments made to PS&R data for additional claims that have been billed, but are not included on the PS&R used to file this cost report?	N		N		57.00
58.00	If line 55 or 56 is Y, were adjustments made to PS&R data for corrections of other PS&R Report information?	N		N		58.00

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IDENTIFICATION DATA

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

IDENTIFICATION DATA

Worksheet S-2

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

STATISTICAL DATA

Worksheet S-3
Part I

PART I - VISITS AND CENSUS DATA														
				INPATIENT DAYS					DISCHARGES					
		NUMBER OF BEDS	BED DAYS AVAILABLE	TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	
1.00	SNF - FFS	200	73,000	0	10,267	1,865	8,807	67,507	0	257	40	118	415	1.00
2.00	SNF - HMO			0	4,277	42,291			0	147	139	0	286	2.00
3.00	NF - FFS	0	0	0		0	0	0	0		0	0	0	3.00
4.00	NF - HMO			0		0			0		0	0	0	4.00
5.00	ICF/IID	0	0	0		0	0	0	0		0	0	0	5.00
6.00	HOSPICE	0	0	0	0	0	0	0	0	0	0	0	0	6.00
7.00	TOTAL	200	73,000	0	14,544	44,156	8,807	67,507	0	404	179	118	701	7.00
PART I - VISITS AND CENSUS DATA														
		AVERAGE LENGTH OF STAY					ADMISSIONS					FTE		
		TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	EMPLOYEE	NON-PAID	
		13.00	14.00	15.00	16.00	17.00	18.00	19.00	20.00	21.00	22.00	23.00	24.00	
1.00	SNF - FFS	0.00	39.95	46.63	74.64	162.67	0	306	10	35	351	172.30	0.00	1.00
2.00	SNF - HMO	0.00	29.10	304.25			0	224	116	0	340			2.00
3.00	NF - FFS	0.00		0.00	0.00	0.00	0		0	0	0	0.00	0.00	3.00
4.00	NF - HMO	0.00		0.00			0		0	0	0			4.00
5.00	ICF/IID	0.00		0.00	0.00	0.00	0		0	0	0	0.00	0.00	5.00
6.00	HOSPICE											0.00	0.00	6.00
7.00	TOTAL													7.00

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STATISTICAL DATA

Worksheet S-3
Part II

PART II - SNF WAGE INDEX - DIRECT SALARIES								
		AMOUNT REPORTED	RECLASS- IFICATIONS	ADJUSTMENTS	TOTAL	PAID HOURS	AVERAGE HOURLY WAGE	
		1.00	2.00	3.00	4.00	5.00	6.00	
SALARIES								
1.00	TOTAL SALARY (SEE INSTRUCTIONS)	10,138,279	0	0	10,138,279	457,602.00	22.16	1.00
2.00	PHYSICIAN SALARIES-PART A	0	0	0	0	0.00	0.00	2.00
3.00	PHYSICIAN SALARIES-PART B	0	0	0	0	0.00	0.00	3.00
4.00	HOME OFFICE PERSONNEL	0	0	0	0	0.00	0.00	4.00
5.00	SUM OF LINES 2 THROUGH 4	0	0	0	0	0.00	0.00	5.00
6.00	REVISED WAGES (LINE 1 MINUS LINE 5)	10,138,279	0	0	10,138,279	457,602.00	22.16	6.00
7.00	HOME HEALTH AGENCY	0	0	0	0	0.00	0.00	7.00
8.00	HOSPICE	0	0	0	0	0.00	0.00	8.00
9.00	OTHER EXCLUDED AREAS	0	0	0	0	0.00	0.00	9.00
10.00	SUBTOTAL EXCLUDED SALARY (SUM OF LINES 7 THROUGH 9)	0	0	0	0	0.00	0.00	10.00
11.00	TOTAL ADJUSTED SALARIES (LINE 6 MINUS LINE 10)	10,138,279	0	0	10,138,279	457,602.00	22.16	11.00
OTHER WAGES AND RELATED COST								
12.00	CONTRACT LABOR: PATIENT RELATED & MGMT	1,418,414	0	0	1,418,414	16,766.00	84.60	12.00
13.00	CONTRACT LABOR: PHYSICIAN SERVICES-PART A	0	0	0	0	0.00	0.00	13.00
14.00	HOME OFFICE SALARIES AND WAGE RELATED COSTS	0	0	0	0	0.00	0.00	14.00
WAGE RELATED COSTS								
15.00	WAGE RELATED COSTS CORE (SEE PT.IV)	1,651,712	0	0	1,651,712			15.00
16.00	WAGE RELATED COSTS (EXCLUDED UNITS)	0	0	0	0			16.00
17.00	PHYSICIANS PART A - WRC	0	0	0	0			17.00
18.00	PHYSICIANS PART B - WRC	0	0	0	0			18.00
19.00	TOTAL ADJUSTED WAGE RELATED COST (SEE INSTRUCTIONS)	1,651,712	0	0	1,651,712			19.00

STATISTICAL DATA

Worksheet S-3
Part III

PART III - SNF WAGE INDEX - OVERHEAD COST - DIRECT SALARIES									
		WKST A LINE NUMBER	AMOUNT REPORTED	RECLASS OF SALARIES	ADJUSTED SALARIES	TOTAL	PAID HOURS	AVERAGE HOURLY WAGE	
		0	1.00	2.00	3.00	4.00	5.00	6.00	
1.00	EMPLOYEE BENEFITS DEPARTMENT	3.00	0	0	0	0	0.00	0.00	1.00
2.00	ADMINISTRATIVE AND GENERAL	4.00	919,767	0	0	919,767	17,120.00	53.72	2.00
3.00	PLANT OP, MAINT & REPAIRS	5.00	157,105	0	0	157,105	6,474.00	24.27	3.00
4.00	LAUNDRY AND LINEN SERVICE	6.00	107,142	0	0	107,142	6,846.00	15.65	4.00
5.00	HOUSEKEEPING	7.00	381,788	0	0	381,788	25,063.00	15.23	5.00
6.00	DIETARY	8.00	816,629	0	0	816,629	47,293.00	17.27	6.00
7.00	NURSING ADMINISTRATION	9.00	1,045,262	0	0	1,045,262	22,703.00	46.04	7.00
8.00	CENTRAL SERVICES AND SUPPLY	10.00	40,596	0	0	40,596	2,048.00	19.82	8.00
9.00	PHARMACY	11.00	0	0	0	0	0.00	0.00	9.00
10.00	MEDICAL RECORDS	12.00	9,715	0	0	9,715	490.00	19.83	10.00
11.00	MEDICAL SOCIAL SERVICES	13.00	132,523	0	0	132,523	3,588.00	36.94	11.00
12.00	ACTIVITIES PROGRAM	14.00	245,314	0	0	245,314	12,050.00	20.36	12.00
13.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	15.00	0	0	0	0	0.00	0.00	13.00
14.00	TRAINING AND IN-SERVICE EDUCATION	16.00	0	0	0	0	0.00	0.00	14.00
15.00	PATIENT TRANSPORTATION PART A	17.00	0	0	0	0	0.00	0.00	15.00
16.00	OTHER GENERAL SERVICE	18.00	0	0	0	0	0.00	0.00	16.00

STATISTICAL DATA

Worksheet S-3
Part IV

PART IV - SNF WAGE RELATED COSTS			
		AMOUNT	
		1.00	
RETIREMENT COST			
1.00	401k EMPLOYER CONTRIBUTIONS	29,763	1.00
2.00	TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION	0	2.00
3.00	QUALIFIED AND NON-QUALIFIED PENSION PLAN COST	0	3.00
4.00	PRIOR YEAR PENSION SERVICE COST	0	4.00
PLAN ADMINISTRATIVE COSTS			
5.00	401K/TSA PLAN ADMINISTRATION FEES	0	5.00
6.00	LEGAL/ACCOUNTING/MANAGEMENT FEES-PENSION PLAN	0	6.00
7.00	EMPLOYEE MANAGED CARE PROGRAM ADMINISTRATION FEES	0	7.00
HEALTH AND INSURANCE COSTS			
8.00	HEALTH INSURANCE	482,599	8.00
9.00	PRESCRIPTION DRUG PLAN	6,045	9.00
10.00	DENTAL, HEARING AND VISION PLANS	0	10.00
11.00	LIFE INSURANCE	0	11.00
12.00	ACCIDENTAL INSURANCE	0	12.00
13.00	DISABILITY INSURANCE	0	13.00
14.00	LONG-TERM CARE INSURANCE	0	14.00
15.00	WORKERS' COMPENSATION INSURANCE	244,240	15.00
16.00	RETIREMENT HEALTH CARE COST	0	16.00
TAXES			
17.00	FICA - EMPLOYER'S PORTION ONLY	751,832	17.00
18.00	MEDICARE TAXES - EMPLOYER'S PORTION ONLY	0	18.00
19.00	UNEMPLOYMENT INSURANCE	127,976	19.00
20.00	STATE OR FEDERAL UNEMPLOYMENT TAXES	9,257	20.00
OTHER			
21.00	EXECUTIVE DEFERRED COMPENSATION	0	21.00
22.00	DAY CARE COST AND ALLOWANCES	0	22.00
23.00	TUITION REIMBURSEMENT	0	23.00
24.00	TOTAL WAGE RELATED COST	1,651,712	24.00

STATISTICAL DATA

Worksheet S-3
Part V

PART V - SNF REPORTING OF DIRECT CARE EXPENDITURES							
		AMOUNT REPORTED	EMPLOYEE WAGE-RELATED COSTS	ADJUSTED SALARIES (COL. 1 + COL. 2)	PAID HOURS RELATED TO SALARY IN COL. 3	AVERAGE HOURLY WAGE (COL. 3 ÷ COL. 4)	
		1.00	2.00	3.00	4.00	5.00	
DIRECT SALARIES							
NURSING EMPLOYEES							
1.00	REGISTERED NURSE	918,136	149,581	1,067,717	18,863.00	56.60	1.00
2.00	LICENSED PRACTICAL NURSE	2,123,711	345,991	2,469,702	81,697.00	30.23	2.00
3.00	CERTIFIED NURSING ASSISTANT	3,240,591	527,951	3,768,542	213,365.00	17.66	3.00
4.00	TOTAL NURSING EXPENDITURES	6,282,438	1,023,523	7,305,961	313,925.00	23.27	4.00
5.00	PHYSICAL THERAPIST	0	0	0	0.00	0.00	5.00
6.00	PHYSICAL THERAPY ASSISTANT	0	0	0	0.00	0.00	6.00
7.00	OCCUPATIONAL THERAPIST	0	0	0	0.00	0.00	7.00
8.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0.00	0.00	8.00
9.00	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0.00	0.00	9.00
10.00	THERAPY AIDES AND STUDENTS	0	0	0	0.00	0.00	10.00
11.00	RESPIRATORY THERAPIST	0	0	0	0.00	0.00	11.00
12.00	OTHER MEDICAL STAFF	0	0	0	0.00	0.00	12.00
CONTRACT LABOR							
NURSING EMPLOYEES							
15.00	REGISTERED NURSE	0	0	0	0.00	0.00	15.00
16.00	LICENSED PRACTICAL NURSE	3,217	0	3,217	68.00	47.31	16.00
17.00	CERTIFIED NURSING ASSISTANT	0	0	0	0.00	0.00	17.00
18.00	TOTAL NURSING EXPENDITURES	3,217	0	3,217	68.00	47.31	18.00
TECHNICAL/PROFESSIONAL EMPLOYEES							
19.00	PHYSICAL THERAPIST	692,567	0	692,567	8,813.00	78.58	19.00
20.00	PHYSICAL THERAPY ASSISTANT	0	0	0	0.00	0.00	20.00
21.00	OCCUPATIONAL THERAPIST	605,246	0	605,246	6,891.00	87.83	21.00
22.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0.00	0.00	22.00
23.00	SPEECH-LANGUAGE PATHOLOGIST	113,614	0	113,614	933.00	121.77	23.00
24.00	THERAPY AIDES AND STUDENTS	0	0	0	0.00	0.00	24.00
25.00	RESPIRATORY THERAPIST	3,770	0	3,770	61.00	61.80	25.00
26.00	OTHER MEDICAL STAFF	0	0	0	0.00	0.00	26.00
HOME OFFICE/CHAIN ORGANIZATION							
NURSING EMPLOYEES							
29.00	REGISTERED NURSE	0	0	0	0.00	0.00	29.00
30.00	LICENSED PRACTICAL NURSE	0	0	0	0.00	0.00	30.00
31.00	CERTIFIED NURSING ASSISTANT	0	0	0	0.00	0.00	31.00
32.00	TOTAL NURSING EXPENDITURES	0	0	0	0.00	0.00	32.00
TECHNICAL/PROFESSIONAL EMPLOYEES							
33.00	PHYSICAL THERAPIST	0	0	0	0.00	0.00	33.00
34.00	PHYSICAL THERAPY ASSISTANT	0	0	0	0.00	0.00	34.00
35.00	OCCUPATIONAL THERAPIST	0	0	0	0.00	0.00	35.00
36.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0.00	0.00	36.00
37.00	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0.00	0.00	37.00
38.00	THERAPY AIDES AND STUDENTS	0	0	0	0.00	0.00	38.00
39.00	RESPIRATORY THERAPIST	0	0	0	0.00	0.00	39.00
40.00	OTHER MEDICAL STAFF	0	0	0	0.00	0.00	40.00

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	SALARIES & WAGES	CONTRACT LABOR COSTS	LABOR SUBTOTAL	OTHER COSTS	SUBTOTAL	
			1.00	2.00	3.00	4.00	5.00	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAPITAL RELATED-BUILDINGS & FIXTURES				2,779,939	2,779,939	1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT				83,013	83,013	2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	1,694,261	1,694,261	3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	919,767	7,417	927,184	4,109,989	5,037,173	4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	157,105	6,303	163,408	982,398	1,145,806	5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	107,142	0	107,142	35,070	142,212	6.00
7.00	00700	HOUSEKEEPING	381,788	0	381,788	54,315	436,103	7.00
8.00	00800	DIETARY	816,629	0	816,629	626,751	1,443,380	8.00
9.00	00900	NURSING ADMINISTRATION	1,045,262	119,311	1,164,573	0	1,164,573	9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	40,596	0	40,596	0	40,596	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS	9,715	0	9,715	0	9,715	12.00
13.00	01300	MEDICAL SOCIAL SERVICES	132,523	5,330	137,853	0	137,853	13.00
14.00	01400	ACTIVITIES PROGRAM	245,314	10,056	255,370	34,890	290,260	14.00
15.00	01500	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	15.00
16.00	01600	TRAINING AND IN-SERVICE EDUCATION	0	0	0	10,288	10,288	16.00
17.00	01700	PATIENT TRANSPORTATION PART A	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS								
25.00	02500	SKILLED NURSING FACILITY	6,282,438	3,217	6,285,655	378,915	6,664,570	25.00
26.00	02600	NURSING FACILITY	0	0	0	0	0	26.00
27.00	02700	ICF/IID	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS								
30.00	03000	RADIOLOGY-DIAGNOSTIC	0	0	0	34,496	34,496	30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	31.00
32.00	03200	LABORATORY	0	0	0	51,221	51,221	32.00
33.00	03300	INTRAVENOUS THERAPY	0	0	0	0	0	33.00
34.00	03400	RESPIRATORY THERAPY	0	3,770	3,770	5,138	8,908	34.00
35.00	03500	PHYSICAL THERAPY	0	692,567	692,567	2,647	695,214	35.00
36.00	03600	OCCUPATIONAL THERAPY	0	605,246	605,246	0	605,246	36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	0	113,614	113,614	0	113,614	37.00
38.00	03800	AUDIOLOGY	0	0	0	0	0	38.00
39.00	03900	ELECTROCARDIOLOGY	0	0	0	0	0	39.00
40.00	04000	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	27,415	27,415	40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	441,606	441,606	41.00
42.00	04200	DRUGS: IV SOLUTIONS	0	0	0	0	0	42.00
43.00	04300	DENTAL CARE	0	0	0	0	0	43.00
44.00	04400	APPLIANCES AND EQUIPMENT	0	0	0	0	0	44.00
45.00	04500	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	45.00
46.00	04600	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	46.00
47.00	04700	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS								
60.00	06000	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	60.00
61.00	06100	OUTPATIENT LABORATORY	0	0	0	0	0	61.00
62.00	06200	PORTABLE X-RAY SERVICES	0	0	0	0	0	62.00
63.00	06300	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	63.00
64.00	06400	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS								
70.00	07000	HOME HEALTH AGENCY	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	65,056	65,056	71.00
72.00	07200	HOSPICE	0	0	0	0	0	72.00
73.00	07300	CORF	0	0	0	0	0	73.00
74.00	07400	OPT	0	0	0	0	0	74.00
75.00	07500	OOT	0	0	0	0	0	75.00
76.00	07600	OSP	0	0	0	0	0	76.00
77.00	07700	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	77.00

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	SALARIES & WAGES	CONTRACT LABOR COSTS	LABOR SUBTOTAL	OTHER COSTS	SUBTOTAL	
			1.00	2.00	3.00	4.00	5.00	
COST REIMBURSED SERVICES COST CENTERS								
80.00	08000	PREVENTIVE VACCINES				15,624	15,624	80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	81.00
89.00		SUBTOTAL	10,138,279	1,566,831	11,705,110	11,433,032	23,138,142	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	NONPAID WORKERS	0	0	0	0	0	91.00
92.00	09200	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	OTHER NONREIMBURSABLE COST	0	0	0	0	0	93.00
100.00		TOTAL	10,138,279	1,566,831	11,705,110	11,433,032	23,138,142	100.00

BIRCHWOOD REHAB & HEALTHCARE CENTER		Period:	Run Date Time:
Provider CCN: 31-5091		From: 01/01/2025	5/28/2026 4:24
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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	RECLASS- IFICATIONS	RECLASSIFIED TRIAL BALANCE	ADJUSTMENTS	EXPENSES FOR COST ALLOCATION		
			6.00	7.00	8.00	9.00		
GENERAL SERVICE COST CENTERS								
1.00	00100	CAPITAL RELATED-BUILDINGS & FIXTURES	0	2,779,939	-200,840	2,579,099		1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT	0	83,013	0	83,013		2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	1,694,261	0	1,694,261		3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	0	5,037,173	-1,652,556	3,384,617		4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	0	1,145,806	0	1,145,806		5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	0	142,212	0	142,212		6.00
7.00	00700	HOUSEKEEPING	0	436,103	0	436,103		7.00
8.00	00800	DIETARY	0	1,443,380	0	1,443,380		8.00
9.00	00900	NURSING ADMINISTRATION	0	1,164,573	0	1,164,573		9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	0	40,596	0	40,596		10.00
11.00	01100	PHARMACY	0	0	0	0		11.00
12.00	01200	MEDICAL RECORDS	0	9,715	0	9,715		12.00
13.00	01300	MEDICAL SOCIAL SERVICES	0	137,853	0	137,853		13.00
14.00	01400	ACTIVITIES PROGRAM	0	290,260	0	290,260		14.00
15.00	01500	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0		15.00
16.00	01600	TRAINING AND IN-SERVICE EDUCATION	0	10,288	0	10,288		16.00
17.00	01700	PATIENT TRANSPORTATION PART A	0	0	0	0		17.00
INPATIENT ROUTINE SERVICE COST CENTERS								
25.00	02500	SKILLED NURSING FACILITY	0	6,664,570	-1,200	6,663,370		25.00
26.00	02600	NURSING FACILITY	0	0	0	0		26.00
27.00	02700	ICF/IID	0	0	0	0		27.00
ANCILLARY SERVICE COST CENTERS								
30.00	03000	RADIOLOGY-DIAGNOSTIC	0	34,496	0	34,496		30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0		31.00
32.00	03200	LABORATORY	0	51,221	0	51,221		32.00
33.00	03300	INTRAVENOUS THERAPY	0	0	0	0		33.00
34.00	03400	RESPIRATORY THERAPY	0	8,908	0	8,908		34.00
35.00	03500	PHYSICAL THERAPY	0	695,214	0	695,214		35.00
36.00	03600	OCCUPATIONAL THERAPY	0	605,246	0	605,246		36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	0	113,614	0	113,614		37.00
38.00	03800	AUDIOLOGY	0	0	0	0		38.00
39.00	03900	ELECTROCARDIOLOGY	0	0	0	0		39.00
40.00	04000	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	27,415	0	27,415		40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	0	441,606	0	441,606		41.00
42.00	04200	DRUGS: IV SOLUTIONS	0	0	0	0		42.00
43.00	04300	DENTAL CARE	0	0	0	0		43.00
44.00	04400	APPLIANCES AND EQUIPMENT	0	0	0	0		44.00
45.00	04500	BLOOD AND BLOOD PRODUCTS	0	0	0	0		45.00
46.00	04600	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0		46.00
47.00	04700	OTHER ANCILLARY SERVICE COST	0	0	0	0		47.00
OUTPATIENT SERVICE COST CENTERS								
60.00	06000	SCREENING & PREVENTIVE SERVICES	0	0	0	0		60.00
61.00	06100	OUTPATIENT LABORATORY	0	0	0	0		61.00
62.00	06200	PORTABLE X-RAY SERVICES	0	0	0	0		62.00
63.00	06300	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0		63.00
64.00	06400	OTHER OUTPATIENT SERVICE COST	0	0	0	0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS								
70.00	07000	HOME HEALTH AGENCY	0	0	0	0		70.00
71.00	07100	AMBULANCE	0	65,056	0	65,056		71.00
72.00	07200	HOSPICE	0	0	0	0		72.00
73.00	07300	CORF	0	0	0	0		73.00
74.00	07400	OPT	0	0	0	0		74.00
75.00	07500	OOT	0	0	0	0		75.00
76.00	07600	OSP	0	0	0	0		76.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	RECLASS- IFICATIONS	RECLASSIFIED TRIAL BALANCE	ADJUSTMENTS	EXPENSES FOR COST ALLOCATION		
			6.00	7.00	8.00	9.00		
77.00	07700	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0		77.00
COST REIMBURSED SERVICES COST CENTERS								
80.00	08000	PREVENTIVE VACCINES	0	15,624	0	15,624		80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	0	0		81.00
89.00		SUBTOTAL	0	23,138,142	-1,854,596	21,283,546		89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0		90.00
91.00	09100	NONPAID WORKERS	0	0	0	0		91.00
92.00	09200	PHYSICIAN PRIVATE OFFICES	0	0	0	0		92.00
93.00	09300	OTHER NONREIMBURSABLE COST	0	0	0	0		93.00
100.00		TOTAL	0	23,138,142	-1,854,596	21,283,546		100.00

RECONCILIATION OF CAPITAL COSTS CENTERS

Worksheet A-7

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES									
		BEGINNING BALANCES	ACQUISITIONS			DISPOSALS AND RETIREMENTS	ENDING BALANCE	FULLY DEPRECIATED ASSETS	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
1.00	LAND	0	0	0	0	0	0	0	1.00
2.00	LAND IMPROVEMENTS	0	0	0	0	0	0	0	2.00
3.00	BUILDINGS AND FIXTURES	0	0	0	0	0	0	0	3.00
4.00	BUILDING IMPROVEMENTS	336,249	69,773	0	69,773	0	406,022	0	4.00
5.00	FIXED EQUIPMENT	0	0	0	0	0	0	0	5.00
6.00	MOVABLE EQUIPMENT	287,270	61,053	0	61,053	0	348,323	0	6.00
7.00	SUBTOTAL	623,519	130,826	0	130,826	0	754,345	0	7.00
8.00	RECONCILING ITEMS	0	0	0	0	0	0	0	8.00
9.00	TOTAL	623,519	130,826	0	130,826	0	754,345	0	9.00
PART II - RECONCILIATION OF CAPITAL COST CENTERS (SUMMARY OF CAPITAL)									
		DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL RELATED COSTS	TOTAL	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
1.00	CAPITAL RELATED COSTS - BUILDINGS & FIXTURES	100,609	2,082,263	0	70,067	326,160	0	2,579,099	1.00
2.00	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	0	83,013	0	0	0	0	83,013	2.00
3.00	TOTAL	100,609	2,165,276	0	70,067	326,160	0	2,662,112	3.00

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ADJUSTMENTS TO EXPENSES

Worksheet A-8

	DESCRIPTION OF ADJUSTMENT	BASIS	AMOUNT	WORKSHEET A	
				COST CENTER	LINE NO.
1.00		2.00	3.00	4.00	5.00
1.00	INVESTMENT INCOME ON RESTRICTED FUNDS (CMS PUB. 15-1, CHAPTER 2)	B	-2,105	ADMINISTRATIVE AND GENERAL	4.00 1.00
2.00	TRADE, QUANTITY, TIME, AND OTHER DISCOUNTS ON PURCHASES (CMS PUB. 15-1, CHAPTER 8)		0		0.00 2.00
3.00	REBATES AND REFUNDS OF EXPENSES (CMS PUB. 15-1, CHAPTER 8)		0		0.00 3.00
4.00	RENTAL OF PROVIDER SPACE BY SUPPLIERS (CMS PUB. 15-1, CHAPTER 8)	B	-200,840	CAPITAL RELATED-BUILDINGS & FIXTURES	1.00 4.00
5.00	TELEPHONE SERVICES (CMS PUB. 15-1, CHAPTER 21)		0		0.00 5.00
6.00	TELEVISION AND RADIO SERVICES (CMS PUB. 15-1, CHAPTER 21)		0		0.00 6.00
7.00	PARKING LOT (CMS PUB. 15-1, CHAPTER 21)		0		0.00 7.00
8.00	REMUNERATION APPLICABLE TO PROVIDER-BASED PHYSICIAN ADJUSTMENT	A-8-2	0		8.00
9.00	SALE OF SCRAP, WASTE, ETC. (CMS PUB. 15-1, CHAPTER 23)		0		0.00 9.00
10.00	RELATED ORGANIZATION AND HOME OFFICE COST TRANSACTIONS (CMS PUB. 15-1, CHAPTER 10)	A-8-1	-632,334		10.00
11.00	LAUNDRY AND LINEN SERVICE		0		0.00 11.00
12.00	REVENUE - EMPLOYEE MEALS		0		0.00 12.00
13.00	COST OF MEALS - GUESTS		0		0.00 13.00
14.00	SALE OF MEDICAL SUPPLIES TO OTHER THAN PATIENTS		0		0.00 14.00
15.00	SALE OF DRUGS TO OTHER THAN PATIENTS		0		0.00 15.00
16.00	REVENUE - COPYING COSTS OF MEDICAL RECORDS AND ABSTRACTS	B	-564	ADMINISTRATIVE AND GENERAL	4.00 16.00
17.00	VENDING MACHINES		0		0.00 17.00
18.00	INCOME FROM IMPOSITION OF INTEREST, FINANCE, OR PENALTY CHARGES (CMS PUB. 15-1, CHAPTER 21)		0		0.00 18.00
19.00	INTEREST EXPENSE ON MEDICARE OVERPAYMENTS AND BORROWINGS TO REPAY MEDICARE OVERPAYMENTS		0		0.00 19.00
20.00	DEPRECIATION--BUILDINGS AND FIXTURES		0	CAPITAL RELATED-BUILDINGS & FIXTURES	1.00 20.00
21.00	DEPRECIATION--MOVABLE EQUIPMENT		0	CAPITAL RELATED-MOVABLE EQUIPMENT	2.00 21.00
22.00	SHORT TERM INPATIENT HOSPICE CARE		0		0.00 22.00
23.00	HOSPICE NON-CORE CONTRACTED SERVICES		0		0.00 23.00
24.00	OTHER REVENUE - MISC	B	-9,317	ADMINISTRATIVE AND GENERAL	4.00 24.00
24.01	OTHER REV - CREDIT CARD CASH BAC	B	-824	ADMINISTRATIVE AND GENERAL	4.00 24.01
24.02	PSYCH FEES	A	-1,200	SKILLED NURSING FACILITY	25.00 24.02
24.03	BAD DEBTS	A	-431,700	ADMINISTRATIVE AND GENERAL	4.00 24.03
24.05	DONATIONS	A	-282	ADMINISTRATIVE AND GENERAL	4.00 24.05
24.06	FINES & PENALTIES	A	-804	ADMINISTRATIVE AND GENERAL	4.00 24.06
24.07	MARKETING	A	-48,434	ADMINISTRATIVE AND GENERAL	4.00 24.07
24.08	RESIDENT REIMB FOR MISSING ITEMS	A	-3,628	ADMINISTRATIVE AND GENERAL	4.00 24.08
24.09	CORPORATE TAX	A	-445,146	ADMINISTRATIVE AND GENERAL	4.00 24.09
24.10	INSURANCE PRIOR PERIOD	A	-77,418	ADMINISTRATIVE AND GENERAL	4.00 24.10
100.00	TOTAL		-1,854,596		100.00

RELATED ORGANIZATIONS AND HOME OFFICE COSTS

Worksheet A-8-1
Parts I & II

PART I - COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS									
WORKSHEET A COST CENTER									
	LINE #	DESCRIPTION	EXPENSE ITEM	LINE # ON PART II	AMOUNT ALLOWABLE IN COST	AMOUNT INCLUDED IN WKST. A, COL. 9	NET ADJUSTMENT		
	1.00	2.00	3.00	4.00	5.00	6.00	7.00		
1.00	4.00	ADMINISTRATIVE AND GENERAL	MANAGEMENT	1.00	816,091	1,448,425	-632,334	1.00	
2.00	0.00			0.00	0	0	0	2.00	
3.00	0.00			0.00	0	0	0	3.00	
4.00	0.00			0.00	0	0	0	4.00	
5.00	0.00			0.00	0	0	0	5.00	
6.00	0.00			0.00	0	0	0	6.00	
7.00	0.00			0.00	0	0	0	7.00	
8.00	0.00			0.00	0	0	0	8.00	
9.00	0.00			0.00	0	0	0	9.00	
10.00	0.00			0.00	0	0	0	10.00	
100.00	TOTAL				816,091	1,448,425	-632,334	100.00	

PART II - INTERRELATIONSHIP BETWEEN RELATED ORGANIZATIONS AND / OR HOME OFFICE									
					RELATED ORGANIZATIONS				
	INTERRELA - TIONSHIP INDICATOR	INTERRELATIONSHIP DESCRIPTION (IF COLUMN 1 = G)	NAME	PERCENTAGE OF OWNERSHIP	NAME	MEDICARE CCN OR HOME OFFICE #	PERCENTAGE OF OWNERSHIP	TYPE OF BUSINESS	
	1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	
1.00	A		PHIL BAK	20.00	ATLAS HEALTHCARE NJ LLC		33.00	MANAGEMENT COMPANY	1.00
2.00	A		SAM GOLDBERGER	20.00	ATLAS HEALTHCARE NJ LLC		33.00	MANAGEMENT COMPANY	2.00
3.00	A		MARK SONNENSCHINE	10.00	ATLAS HEALTHCARE NJ LLC		33.40	MANAGEMENT COMPANY	3.00
4.00				0.00			0.00		4.00
5.00				0.00			0.00		5.00
6.00				0.00			0.00		6.00
7.00				0.00			0.00		7.00
8.00				0.00			0.00		8.00
9.00				0.00			0.00		9.00
10.00				0.00			0.00		10.00

BIRCHWOOD REHAB & HEALTHCARE CENTER				Period:	Run Date Time:
Provider CCN: 31-5091				From: 01/01/2025	5/28/2026 4:24
				To: 12/31/2025	MCRIF32 2540-24 Version: 2.7.181.0

ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	NET EXPENSES FOR COST ALLOCATION	CRC - B&F	CRC - ME	EMPLOYEE BENEFITS DEPARTMEN T	Subtotal	ADMINISTRA TIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	2,579,099	2,579,099							1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT	83,013		83,013						2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	1,694,261	0	0	1,694,261					3.00
4.00	ADMINISTRATIVE AND GENERAL	3,384,617	86,217	2,775	153,707	3,627,316	3,627,316			4.00
5.00	PLANT OP, MAINT. & REPAIRS	1,145,806	117,348	3,777	26,255	1,293,186	265,673	1,558,859		5.00
6.00	LAUNDRY AND LINEN SERVICE	142,212	63,405	2,041	17,905	225,563	46,340	41,608	313,511	6.00
7.00	HOUSEKEEPING	436,103	16,686	537	63,803	517,129	106,239	10,949	0	7.00
8.00	DIETARY	1,443,380	321,507	10,348	136,471	1,911,706	392,743	210,978	0	8.00
9.00	NURSING ADMINISTRATION	1,164,573	0	0	174,679	1,339,252	275,137	0	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	40,596	0	0	6,784	47,380	9,734	0	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	9,715	33,737	1,086	1,624	46,162	9,484	22,139	0	12.00
13.00	MEDICAL SOCIAL SERVICES	137,853	0	0	22,147	160,000	32,871	0	0	13.00
14.00	ACTIVITIES PROGRAM	290,260	12,571	405	40,996	344,232	70,719	8,250	0	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	10,288	0	0	0	10,288	2,114	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	6,663,370	1,835,422	59,077	1,049,890	9,607,759	1,973,831	1,204,428	313,511	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	34,496	6,400	206	0	41,102	8,444	4,200	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	51,221	0	0	0	51,221	10,523	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	8,908	0	0	0	8,908	1,830	0	0	34.00
35.00	PHYSICAL THERAPY	695,214	59,200	1,905	0	756,319	155,379	38,848	0	35.00
36.00	OCCUPATIONAL THERAPY	605,246	20,160	649	0	626,055	128,617	13,229	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	113,614	0	0	0	113,614	23,341	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	27,415	0	0	0	27,415	5,632	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	441,606	6,217	200	0	448,023	92,042	4,080	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	65,056	0	0	0	65,056	13,365	0	0	71.00

ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	NET EXPENSES FOR COST ALLOCATION	CRC - B&F	CRC - ME	EMPLOYEE BENEFITS DEPARTMEN T	Subtotal	ADMINISTRA TIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	15,624	229	7	0	15,860	3,258	150	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	21,283,546	2,579,099	83,013	1,694,261	21,283,546	3,627,316	1,558,859	313,511	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	21,283,546	2,579,099	83,013	1,694,261	21,283,546	3,627,316	1,558,859	313,511	100.00

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

Worksheet B
Part I

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT									3.00
4.00	ADMINISTRATIVE AND GENERAL									4.00
5.00	PLANT OP, MAINT. & REPAIRS									5.00
6.00	LAUNDRY AND LINEN SERVICE									6.00
7.00	HOUSEKEEPING	634,317								7.00
8.00	DIETARY	88,845	2,604,272							8.00
9.00	NURSING ADMINISTRATION	0	0	1,614,389						9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0	57,114					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS	9,323	0	0	0	0	87,108			12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	0	0	0	0	192,871		13.00
14.00	ACTIVITIES PROGRAM	3,474	0	0	0	0	0	0	426,675	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	507,195	2,604,272	1,614,389	19,639	0	87,108	192,871	426,675	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	1,769	0	0	0	0	0	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	0	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	34.00
35.00	PHYSICAL THERAPY	16,359	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	5,571	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	0	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	2,120	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	1,718	0	0	34,147	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00

BIRCHWOOD REHAB & HEALTHCARE CENTER			Period:	Run Date Time:	5/28/2026 4:24
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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	63	0	0	1,208	0	0	0	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	634,317	2,604,272	1,614,389	57,114	0	87,108	192,871	426,675	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	634,317	2,604,272	1,614,389	57,114	0	87,108	192,871	426,675	100.00

BIRCHWOOD REHAB & HEALTHCARE CENTER				Period:	Run Date Time:
Provider CCN: 31-5091				From: 01/01/2025	5/28/2026 4:24
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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15.00	16.00	17.00	19.00	20.00	21.00		
GENERAL SERVICE COST CENTERS									
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES								1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT								2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT								3.00
4.00	ADMINISTRATIVE AND GENERAL								4.00
5.00	PLANT OP, MAINT. & REPAIRS								5.00
6.00	LAUNDRY AND LINEN SERVICE								6.00
7.00	HOUSEKEEPING								7.00
8.00	DIETARY								8.00
9.00	NURSING ADMINISTRATION								9.00
10.00	CENTRAL SERVICES AND SUPPLY								10.00
11.00	PHARMACY								11.00
12.00	MEDICAL RECORDS								12.00
13.00	MEDICAL SOCIAL SERVICES								13.00
14.00	ACTIVITIES PROGRAM								14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0							15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	12,402						16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0					17.00
INPATIENT ROUTINE SERVICE COST CENTERS									
25.00	SKILLED NURSING FACILITY	0	12,402	0	18,564,080	0	18,564,080		25.00
26.00	NURSING FACILITY	0	0		0	0	0		26.00
27.00	ICF/IID	0	0		0	0	0		27.00
ANCILLARY SERVICE COST CENTERS									
30.00	RADIOLOGY-DIAGNOSTIC	0	0		55,515	0	55,515		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0		0	0	0		31.00
32.00	LABORATORY	0	0		61,744	0	61,744		32.00
33.00	INTRAVENOUS THERAPY	0	0		0	0	0		33.00
34.00	RESPIRATORY THERAPY	0	0		10,738	0	10,738		34.00
35.00	PHYSICAL THERAPY	0	0		966,905	0	966,905		35.00
36.00	OCCUPATIONAL THERAPY	0	0		773,472	0	773,472		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0		136,955	0	136,955		37.00
38.00	AUDIOLOGY	0	0		0	0	0		38.00
39.00	ELECTROCARDIOLOGY	0	0		0	0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0		35,167	0	35,167		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0		580,010	0	580,010		41.00
42.00	DRUGS: IV SOLUTIONS	0	0		0	0	0		42.00
43.00	DENTAL CARE	0	0		0	0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0	0		0	0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0		0	0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0		0	0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0		0	0	0		47.00
OUTPATIENT SERVICE COST CENTERS									
60.00	SCREENING & PREVENTIVE SERVICES	0	0		0	0	0		60.00
61.00	OUTPATIENT LABORATORY	0	0		0	0	0		61.00
62.00	PORTABLE X-RAY SERVICES	0	0		0	0	0		62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0		0	0	0		63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0		0	0	0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS									
70.00	HOME HEALTH AGENCY	0	0		0	0	0		70.00
71.00	AMBULANCE	0	0	0	78,421	0	78,421		71.00
72.00	HOSPICE	0	0		0	0	0		72.00
73.00	CORF	0	0		0	0	0		73.00

ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15.00	16.00	17.00	19.00	20.00	21.00		
74.00	OPT	0	0		0	0	0		74.00
75.00	OOT	0	0		0	0	0		75.00
76.00	OSP	0	0		0	0	0		76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0		0	0	0		77.00
COST REIMBURSED SERVICES COST CENTERS									
80.00	PREVENTIVE VACCINES	0	0		20,539	0	20,539		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0		0	0	0		81.00
89.00	SUBTOTAL	0	12,402	0	21,283,546	0	21,283,546		89.00
NONREIMBURSABLE COST CENTERS									
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		0	0	0		90.00
91.00	NONPAID WORKERS	0	0		0	0	0		91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0		0	0	0		92.00
93.00	OTHER NONREIMBURSABLE COST	0	0		0	0	0		93.00
98.00	CROSS FOOT ADJUSTMENTS								98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0		99.00
100.00	TOTAL	0	12,402	0	21,283,546	0	21,283,546		100.00

BIRCHWOOD REHAB & HEALTHCARE CENTER				Period:	Run Date Time:
Provider CCN: 31-5091				From: 01/01/2025	5/28/2026 4:24
				To: 12/31/2025	MCRIF32 2540-24 Version: 2.7.181.0

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC - B&F	CRC - ME	Subtotal	EMPLOYEE BENEFITS DEPARTMEN T	ADMINISTRA TIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	0	0				3.00
4.00	ADMINISTRATIVE AND GENERAL	0	86,217	2,775	88,992	0	88,992			4.00
5.00	PLANT OP, MAINT. & REPAIRS	0	117,348	3,777	121,125	0	6,518	127,643		5.00
6.00	LAUNDRY AND LINEN SERVICE	0	63,405	2,041	65,446	0	1,137	3,407	69,990	6.00
7.00	HOUSEKEEPING	0	16,686	537	17,223	0	2,606	897	0	7.00
8.00	DIETARY	0	321,507	10,348	331,855	0	9,635	17,275	0	8.00
9.00	NURSING ADMINISTRATION	0	0	0	0	0	6,750	0	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0	0	0	239	0	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	0	33,737	1,086	34,823	0	233	1,813	0	12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	0	0	0	806	0	0	13.00
14.00	ACTIVITIES PROGRAM	0	12,571	405	12,976	0	1,735	675	0	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	52	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	0	1,835,422	59,077	1,894,499	0	48,427	98,622	69,990	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	6,400	206	6,606	0	207	344	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	0	258	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0	45	0	0	34.00
35.00	PHYSICAL THERAPY	0	59,200	1,905	61,105	0	3,812	3,181	0	35.00
36.00	OCCUPATIONAL THERAPY	0	20,160	649	20,809	0	3,155	1,083	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	573	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	138	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	6,217	200	6,417	0	2,258	334	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	328	0	0	71.00

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC - B&F	CRC - ME	Subtotal	EMPLOYEE BENEFITS DEPARTMEN T	ADMINISTRA TIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	0	229	7	236	0	80	12	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	0	2,579,099	83,013	2,662,112	0	88,992	127,643	69,990	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER		0	0	0	0	0	0	0	99.00
100.00	TOTAL	0	2,579,099	83,013	2,662,112	0	88,992	127,643	69,990	100.00

BIRCHWOOD REHAB & HEALTHCARE CENTER

Period:

Run Date Time: 5/28/2026 4:24

Provider CCN: 31-5091

From: 01/01/2025

MCRIF32 2540-24

To: 12/31/2025

Version: 2.7.181.0

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT									3.00
4.00	ADMINISTRATIVE AND GENERAL									4.00
5.00	PLANT OP, MAINT. & REPAIRS									5.00
6.00	LAUNDRY AND LINEN SERVICE									6.00
7.00	HOUSEKEEPING	20,726								7.00
8.00	DIETARY	2,903	361,668							8.00
9.00	NURSING ADMINISTRATION	0	0	6,750						9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0	239					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS	305	0	0	0	0	37,174			12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	0	0	0	0	806		13.00
14.00	ACTIVITIES PROGRAM	114	0	0	0	0	0	0	15,500	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	16,571	361,668	6,750	82	0	37,174	806	15,500	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	58	0	0	0	0	0	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	0	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	34.00
35.00	PHYSICAL THERAPY	535	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	182	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	0	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	9	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	56	0	0	143	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00

BIRCHWOOD REHAB & HEALTHCARE CENTER				Period:	Run Date Time: 5/28/2026 4:24	
Provider CCN: 31-5091				From: 01/01/2025	MCRIF32 2540-24	
				To: 12/31/2025	Version: 2.7.181.0	

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	2	0	0	5	0	0	0	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	20,726	361,668	6,750	239	0	37,174	806	15,500	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	20,726	361,668	6,750	239	0	37,174	806	15,500	100.00

BIRCHWOOD REHAB & HEALTHCARE CENTER					Period:	Run Date Time:
Provider CCN: 31-5091					From: 01/01/2025	5/28/2026 4:24
					To: 12/31/2025	MCRIF32 2540-24 Version: 2.7.181.0

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15.00	16.00	17.00	19.00	20.00	21.00		
GENERAL SERVICE COST CENTERS									
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES								1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT								2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT								3.00
4.00	ADMINISTRATIVE AND GENERAL								4.00
5.00	PLANT OP, MAINT. & REPAIRS								5.00
6.00	LAUNDRY AND LINEN SERVICE								6.00
7.00	HOUSEKEEPING								7.00
8.00	DIETARY								8.00
9.00	NURSING ADMINISTRATION								9.00
10.00	CENTRAL SERVICES AND SUPPLY								10.00
11.00	PHARMACY								11.00
12.00	MEDICAL RECORDS								12.00
13.00	MEDICAL SOCIAL SERVICES								13.00
14.00	ACTIVITIES PROGRAM								14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0							15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	52						16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0					17.00
INPATIENT ROUTINE SERVICE COST CENTERS									
25.00	SKILLED NURSING FACILITY	0	52	0	2,550,141	0	2,550,141		25.00
26.00	NURSING FACILITY	0	0		0	0	0		26.00
27.00	ICF/IID	0	0		0	0	0		27.00
ANCILLARY SERVICE COST CENTERS									
30.00	RADIOLOGY-DIAGNOSTIC	0	0		7,215	0	7,215		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0		0	0	0		31.00
32.00	LABORATORY	0	0		258	0	258		32.00
33.00	INTRAVENOUS THERAPY	0	0		0	0	0		33.00
34.00	RESPIRATORY THERAPY	0	0		45	0	45		34.00
35.00	PHYSICAL THERAPY	0	0		68,633	0	68,633		35.00
36.00	OCCUPATIONAL THERAPY	0	0		25,229	0	25,229		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0		573	0	573		37.00
38.00	AUDIOLOGY	0	0		0	0	0		38.00
39.00	ELECTROCARDIOLOGY	0	0		0	0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0		147	0	147		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0		9,208	0	9,208		41.00
42.00	DRUGS: IV SOLUTIONS	0	0		0	0	0		42.00
43.00	DENTAL CARE	0	0		0	0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0	0		0	0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0		0	0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0		0	0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0		0	0	0		47.00
OUTPATIENT SERVICE COST CENTERS									
60.00	SCREENING & PREVENTIVE SERVICES	0	0		0	0	0		60.00
61.00	OUTPATIENT LABORATORY	0	0		0	0	0		61.00
62.00	PORTABLE X-RAY SERVICES	0	0		0	0	0		62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0		0	0	0		63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0		0	0	0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS									
70.00	HOME HEALTH AGENCY	0	0		0	0	0		70.00
71.00	AMBULANCE	0	0	0	328	0	328		71.00
72.00	HOSPICE	0	0		0	0	0		72.00
73.00	CORF	0	0		0	0	0		73.00

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15.00	16.00	17.00	19.00	20.00	21.00		
74.00	OPT	0	0		0	0	0		74.00
75.00	OOT	0	0		0	0	0		75.00
76.00	OSP	0	0		0	0	0		76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0		0	0	0		77.00
COST REIMBURSED SERVICES COST CENTERS									
80.00	PREVENTIVE VACCINES	0	0		335	0	335		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0		0	0	0		81.00
89.00	SUBTOTAL	0	52	0	2,662,112	0	2,662,112		89.00
NONREIMBURSABLE COST CENTERS									
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		0	0	0		90.00
91.00	NONPAID WORKERS	0	0		0	0	0		91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0		0	0	0		92.00
93.00	OTHER NONREIMBURSABLE COST	0	0		0	0	0		93.00
98.00	CROSS FOOT ADJUSTMENTS								98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0		99.00
100.00	TOTAL	0	52	0	2,662,112	0	2,662,112		100.00

BIRCHWOOD REHAB & HEALTHCARE CENTER

Period:

Run Date Time: 5/28/2026 4:24

Provider CCN: 31-5091

From: 01/01/2025

MCRIF32 2540-24

To: 12/31/2025

Version: 2.7.181.0

COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	CRC - B&F (SQUARE FEET)	CRC - ME (SQUARE FEET)	EMPLOYEE BENEFITS DEPARTMEN T (GROSS SALARIES)	RECONCIL- IATION	ADMINISTRA TIVE AND GENERAL (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSEKEEPI NG (SQUARE FEET)	
		1.00	2.00	3.00	4A	4.00	5.00	6.00	7.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	56,418								1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT		56,418							2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	0	0	10,138,279						3.00
4.00	ADMINISTRATIVE AND GENERAL	1,886	1,886	919,767	-3,627,316	17,656,230				4.00
5.00	PLANT OP, MAINT. & REPAIRS	2,567	2,567	157,105	0	1,293,186	51,965			5.00
6.00	LAUNDRY AND LINEN SERVICE	1,387	1,387	107,142	0	225,563	1,387	67,507		6.00
7.00	HOUSEKEEPING	365	365	381,788	0	517,129	365	0	50,213	7.00
8.00	DIETARY	7,033	7,033	816,629	0	1,911,706	7,033	0	7,033	8.00
9.00	NURSING ADMINISTRATION	0	0	1,045,262	0	1,339,252	0	0	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	40,596	0	47,380	0	0	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	738	738	9,715	0	46,162	738	0	738	12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	132,523	0	160,000	0	0	0	13.00
14.00	ACTIVITIES PROGRAM	275	275	245,314	0	344,232	275	0	275	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	10,288	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	40,150	40,150	6,282,438	0	9,607,759	40,150	67,507	40,150	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	140	140	0	0	41,102	140	0	140	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	51,221	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	8,908	0	0	0	34.00
35.00	PHYSICAL THERAPY	1,295	1,295	0	0	756,319	1,295	0	1,295	35.00
36.00	OCCUPATIONAL THERAPY	441	441	0	0	626,055	441	0	441	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	113,614	0	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	27,415	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	136	136	0	0	448,023	136	0	136	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00

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

Worksheet B-1

	Cost Center Description	CRC - B&F (SQUARE FEET)	CRC - ME (SQUARE FEET)	EMPLOYEE BENEFITS DEPARTMEN T (GROSS SALARIES)	RECONCIL- IATION	ADMINISTRA TIVE AND GENERAL (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSEKEEPI NG (SQUARE FEET)	
		1.00	2.00	3.00	4A	4.00	5.00	6.00	7.00	
71.00	AMBULANCE	0	0	0	0	65,056	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	5	5	0	0	15,860	5	0	5	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	56,418	56,418	10,138,279	-3,627,316	17,656,230	51,965	67,507	50,213	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENT									98.00
99.00	NEGATIVE COST CENTER									99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	2,579,099	83,013	1,694,261		3,627,316	1,558,859	313,511	634,317	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	45.714116	1.471392	0.167115		0.205441	29.998249	4.644126	12.632525	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II			0		88,992	127,643	69,990	20,726	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II			0.000000		0.005040	2.456326	1.036781	0.412762	105.00

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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (DIRECT NURSING)	CENTRAL SERVICES & SUPPLY (COSTED REQ UIS)	PHARMACY (COSTED REQ UIS)	MEDICAL RECORDS (TIME SPENT)	MEDICAL SOCIAL SERVICES (TIME SPENT)	ACTIVITIES PROGRAM (TIME SPENT)	QUALITY & PERFORM IMPROV PGM (TIME SPENT)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT									3.00
4.00	ADMINISTRATIVE AND GENERAL									4.00
5.00	PLANT OP, MAINT. & REPAIRS									5.00
6.00	LAUNDRY AND LINEN SERVICE									6.00
7.00	HOUSEKEEPING									7.00
8.00	DIETARY	202,521								8.00
9.00	NURSING ADMINISTRATION	0	313,994							9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	738,624						10.00
11.00	PHARMACY	0	0	0	0					11.00
12.00	MEDICAL RECORDS	0	0	0	0	67,507				12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	0	0	0	67,507			13.00
14.00	ACTIVITIES PROGRAM	0	0	0	0	0	0	67,507		14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	202,521	313,994	253,979	0	67,507	67,507	67,507	0	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	0	0	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	0	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	34.00
35.00	PHYSICAL THERAPY	0	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	0	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	0	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	27,415	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	441,606	0	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00

COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (DIRECT NURSING)	CENTRAL SERVICES & SUPPLY (COSTED REQ UIS)	PHARMACY (COSTED REQ UIS)	MEDICAL RECORDS (TIME SPENT)	MEDICAL SOCIAL SERVICES (TIME SPENT)	ACTIVITIES PROGRAM (TIME SPENT)	QUALITY & PERFORM IMPROV PGM (TIME SPENT)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	0	0	15,624	0	0	0	0	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	202,521	313,994	738,624	0	67,507	67,507	67,507	0	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENT									98.00
99.00	NEGATIVE COST CENTER									99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	2,604,272	1,614,389	57,114	0	87,108	192,871	426,675	0	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	12.859269	5.141464	0.077325	0.000000	1.290355	2.857052	6.320456	0.000000	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	361,668	6,750	239	0	37,174	806	15,500	0	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	1.785830	0.021497	0.000324	0.000000	0.550669	0.011940	0.229606	0.000000	105.00

COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION (TIME SPENT)	PATIENT TRANSPORT PART A (NUMBER OF TRANSPORTS)		
		16.00	17.00		
GENERAL SERVICE COST CENTERS					
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES				1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT				2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT				3.00
4.00	ADMINISTRATIVE AND GENERAL				4.00
5.00	PLANT OP, MAINT. & REPAIRS				5.00
6.00	LAUNDRY AND LINEN SERVICE				6.00
7.00	HOUSEKEEPING				7.00
8.00	DIETARY				8.00
9.00	NURSING ADMINISTRATION				9.00
10.00	CENTRAL SERVICES AND SUPPLY				10.00
11.00	PHARMACY				11.00
12.00	MEDICAL RECORDS				12.00
13.00	MEDICAL SOCIAL SERVICES				13.00
14.00	ACTIVITIES PROGRAM				14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM				15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	67,507			16.00
17.00	PATIENT TRANSPORTATION PART A	0	0		17.00
INPATIENT ROUTINE SERVICE COST CENTERS					
25.00	SKILLED NURSING FACILITY	67,507	0		25.00
26.00	NURSING FACILITY	0			26.00
27.00	ICF/IID	0			27.00
ANCILLARY SERVICE COST CENTERS					
30.00	RADIOLOGY-DIAGNOSTIC	0			30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0			31.00
32.00	LABORATORY	0			32.00
33.00	INTRAVENOUS THERAPY	0			33.00
34.00	RESPIRATORY THERAPY	0			34.00
35.00	PHYSICAL THERAPY	0			35.00
36.00	OCCUPATIONAL THERAPY	0			36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0			37.00
38.00	AUDIOLOGY	0			38.00
39.00	ELECTROCARDIOLOGY	0			39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0			40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0			41.00
42.00	DRUGS: IV SOLUTIONS	0			42.00
43.00	DENTAL CARE	0			43.00
44.00	APPLIANCES AND EQUIPMENT	0			44.00
45.00	BLOOD AND BLOOD PRODUCTS	0			45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0			46.00
47.00	OTHER ANCILLARY SERVICE COST	0			47.00
OUTPATIENT SERVICE COST CENTERS					
60.00	SCREENING & PREVENTIVE SERVICES	0			60.00
61.00	OUTPATIENT LABORATORY	0			61.00
62.00	PORTABLE X-RAY SERVICES	0			62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0			63.00
64.00	OTHER OUTPATIENT SERVICE COST	0			64.00
OUTPATIENT REIMBURSABLE COST CENTERS					
70.00	HOME HEALTH AGENCY	0			70.00

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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION (TIME SPENT)	PATIENT TRANSPORT PART A (NUMBER OF TRANSPORTS)		
		16.00	17.00		
71.00	AMBULANCE	0	0		71.00
72.00	HOSPICE	0			72.00
73.00	CORF	0			73.00
74.00	OPT	0			74.00
75.00	OOT	0			75.00
76.00	OSP	0			76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0			77.00
COST REIMBURSED SERVICES COST CENTERS					
80.00	PREVENTIVE VACCINES	0			80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0			81.00
89.00	SUBTOTAL	67,507	0		89.00
NONREIMBURSABLE COST CENTERS					
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0			90.00
91.00	NONPAID WORKERS	0			91.00
92.00	PHYSICIAN PRIVATE OFFICES	0			92.00
93.00	OTHER NONREIMBURSABLE COST	0			93.00
98.00	CROSS FOOT ADJUSTMENT				98.00
99.00	NEGATIVE COST CENTER				99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	12,402	0		102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	0.183714	0.000000		103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	52	0		104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	0.000770	0.000000		105.00

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RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Worksheet C

	Cost Center Description	TOTAL COST	CHARGES		COST TO CHARGE RATIO	
			TOTAL CHARGES	RECLASS-IFICATIONS		
		1.00	2.00	3.00	4.00	5.00
INPATIENT ROUTINE SERVICE COST CENTERS						
25.00	SKILLED NURSING FACILITY	18,564,080	28,448,256	0	28,448,256	25.00
26.00	NURSING FACILITY	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS						
30.00	RADIOLOGY-DIAGNOSTIC	55,515	0	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	31.00
32.00	LABORATORY	61,744	19,397	0	19,397	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	10,738	0	0	0	34.00
35.00	PHYSICAL THERAPY	966,905	861,988	0	861,988	35.00
36.00	OCCUPATIONAL THERAPY	773,472	808,768	0	808,768	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	136,955	343,758	0	343,758	37.00
38.00	AUDIOLOGY	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	35,167	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	580,010	314,130	0	314,130	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS						
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS						
71.00	AMBULANCE	78,421	1,665	0	1,665	71.00
COST REIMBURSED SERVICES COST CENTERS						
80.00	PREVENTIVE VACCINES	20,539	18,211	0	18,211	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	81.00
100.00	Total	21,283,546	30,816,173	0	30,816,173	100.00

COMPUTATION OF INPATIENT ROUTINE COSTS

Worksheet D

		Title XVIII				Skilled Nursing Facility			
		RATIO OF COST TO CHARGES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
ANCILLARY SERVICE COST CENTERS									
30.00	RADIOLOGY-DIAGNOSTIC	0.000000	0	0		0	0		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0.000000	0	0		0	0		31.00
32.00	LABORATORY	3.183173	19,397	0		61,744	0		32.00
33.00	INTRAVENOUS THERAPY	0.000000	0	0		0	0		33.00
34.00	RESPIRATORY THERAPY	0.000000	0	0		0	0		34.00
35.00	PHYSICAL THERAPY	1.121715	352,715	0		395,646	0		35.00
36.00	OCCUPATIONAL THERAPY	0.956358	335,730	0		321,078	0		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0.398405	162,379	0		64,693	0		37.00
38.00	AUDIOLOGY	0.000000	0	0		0	0		38.00
39.00	ELECTROCARDIOLOGY	0.000000	0	0		0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0	0		0	0		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	1.846401	241,324	0		445,581	0		41.00
42.00	DRUGS: IV SOLUTIONS	0.000000	0	0		0	0		42.00
43.00	DENTAL CARE	0.000000	0	0		0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0.000000	0	0		0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0.000000	0	0		0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0.000000	0	0		0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0.000000	0	0		0	0		47.00
OUTPATIENT SERVICE COST CENTERS									
64.00	OTHER OUTPATIENT SERVICE COST	0.000000	0	0		0	0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS									
71.00	AMBULANCE	47.099700	0	0		0	0		71.00
COST REIMBURSED SERVICES COST CENTERS									
80.00	PREVENTIVE VACCINES	1.127835			7,328			8,265	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0.000000	0	0		0	0		81.00
100.00	Total		1,111,545	0	7,328	1,288,742	0	8,265	100.00

BIRCHWOOD REHAB & HEALTHCARE CENTER	Period:	Run Date Time:	5/28/2026 4:24
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COMPUTATION OF INPATIENT ROUTINE COSTS

Worksheet D-1

Title XVIII

Skilled Nursing Facility

		1.00	
INPATIENT DAYS			
1.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS	67,507	1.00
2.00	PRIVATE ROOM DAYS	0	2.00
3.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	10,267	3.00
4.00	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0	4.00
5.00	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	18,564,080	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6.00	GENERAL INPATIENT ROUTINE SERVICE CHARGES	28,448,256	6.00
7.00	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.652556	7.00
8.00	ENTER PRIVATE ROOM CHARGES FROM YOUR RECORDS	0	8.00
9.00	AVERAGE PRIVATE ROOM PER DIEM CHARGE	0.00	9.00
10.00	ENTER SEMI-PRIVATE ROOM CHARGES FROM YOUR RECORDS	0	10.00
11.00	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	0.00	11.00
12.00	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL	0.00	12.00
13.00	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL	0.00	13.00
14.00	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT	0	14.00
15.00	GENERAL INPATIENT ROUTINE SERVICE COST NET OF PRIVATE ROOM COST DIFFERENTIAL	18,564,080	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16.00	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	274.99	16.00
17.00	PROGRAM ROUTINE SERVICE COST	2,823,322	17.00
18.00	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0	18.00
19.00	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	2,823,322	19.00
20.00	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	2,550,141	20.00
21.00	PER DIEM CAPITAL RELATED COSTS	37.78	21.00
22.00	PROGRAM CAPITAL RELATED COST	387,887	22.00
23.00	INPATIENT ROUTINE SERVICE COST	2,435,435	23.00
24.00	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	0	24.00
25.00	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	2,435,435	25.00
26.00	ENTER THE PER DIEM LIMITATION		26.00
27.00	INPATIENT ROUTINE SERVICE COST LIMITATION		27.00
28.00	REIMBURSABLE INPATIENT ROUTINE SERVICE COSTS		28.00

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CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART A

Worksheet E
Part A

Title XVIII		Skilled Nursing Facility	
		1.00	
1.00	INPATIENT PPS AMOUNT	8,904,094	1.00
2.00	ALLOWABLE BAD DEBTS	794,863	2.00
3.00	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES	286,772	3.00
4.00	REIMBURSABLE BAD DEBTS	516,661	4.00
5.00	TOTAL REIMBURSABLE COST	9,420,755	5.00
6.00	PRIMARY PAYER AMOUNTS	33,785	6.00
7.00	COINSURANCE	1,387,728	7.00
8.00	OTHER ADJUSTMENTS (SPECIFY)	0	8.00
9.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0	9.00
10.00	SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITEMS	10,333	10.00
11.00	SEQUESTRATION AMOUNT	149,652	11.00
12.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	12.00
13.00	NET REIMBURSABLE COST	7,839,257	13.00
14.00	INTERIM PAYMENTS	7,758,661	14.00
15.00	TENTATIVE ADJUSTMENT	0	15.00
16.00	BALANCE DUE PROVIDER/PROGRAM	80,596	16.00
17.00	PROTESTED AMOUNTS	0	17.00

CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART B

Worksheet E
Part B

Title XVIII		Skilled Nursing Facility	
		1.00	
1.00	PART B ANCILLARY SERVICE COSTS	0	1.00
2.00	PREVENTIVE VACCINES	8,265	2.00
3.00	TOTAL REASONABLE COSTS	8,265	3.00
4.00	MEDICARE PART B ANCILLARY CHARGES	7,328	4.00
5.00	COST OF COVERED SERVICES	7,328	5.00
6.00	ALLOWABLE BAD DEBTS	0	6.00
7.00	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL-ELIGIBLE BENEFICIARIES	0	7.00
8.00	REIMBURSABLE BAD DEBTS	0	8.00
9.00	TOTAL REIMBURSABLE COST	7,328	9.00
10.00	PRIMARY PAYER AMOUNTS	0	10.00
11.00	COINSURANCE AND DEDUCTIBLES	0	11.00
12.00	OTHER ADJUSTMENTS (SPECIFY)	0	12.00
13.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0	13.00
14.00	SEQUESTRATION AMOUNT	147	14.00
15.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	15.00
16.00	NET REIMBURSABLE COST	7,181	16.00
17.00	INTERIM PAYMENTS	3,591	17.00
18.00	TENTATIVE ADJUSTMENT	0	18.00
19.00	BALANCE DUE PROVIDER/PROGRAM	3,590	19.00
20.00	PROTESTED AMOUNTS	0	20.00

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ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED TO
MEDICARE BENEFICIARIES

Worksheet E-1

		Title XVIII		Skilled Nursing Facility		
		PART A		PART B		
		DATE	AMOUNT	DATE	AMOUNT	
		1.00	2.00	3.00	4.00	
1.00	TOTAL INTERIM PAYMENTS PAID TO PROVIDER		7,754,885		3,591	1.00
2.00	INTERIM PAYMENTS PAYABLE		0		0	2.00
3.00	RETROACTIVE LUMP SUM ADJUSTMENTS					3.00
PROGRAM TO PROVIDER						
3.01	ADJUSTMENT TO PROVIDER	05/12/2025	3,776		0	3.01
3.02			0		0	3.02
3.03			0		0	3.03
3.04			0		0	3.04
3.05			0		0	3.05
PROVIDER TO PROGRAM						
3.50	ADJUSTMENT TO PROGRAM		0		0	3.50
3.51			0		0	3.51
3.52			0		0	3.52
3.53			0		0	3.53
3.54			0		0	3.54
3.99	SUBTOTAL		3,776		0	3.99
4.00	TOTAL INTERIM PAYMENTS		7,758,661		3,591	4.00
5.00	CONTRACTOR: TENTATIVE SETTLEMENT PAYMENTS					5.00
PROGRAM TO PROVIDER						
5.01	TENTATIVE TO PROVIDER		0		0	5.01
5.02			0		0	5.02
5.03			0		0	5.03
PROVIDER TO PROGRAM						
5.50	TENTATIVE TO PROGRAM		0		0	5.50
5.51			0		0	5.51
5.52			0		0	5.52
5.99	SUBTOTAL		0		0	5.99
6.00	CONTRACTOR: NET SETTLEMENT AMOUNT					6.00
6.01	PROGRAM TO PROVIDER		80,596		3,590	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY		7,839,257		7,181	7.00
NAME OF CONTRACTOR		CONTRACTOR NUMBER		DATE OF NPR		
1.00		2.00		3.00		
8.00						8.00

BIRCHWOOD REHAB & HEALTHCARE CENTER		Period:	Run Date Time:
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CALCULATION OF REIMBURSEMENT SETTLEMENT - OTHER

Worksheet E-2

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

BIRCHWOOD REHAB & HEALTHCARE CENTER		Period:	Run Date Time:
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BALANCE SHEET

Worksheet G

		1.00	
ASSETS			
CURRENT ASSETS			
1.00	CASH ON HAND AND IN BANKS	2,213,745	1.00
2.00	TEMPORARY INVESTMENTS	0	2.00
3.00	NOTES RECEIVABLE	0	3.00
4.00	ACCOUNTS RECEIVABLE	6,560,639	4.00
5.00	OTHER RECEIVABLES	90,552	5.00
6.00	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	176,316	6.00
7.00	INVENTORY	0	7.00
8.00	PREPAID EXPENSES	203,897	8.00
9.00	OTHER CURRENT ASSETS	54,328	9.00
10.00	DUE FROM OTHER FUNDS	0	10.00
11.00	TOTAL CURRENT ASSETS)	8,946,845	11.00
FIXED ASSETS			
12.00	LAND	0	12.00
13.00	LAND IMPROVEMENTS	0	13.00
14.00	LESS: ACCUMULATED DEPRECIATION	0	14.00
15.00	BUILDINGS	0	15.00
16.00	LESS: ACCUMULATED DEPRECIATION	0	16.00
17.00	LEASEHOLD IMPROVEMENTS	406,023	17.00
18.00	LESS: ACCUMULATED AMORTIZATION	98,646	18.00
19.00	FIXED EQUIPMENT	0	19.00
20.00	LESS: ACCUMULATED DEPRECIATION	0	20.00
21.00	AUTOMOBILES AND TRUCKS	0	21.00
22.00	LESS: ACCUMULATED DEPRECIATION	0	22.00
23.00	MAJOR MOVABLE EQUIPMENT	348,323	23.00
24.00	LESS: ACCUMULATED DEPRECIATION	188,538	24.00
25.00	MINOR EQUIPMENT - DEPRECIABLE	0	25.00
26.00	MINOR EQUIPMENT NONDEPRECIABLE	0	26.00
27.00	OTHER FIXED ASSETS	0	27.00
28.00	TOTAL FIXED ASSETS	467,162	28.00
OTHER ASSETS			
29.00	INVESTMENTS	0	29.00
30.00	DEPOSITS ON LEASES	0	30.00
31.00	DUE FROM OWNERS/OFFICERS	3,501,484	31.00
32.00	OTHER ASSETS	466,641	32.00
33.00	TOTAL OTHER ASSETS	3,968,125	33.00
34.00	TOTAL ASSETS	13,382,132	34.00
LIABILITIES			
CURRENT LIABILITIES			
35.00	ACCOUNTS PAYABLE	849,131	35.00
36.00	SALARIES, WAGES, AND FEES PAYABLE	311,725	36.00
37.00	PAYROLL TAXES PAYABLE	10,822	37.00
38.00	NOTES & LOANS PAYABLE (SHORT TERM)	0	38.00
39.00	DEFERRED INCOME	867,198	39.00
40.00	ACCELERATED PAYMENTS	0	40.00
41.00	DUE TO OTHER FUNDS	0	41.00
42.00	OTHER CURRENT LIABILITIES	0	42.00
43.00	TOTAL CURRENT LIABILITIES	2,038,876	43.00
LONG TERM LIABILITIES			
44.00	MORTGAGE PAYABLE	0	44.00
45.00	NOTES PAYABLE	0	45.00
46.00	UNSECURED LOANS	0	46.00
47.00	LOANS FROM OWNERS	0	47.00
48.00	OTHER LONG TERM LIABILITIES	0	48.00
49.00	TOTAL LONG TERM LIABILITIES	0	49.00
50.00	TOTAL LIABILITIES	2,038,876	50.00
CAPITAL ACCOUNTS			
51.00	FUND BALANCE	11,343,256	51.00
52.00	TOTAL LIABILITIES AND FUND BALANCES	13,382,132	52.00

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STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Worksheet G-2

PART I - PATIENT REVENUES													
		INPATIENT					OUTPATIENT						
		MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	TOTAL	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	
GENERAL INPATIENT ROUTINE CARE SERVICES													
1.00	SKILLED NURSING FACILITY	9,361,439	2,951,596	0	11,984,636	4,150,585						28,448,256	1.00
2.00	NURSING FACILITY	0	0	0	0	0						0	2.00
3.00	ICF/IID	0	0	0	0	0						0	3.00
4.00	TOTAL GENERAL INPATIENT CARE SERVICES	9,361,439	2,951,596	0	11,984,636	4,150,585						28,448,256	4.00
ALL OTHER SERVICES													
5.00	ANCILLARY SERVICES	569,033	19,306	0	0	1,785,341	18,211	0	0	0	0	2,391,891	5.00
6.00	HOME HEALTH AGENCY						0	0	0	0	0	0	6.00
7.00	AMBULANCE		0	0	0	0	0	0	0	0	0	0	7.00
8.00	HOSPICE	0	0	0	0	0	0	0	0	0	0	0	8.00
9.00	ALL OTHER REVENUES	0	0	0	0	0	0	0	0	0	0	0	9.00
10.00	TOTAL PATIENT REVENUES	9,930,472	2,970,902	0	11,984,636	5,935,926	18,211	0	0	0	0	30,840,147	10.00
PART II - OPERATING EXPENSES													
		TOTAL											
		1.00											
11.00	OPERATING EXPENSES	23,138,142											11.00
12.00	ADD (SPECIFY)	0											12.00
13.00	TOTAL ADDITIONS	0											13.00
14.00	DEDUCT (SPECIFY)	0											14.00
15.00	TOTAL DEDUCTIONS	0											15.00
16.00	TOTAL OPERATING EXPENSES	23,138,142											16.00

STATEMENT OF REVENUES AND EXPENSES

Worksheet G-3

		1.00	
INCOME FROM SERVICES TO PATIENTS			
1.00	TOTAL PATIENT REVENUES	30,840,147	1.00
2.00	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	2,092,637	2.00
3.00	NET PATIENT REVENUES	28,747,510	3.00
4.00	LESS: TOTAL OPERATING EXPENSES	23,138,142	4.00
5.00	NET INCOME FROM SERVICES TO PATIENTS	5,609,368	5.00
OTHER INCOME			
6.00	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	0	6.00
7.00	INCOME FROM INVESTMENTS	9,448	7.00
8.00	REVENUES FROM COMMUNICATIONS (TELEPHONE AND INTERNET SERVICES)	0	8.00
9.00	REVENUE FROM TELEVISION AND RADIO SERVICES	0	9.00
10.00	PURCHASE DISCOUNTS	0	10.00
11.00	REBATES AND REFUNDS OF EXPENSES	0	11.00
12.00	PARKING LOT RECEIPTS	0	12.00
13.00	REVENUE FROM LAUNDRY AND LINEN SERVICE	0	13.00
14.00	REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS	0	14.00
15.00	REVENUE FROM RENTAL OF LIVING QUARTERS	0	15.00
16.00	REVENUE FROM SALE OF MEDICAL AND SURGICAL SUPPLIES TO OTHER THAN PATIENTS	0	16.00
17.00	REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS	0	17.00
18.00	REVENUE FROM SALE OF MEDICAL RECORDS AND ABSTRACTS	564	18.00
19.00	TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC.)	0	19.00
20.00	REVENUE FROM GIFTS, FLOWER, COFFEE SHOPS, CANTEEN	0	20.00
21.00	RENTAL OF VENDING MACHINES	0	21.00
22.00	RENTAL OF SKILLED NURSING SPACE	200,840	22.00
23.00	GOVERNMENTAL APPROPRIATIONS	0	23.00
24.00	NON PATIENT REVENUE	10,141	24.00
25.00	PHE FUNDING	0	25.00
26.00	TOTAL OTHER INCOME	220,993	26.00
27.00	TOTAL INCOME	5,830,361	27.00
EXPENSES			
28.00	OTHER EXPENSES (SPECIFY)	0	28.00
29.00		0	29.00
30.00		0	30.00
31.00	TOTAL OTHER EXPENSES	0	31.00
32.00	NET INCOME (LOSS) FOR THE PERIOD	5,830,361	32.00