MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

WOODCLIFF LAKE HEALTH AND REHABILITATION CENTER, LLC

Financial Statements

Year Ended December 31, 2025

Woodcliff Lake Health and Rehabilitation Center, LLC

Year Ended December 31, 2025

TABLE OF CONTENTS

	Page No.
INDEPENDENT AUDITOR'S REPORT	1 – 2
FINANCIAL STATEMENTS:	
Balance Sheet	3
Statement of Operations	4
Statement of Members' Equity	5
Statement of Cash Flows	6
Notes to the Financial Statements	7 - 11
INDEPENDENT AUDITOR'S REPORT ON ADDITIONAL INFORMATION	12
SUPPLEMENTARY SCHEDULES:	
Revenue	13
Operating Expenses	14 - 15

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INDEPENDENT AUDITOR'S REPORT

To the Members,
Woodcliff Lake Health and Rehabilitation Center, LLC:

Opinion

We have audited the accompanying financial statements of Woodcliff Lake Health and Rehabilitation Center, LLC, which comprise the balance sheet as of December 31, 2025, and the related statement of operations, members' equity, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Woodcliff Lake Health and Rehabilitation Center, 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. 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 Woodcliff Lake Health and Rehabilitation Center, LLC and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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 Woodcliff Lake Health and Rehabilitation Center, LLC's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Woodcliff Lake Health and Rehabilitation Center, 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 Woodcliff Lake Health and Rehabilitation Center, 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.

Martin Friedman CPA, PC

MARTIN FRIEDMAN, C.P.A. P.C.
Certified Public Accountants

Brooklyn, NY

June 9, 2026

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Woodcliff Lake Health and Rehabilitation Center, LLC
Balance Sheet
December 31, 2025

Assets			
Cash	$ 58,546		
Accounts Receivable	2,817,380		
(Net of Allowance for Credit Losses of $500,000)			
Prepaid Expenses	101,143		
Loans Receivable - Related Parties	1,461,361		
Total Current Assets		$	4,438,430
Capital Improvements	4,496,854		
Furniture & Equipment	2,509,826		
	7,006,680		
Less: Accum. Depreciation & Amortization	2,711,650		
Total Fixed Assets			4,295,030
Patients' Trust Fund	16,247		
Total Other Assets			16,247
Total Assets		**$**	**8,749,707**
Liabilities and Equity			
Notes & Loans Payable	$ 542,708		
Accounts Payable	863,578		
Accrued Payroll	323,506		
Accrued Expenses & Taxes	183,664		
Other Payables	725,781		
Due To Third Party Payors	82,092		
Patients' Security Deposits	48,520		
Total Current Liabilities		$	2,769,849
Mortgage Payable	3,700,000		
Notes & Loans Payable	1,433,920		
Patients' Trust Fund Payable	9,168		
Total Long Term Liabilities			5,143,088
Members' Equity			836,770
Total Liabilities & Members' Equity		**$**	**8,749,707**

See accompanying notes to the financial statements.

Woodcliff Lake Health and Rehabilitation Center, LLC
Statement of Operations
For the year ended December 31, 2025

Total Revenue From Patients		$ 18,400,458
Operating Expenses:		
Payroll	$ 6,964,776	
Employee Benefits	1,574,633	
Professional Care	2,524,492	
Dietary & Housekeeping	500,237	
Plant & Maintenance	2,869,212	
General & Administrative	2,803,873	
Total Operating Expenses		17,237,223
Income From Operations		1,163,235
Other Income		7,155
Income Before Taxes		1,170,390
Less: Pass-Through Entity Taxes		74,720
Net Income		**$ 1,095,670**

See accompanying notes to the financial statements.

Woodcliff Lake Health and Rehabilitation Center, LLC
Statement of Members' Equity
For the year ended December 31, 2025

Members' Equity:	
Balance as of Beginning of Period	$ (47,400)
Net Income for the Period	1,095,670
Members' Distributions	(211,500)
Total Members' Equity - End of Period	**$ 836,770**

See accompanying notes to the financial statements.

Woodcliff Lake Health and Rehabilitation Center, LLC
Statement of Cash Flows
For the year ended December 31, 2025

Cash Flows From Operating Activities:		
Net Income		$ 1,095,670
Adjustments to reconcile Net Income to Net Cash Provided by Operating Activities:		
Depreciation & Amortization		206,227
Allowance for Credit Losses		(211,135)
(Increase) Decrease In:		
Accounts Receivable	$ (678,262)	
Prepaid Expenses	(2,459)	
Increase (Decrease) In:		
Accounts Payable	(525,267)	
Accrued Payroll & Withholding Taxes	12,674	
Accrued Expenses & Taxes	107,497	
Other Payables	612,079	
Due to Third Party Payors	79,267	
Patients' Security Deposits	13,800	
Exchanges	(15,384)	
Total Adjustments		(396,055)
Net Cash Provided By Operating Activities		694,707
Cash Flows From Investing Activities:		
Loans Receivable - Related Parties	(458,525)	
Capital Expenditures	(611,402)	
Other Assets	34,130	
Net Cash Used In Investing Activities		(1,035,797)
Cash Flows From Financing Activities:		
Decrease In Short-Term Debt	(3,565,794)	
Increase In Long Term Debt	4,027,614	
Other Liabilities	(2,840)	
Distributions	(211,500)	
Net Cash Provided By Financing Activities		247,480
Net Change In Cash		(93,610)
Cash - Beginning of Period		152,156
Cash - End of Period		**$ 58,546**
Supplemental Disclosures:		
Interest Paid		$ 161,961
Income Taxes Paid		64,706

See accompanying notes to the financial statements.

Woodcliff Lake Health and Rehabilitation Center, LLC
Notes to Financial Statements

1) Organization:

Woodcliff Lake Health and Rehabilitation Center, a limited liability company, is licensed by the New Jersey State Department of Health to run and operate a 114-bed long-term care facility, located in Woodcliff Lake, New Jersey. The Facility began operations on February 2, 1992.

2) Summary of Significant Accounting Policies:

The accounting policies that affect the significant elements of the financial statements are summarized below.

Method of Accounting –

The Facility maintains its books and prepares its financial statements based on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("US GAAP").

Cash –

For purposes of the statement of cash flows, the Facility considers time deposits, certificates of deposits, and all highly liquid investments, with maturity of three months or less, to be cash. The Facility maintains cash balances at financial institutions, which may periodically exceed the Federal Deposit Insurance Corporation limit during the year.

Property and Equipment –

Property and equipment, including items acquired under capital leases are recorded at cost of acquisition. Fully depreciated assets are written off against accumulated depreciation. Depreciation is calculated based upon the straight-line method over the estimated useful lives of the assets.

Compensated Absences –

The Facility recognizes a liability for compensated absences when the employees have earned the right to the leave through their service, the leave is expected to be used in the future, and the amount can be reasonably estimated. Compensated absences include accrued vacation, sick leave and personal time off. The liability is calculated based on the employee's current pay rate and number of remaining unused days. As of December 31, 2025, the liability for compensated absences amounted to $100,959, which is included in the total accrued payroll liability of $323,506.

Resident Funds –

The Facility, as trustee, holds resident funds in escrow accounts. These funds are expended at the direction of the residents for personal items.

Patient Care Revenue Recognition –

Revenue for services provided to residents is recognized at the amount the Facility expects to receive in exchange for providing care to the residents. This revenue includes amounts due from residents, third-party payors (such as health insurers and government programs), and incorporates variable considerations for potential retroactive adjustments resulting from audits and reviews. Typically, the Facility bills residents and third-party payors a few days after services are provided or when the resident no longer requires care. Revenue is recognized as performance obligations are fulfilled.

Performance obligations are identified based on the nature of the services provided. For obligations

satisfied over time, revenue is recognized based on the percentage of completion method, i.e., actual charges incurred relative to the total expected charges. This approach is believed to accurately reflect the transfer of services throughout the performance obligation period, particularly for residents receiving post-acute care services in the Facility.

Revenue for performance obligations fulfilled at a specific point in time is generally recognized when goods are provided to residents in a retail setting (e.g., personal care services and additional meals not included in the resident contract) and when no further goods or services are required.

The transaction price is determined based on standard charges for services rendered, adjusted for contractual allowances given to third-party payors, discounts for uninsured residents per the Facility's charity care policy, and implicit price concessions for uninsured residents. Estimates for contractual adjustments and discounts are based on contractual agreements, Facility policies, and historical data. Implicit price concessions are estimated from historical collection experiences with each group of residents.

Revenues are recorded based on current billings of the estimated net realizable amounts from patients, third-party payors and others for services rendered. Settlements for retroactive adjustments due to audits or investigations are considered variable considerations and are included in the transaction price estimation for resident services. These settlements are estimated based on agreements with payors, relevant correspondence, and historical settlement activities. Adjustments are made in subsequent periods as new information becomes available or when cases are settled. Such adjustments, if any, will be reflected in revenues in the period in which they are received.

Changes to transaction price estimates are recorded as adjustments to resident service revenue in the period of change. Adverse changes in residents' ability to pay, as well as any estimates of future adverse changes, are recorded as credit loss expense and included in general and administrative expenses.
Agreements with major third-party payors typically stipulate payments at amounts lower than established charges. A summary of the payment arrangements with key payors includes:

- **Medicare:** Certain in-resident post-acute care services are reimbursed at predetermined rates per service, influenced by clinical and diagnostic factors. Other services are reimbursed based on cost-reimbursement methodologies, with physician services paid according to established fee schedules. Medicare revenue primarily consists of fixed regional rates adjusted for patient acuity, subject to audit verification.

- **Medicaid:** Under the current statewide pricing methodology, Medicaid revenue is based on the rate in effect as of July 1, 2014. The State has made statewide adjustments in some years, but the rates are not subject to audit.

  In January 2014, New Jersey implemented a managed care Medicaid formula, requiring Medicaid patients to enroll in managed long-term care plans. The State's executive budget mandates that managed care companies pay rates no less than the current Medicaid methodology, with New Jersey Department of Health calculating these rates annually.

- **Other:** Payment agreements with various commercial insurance carriers, health maintenance organizations, and preferred provider organizations typically provide for payment based on predetermined rates per service, discounts from standard charges, and daily rates.

  Residents covered by third-party payors are generally responsible for deductibles and coinsurance, which can vary. The Facility also serves uninsured residents and offers discounts as required by

policy or law. Estimates of transaction prices for these residents are based on historical data and market conditions. Revenue from resident's deductibles and coinsurance are included in the preceding categories based on the primary payor.

Compliance with government regulations, particularly concerning Medicare and Medicaid, is complex and can be subject to interpretation. Facilities may receive requests for information and notices of alleged noncompliance, leading to potential settlement agreements. Future regulatory reviews may result in fines, penalties, and/or exclusion from programs. The Facility believes they are currently in compliance with all applicable laws and regulations.

Use of Estimates –

The preparation of the combining 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 at the date of the combining financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Advertising –

Advertising costs are expensed as incurred and included in general and administrative expenses. Advertising expense amounted to $55,931 for the year ended December 31, 2025.

Income Taxes –

The Facility is treated as a partnership for income tax purposes, and as such each member is taxed separately on his distributive share of the Facilities' income whether or not that income is actually distributed.

Uncertainty in Income Taxes –

Management has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements. Periods ended December 31, 2022 and subsequent remain subject to examination by applicable taxing authorities.

3) Accounts Receivable:

The Facility grants credit, without collateral, to its patients, the majority of whom are insured under the third-party payor agreements. Accounts receivable is stated at the amount management expects to collect from outstanding balances. The amount of receivables from patients and third-party payors at December 31, 2025 is as follows:

Accounts Receivable		
Medicaid Patients	$	512,734
Medicare Patients		1,243,905
HMO Patients		812,098
Private Patients		748,643
Less: Allowance for Credit Losses		(500,000)
Total	**$**	**2,817,380**

Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on the current expected credit loss (CECL) model. Credit losses that are expected to occur in the future are recognized at the time the receivable is recorded. The Facility uses a pooled

approach to group together receivables with similar risk characteristics into portfolios categorized by major payor class. Estimated credit losses are calculated based on historical loss data for each portfolio as well as current and forecasted economic conditions. Management periodically reviews the allowance to ensure it accurately reflects the expected credit losses. Any adjustments that are needed are recognized currently as credit loss expense. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable.

Allowance for Credit Losses		
Balance, January 1, 2025	$	711,135
Provision for expected credit losses		221,750
Write-offs charged against the allowance		(388,363)
Credit Loss Recoveries		(44,522)
Balance December 31, 2025	**$**	**500,000**

4) Mortgage Payable:

In June 2015, the Realty entered into a twenty-year mortgage with Lakeland Bank in the amount of $16,960,000 of which $3,700,000 was used to finance the operations of the Facility. The mortgage matures on July 29, 2035, no principal or interest payments are being made by the facility at this time.

5) Notes & Loans Payable:

On December 19, 2023 the Facility obtained a construction loan in the amount of $529,045 from Flagstar Bank, to be used for various improvements. The loan is for 5 years and bears interest at 7.74%. The Facility makes monthly payments of $10,667 consisting of principal and interest. At December 31, 2025 the loan balance was $341,607.

On May 20, 2024, the Facility entered into an equipment financing agreement with Ascentium Capital (Regions Bank d/b/a Ascentium Capital) to finance construction and renovation activities. Under the agreement, Ascentium agreed to provide financing of up to $1,500,000 and pays equipment vendors directly as equipment is procured by the Facility. The agreement bears interest at 9.49%, has a 60-month term, and requires monthly payments of $31,495, consisting of both principal and interest. The Facility was fully drawn as of December 31, 2025, with an outstanding balance of $1,099,197.

On April 8, 2025, the Facility entered into a second financing agreement with Ascentium Capital for an additional $386,000 to support the same construction and renovation project. The agreement bears interest at 9.39%, has a 50-month term, and requires monthly payments of $9,358. The financing was fully drawn as of December 31, 2025, with an outstanding balance of $333,887.

On November 10, 2025, the Facility entered into a third financing agreement with Ascentium Capital for up to $200,000 to fund a remodeling project. The agreement bears interest at 9.04%, has a 48-month term, and requires monthly payments of $4,981. As of December 31, 2025, the agreement had not been fully drawn; $96,181 had been advanced, resulting in an outstanding balance of $92,707. The remaining $103,819 was drawn during 2026.

Aggregate outstanding borrowings under the three financing agreements totaled $1,525,791 as of December 31, 2025.

The Facility entered into an On-Bill Repayment Project Agreement with Public Service Electric and Gas Company (“PSE&G”) to finance the installation of energy-efficient equipment. Under the terms of the agreement, PSE&G provided financing in the amount of $139,239. The financing is structured as an interest-free loan, to be repaid in equal monthly installments of $2,308 over a 60-month period. Repayments are made through the Facility’s monthly utility bill. As of December 31, 2025, the outstanding balance under the Repayment Agreement was $109,230.

Aggregate principal payments on Notes and Loans Payable for the next five years are as follows:

2026	$	542,708
2027		591,898
2028		645,781
2029		284,190
2030		15,870
Total Principal Payments	**$**	**2,080,447**

6) Related Party Transactions:

The Facility has various non-interest-bearing loans, with no terms for repayment, to and from related entities**.**

On March 1, 2005 the Facility entered into a non-arm's-length lease agreement with the Realty. The lease expired in February 2020 and was not renewed. The Facility now leases on a month-to-month basis. For the year ended December 31, 2025 rent was $1,920,000.

The Facility pays management fees to Chestnut Ridge Care Associates, LLC which has common ownership with the Facility. Fees paid for year ended December 31, 2025 were $780,000.

The Facility contracts administrative and fiscal services to Chestnut Ridge Healthcare, LLC which has common ownership with the Facility. Fees paid for year ended December 31, 2025 were $816,000.

7) Nursing Home User Fee:

All New Jersey facilities are currently assessed a provider tax assessment. During 2025 the rate was $14.67 for each Private and Medicaid patient day. The nursing home user fee for the year ended December 31, 2025 was $229,512.

8) Union:

Some of the Facility's employees are members of 1199 SEIU United Healthcare Workers East. All the eligible employees are covered by a contract regarding wages and benefits, entered into by the Union and the Facility's collective bargaining agent. The expense for this liability is recognized when the employee wages are paid.

9) Pass-Through Entity Tax:

The Companies elected to pay an optional Pass-Through Entity Tax to the State of New Jersey. A pass-through entity such as a partnership or S-corporation can elect to pay the optional taxes, which are valid deductible business expenses for the entity, and the partners are then able to claim a refundable tax credit on their personal tax returns for the taxes paid by the entity. For the year ended December 31, 2025, total PTET expense was $74,720.

10) Subsequent Events:

The Facility has evaluated subsequent events through June 9, 2026, the date which the financial statements were available to be issued. No significant subsequent events have been identified by management.

MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT
ON ADDITIONAL INFORMATION

To the Members,
Woodcliff Lake Health and Rehabilitation Center, LLC:

Our report on our audit of the basic financial statements of Woodcliff Lake Health and Rehabilitation Center, LLC for 2025 appears on page 1. That audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information on pages 13 through 15 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Martin Friedman CPA, PC

MARTIN FRIEDMAN C.P.A. P.C.
Certified Public Accountants

Brooklyn, NY

June 9, 2026

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Woodcliff Lake Health and Rehabilitation Center, LLC

Supplementary Schedules

For the year ended December 31, 2025

Revenue From Patients:		
Private & HMO	$ 3,991,182	
Medicaid	3,254,621	
Medicare	11,154,655	
Total Revenue From Patients		$ 18,400,458
Other Income:		
Interest	1,742	
Other	5,413	
Total Other Income		7,155
Total Revenue		**$ 18,407,613**

Woodcliff Lake Health and Rehabilitation Center, LLC
Supplementary Schedules
For the year ended December 31, 2025

Payroll:

Administrative & Office	$ 488,958	
Nursing	3,596,396	
Therapies	1,132,228	
Social Services	241,111	
Recreation	169,390	
Dietary	571,930	
Housekeeping	654,963	
Maintenance	109,800	
Total Payroll		**$ 6,964,776**

Employee Benefits:

Payroll Taxes	583,705	
Workmen's Compensation	194,709	
Union	170,354	
Non-Union Pension	10,241	
Employee Benefits	605,585	
Uniform & Transp. Allowance	10,039	
Total Employee Benefits		**1,574,633**

Professional Care:

Prescription Drugs	349,997	
Medical Supplies	347,217	
Contracted Nursing Service	1,365,592	
Fees & Expenses	461,686	
Total Professional Care		**2,524,492**

Woodcliff Lake Health and Rehabilitation Center, LLC
Supplementary Schedules
For the year ended December 31, 2025

Dietary & Housekeeping:

Food	$ 266,764	
Other Dietary Expenses	127,128	
Housekeeping	106,345	
Total Dietary & Housekeeping		**$ 500,237**

Plant & Maintenance:

Rent	1,920,000	
Equipment Rentals	40,699	
Real Estate Tax	261,754	
Light, Heat & Power	179,500	
Maintenance	181,217	
Contracted Maintenance Services	20,208	
Security	21,556	
Water & Sewer Charges	38,051	
Depreciation & Amortization	206,227	
Total Plant & Maintenance		**2,869,212**

General & Administrative:

Office	138,804	
Contracted Admin. Services	816,000	
Management Fees	780,000	
Computer Services	142,457	
Telephone	28,788	
Auto & Travel	15,335	
Professional Fees	159,282	
Insurance	221,041	
Interest	172,711	
Nursing Home User Fee	229,512	
Advertising	55,931	
Credit Losses	(44,522)	
Miscellaneous	88,534	
Total General & Administrative		**2,803,873**

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

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time:	5/28/2026 12:34
	From: 01/01/2025	MCRIF32	**2540-24**
Provider CCN: 31-5133	To: 12/31/2025	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	2	3	
1	ELECTRONICALLY PREPARED	Y			1
2	MANUALLY PREPARED				2
3	IF AMENDED, NUMBER OF TIMES AMENDED	0			3
4	MEDICARE UTILIZATION	F			4
5	CONTRACTOR: HCRIS STATUS CODE	1			5
6	CONTRACTOR: COST REPORT RECEIVED DATE				6
7	CONTRACTOR: CONTRACTOR NUMBER				7
8	CONTRACTOR: INITIAL COST REPORT FOR THIS CCN				8
9	CONTRACTOR: FINAL COST REPORT FOR THIS CCN				9
10	CONTRACTOR: NPR DATE				10
11	CONTRACTOR: ADR SOFTWARE VENDOR CODE	4			11
12	CONTRACTOR: REOPENING NUMBER	0			12

PART II - CERTIFICATION OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR

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

I HEREBY CERTIFY THAT I HAVE READ THE ABOVE CERTIFICATION STATEMENT AND THAT I HAVE EXAMINED THE ACCOMPANYING ELECTRONICALLY FILED OR MANUALLY SUBMITTED COST REPORT AND THE BALANCE SHEET AND STATEMENT OF REVENUE AND EXPENSES PREPARED BY WOODCLIFF LAKE HEALTH & REHAB {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	*Shlomo Deutsch*		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	SHLOMO DEUTSCH			2
3	Signatory Title	CONTROLLER			3
4	Signature Date	(Dated when report is electronically signed.)			4

PART III - SETTLEMENT SUMMARY

			Title XVIII			
	Cost Center Description	Title V	Part A	Part B	Title XIX	
		1.00	2.00	3.00	4.00	
1.00	SNF	0	314,730	206	0	1.00
2.00	NF	0			0	2.00
3.00	ICF/IID				0	3.00
4.00	SNF-BASED HHA I	0		0	0	4.00
100.00	TOTAL	**0**	**314,730**	**206**	**0**	100.00

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

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	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	555 CHESTNUT RIDGE DRIVE			1.00

	CITY	STATE	ZIP CODE	COUNTY		
	1.00	2.00	3.00	4.00		
2.00 ADDRESS LINE 2	WOODCLIFF LAKES	NJ	07675	BERGEN		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	WOODCLIFF LAKE HEALTH & REHAB CENTER	315133	35614	U	10/09/2014	10/09/2014		3.00
4.00	NF								4.00
5.00	ICF/IID								5.00
6.00	SNF-BASED HHA								6.00
7.00	SNF-BASED HOSPICE								7.00
8.00	CORF								8.00
8.10	OPT								8.10
8.20	OOT								8.20
8.30	OSP								8.30

		FROM	TO	
		1.00	2.00	
9.00	COST REPORTING PERIOD	01/01/2025	12/31/2025	9.00

		TOC CODE	SPECIFY OTHER	
		1.00	2.00	
10.00	TYPE OF CONTROL	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
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

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	Version: 2.7.181.0

IDENTIFICATION DATA **Worksheet S-2**

SNF OWNED SERVICES

		1.00	2.00	
20.00	COLUMN 1: Did the SNF and/or SNF-based HHA operate a Medicare approved laboratory with its own CLIA number or a CLIA certificate of waiver that meets the requirements in 42 CFR 493? COLUMN 2: Enter the CLIA ID number.	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	04/14/2026	Y	04/14/2026	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

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period: From: 01/01/2025	Run Date Time: 5/28/2026 12:34
	To: 12/31/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133		Version: 2.7.181.0

IDENTIFICATION DATA **Worksheet S-2**

PS&R REPORT DATA

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

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	Version: 2.7.181.0

IDENTIFICATION DATA **Worksheet S-2**

COST REPORT PREPARER CONTACT INFORMATION

		FIRST NAME	LAST NAME	TITLE	
		1.00	2.00	3.00	
70.00	PREPARER	KYLE	DRAYTON	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	KYLE.DRAYTON@HCRNJ.NET		72.00

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	Version: 2.7.181.0

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	114	41,610	0	12,018	967	5,077	**31,478**	0	322	2	85	**409**	1.00
2.00	SNF - HMO			0	3,224	10,192			0	110	25	0	**135**	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	**114**	**41,610**	**0**	**15,242**	**11,159**	**5,077**	**31,478**	**0**	**432**	**27**	**85**	**544**	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	37.32	483.50	59.73	**76.96**	0	332	4	53	**389**	105.40	0.00	1.00
2.00	SNF - HMO	0.00	29.31	407.68			0	150	13	0	**163**			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

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	Version: 2.7.181.0

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)	7,080,542	0	-120,809	**6,959,733**	219,437.00	31.72	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)	7,080,542	0	-120,809	**6,959,733**	219,437.00	31.72	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)	**7,080,542**	**0**	**-120,809**	**6,959,733**	**219,437.00**	31.72	11.00
OTHER WAGES AND RELATED COST								
12.00	CONTRACT LABOR: PATIENT RELATED & MGMT	1,365,593	0	0	**1,365,593**	36,555.00	37.36	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)	1,527,191	0	0	**1,527,191**			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)	**1,527,191**	**0**	**0**	**1,527,191**			19.00

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	Version: 2.7.181.0

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	747,012	0	-120,809	**626,203**	14,783.00	42.36	2.00
3.00	PLANT OP, MAINT & REPAIRS	5.00	109,800	0	0	**109,800**	3,768.00	29.14	3.00
4.00	LAUNDRY AND LINEN SERVICE	6.00	0	0	0	**0**	0.00	0.00	4.00
5.00	HOUSEKEEPING	7.00	503,390	0	0	**503,390**	27,086.00	18.58	5.00
6.00	DIETARY	8.00	571,930	0	0	**571,930**	26,614.00	21.49	6.00
7.00	NURSING ADMINISTRATION	9.00	406,757	0	0	**406,757**	7,651.00	53.16	7.00
8.00	CENTRAL SERVICES AND SUPPLY	10.00	40,519	0	0	**40,519**	1,418.00	28.57	8.00
9.00	PHARMACY	11.00	0	0	0	**0**	0.00	0.00	9.00
10.00	MEDICAL RECORDS	12.00	0	0	0	**0**	0.00	0.00	10.00
11.00	MEDICAL SOCIAL SERVICES	13.00	157,953	0	0	**157,953**	4,160.00	37.97	11.00
12.00	ACTIVITIES PROGRAM	14.00	169,390	0	0	**169,390**	8,836.00	19.17	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

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	Version: 2.7.181.0

STATISTICAL DATA

Worksheet S-3
Part IV

PART IV - SNF WAGE RELATED COSTS			
		AMOUNT	
		1.00	
RETIREMENT COST			
1.00	401k EMPLOYER CONTRIBUTIONS	0	1.00
2.00	TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION	0	2.00
3.00	QUALIFIED AND NON-QUALIFIED PENSION PLAN COST	158,542	3.00
4.00	PRIOR YEAR PENSION SERVICE COST	0	4.00
PLAN ADMINISTRATIVE COSTS			
5.00	401K/TSA PLAN ADMINISTRATION FEES	10,241	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	567,892	8.00
9.00	PRESCRIPTION DRUG PLAN	0	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	194,709	15.00
16.00	RETIREMENT HEALTH CARE COST	0	16.00
TAXES			
17.00	FICA - EMPLOYER'S PORTION ONLY	523,334	17.00
18.00	MEDICARE TAXES - EMPLOYER'S PORTION ONLY	0	18.00
19.00	UNEMPLOYMENT INSURANCE	54,478	19.00
20.00	STATE OR FEDERAL UNEMPLOYMENT TAXES	5,894	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	12,101	23.00
24.00	TOTAL WAGE RELATED COST	**1,527,191**	24.00

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	Version: 2.7.181.0

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	688,027	150,975	**839,002**	14,474.00	57.97	1.00
2.00	LICENSED PRACTICAL NURSE	1,385,173	303,951	**1,689,124**	33,030.00	51.14	2.00
3.00	CERTIFIED NURSING ASSISTANT	1,168,362	256,376	**1,424,738**	54,068.00	26.35	3.00
4.00	TOTAL NURSING EXPENDITURES	**3,241,562**	**711,302**	**3,952,864**	**101,572.00**	38.92	4.00
5.00	PHYSICAL THERAPIST	470,625	103,270	**573,895**	8,421.00	68.15	5.00
6.00	PHYSICAL THERAPY ASSISTANT	171,790	37,696	**209,486**	3,839.00	54.57	6.00
7.00	OCCUPATIONAL THERAPIST	219,033	48,063	**267,096**	4,633.00	57.65	7.00
8.00	OCCUPATIONAL THERAPY ASSISTANT	89,727	19,689	**109,416**	2,430.00	45.03	8.00
9.00	SPEECH-LANGUAGE PATHOLOGIST	59,107	12,970	**72,077**	955.00	75.47	9.00
10.00	THERAPY AIDES AND STUDENTS	121,946	26,759	**148,705**	3,271.00	45.46	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	325,169	0	**325,169**	4,977.00	65.33	15.00
16.00	LICENSED PRACTICAL NURSE	127,878	0	**127,878**	3,717.00	34.40	16.00
17.00	CERTIFIED NURSING ASSISTANT	912,546	0	**912,546**	27,861.00	32.75	17.00
18.00	TOTAL NURSING EXPENDITURES	**1,365,593**	**0**	**1,365,593**	**36,555.00**	37.36	18.00
TECHNICAL/PROFESSIONAL EMPLOYEES							
19.00	PHYSICAL THERAPIST	0	0	**0**	0.00	0.00	19.00
20.00	PHYSICAL THERAPY ASSISTANT	0	0	**0**	0.00	0.00	20.00
21.00	OCCUPATIONAL THERAPIST	0	0	**0**	0.00	0.00	21.00
22.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	**0**	0.00	0.00	22.00
23.00	SPEECH-LANGUAGE PATHOLOGIST	0	0	**0**	0.00	0.00	23.00
24.00	THERAPY AIDES AND STUDENTS	0	0	**0**	0.00	0.00	24.00
25.00	RESPIRATORY THERAPIST	0	0	**0**	0.00	0.00	25.00
26.00	OTHER MEDICAL STAFF	0	0	**0**	0.00	0.00	26.00
HOME OFFICE/CHAIN ORGANIZATION							
NURSING EMPLOYEES							
29.00	REGISTERED NURSE	0	0	**0**	0.00	0.00	29.00
30.00	LICENSED PRACTICAL NURSE	0	0	**0**	0.00	0.00	30.00
31.00	CERTIFIED NURSING ASSISTANT	0	0	**0**	0.00	0.00	31.00
32.00	TOTAL NURSING EXPENDITURES	**0**	**0**	**0**	**0.00**	0.00	32.00
TECHNICAL/PROFESSIONAL EMPLOYEES							
33.00	PHYSICAL THERAPIST	0	0	**0**	0.00	0.00	33.00
34.00	PHYSICAL THERAPY ASSISTANT	0	0	**0**	0.00	0.00	34.00
35.00	OCCUPATIONAL THERAPIST	0	0	**0**	0.00	0.00	35.00
36.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	**0**	0.00	0.00	36.00
37.00	SPEECH-LANGUAGE PATHOLOGIST	0	0	**0**	0.00	0.00	37.00
38.00	THERAPY AIDES AND STUDENTS	0	0	**0**	0.00	0.00	38.00
39.00	RESPIRATORY THERAPIST	0	0	**0**	0.00	0.00	39.00
40.00	OTHER MEDICAL STAFF	0	0	**0**	0.00	0.00	40.00

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	Version: 2.7.181.0

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				2,508,659	**2,508,659**	1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT				40,699	**40,699**	2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	0	**0**	1,556,120	**1,556,120**	3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	747,012	104,318	**851,330**	2,944,544	**3,795,874**	4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	109,800	20,208	**130,008**	459,003	**589,011**	5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	0	1,439	**1,439**	0	**1,439**	6.00
7.00	00700	HOUSEKEEPING	503,390	0	**503,390**	75,040	**578,430**	7.00
8.00	00800	DIETARY	571,930	86,297	**658,227**	307,595	**965,822**	8.00
9.00	00900	NURSING ADMINISTRATION	406,757	0	**406,757**	0	**406,757**	9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	40,519	0	**40,519**	0	**40,519**	10.00
11.00	01100	PHARMACY	0	0	**0**	0	**0**	11.00
12.00	01200	MEDICAL RECORDS	0	0	**0**	0	**0**	12.00
13.00	01300	MEDICAL SOCIAL SERVICES	157,953	85,500	**243,453**	0	**243,453**	13.00
14.00	01400	ACTIVITIES PROGRAM	169,390	9,090	**178,480**	32,597	**211,077**	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**	0	**0**	16.00
17.00	01700	PATIENT TRANSPORTATION PART A	0	0	**0**	0	**0**	17.00
INPATIENT ROUTINE SERVICE COST CENTERS								
25.00	02500	SKILLED NURSING FACILITY	3,241,562	1,365,592	**4,607,154**	360,179	**4,967,333**	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**	43,412	**43,412**	30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	**0**	0	**0**	31.00
32.00	03200	LABORATORY	0	0	**0**	79,695	**79,695**	32.00
33.00	03300	INTRAVENOUS THERAPY	0	11,425	**11,425**	0	**11,425**	33.00
34.00	03400	RESPIRATORY THERAPY	0	7,849	**7,849**	0	**7,849**	34.00
35.00	03500	PHYSICAL THERAPY	642,415	60,974	**703,389**	1,239	**704,628**	35.00
36.00	03600	OCCUPATIONAL THERAPY	430,707	0	**430,707**	0	**430,707**	36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	59,107	0	**59,107**	0	**59,107**	37.00
38.00	03800	AUDIOLOGY	0	0	**0**	0	**0**	38.00
39.00	03900	ELECTROCARDIOLOGY	0	0	**0**	0	**0**	39.00
40.00	04000	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	**0**	0	**0**	40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	**0**	430,753	**430,753**	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**	11,860	**11,860**	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**	35,169	**35,169**	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

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	Version: 2.7.181.0

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				8,135	**8,135**	80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	**0**	0	**0**	81.00
89.00		SUBTOTAL	**7,080,542**	**1,752,692**	**8,833,234**	**8,894,699**	**17,727,933**	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	**7,080,542**	**1,752,692**	**8,833,234**	**8,894,699**	**17,727,933**	100.00

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	Version: 2.7.181.0

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	**2,508,659**	-1,200,361	**1,308,298**		1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT	0	**40,699**	0	**40,699**		2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	**1,556,120**	0	**1,556,120**		3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	0	**3,795,874**	-1,376,571	**2,419,303**		4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	0	**589,011**	0	**589,011**		5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	0	**1,439**	0	**1,439**		6.00
7.00	00700	HOUSEKEEPING	0	**578,430**	0	**578,430**		7.00
8.00	00800	DIETARY	0	**965,822**	0	**965,822**		8.00
9.00	00900	NURSING ADMINISTRATION	0	**406,757**	0	**406,757**		9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	0	**40,519**	0	**40,519**		10.00
11.00	01100	PHARMACY	0	**0**	0	**0**		11.00
12.00	01200	MEDICAL RECORDS	0	**0**	0	**0**		12.00
13.00	01300	MEDICAL SOCIAL SERVICES	0	**243,453**	0	**243,453**		13.00
14.00	01400	ACTIVITIES PROGRAM	0	**211,077**	0	**211,077**		14.00
15.00	01500	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	**0**	0	**0**		15.00
16.00	01600	TRAINING AND IN-SERVICE EDUCATION	0	**0**	0	**0**		16.00
17.00	01700	PATIENT TRANSPORTATION PART A	0	**0**	0	**0**		17.00
INPATIENT ROUTINE SERVICE COST CENTERS								
25.00	02500	SKILLED NURSING FACILITY	0	**4,967,333**	0	**4,967,333**		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	**43,412**	0	**43,412**		30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	**0**	0	**0**		31.00
32.00	03200	LABORATORY	0	**79,695**	0	**79,695**		32.00
33.00	03300	INTRAVENOUS THERAPY	0	**11,425**	0	**11,425**		33.00
34.00	03400	RESPIRATORY THERAPY	0	**7,849**	0	**7,849**		34.00
35.00	03500	PHYSICAL THERAPY	0	**704,628**	0	**704,628**		35.00
36.00	03600	OCCUPATIONAL THERAPY	0	**430,707**	0	**430,707**		36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	0	**59,107**	0	**59,107**		37.00
38.00	03800	AUDIOLOGY	0	**0**	0	**0**		38.00
39.00	03900	ELECTROCARDIOLOGY	0	**0**	0	**0**		39.00
40.00	04000	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	**0**	0	**0**		40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	0	**430,753**	0	**430,753**		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	**11,860**	0	**11,860**		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	**35,169**	0	**35,169**		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

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	Version: 2.7.181.0

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	**8,135**	0	**8,135**		80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	**0**	0	**0**		81.00
89.00		SUBTOTAL	**0**	**17,727,933**	-2,576,932	**15,151,001**		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**	**17,727,933**	-2,576,932	**15,151,001**		100.00

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	Version: 2.7.181.0

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

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

			ACQUISITIONS						
		BEGINNING BALANCES	PURCHASES	DONATION	TOTAL	DISPOSALS AND RETIREMENTS	ENDING BALANCE	FULLY DEPRECIATED ASSETS	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
1.00	LAND	0	0	0	**0**	0	0	0	1.00
2.00	LAND IMPROVEMENTS	0	0	0	**0**	0	0	0	2.00
3.00	BUILDINGS AND FIXTURES	0	0	0	**0**	0	0	0	3.00
4.00	BUILDING IMPROVEMENTS	3,369,479	1,145,842	0	**1,145,842**	0	4,515,321	0	4.00
5.00	FIXED EQUIPMENT	0	0	0	**0**	0	0	0	5.00
6.00	MOVABLE EQUIPMENT	2,348,484	161,342	0	**161,342**	0	2,509,826	0	6.00
7.00	SUBTOTAL	**5,717,963**	**1,307,184**	**0**	**1,307,184**	**0**	**7,025,147**	**0**	7.00
8.00	RECONCILING ITEMS	0	0	0	**0**	0	0	0	8.00
9.00	TOTAL	**5,717,963**	**1,307,184**	**0**	**1,307,184**	**0**	**7,025,147**	**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	320,155	0	693,885	32,504	261,754	0	**1,308,298**	1.00
2.00	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	0	40,699	0	0	0	0	**40,699**	2.00
3.00	TOTAL	**320,155**	**40,699**	**693,885**	**32,504**	**261,754**	**0**	**1,348,997**	3.00

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	Version: 2.7.181.0

ADJUSTMENTS TO EXPENSES **Worksheet A-8**

				WORKSHEET A		
	DESCRIPTION OF ADJUSTMENT	BASIS	AMOUNT	COST CENTER	LINE NO.	
	1.00	2.00	3.00	4.00	5.00	
1.00	INVESTMENT INCOME ON RESTRICTED FUNDS (CMS PUB. 15-1, CHAPTER 2)	B	-1,742	CAPITAL RELATED-BUILDINGS & FIXTURES	1.00	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)		0		0.00	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	-1,869,293			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		0		0.00	16.00
17.00	VENDING MACHINES		0		0.00	17.00
18.00	INCOME FROM IMPOSITION OF INTEREST, FINANCE, OR PENALTY CHARGES (CMS PUB. 15-1, CHAPTER 21)		0		0.00	18.00
19.00	INTEREST EXPENSE ON MEDICARE OVERPAYMENTS AND BORROWINGS TO REPAY MEDICARE OVERPAYMENTS		0		0.00	19.00
20.00	DEPRECIATION--BUILDINGS AND FIXTUES		0	CAPITAL RELATED-BUILDINGS & FIXTURES	1.00	20.00
21.00	DEPRECIATION--MOVABLE EQUIPMENT		0	CAPITAL RELATED-MOVABLE EQUIPMENT	2.00	21.00
22.00	SHORT TERM INPATIENT HOSPICE CARE		0		0.00	22.00
23.00	HOSPICE NON-CORE CONTRACTED SERVICES		0		0.00	23.00
24.00	OTHER INCOME	B	-5,413	ADMINISTRATIVE AND GENERAL	4.00	24.00
24.01	MARKETING	A	-169,764	ADMINISTRATIVE AND GENERAL	4.00	24.01
24.02	TAXES - NJ BAIT	A	-74,720	ADMINISTRATIVE AND GENERAL	4.00	24.02
24.04	BAD DEBTS	A	-456,000	ADMINISTRATIVE AND GENERAL	4.00	24.04
100.00	**TOTAL**		**-2,576,932**			100.00

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	Version: 2.7.181.0

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	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	RENT	1.00	0	1,920,000	-1,920,000	1.00
2.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	REAL ESTATE TAX	1.00	261,754	261,754	0	2.00
3.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	INSURANCE	1.00	32,504	32,504	0	3.00
4.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	MORTGAGE INTEREST	1.00	607,453	0	607,453	4.00
5.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	DEPRECIATION	1.00	113,928	0	113,928	5.00
6.00	4.00	ADMINISTRATIVE AND GENERAL	REALTY ADMIN COSTS	1.00	96,195	0	96,195	6.00
7.00	4.00	ADMINISTRATIVE AND GENERAL	MANAGEMENT FEE	2.00	160,112	780,000	-619,888	7.00
8.00	4.00	ADMINISTRATIVE AND GENERAL	MANAGEMENT FEE	3.00	669,019	816,000	-146,981	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**				**1,940,965**	**3,810,258**	**-1,869,293**	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		NATHAN FRIEDMAN	75.00	WOODCLIFF LAKE MANOR CARE CENTER		100.00	REALTY	1.00
2.00	A		NATHAN FRIEDMAN	75.00	CHESTNUT RIDGE CARE ASSOCIATION LLC		100.00	MANAGEMENT	2.00
3.00	A		NATHAN FRIEDMAN	75.00	CHESTNUT RIDGE HEALTHCARE LLC		100.00	MANAGEMENT	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

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	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 DEPARTMENT	Subtotal	ADMINISTRATIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	1,308,298	1,308,298							1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT	40,699		40,699						2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	1,556,120	7,014	218	1,563,352					3.00
4.00	ADMINISTRATIVE AND GENERAL	2,419,303	133,614	4,157	164,937	**2,722,011**	2,722,011			4.00
5.00	PLANT OP, MAINT. & REPAIRS	589,011	76,690	2,386	24,243	**692,330**	151,624	843,954		5.00
6.00	LAUNDRY AND LINEN SERVICE	1,439	25,504	793	0	**27,736**	6,074	19,729	53,539	6.00
7.00	HOUSEKEEPING	578,430	3,967	123	111,146	**693,666**	151,916	3,069	0	7.00
8.00	DIETARY	965,822	164,715	5,124	126,280	**1,261,941**	276,371	127,419	0	8.00
9.00	NURSING ADMINISTRATION	406,757	14,523	452	89,810	**511,542**	112,030	11,235	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	40,519	0	0	8,946	**49,465**	10,833	0	0	10.00
11.00	PHARMACY	0	0	0	0	**0**	0	0	0	11.00
12.00	MEDICAL RECORDS	0	7,970	248	0	**8,218**	1,800	6,165	0	12.00
13.00	MEDICAL SOCIAL SERVICES	243,453	3,542	110	34,875	**281,980**	61,755	2,740	0	13.00
14.00	ACTIVITIES PROGRAM	211,077	104,638	3,255	37,401	**356,371**	78,047	80,945	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**	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	**0**	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	4,967,333	710,117	22,090	715,722	**6,415,262**	1,404,975	549,330	53,539	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	43,412	0	0	0	**43,412**	9,507	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	**0**	0	0	0	31.00
32.00	LABORATORY	79,695	0	0	0	**79,695**	17,454	0	0	32.00
33.00	INTRAVENOUS THERAPY	11,425	0	0	0	**11,425**	2,502	0	0	33.00
34.00	RESPIRATORY THERAPY	7,849	0	0	0	**7,849**	1,719	0	0	34.00
35.00	PHYSICAL THERAPY	704,628	33,156	1,031	141,843	**880,658**	192,869	25,648	0	35.00
36.00	OCCUPATIONAL THERAPY	430,707	0	0	95,098	**525,805**	115,154	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	59,107	13,461	419	13,051	**86,038**	18,843	10,413	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	3,011	94	0	**3,105**	680	2,329	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	430,753	6,199	193	0	**437,145**	95,737	4,795	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	11,860	0	0	0	**11,860**	2,597	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	35,169	0	0	0	**35,169**	7,702	0	0	71.00

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	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 DEPARTMENT	Subtotal	ADMINISTRATIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
72.00	HOSPICE	0	0	0	0	**0**	0	0	0	72.00
73.00	CORF	0	0	0	0	**0**	0	0	0	73.00
74.00	OPT	0	0	0	0	**0**	0	0	0	74.00
75.00	OOT	0	0	0	0	**0**	0	0	0	75.00
76.00	OSP	0	0	0	0	**0**	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	**0**	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	8,135	177	6	0	**8,318**	1,822	137	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	**0**	0	0	0	81.00
89.00	SUBTOTAL	**15,151,001**	**1,308,298**	**40,699**	**1,563,352**	**15,151,001**	**2,722,011**	**843,954**	**53,539**	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	**15,151,001**	**1,308,298**	**40,699**	**1,563,352**	**15,151,001**	**2,722,011**	**843,954**	**53,539**	100.00

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	Version: 2.7.181.0

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	848,651								7.00
8.00	DIETARY	131,686	1,797,417							8.00
9.00	NURSING ADMINISTRATION	11,611	0	646,418						9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0	60,298					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS	6,372	0	0	0	0	22,555			12.00
13.00	MEDICAL SOCIAL SERVICES	2,832	0	0	0	0	0	349,307		13.00
14.00	ACTIVITIES PROGRAM	83,656	0	0	0	0	0	0	599,019	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	567,721	1,797,417	646,418	17,187	0	22,555	349,307	599,019	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	26,507	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	10,761	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	2,407	0	0	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	4,956	0	0	42,312	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

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	Version: 2.7.181.0

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	142	0	0	799	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	**848,651**	**1,797,417**	**646,418**	**60,298**	**0**	**22,555**	**349,307**	**599,019**	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	**848,651**	**1,797,417**	**646,418**	**60,298**	**0**	**22,555**	**349,307**	**599,019**	100.00

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	Version: 2.7.181.0

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	0						16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0					17.00
INPATIENT ROUTINE SERVICE COST CENTERS									
25.00	SKILLED NURSING FACILITY	0	0	0	12,422,730	0	12,422,730		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		52,919	0	52,919		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0		0	0	0		31.00
32.00	LABORATORY	0	0		97,149	0	97,149		32.00
33.00	INTRAVENOUS THERAPY	0	0		13,927	0	13,927		33.00
34.00	RESPIRATORY THERAPY	0	0		9,568	0	9,568		34.00
35.00	PHYSICAL THERAPY	0	0		1,125,682	0	1,125,682		35.00
36.00	OCCUPATIONAL THERAPY	0	0		640,959	0	640,959		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0		126,055	0	126,055		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		8,521	0	8,521		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0		584,945	0	584,945		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		14,457	0	14,457		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	42,871	0	42,871		71.00
72.00	HOSPICE	0	0		0	0	0		72.00
73.00	CORF	0	0		0	0	0		73.00

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	Version: 2.7.181.0

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		11,218	0	11,218		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0		0	0	0		81.00
89.00	SUBTOTAL	**0**	**0**	**0**	**15,151,001**	**0**	**15,151,001**		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**	**0**	**0**	**15,151,001**	**0**	**15,151,001**		100.00

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	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 DEPARTMENT	ADMINISTRATIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	0	7,014	218	**7,232**	7,232				3.00
4.00	ADMINISTRATIVE AND GENERAL	0	133,614	4,157	**137,771**	763	138,534			4.00
5.00	PLANT OP, MAINT. & REPAIRS	0	76,690	2,386	**79,076**	112	7,717	86,905		5.00
6.00	LAUNDRY AND LINEN SERVICE	0	25,504	793	**26,297**	0	309	2,032	28,638	6.00
7.00	HOUSEKEEPING	0	3,967	123	**4,090**	514	7,732	316	0	7.00
8.00	DIETARY	0	164,715	5,124	**169,839**	584	14,066	13,121	0	8.00
9.00	NURSING ADMINISTRATION	0	14,523	452	**14,975**	415	5,702	1,157	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0	**0**	41	551	0	0	10.00
11.00	PHARMACY	0	0	0	**0**	0	0	0	0	11.00
12.00	MEDICAL RECORDS	0	7,970	248	**8,218**	0	92	635	0	12.00
13.00	MEDICAL SOCIAL SERVICES	0	3,542	110	**3,652**	161	3,143	282	0	13.00
14.00	ACTIVITIES PROGRAM	0	104,638	3,255	**107,893**	173	3,972	8,335	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	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	**0**	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	0	710,117	22,090	**732,207**	3,313	71,504	56,566	28,638	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	484	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	888	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	**0**	0	127	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	**0**	0	87	0	0	34.00
35.00	PHYSICAL THERAPY	0	33,156	1,031	**34,187**	656	9,816	2,641	0	35.00
36.00	OCCUPATIONAL THERAPY	0	0	0	**0**	440	5,861	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	13,461	419	**13,880**	60	959	1,072	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	3,011	94	**3,105**	0	35	240	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	6,199	193	**6,392**	0	4,872	494	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	132	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	392	0	0	71.00

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	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 DEPARTMENT	ADMINISTRATIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
72.00	HOSPICE	0	0	0	**0**	0	0	0	0	72.00
73.00	CORF	0	0	0	**0**	0	0	0	0	73.00
74.00	OPT	0	0	0	**0**	0	0	0	0	74.00
75.00	OOT	0	0	0	**0**	0	0	0	0	75.00
76.00	OSP	0	0	0	**0**	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	**0**	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	0	177	6	**183**	0	93	14	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	**0**	0	0	0	0	81.00
89.00	SUBTOTAL	**0**	**1,308,298**	**40,699**	**1,348,997**	**7,232**	**138,534**	**86,905**	**28,638**	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**	**1,308,298**	**40,699**	**1,348,997**	**7,232**	**138,534**	**86,905**	**28,638**	100.00

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	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	12,652								7.00
8.00	DIETARY	1,963	199,573							8.00
9.00	NURSING ADMINISTRATION	173	0	22,422						9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0	592					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS	95	0	0	0	0	9,040			12.00
13.00	MEDICAL SOCIAL SERVICES	42	0	0	0	0	0	7,280		13.00
14.00	ACTIVITIES PROGRAM	1,247	0	0	0	0	0	0	121,620	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	8,465	199,573	22,422	169	0	9,040	7,280	121,620	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	395	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	160	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	36	0	0	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	74	0	0	415	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

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	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	8	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	**12,652**	**199,573**	**22,422**	**592**	**0**	**9,040**	**7,280**	**121,620**	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	**12,652**	**199,573**	**22,422**	**592**	**0**	**9,040**	**7,280**	**121,620**	100.00

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	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	0						16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0					17.00
INPATIENT ROUTINE SERVICE COST CENTERS									
25.00	SKILLED NURSING FACILITY	0	0	0	1,260,797	0	1,260,797		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		484	0	484		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0		0	0	0		31.00
32.00	LABORATORY	0	0		888	0	888		32.00
33.00	INTRAVENOUS THERAPY	0	0		127	0	127		33.00
34.00	RESPIRATORY THERAPY	0	0		87	0	87		34.00
35.00	PHYSICAL THERAPY	0	0		47,695	0	47,695		35.00
36.00	OCCUPATIONAL THERAPY	0	0		6,301	0	6,301		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0		16,131	0	16,131		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		3,416	0	3,416		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0		12,247	0	12,247		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		132	0	132		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	392	0	392		71.00
72.00	HOSPICE	0	0		0	0	0		72.00
73.00	CORF	0	0		0	0	0		73.00

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	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		
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		300	0	300		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0		0	0	0		81.00
89.00	SUBTOTAL	**0**	**0**	**0**	**1,348,997**	**0**	**1,348,997**		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**	**0**	**0**	**1,348,997**	**0**	**1,348,997**		100.00

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	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 DEPARTMENT (GROSS SALARIES)	RECONCIL-IATION	ADMINISTRATIVE AND GENERAL (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSEKEEPING (SQUARE FEET)	
		1.00	2.00	3.00	4A	4.00	5.00	6.00	7.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	36,934								1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT		36,934							2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	198	198	7,080,542						3.00
4.00	ADMINISTRATIVE AND GENERAL	3,772	3,772	747,012	**-2,722,011**	12,428,990				4.00
5.00	PLANT OP, MAINT. & REPAIRS	2,165	2,165	109,800	**0**	692,330	30,799			5.00
6.00	LAUNDRY AND LINEN SERVICE	720	720	0	**0**	27,736	720	31,478		6.00
7.00	HOUSEKEEPING	112	112	503,390	**0**	693,666	112	0	29,967	7.00
8.00	DIETARY	4,650	4,650	571,930	**0**	1,261,941	4,650	0	4,650	8.00
9.00	NURSING ADMINISTRATION	410	410	406,757	**0**	511,542	410	0	410	9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	40,519	**0**	49,465	0	0	0	10.00
11.00	PHARMACY	0	0	0	**0**	0	0	0	0	11.00
12.00	MEDICAL RECORDS	225	225	0	**0**	8,218	225	0	225	12.00
13.00	MEDICAL SOCIAL SERVICES	100	100	157,953	**0**	281,980	100	0	100	13.00
14.00	ACTIVITIES PROGRAM	2,954	2,954	169,390	**0**	356,371	2,954	0	2,954	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	20,047	20,047	3,241,562	**0**	6,415,262	20,047	31,478	20,047	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**	43,412	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**	79,695	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	**0**	11,425	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	**0**	7,849	0	0	0	34.00
35.00	PHYSICAL THERAPY	936	936	642,415	**0**	880,658	936	0	936	35.00
36.00	OCCUPATIONAL THERAPY	0	0	430,707	**0**	525,805	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	380	380	59,107	**0**	86,038	380	0	380	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	85	85	0	**0**	3,105	85	0	85	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	175	175	0	**0**	437,145	175	0	175	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**	11,860	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

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	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 DEPARTMENT (GROSS SALARIES)	RECONCIL-IATION	ADMINISTRATIVE AND GENERAL (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSEKEEPING (SQUARE FEET)	
		1.00	2.00	3.00	4A	4.00	5.00	6.00	7.00	
71.00	AMBULANCE	0	0	0	**0**	35,169	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**	8,318	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	**36,934**	**36,934**	**7,080,542**	**-2,722,011**	**12,428,990**	**30,799**	**31,478**	**29,967**	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	1,308,298	40,699	1,563,352		2,722,011	843,954	53,539	848,651	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	35.422592	1.101939	0.220796		0.219005	27.401994	1.700839	28.319518	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II			7,232		138,534	86,905	28,638	12,652	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II			0.001021		0.011146	2.821683	0.909778	0.422198	105.00

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	Version: 2.7.181.0

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

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (DIRECT NURSING)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS (PATIENT CENSUS)	MEDICAL SOCIAL SERVICES (PATIENT CENSUS)	ACTIVITIES PROGRAM (PATIENT CENSUS)	QUALITY & PERFORM IMPROV PGM (PATIENT CENSUS)	
		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	94,434								8.00
9.00	NURSING ADMINISTRATION	0	138,127							9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	613,856						10.00
11.00	PHARMACY	0	0	0	0					11.00
12.00	MEDICAL RECORDS	0	0	0	0	31,478				12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	0	0	0	31,478			13.00
14.00	ACTIVITIES PROGRAM	0	0	0	0	0	0	31,478		14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	31,478	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	94,434	138,127	174,968	0	31,478	31,478	31,478	31,478	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	0	0	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	0	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	34.00
35.00	PHYSICAL THERAPY	0	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	0	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	0	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	430,753	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

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	Version: 2.7.181.0

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

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (DIRECT NURSING)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS (PATIENT CENSUS)	MEDICAL SOCIAL SERVICES (PATIENT CENSUS)	ACTIVITIES PROGRAM (PATIENT CENSUS)	QUALITY & PERFORM IMPROV PGM (PATIENT CENSUS)	
		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	8,135	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	**94,434**	**138,127**	**613,856**	**0**	**31,478**	**31,478**	**31,478**	**31,478**	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	1,797,417	646,418	60,298	0	22,555	349,307	599,019	0	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	19.033579	4.679882	0.098228	0.000000	0.716532	11.096861	19.029767	0.000000	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	199,573	22,422	592	0	9,040	7,280	121,620	0	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	2.113360	0.162329	0.000964	0.000000	0.287185	0.231273	3.863651	0.000000	105.00

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	Version: 2.7.181.0

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

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION (PATIENT CENSUS)	PATIENT TRANSPORT PART A (USAGE)		
		16.00	17.00		
GENERAL SERVICE COST CENTERS					
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES				1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT				2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT				3.00
4.00	ADMINISTRATIVE AND GENERAL				4.00
5.00	PLANT OP, MAINT. & REPAIRS				5.00
6.00	LAUNDRY AND LINEN SERVICE				6.00
7.00	HOUSEKEEPING				7.00
8.00	DIETARY				8.00
9.00	NURSING ADMINISTRATION				9.00
10.00	CENTRAL SERVICES AND SUPPLY				10.00
11.00	PHARMACY				11.00
12.00	MEDICAL RECORDS				12.00
13.00	MEDICAL SOCIAL SERVICES				13.00
14.00	ACTIVITIES PROGRAM				14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM				15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	31,478			16.00
17.00	PATIENT TRANSPORTATION PART A	0	100		17.00
INPATIENT ROUTINE SERVICE COST CENTERS					
25.00	SKILLED NURSING FACILITY	31,478	100		25.00
26.00	NURSING FACILITY	0			26.00
27.00	ICF/IID	0			27.00
ANCILLARY SERVICE COST CENTERS					
30.00	RADIOLOGY-DIAGNOSTIC	0			30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0			31.00
32.00	LABORATORY	0			32.00
33.00	INTRAVENOUS THERAPY	0			33.00
34.00	RESPIRATORY THERAPY	0			34.00
35.00	PHYSICAL THERAPY	0			35.00
36.00	OCCUPATIONAL THERAPY	0			36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0			37.00
38.00	AUDIOLOGY	0			38.00
39.00	ELECTROCARDIOLOGY	0			39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0			40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0			41.00
42.00	DRUGS: IV SOLUTIONS	0			42.00
43.00	DENTAL CARE	0			43.00
44.00	APPLIANCES AND EQUIPMENT	0			44.00
45.00	BLOOD AND BLOOD PRODUCTS	0			45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0			46.00
47.00	OTHER ANCILLARY SERVICE COST	0			47.00
OUTPATIENT SERVICE COST CENTERS					
60.00	SCREENING & PREVENTIVE SERVICES	0			60.00
61.00	OUTPATIENT LABORATORY	0			61.00
62.00	PORTABLE X-RAY SERVICES	0			62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0			63.00
64.00	OTHER OUTPATIENT SERVICE COST	0			64.00
OUTPATIENT REIMBURSABLE COST CENTERS					
70.00	HOME HEALTH AGENCY	0			70.00
71.00	AMBULANCE	0	0		71.00

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	Version: 2.7.181.0

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

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION (PATIENT CENSUS)	PATIENT TRANSPORT PART A (USAGE)		
		16.00	17.00		
72.00	HOSPICE	0			72.00
73.00	CORF	0			73.00
74.00	OPT	0			74.00
75.00	OOT	0			75.00
76.00	OSP	0			76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0			77.00
COST REIMBURSED SERVICES COST CENTERS					
80.00	PREVENTIVE VACCINES	0			80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0			81.00
89.00	SUBTOTAL	**31,478**	**100**		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	0	0		102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	0.000000	0.000000		103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	0	0		104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	0.000000	0.000000		105.00

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	Version: 2.7.181.0

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

			CHARGES				
	Cost Center Description	TOTAL COST	TOTAL CHARGES	RECLASS-IFICATIONS	RECLASSIFIED CHARGES	COST TO CHARGE RATIO	
		1.00	2.00	3.00	4.00	5.00	
INPATIENT ROUTINE SERVICE COST CENTERS							
25.00	SKILLED NURSING FACILITY	12,422,730	18,657,596	0	18,657,596		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	52,919	4,452	0	4,452	11.886568	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0.000000	31.00
32.00	LABORATORY	97,149	27,108	0	27,108	3.583776	32.00
33.00	INTRAVENOUS THERAPY	13,927	12,767	0	12,767	1.090859	33.00
34.00	RESPIRATORY THERAPY	9,568	0	0	0	0.000000	34.00
35.00	PHYSICAL THERAPY	1,125,682	850,114	0	850,114	1.324154	35.00
36.00	OCCUPATIONAL THERAPY	640,959	803,834	0	803,834	0.797377	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	126,055	102,515	0	102,515	1.229625	37.00
38.00	AUDIOLOGY	0	0	0	0	0.000000	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0.000000	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	8,521	0	0	0	0.000000	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	584,945	174,064	0	174,064	3.360517	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0.000000	42.00
43.00	DENTAL CARE	0	0	0	0	0.000000	43.00
44.00	APPLIANCES AND EQUIPMENT	14,457	0	0	0	0.000000	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0.000000	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0.000000	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0.000000	47.00
OUTPATIENT SERVICE COST CENTERS							
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0.000000	64.00
OUTPATIENT REIMBURSABLE COST CENTERS							
71.00	AMBULANCE	42,871	0	0	0	0.000000	71.00
COST REIMBURSED SERVICES COST CENTERS							
80.00	PREVENTIVE VACCINES	11,218	2,099	0	2,099	5.344450	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0.000000	81.00
100.00	Total	**15,151,001**	**20,634,549**	**0**	**20,634,549**		100.00

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	Version: 2.7.181.0

COMPUTATION OF INPATIENT ROUTINE COSTS **Worksheet D**

Title XVIII Skilled Nursing Facility

			HEALTHCARE CHARGES			HEALTHCARE COSTS			
		RATIO OF COST TO CHARGES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
ANCILLARY SERVICE COST CENTERS									
30.00	RADIOLOGY-DIAGNOSTIC	11.886568	4,452	0		52,919	0		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0.000000	0	0		0	0		31.00
32.00	LABORATORY	3.583776	27,108	0		97,149	0		32.00
33.00	INTRAVENOUS THERAPY	1.090859	12,767	0		13,927	0		33.00
34.00	RESPIRATORY THERAPY	0.000000	0	0		0	0		34.00
35.00	PHYSICAL THERAPY	1.324154	618,102	0		818,462	0		35.00
36.00	OCCUPATIONAL THERAPY	0.797377	649,312	0		517,746	0		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	1.229625	82,119	0		100,976	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	3.360517	174,064	0		584,945	0		41.00
42.00	DRUGS: IV SOLUTIONS	0.000000	0	0		0	0		42.00
43.00	DENTAL CARE	0.000000	0	0		0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0.000000	0	0		0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0.000000	0	0		0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0.000000	0	0		0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0.000000	0	0		0	0		47.00
OUTPATIENT SERVICE COST CENTERS									
64.00	OTHER OUTPATIENT SERVICE COST	0.000000	0	0		0	0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS									
71.00	AMBULANCE	0.000000	0	0		0	0		71.00
COST REIMBURSED SERVICES COST CENTERS									
80.00	PREVENTIVE VACCINES	5.344450			2,099			11,218	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0.000000	0	0		0	0		81.00
100.00	Total		**1,567,924**	**0**	**2,099**	**2,186,124**	**0**	**11,218**	100.00

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	Version: 2.7.181.0

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

Title XVIII Skilled Nursing Facility

		1.00	
INPATIENT DAYS			
1.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS	31,478	1.00
2.00	PRIVATE ROOM DAYS	0	2.00
3.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	12,018	3.00
4.00	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0	4.00
5.00	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	**12,422,730**	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6.00	GENERAL INPATIENT ROUTINE SERVICE CHARGES	18,657,596	6.00
7.00	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.665827	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	12,422,730	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16.00	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	394.65	16.00
17.00	PROGRAM ROUTINE SERVICE COST	4,742,904	17.00
18.00	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0	18.00
19.00	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	**4,742,904**	19.00
20.00	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	1,260,797	20.00
21.00	PER DIEM CAPITAL RELATED COSTS	40.05	21.00
22.00	PROGRAM CAPITAL RELATED COST	481,321	22.00
23.00	INPATIENT ROUTINE SERVICE COST	4,261,583	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	**4,261,583**	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

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	Version: 2.7.181.0

CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART A

Worksheet E
Part A

Title XVIII Skilled Nursing Facility

		1.00	
1.00	INPATIENT PPS AMOUNT	11,481,566	1.00
2.00	ALLOWABLE BAD DEBTS	798,099	2.00
3.00	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES	67,037	3.00
4.00	REIMBURSABLE BAD DEBTS	518,764	4.00
5.00	TOTAL REIMBURSABLE COST	**12,000,330**	5.00
6.00	PRIMARY PAYER AMOUNTS	8,700	6.00
7.00	COINSURANCE	1,565,803	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	10,375	10.00
11.00	SEQUESTRATION AMOUNT	198,141	11.00
12.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	12.00
13.00	NET REIMBURSABLE COST	**10,217,311**	13.00
14.00	INTERIM PAYMENTS	9,902,581	14.00
15.00	TENTATIVE ADJUSTMENT	0	15.00
16.00	BALANCE DUE PROVIDER/PROGRAM	**314,730**	16.00
17.00	PROTESTED AMOUNTS	0	17.00

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	Version: 2.7.181.0

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	11,218	2.00
3.00	TOTAL REASONABLE COSTS	**11,218**	3.00
4.00	MEDICARE PART B ANCILLARY CHARGES	2,099	4.00
5.00	COST OF COVERED SERVICES	2,099	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	**2,099**	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	42	14.00
15.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	15.00
16.00	NET REIMBURSABLE COST	2,057	16.00
17.00	INTERIM PAYMENTS	1,851	17.00
18.00	TENTATIVE ADJUSTMENT	0	18.00
19.00	BALANCE DUE PROVIDER/PROGRAM	206	19.00
20.00	PROTESTED AMOUNTS	0	20.00

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	Version: 2.7.181.0

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		9,862,192		1,851	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	12/03/2025	40,389		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		**40,389**		**0**	3.99
4.00	TOTAL INTERIM PAYMENTS		**9,902,581**		**1,851**	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		314,730		206	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY		**10,217,311**		**2,057**	7.00

	NAME OF CONTRACTOR	CONTRACTOR NUMBER	DATE OF NPR	
	1.00	2.00	3.00	
8.00				8.00

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	Version: 2.7.181.0

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

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	Version: 2.7.181.0

BALANCE SHEET **Worksheet G**

		1.00	
ASSETS			
CURRENT ASSETS			
1.00	CASH ON HAND AND IN BANKS	12,244	1.00
2.00	TEMPORARY INVESTMENTS	0	2.00
3.00	NOTES RECEIVABLE	0	3.00
4.00	ACCOUNTS RECEIVABLE	2,882,179	4.00
5.00	OTHER RECEIVABLES	0	5.00
6.00	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	240,295	6.00
7.00	INVENTORY	0	7.00
8.00	PREPAID EXPENSES	101,143	8.00
9.00	OTHER CURRENT ASSETS	592	9.00
10.00	DUE FROM OTHER FUNDS	0	10.00
11.00	TOTAL CURRENT ASSETS)	**2,755,863**	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	4,515,321	17.00
18.00	LESS: ACCUMULATED AMORTIZATION	0	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	2,509,826	23.00
24.00	LESS: ACCUMULATED DEPRECIATION	2,711,650	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	**4,313,497**	28.00
OTHER ASSETS			
29.00	INVESTMENTS	0	29.00
30.00	DEPOSITS ON LEASES	-48,520	30.00
31.00	DUE FROM OWNERS/OFFICERS	681,007	31.00
32.00	OTHER ASSETS	0	32.00
33.00	TOTAL OTHER ASSETS	**632,487**	33.00
34.00	TOTAL ASSETS	**7,701,847**	34.00
LIABILITIES			
CURRENT LIABILITIES			
35.00	ACCOUNTS PAYABLE	891,652	35.00
36.00	SALARIES, WAGES, AND FEES PAYABLE	323,575	36.00
37.00	PAYROLL TAXES PAYABLE	16,719	37.00
38.00	NOTES & LOANS PAYABLE (SHORT TERM)	341,607	38.00
39.00	DEFERRED INCOME	168,106	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	**1,741,659**	43.00
LONG TERM LIABILITIES			
44.00	MORTGAGE PAYABLE	0	44.00
45.00	NOTES PAYABLE	5,268,951	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	**5,268,951**	49.00
50.00	TOTAL LIABILITIES	**7,010,610**	50.00
CAPITAL ACCOUNTS			
51.00	FUND BALANCE	691,237	51.00
52.00	TOTAL LIABILITIES AND FUND BALANCES	**7,701,847**	52.00

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	Version: 2.7.181.0

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	11,489,226	0	0	3,193,851	3,974,519						**18,657,596**	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	**11,489,226**	**0**	**0**	**3,193,851**	**3,974,519**						**18,657,596**	4.00
ALL OTHER SERVICES													
5.00	ANCILLARY SERVICES	1,567,924	96,884	0	0	14,850	306,309	0	0	0	0	**1,985,967**	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	**13,057,150**	**96,884**	**0**	**3,193,851**	**3,989,369**	**306,309**	**0**	**0**	**0**	**0**	**20,643,563**	10.00

PART II - OPERATING EXPENSES

		TOTAL	
		1.00	
11.00	OPERATING EXPENSES	17,727,933	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	**17,727,933**	16.00

WOODCLIFF LAKE HEALTH & REHAB CENTER	Period:	Run Date Time: 5/28/2026 12:34
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5133	To: 12/31/2025	Version: 2.7.181.0

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

		1.00	
INCOME FROM SERVICES TO PATIENTS			
1.00	TOTAL PATIENT REVENUES	20,643,563	1.00
2.00	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	1,972,651	2.00
3.00	NET PATIENT REVENUES	18,670,912	3.00
4.00	LESS: TOTAL OPERATING EXPENSES	17,727,933	4.00
5.00	NET INCOME FROM SERVICES TO PATIENTS	**942,979**	5.00
OTHER INCOME			
6.00	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	0	6.00
7.00	INCOME FROM INVESTMENTS	1,742	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	0	18.00
19.00	TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC.)	0	19.00
20.00	REVENUE FROM GIFTS, FLOWER, COFFEE SHOPS, CANTEEN	0	20.00
21.00	RENTAL OF VENDING MACHINES	0	21.00
22.00	RENTAL OF SKILLED NURSING SPACE	0	22.00
23.00	GOVERNMENTAL APPROPRIATIONS	0	23.00
24.00	NON PATIENT REVENUE	5,413	24.00
25.00	PHE FUNDING	0	25.00
26.00	TOTAL OTHER INCOME	**7,155**	26.00
27.00	TOTAL INCOME	**950,134**	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	**950,134**	32.00