The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.12]
In lieu of Form CMS-2540-24

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

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

Worksheet S Tuesday, May 26, 2026 at 8:24:48 AM

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

PART I - COST REPORT STATUS

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

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

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

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by Chatham Hills Subacute Care Center (31-5120) for the cost report period beginning January 1, 2025 and ending December 31, 2025, and that to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR	CHECKBOX	
	1	2	
1	DO NOT SIGN OR FILE WITH CMS CLIENT COPY ONLY ENCRYPTION NOT APPLIED		I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification statement to be the legally binding equivalent of my original signature.
2	Printed Name		
3	Title		
4	Signature Date		

PART III - SETTLEMENT SUMMARY

CMS #		Title V	Title XVIII Part A	Title XVIII Part B	Title XIX
		1	2	3	4
1	SNF	0	136,532	0	0
2	NF	0			0
3	ICF / IID				0
4	SNF-BASED HHA	0	0	0	0
100	Total	0	136,532	0	0

ECR Encryption Information:

PI Encryption Information:

According to the Paperwork reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0463. The time required to complete this information collection is estimated to average 202 hours per response, including the time to review instructions, search existing resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: CMS, 7500 Security Boulevard, Attn: PRA Report Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850.
Please do not send applications, claims, payments, medical records or any documents containing sensitive information to the PRA Reports Clearance Office. Please note that any correspondence not pertaining to the information collection burden approved under the associated OMB control number listed on this form will not be reviewed, forwarded, or retained. If you have questions or concerns regarding where to submit your documents , please contact 1-800-MEDICARE.

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.12]
In lieu of Form CMS-2540-24

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet S-2 Tuesday, May 26, 2026 at 8:24:48 AM

Identification Data

SNF / SNF HEALTHCARE COMPLEX INFORMATION

		STREET ADDRESS		P O BOX		
1	ADDRESS LINE 1	415 Southern Blvd				
		CITY	STATE	ZIP CODE	COUNTY	
2	ADDRESS LINE 2	CHATHAM	NJ	07928	MORRIS	

	COMPONENT TYPE	COMPONENT NAME	CCN	CBSA	RURAL OR URBAN	DATE CERTIFIED MEDICARE	DATE CERTIFIED MEDICAID
	1	2	3	4	5	6	7
3	SNF	Chatham Hills Subacute Care	31-5120	35084	U	08/04/1970	
4	NF						
5	ICF / IID						
6	SNF-BASED HHA						
7	SNF-BASED HOSPICE						
8	OUTPATIENT REHAB (SP						

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

		TOC CODE	SPECIFY OTHER
		1	2
10	TYPE OF CONTROL	6 - Proprietary, Other	

SNF ORGANIZATION AND OPERATION

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

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

		Y/N	DATE	V OR I
		1	2	3
14	Did the SNF terminate participation in the Medicare Program? COL 2: Termination date. COL 3: Voluntary (V)or involuntary (I) termination.	No		
15	Did the SNF change ownership (CHOW) immediately prior to the beginning of the cost reporting period?	No		
16	Is the SNF part of a HO/CO as defined in CMS Pub. 15-1, chapter 21, §2150? Col 2: Number of HO/COs allocating costs to this SNF	No		

		HO/CO NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP	HO/CO CCN	HO/CO CONTRACTOR #
		1	2	3	4	5	6	7	8
17	HO/CO ALLOCATING TO SN								

18	Did the total number of available beds permanently maintained for lodging inpatients change from the prior cost reporting period?	No
19	Did this SNF operate a ventilator care unit?	No

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet S-2 Tuesday, May 26, 2026 at 8:24:48 AM

Identification Data

SNF OWNED SERVICES

		1	2
20	Did the SNF and/or SNF-based HHA operate a Medicare approved laboratory with its own CLIA number or a CLIA certificate of waiver that meets the requirements in 42 CFR 493?	No	
21	Did the SNF operate a radiological department that meets the standards required of a hospital furnishing such services under the program at 42 CFR 482.26 or the standards to provide portable x-ray services?	No	
22	Did this SNF operate an institutional based ambulance service?	No	

		1
23	Is this SNF involved in business transactions, including management contracts, with individuals or entities that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership,	Yes
24	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients?	No

PROFESSIONAL SERVICES PURCHASED BY THE SNF

		1	2
29	Did the SNF and/or its subproviders (if applicable) purchase professional services, e.g., legal, accounting, tax preparation, bookkeeping, payroll, and/or management/consulting services, from an unrelated organization	No	

SNF-BASED HHA THERAPY COSTS

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

MEDICAL MALPRACTICE COST

		1
34	Is the SNF legally required to carry malpractice insurance?	No
35	If line 34 is Y, is the malpractice policy a claims-made or occurrence policy? Enter 1 for claims-made, or enter 2 for occurrence based policy.	1

		PREMIUMS	PAID LOSSES	SELF INSURANCE
		1	2	3
36	If line 34 is Y, enter the total amount of malpractice premiums paid in column 1, the total amount of paid losses in column 2, and the total amount of self-insurance paid in column 3.	0	0	0
37	Are malpractice premiums and paid losses reported in other than the A&G cost center?	No		

LOWER OF COST OR CHARGE EXEMPTION

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

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet S-2 Tuesday, May 26, 2026 at 8:24:48 AM

Identification Data

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

	BAD DEBTS	
		1
52	Is the SNF seeking reimbursement for Medicare bad debts?	Yes
53	If line 52 is Y, did the SNF change its bad debt collection policy during this cost reporting period?	No
54	If line 52 is Y, did the SNF waive patient deductibles and/or coinsurance?	No

	PS&R REPORT DATA	PART A Y/N	PART A DATE	PART B Y/N	PART B DATE
		1	2	3	4
55	Is this cost report prepared using only the PS&R? If either column 1 or 3 is Y, in columns 2 and 4 from the PS&R used to prepare this cost report, enter the 'Paid Claims Verified Current As Of date', if present, or the paid-through date. (see instruc	Yes	04/16/2026	No	
56	Is this cost report prepared using the PS&R for totals and the provider's records for allocation? If either column 1 or 3 is Y, in columns 2 and 4, enter the 'Paid Claims Verified Current As Of' date, if present, or the paid-through date. (see instru	No		No	
57	If line 55 or 56 is Y, were adjustments made to PS&R data for additional claims that have been billed, but are not included on the PS&R used to file this cost report?	No			
58	If line 55 or 56 is Y, were adjustments made to PS&R data for corrections of other PS&R Report information?	No			
59	If line 55 or 56 is Y, were adjustments made to PS&R data for other reasons? If Y, describe the other adjustment:	No			
60	Is this cost report prepared using only the provider's records?	No		No	

COST REPORT PREPARER CONTACT INFORMATION

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

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.12]
In lieu of Form CMS-2540-24

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet S-3 Part I Tuesday, May 26, 2026 at 8:24:48 AM

Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex

PART I - STATISTICAL DATA

CMS	Component	No. of Beds	Bed days Available	Inpatient Days Title V	Title XVIII	Title XIX	Other	Total
#		1	2	3	4	5	6	7
1	SNF - FFS	108	39,420		5,739	2,230	9,424	32,964
2	SNF - HMO				2,167	13,404		
3	NF - FFS					0	0	0
4	NF - HMO					0		
5	ICF/IID							0
6	HOSPICE							0
7	TOTAL	108	39,420		7,906	15,634	9,424	32,964

CMS	Component	Discharges Title V	Title XVIII	Title XIX	Other	Total	Average Length of Stay Title V	Title XVIII	Title XIX	Other	Total
#		8	9	10	11	12	13	14	15	16	17
1	SNF - FFS		159	10	78	247		36.09	223.00	120.82	133.46
2	SNF - HMO		95	49		144		22.81	273.55		
3	NF - FFS			0	0	0			0.00	0.00	0.00
4	NF - HMO			0		0			0.00		
5	ICF/IID					0					0.00
6	HOSPICE					0					
7	TOTAL		254	59	78	391					

CMS	Component	Admissions Title V	Title XVIII	Title XIX	Other	Total	FTE Employed	Non-Paid
#		18	19	20	21	22	23	24
1	SNF - FFS		187	8	40	235	102.00	
2	SNF - HMO		127	35		162		
3	NF - FFS			0	0	0	0.00	
4	NF - HMO			0		0		
5	ICF/IID					0		
6	HOSPICE							
7	TOTAL							

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.12]
In lieu of Form CMS-2540-24

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet S-3 Part II Tuesday, May 26, 2026 at 8:24:48 AM

SNF Wage Index Information

PART II - SNF WAGE INDEX - DIRECT SALARIES

CMS #		Amount Reported 1	Reclass-ifications 2	Adjustments 3	Total 4	Paid Hours 5	Average Hourly Wage 6
	SALARIES						
1	TOTAL SALARY (SEE INSTRUCTIONS)	6,416,542	0	0	6,416,542	213,141.00	30.10
2	PHYSICIAN SALARIES-PART A	0	0	0	0	0.00	0.00
3	PHYSICIAN SALARIES-PART B	0	0	0	0	0.00	0.00
4	HOME OFFICE PERSONNEL	0	0	0	0	0.00	0.00
5	SUM OF LINES 2 THROUGH 4	0	0	0	0	0.00	0.00
6	REVISED WAGES (LINE 1 MINUS LINE 5)	6,416,542	0	0	6,416,542	213,141.00	30.10
7	HOME HEALTH AGENCY	0	0	0	0	0.00	0.00
8	HOSPICE	0	0	0	0	0.00	0.00
9	OTHER EXCLUDED AREAS	0	0	0	0	0.00	0.00
10	SUBTOTAL EXCLUDED SALARY (SUM OF LINES 7 THRO	0	0	0	0	0.00	0.00
11	TOTAL ADJUSTED SALARIES (LINE 6 MINUS LINE 10	6,416,542	0	0	6,416,542	213,141.00	30.10
	OTHER WAGES AND RELATED COSTS						
12	CONTRACT LABOR: PATIENT RELATED & MGMT	423,029	0	0	423,029	11,940.00	35.43
13	CONTRACT LABOR: PHYSICIAN SERVICES-PART A	0	0	0	0	0.00	0.00
14	HOME OFFICE SALARIES AND WAGE RELATED COSTS	0	0	0	0	0.00	0.00
	WAGE RELATED COSTS						
15	WAGE RELATED COSTS CORE (SEE PT. IV)	1,031,057	0	0	1,031,057	0.00	0.00
16	WAGE RELATED COSTS (EXCLUDED UNITS)	0	0	0	0	0.00	0.00
17	PHYSICIANS PART A - WRC	0	0	0	0	0.00	0.00
18	PHYSICIANS PART B - WRC	0	0	0	0	0.00	0.00
19	TOTAL ADJUSTED WAGE RELATED COST (SEE INSTRUC	1,031,057	0	0	1,031,057	0.00	0.00

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.12]
In lieu of Form CMS-2540-24

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet S-3 Part III Tuesday, May 26, 2026 at 8:24:48 AM

STATISTICAL DATA

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

CMS #		AMOUNT REPORTED	RECLASS OF SALARIES	ADJUSTED SALARIES	TOTAL	PAID HOURS RELATED	AVERAGE HOURLY WAGE
		1	2	3	4	5	6
1	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	0	0	0.00
2	ADMINISTRATIVE AND GENERAL	676,443	0	0	676,443	15,083	44.85
3	PLANT OP, MAINT & REPAIRS	185,315	0	0	185,315	6,591	28.12
4	LAUNDRY AND LINEN SERVICE	38,101	0	0	38,101	2,155	17.68
5	HOUSEKEEPING	214,157	0	0	214,157	12,643	16.94
6	DIETARY	661,471	0	0	661,471	27,606	23.96
7	NURSING ADMINISTRATION	676,909	0	0	676,909	12,541	53.98
8	CENTRAL SERVICES AND SUPPLY	60,635	0	0	60,635	2,918	20.78
9	PHARMACY	0	0	0	0	0	0.00
10	MEDICAL RECORDS	0	0	0	0	0	0.00
11	MEDICAL SOCIAL SERVICES	152,815	0	0	152,815	3,222	47.43
12	ACTIVITIES PROGRAM	150,143	0	0	150,143	6,768	22.18
13	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0.00
14	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0.00
15	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0.00
16	OTHER GENERAL SERVICE	0	0	0	0	0	0.00

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.12]
In lieu of Form CMS-2540-24

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet S-3 Part IV Tuesday, May 26, 2026 at 8:24:48 AM

STATISTICAL DATA

PART IV - SNF WAGE RELATED COSTS

CMS #	Description	
	RETIREMENT COST	
1	401k EMPLOYER CONTRIBUTIONS	0
2	TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION	0
3	QUALIFIED AND NON-QUALIFIED PENSION PLAN COST	0
4	PRIOR YEAR PENSION SERVICE COST	0
	PLAN ADMINISTRATIVE COSTS (Paid to External Organization)	
5	401K/TSA PLAN ADMINISTRATION FEES	0
6	LEGAL/ACCOUNTING/MANAGEMENT FEES-PENSION PLAN	0
7	EMPLOYEE MANAGED CARE PROGRAM ADMINISTRATION FEES	0
	HEALTH AND INSURANCE COST	
8	HEALTH INSURANCE	303,226
9	PRESCRIPTION DRUG PLAN	0
10	DENTAL, HEARING AND VISION PLANS	0
11	LIFE INSURANCE	0
12	ACCIDENTAL INSURANCE	0
13	DISABILITY INSURANCE	0
14	LONG-TERM CARE INSURANCE	0
15	WORKERS' COMPENSATION INSURANCE	145,961
16	RETIREMENT HEALTH CARE COST	0
	TAXES	
17	FICA - EMPLOYER'S PORTION ONLY	479,361
18	MEDICARE TAXES - EMPLOYER'S PORTION ONLY	0
19	UNEMPLOYMENT INSURANCE	0
20	STATE OR FEDERAL UNEMPLOYMENT TAXES	102,509
	OTHER	
21	EXECUTIVE DEFERRED COMPENSATION	0
22	DAY CARE COST AND ALLOWANCES	0
23	TUITION REIMBURSEMENT	0
		=========
24	TOTAL WAGE RELATED COST	1,031,057

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.12]
In lieu of Form CMS-2540-24

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet S-3 Part V Tuesday, May 26, 2026 at 8:24:48 AM

STATISTICAL DATA

PART V - SNF REPORTING OF DIRECT CARE EXPENDITURES

CMS #		Amount Reported 1	Employee Wage-Related Costs 2	Adjusted Salaries (Col 1+ Col 2) 3	Paid Hours Related To Salary In Col 3 4	Average Hourly Wage (Col3 ÷ Col 4) 5
DIRECT SALARIES						
	NURSING EMPLOYEES					
1	REGISTERED NURSE	749,128	120,375	869,503	14,087	61.72
2	LICENSED PRACTICAL NURSE	892,018	143,336	1,035,354	22,934	45.14
3	CERTIFIED NURSING ASSISTANT	1,440,820	231,522	1,672,342	74,599	22.42
4	TOTAL NURSING EXPENDITURES	3,081,966	495,233	3,577,199	111,620	32.05
	NURSING EMPLOYEES					
5	PHYSICAL THERAPIST	123,130	19,785	142,915	2,593	55.12
6	PHYSICAL THERAPY ASSISTANT	100,675	16,177	116,852	2,466	47.39
7	OCCUPATIONAL THERAPIST	150,160	24,129	174,289	3,847	45.31
8	OCCUPATIONAL THERAPY ASSISTANT	54,927	8,826	63,753	1,430	44.58
9	SPEECH-LANGUAGE PATHOLOGIST	89,695	14,413	104,108	1,659	62.75
10	THERAPY AIDES AND STUDENTS	0	0	0	0	0.00
11	RESPIRATORY THERAPIST	0	0	0	0	0.00
12	OTHER MEDICAL STAFF	0	0	0	0	0.00
CONTRACT LABOR						
	NURSING EMPLOYEES					
15	REGISTERED NURSE	92,247	0	92,247	1,529	60.33
16	LICENSED PRACTICAL NURSE	49,551	0	49,551	1,273	38.92
17	CERTIFIED NURSING ASSISTANT	250,331	0	250,331	8,571	29.21
18	TOTAL NURSING EXPENDITURES	392,129	0	392,129	11,373	34.48
	TECHNICAL / PROFESSIONAL EMPLOYEES					
19	PHYSICAL THERAPIST	15,500	0	15,500	310	50.00
20	PHYSICAL THERAPY ASSISTANT	0	0	0	0	0.00
21	OCCUPATIONAL THERAPIST	0	0	0	0	0.00
22	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0	0.00
23	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0	0.00
24	THERAPY AIDES AND STUDENTS	0	0	0	0	0.00
25	RESPIRATORY THERAPIST	15,400	0	15,400	257	59.92
26	OTHER MEDICAL STAFF	0	0	0	0	0.00
HOME OFFICE/CHAIN ORGANIZATION						
	NURSING EMPLOYEES					
29	REGISTERED NURSE	0	0	0	0	0.00
30	LICENSED PRACTICAL NURSE	0	0	0	0	0.00
31	CERTIFIED NURSING ASSISTANT	0	0	0	0	0.00
32	TOTAL NURSING EXPENDITURES	0	0	0	0	0.00
	TECHNICAL / PROFESSIONAL EMPLOYEES					
33	PHYSICAL THERAPIST	0	0	0	0	0.00
34	PHYSICAL THERAPY ASSISTANT	0	0	0	0	0.00
35	OCCUPATIONAL THERAPIST	0	0	0	0	0.00
36	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0	0.00
37	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0	0.00
38	THERAPY AIDES AND STUDENTS	0	0	0	0	0.00
39	RESPIRATORY THERAPIST	0	0	0	0	0.00
40	OTHER MEDICAL STAFF	0	0	0	0	0.00

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.12]
In lieu of Form CMS-2540-24

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet A Tuesday, May 26, 2026 at 8:24:48 AM

Reclassification and Adjustment of Trial Balance of Expenses

CMS #	COST CENTER DESCRIPTION	SALARIES & WAGES 1	CONTRACT LABOR COSTS 2	LABOR SUBTOTAL 3	OTHER COSTS 4	SUBTOTAL 5	RECLASS-IFICATIONS 6	RECLASS. TRIAL BALANCE 7	ADJUST-MENTS 8	EXPENSES FOR COST ALLOCATION 9
	GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES	0	0	0	1,757,993	1,757,993	0	1,757,993	-658,580	1,099,413
2	CAPITAL RELATED - MOVABLE EQUIPMENT	0	0	0	375,394	375,394	0	375,394	0	375,394
3	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	1,194,636	1,194,636	0	1,194,636	0	1,194,636
4	ADMINISTRATIVE AND GENERAL	676,443	0	676,443	2,395,867	3,072,310	0	3,072,310	-1,308,551	1,763,759
5	PLANT OP, MAINT & REPAIRS	185,315	0	185,315	449,940	635,255	0	635,255	0	635,255
6	LAUNDRY AND LINEN SERVICE	38,101	0	38,101	183,695	221,796	0	221,796	0	221,796
7	HOUSEKEEPING	214,157	0	214,157	26,253	240,410	0	240,410	0	240,410
8	DIETARY	661,471	0	661,471	377,624	1,039,095	0	1,039,095	0	1,039,095
9	NURSING ADMINISTRATION	676,909	0	676,909	0	676,909	0	676,909	0	676,909
10	CENTRAL SERVICES AND SUPPLY	60,635	0	60,635	121,093	181,728	0	181,728	0	181,728
11	PHARMACY	0	0	0	72,906	72,906	0	72,906	0	72,906
12	MEDICAL RECORDS	0	0	0	137	137	0	137	0	137
13	MEDICAL SOCIAL SERVICES	152,815	0	152,815	27,305	180,120	0	180,120	0	180,120
14	ACTIVITIES PROGRAM	150,143	0	150,143	102,819	252,962	0	252,962	0	252,962
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	224,886	224,886	0	224,886	0	224,886
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	5,152	5,152	0	5,152	0	5,152
17	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	0
18	OTHER GENERAL SERVICE COST	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE NURSING COST CENTERS									
25	SKILLED NURSING FACILITY	3,081,966	392,129	3,474,095	207,059	3,681,154	0	3,681,154	0	3,681,154
26	NURSING FACILITY	0	0	0	0	0	0	0	0	0
27	ICF/IID	0	0	0	0	0	0	0	0	0
	ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	0	0	0	20,656	20,656	0	20,656	0	20,656
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	0	0	0	39,086	39,086	0	39,086	0	39,086
33	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	0
34	RESPIRATORY THERAPY	0	15,400	15,400	8,974	24,374	0	24,374	0	24,374
35	PHYSICAL THERAPY	223,805	15,500	239,305	3,214	242,519	0	242,519	0	242,519
36	OCCUPATIONAL THERAPY	205,087	0	205,087	0	205,087	0	205,087	0	205,087
37	SPEECH LANGUAGE PATHOLOGIST	89,695	0	89,695	0	89,695	0	89,695	0	89,695
38	AUDIOLOGY	0	0	0	0	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	208,569	208,569	-25,814	182,755	0	182,755
42	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	0
43	DENTAL CARE	0	0	0	0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	0
	OUTPATIENT SERVICE COST CENTERS									
60	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	0
61	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	0
62	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	0
	OUTPATIENT REIMBURSABLE COST CENTERS									
70	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	0
71	AMBULANCE	0	0	0	0	0	0	0	0	0
72	HOSPICE	0	0	0	0	0	0	0	0	0
73	CORF	0	0	0	0	0	0	0	0	0
74	OPT	0	0	0	0	0	0	0	0	0
75	OOT	0	0	0	0	0	0	0	0	0

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet A Tuesday, May 26, 2026 at 8:24:48 AM

Reclassification and Adjustment of Trial Balance of Expenses

CMS #	COST CENTER DESCRIPTION	SALARIES & WAGES 1	CONTRACT LABOR COSTS 2	LABOR SUBTOTAL 3	OTHER COSTS 4	SUBTOTAL 5	RECLASS-IFICATIONS 6	RECLASS. TRIAL BALANCE 7	ADJUST-MENTS 8	EXPENSES FOR COST ALLOCATION 9
76	OSP	0	0	0	0	0	0	0	0	0
	COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	0	0	0	0	0	25,814	25,814	0	25,814
89	SUBTOTALS	6,416,542	423,029	6,839,571	7,803,258	14,642,829	0	14,642,829	-1,967,131	12,675,698
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	0
93	BARBER & BEAUTY	0	0	0	0	0	0	0	0	0
93.01	RESDENTIAL	0	0	0	0	0	0	0	0	0
93.02	DENTAL	0	0	0	0	0	0	0	0	0
100	TOTAL	6,416,542	423,029	6,839,571	7,803,258	14,642,829	0	14,642,829	-1,967,131	12,675,698

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.12]
In lieu of Form CMS-2540-24

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet A-6 Tuesday, May 26, 2026 at 8:24:48 AM

Reclassifications

			INCREASES			DECREASES			
	EXPLANATION OF RECLASSIFICATION	CODE	COST CENTER	LINE#	SALARY	OTHER	COST CENTER	LINE	SALARY	OTHER
	1	2	3	4	5	6	7	8	9	10
1	To reclass preventive vaccines	A	PREVENTIVE VACCINES	80.00	0	25,814	DRUGS: DRUGS CHARGED	41.00	0	25,814
500	TOTAL RECLASSIFICATIONS				0	25,814			0	25,814

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.12]
In lieu of Form CMS-2540-24

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet A-7 Tuesday, May 26, 2026 at 8:24:48 AM

RECONCILIATION OF CAPITAL COST CENTERS

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

	DESCRIPTION	Beginning Balance	Acquisitions			Disposals and Retirements	Ending Balance	Fully Depreciated Assets
			Purchases	Donations	Total			
		1	2	3	4	5	6	7
1	Land	0	0	0	0	0	0	0
2	Land Improvements	0	0	0	0	0	0	0
3	Buildings & Fixtures	0	0	0	0	0	0	0
4	Building Improvements	4,676,471	249,341	0	249,341	0	4,925,812	0
5	Fixed Equipment	0	0	0	0	0	0	0
6	Movable Equipment	3,671,595	171,144	0	171,144	0	3,842,739	3,222,029
7	Subtotal	8,348,066	420,485	0	420,485	0	8,768,551	3,222,029
8	Reconciling Items	0	0	0	0	0	0	0
9	Total	8,348,066	420,485	0	420,485	0	8,768,551	3,222,029

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

	DESCRIPTION	Depreciation	Lease	Interest	Insurance	Taxes	Other Capital Related Costs	Total
		1	2	3	4	5	6	7
1	CAPITAL RELATED COSTS - BUILDINGS & FIXTURES	503,734	0	359,768	123,347	112,564	0	1,099,413
2	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	113,913	261,481	0	0	0	0	375,394
3	TOTAL	617,647	261,481	359,768	123,347	112,564	0	1,474,807

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.12]
In lieu of Form CMS-2540-24

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet A-8 Tuesday, May 26, 2026 at 8:24:48 AM

ADJUSTMENTS TO EXPENSES

	DESCRIPTION OF ADJUSTMENT	BASIS	AMOUNT	WORKSHEET A COST CENTER	LINE NO.
	1	2	3	4	5
1	INVESTMENT INCOME ON RESTRICTED FUNDS (CMS PUB. 15-1, CHAPTE				
2	TRADE, QUANTITY, TIME, AND OTHER DISCOUNTS ON PURCHASES (CMS				
3	REBATES AND REFUNDS OF EXPENSES (CMS PUB. 15-1, CHAPTER 8)				
4	RENTAL OF PROVIDER SPACE BY SUPPLIERS (CMS PUB. 15-1, CHAPTE				
5	TELEPHONE SERVICES (CMS PUB. 15-1, CHAPTER 21)				
6	TELEVISION AND RADIO SERVICE (CMS PUB. 15-1, CHAPTER 21)	A	-29,904	ADMINISTRATIVE AND GENERAL	4
7	PARKING LOT (CMS PUB. 15-1, CHAPTER 21)				
8	REMUNERATION APPLICABLE TO PROVIDER-BASED PHYSICIAN ADJUSTME	A82			
9	SALE OF SCRAP, WASTE, ETC. (CMS PUB. 15-1, CHAPTER 23)				
10	RELATED ORGANIZATION AND HOME OFFICE TRANSACTIONS (CMS PUB.	A81	-641,080		
11	LAUNDRY AND LINEN SERVICE				
12	REVENUE - EMPLOYEE MEALS				
13	COST OF MEALS - GUESTS				
14	SALE OF MEDICAL SUPPLIES TO OTHER THAN PATIENTS				
15	SALE OF DRUGS TO OTHER THAN PATIENTS				
16	REVENUE - COPYING COSTS OF MEDICAL RECORDS AND ABSTRACTS				
17	VENDING MACHINES				
18	INCOME FROM IMPOSITION OF INTEREST, FINANCE, OR PENALTY CHAR				
19	INTEREST EXPENSE ON MEDICARE OVERPAYMENTS AND BORROWINGS TO				
20	DEPRECIATION--BUILDINGS AND FIXTUES			CAPITAL RELATED - BUILDINGS	1
21	DEPRECIATION--MOVABLE EQUIPMENT			CAPITAL RELATED - MOVABLE EQ	2
22	SHORT TERM INPATIENT HOSPICE CARE				
23	HOSPICE NON-CORE CONTRACTED SERVICES				
25	Management Fees	A	-240,000	ADMINISTRATIVE AND GENERAL	4
26	CR Fiscal Purchase Service	A	-327,511	ADMINISTRATIVE AND GENERAL	4
27	Bad debt expense	A	-368,275	ADMINISTRATIVE AND GENERAL	4
28	Bad debts part A 35% pvt	A	-212,685	ADMINISTRATIVE AND GENERAL	4
29	Advertising	A	-116,801	ADMINISTRATIVE AND GENERAL	4
30	Marketing Events	A	-18,846	ADMINISTRATIVE AND GENERAL	4
31	Starbucks	A	-10,729	ADMINISTRATIVE AND GENERAL	4
32	Donations	A	-1,300	ADMINISTRATIVE AND GENERAL	4
			==========		
100	TOTAL		-1,967,131		

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.12]
In lieu of Form CMS-2540-24

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet A-8-1 Tuesday, May 26, 2026 at 8:24:48 AM

RELATED ORGANIZATIONS AND HOME OFFICE COSTS

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

CMS #	WORKSHEET A COST CENTER Line#	Description	Expense Item	Line # On Part II	Amount Allowable In Cost	Amount Included in Wkst A col 9	Net Adjustment
	1	2	3	4	5	6	7
1	1	CAPITAL RELATED - BUILDINGS & FIXTURES	Related party allowable capital componen	1	753,089	1,411,669	-658,580
2	4	ADMINISTRATIVE AND GENERAL	Related party allowable A&G	1	17,500	0	17,500
100		TOTALS			770,589	1,411,669	-641,080

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

	Interrelationship Indicator	Interrelationship Description (If Column 1=G)	Name	% of Ownership	Related Organization(s) Name	MCR CCN or H/O#	% of Ownership	Type of Business
#	1	2	3	4	5	6	7	8
1	B		Chatham Hills Ventures	100 %	Chatham Hills Realty LLC		100 %	Realty

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.12]
In lieu of Form CMS-2540-24

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet A-8-2 Tuesday, May 26, 2026 at 8:24:48 AM

Provider-Based Physicians Adjustments

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

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

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.12]
In lieu of Form CMS-2540-24

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet B Part I Tuesday, May 26, 2026 at 8:24:48 AM

ALLOCATION OF GENERAL SERVICES COSTS

		Net Expenses For Cost Allocation	CRC-B&F (Square Feet)	CRC-ME (Square Feet)	EMPLOYEE BENEFITS DEPARTMENT (Gross Salaries)	SubTotal	A&G (Accum Cost)	PLANT OP, MAINT & REPAIRS (Square Feet)	LAUNDRY & LINEN SERVICE (Patient Days)	HOUSE-KEEPING (Square Feet)
		0	1	2	3	3A	4	5	6	7
	GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES	1,099,413	1,099,413							
2	CAPITAL RELATED - MOVABLE EQUIPMENT	375,394		375,394						
3	EMPLOYEE BENEFITS DEPARTMENT	1,194,636	0	0	1,194,636					
4	ADMINISTRATIVE AND GENERAL	1,763,759	52,951	18,080	125,941	1,960,731	1,960,731			
5	PLANT OP, MAINT & REPAIRS	635,255	42,590	14,542	34,502	726,889	133,013	859,902		
6	LAUNDRY AND LINEN SERVICE	221,796	33,067	11,291	7,094	273,248	50,002	28,325	351,575	
7	HOUSEKEEPING	240,410	1,764	602	39,872	282,648	51,722	1,511	0	335,881
8	DIETARY	1,039,095	143,555	49,017	123,153	1,354,820	247,919	122,967	0	49,758
9	NURSING ADMINISTRATION	676,909	10,714	3,658	126,028	817,309	149,559	9,177	0	3,714
10	CENTRAL SERVICES AND SUPPLY	181,728	4,321	1,475	11,289	198,813	36,381	3,701	0	1,498
11	PHARMACY	72,906	0	0	0	72,906	13,341	0	0	0
12	MEDICAL RECORDS	137	7,319	2,499	0	9,955	1,822	6,269	0	2,537
13	MEDICAL SOCIAL SERVICES	180,120	4,409	1,505	28,451	214,485	39,249	3,777	0	1,528
14	ACTIVITIES PROGRAM	252,962	20,546	7,015	27,954	308,477	56,448	17,599	0	7,121
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	224,886	0	0	0	224,886	41,152	0	0	0
16	TRAINING AND IN-SERVICE EDUCATION	5,152	0	0	0	5,152	943	0	0	0
17	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	0
18	OTHER GENERAL SERVICE COST	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE SERVICE COST CENTERS									
25	SKILLED NURSING FACILITY	3,681,154	732,059	249,963	573,801	5,236,977	958,313	627,073	351,575	253,740
26	NURSING FACILITY	0	0	0	0	0	0	0	0	0
27	ICF/IID	0	0	0	0	0	0	0	0	0
	ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	20,656	0	0	0	20,656	3,780	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	39,086	0	0	0	39,086	7,152	0	0	0
33	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	0
34	RESPIRATORY THERAPY	24,374	0	0	0	24,374	4,460	0	0	0
35	PHYSICAL THERAPY	242,519	32,494	11,095	41,668	327,776	59,980	27,834	0	11,263
36	OCCUPATIONAL THERAPY	205,087	1,235	422	38,183	244,927	44,819	1,057	0	428
37	SPEECH LANGUAGE PATHOLOGIST	89,695	0	0	16,700	106,395	19,469	0	0	0
38	AUDIOLOGY	0	0	0	0	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	182,755	0	0	0	182,755	33,442	0	0	0
42	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	0
43	DENTAL CARE	0	0	0	0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	0
	OUTPATIENT SERVICE COST CENTERS									
60	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	0
61	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	0
62	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	0
	OUTPATIENT REIMBURSABLE COST CENTERS									
70	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	0
71	AMBULANCE	0	0	0	0	0	0	0	0	0
72	HOSPICE	0	0	0	0	0	0	0	0	0
73	CORF	0	0	0	0	0	0	0	0	0

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet B Part I Tuesday, May 26, 2026 at 8:24:48 AM

ALLOCATION OF GENERAL SERVICES COSTS

		DIETARY (Meals Served)	NURSING ADMIN (Patient Days)	CENTRAL SERVICES & SUPPLY (Patient Days)	PHARMACY (Patient Days)	MEDICAL RECORDS (Patient Days)	MEDICAL SOCIAL SERVICES (Patient Days)	ACTIVITIES PROGRAM (Patient Days)	QUALITY & PERFORM IMPROV PGM (Patient Days)	TRAINING & IN-SERVICE EDUCATION (Patient Days)
		8	9	10	11	12	13	14	15	16
	GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES									
2	CAPITAL RELATED - MOVABLE EQUIPMENT									
3	EMPLOYEE BENEFITS DEPARTMENT									
4	ADMINISTRATIVE AND GENERAL									
5	PLANT OP, MAINT & REPAIRS									
6	LAUNDRY AND LINEN SERVICE									
7	HOUSEKEEPING									
8	DIETARY	1,775,464								
9	NURSING ADMINISTRATION	0	979,759							
10	CENTRAL SERVICES AND SUPPLY	0	0	240,393						
11	PHARMACY	0	0	0	86,247					
12	MEDICAL RECORDS	0	0	0	0	20,583				
13	MEDICAL SOCIAL SERVICES	0	0	0	0	0	259,039			
14	ACTIVITIES PROGRAM	0	0	0	0	0	0	389,645		
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	266,038	
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	6,095
17	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	0
18	OTHER GENERAL SERVICE COST	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE SERVICE COST CENTERS									
25	SKILLED NURSING FACILITY	1,775,464	979,759	240,393	86,247	20,583	259,039	389,645	266,038	6,095
26	NURSING FACILITY	0	0	0	0	0	0	0	0	0
27	ICF/IID	0	0	0	0	0	0	0	0	0
	ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	0	0	0	0	0	0	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	0	0	0	0	0	0	0	0	0
33	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	0
35	PHYSICAL THERAPY	0	0	0	0	0	0	0	0	0
36	OCCUPATIONAL THERAPY	0	0	0	0	0	0	0	0	0
37	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	0	0	0	0
38	AUDIOLOGY	0	0	0	0	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	0
42	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	0
43	DENTAL CARE	0	0	0	0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	0
	OUTPATIENT SERVICE COST CENTERS									
60	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	0
61	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	0
62	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	0
	OUTPATIENT REIMBURSABLE COST CENTERS									
70	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	0
71	AMBULANCE	0	0	0	0	0	0	0	0	0
72	HOSPICE	0	0	0	0	0	0	0	0	0
73	CORF	0	0	0	0	0	0	0	0	0

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet B Part I Tuesday, May 26, 2026 at 8:24:48 AM

ALLOCATION OF GENERAL SERVICES COSTS

		PATIENT TRANSPORT PART A (Patient Days)	OTHER GENERAL SERVICE COST (Patient Days)	SubTotal	Adjustments	Total
		17	18	19	20	21
	GENERAL SERVICE COST CENTERS					
1	CAPITAL RELATED - BUILDINGS & FIXTURES					
2	CAPITAL RELATED - MOVABLE EQUIPMENT					
3	EMPLOYEE BENEFITS DEPARTMENT					
4	ADMINISTRATIVE AND GENERAL					
5	PLANT OP, MAINT & REPAIRS					
6	LAUNDRY AND LINEN SERVICE					
7	HOUSEKEEPING					
8	DIETARY					
9	NURSING ADMINISTRATION					
10	CENTRAL SERVICES AND SUPPLY					
11	PHARMACY					
12	MEDICAL RECORDS					
13	MEDICAL SOCIAL SERVICES					
14	ACTIVITIES PROGRAM					
15	QA & PERFORMANCE IMPROVEMENT PROGRAM					
16	TRAINING AND IN-SERVICE EDUCATION					
17	PATIENT TRANSPORTATION PART A	0				
18	OTHER GENERAL SERVICE COST	0	0			
	INPATIENT ROUTINE SERVICE COST CENTERS					
25	SKILLED NURSING FACILITY	0	0	11,450,941	0	11,450,941
26	NURSING FACILITY	0	0	0	0	0
27	ICF/IID	0	0	0	0	0
	ANCILLARY SERVICE COST CENTERS					
30	RADIOLOGY - DIAGNOSTIC	0	0	24,436	0	24,436
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0
32	LABORATORY	0	0	46,238	0	46,238
33	INTRAVENOUS THERAPY	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	28,834	0	28,834
35	PHYSICAL THERAPY	0	0	426,853	0	426,853
36	OCCUPATIONAL THERAPY	0	0	291,231	0	291,231
37	SPEECH LANGUAGE PATHOLOGIST	0	0	125,864	0	125,864
38	AUDIOLOGY	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	216,197	0	216,197
42	DRUGS: IV SOLUTIONS	0	0	0	0	0
43	DENTAL CARE	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0
	OUTPATIENT SERVICE COST CENTERS					
60	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0
61	OUTPATIENT LABORATORY	0	0	0	0	0
62	PORTABLE X-RAY SERVICES	0	0	0	0	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0
	OUTPATIENT REIMBURSABLE COST CENTERS					
70	HOME HEALTH AGENCY	0	0	0	0	0
71	AMBULANCE	0	0	0	0	0
72	HOSPICE	0	0	0	0	0
73	CORF	0	0	0	0	0

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet B Part I Tuesday, May 26, 2026 at 8:24:48 AM

ALLOCATION OF GENERAL SERVICES COSTS

		Net Expenses For Cost Allocation	CRC-B&F (Square Feet)	CRC-ME (Square Feet)	EMPLOYEE BENEFITS DEPARTMENT (Gross Salaries)	SubTotal	A&G (Accum Cost)	PLANT OP, MAINT & REPAIRS (Square Feet)	LAUNDRY & LINEN SERVICE (Patient Days)	HOUSE-KEEPING (Square Feet)
		0	1	2	3	3A	4	5	6	7
	OUTPATIENT REIMBURSABLE COST CENTERS									
74	OPT	0	0	0	0	0	0	0	0	0
75	OOT	0	0	0	0	0	0	0	0	0
76	OSP	0	0	0	0	0	0	0	0	0
	COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	25,814	0	0	0	25,814	4,724	0	0	0
89	Subtotals	12,675,698	1,087,024	371,164	1,194,636	12,659,079	1,957,690	849,290	351,575	331,587
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	0
93	BARBER & BEAUTY	0	12,389	4,230	0	16,619	3,041	10,612	0	4,294
93.01	RESDENTIAL	0	0	0	0	0	0	0	0	0
93.02	DENTAL	0	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	0	0
100	TOTAL	12,675,698	1,099,413	375,394	1,194,636	12,675,698	1,960,731	859,902	351,575	335,881

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet B Part I Tuesday, May 26, 2026 at 8:24:48 AM

ALLOCATION OF GENERAL SERVICES COSTS

		DIETARY (Meals Served)	NURSING ADMIN (Patient Days)	CENTRAL SERVICES & SUPPLY (Patient Days)	PHARMACY (Patient Days)	MEDICAL RECORDS (Patient Days)	MEDICAL SOCIAL SERVICES (Patient Days)	ACTIVITIES PROGRAM (Patient Days)	QUALITY & PERFORM IMPROV PGM (Patient Days)	TRAINING & IN-SERVICE EDUCATION (Patient Days)
		8	9	10	11	12	13	14	15	16
	OUTPATIENT REIMBURSABLE COST CENTERS									
74	OPT	0	0	0	0	0	0	0	0	0
75	OOT	0	0	0	0	0	0	0	0	0
76	OSP	0	0	0	0	0	0	0	0	0
	COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	0	0	0	0	0	0	0	0	0
89	Subtotals	1,775,464	979,759	240,393	86,247	20,583	259,039	389,645	266,038	6,095
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	0
93	BARBER & BEAUTY	0	0	0	0	0	0	0	0	0
93.01	RESDENTIAL	0	0	0	0	0	0	0	0	0
93.02	DENTAL	0	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	0	0
100	TOTAL	1,775,464	979,759	240,393	86,247	20,583	259,039	389,645	266,038	6,095

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet B Part I Tuesday, May 26, 2026 at 8:24:48 AM

ALLOCATION OF GENERAL SERVICES COSTS

		PATIENT TRANSPORT PART A (Patient Days) 17	OTHER GENERAL SERVICE COST (Patient Days) 18	SubTotal 19	Adjustments 20	Total 21
	OUTPATIENT REIMBURSABLE COST CENTERS					
74	OPT	0	0	0	0	0
75	OOT	0	0	0	0	0
76	OSP	0	0	0	0	0
	COST REIMBURSED SERVICES COST CENTERS					
80	PREVENTIVE VACCINES	0	0	30,538	0	30,538
89	Subtotals	0	0	12,641,132	0	12,641,132
	NONREIMBURSABLE COST CENTERS					
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0
93	BARBER & BEAUTY	0	0	34,566	0	34,566
93.01	RESDENTIAL	0	0	0	0	0
93.02	DENTAL	0	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0
100	TOTAL	0	0	12,675,698	0	12,675,698

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.12]
In lieu of Form CMS-2540-24

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Tuesday, May 26, 2026 at 8:24:48 AM

ALLOCATION OF CAPITAL RELATED COSTS

		Directly Assigned Capital Related Costs	CRC-B&F (Square Feet)	CRC-ME (Square Feet)	SubTotal	EMPLOYEE BENEFITS DEPARTMENT (Gross Salaries)	A&G (Accum Cost)	PLANT OP, MAINT & REPAIRS (Square Feet)	LAUNDRY & LINEN SERVICE (Patient Days)	HOUSE-KEEPING (Square Feet)
		0	1	2	2A	3	4	5	6	7
	GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES	0	0							
2	CAPITAL RELATED - MOVABLE EQUIPMENT	0	0	0						
3	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	0	0				
4	ADMINISTRATIVE AND GENERAL	0	52,951	18,080	71,031	0	71,031			
5	PLANT OP, MAINT & REPAIRS	0	42,590	14,542	57,132	0	4,819	61,951		
6	LAUNDRY AND LINEN SERVICE	0	33,067	11,291	44,358	0	1,811	2,041	48,210	
7	HOUSEKEEPING	0	1,764	602	2,366	0	1,874	109	0	4,349
8	DIETARY	0	143,555	49,017	192,572	0	8,981	8,859	0	644
9	NURSING ADMINISTRATION	0	10,714	3,658	14,372	0	5,418	661	0	48
10	CENTRAL SERVICES AND SUPPLY	0	4,321	1,475	5,796	0	1,318	267	0	19
11	PHARMACY	0	0	0	0	0	483	0	0	0
12	MEDICAL RECORDS	0	7,319	2,499	9,818	0	66	452	0	33
13	MEDICAL SOCIAL SERVICES	0	4,409	1,505	5,914	0	1,422	272	0	20
14	ACTIVITIES PROGRAM	0	20,546	7,015	27,561	0	2,045	1,268	0	92
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	1,491	0	0	0
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	34	0	0	0
17	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	0
18	OTHER GENERAL SERVICE COST	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE SERVICE COST CENTERS									
25	SKILLED NURSING FACILITY	0	732,059	249,963	982,022	0	34,717	45,176	48,210	3,285
26	NURSING FACILITY	0	0	0	0	0	0	0	0	0
27	ICF/IID	0	0	0	0	0	0	0	0	0
	ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	0	0	0	0	0	137	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	0	0	0	0	0	259	0	0	0
33	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	0	0	0	162	0	0	0
35	PHYSICAL THERAPY	0	32,494	11,095	43,589	0	2,173	2,005	0	146
36	OCCUPATIONAL THERAPY	0	1,235	422	1,657	0	1,624	76	0	6
37	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	705	0	0	0
38	AUDIOLOGY	0	0	0	0	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	1,211	0	0	0
42	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	0
43	DENTAL CARE	0	0	0	0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	0
	OUTPATIENT SERVICE COST CENTERS									
60	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	0
61	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	0
62	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	0
	OUTPATIENT REIMBURSABLE COST CENTERS									
70	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	0
71	AMBULANCE	0	0	0	0	0	0	0	0	0
72	HOSPICE	0	0	0	0	0	0	0	0	0
73	CORF	0	0	0	0	0	0	0	0	0

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Tuesday, May 26, 2026 at 8:24:48 AM

ALLOCATION OF CAPITAL RELATED COSTS

		DIETARY (Meals Served)	NURSING ADMIN (Patient Days)	CENTRAL SERVICES & SUPPLY (Patient Days)	PHARMACY (Patient Days)	MEDICAL RECORDS (Patient Days)	MEDICAL SOCIAL SERVICES (Patient Days)	ACTIVITIES PROGRAM (Patient Days)	QUALITY & PERFORM IMPROV PGM (Patient Days)	TRAINING & IN-SERVICE EDUCATION (Patient Days)
		8	9	10	11	12	13	14	15	16
	GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES									
2	CAPITAL RELATED - MOVABLE EQUIPMENT									
3	EMPLOYEE BENEFITS DEPARTMENT									
4	ADMINISTRATIVE AND GENERAL									
5	PLANT OP, MAINT & REPAIRS									
6	LAUNDRY AND LINEN SERVICE									
7	HOUSEKEEPING									
8	DIETARY	211,056								
9	NURSING ADMINISTRATION	0	20,499							
10	CENTRAL SERVICES AND SUPPLY	0	0	7,400						
11	PHARMACY	0	0	0	483					
12	MEDICAL RECORDS	0	0	0	0	10,369				
13	MEDICAL SOCIAL SERVICES	0	0	0	0	0	7,628			
14	ACTIVITIES PROGRAM	0	0	0	0	0	0	30,966		
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	1,491	
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	34
17	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	0
18	OTHER GENERAL SERVICE COST	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE SERVICE COST CENTERS									
25	SKILLED NURSING FACILITY	211,056	20,499	7,400	483	10,369	7,628	30,966	1,491	34
26	NURSING FACILITY	0	0	0	0	0	0	0	0	0
27	ICF/IID	0	0	0	0	0	0	0	0	0
	ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	0	0	0	0	0	0	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	0	0	0	0	0	0	0	0	0
33	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	0
35	PHYSICAL THERAPY	0	0	0	0	0	0	0	0	0
36	OCCUPATIONAL THERAPY	0	0	0	0	0	0	0	0	0
37	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	0	0	0	0
38	AUDIOLOGY	0	0	0	0	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	0
42	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	0
43	DENTAL CARE	0	0	0	0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	0
	OUTPATIENT SERVICE COST CENTERS									
60	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	0
61	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	0
62	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	0
	OUTPATIENT REIMBURSABLE COST CENTERS									
70	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	0
71	AMBULANCE	0	0	0	0	0	0	0	0	0
72	HOSPICE	0	0	0	0	0	0	0	0	0
73	CORF	0	0	0	0	0	0	0	0	0

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Tuesday, May 26, 2026 at 8:24:48 AM

ALLOCATION OF CAPITAL RELATED COSTS

		PATIENT TRANSPORT PART A (Patient Days)	OTHER GENERAL SERVICE COST (Patient Days)	SubTotal	Adjustments	Total
		17	18	19	20	21
	GENERAL SERVICE COST CENTERS					
1	CAPITAL RELATED - BUILDINGS & FIXTURES					
2	CAPITAL RELATED - MOVABLE EQUIPMENT					
3	EMPLOYEE BENEFITS DEPARTMENT					
4	ADMINISTRATIVE AND GENERAL					
5	PLANT OP, MAINT & REPAIRS					
6	LAUNDRY AND LINEN SERVICE					
7	HOUSEKEEPING					
8	DIETARY					
9	NURSING ADMINISTRATION					
10	CENTRAL SERVICES AND SUPPLY					
11	PHARMACY					
12	MEDICAL RECORDS					
13	MEDICAL SOCIAL SERVICES					
14	ACTIVITIES PROGRAM					
15	QA & PERFORMANCE IMPROVEMENT PROGRAM					
16	TRAINING AND IN-SERVICE EDUCATION					
17	PATIENT TRANSPORTATION PART A	0				
18	OTHER GENERAL SERVICE COST	0	0			
	INPATIENT ROUTINE SERVICE COST CENTERS					
25	SKILLED NURSING FACILITY	0	0	1,403,336	0	1,403,336
26	NURSING FACILITY	0	0	0	0	0
27	ICF/IID	0	0	0	0	0
	ANCILLARY SERVICE COST CENTERS					
30	RADIOLOGY - DIAGNOSTIC	0	0	137	0	137
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0
32	LABORATORY	0	0	259	0	259
33	INTRAVENOUS THERAPY	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	162	0	162
35	PHYSICAL THERAPY	0	0	47,913	0	47,913
36	OCCUPATIONAL THERAPY	0	0	3,363	0	3,363
37	SPEECH LANGUAGE PATHOLOGIST	0	0	705	0	705
38	AUDIOLOGY	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	1,211	0	1,211
42	DRUGS: IV SOLUTIONS	0	0	0	0	0
43	DENTAL CARE	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0
	OUTPATIENT SERVICE COST CENTERS					
60	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0
61	OUTPATIENT LABORATORY	0	0	0	0	0
62	PORTABLE X-RAY SERVICES	0	0	0	0	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0
	OUTPATIENT REIMBURSABLE COST CENTERS					
70	HOME HEALTH AGENCY	0	0	0	0	0
71	AMBULANCE	0	0	0	0	0
72	HOSPICE	0	0	0	0	0
73	CORF	0	0	0	0	0

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Tuesday, May 26, 2026 at 8:24:48 AM

ALLOCATION OF CAPITAL RELATED COSTS

		Directly Assigned Capital Related Costs	CRC-B&F (Square Feet)	CRC-ME (Square Feet)	SubTotal	EMPLOYEE BENEFITS DEPARTMENT (Gross Salaries)	A&G (Accum Cost)	PLANT OP, MAINT & REPAIRS (Square Feet)	LAUNDRY & LINEN SERVICE (Patient Days)	HOUSE-KEEPING (Square Feet)
		0	1	2	2A	3	4	5	6	7
	OUTPATIENT REIMBURSABLE COST CENTERS									
74	OPT	0	0	0	0	0	0	0	0	0
75	OOT	0	0	0	0	0	0	0	0	0
76	OSP	0	0	0	0	0	0	0	0	0
	COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	0	0	0	0	0	171	0	0	0
89	Subtotals	0	1,087,024	371,164	1,458,188	0	70,921	61,186	48,210	4,293
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	0
93	BARBER & BEAUTY	0	12,389	4,230	16,619	0	110	765	0	56
93.01	RESDENTIAL	0	0	0	0	0	0	0	0	0
93.02	DENTAL	0	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments		0	0		0	0	0	0	0
99	Negative Cost Center		0	0		0	0	0	0	0
100	TOTAL	0	1,099,413	375,394	1,474,807	0	71,031	61,951	48,210	4,349

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Tuesday, May 26, 2026 at 8:24:48 AM

ALLOCATION OF CAPITAL RELATED COSTS

		DIETARY (Meals Served)	NURSING ADMIN (Patient Days)	CENTRAL SERVICES & SUPPLY (Patient Days)	PHARMACY (Patient Days)	MEDICAL RECORDS (Patient Days)	MEDICAL SOCIAL SERVICES (Patient Days)	ACTIVITIES PROGRAM (Patient Days)	QUALITY & PERFORM IMPROV PGM (Patient Days)	TRAINING & IN-SERVICE EDUCATION (Patient Days)
		8	9	10	11	12	13	14	15	16
	OUTPATIENT REIMBURSABLE COST CENTERS									
74	OPT	0	0	0	0	0	0	0	0	0
75	OOT	0	0	0	0	0	0	0	0	0
76	OSP	0	0	0	0	0	0	0	0	0
	COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	0	0	0	0	0	0	0	0	0
89	Subtotals	211,056	20,499	7,400	483	10,369	7,628	30,966	1,491	34
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	0
93	BARBER & BEAUTY	0	0	0	0	0	0	0	0	0
93.01	RESDENTIAL	0	0	0	0	0	0	0	0	0
93.02	DENTAL	0	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	0	0
100	TOTAL	211,056	20,499	7,400	483	10,369	7,628	30,966	1,491	34

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Tuesday, May 26, 2026 at 8:24:48 AM

ALLOCATION OF CAPITAL RELATED COSTS

		PATIENT TRANSPORT PART A (Patient Days)	OTHER GENERAL SERVICE COST (Patient Days)	SubTotal	Adjustments	Total
		17	18	19	20	21
	OUTPATIENT REIMBURSABLE COST CENTERS					
74	OPT	0	0	0	0	0
75	OOT	0	0	0	0	0
76	OSP	0	0	0	0	0
	COST REIMBURSED SERVICES COST CENTERS					
80	PREVENTIVE VACCINES	0	0	171	0	171
89	Subtotals	0	0	1,457,257	0	1,457,257
	NONREIMBURSABLE COST CENTERS					
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0
93	BARBER & BEAUTY	0	0	17,550	0	17,550
93.01	RESDENTIAL	0	0	0	0	0
93.02	DENTAL	0	0	0	0	0
98	Cross Foot Adjustments	0	0		0	
99	Negative Cost Center	0	0		0	
100	TOTAL	0	0	1,474,807	0	1,474,807

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.12]
In lieu of Form CMS-2540-24

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Tuesday, May 26, 2026 at 8:24:48 AM

COST ALLOCATIONS - STATISTICAL BASES

		CRC-B&F (Square Feet) 1	CRC-ME (Square Feet) 2	EMPLOYEE BENEFITS DEPARTMENT (Gross Salaries) 3	Reconcil-iation 4A	A&G (Accum Cost) 4	PLANT OP, MAINT & REPAIRS (Square Feet) 5	LAUNDRY & LINEN SERVICE (Patient Days) 6	HOUSE-KEEPING (Square Feet) 7	DIETARY (Meals Served) 8
	GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES	24,936								
2	CAPITAL RELATED - MOVABLE EQUIPMENT		24,936							
3	EMPLOYEE BENEFITS DEPARTMENT	0	0	6,416,542						
4	ADMINISTRATIVE AND GENERAL	1,201	1,201	676,443	-1,960,731	10,714,967				
5	PLANT OP, MAINT & REPAIRS	966	966	185,315	0	726,889	22,769			
6	LAUNDRY AND LINEN SERVICE	750	750	38,101	0	273,248	750	32,964		
7	HOUSEKEEPING	40	40	214,157	0	282,648	40	0	21,979	
8	DIETARY	3,256	3,256	661,471	0	1,354,820	3,256	0	3,256	98,892
9	NURSING ADMINISTRATION	243	243	676,909	0	817,309	243	0	243	0
10	CENTRAL SERVICES AND SUPPLY	98	98	60,635	0	198,813	98	0	98	0
11	PHARMACY	0	0	0	0	72,906	0	0	0	0
12	MEDICAL RECORDS	166	166	0	0	9,955	166	0	166	0
13	MEDICAL SOCIAL SERVICES	100	100	152,815	0	214,485	100	0	100	0
14	ACTIVITIES PROGRAM	466	466	150,143	0	308,477	466	0	466	0
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	224,886	0	0	0	0
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	5,152	0	0	0	0
17	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	0
18	OTHER GENERAL SERVICE COST	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE SERVICE COST CENTERS									
25	SKILLED NURSING FACILITY	16,604	16,604	3,081,966	0	5,236,977	16,604	32,964	16,604	98,892
26	NURSING FACILITY	0	0	0	0	0	0	0	0	0
27	ICF/IID	0	0	0	0	0	0	0	0	0
	ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	0	0	0	0	20,656	0	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	0	0	0	0	39,086	0	0	0	0
33	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	0	0	24,374	0	0	0	0
35	PHYSICAL THERAPY	737	737	223,805	0	327,776	737	0	737	0
36	OCCUPATIONAL THERAPY	28	28	205,087	0	244,927	28	0	28	0
37	SPEECH LANGUAGE PATHOLOGIST	0	0	89,695	0	106,395	0	0	0	0
38	AUDIOLOGY	0	0	0	0	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	182,755	0	0	0	0
42	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	0
43	DENTAL CARE	0	0	0	0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	0
	OUTPATIENT SERVICE COST CENTERS									
60	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	0
61	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	0
62	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	0
	OUTPATIENT REIMBURSABLE COST CENTERS									
70	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	0
71	AMBULANCE	0	0	0	0	0	0	0	0	0
72	HOSPICE	0	0	0	0	0	0	0	0	0
73	CORF	0	0	0	0	0	0	0	0	0

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Tuesday, May 26, 2026 at 8:24:48 AM

COST ALLOCATIONS - STATISTICAL BASES

		NURSING ADMIN (Patient Days)	CENTRAL SERVICES & SUPPLY (Patient Days)	PHARMACY (Patient Days)	MEDICAL RECORDS (Patient Days)	MEDICAL SOCIAL SERVICES (Patient Days)	ACTIVITIES PROGRAM (Patient Days)	QUALITY & PERFORM IMPROV PGM (Patient Days)	TRAINING & IN-SERVICE EDUCATION (Patient Days)	PATIENT TRANSPORT PART A (Patient Days)
		9	10	11	12	13	14	15	16	17
	GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES									
2	CAPITAL RELATED - MOVABLE EQUIPMENT									
3	EMPLOYEE BENEFITS DEPARTMENT									
4	ADMINISTRATIVE AND GENERAL									
5	PLANT OP, MAINT & REPAIRS									
6	LAUNDRY AND LINEN SERVICE									
7	HOUSEKEEPING									
8	DIETARY									
9	NURSING ADMINISTRATION	32,964								
10	CENTRAL SERVICES AND SUPPLY	0	32,964							
11	PHARMACY	0	0	32,964						
12	MEDICAL RECORDS	0	0	0	32,964					
13	MEDICAL SOCIAL SERVICES	0	0	0	0	32,964				
14	ACTIVITIES PROGRAM	0	0	0	0	0	32,964			
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	32,964		
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	32,964	
17	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	32,964
18	OTHER GENERAL SERVICE COST	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE SERVICE COST CENTERS									
25	SKILLED NURSING FACILITY	32,964	32,964	32,964	32,964	32,964	32,964	32,964	32,964	32,964
26	NURSING FACILITY	0	0	0	0	0	0	0	0	0
27	ICF/IID	0	0	0	0	0	0	0	0	0
	ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	0	0	0	0	0	0	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	0	0	0	0	0	0	0	0	0
33	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	0
35	PHYSICAL THERAPY	0	0	0	0	0	0	0	0	0
36	OCCUPATIONAL THERAPY	0	0	0	0	0	0	0	0	0
37	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	0	0	0	0
38	AUDIOLOGY	0	0	0	0	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	0
42	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	0
43	DENTAL CARE	0	0	0	0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	0
	OUTPATIENT SERVICE COST CENTERS									
60	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	0
61	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	0
62	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	0
	OUTPATIENT REIMBURSABLE COST CENTERS									
70	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	0
71	AMBULANCE	0	0	0	0	0	0	0	0	0
72	HOSPICE	0	0	0	0	0	0	0	0	0
73	CORF	0	0	0	0	0	0	0	0	0

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Tuesday, May 26, 2026 at 8:24:48 AM

COST ALLOCATIONS - STATISTICAL BASES

		OTHER GENERAL SERVICE COST (Patient Days) 18
	GENERAL SERVICE COST CENTERS	
1	CAPITAL RELATED - BUILDINGS & FIXTURES	
2	CAPITAL RELATED - MOVABLE EQUIPMENT	
3	EMPLOYEE BENEFITS DEPARTMENT	
4	ADMINISTRATIVE AND GENERAL	
5	PLANT OP, MAINT & REPAIRS	
6	LAUNDRY AND LINEN SERVICE	
7	HOUSEKEEPING	
8	DIETARY	
9	NURSING ADMINISTRATION	
10	CENTRAL SERVICES AND SUPPLY	
11	PHARMACY	
12	MEDICAL RECORDS	
13	MEDICAL SOCIAL SERVICES	
14	ACTIVITIES PROGRAM	
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	
16	TRAINING AND IN-SERVICE EDUCATION	
17	PATIENT TRANSPORTATION PART A	
18	OTHER GENERAL SERVICE COST	32,964
	INPATIENT ROUTINE SERVICE COST CENTERS	
25	SKILLED NURSING FACILITY	32,964
26	NURSING FACILITY	0
27	ICF/IID	0
	ANCILLARY SERVICE COST CENTERS	
30	RADIOLOGY - DIAGNOSTIC	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0
32	LABORATORY	0
33	INTRAVENOUS THERAPY	0
34	RESPIRATORY THERAPY	0
35	PHYSICAL THERAPY	0
36	OCCUPATIONAL THERAPY	0
37	SPEECH LANGUAGE PATHOLOGIST	0
38	AUDIOLOGY	0
39	ELECTROCARDIOLOGY	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0
42	DRUGS: IV SOLUTIONS	0
43	DENTAL CARE	0
44	APPLIANCES AND EQUIPMENT	0
45	BLOOD AND BLOOD PRODUCTS	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0
	OUTPATIENT SERVICE COST CENTERS	
60	SCREENING & PREVENTIVE SERVICES	0
61	OUTPATIENT LABORATORY	0
62	PORTABLE X-RAY SERVICES	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0
	OUTPATIENT REIMBURSABLE COST CENTERS	
70	HOME HEALTH AGENCY	0
71	AMBULANCE	0
72	HOSPICE	0
73	CORF	0

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Tuesday, May 26, 2026 at 8:24:48 AM

COST ALLOCATIONS - STATISTICAL BASES

		CRC-B&F (Square Feet) 1	CRC-ME (Square Feet) 2	EMPLOYEE BENEFITS DEPARTMENT (Gross Salaries) 3	Reconcil-iation 4A	A&G (Accum Cost) 4	PLANT OP, MAINT & REPAIRS (Square Feet) 5	LAUNDRY & LINEN SERVICE (Patient Days) 6	HOUSE-KEEPING (Square Feet) 7	DIETARY (Meals Served) 8
	OUTPATIENT REIMBURSABLE COST CENTERS									
74	OPT	0	0	0	0	0	0	0	0	0
75	OOT	0	0	0	0	0	0	0	0	0
76	OSP	0	0	0	0	0	0	0	0	0
	COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	0	0	0	0	25,814	0	0	0	0
89	Subtotal	24,655	24,655	6,416,542	0	10,698,348	22,488	32,964	21,698	98,892
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	0
93	BARBER & BEAUTY	281	281	0	0	16,619	281	0	281	0
93.01	RESDENTIAL	0	0	0	0	0	0	0	0	0
93.02	DENTAL	0	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	0	0
102	Cost to be Allocated per Bp1	1,099,413	375,394	1,194,636	0	1,960,731	859,902	351,575	335,881	1,775,464
103	Unit Cost Multiplier per Bp1	44.089389	15.054299	0.186181	0.000000	0.182990	37.766349	10.665423	15.281905	17.953566
104	Cost to be Allocated per Bp2	0	0	0	0	71,031	61,951	48,210	4,349	211,056
105	Unit Cost Multiplier per Bp2	0.000000	0.000000	0.000000	0.000000	0.006629	2.720849	1.462505	0.197871	2.134207

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Tuesday, May 26, 2026 at 8:24:48 AM

COST ALLOCATIONS - STATISTICAL BASES

		NURSING ADMIN (Patient Days) 9	CENTRAL SERVICES & SUPPLY (Patient Days) 10	PHARMACY (Patient Days) 11	MEDICAL RECORDS (Patient Days) 12	MEDICAL SOCIAL SERVICES (Patient Days) 13	ACTIVITIES PROGRAM (Patient Days) 14	QUALITY & PERFORM IMPROV PGM (Patient Days) 15	TRAINING & IN-SERVICE EDUCATION (Patient Days) 16	PATIENT TRANSPORT PART A (Patient Days) 17
	OUTPATIENT REIMBURSABLE COST CENTERS									
74	OPT	0	0	0	0	0	0	0	0	0
75	OOT	0	0	0	0	0	0	0	0	0
76	OSP	0	0	0	0	0	0	0	0	0
	COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	0	0	0	0	0	0	0	0	0
89	Subtotal	32,964	32,964	32,964	32,964	32,964	32,964	32,964	32,964	32,964
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	0
93	BARBER & BEAUTY	0	0	0	0	0	0	0	0	0
93.01	RESDENTIAL	0	0	0	0	0	0	0	0	0
93.02	DENTAL	0	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	0	0
102	Cost to be Allocated per Bp1	979,759	240,393	86,247	20,583	259,039	389,645	266,038	6,095	0
103	Unit Cost Multiplier per Bp1	29.722091	7.292592	2.616400	0.624408	7.858239	11.820319	8.070562	0.184899	0.000000
104	Cost to be Allocated per Bp2	20,499	7,400	483	10,369	7,628	30,966	1,491	34	0
105	Unit Cost Multiplier per Bp2	0.621860	0.224487	0.014652	0.314555	0.231404	0.939388	0.045231	0.001031	0.000000

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Tuesday, May 26, 2026 at 8:24:48 AM

COST ALLOCATIONS - STATISTICAL BASES

		OTHER GENERAL SERVICE COST (Patient Days) 18
	OUTPATIENT REIMBURSABLE COST CENTERS	
74	OPT	0
75	OOT	0
76	OSP	0
	COST REIMBURSED SERVICES COST CENTERS	
80	PREVENTIVE VACCINES	0
89	Subtotal	32,964
	NONREIMBURSABLE COST CENTERS	
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0
91	NONPAID WORKERS	0
92	PHYSICIAN PRIVATE OFFICES	0
93	BARBER & BEAUTY	0
93.01	RESDENTIAL	0
93.02	DENTAL	0
98	Cross Foot Adjustments	0
99	Negative Cost Center	0
102	Cost to be Allocated per Bp1	0
103	Unit Cost Multiplier per Bp1	0.000000
104	Cost to be Allocated per Bp2	0
105	Unit Cost Multiplier per Bp2	0.000000

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.12]
In lieu of Form CMS-2540-24

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet B-2 Tuesday, May 26, 2026 at 8:24:48 AM

Post Step Down Adjustments

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

Worksheet has no records.

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.12]
In lieu of Form CMS-2540-24

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet C Tuesday, May 26, 2026 at 8:24:48 AM

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

CMS #	COST CENTER	TOTAL COST 1	CHARGES TOTAL CHARGES 2	CHARGES RECLASS-IFICATIONS 3	CHARGES RECLASSIFIED CHARGES 4	COST TO CHARGE RATIO 5
	INPATIENT ROUTINE NURSING COST CENTERS					
25	SKILLED NURSING FACILITY	11,450,941	14,770,077	-681,635	14,088,442	
26	NURSING FACILITY	0	26	0	26	
27	ICF/IID	0	0	0	0	
	ANCILLARY SERVICE COST CENTERS					
30	RADIOLOGY - DIAGNOSTIC	24,436	30	0	30	814.533333
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	31	0	31	0.000000
32	LABORATORY	46,238	32	0	32	1444.937500
33	INTRAVENOUS THERAPY	0	33	0	33	0.000000
34	RESPIRATORY THERAPY	28,834	75,942	0	75,942	0.379684
35	PHYSICAL THERAPY	426,853	106,528	179,675	286,203	1.491434
36	OCCUPATIONAL THERAPY	291,231	31,400	242,975	274,375	1.061434
37	SPEECH LANGUAGE PATHOLOGIST	125,864	37	148,595	148,632	0.846816
38	AUDIOLOGY	0	38	0	38	0.000000
39	ELECTROCARDIOLOGY	0	490	0	490	0.000000
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	7,848	0	7,848	0.000000
41	DRUGS: DRUGS CHARGED TO PATIENTS	216,197	41	84,576	84,617	2.555007
42	DRUGS: IV SOLUTIONS	0	42	0	42	0.000000
43	DENTAL CARE	0	43	0	43	0.000000
44	APPLIANCES AND EQUIPMENT	0	44	0	44	0.000000
45	BLOOD AND BLOOD PRODUCTS	0	45	0	45	0.000000
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	46	0	46	0.000000
	OUTPATIENT REIMBURSABLE COST CENTERS					
71	AMBULANCE	0	71	0	71	0.000000
	COST REIMBURSED SERVICES COST CENTERS					
80	PREVENTIVE VACCINES	30,538	80	25,814	25,894	1.179347
100	TOTAL	12,641,132	14,992,924	0	14,992,924	

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.12]
In lieu of Form CMS-2540-24

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet C-6 Tuesday, May 26, 2026 at 8:24:48 AM

Reclassifications

			INCREASES		DECREASES		
	EXPLANATION OF RECLASSIFICATION	CODE	WORKSHEET C COST CENTER	WKST C LINE NO.	AMOUNT	WORKSHEET C COST CENTER	WKST C LINE NO.	AMOUNT
#		1	2	3	4	5	6	7
1	To Reclass P/T	A	PHYSICAL THERAPY	35.00	179,675	SKILLED NURSING FACILITY	25.00	681,635
2	To Reclass O/T	A	OCCUPATIONAL THERAPY	36.00	242,975	SKILLED NURSING FACILITY	25.00	0
3	To Reclass Speech Language Pathologi	A	SPEECH LANGUAGE PATHOLOG	37.00	148,595	SKILLED NURSING FACILITY	25.00	0
4	To Reclass Drugs: Drugs Charged to PA	A	DRUGS: DRUGS CHARGED TO	41.00	84,576	SKILLED NURSING FACILITY	25.00	0
5	To Reclass Preventive Vaccines	A	PREVENTIVE VACCINES	80.00	25,814	SKILLED NURSING FACILITY	25.00	0
500	TOTAL RECLASSIFICATIONS				681,635			681,635

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.12]
In lieu of Form CMS-2540-24

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet D SNF Title V Tuesday, May 26, 2026 at 8:24:48 AM

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

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

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.12]
In lieu of Form CMS-2540-24

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet D SNF Title XIX Tuesday, May 26, 2026 at 8:24:48 AM

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

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

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.12]
In lieu of Form CMS-2540-24

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet D SNF Title XVIII Tuesday, May 26, 2026 at 8:24:48 AM

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

CMS #		RATIO OF COST TO CHARGES	HEALTHCARE CHARGES			HEALTHCARE COSTS		
			INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES
30	RADIOLOGY - DIAGNOSTIC	814.533333	0	0	0	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY		0	0	0	0	0	0
32	LABORATORY	444.937500	0	0	0	0	0	0
33	INTRAVENOUS THERAPY		0	0	0	0	0	0
34	RESPIRATORY THERAPY	0.379684	0	0	0	0	0	0
35	PHYSICAL THERAPY	1.491434	255,617	0	0	381,236	0	0
36	OCCUPATIONAL THERAPY	1.061434	242,975	0	0	257,902	0	0
37	SPEECH LANGUAGE PATHOLOGIST	0.846816	148,595	0	0	125,833	0	0
38	AUDIOLOGY		0	0	0	0	0	0
39	ELECTROCARDIOLOGY		0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS		0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	2.555007	58,562	0	0	149,626	0	0
42	DRUGS: IV SOLUTIONS		0	0	0	0	0	0
43	DENTAL CARE		0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT		0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS		0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE		0	0	0	0	0	0
71	AMBULANCE		0	0	0	0	0	0
80	PREVENTIVE VACCINES	1.179347	0	0	25,814	0	0	30,444
100	TOTAL		705,749	0	25,814	914,597	0	30,444

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.12]
In lieu of Form CMS-2540-24

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet D-1 Tuesday, May 26, 2026 at 8:24:48 AM

Program: Title V
Component: Skilled Nursing Facility

COMPUTATION OF INPATIENT ROUTINE COSTS

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

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.12]
In lieu of Form CMS-2540-24

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet D-1 Tuesday, May 26, 2026 at 8:24:48 AM

Program: Title XIX
Component: Skilled Nursing Facility

COMPUTATION OF INPATIENT ROUTINE COSTS

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

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.12]
In lieu of Form CMS-2540-24

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet D-1 Tuesday, May 26, 2026 at 8:24:48 AM

Program: Title XVIII
Component: Skilled Nursing Facility

COMPUTATION OF INPATIENT ROUTINE COSTS

CMS #	INPATIENT DAYS	AMOUNT
1	INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	32,964
2	PRIVATE ROOM DAYS	0
3	PROGRAM INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	5,739
4	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0
5	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	11,450,941
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT	
6	GENERAL INPATIENT ROUTINE SERVICE CHARGES	13,700,798
7	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.835786
8	PRIVATE ROOM CHARGES	0
9	AVERAGE PRIVATE ROOM PER DIEM CHARGE	0.00
10	SEMI-PRIVATE ROOM CHARGES	0
11	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	0.00
12	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL	0.00
13	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL	0.00
14	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT	0
15	GENERAL INPATIENT ROUTINE SERVICE COST NET OF PRIVATE ROOM COST DIFFERENTIAL	11,450,941
	PROGRAM INPATIENT ROUTINE SERVICE COSTS	
16	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	347.38
17	PROGRAM ROUTINE SERVICE COST	1,993,614
18	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0
19	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	1,993,614
20	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	1,403,336
21	PER DIEM CAPITAL RELATED COSTS	42.57
22	PROGRAM CAPITAL RELATED COST	244,309
23	INPATIENT ROUTINE SERVICE COST	1,749,305
24	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	0
25	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	1,749,305
26	PER DIEM LIMITATION	0.00
27	INPATIENT ROUTINE SERVICE COST LIMITATION	0
28	REIMBURSABLE INPATIENT ROUTINE SERVICE COSTS	0

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.12]
In lieu of Form CMS-2540-24

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet E Part A Tuesday, May 26, 2026 at 8:24:48 AM

Calculation of Reimbursement Settlement - Medicare Part A

1	INPATIENT PPS AMOUNT	4,742,376
2	ALLOWABLE BAD DEBTS	323,971
3	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES	184,299
4	REIMBURSABLE BAD DEBTS	210,581
5	TOTAL REIMBURSABLE COST	4,952,957
6	PRIMARY PAYER AMOUNTS	0
7	COINSURANCE	699,311
8		0
9	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0
10	SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITEMS	4,212
11	SEQUESTRATION AMOUNT	80,861
12	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0
13	NET REIMBURSABLE COST	4,168,573
14	INTERIM PAYMENTS	4,032,041
15	TENTATIVE ADJUSTMENT	0
16	BALANCE DUE PROVIDER/PROGRAM	136,532
17	PROTESTED AMOUNTS	

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.12]
In lieu of Form CMS-2540-24

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet E Part B Tuesday, May 26, 2026 at 8:24:48 AM

Calculation of Reimbursement Settlement - Medicare Part B

1	PART B ANCILLARY SERVICE COSTS	0
2	PREVENTIVE VACCINES	30,444
3	TOTAL REASONABLE COSTS	30,444
4	MEDICARE PART B ANCILLARY CHARGES	25,814
5	COST OF COVERED SERVICES	25,814
6	ALLOWABLE BAD DEBTS	0
7	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL-ELIGIBLE BENEFICIARIES	0
8	REIMBURSABLE BAD DEBTS	0
9	TOTAL REIMBURSABLE COST	25,814
10	PRIMARY PAYER AMOUNTS	0
11	COINSURANCE AND DEDUCTIBLES	0
12		0
13	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0
14	SEQUESTRATION AMOUNT	516
15	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0
16	NET REIMBURSABLE COST	25,298
17	INTERIM PAYMENTS	25,298
18	TENTATIVE ADJUSTMENT	0
19	BALANCE DUE PROVIDER/PROGRAM	0
20	PROTESTED AMOUNTS	

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.12]
In lieu of Form CMS-2540-24

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet E-1 Tuesday, May 26, 2026 at 8:24:48 AM

Analysis of Payments to Providers for Service Rendered

CMS #	DESCRIPTION	Inpatient Part A Mo/Day/Year 1	Inpatient Part A Amount 2	Part B Mo/Day/Year 3	Part B Amount 4
1	Total interim payments paid to provider		4,077,572		25,298
2	Interim payments payable		0		0
3	RETROACTIVE LUMP SUM ADJUSTMENTS				
3.01	Program to Provider		0		0
3.02	Program to Provider		0		0
3.03	Program to Provider		0		0
3.04	Program to Provider		0		0
3.05	Program to Provider		0		0
3.50	Provider to Program	01/06/2026	45,531		0
3.51	Provider to Program		0		0
3.52	Provider to Program		0		0
3.53	Provider to Program		0		0
3.54	Provider to Program		0		0
3.99	SUBTOTAL		-45,531		0
4	TOTAL INTERIM PAYMENTS		4,032,041		25,298

TO BE COMPLETED BY CONTRACTOR

5	CONTRACTOR: TENTATIVE SETTLEMENT PAYMENTS				
5.01	Program to Provider		0		0
5.02	Program to Provider		0		0
5.03	Program to Provider		0		0
5.50	Provider to Program		0		0
5.51	Provider to Program		0		0
5.52	Provider to Program		0		0
5.99	SUBTOTAL		0		0
6	CONTRACTOR: NET SETTLEMENT AMOUNT				
6.01	Program to Provider		0		0
6.02	Provider to Program		0		0
7	CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY		0		0

Name of Contractor: _____ Contractor Number: _____

8	Name of Contractor/Number/Date of NPR		0		0

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.12]
In lieu of Form CMS-2540-24

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet G Tuesday, May 26, 2026 at 8:24:48 AM

BALANCE SHEET

CMS #	ASSETS	Amount 1
	CURRENT ASSETS	
1	CASH ON HAND AND IN BANKS	132,756
2	TEMPORARY INVESTMENTS	0
3	NOTES RECEIVABLE	0
4	ACCOUNTS RECEIVABLE	2,317,158
5	OTHER RECEIVABLES	0
6	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	817,000
7	INVENTORY	0
8	PREPAID EXPENSES	351,268
9	OTHER CURRENT ASSETS	1,740
10	DUE FROM OTHER FUNDS	0
11	TOTAL CURRENT ASSETS	1,985,922
	FIXED ASSETS	
12	LAND	0
13	LAND IMPROVEMENTS	0
14	LESS: ACCUMULATED DEPRECIATION	0
15	BUILDINGS	0
16	LESS: ACCUMULATED DEPRECIATION	0
17	LEASEHOLD IMPROVEMENTS	4,925,812
18	LESS: ACCUMULATED DEPRECIATION	2,277,223
19	FIXED EQUIPMENT	0
20	LESS: ACCUMULATED DEPRECIATION	0
21	AUTOMOBILES AND TRUCKS	0
22	LESS: ACCUMULATED DEPRECIATION	0
23	MAJOR MOVABLE EQUIPMENT	3,842,739
24	LESS: ACCUMULATED DEPRECIATION	3,463,358
25	MINOR EQUIPMENT - DEPRECIABLE	0
26	MINOR EQUIPMENT - NONDEPRECIABLE	0
27	OTHER FIXED ASSETS	0
28	TOTAL FIXED ASSETS	3,027,970
	OTHER ASSETS	
29	INVESTMENTS	0
30	DEPOSITS ON LEASES	0
31	DUE FROM OWNERS/OFFICERS	0
32	OTHER ASSETS	2,318,457
33	TOTAL OTHER ASSETS	2,318,457
34	TOTAL ASSETS	7,332,349
	CURRENT LIABILITIES	
35	ACCOUNTS PAYABLE	793,104
36	SALARIES, WAGES & FEES PAYABLE	409,595
37	PAYROLL TAXES PAYABLE	22,892
38	NOTES & LOANS PAYABLE (SHORT TERM)	520,000
39	DEFERRED INCOME	0
40	ACCELERATED PAYMENTS	0
41	DUE TO OTHER FUNDS	0
42	OTHER CURRENT LIABILITIES	3,618,384
43	TOTAL CURRENT LIABILITIES	5,363,975
	LONG TERM LIABILITIES	
44	MORTGAGE PAYABLE	0
45	NOTES PAYABLE	0
46	UNSECURED LOANS	0
47	LOANS FROM OWNERS	0
48	OTHER LONG TERM LIABILITIES	0
49	TOTAL LONG TERM LIABILITIES	0
50	TOTAL LIABILITIES	5,363,975
	CAPITAL ACCOUNTS	
51	FUND BALANCES	1,968,374
52	TOTAL LIABILITIES AND FUND BALANCES	7,332,349

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.12]
In lieu of Form CMS-2540-24

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet G-2 Part I Tuesday, May 26, 2026 at 8:24:48 AM

Statement of Patient Revenues and Operating Expenses

PART I - PATIENT REVENUES

		INPATIENT					OUTPATIENT					
		MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	TOTAL
	GENERAL INPATIENT ROUTINE CARE SERVICES	1	2	3	4	5	6	7	8	9	10	11
1	SKILLED NURSING FACILITY	4,045,752	1,301,641	603,640	3,079,974	4,668,084						13,699,091
2	NURSING FACILITY	0	0	0	0	0						0
3	ICF/IID											0
4	TOTAL GENERAL INPATIENT CARE SERVICES	4,045,752	1,301,641	603,640	3,079,974	4,668,084						13,699,091
5	ANCILLARY SERVICES	888,505	283,241	0	30,061	89,681	0	0	0	0	0	1,291,488
6	HOME HEALTH AGENCY						0	0	0	0	0	0
7	AMBULANCE		0	0	0	0	0	0	0	0	0	0
8	HOSPICE	0	0	0	0	0	0	0	0	0	0	0
9	ALL OTHER REVENUES	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL PATIENT REVENUES	4,934,257	1,584,882	603,640	3,110,035	4,757,765	0	0	0	0	0	14,990,579

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.12]
In lieu of Form CMS-2540-24

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet G-2 Part II Tuesday, May 26, 2026 at 8:24:48 AM

Statement of Patient Revenues and Operating Expenses

PART II - OPERATING EXPENSES

CMS #	Description	
11	OPERATING EXPENSES	14,642,829
12	ADD (SPECIFY)	0
13	TOTAL ADDITIONS	0
14	DEDUCT (SPECIFY)	0
15	TOTAL DEDUCTIONS	0
16	TOTAL OPERATING EXPENSES	14,642,829

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.12]
In lieu of Form CMS-2540-24

CHATHAM HILLS SUBACUTE CARE CENTER
Provider CCN: 31-5120
Period from 1/1/2025 to 12/31/2025

Worksheet G-3 Tuesday, May 26, 2026 at 8:24:48 AM

Statement of Revenues and Expenses

CMS #	Description	
	Income From Services to Patients:	
1	TOTAL PATIENT REVENUES	14,990,579
2	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	1,183,238
3	NET PATIENT REVENUES	13,807,341
4	LESS: TOTAL OPERATING EXPENSES	14,642,829
5	NET INCOME FROM SERVICES TO PATIENTS	-835,488
	Other Income:	
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	0
7	INCOME FROM INVESTMENTS	0
8	REVENUES FROM COMMUNICATIONS (TELEPHONE AND INTERNET SERVICES)	0
9	REVENUE FROM TELEVISION AND RADIO SERVICES	0
10	PURCHASE DISCOUNTS	0
11	REBATES AND REFUNDS OF EXPENSES	0
12	PARKING LOT RECEIPTS	0
13	REVENUE FROM LAUNDRY AND LINEN SERVICE	0
14	REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS	0
15	REVENUE FROM RENTAL OF LIVING QUARTERS	0
16	REVENUE FROM SALE OF MEDICAL AND SURGICAL SUPPLIES TO OTHER THAN PATIENTS	0
17	REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS	0
18	REVENUE FROM SALE OF MEDICAL RECORDS AND ABSTRACTS	0
19	TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC.)	0
20	REVENUE FROM GIFTS, FLOWER, COFFEE SHOPS, CANTEEN	0
21	RENTAL OF VENDING MACHINES	0
22	RENTAL OF SKILLED NURSING SPACE	0
23	GOVERNMENTAL APPROPRIATIONS	0
24	OTHER MISCELLANEOUS REVENUE (SPECIFY _____)	0
25	PHE FUNDING	0
26	TOTAL OTHER INCOME	0
27	TOTAL INCOME	-835,488
	Expenses:	
28	OTHER EXPENSES (SPECIFY _____)	0
29		0
30		0
31	TOTAL OTHER EXPENSES	0
32	NET INCOME (LOSS) FOR THE PERIOD	-835,488