

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

GATEWAY CARE CENTER	Period:	Run Date Time:
Provider CCN: 31-5177	From: 01/01/2025	5/29/2026 5:22
	To: 12/31/2025	MCRIF32 2540-24 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 GATEWAY CARE CENTER, 31-5177 {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.

1	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR	CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	1
	1	2		
	<i>Joe Blachorsky</i>	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.	
2	Signatory Printed Name	JOE BLACHORSKY		2
3	Signatory Title	CFO		3
4	Signature Date	(Dated when report is electronically signed.)		4

PART III - SETTLEMENT SUMMARY

Cost Center Description	Title V	Title XVIII		Title XIX	
		Part A	Part B		
	1.00	2.00	3.00	4.00	
1.00 SNF	0	78,437	-2,774	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	78,437	-2,774	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 CORRESPONDENCE NOT PERTAINING TO THE INFORMATION COLLECTION BURDEN APPROVED UNDER THE ASSOCIATED OMB CONTROL NUMBER LISTED ON THIS FORM WILL NOT BE REVIEWED, FORWARDED, OR RETAINED. IF YOU HAVE QUESTIONS OR CONCERNS REGARDING WHERE TO SUBMIT YOUR DOCUMENTS, CONTACT 1-800-MEDICARE.

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			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	139 GRANT AVENUE					1.00		
		CITY	STATE	ZIP CODE	COUNTY				
		1.00	2.00	3.00	4.00				
2.00	ADDRESS LINE 2	EATONTOWN	NJ	07724	MONMOUTH		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	GATEWAY CARE CENTER		315177	29484	U	01/01/1987	01/01/1987	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	5	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?							Y	11.00
12.00	Is the SNF a composite distinct part SNF that meets the requirements set forth in 42 CFR 483.5?							N	12.00
		COMPONENT NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE		
		1.00	2.00	3.00	4.00	5.00	6.00		
13.00	Non-contiguous component locations								13.00
						Y/N	DATE	V OR I	
						1.00	2.00	3.00	
14.00	COLUMN 1: Did the SNF terminate participation in the Medicare Program? COLUMN 2: Termination date. COLUMN 3: Voluntary (V) or involuntary (I) termination.					N			14.00
15.00	COLUMN 1: Did the SNF change ownership (CHOW) immediately prior to the beginning of the cost reporting period? COLUMN 2: CHOW date.					N			15.00
						1.00	2.00		
16.00	COLUMN 1: Is the SNF part of a HO/CO as defined in CMS Pub. 15-1, chapter 21, §2150? COLUMN 2: Enter the number of HO/COs allocating costs to this SNF.					N	0		16.00
		HO/CO NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE	HO/CO CCN	HO/CO CONTRACTOR #
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00
17.00	HO/CO ALLOCATING TO SNF								17.00
							1.00		
18.00	Did the total number of available beds permanently maintained for lodging inpatients change from the prior cost reporting period?						N		18.00
19.00	Did this SNF operate a ventilator care unit?						N		19.00

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SNF OWNED SERVICES					
		1.00	2.00		
20.00	COLUMN 1: Did the SNF and/or SNF-based HHA operate a Medicare approved laboratory with its own CLIA number or a CLIA certificate of waiver that meets the requirements in 42 CFR 493? COLUMN 2: Enter the CLIA ID number.	N		20.00	
21.00	Did the SNF operate a radiological department that meets the standards required of a hospital furnishing such services under the program at 42 CFR 482.26 or the standards to provide portable x-ray services?	N		21.00	
22.00	COLUMN 1: Did this SNF operate an institutional based ambulance service? COLUMN 2: Enter the ambulance provider number.	N		22.00	
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?		1.00 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?	Y		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.	2		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.	68,483	0	0	
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		
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	C	10/31/2026	
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	03/02/2026	Y	03/02/2026
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	
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	
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	

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PS&R REPORT DATA

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

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COST REPORT PREPARER CONTACT INFORMATION					
		FIRST NAME 1.00	LAST NAME 2.00	TITLE 3.00	
70.00	PREPARER	CHARLES	REED	VICE-PRESIDENT	70.00
		NAME 1.00			
71.00	EMPLOYER	EXECUCARE ASSOCIATES			71.00
		TELEPHONE NUMBER 1.00	EMAIL ADDRESS 2.00		
72.00	CONTACT INFORMATION	732-534-4390	CRWASSC@NETSCAPE.NET		72.00

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STATISTICAL DATA

Worksheet S-3
Part I

PART I - VISITS AND CENSUS DATA

		NUMBER OF BEDS	BED DAYS AVAILABLE	INPATIENT DAYS					DISCHARGES					
				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	178	64,970	0	2,950	42,880	4,273	50,103	0	42	90	38	170	1.00
2.00	SNF - HMO			0	0	0			0	0	0	0	0	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	5.00
6.00	HOSPICE	0	0	0	0	0	0	0	0	0	0	0	0	6.00
7.00	TOTAL	178	64,970	0	2,950	42,880	4,273	50,103	0	42	90	38	170	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	70.24	476.44	112.45	294.72	0	86	59	40	185	139.47	0.00	1.00
2.00	SNF - HMO	0.00	0.00	0.00			0	0	0	0	0			2.00
3.00	NF - FFS	0.00		0.00	0.00	0.00	0		0	0	0	0.00	0.00	3.00
4.00	NF - HMO	0.00		0.00			0		0	0	0			4.00
5.00	ICF/IID	0.00		0.00	0.00	0.00	0		0	0	0	0.00	0.00	5.00
6.00	HOSPICE											0.00	0.00	6.00
7.00	TOTAL													7.00

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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)	8,880,431	0	0	8,880,431	290,096.30	30.61	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)	8,880,431	0	0	8,880,431	290,096.30	30.61	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)	8,880,431	0	0	8,880,431	290,096.30	30.61	11.00
OTHER WAGES AND RELATED COST								
12.00	CONTRACT LABOR: PATIENT RELATED & MGMT	204,981	0	0	204,981	7,348.00	27.90	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)	1,529,868	0	0	1,529,868			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)	1,529,868	0	0	1,529,868			19.00

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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	600,726	0	0	600,726	15,150.32	39.65	2.00
3.00	PLANT OP, MAINT & REPAIRS	5.00	115,290	0	0	115,290	3,840.94	30.02	3.00
4.00	LAUNDRY AND LINEN SERVICE	6.00	42,656	0	0	42,656	2,754.64	15.49	4.00
5.00	HOUSEKEEPING	7.00	441,238	0	0	441,238	24,585.25	17.95	5.00
6.00	DIETARY	8.00	820,625	0	0	820,625	40,769.21	20.13	6.00
7.00	NURSING ADMINISTRATION	9.00	713,014	0	0	713,014	13,886.32	51.35	7.00
8.00	CENTRAL SERVICES AND SUPPLY	10.00	0	0	0	0	0.00	0.00	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	113,822	0	0	113,822	2,200.00	51.74	11.00
12.00	ACTIVITIES PROGRAM	14.00	460,691	0	0	460,691	21,709.45	21.22	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

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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		-767 3.00
4.00	PRIOR YEAR PENSION SERVICE COST		0 4.00
PLAN ADMINISTRATIVE COSTS			
5.00	401K/TSA PLAN ADMINISTRATION FEES		0 5.00
6.00	LEGAL/ACCOUNTING/MANAGEMENT FEES-PENSION PLAN		0 6.00
7.00	EMPLOYEE MANAGED CARE PROGRAM ADMINISTRATION FEES		0 7.00
HEALTH AND INSURANCE COSTS			
8.00	HEALTH INSURANCE		567,441 8.00
9.00	PRESCRIPTION DRUG PLAN		0 9.00
10.00	DENTAL, HEARING AND VISION PLANS		14,027 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		119,461 15.00
16.00	RETIREMENT HEALTH CARE COST		0 16.00
TAXES			
17.00	FICA - EMPLOYER'S PORTION ONLY		819,972 17.00
18.00	MEDICARE TAXES - EMPLOYER'S PORTION ONLY		0 18.00
19.00	UNEMPLOYMENT INSURANCE		0 19.00
20.00	STATE OR FEDERAL UNEMPLOYMENT TAXES		7,648 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		2,086 23.00
24.00	TOTAL WAGE RELATED COST		1,529,868 24.00

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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	1,316,879	216,489	1,533,368	26,657.17	57.52	1.00
2.00	LICENSED PRACTICAL NURSE	1,052,971	173,104	1,226,075	24,600.91	49.84	2.00
3.00	CERTIFIED NURSING ASSISTANT	2,802,726	460,756	3,263,482	105,581.61	30.91	3.00
4.00	TOTAL NURSING EXPENDITURES	5,172,576	850,349	6,022,925	156,839.69	38.40	4.00
5.00	PHYSICAL THERAPIST	162,573	26,726	189,299	3,581.17	52.86	5.00
6.00	PHYSICAL THERAPY ASSISTANT	0	0	0	0.00	0.00	6.00
7.00	OCCUPATIONAL THERAPIST	185,469	30,490	215,959	3,909.84	55.23	7.00
8.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0.00	0.00	8.00
9.00	SPEECH-LANGUAGE PATHOLOGIST	51,751	8,508	60,259	869.47	69.31	9.00
10.00	THERAPY AIDES AND STUDENTS	0	0	0	0.00	0.00	10.00
11.00	RESPIRATORY THERAPIST	0	0	0	0.00	0.00	11.00
12.00	OTHER MEDICAL STAFF	0	0	0	0.00	0.00	12.00

CONTRACT LABOR

NURSING EMPLOYEES

15.00	REGISTERED NURSE	9,687	0	9,687	65.00	149.03	15.00
16.00	LICENSED PRACTICAL NURSE	7,388	0	7,388	145.00	50.95	16.00
17.00	CERTIFIED NURSING ASSISTANT	187,906	0	187,906	7,138.00	26.32	17.00
18.00	TOTAL NURSING EXPENDITURES	204,981	0	204,981	7,348.00	27.90	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

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	SALARIES & WAGES	CONTRACT LABOR COSTS	LABOR SUBTOTAL	OTHER COSTS	SUBTOTAL	
			1.00	2.00	3.00	4.00	5.00	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAPITAL RELATED-BUILDINGS & FIXTURES				1,809,172	1,809,172	1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT				71,342	71,342	2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	1,459,904	1,459,904	3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	600,726	225,934	826,660	1,924,168	2,750,828	4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	115,290	76,640	191,930	415,637	607,567	5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	42,656	0	42,656	0	42,656	6.00
7.00	00700	HOUSEKEEPING	441,238	0	441,238	77,295	518,533	7.00
8.00	00800	DIETARY	820,625	152,918	973,543	492,336	1,465,879	8.00
9.00	00900	NURSING ADMINISTRATION	713,014	6,250	719,264	0	719,264	9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	0	0	0	197,744	197,744	10.00
11.00	01100	PHARMACY	0	34,888	34,888	44,604	79,492	11.00
12.00	01200	MEDICAL RECORDS	0	0	0	0	0	12.00
13.00	01300	MEDICAL SOCIAL SERVICES	113,822	238	114,060	0	114,060	13.00
14.00	01400	ACTIVITIES PROGRAM	460,691	5,605	466,296	42,126	508,422	14.00
15.00	01500	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	35,500	35,500	0	35,500	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	5,172,576	204,981	5,377,557	0	5,377,557	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	37,257	37,257	30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	31.00
32.00	03200	LABORATORY	0	0	0	18,550	18,550	32.00
33.00	03300	INTRAVENOUS THERAPY	0	0	0	0	0	33.00
34.00	03400	RESPIRATORY THERAPY	0	0	0	382	382	34.00
35.00	03500	PHYSICAL THERAPY	162,573	42,617	205,190	8,312	213,502	35.00
36.00	03600	OCCUPATIONAL THERAPY	185,469	0	185,469	0	185,469	36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	51,751	0	51,751	0	51,751	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	101,160	101,160	41.00
42.00	04200	DRUGS: IV SOLUTIONS	0	0	0	0	0	42.00
43.00	04300	DENTAL CARE	0	0	0	0	0	43.00
44.00	04400	APPLIANCES AND EQUIPMENT	0	0	0	0	0	44.00
45.00	04500	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	45.00
46.00	04600	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	46.00
47.00	04700	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS								
60.00	06000	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	60.00
61.00	06100	OUTPATIENT LABORATORY	0	0	0	0	0	61.00
62.00	06200	PORTABLE X-RAY SERVICES	0	0	0	0	0	62.00
63.00	06300	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	63.00
64.00	06400	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS								
70.00	07000	HOME HEALTH AGENCY	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	5,816	5,816	0	5,816	71.00
72.00	07200	HOSPICE	0	0	0	0	0	72.00
73.00	07300	CORF	0	0	0	0	0	73.00
74.00	07400	OPT	0	0	0	0	0	74.00
75.00	07500	OOT	0	0	0	0	0	75.00
76.00	07600	OSP	0	0	0	0	0	76.00
77.00	07700	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	77.00

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

Cost Center Description			SALARIES & WAGES	CONTRACT LABOR COSTS	LABOR SUBTOTAL	OTHER COSTS	SUBTOTAL	
			1.00	2.00	3.00	4.00	5.00	
COST REIMBURSED SERVICES COST CENTERS								
80.00	08000	PREVENTIVE VACCINES				0	0	80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	81.00
89.00		SUBTOTAL	8,880,431	791,387	9,671,818	6,699,989	16,371,807	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	8,880,431	791,387	9,671,818	6,699,989	16,371,807	100.00

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	RECLASS- IFICATIONS	RECLASSIFIED TRIAL BALANCE	ADJUSTMENTS	EXPENSES FOR COST ALLOCATION	
			6.00	7.00	8.00	9.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAPITAL RELATED-BUILDINGS & FIXTURES	59,214	1,868,386	-945,560	922,826	1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT	-59,214	12,128	0	12,128	2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	1,459,904	0	1,459,904	3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	0	2,750,828	-805,831	1,944,997	4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	0	607,567	0	607,567	5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	0	42,656	0	42,656	6.00
7.00	00700	HOUSEKEEPING	0	518,533	0	518,533	7.00
8.00	00800	DIETARY	0	1,465,879	0	1,465,879	8.00
9.00	00900	NURSING ADMINISTRATION	0	719,264	0	719,264	9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	-18,750	178,994	0	178,994	10.00
11.00	01100	PHARMACY	0	79,492	0	79,492	11.00
12.00	01200	MEDICAL RECORDS	0	0	0	0	12.00
13.00	01300	MEDICAL SOCIAL SERVICES	0	114,060	0	114,060	13.00
14.00	01400	ACTIVITIES PROGRAM	0	508,422	0	508,422	14.00
15.00	01500	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	35,500	0	35,500	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	-9,600	5,367,957	0	5,367,957	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	37,257	0	37,257	30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	31.00
32.00	03200	LABORATORY	0	18,550	0	18,550	32.00
33.00	03300	INTRAVENOUS THERAPY	0	0	0	0	33.00
34.00	03400	RESPIRATORY THERAPY	0	382	0	382	34.00
35.00	03500	PHYSICAL THERAPY	0	213,502	0	213,502	35.00
36.00	03600	OCCUPATIONAL THERAPY	0	185,469	0	185,469	36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	0	51,751	0	51,751	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	-2,841	98,319	0	98,319	41.00
42.00	04200	DRUGS: IV SOLUTIONS	0	0	0	0	42.00
43.00	04300	DENTAL CARE	0	0	0	0	43.00
44.00	04400	APPLIANCES AND EQUIPMENT	0	0	0	0	44.00
45.00	04500	BLOOD AND BLOOD PRODUCTS	0	0	0	0	45.00
46.00	04600	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	46.00
47.00	04700	OTHER ANCILLARY SERVICE COST	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	SCREENING & PREVENTIVE SERVICES	0	0	0	0	60.00
61.00	06100	OUTPATIENT LABORATORY	0	0	0	0	61.00
62.00	06200	PORTABLE X-RAY SERVICES	0	0	0	0	62.00
63.00	06300	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	63.00
64.00	06400	OTHER OUTPATIENT SERVICE COST	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS							
70.00	07000	HOME HEALTH AGENCY	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	5,816	0	5,816	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

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	RECLASS- IFICATIONS	RECLASSIFIED TRIAL BALANCE	ADJUSTMENTS	EXPENSES FOR COST ALLOCATION		
			6.00	7.00	8.00	9.00		
77.00	07700	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0		77.00
COST REIMBURSED SERVICES COST CENTERS								
80.00	08000	PREVENTIVE VACCINES	31,191	31,191	0	31,191		80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	0	0		81.00
89.00		SUBTOTAL	0	16,371,807	-1,751,391	14,620,416		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	16,371,807	-1,751,391	14,620,416		100.00

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RECLASSIFICATIONS

Worksheet A-6

INCREASES					DECREASES				
COST CENTER	LINE #	SALARY	OTHER	COST CENTER	LINE #	SALARY	OTHER		
3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00		
B - RECLASS LHI DEP									
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	1.00	0	59,214	CAPITAL RELATED-MOVABLE EQUIPMENT	2.00	0	59,214	1.00
C - TO RECLASS VACCINE EXP									
1.00	PREVENTIVE VACCINES	80.00	0	18,750	CENTRAL SERVICES AND SUPPLY	10.00	0	18,750	1.00
2.00	PREVENTIVE VACCINES	80.00	0	2,841	DRUGS: DRUGS CHARGED TO PATIENTS	41.00	0	2,841	2.00
3.00	PREVENTIVE VACCINES	80.00	9,600	0	SKILLED NURSING FACILITY	25.00	9,600	0	3.00
GRAND TOTAL									
500.00	TOTAL RECLASSIFICATIONS		9,600	80,805			9,600	80,805	500.00

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RECONCILIATION OF CAPITAL COSTS CENTERS

Worksheet A-7

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

		BEGINNING BALANCES	ACQUISITIONS			DISPOSALS AND RETIREMENTS	ENDING BALANCE	FULLY DEPRECIATED ASSETS	
			PURCHASES	DONATION	TOTAL				
		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	1,975,458	0	0	0	0	1,975,458	0	4.00
5.00	FIXED EQUIPMENT	0	0	0	0	0	0	0	5.00
6.00	MOVABLE EQUIPMENT	1,525,798	0	0	0	1,741	1,524,057	0	6.00
7.00	SUBTOTAL	3,501,256	0	0	0	1,741	3,499,515	0	7.00
8.00	RECONCILING ITEMS	0	0	0	0	0	0	0	8.00
9.00	TOTAL	3,501,256	0	0	0	1,741	3,499,515	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	59,214	614,440	0	50,415	198,757	0	922,826	1.00
2.00	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	1,634	10,494	0	0	0	0	12,128	2.00
3.00	TOTAL	60,848	624,934	0	50,415	198,757	0	934,954	3.00

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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	-489	ADMINISTRATIVE AND GENERAL	4.00 1.00
2.00	TRADE, QUANTITY, TIME, AND OTHER DISCOUNTS ON PURCHASES (CMS PUB. 15-1, CHAPTER 8)		0		0.00 2.00
3.00	REBATES AND REFUNDS OF EXPENSES (CMS PUB. 15-1, CHAPTER 8)		0		0.00 3.00
4.00	RENTAL OF PROVIDER SPACE BY SUPPLIERS (CMS PUB. 15-1, CHAPTER 8)		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	-945,545		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 FIXTURES		0	CAPITAL RELATED-BUILDINGS & FIXTURES	1.00 20.00
21.00	DEPRECIATION--MOVABLE EQUIPMENT		0	CAPITAL RELATED-MOVABLE EQUIPMENT	2.00 21.00
22.00	SHORT TERM INPATIENT HOSPICE CARE		0		0.00 22.00
23.00	HOSPICE NON-CORE CONTRACTED SERVICES		0		0.00 23.00
24.00	SALARIES ASST. ADM.	A	-25,126	ADMINISTRATIVE AND GENERAL	4.00 24.00
24.01	BAD DEBT EXP 30% NON MCD	A	-120,484	ADMINISTRATIVE AND GENERAL	4.00 24.01
24.02	ADVERTISING	A	-750	ADMINISTRATIVE AND GENERAL	4.00 24.02
24.03	MARKETING / PROMOTIONAL ADVERTISING	A	-22,278	ADMINISTRATIVE AND GENERAL	4.00 24.03
24.04	PENALTIES	A	-16,544	ADMINISTRATIVE AND GENERAL	4.00 24.04
24.05	RESIDENT PD CLAIMS (CB)	A	-145	ADMINISTRATIVE AND GENERAL	4.00 24.05
24.07	BAD DEBT EXPENSE	A	-607,002	ADMINISTRATIVE AND GENERAL	4.00 24.07
25.00	OTHER REVENUE MISC	B	-13,028	ADMINISTRATIVE AND GENERAL	4.00 25.00
100.00	TOTAL		-1,751,391		100.00

GATEWAY CARE CENTER		Period:	Run Date Time: 5/29/2026 5:22
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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	REAL ESTATE TAXES	1.00	198,757	198,757	0	1.00
2.00	1.00 CAPITAL RELATED-BUILDINGS & FIXTURES	RENT	1.00	614,440	1,560,000	-945,560	2.00
3.00	4.00 ADMINISTRATIVE AND GENERAL	REALTY ADMIN	1.00	15	0	15	3.00
4.00	0.00		0.00	0	0	0	4.00
5.00	0.00		0.00	0	0	0	5.00
6.00	0.00		0.00	0	0	0	6.00
7.00	0.00		0.00	0	0	0	7.00
8.00	0.00		0.00	0	0	0	8.00
9.00	0.00		0.00	0	0	0	9.00
10.00	0.00		0.00	0	0	0	10.00
100.00	TOTAL			813,212	1,758,757	-945,545	100.00

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

	INTERRELATIONSHIP INDICATOR	INTERRELATIONSHIP DESCRIPTION (IF COLUMN 1 = G)	NAME	PERCENTAGE OF OWNERSHIP	RELATED ORGANIZATIONS			
					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		JONATHAN ROSENBERG	96.00	GATEWAY EATONTOWN ASSOCIATES LLC		96.00	REALTY
2.00	A		ESTHER ROSENBERG	4.00	GATEWAY EATONTOWN ASSOCIATES LLC		4.00	REALTY
3.00	A		JONATHAN ROSENBERG	96.00	JER ROSE MANAGEMENT		50.00	MANAGEMENT
4.00	A		ESTHER ROSENBERG	4.00	JER ROSE MANAGEMENT		50.00	MANAGEMENT
5.00				0.00			0.00	
6.00				0.00			0.00	
7.00				0.00			0.00	
8.00				0.00			0.00	
9.00				0.00			0.00	
10.00				0.00			0.00	

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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	922,826	922,826							1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT	12,128		12,128						2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	1,459,904	4,346	57	1,464,307					3.00
4.00	ADMINISTRATIVE AND GENERAL	1,944,997	56,595	744	99,054	2,101,390	2,101,390			4.00
5.00	PLANT OP, MAINT. & REPAIRS	607,567	10,591	139	19,010	637,307	106,976	744,283		5.00
6.00	LAUNDRY AND LINEN SERVICE	42,656	24,982	328	7,034	75,000	12,589	21,841	109,430	6.00
7.00	HOUSEKEEPING	518,533	24,129	317	72,756	615,735	103,355	21,096	0	7.00
8.00	DIETARY	1,465,879	93,182	1,225	135,314	1,695,600	284,617	81,469	0	8.00
9.00	NURSING ADMINISTRATION	719,264	12,684	167	117,570	849,685	142,625	11,090	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	178,994	13,441	177	0	192,612	32,331	11,751	0	10.00
11.00	PHARMACY	79,492	0	0	0	79,492	13,343	0	0	11.00
12.00	MEDICAL RECORDS	0	0	0	0	0	0	0	0	12.00
13.00	MEDICAL SOCIAL SERVICES	114,060	4,169	55	18,768	137,052	23,005	3,645	0	13.00
14.00	ACTIVITIES PROGRAM	508,422	25,931	341	75,964	610,658	102,503	22,672	0	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	35,500	0	0	0	35,500	5,959	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	5,367,957	577,735	7,592	852,915	6,806,199	1,142,456	505,110	109,430	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	37,257	0	0	0	37,257	6,254	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	18,550	0	0	0	18,550	3,114	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	382	0	0	0	382	64	0	0	34.00
35.00	PHYSICAL THERAPY	213,502	25,288	332	26,807	265,929	44,638	22,109	0	35.00
36.00	OCCUPATIONAL THERAPY	185,469	18,414	242	30,582	234,707	39,397	16,100	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	51,751	16,724	220	8,533	77,228	12,963	14,622	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	11,702	154	0	11,856	1,990	10,231	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	98,319	2,913	38	0	101,270	16,999	2,547	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	5,816	0	0	0	5,816	976	0	0	71.00

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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	31,191	0	0	0	31,191	5,236	0	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	14,620,416	922,826	12,128	1,464,307	14,620,416	2,101,390	744,283	109,430	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	14,620,416	922,826	12,128	1,464,307	14,620,416	2,101,390	744,283	109,430	100.00

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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT									3.00
4.00	ADMINISTRATIVE AND GENERAL									4.00
5.00	PLANT OP, MAINT. & REPAIRS									5.00
6.00	LAUNDRY AND LINEN SERVICE									6.00
7.00	HOUSEKEEPING	740,186								7.00
8.00	DIETARY	85,981	2,147,667							8.00
9.00	NURSING ADMINISTRATION	11,704		1,015,104						9.00
10.00	CENTRAL SERVICES AND SUPPLY	12,402	0	0	249,096					10.00
11.00	PHARMACY	0	0	0	0	92,835				11.00
12.00	MEDICAL RECORDS	0	0	0	0	0	0			12.00
13.00	MEDICAL SOCIAL SERVICES	3,847	0	0	0	0	0	167,549		13.00
14.00	ACTIVITIES PROGRAM	23,927	0	0	0	0	0	0	759,760	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	533,083	2,147,667	1,015,104	249,096	92,835	0	167,549	759,760	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	23,333	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	16,991	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	15,432	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	10,798	0	0	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	2,688	0	0	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
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

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ALLOCATION OF GENERAL SERVICES COSTS

**Worksheet B
Part I**

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	0	0	0	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	740,186	2,147,667	1,015,104	249,096	92,835	0	167,549	759,760	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	740,186	2,147,667	1,015,104	249,096	92,835	0	167,549	759,760	100.00

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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15.00	16.00	17.00	19.00	20.00	21.00		
GENERAL SERVICE COST CENTERS									
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES								1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT								2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT								3.00
4.00	ADMINISTRATIVE AND GENERAL								4.00
5.00	PLANT OP, MAINT. & REPAIRS								5.00
6.00	LAUNDRY AND LINEN SERVICE								6.00
7.00	HOUSEKEEPING								7.00
8.00	DIETARY								8.00
9.00	NURSING ADMINISTRATION								9.00
10.00	CENTRAL SERVICES AND SUPPLY								10.00
11.00	PHARMACY								11.00
12.00	MEDICAL RECORDS								12.00
13.00	MEDICAL SOCIAL SERVICES								13.00
14.00	ACTIVITIES PROGRAM								14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	41,459							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	41,459	0	0	13,569,748	0	13,569,748		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		43,511	0	43,511		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0		0	0	0		31.00
32.00	LABORATORY	0	0		21,664	0	21,664		32.00
33.00	INTRAVENOUS THERAPY	0	0		0	0	0		33.00
34.00	RESPIRATORY THERAPY	0	0		446	0	446		34.00
35.00	PHYSICAL THERAPY	0	0		356,009	0	356,009		35.00
36.00	OCCUPATIONAL THERAPY	0	0		307,195	0	307,195		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0		120,245	0	120,245		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		34,875	0	34,875		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0		123,504	0	123,504		41.00
42.00	DRUGS: IV SOLUTIONS	0	0		0	0	0		42.00
43.00	DENTAL CARE	0	0		0	0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0	0		0	0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0		0	0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0		0	0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0		0	0	0		47.00
OUTPATIENT SERVICE COST CENTERS									
60.00	SCREENING & PREVENTIVE SERVICES	0	0		0	0	0		60.00
61.00	OUTPATIENT LABORATORY	0	0		0	0	0		61.00
62.00	PORTABLE X-RAY SERVICES	0	0		0	0	0		62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0		0	0	0		63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0		0	0	0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS									
70.00	HOME HEALTH AGENCY	0	0		0	0	0		70.00
71.00	AMBULANCE	0	0	0	6,792	0	6,792		71.00
72.00	HOSPICE	0	0		0	0	0		72.00
73.00	CORF	0	0		0	0	0		73.00

GATEWAY CARE CENTER		Period:	Run Date Time: 5/29/2026 5:22
Provider CCN: 31-5177		From: 01/01/2025	MCRIF32 2540-24
		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		36,427	0	36,427		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0		0	0	0		81.00
89.00	SUBTOTAL	41,459	0	0	14,620,416	0	14,620,416		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	41,459	0	0	14,620,416	0	14,620,416		100.00

GATEWAY CARE CENTER		Period:	Run Date Time:
Provider CCN: 31-5177		From: 01/01/2025	5/29/2026 5:22
		To: 12/31/2025	MCRIF32 2540-24
			Version: 2.7.181.0

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC - B&F	CRC - ME	Subtotal	EMPLOYEE BENEFITS 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	4,346	57	4,403	4,403				3.00
4.00	ADMINISTRATIVE AND GENERAL	0	56,595	744	57,339	298	57,637			4.00
5.00	PLANT OP, MAINT. & REPAIRS	0	10,591	139	10,730	57	2,934	13,721		5.00
6.00	LAUNDRY AND LINEN SERVICE	0	24,982	328	25,310	21	345	403	26,079	6.00
7.00	HOUSEKEEPING	0	24,129	317	24,446	219	2,835	389	0	7.00
8.00	DIETARY	0	93,182	1,225	94,407	407	7,807	1,502	0	8.00
9.00	NURSING ADMINISTRATION	0	12,684	167	12,851	354	3,912	204	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	13,441	177	13,618	0	887	217	0	10.00
11.00	PHARMACY	0	0	0	0	0	366	0	0	11.00
12.00	MEDICAL RECORDS	0	0	0	0	0	0	0	0	12.00
13.00	MEDICAL SOCIAL SERVICES	0	4,169	55	4,224	56	631	67	0	13.00
14.00	ACTIVITIES PROGRAM	0	25,931	341	26,272	229	2,811	418	0	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	163	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	577,735	7,592	585,327	2,563	31,334	9,310	26,079	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	172	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	85	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	2	0	0	34.00
35.00	PHYSICAL THERAPY	0	25,288	332	25,620	81	1,224	408	0	35.00
36.00	OCCUPATIONAL THERAPY	0	18,414	242	18,656	92	1,081	297	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	16,724	220	16,944	26	356	270	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	11,702	154	11,856	0	55	189	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	2,913	38	2,951	0	466	47	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	27	0	0	71.00

GATEWAY CARE CENTER		Period:	Run Date Time:
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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	0	0	0	0	144	0	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	0	922,826	12,128	934,954	4,403	57,637	13,721	26,079	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	0	922,826	12,128	934,954	4,403	57,637	13,721	26,079	100.00

GATEWAY CARE CENTER		Period:	Run Date Time:
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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	27,889								7.00
8.00	DIETARY	3,240	107,363							8.00
9.00	NURSING ADMINISTRATION	441	0	17,762						9.00
10.00	CENTRAL SERVICES AND SUPPLY	467	0	0	15,189					10.00
11.00	PHARMACY	0	0	0	0	366				11.00
12.00	MEDICAL RECORDS	0	0	0	0	0	0			12.00
13.00	MEDICAL SOCIAL SERVICES	145	0	0	0	0	0	5,123		13.00
14.00	ACTIVITIES PROGRAM	902	0	0	0	0	0	0	30,632	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	20,086	107,363	17,762	15,189	366	0	5,123	30,632	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	879	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	640	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	581	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	407	0	0	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	101	0	0	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
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

GATEWAY CARE CENTER		Period:	Run Date Time:
Provider CCN: 31-5177		From: 01/01/2025	5/29/2026 5:22
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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	0	0	0	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	27,889	107,363	17,762	15,189	366	0	5,123	30,632	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	27,889	107,363	17,762	15,189	366	0	5,123	30,632	100.00

GATEWAY CARE CENTER		Period:	Run Date Time: 5/29/2026 5:22
Provider CCN: 31-5177		From: 01/01/2025	MCRIF32 2540-24
		To: 12/31/2025	Version: 2.7.181.0

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	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	163							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	163	0	0	851,297	0	851,297		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		172	0	172		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0		0	0	0		31.00
32.00	LABORATORY	0	0		85	0	85		32.00
33.00	INTRAVENOUS THERAPY	0	0		0	0	0		33.00
34.00	RESPIRATORY THERAPY	0	0		2	0	2		34.00
35.00	PHYSICAL THERAPY	0	0		28,212	0	28,212		35.00
36.00	OCCUPATIONAL THERAPY	0	0		20,766	0	20,766		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0		18,177	0	18,177		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		12,507	0	12,507		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0		3,565	0	3,565		41.00
42.00	DRUGS: IV SOLUTIONS	0	0		0	0	0		42.00
43.00	DENTAL CARE	0	0		0	0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0	0		0	0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0		0	0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0		0	0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0		0	0	0		47.00
OUTPATIENT SERVICE COST CENTERS									
60.00	SCREENING & PREVENTIVE SERVICES	0	0		0	0	0		60.00
61.00	OUTPATIENT LABORATORY	0	0		0	0	0		61.00
62.00	PORTABLE X-RAY SERVICES	0	0		0	0	0		62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0		0	0	0		63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0		0	0	0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS									
70.00	HOME HEALTH AGENCY	0	0		0	0	0		70.00
71.00	AMBULANCE	0	0	0	27	0	27		71.00
72.00	HOSPICE	0	0		0	0	0		72.00
73.00	CORF	0	0		0	0	0		73.00

GATEWAY CARE CENTER		Period:	Run Date Time: 5/29/2026 5:22
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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		144	0	144		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0		0	0	0		81.00
89.00	SUBTOTAL	163	0	0	934,954	0	934,954		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	163	0	0	934,954	0	934,954		100.00

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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	CRC - B&F (SQUARE FEET)	CRC - ME (SQUARE FEET)	EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	RECONCILIATION	ADMINISTRATIVE AND GENERAL (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT DAYS)	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	57,331								1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT		57,331							2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	270	270	8,880,431						3.00
4.00	ADMINISTRATIVE AND GENERAL	3,516	3,516	600,726	-2,101,390	12,519,026				4.00
5.00	PLANT OP, MAINT. & REPAIRS	658	658	115,290	0	637,307	52,887			5.00
6.00	LAUNDRY AND LINEN SERVICE	1,552	1,552	42,656	0	75,000	1,552	50,103		6.00
7.00	HOUSEKEEPING	1,499	1,499	441,238	0	615,735	1,499	0	49,836	7.00
8.00	DIETARY	5,789	5,789	820,625	0	1,695,600	5,789	0	5,789	8.00
9.00	NURSING ADMINISTRATION	788	788	713,014	0	849,685	788	0	788	9.00
10.00	CENTRAL SERVICES AND SUPPLY	835	835	0	0	192,612	835	0	835	10.00
11.00	PHARMACY	0	0	0	0	79,492	0	0	0	11.00
12.00	MEDICAL RECORDS	0	0	0	0	0	0	0	0	12.00
13.00	MEDICAL SOCIAL SERVICES	259	259	113,822	0	137,052	259	0	259	13.00
14.00	ACTIVITIES PROGRAM	1,611	1,611	460,691	0	610,658	1,611	0	1,611	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	35,500	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	35,892	35,892	5,172,576	0	6,806,199	35,892	50,103	35,892	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	37,257	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	18,550	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	382	0	0	0	34.00
35.00	PHYSICAL THERAPY	1,571	1,571	162,573	0	265,929	1,571	0	1,571	35.00
36.00	OCCUPATIONAL THERAPY	1,144	1,144	185,469	0	234,707	1,144	0	1,144	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	1,039	1,039	51,751	0	77,228	1,039	0	1,039	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	727	727	0	0	11,856	727	0	727	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	181	181	0	0	101,270	181	0	181	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

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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	CRC - B&F (SQUARE FEET)	CRC - ME (SQUARE FEET)	EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	RECONCILIATION	ADMINISTRATIVE AND GENERAL (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT DAYS)	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	5,816	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	0	0	0	0	31,191	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	57,331	57,331	8,880,431	-2,101,390	12,519,026	52,887	50,103	49,836	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	922,826	12,128	1,464,307		2,101,390	744,283	109,430	740,186	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	16.096457	0.211543	0.164891		0.167856	14.073080	2.184101	14.852436	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II			4,403		57,637	13,721	26,079	27,889	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II			0.000496		0.004604	0.259440	0.520508	0.559616	105.00

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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (PATIENT DA YS)	CENTRAL SERVICES & SUPPLY (PATIENT DA YS)	PHARMACY (PATIENT DA YS)	MEDICAL RECORDS (PATIENT DA YS)	MEDICAL SOCIAL SERVICES (PATIENT DA YS)	ACTIVITIES PROGRAM (PATIENT DA YS)	QUALITY & PERFORM IMPROV PGM (PATIENT DA YS)	
		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	150,309								8.00
9.00	NURSING ADMINISTRATION	0	50,103							9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	50,103						10.00
11.00	PHARMACY	0	0	0	50,103					11.00
12.00	MEDICAL RECORDS	0	0	0	0	50,103				12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	0	0	0	50,103			13.00
14.00	ACTIVITIES PROGRAM	0	0	0	0	0	0	50,103		14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	50,103	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	150,309	50,103	50,103	50,103	50,103	50,103	50,103	50,103	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	0	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

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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (PATIENT DA YS)	CENTRAL SERVICES & SUPPLY (PATIENT DA YS)	PHARMACY (PATIENT DA YS)	MEDICAL RECORDS (PATIENT DA YS)	MEDICAL SOCIAL SERVICES (PATIENT DA YS)	ACTIVITIES PROGRAM (PATIENT DA YS)	QUALITY & PERFORM IMPROV PGM (PATIENT DA YS)	
		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	0	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	150,309	50,103	50,103	50,103	50,103	50,103	50,103	50,103	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENT									98.00
99.00	NEGATIVE COST CENTER									99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	2,147,667	1,015,104	249,096	92,835	0	167,549	759,760	41,459	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	14.288346	20.260344	4.971678	1.852883	0.000000	3.344091	15.163962	0.827475	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	107,363	17,762	15,189	366	0	5,123	30,632	163	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	0.714282	0.354510	0.303155	0.007305	0.000000	0.102249	0.611381	0.003253	105.00

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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION (PATIENT DAYS)	PATIENT TRANSPORT PART A (PATIENT DAYS)		
		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	50,103			16.00
17.00	PATIENT TRANSPORTATION PART A	0	50,103		17.00
INPATIENT ROUTINE SERVICE COST CENTERS					
25.00	SKILLED NURSING FACILITY	50,103	50,103		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

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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION (PATIENT DAYS)	PATIENT TRANSPORT PART A (PATIENT DAYS)		
		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	50,103	50,103		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

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RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Worksheet C

	Cost Center Description	TOTAL COST	TOTAL CHARGES	CHARGES		COST TO CHARGE RATIO	
				RECLASS-IFICATIONS	RECLASSIFIED CHARGES		
		1.00	2.00	3.00	4.00	5.00	
INPATIENT ROUTINE SERVICE COST CENTERS							
25.00	SKILLED NURSING FACILITY	13,569,748	15,427,507	0	15,427,507		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	43,511	37,257	0	37,257	1.167861	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0.000000	31.00
32.00	LABORATORY	21,664	21,049	0	21,049	1.029218	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0.000000	33.00
34.00	RESPIRATORY THERAPY	446	382	0	382	1.167539	34.00
35.00	PHYSICAL THERAPY	356,009	320,990	0	320,990	1.109097	35.00
36.00	OCCUPATIONAL THERAPY	307,195	254,025	0	254,025	1.209310	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	120,245	144,261	0	144,261	0.833524	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	34,875	0	0	0	0.000000	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	123,504	101,160	0	101,160	1.220878	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	0	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	6,792	5,816	0	5,816	1.167813	71.00
COST REIMBURSED SERVICES COST CENTERS							
80.00	PREVENTIVE VACCINES	36,427	71,547	0	71,547	0.509134	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0.000000	81.00
100.00	Total	14,620,416	16,383,994	0	16,383,994		100.00

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COMPUTATION OF INPATIENT ROUTINE COSTS

Worksheet D

Title XVIII Skilled Nursing Facility

		RATIO OF COST TO CHARGES	HEALTHCARE CHARGES			HEALTHCARE COSTS			
			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	1.167861	0	0		0	0		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0.000000	0	0		0	0		31.00
32.00	LABORATORY	1.029218	0	0		0	0		32.00
33.00	INTRAVENOUS THERAPY	0.000000	0	0		0	0		33.00
34.00	RESPIRATORY THERAPY	1.167539	0	0		0	0		34.00
35.00	PHYSICAL THERAPY	1.109097	90,151	0		99,986	0		35.00
36.00	OCCUPATIONAL THERAPY	1.209310	89,892	0		108,707	0		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0.833524	59,080	0		49,245	0		37.00
38.00	AUDIOLOGY	0.000000	0	0		0	0		38.00
39.00	ELECTROCARDIOLOGY	0.000000	0	0		0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0	0		0	0		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	1.220878	0	0		0	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	1.167813	0	0		0	0		71.00
COST REIMBURSED SERVICES COST CENTERS									
80.00	PREVENTIVE VACCINES	0.509134			7,240			3,686	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0.000000	0	0		0	0		81.00
100.00	Total		239,123	0	7,240	257,938	0	3,686	100.00

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COMPUTATION OF INPATIENT ROUTINE COSTS

Worksheet D-1

Title XVIII Skilled Nursing Facility

		1.00	
INPATIENT DAYS			
1.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS	50,103	1.00
2.00	PRIVATE ROOM DAYS	0	2.00
3.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	2,950	3.00
4.00	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0	4.00
5.00	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	13,569,748	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6.00	GENERAL INPATIENT ROUTINE SERVICE CHARGES	15,427,507	6.00
7.00	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.879581	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	13,569,748	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16.00	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	270.84	16.00
17.00	PROGRAM ROUTINE SERVICE COST	798,978	17.00
18.00	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0	18.00
19.00	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	798,978	19.00
20.00	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	851,297	20.00
21.00	PER DIEM CAPITAL RELATED COSTS	16.99	21.00
22.00	PROGRAM CAPITAL RELATED COST	50,121	22.00
23.00	INPATIENT ROUTINE SERVICE COST	748,857	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	748,857	25.00
26.00	ENTER THE PER DIEM LIMITATION		26.00
27.00	INPATIENT ROUTINE SERVICE COST LIMITATION		27.00
28.00	REIMBURSABLE INPATIENT ROUTINE SERVICE COSTS		28.00

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CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART A

**Worksheet E
Part A**

Title XVIII Skilled Nursing Facility

		1.00	
1.00	INPATIENT PPS AMOUNT	2,283,178	1.00
2.00	ALLOWABLE BAD DEBTS	322,686	2.00
3.00	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES	0	3.00
4.00	REIMBURSABLE BAD DEBTS	209,746	4.00
5.00	TOTAL REIMBURSABLE COST	2,492,924	5.00
6.00	PRIMARY PAYER AMOUNTS	0	6.00
7.00	COINSURANCE	416,277	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	4,195	10.00
11.00	SEQUESTRATION AMOUNT	37,338	11.00
12.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	12.00
13.00	NET REIMBURSABLE COST	2,035,114	13.00
14.00	INTERIM PAYMENTS	1,956,677	14.00
15.00	TENTATIVE ADJUSTMENT	0	15.00
16.00	BALANCE DUE PROVIDER/PROGRAM	78,437	16.00
17.00	PROTESTED AMOUNTS	0	17.00

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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	3,686	2.00
3.00	TOTAL REASONABLE COSTS	3,686	3.00
4.00	MEDICARE PART B ANCILLARY CHARGES	7,240	4.00
5.00	COST OF COVERED SERVICES	3,686	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	3,686	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	74	14.00
15.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	15.00
16.00	NET REIMBURSABLE COST	3,612	16.00
17.00	INTERIM PAYMENTS	6,386	17.00
18.00	TENTATIVE ADJUSTMENT	0	18.00
19.00	BALANCE DUE PROVIDER/PROGRAM	-2,774	19.00
20.00	PROTESTED AMOUNTS	0	20.00

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ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED TO MEDICARE BENEFICIARIES

Worksheet E-1

Title XVIII Skilled Nursing Facility

		PART A		PART B		
		DATE	AMOUNT	DATE	AMOUNT	
		1.00	2.00	3.00	4.00	
1.00	TOTAL INTERIM PAYMENTS PAID TO PROVIDER		1,829,563		6,386	1.00
2.00	INTERIM PAYMENTS PAYABLE		175,634		0	2.00
3.00	RETROACTIVE LUMP SUM ADJUSTMENTS					3.00
PROGRAM TO PROVIDER						
3.01	ADJUSTMENT TO PROVIDER		0		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	09/22/2025	48,520		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		-48,520		0	3.99
4.00	TOTAL INTERIM PAYMENTS		1,956,677		6,386	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		78,437		0	6.01
6.02	PROVIDER TO PROGRAM		0		2,774	6.02
7.00	CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY		2,035,114		3,612	7.00
NAME OF CONTRACTOR		CONTRACTOR NUMBER		DATE OF NPR		
1.00		2.00		3.00		
8.00						8.00

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CALCULATION OF REIMBURSEMENT SETTLEMENT - OTHER

Worksheet E-2

Title XIX Skilled Nursing Facility

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

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BALANCE SHEET

Worksheet G

		1.00	
ASSETS			
CURRENT ASSETS			
1.00	CASH ON HAND AND IN BANKS	695,967	1.00
2.00	TEMPORARY INVESTMENTS	0	2.00
3.00	NOTES RECEIVABLE	0	3.00
4.00	ACCOUNTS RECEIVABLE	2,627,492	4.00
5.00	OTHER RECEIVABLES	-757,140	5.00
6.00	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	0	6.00
7.00	INVENTORY	0	7.00
8.00	PREPAID EXPENSES	368,036	8.00
9.00	OTHER CURRENT ASSETS	2,585,005	9.00
10.00	DUE FROM OTHER FUNDS	0	10.00
11.00	TOTAL CURRENT ASSETS)	5,519,360	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	1,975,458	17.00
18.00	LESS: ACCUMULATED AMORTIZATION	1,563,736	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	1,524,057	23.00
24.00	LESS: ACCUMULATED DEPRECIATION	1,522,675	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	413,104	28.00
OTHER ASSETS			
29.00	INVESTMENTS	0	29.00
30.00	DEPOSITS ON LEASES	0	30.00
31.00	DUE FROM OWNERS/OFFICERS	0	31.00
32.00	OTHER ASSETS	14,005	32.00
33.00	TOTAL OTHER ASSETS	14,005	33.00
34.00	TOTAL ASSETS	5,946,469	34.00
LIABILITIES			
CURRENT LIABILITIES			
35.00	ACCOUNTS PAYABLE	0	35.00
36.00	SALARIES, WAGES, AND FEES PAYABLE	-699	36.00
37.00	PAYROLL TAXES PAYABLE	-9,597	37.00
38.00	NOTES & LOANS PAYABLE (SHORT TERM)	0	38.00
39.00	DEFERRED INCOME	0	39.00
40.00	ACCELERATED PAYMENTS	0	40.00
41.00	DUE TO OTHER FUNDS	0	41.00
42.00	OTHER CURRENT LIABILITIES	4,410,638	42.00
43.00	TOTAL CURRENT LIABILITIES	4,400,342	43.00
LONG TERM LIABILITIES			
44.00	MORTGAGE PAYABLE	0	44.00
45.00	NOTES PAYABLE	0	45.00
46.00	UNSECURED LOANS	0	46.00
47.00	LOANS FROM OWNERS	0	47.00
48.00	OTHER LONG TERM LIABILITIES	1,049,871	48.00
49.00	TOTAL LONG TERM LIABILITIES	1,049,871	49.00
50.00	TOTAL LIABILITIES	5,450,213	50.00
CAPITAL ACCOUNTS			
51.00	FUND BALANCE	496,256	51.00
52.00	TOTAL LIABILITIES AND FUND BALANCES	5,946,469	52.00

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STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Worksheet G-2

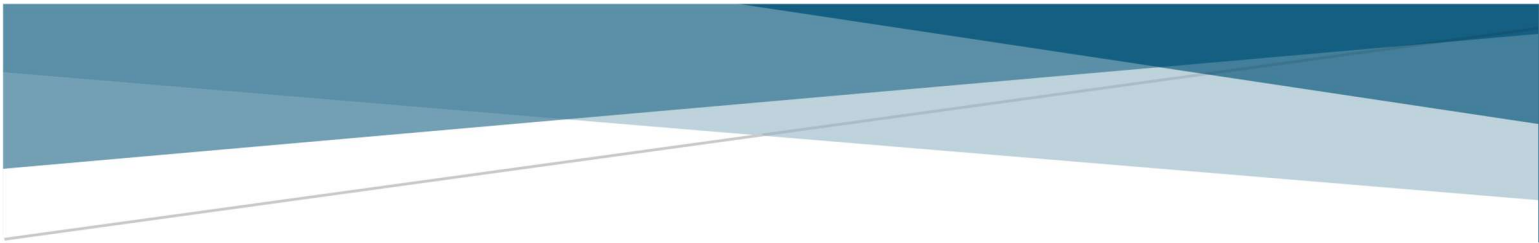
PART I - PATIENT REVENUES														
		INPATIENT					OUTPATIENT							
		MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	TOTAL		
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00		
GENERAL INPATIENT ROUTINE CARE SERVICES														
1.00	SKILLED NURSING FACILITY	2,325,776	240,205	1,099,267	10,785,210	977,049						15,427,507	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	2,325,776	240,205	1,099,267	10,785,210	977,049						15,427,507	4.00	
ALL OTHER SERVICES														
5.00	ANCILLARY SERVICES	750,187	0	0	0	61,685	0	0	0	0	0	811,872	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	3,075,963	240,205	1,099,267	10,785,210	1,038,734	0	0	0	0	0	16,239,379	10.00	
PART II - OPERATING EXPENSES														
		TOTAL												
		1.00												
11.00	OPERATING EXPENSES	16,371,807												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	16,371,807												16.00

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STATEMENT OF REVENUES AND EXPENSES

Worksheet G-3

		1.00	
INCOME FROM SERVICES TO PATIENTS			
1.00	TOTAL PATIENT REVENUES	16,239,379	1.00
2.00	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	478,608	2.00
3.00	NET PATIENT REVENUES	15,760,771	3.00
4.00	LESS: TOTAL OPERATING EXPENSES	16,371,807	4.00
5.00	NET INCOME FROM SERVICES TO PATIENTS	-611,036	5.00
OTHER INCOME			
6.00	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	0	6.00
7.00	INCOME FROM INVESTMENTS	489	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	MISC	13,028	24.00
25.00	PHE FUNDING	0	25.00
26.00	TOTAL OTHER INCOME	13,517	26.00
27.00	TOTAL INCOME	-597,519	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	-597,519	32.00



GATEWAY CARE CENTER, LLC
(a limited liability company)

FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2025

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INDEPENDENT AUDITORS' REPORT

To the Members of
Gateway Care Center, LLC

Opinion

We have audited the accompanying financial statements of Gateway Care Center, LLC (a limited liability company), which comprise the balance sheet as of December 31, 2025, and the related statements of operations and 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 Gateway Care Center, LLC as of December 31, 2025, and the results of its operations, changes in members' equity, 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Gateway Care 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 these 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 Gateway Care 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.

Auditors' 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 auditors' 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 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.

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 Gateway Care 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 Gateway Care 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.

Brand Sonnenschein LLP

May 13, 2026

GATEWAY CARE CENTER, LLC
(a limited liability company)
BALANCE SHEET
DECEMBER 31, 2025

ASSETS

Current assets

Cash and cash equivalents (note 2)	\$ 515,333
Cash - restricted (note 2)	183,915
Accounts receivable - net (note 3)	2,208,120
Prepaid expenses and other	382,502
Due from landlord (note 7)	<u>3,050,000</u>

Total current assets 6,339,870

Property and equipment - net (note 4)	413,104
Security deposits	<u>12,975</u>

TOTAL ASSETS \$ 6,765,949

LIABILITIES AND MEMBERS' EQUITY

Current liabilities

Accounts payable	\$ 3,655,951
Accrued expenses	411,004
Accrued and withheld taxes	38,606
Due to private and third-party payors	1,263,396
Patients' funds payable	<u>100,738</u>

Total current liabilities 5,469,695

Due to members (note 12)	<u>800,000</u>
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Total liabilities 6,269,695

Members' equity	<u>496,254</u>
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TOTAL LIABILITIES AND MEMBERS' EQUITY \$ 6,765,949

GATEWAY CARE CENTER, LLC
(a limited liability company)
STATEMENTS OF OPERATIONS AND MEMBERS' EQUITY
YEAR ENDED DECEMBER 31, 2025

Revenues		\$ 15,653,314
Operating expenses		<u>16,251,323</u>
Loss from operations		(598,009)
Non-operating revenue		
Interest income		<u>489</u>
NET LOSS		(597,520)
Members' deficiency - December 31, 2024		<u>(956,226)</u>
		(1,553,746)
Members' equity contributed		<u>2,050,000</u>
MEMBERS' EQUITY - DECEMBER 31, 2025		<u><u>\$ 496,254</u></u>

See accompanying notes to the financial statements.

GATEWAY CARE CENTER, LLC
(a limited liability company)
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2025

Cash flows from operating activities	
Net loss	\$ (597,520)
Adjustments to reconcile net loss to net cash used in operating activities:	
Depreciation	60,848
(Increase) in assets	
Accounts receivable	(364,314)
Prepaid expenses and other	(54,258)
Increase (decrease) in liabilities	
Accounts payable	(482,054)
Accrued expenses and withheld taxes	(53,653)
Due to private and third-party payors	363,127
Patients' funds payable	(3,237)
Net cash used in operating activities	<u>(1,131,061)</u>
 Cash flows from financing activities	
Loan to landlord	(1,550,000)
Loan from members	800,000
Members' equity contributed	2,050,000
Net cash provided by financing activities	<u>1,300,000</u>
 Net increase in cash, restricted cash, and cash equivalents	168,939
 Cash, restricted cash, and cash equivalents - December 31, 2024	<u>530,309</u>
 CASH, RESTRICTED CASH, AND CASH EQUIVALENTS - DECEMBER 31, 2025	 <u><u>\$ 699,248</u></u>

See accompanying notes to the financial statements.

GATEWAY CARE CENTER, LLC
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 1 – FORMATION AND DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and business – Gateway Care Center, LLC (the “Company”) was formed in the State of New Jersey on May 31, 2002, without a finite life. The Company is licensed to operate a skilled nursing facility consisting of 178 beds in Eatontown, New Jersey. The Company substantially earns all of its revenue by providing in-house skilled nursing care to residents who live in the skilled nursing facility. The members of the Company are generally protected from liability for acts and obligations of the Company. The Company leases land, building, and rights to its license in Eatontown, New Jersey, from a related entity.

Basis of accounting – The books and records of the Company are maintained on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (“GAAP”).

Cash equivalents – Cash equivalents represent short-term investments with original maturity dates of three months or less.

Restricted cash – The Company adopted Financial Accounting Standards Board (“FASB”) standard “ASU-2016-18, Statement of Cash Flows (Topic 230): Restricted Cash.” This standard requires that restricted cash and restricted cash equivalents be included in beginning and ending cash and cash equivalents on the statement of cash flows.

Restricted cash – patient funds – The Company is required to maintain patient funds in a separate restricted account. The amount at all times must be equal to or exceed the aggregate of all outstanding obligations to the patients.

Trade accounts receivable – Trade accounts receivable are stated at the amount management expects to collect from outstanding balances. The Company has adopted Accounting Standards Update (“ASU”) No. 2016-13, Measurement of Credit Losses on Financial Instruments, and its related amendments using the prospective method. The new standard changes the impairment model for most financial assets that are measured at amortized cost and certain other instruments, including trade receivables, from an incurred loss model to an expected loss model and adds certain new required disclosures. Under the expected loss model, entities will recognize credit losses to be incurred over the entire contractual term of the instrument rather than delaying recognition of credit losses until it is probable the loss has been incurred. In accordance with Accounting Standards Codification (“ASC”) 326, the Company evaluates certain criteria, including aging and historical write-offs, current economic condition of specific payors, and future economic conditions to determine the appropriate allowance for credit losses. The impact of the adoption of ASC 326 to the Company's opening balance of net assets was not material.

In 2025, the Company elected to early adopt FASB ASU 2025-05, “Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses for Accounts Receivable and Contract Assets,” which allows it to elect a practical expedient that assumes that the current conditions used in estimating the expected credit losses for accounts receivable and contract assets balances will not change for the remaining life of the asset.

GATEWAY CARE CENTER, LLC
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 1 – FORMATION AND DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property and equipment – Property and equipment are stated at cost. Depreciation is computed by the straight-line method over the estimated useful lives of the assets. Expenditures for maintenance and repairs are charged to operations as incurred. Significant renovations and replacements, which improve and extend the life of assets are capitalized.

In March 2023, the FASB issued Accounting Standards Update ([ASU 2023-01, Leases Topic \(842\): Common Control Arrangements](#)), which requires a lessee, in a common control lease agreement, to amortize related leasehold improvements over the assets useful lives. The remaining useful lives of the leasehold improvements on the nursing home facility range from 1 to 15 years.

Income taxes – The Company is treated as a partnership for federal and state income tax purposes and does not incur income taxes. Instead, its earnings and losses are included in the personal returns of the members and taxed depending on their personal tax situations. The financial statements do not reflect a provision for income taxes. The policy of the Company is to record interest expense and penalties related to income taxes in operating expense. For the year ended December 31, 2025, there was no income tax-related interest or penalty expenses and no accrued interest and penalties.

In 2020 the State of New Jersey passed Business Alternative Income Tax (“BAIT”) Act. This law allowed LLCs to pay tax due on partnership earnings instead of on the individual owner’s return. The tax rates are graduated and range from 5.675% to 10.9% of earnings. The Company did not record any New Jersey State BAIT income tax during 2025.

Leases – The Company adopted ASC 842 Leases. With adoption, the Company determined, which contracts conveyed the Company a right to control identified property, plant, or equipment for a period of time in exchange for consideration were that deemed to be leases. The Company classified these contracts as Right-of-Use (“ROU”) assets. ROU assets and lease liabilities are recognized based on the present value of lease payments over the lease term with lease expense recognized on a straight-line basis.

Lease agreements may contain rent escalation clauses, rent holidays, or certain landlord incentives, including tenant improvement allowances. ROU assets include amounts for scheduled rent increases and may be reduced by lease incentive amounts. Using the transition approach, the Company elected to use the following practical expedients and, therefore, did not reassess any of the following: (1) whether any expired or existing contracts are or contain leases; (2) the lease classification of pre-ASC-842 operating leases, which continue to be reported as operating leases, and the lease classification of pre-ASC-842 capital leases, which are now reported as financing leases; and (3) initial direct costs for any existing leases.

With implementation, the Company also elected the following practical expedients of: (1) using the Company’s implicit borrowing rate (if available at the time of the lease origination); or (2) using a risk-free discount rate (US Treasury Rate) for the lease-derived ROU assets. ROU assets were treated separately from non-lease components of all asset classes. For leases utilizing the risk-free rate expedient, the Company elected to use a period comparable with that of the lease term, as an accounting policy election for all leases. The Company also made an accounting policy election to not record ROU assets or lease liabilities for leases with an initial term of 12 months or less and will recognize payments for such leases in its Statements of Earnings on a straight-line basis over the lease term. There were no residual value guarantees in any of the leases. The Company used hindsight in determining the lease term.

GATEWAY CARE CENTER, LLC
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 1 – FORMATION AND DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Estimates – The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Revenues – The Company's revenue is derived primarily from providing healthcare services to its patients. Revenues are recognized when services are provided to the patients at the amount that reflects the consideration to which the Company expects to be entitled from patients and third-party payors, including Medicaid, Medicare, and other insurers, in exchange for providing patient care. The healthcare services are primarily for routine services in exchange for a contractual agreed-upon amount or rate. Routine services are treated as a single-performance obligation satisfied over time as services are rendered. As such, patient care services represent a bundle of services that are not capable of being distinct. Additionally, there may be ancillary services, which are not included in the daily rates for routine services, but instead are treated as separate performance obligations satisfied at a point in time, if and when those services are rendered.

Revenue recognized from healthcare services are adjusted for estimates of variable consideration to arrive at the transaction price. The Company determines the transaction price based on contractually agreed-upon amounts or rate, adjusted for estimates of variable consideration. The Company uses the expected value method in determining the variable component that should be used to arrive at the transaction price, using contractual agreements and historical reimbursement experience within each payor type. The amount of variable consideration, which is included in the transaction price may be constrained, and is included in the net revenue only to the extent that it is probable that a significant reversal in the amount of the cumulative revenue recognized will not occur in a future period. If actual amounts of consideration ultimately received differ from the Company's estimates, the Company adjusts these estimates, which would affect net service revenue in the period such variances become known.

Advertising – Advertising costs, except for costs associated with direct-response advertising, are charged to operations when incurred. The costs of direct-response advertising are capitalized and amortized over the period during which future benefits are expected to be received.

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

Government grants – In 2022, the Company adopted ASU-2022-10, Government Assistance (Topic 832) Disclosures by Business entities about Government Assistance. The Company's accounting policy for government grants is to follow International Accounting Standards # 20 - Accounting for Government Grants and Disclosure of Government Assistance.

GATEWAY CARE CENTER, LLC
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 1 – FORMATION AND DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Subsequent events – The Company has reviewed for subsequent events and transactions for potential recognition and disclosure in the financial statements through May 13, 2026, the date the financial statements were available to be issued. No subsequent events were noted.

NOTE 2 – CASH, RESTRICTED CASH, AND CASH EQUIVALENTS

The balance in cash, restricted cash, and cash equivalents at December 31, 2025, consists of the following:

Operating cash	\$ 515,333
Restricted cash – patient funds	<u>183,915</u>
Total cash, restricted cash, and cash equivalents	\$ <u>699,248</u>

NOTE 3 – ALLOWANCE FOR CREDIT LOSSES

The following table summarizes the changes in the allowance for credit losses included in accounts receivable for the year ended December 31, 2025:

Activity:

Balance – December 31, 2024	\$ 489,600
Provision for credit losses	607,002
Less: write-offs	<u>495,102</u>
Balance – December 31, 2025	\$ <u>601,500</u>

NOTE 4 – PROPERTY AND EQUIPMENT

Property and equipment at December 31, 2025, are summarized as follows:

	Life (Years)	
Furniture and equipment	5-7	\$ 1,524,057
Improvements	10-15	<u>1,975,458</u>
		3,499,515
Less: accumulated depreciation		<u>3,086,411</u>
		\$ <u>413,104</u>

Depreciation expense was \$60,848 for the year.

GATEWAY CARE CENTER, LLC
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 5 – REVENUE

Approximately 7% of revenues were derived from billings to the New Jersey Department of Health for stays by Medicaid patients.

Approximately 16% of revenues were derived from billings to the Federal government for stays by Medicare patients covered by Part A and for services provided, which are covered by Medicare Part B.

Approximately 69% of revenues were derived from billings to managed care organizations (“MCOs”) for stays by Medicaid patients..

As a result of audits or appeals, adjustments to interim rates received in prior years increased the Company’s revenues by \$414 during the year.

Effective July 2014, the New Jersey Department of Human Services changed its reimbursement methodology to an MCO system. The Company entered into contracts with state-approved MCOs that will be paying for all new Medicaid admissions. All subsequent rates are negotiated between the Company and each MCO.

NOTE 6 – CONCENTRATION OF CREDIT RISK

The Company maintains its cash balances at various financial institutions. At December 31, 2025, accounts at the institutions are insured by the Federal Deposit Insurance Corporation (“FDIC”) up to \$250,000. At December 31, 2025, there were approximately \$529,000 of uninsured amounts.

The Company had approximately 12% of its receivables due from the New Jersey Department of Health and 28% of its receivables due from MCOs for stays by Medicaid patients.

Approximately 17% of the revenues during the year were derived from billings to the Federal government for stays by Medicare patients covered by Part A and for services provided, which are covered by Medicare Part B, respectively.

The Company had approximately 14% of its accounts payable balances due to one vendor.

NOTE 7 – RELATED-ENTITY TRANSACTIONS

The Company leases its facility from a related entity on a month-to-month basis. Monthly rent is \$130,000, plus all real estate taxes and operating expenses and any additional rent as determined by the parties. The balance due from the landlord was \$3,050,000 at December 31, 2025. The balance is non-interest-bearing and expected to be repaid within the next twelve months. Aggregate rent was \$1,758,757 for year ended December 31, 2025, which included \$198,757 in real estate taxes.

NOTE 8 – ADVERTISING

Advertising expense was \$35,438 for the year. There were no direct response advertising costs either capitalized or expensed. The Company’s policy is to expense indirect advertising costs as incurred.

GATEWAY CARE CENTER, LLC
(a limited liability company)
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 9 – CONTRACTED SERVICES

A substantial number of the facility services are contracted from outside companies.

NOTE 10 – ECONOMIC DEPENDENCY

The Company purchased a substantial portion of its services from one company, totaling approximately \$569,000 for the year. The balances due to this company and included in accounts payable at December 31, 2025, was approximately \$65,000.

NOTE 11 – DUE TO MEMBERS

Due to members amounted to \$800,000 at December 31, 2025. The balance is non-interest-bearing and will not be repaid in 2026.

NOTE 12 – CONTINGENCIES

Revenues are based on current billings. Certain adjustments may be made in subsequent periods as a result of audits or appeals, the final results of which are not determinable as of the date of the financial statements. Such adjustments, if any, will be reflected in revenues in the period in which ascertained.

The Company has two corporate credit cards, which they can use for corporate purchases. The first credit card has an unlimited spending limit and no balance due included in accounts payable at December 31, 2025. The second card has a spending limit of \$39,800. At December 31, 2025, the credit card had and no balance due included in accounts payable.

At times, the Company is involved in various lawsuits and subject to certain contingencies in the normal course of business. Management vigorously defends any claims that are asserted.

The Company is contingently liable as a co-borrower on a mortgage of the related landlord. The mortgage was fully recorded on the related company's books. At December 31, 2025, the amount owed on this mortgage was \$7,522,969. The fixed interest rate on this mortgage was 4.85%. Substantially all the Company's assets are pledged as collateral on this mortgage. The mortgage is subject to certain covenants, which the Company and the related entity were in compliance with at December 31, 2025.

The New Jersey Department of Health is currently in the process of revising the methodology used to calculate the Medicaid reimbursement rate paid to the Company. The effect of these revisions on future operations cannot be determined at this time.

GATEWAY CARE CENTER, LLC
(a limited liability company)
SUPPLEMENTARY INFORMATION
REVENUES
YEAR ENDED DECEMBER 31, 2025

Revenues - current

Medicaid	\$ 1,099,267
Medicaid - managed care	10,785,210
Private and Insurance	888,976
Medicare - Part A	2,279,328
Medicare - Part A bad debt	(120,484)
Hospice	<u>356,634</u>
 Total current year	 <u>15,288,931</u>

Prior years

414

Revenues - other

Therapy	350,942
Miscellaneous	<u>13,027</u>
	<u>363,969</u>

TOTAL REVENUES

\$ 15,653,314