

VILLAGE POINT
 Provider CCN: 31-5269
 Period from 1/1/2025 to 12/31/2025

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

Worksheet S Monday, May 18, 2026 at 11:40:07 AM

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

PART I - COST REPORT STATUS

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

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

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

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by Village Point (31-5269) for the cost report period beginning January 1, 2025 and ending December 31, 2025, and that to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR	CHECKBOX
1	2



I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification statement to be the legally binding equivalent of my original signature.

2 |Printed Name _____
 3 |Title _____
 4 |Signature Date _____

PART III - SETTLEMENT SUMMARY

CMS #		Title XVIII			
		Title V	Part A	Part B	Title XIX
1	SNF	0	7,432	0	0
2	NF	0			0
3	ICF / IID				0
4	SNF-BASED HHA	0	0	0	0
100 Total		0	7,432	0	0

 ECR Encryption Information: PI Encryption Information:

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

VILLAGE POINT
 Provider CCN: 31-5269
 Period from 1/1/2025 to 12/31/2025

Worksheet S-2 Monday, May 18, 2026 at 11:40:07 AM

Identification Data

SNF / SNF HEALTHCARE COMPLEX INFORMATION

1	ADDRESS LINE 1	STREET ADDRESS			P O BOX
		3 David Brainerd Drive			
2	ADDRESS LINE 2	CITY	STATE	ZIP CODE	COUNTY
		MONROE TOWNSHIP	NJ	08831	MIDDLESEX

	COMPONENT TYPE	COMPONENT NAME	CCN	CBSA	RURAL OR URBAN	DATE CERTIFIED MEDICARE	DATE CERTIFIED MEDICAID
3	1 SNF	2 Village Point	3 31-5269	4 35154	5 U	6 01/01/1967	7
4	4 NF						
5	5 ICF / IID						
6	6 SNF-BASED HHA						
7	7 SNF-BASED HOSPICE						
8	8 OUTPATIENT REHAB (SP)						

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

10	TYPE OF CONTROL	TOC CODE	SPECIFY OTHER
		1	2
		2 - Voluntary Nonprofit, Other	

SNF ORGANIZATION AND OPERATION

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

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

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

17	HO/CO ALLOCATING TO SN	HO/CO NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP	HO/CO CCN	HO/CO CONTRACTOR #
		1	2	3	4	5	6	7	8
		SPRINGPOINT SENIOR LIVIN	4814 OUTLOOK DRIVE		WALL TOWNSHIP	NJ	07753	H48370	12301

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

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SNF OWNED SERVICES

		1	2				
20	Did the SNF and/or SNF-based HHA operate a Medicare approved laboratory with its own CLIA number or a CLIA certificate of waiver that meets the requirements in 42 CFR 493?	Yes	31D2188995				
21	Did the SNF operate a radiological department that meets the standards required of a hospital furnishing such services under the program at 42 CFR 482.26 or the standards to provide portable x-ray services?	No					
22	Did this SNF operate an institutional based ambulance service?	No					
		1					
23	Is this SNF involved in business transactions, including management contracts, with individuals or entities that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for	Yes					
24	Titles V & XIX patients?	No					
	PROFESSIONAL SERVICES PURCHASED BY THE SNF						
		1	2				
29	Did the SNF and/or its subproviders (if applicable) purchase professional services, e.g., legal, accounting, tax preparation, bookkeeping, payroll, and/or management/consulting services, from an unrelated organization	Yes	No				
	SNF-BASED HHA THERAPY COSTS						
		1	2				
31	Did the SNF-based HHA contract with outside suppliers for physical therapy services?	No					
32	Did the SNF-based HHA contract with outside suppliers for occupational therapy services?	No					
33	Did the SNF-based HHA contract with outside suppliers for speech therapy services?	No					
	MEDICAL MALPRACTICE COST						
		1					
34	Is the SNF legally required to carry malpractice insurance?	No					
35	If line 34 is Y, is the malpractice policy a claims-made or occurrence policy? Enter 1 for claims-made, or enter 2 for occurrence based policy.	1					
		PREMIUMS	PAID LOSSES	SELF INSURANCE			
		1	2	3			
36	If line 34 is Y, enter the total amount of malpractice premiums paid in column 1, the total amount of paid losses in column 2, and the total amount of self-insurance paid in column 3.	100,014		0		100,000	
37	Are malpractice premiums and paid losses reported in other than the A&G cost center?	No					
	LOWER OF COST OR CHARGE EXEMPTION						
		PART A	PART B				
		1	2				
40	Did the SNF qualify for an exemption from the application of the lower of costs or charges?	No	No				
41	Did the SNF-based HHA qualify for an exemption from the application of the lower of costs or charges?	No	No				

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Identification Data

FINANCIAL STATEMENTS

	Y/N	A/C/R	DATE
	1	2	3
50	Yes	A	
51	No		

Were the financial statements prepared by a CPA? If yes, enter 'A' for Audited, 'C' for Compiled, or 'R' for Reviewed. Submit complete copy or enter date available in column 3
 Do total expenses and total revenues reported on the cost report differ from those on the filed financial statements? If 'Y', submit a reconciliation.

BAD DEBTS

	1
52	Yes
53	No
54	No

Is the SNF seeking reimbursement for Medicare bad debts?
 If line 52 is Y, did the SNF change its bad debt collection policy during this cost reporting period?
 If line 52 is Y, did the SNF waive patient deductibles and/or coinsurance?

PS&R REPORT DATA

	PART A	PART A	PART B	PART B
	Y/N	DATE	Y/N	DATE
	1	2	3	4
55	Yes	03/23/2026	Yes	03/23/2026
56	No		No	
57	No		No	
58	No		No	
59	No		No	
60	No		No	

Is this cost report prepared using only the PS&R? If either column 1 or 3 is Y, in columns 2 and 4 from the PS&R used to prepare this cost report, enter the 'Paid Claims Verified Current As Of date', if present, or the paid-through date. (see instruc
 Is this cost report prepared using the PS&R for totals and the provider's records for allocation? If either column 1 or 3 is Y, in columns 2 and 4, enter the 'Paid Claims Verified Current As Of date, if present, or the paid-through date. (see instru
 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?
 If line 55 or 56 is Y, were adjustments made to PS&R data for corrections of other PS&R Report information?
 If line 55 or 56 is Y, were adjustments made to PS&R data for other reasons? If Y, describe the other adjustment:
 Is this cost report prepared using only the provider's records?

COST REPORT PREPARER CONTACT INFORMATION

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

PREPARER
 EMPLOYER
 CONTACT INFORMATION

VILLAGE POINT
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Worksheet S-3 Part I Monday, May 18, 2026 at 11:40:07 AM

Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex

PART I - STATISTICAL DATA

CMS #	Component	No. of Beds	Bed days Available	Inpatient Days				Total
				Title V	Title XVIII	Title XIX	Other	
1	SNF - FFS	120	43,800	3	6,045	2,030	15,129	37,900
2	SNF - HMO				2,910	11,786		
3	NF - FFS					0	0	0
4	NF - HMO					0		
5	ICF/IID							0
6	HOSPICE							0
7	TOTAL	120	43,800		8,955	13,816	15,129	37,900

CMS #	Component	Discharges					Average Length of Stay				
		Title V	Title XVIII	Title XIX	Other	Total	Title V	Title XVIII	Title XIX	Other	Total
1	SNF - FFS	8	243	1	87	331	13	24.88	2,030.00	173.90	114.50
2	SNF - HMO		127	18		145		22.91	654.78		
3	NF - FFS			0	0	0			0.00	0.00	0.00
4	NF - HMO			0		0			0.00		
5	ICF/IID					0					0.00
6	HOSPICE					0					
7	TOTAL		370	19	87	476					

CMS #	Component	Admissions					FTE	
		Title V	Title XVIII	Title XIX	Other	Total	Employed	Non-Paid
1	SNF - FFS	18	266	0	43	309	117.00	24
2	SNF - HMO		146	19		165		
3	NF - FFS			0	0	0	0.00	
4	NF - HMO			0		0		
5	ICF/IID					0		
6	HOSPICE					0		
7	TOTAL							

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Worksheet S-3 Part II Monday, May 18, 2026 at 11:40:07 AM

SNF Wage Index Information

PART II - SNF WAGE INDEX - DIRECT SALARIES

CMS #	Amount Reported 1	Reclass-ifications 2	Adjustments 3	Total 4	Paid Hours 5	Average Hourly Wage 6
	SALARIES					
1	8,073,426	0	0	8,073,426	243,586.00	33.14
2	0	0	0	0	0.00	0.00
3	0	0	0	0	0.00	0.00
4	0	0	0	0	0.00	0.00
5	0	0	0	0	0.00	0.00
6	8,073,426	0	0	8,073,426	243,586.00	33.14
7	0	0	0	0	0.00	0.00
8	0	0	0	0	0.00	0.00
9	212,665	0	0	212,665	7,019.00	30.30
10	212,665	0	0	212,665	7,019.00	30.30
11	7,860,761	0	0	7,860,761	236,567.00	33.23
	OTHER WAGES AND RELATED COSTS					
12	510,246	0	0	510,246	13,024.00	39.18
13	0	0	0	0	0.00	0.00
14	0	0	0	0	0.00	0.00
	WAGE RELATED COSTS					
15	1,790,815	0	0	1,790,815	0.00	0.00
16	0	0	0	0	0.00	0.00
17	0	0	0	0	0.00	0.00
18	0	0	0	0	0.00	0.00
19	1,790,815	0	0	1,790,815	0.00	0.00

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Worksheet S-3 Part III Monday, May 18, 2026 at 11:40:07 AM

STATISTICAL DATA

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

CMS #		AMOUNT REPORTED	RECLASS OF SALARIES	ADJUSTED SALARIES	TOTAL	PAID HOURS RELATED	AVERAGE HOURLY WAGE
		1	2	3	4	5	6
1	EMPLOYEE BENEFITS DEPARTMENT	40,920	0	0	40,920	1,746	23.44
2	ADMINISTRATIVE AND GENERAL	321,679	0	0	321,679	4,256	75.58
3	PLANT OP, MAINT & REPAIRS	107,818	0	0	107,818	4,014	26.86
4	LAUNDRY AND LINEN SERVICE	0	0	0	0	0	0.00
5	HOUSEKEEPING	262,068	0	0	262,068	15,525	16.88
6	DIETARY	0	0	0	0	0	0.00
7	NURSING ADMINISTRATION	553,397	0	0	553,397	14,196	38.98
8	CENTRAL SERVICES AND SUPPLY	0	0	0	0	0	0.00
9	PHARMACY	0	0	0	0	0	0.00
10	MEDICAL RECORDS	0	0	0	0	0	0.00
11	MEDICAL SOCIAL SERVICES	184,224	0	0	184,224	4,240	43.45
12	ACTIVITIES PROGRAM	279,797	0	0	279,797	14,233	19.66
13	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0.00
14	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0.00
15	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0.00
16	OTHER GENERAL SERVICE	0	0	0	0	0	0.00

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Worksheet S-3 Part IV Monday, May 18, 2026 at 11:40:07 AM

STATISTICAL DATA

PART IV - SNF WAGE RELATED COSTS

CMS #	Description	
	RETIREMENT COST	
1	401k EMPLOYER CONTRIBUTIONS	106,522
2	TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION	0
3	QUALIFIED AND NON-QUALIFIED PENSION PLAN COST	0
4	PRIOR YEAR PENSION SERVICE COST	0
	PLAN ADMINISTRATIVE COSTS (Paid to External Organization)	
5	401k/TSA PLAN ADMINISTRATION FEES	0
6	LEGAL/ACCOUNTING/MANAGEMENT FEES-PENSION PLAN	0
7	EMPLOYEE MANAGED CARE PROGRAM ADMINISTRATION FEES	0
	HEALTH AND INSURANCE COST	
8	HEALTH INSURANCE	796,020
9	PRESCRIPTION DRUG PLAN	0
10	DENTAL, HEARING AND VISION PLANS	0
11	LIFE INSURANCE	0
12	ACCIDENTAL INSURANCE	0
13	DISABILITY INSURANCE	24,684
14	LONG-TERM CARE INSURANCE	0
15	WORKERS' COMPENSATION INSURANCE	233,794
16	RETIREMENT HEALTH CARE COST	0
	TAXES	
17	FICA - EMPLOYER'S PORTION ONLY	593,880
18	MEDICARE TAXES - EMPLOYER'S PORTION ONLY	0
19	UNEMPLOYMENT INSURANCE	0
20	STATE OR FEDERAL UNEMPLOYMENT TAXES	35,915
	OTHER	
21	EXECUTIVE DEFERRED COMPENSATION	0
22	DAY CARE COST AND ALLOWANCES	0
23	TUITION REIMBURSEMENT	0
		=====
24	TOTAL WAGE RELATED COST	1,790,815

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Worksheet S-3 Part V Monday, May 18, 2026 at 11:40:07 AM

STATISTICAL DATA

PART V - SNF REPORTING OF DIRECT CARE EXPENDITURES

CMS #	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	2	3	4	5	
DIRECT SALARIES						
NURSING EMPLOYEES						
1	REGISTERED NURSE	1,476,761	327,569	1,804,330	28,257	63.85
2	LICENSED PRACTICAL NURSE	1,267,979	281,258	1,549,237	32,199	48.11
3	CERTIFIED NURSING ASSISTANT	2,493,802	553,165	3,046,967	99,043	30.76
4	TOTAL NURSING EXPENDITURES	5,238,542	1,161,992	6,400,534	159,499	40.13
NURSING EMPLOYEES						
5	PHYSICAL THERAPIST	331,945	73,631	405,576	5,819	69.70
6	PHYSICAL THERAPY ASSISTANT	107,903	23,935	131,838	2,366	55.72
7	OCCUPATIONAL THERAPIST	189,292	41,988	231,280	3,650	63.36
8	OCCUPATIONAL THERAPY ASSISTANT	85,366	18,936	104,302	2,170	48.07
9	SPEECH-LANGUAGE PATHOLOGIST	82,978	18,406	101,384	1,765	57.44
10	THERAPY AIDES AND STUDENTS	47,710	10,583	58,293	1,956	29.80
11	RESPIRATORY THERAPIST	0	0	0	0	0.00
12	OTHER MEDICAL STAFF	0	0	0	0	0.00
CONTRACT LABOR						
NURSING EMPLOYEES						
15	REGISTERED NURSE	49,932	11,076	61,008	765	79.75
16	LICENSED PRACTICAL NURSE	200,856	44,553	245,409	3,985	61.58
17	CERTIFIED NURSING ASSISTANT	259,458	57,552	317,010	8,273	38.32
18	TOTAL NURSING EXPENDITURES	510,246	113,181	623,427	13,023	47.87
TECHNICAL / PROFESSIONAL EMPLOYEES						
19	PHYSICAL THERAPIST	0	0	0	0	0.00
20	PHYSICAL THERAPY ASSISTANT	0	0	0	0	0.00
21	OCCUPATIONAL THERAPIST	0	0	0	0	0.00
22	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0	0.00
23	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0	0.00
24	THERAPY AIDES AND STUDENTS	0	0	0	0	0.00
25	RESPIRATORY THERAPIST	0	0	0	0	0.00
26	OTHER MEDICAL STAFF	0	0	0	0	0.00
HOME OFFICE/CHAIN ORGANIZATION						
NURSING EMPLOYEES						
29	REGISTERED NURSE	0	0	0	0	0.00
30	LICENSED PRACTICAL NURSE	0	0	0	0	0.00
31	CERTIFIED NURSING ASSISTANT	0	0	0	0	0.00
32	TOTAL NURSING EXPENDITURES	0	0	0	0	0.00
TECHNICAL / PROFESSIONAL EMPLOYEES						
33	PHYSICAL THERAPIST	0	0	0	0	0.00
34	PHYSICAL THERAPY ASSISTANT	0	0	0	0	0.00
35	OCCUPATIONAL THERAPIST	0	0	0	0	0.00
36	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0	0.00
37	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0	0.00
38	THERAPY AIDES AND STUDENTS	0	0	0	0	0.00
39	RESPIRATORY THERAPIST	0	0	0	0	0.00
40	OTHER MEDICAL STAFF	0	0	0	0	0.00

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Reclassification and Adjustment of Trial Balance of Expenses

CMS #	COST CENTER DESCRIPTION	SALARIES & WAGES 1	CONTRACT LABOR COSTS 2	LABOR SUBTOTAL 3	OTHER COSTS 4	SUBTOTAL 5	RECLASS- IFICATIONS 6	RECLASS. TRIAL BALANCE 7	ADJUST- MENTS 8	EXPENSES FOR COST ALLOCATION 9
76	OSP	0	0	0	0	0	0	0	0	0
	COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	0	0	0	0	0	0	0	0	0
89	SUBTOTALS	7,860,761	1,835,549	9,696,310	9,163,001	18,859,311	0	18,859,311	150,603	19,009,914
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	0
93	Marketing	163,268	0	163,268	143,085	306,353	0	306,353	0	306,353
93.01	Residential Independent Living	49,397	0	49,397	13,357	62,754	0	62,754	0	62,754
93.02	Barber and Beauty Shop	0	0	0	18,475	18,475	0	18,475	0	18,475
100	TOTAL	8,073,426	1,835,549	9,908,975	9,337,918	19,246,893	0	19,246,893	150,603	19,397,496

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Reclassifications

EXPLANATION OF RECLASSIFICATION	CODE	COST CENTER	INCREASES			DECREASES			
			LINE#	SALARY	OTHER	LINE	SALARY	OTHER	
1 To reclass capital costs	A	CAPITAL RELATED - BU	1.00	0	60,665	ADMINISTRATIVE AND G	4.00	0	60,665
500 TOTAL RECLASSIFICATIONS				0	60,665			0	60,665

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RECONCILIATION OF CAPITAL COST CENTERS

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

DESCRIPTION	Beginning Balance	Purchases	Acquisitions Donations	Total	Disposals and Retirements	Ending Balance	Fully Depreciated Assets
	1	2	3	4	5	6	7
1 Land	0	0	0	0	0	0	0
2 Land Improvements	0	0	0	0	0	0	0
3 Buildings & Fixtures	26,505,581	16,026	0	16,026	0	26,521,607	0
4 Building Improvements	0	0	0	0	0	0	0
5 Fixed Equipment	0	0	0	0	0	0	0
6 Movable Equipment	1,210,991	0	0	0	259,075	951,916	42,384
7 Subtotal	27,716,572	16,026	0	16,026	259,075	27,473,523	42,384
8 Reconciling Items	0	0	0	0	0	0	0
9 Total	27,716,572	16,026	0	16,026	259,075	27,473,523	42,384

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

DESCRIPTION	Depreciation	Lease	Interest	Insurance	Taxes	Other Capital Related Costs	Total
	1	2	3	4	5	6	7
1 CAPITAL RELATED COSTS - BUILDINGS & FIXTURES	1,070,029	0	1,580,012	60,665	0	0	2,710,706
2 CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	15,358	65,607	0	0	0	0	80,965
3 TOTAL	1,085,387	65,607	1,580,012	60,665	0	0	2,791,671

VILLAGE POINT
 Provider CCN: 31-5269
 Period from 1/1/2025 to 12/31/2025

Worksheet A-8 Monday, May 18, 2026 at 11:40:07 AM

ADJUSTMENTS TO EXPENSES

DESCRIPTION OF ADJUSTMENT 1	BASIS 2	AMOUNT 3	WORKSHEET A		LINE NO. 5
			COST CENTER 4		
1 INVESTMENT INCOME ON RESTRICTED FUNDS (CMS PUB. 15-1, CHAPTE	B	-42,886	ADMINISTRATIVE AND GENERAL		4
2 TRADE, QUANTITY, TIME, AND OTHER DISCOUNTS ON PURCHASES (CMS					
3 REBATES AND REFUNDS OF EXPENSES (CMS PUB. 15-1, CHAPTER 8)					
4 RENTAL OF PROVIDER SPACE BY SUPPLIERS (CMS PUB. 15-1, CHAPTE					
5 TELEPHONE SERVICES (CMS PUB. 15-1, CHAPTER 21)					
6 TELEVISION AND RADIO SERVICE (CMS PUB. 15-1, CHAPTER 21)	A	-57,721	ADMINISTRATIVE AND GENERAL		4
7 PARKING LOT (CMS PUB. 15-1, CHAPTER 21)					
8 REMUNERATION APPLICABLE TO PROVIDER-BASED PHYSICIAN ADJUSTME	A82				
9 SALE OF SCRAP, WASTE, ETC. (CMS PUB. 15-1, CHAPTER 23)					
10 RELATED ORGANIZATION AND HOME OFFICE TRANSACTIONS (CMS PUB.	A81	752,330			
11 LAUNDRY AND LINEN SERVICE	B	-2,650	LAUNDRY AND LINEN SERVICE		6
12 REVENUE - EMPLOYEE MEALS					
13 COST OF MEALS - GUESTS	B	-68,264	DIETARY		8
14 SALE OF MEDICAL SUPPLIES TO OTHER THAN PATIENTS					
15 SALE OF DRUGS TO OTHER THAN PATIENTS					
16 REVENUE - COPYING COSTS OF MEDICAL RECORDS AND ABSTRACTS					
17 VENDING MACHINES					
18 INCOME FROM IMPOSITION OF INTEREST, FINANCE, OR PENALTY CHAR					
19 INTEREST EXPENSE ON MEDICARE OVERPAYMENTS AND BORROWINGS TO					
20 DEPRECIATION--BUILDINGS AND FIXTUES			CAPITAL RELATED - BUILDINGS		1
21 DEPRECIATION--MOVABLE EQUIPMENT			CAPITAL RELATED - MOVABLE EQ		2
22 SHORT TERM INPATIENT HOSPICE CARE					
23 HOSPICE NON-CORE CONTRACTED SERVICES					
25 Miscellaneous Income-Operating	B	-839	ADMINISTRATIVE AND GENERAL		4
26 Promotions	B	-23,886	ADMINISTRATIVE AND GENERAL		4
27 Special Events	A	-17,102	ADMINISTRATIVE AND GENERAL		4
28 Employee Gifts & Events	A	-7,103	ADMINISTRATIVE AND GENERAL		4
29 License Fees-Other	A	-125	ADMINISTRATIVE AND GENERAL		4
30 Expenses from Contributed Funds	A	-2,650	ADMINISTRATIVE AND GENERAL		4
31 Miscellaneous - Non-Operating	A	-13,242	ADMINISTRATIVE AND GENERAL		4
32 Bad Debts	A	-365,259	ADMINISTRATIVE AND GENERAL		4
		=====			
100 TOTAL		150,603			

VILLAGE POINT
 Provider CCN: 31-5269
 Period from 1/1/2025 to 12/31/2025

Worksheet A-8-1 Monday, May 18, 2026 at 11:40:07 AM

RELATED ORGANIZATIONS AND HOME OFFICE COSTS

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

CMS #	WORKSHEET A COST CENTER		Expense Item	Line #	Amount	Amount	Net Adjustment
	Line#	Description		Part II	Allowable In Cost	Included in Wkst A col 9	
	1	2	3	4	5	6	7
1	4	ADMINISTRATIVE AND GENERAL	Home Office - Operational	1	478,784	554,142	-75,358
2	1	CAPITAL RELATED - BUILDINGS & FIXTURES	Home Office - Depreciation Building	1	40,592	0	40,592
3	2	CAPITAL RELATED - MOVABLE EQUIPMENT	Home Office - Cap M&E Depreciation	1	15,358	0	15,358
4	4	ADMINISTRATIVE AND GENERAL	Home Office - Salaries and Wages	1	771,738	0	771,738
100		TOTALS			1,306,472	554,142	752,330

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

#	Interrelationship Indicator	Interrelationship Description (If Column 1=G)	Name	% of Ownership	----- Related Organization(s) -----			
					Name	MCR CCN or H/O#	% of Ownership	Type of Business
1	B		Springpoint Senior Living	100 %	Springpoint Senior Living	H4-8370	100 %	Home Office

VILLAGE POINT
 Provider CCN: 31-5269
 Period from 1/1/2025 to 12/31/2025

Worksheet A-8-2 Monday, May 18, 2026 at 11:40:07 AM

Provider-Based Physicians Adjustments

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

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

VILLAGE POINT
 Provider CCN: 31-5269
 Period from 1/1/2025 to 12/31/2025

Worksheet B Part I Monday, May 18, 2026 at 11:40:07 AM

ALLOCATION OF GENERAL SERVICES COSTS

	PATIENT TRANSPORT PART A (Patient Days)	OTHER GENERAL SERVICE COST (Patient Days)	SubTotal	Adjustments	Total
	17	18	19	20	21
GENERAL SERVICE COST CENTERS					
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17	49,366				
18	0	0			
INPATIENT ROUTINE SERVICE COST CENTERS					
25	49,366	0	16,984,859	0	16,984,859
26	0	0	0	0	0
27	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS					
30	0	0	59,057	0	59,057
31	0	0	0	0	0
32	0	0	64,592	0	64,592
33	0	0	36,799	0	36,799
34	0	0	0	0	0
35	0	0	870,426	0	870,426
36	0	0	395,990	0	395,990
37	0	0	121,049	0	121,049
38	0	0	0	0	0
39	0	0	0	0	0
40	0	0	82,476	0	82,476
41	0	0	262,346	0	262,346
42	0	0	0	0	0
43	0	0	0	0	0
44	0	0	0	0	0
45	0	0	0	0	0
46	0	0	0	0	0
OUTPATIENT SERVICE COST CENTERS					
60	0	0	0	0	0
61	0	0	0	0	0
62	0	0	0	0	0
63	0	0	0	0	0
OUTPATIENT REIMBURSABLE COST CENTERS					
70	0	0	0	0	0
71	0	0	0	0	0
72	0	0	0	0	0
73	0	0	0	0	0

VILLAGE POINT
 Provider CCN: 31-5269
 Period from 1/1/2025 to 12/31/2025

Worksheet B Part I Monday, May 18, 2026 at 11:40:07 AM

ALLOCATION OF GENERAL SERVICES COSTS

	Net Expenses For Cost Allocation	CRC- B&F (Square Feet)	CRC- ME (Square Feet)	EMPLOYEE BENEFITS DEPARTMENT (Gross Salaries)	SubTotal 3A	A&G (Accum Cost)	PLANT OP, MAINT & REPAIRS (Square Feet)	LAUNDRY & LINEN SERVICE (Patient Days)	HOUSE- KEEPING (Square Feet)
	0	1	2	3	3A	4	5	6	7
OUTPATIENT REIMBURSABLE COST CENTERS									
74 OPT	0	0	0	0	0	0	0	0	0
75 OOT	0	0	0	0	0	0	0	0	0
76 OSP	0	0	0	0	0	0	0	0	0
COST REIMBURSED SERVICES COST CENTERS									
80 PREVENTIVE VACCINES	0	0	0	0	0	0	0	0	0
89 Subtotals	19,009,914	2,697,121	80,559	1,839,626	18,945,893	2,193,283	1,223,749	120,154	494,159
NONREIMBURSABLE COST CENTERS									
90 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	0
91 NONPAID WORKERS	0	0	0	0	0	0	0	0	0
92 PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	0
93 Marketing	306,353	0	0	38,409	344,762	45,297	0	0	0
93.01 Residential Independent Living	62,754	0	0	11,621	74,375	9,772	0	0	0
93.02 Barber and Beauty Shop	18,475	13,585	406	0	32,466	4,266	6,381	0	2,583
98 Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99 Negative Cost Center	0	0	0	0	0	0	0	0	0
100 TOTAL	19,397,496	2,710,706	80,965	1,889,656	19,397,496	2,252,618	1,230,130	120,154	496,742

VILLAGE POINT
 Provider CCN: 31-5269
 Period from 1/1/2025 to 12/31/2025

Worksheet B Part I Monday, May 18, 2026 at 11:40:07 AM

ALLOCATION OF GENERAL SERVICES COSTS

	DIETARY (Meals Served) 8	NURSING ADMIN (Patient Days) 9	CENTRAL SERVICES & SUPPLY (Patient Days) 10	PHARMACY (Patient Days) 11	MEDICAL RECORDS (Patient Days) 12	MEDICAL SOCIAL SERVICES (Patient Days) 13	ACTIVITIES PROGRAM (Patient Days) 14	QUALITY & PERFORM IMPROV PGM (Patient Days) 15	TRAINING & IN-SERVICE EDUCATION (Patient Days) 16
OUTPATIENT REIMBURSABLE COST CENTERS									
74	OPT	0	0	0	0	0	0	0	0
75	OOT	0	0	0	0	0	0	0	0
76	OSP	0	0	0	0	0	0	0	0
COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	0	0	0	0	0	0	0	0
89	Subtotals	2,362,312	954,225	140,421	45,502	0	257,716	565,334	32,221
NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0
93	Marketing	0	0	0	0	0	0	0	0
93.01	Residential Independent Living	0	0	0	0	0	0	0	0
93.02	Barber and Beauty Shop	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	0
100	TOTAL	2,362,312	954,225	140,421	45,502	0	257,716	565,334	32,221

VILLAGE POINT
 Provider CCN: 31-5269
 Period from 1/1/2025 to 12/31/2025

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ALLOCATION OF GENERAL SERVICES COSTS

	PATIENT TRANSPORT PART A (Patient Days)	OTHER GENERAL SERVICE COST (Patient Days)	SubTotal 19	Adjustments 20	Total 21
	17	18	19	20	21
OUTPATIENT REIMBURSABLE COST CENTERS					
74	OPT	0	0	0	0
75	OOT	0	0	0	0
76	OSP	0	0	0	0
COST REIMBURSED SERVICES COST CENTERS					
80	PREVENTIVE VACCINES	0	0	0	0
89	Subtotals	49,366	0	18,877,594	0
NONREIMBURSABLE COST CENTERS					
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0
91	NONPAID WORKERS	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0
93	Marketing	0	390,059	0	390,059
93.01	Residential Independent Living	0	84,147	0	84,147
93.02	Barber and Beauty Shop	0	45,696	0	45,696
98	Cross Foot Adjustments	0	0	0	0
99	Negative Cost Center	0	0	0	0
100	TOTAL	49,366	0	19,397,496	0

VILLAGE POINT
 Provider CCN: 31-5269
 Period from 1/1/2025 to 12/31/2025

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ALLOCATION OF CAPITAL RELATED COSTS

	PATIENT TRANSPORT PART A (Patient Days)	OTHER GENERAL SERVICE COST (Patient Days)	SubTotal	Adjustments	Total
	17	18	19	20	21
GENERAL SERVICE COST CENTERS					
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
25					
26					
27					
ANCILLARY SERVICE COST CENTERS					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
OUTPATIENT SERVICE COST CENTERS					
60					
61					
62					
63					
OUTPATIENT REIMBURSABLE COST CENTERS					
70					
71					
72					
73					

VILLAGE POINT
 Provider CCN: 31-5269
 Period from 1/1/2025 to 12/31/2025

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ALLOCATION OF CAPITAL RELATED COSTS

	Directly Assigned Capital Related Costs	CRC- B&F (Square Feet)	CRC- ME (Square Feet)	SubTotal	EMPLOYEE BENEFITS DEPARTMENT (Gross Salaries)	A&G (Accum Cost)	PLANT OP, MAINT & REPAIRS (Square Feet)	LAUNDRY & LINEN SERVICE (Patient Days)	HOUSE- KEEPING (Square Feet)
	0	1	2	2A	3	4	5	6	7
OUTPATIENT REIMBURSABLE COST CENTERS									
74	0	0	0	0	0	0	0	0	0
75	0	0	0	0	0	0	0	0	0
76	0	0	0	0	0	0	0	0	0
COST REIMBURSED SERVICES COST CENTERS									
80	0	0	0	0	0	0	0	0	0
89	0	2,697,121	80,559	2,777,680	0	51,697	44,503	329	8,306
NONREIMBURSABLE COST CENTERS									
90	0	0	0	0	0	0	0	0	0
91	0	0	0	0	0	0	0	0	0
92	0	0	0	0	0	0	0	0	0
93	0	0	0	0	0	1,068	0	0	0
93.01	0	0	0	0	0	230	0	0	0
93.02	0	13,585	406	13,991	0	101	232	0	43
98	0	0	0	0	0	0	0	0	0
99	0	0	0	0	0	0	0	0	0
100	0	2,710,706	80,965	2,791,671	0	53,096	44,735	329	8,349

VILLAGE POINT
 Provider CCN: 31-5269
 Period from 1/1/2025 to 12/31/2025

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ALLOCATION OF CAPITAL RELATED COSTS

	DIETARY (Meals Served)	NURSING ADMIN (Patient Days)	CENTRAL SERVICES & SUPPLY (Patient Days)	PHARMACY (Patient Days)	MEDICAL RECORDS (Patient Days)	MEDICAL SOCIAL SERVICES (Patient Days)	ACTIVITIES PROGRAM (Patient Days)	QUALITY & PERFORM IMPROV PGM (Patient Days)	TRAINING & IN-SERVICE EDUCATION (Patient Days)
	8	9	10	11	12	13	14	15	16
OUTPATIENT REIMBURSABLE COST CENTERS									
74	0	0	0	0	0	0	0	0	0
75	0	0	0	0	0	0	0	0	0
76	0	0	0	0	0	0	0	0	0
COST REIMBURSED SERVICES COST CENTERS									
80	0	0	0	0	0	0	0	0	0
89	107,849	45,468	384	125	0	705	72,985	56	88
NONREIMBURSABLE COST CENTERS									
90	0	0	0	0	0	0	0	0	0
91	0	0	0	0	0	0	0	0	0
92	0	0	0	0	0	0	0	0	0
93	0	0	0	0	0	0	0	0	0
93.01	0	0	0	0	0	0	0	0	0
93.02	0	0	0	0	0	0	0	0	0
98	0	0	0	0	0	0	0	0	0
99	0	0	0	0	0	0	0	0	0
100	107,849	45,468	384	125	0	705	72,985	56	88

VILLAGE POINT
 Provider CCN: 31-5269
 Period from 1/1/2025 to 12/31/2025

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ALLOCATION OF CAPITAL RELATED COSTS

	PATIENT TRANSPORT PART A (Patient Days)	OTHER GENERAL SERVICE COST (Patient Days)	SubTotal 19	Adjustments 20	Total 21
	17	18	19	20	21
OUTPATIENT REIMBURSABLE COST CENTERS					
74	OPT	0	0	0	0
75	OOT	0	0	0	0
76	OSP	0	0	0	0
COST REIMBURSED SERVICES COST CENTERS					
80	PREVENTIVE VACCINES	0	0	0	0
89	Subtotals	135	2,776,006	0	2,776,006
NONREIMBURSABLE COST CENTERS					
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0
91	NONPAID WORKERS	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0
93	Marketing	0	1,068	0	1,068
93.01	Residential Independent Living	0	230	0	230
93.02	Barber and Beauty Shop	0	14,367	0	14,367
98	Cross Foot Adjustments	0	0	0	0
99	Negative Cost Center	0	0	0	0
100	TOTAL	135	2,791,671	0	2,791,671

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

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COST ALLOCATIONS - STATISTICAL BASES

OTHER
 GENERAL
 SERVICE COST
 (Patient
 Days)
 18

	GENERAL SERVICE COST CENTERS	
1	CAPITAL RELATED - BUILDINGS & FIXTURES	
2	CAPITAL RELATED - MOVABLE EQUIPMENT	
3	EMPLOYEE BENEFITS DEPARTMENT	
4	ADMINISTRATIVE AND GENERAL	
5	PLANT OP, MAINT & REPAIRS	
6	LAUNDRY AND LINEN SERVICE	
7	HOUSEKEEPING	
8	DIETARY	
9	NURSING ADMINISTRATION	
10	CENTRAL SERVICES AND SUPPLY	
11	PHARMACY	
12	MEDICAL RECORDS	
13	MEDICAL SOCIAL SERVICES	
14	ACTIVITIES PROGRAM	
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	
16	TRAINING AND IN-SERVICE EDUCATION	
17	PATIENT TRANSPORTATION PART A	
18	OTHER GENERAL SERVICE COST	37,900
	INPATIENT ROUTINE SERVICE COST CENTERS	
25	SKILLED NURSING FACILITY	37,900
26	NURSING FACILITY	0
27	ICF/IID	0
	ANCILLARY SERVICE COST CENTERS	
30	RADIOLOGY - DIAGNOSTIC	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0
32	LABORATORY	0
33	INTRAVENOUS THERAPY	0
34	RESPIRATORY THERAPY	0
35	PHYSICAL THERAPY	0
36	OCCUPATIONAL THERAPY	0
37	SPEECH LANGUAGE PATHOLOGIST	0
38	AUDIOLOGY	0
39	ELECTROCARDIOLOGY	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0
42	DRUGS: IV SOLUTIONS	0
43	DENTAL CARE	0
44	APPLIANCES AND EQUIPMENT	0
45	BLOOD AND BLOOD PRODUCTS	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0
	OUTPATIENT SERVICE COST CENTERS	
60	SCREENING & PREVENTIVE SERVICES	0
61	OUTPATIENT LABORATORY	0
62	PORTABLE X-RAY SERVICES	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0
	OUTPATIENT REIMBURSABLE COST CENTERS	
70	HOME HEALTH AGENCY	0
71	AMBULANCE	0
72	HOSPICE	0
73	CORF	0

VILLAGE POINT
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COST ALLOCATIONS - STATISTICAL BASES

	CRC- B&F (Square Feet)	CRC- ME (Square Feet)	EMPLOYEE BENEFITS DEPARTMENT (Gross Salaries)	Reconcil- iation 4A	A&G (Accum Cost) 4	PLANT OP, MAINT & REPAIRS (Square Feet) 5	LAUNDRY & LINEN SERVICE (Patient Days) 6	HOUSE- KEEPING (Square Feet) 7	DIETARY (Meals Served) 8
	1	2	3						
OUTPATIENT REIMBURSABLE COST CENTERS									
74	OPT	0	0	0	0	0	0	0	0
75	OOT	0	0	0	0	0	0	0	0
76	OSP	0	0	0	0	0	0	0	0
COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	0	0	0	0	0	0	0	0
89	Subtotal	87,155	87,155	7,819,841	0	16,693,275	84,191	37,900	114,018
NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0
93	Marketing	0	0	163,268	0	344,762	0	0	0
93.01	Residential Independent Living	0	0	49,397	0	74,375	0	0	0
93.02	Barber and Beauty Shop	439	439	0	0	32,466	439	439	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	0
102	Cost to be Allocated per Bp1	2,710,706	80,965	1,889,656	0	2,252,618	1,230,130	120,154	496,742
103	Unit Cost Multiplier per Bp1	30.946252	0.924321	0.235251	0.000000	0.131387	14.535389	3.170290	5.884593
104	Cost to be Allocated per Bp2	0	0	0	0	53,096	44,735	329	8,349
105	Unit Cost Multiplier per Bp2	0.000000	0.000000	0.000000	0.000000	0.003097	0.528595	0.008681	0.098905

VILLAGE POINT
 Provider CCN: 31-5269
 Period from 1/1/2025 to 12/31/2025

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COST ALLOCATIONS - STATISTICAL BASES

	NURSING ADMIN (Patient Days)	CENTRAL SERVICES & SUPPLY (Patient Days)	PHARMACY (Patient Days)	MEDICAL RECORDS (Patient Days)	MEDICAL SOCIAL SERVICES (Patient Days)	ACTIVITIES PROGRAM (Patient Days)	QUALITY & PERFORM IMPROV PGM (Patient Days)	TRAINING & IN-SERVICE EDUCATION (Patient Days)	PATIENT TRANSPORT PART A (Patient Days)
	9	10	11	12	13	14	15	16	17
OUTPATIENT REIMBURSABLE COST CENTERS									
74	OPT	0	0	0	0	0	0	0	0
75	OOT	0	0	0	0	0	0	0	0
76	OSP	0	0	0	0	0	0	0	0
COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	0	0	0	0	0	0	0	0
89	Subtotal	37,900	37,900	37,900	37,900	37,900	37,900	37,900	37,900
NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0
93	Marketing	0	0	0	0	0	0	0	0
93.01	Residential Independent Living	0	0	0	0	0	0	0	0
93.02	Barber and Beauty Shop	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	0
102	Cost to be Allocated per Bp1	954,225	140,421	45,502	0	257,716	565,334	20,365	32,221
103	Unit Cost Multiplier per Bp1	25.177441	3.705040	1.200580	0.000000	6.799894	14.916464	0.537335	0.850158
104	Cost to be Allocated per Bp2	45,468	384	125	0	705	72,985	56	88
105	Unit Cost Multiplier per Bp2	1.199683	0.010132	0.003298	0.000000	0.018602	1.925726	0.001478	0.002322

VILLAGE POINT
Provider CCN: 31-5269
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Monday, May 18, 2026 at 11:40:08 AM

COST ALLOCATIONS - STATISTICAL BASES

	OTHER GENERAL SERVICE COST (Patient Days)
	18
OUTPATIENT REIMBURSABLE COST CENTERS	
74 OPT	0
75 OOT	0
76 OSP	0
COST REIMBURSED SERVICES COST CENTERS	
80 PREVENTIVE VACCINES	0
89 Subtotal	37,900
NONREIMBURSABLE COST CENTERS	
90 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0
91 NONPAID WORKERS	0
92 PHYSICIAN PRIVATE OFFICES	0
93 Marketing	0
93.01 Residential Independent Living	0
93.02 Barber and Beauty Shop	0
98 Cross Foot Adjustments	0
99 Negative Cost Center	0
102 Cost to be Allocated per Bp1	0
103 Unit Cost Multiplier per Bp1	0.000000
104 Cost to be Allocated per Bp2	0
105 Unit Cost Multiplier per Bp2	0.000000

VILLAGE POINT
Provider CCN: 31-5269
Period from 1/1/2025 to 12/31/2025

Worksheet B-2 Monday, May 18, 2026 at 11:40:08 AM

Post Step Down Adjustments

Worksheet B

Description	Part No.	Line No.	Amount
1	2	3	4

Worksheet has no records.

VILLAGE POINT
 Provider CCN: 31-5269
 Period from 1/1/2025 to 12/31/2025

Worksheet C Monday, May 18, 2026 at 11:40:08 AM

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

CMS #	COST CENTER	-----CHARGES-----			COST TO CHARGE RATIO	
		TOTAL COST	TOTAL CHARGES	RECLASS-IFICATIONS		RECLASSIFIED CHARGES
		1	2	3	4	5
INPATIENT ROUTINE NURSING COST CENTERS						
25	SKILLED NURSING FACILITY	16,984,859	22,539,569	0	22,539,569	
26	NURSING FACILITY	0	0	0	0	
27	ICF/IID	0	0	0	0	
ANCILLARY SERVICE COST CENTERS						
30	RADIOLOGY - DIAGNOSTIC	59,057	35,574	-3,112	32,462	1.819266
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	
32	LABORATORY	64,592	49,003	0	49,003	1.318123
33	INTRAVENOUS THERAPY	36,799	0	32,526	32,526	1.131372
34	RESPIRATORY THERAPY	0	0	0	0	
35	PHYSICAL THERAPY	870,426	795,662	0	795,662	1.093965
36	OCCUPATIONAL THERAPY	395,990	608,796	0	608,796	0.650448
37	SPEECH LANGUAGE PATHOLOGIST	121,049	145,456	0	145,456	0.832204
38	AUDIOLOGY	0	0	0	0	
39	ELECTROCARDIOLOGY	0	0	3,112	3,112	0.000000
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	82,476	19,627	0	19,627	4.202170
41	DRUGS: DRUGS CHARGED TO PATIENTS	262,346	376,852	-32,526	344,326	0.761912
42	DRUGS: IV SOLUTIONS	0	0	0	0	
43	DENTAL CARE	0	0	0	0	
44	APPLIANCES AND EQUIPMENT	0	0	0	0	
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	
OUTPATIENT REIMBURSABLE COST CENTERS						
71	AMBULANCE	0	0	0	0	
COST REIMBURSED SERVICES COST CENTERS						
80	PREVENTIVE VACCINES	0	0	0	0	
100	TOTAL	18,877,594	24,570,539	0	24,570,539	

VILLAGE POINT
 Provider CCN: 31-5269
 Period from 1/1/2025 to 12/31/2025

Worksheet C-6 Monday, May 18, 2026 at 11:40:08 AM

Reclassifications

#	EXPLANATION OF RECLASSIFICATION	----- INCREASES -----			----- DECREASES -----			
		WORKSHEET C CODE COST CENTER	WKST C LINE NO.	AMOUNT	WORKSHEET C COST CENTER	WKST C LINE NO.	AMOUNT	
1	To Reclass I/V Therapy	A	INTRAVENOUS THERAPY	33.00	32,526	DRUGS: DRUGS CHARGED TO	41.00	32,526
2	To Reclass Electrocardiology	B	ELECTROCARDIOLOGY	39.00	3,112	RADIOLOGY - DIAGNOSTIC	30.00	3,112
500	TOTAL RECLASSIFICATIONS				35,638			35,638

VILLAGE POINT
 Provider CCN: 31-5269
 Period from 1/1/2025 to 12/31/2025

Worksheet D SNF Title V Monday, May 18, 2026 at 11:40:08 AM

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

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

VILLAGE POINT
 Provider CCN: 31-5269
 Period from 1/1/2025 to 12/31/2025

Worksheet D SNF Title XIX Monday, May 18, 2026 at 11:40:08 AM

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

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

VILLAGE POINT
 Provider CCN: 31-5269
 Period from 1/1/2025 to 12/31/2025

Worksheet D SNF Title XVIII Monday, May 18, 2026 at 11:40:08 AM

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

CMS #	RATIO OF COST TO CHARGES	-----HEALTHCARE CHARGES-----			-----HEALTHCARE COSTS-----		
		INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES
30	1.819266	18,313	0	0	33,316	0	0
31		0	0	0	0	0	0
32	1.318123	32,497	0	0	42,835	0	0
33	1.131372	19,587	0	0	22,160	0	0
34		0	0	0	0	0	0
35	1.093965	456,030	0	0	498,881	0	0
36	0.650448	393,629	0	0	256,035	0	0
37	0.832204	95,183	0	0	79,212	0	0
38		0	0	0	0	0	0
39		3,112	0	0	0	0	0
40	4.202170	2,480	0	0	10,421	0	0
41	0.761912	219,000	0	0	166,859	0	0
42		0	0	0	0	0	0
43		0	0	0	0	0	0
44		0	0	0	0	0	0
45		0	0	0	0	0	0
46		0	0	0	0	0	0
71		0	0	0	0	0	0
80		0	0	0	0	0	0
100	TOTAL	1,239,831	0	0	1,109,719	0	0

VILLAGE POINT
Provider CCN: 31-5269
Period from 1/1/2025 to 12/31/2025

Worksheet D-1 Monday, May 18, 2026 at 11:40:08 AM

Program: Title V
Component: Skilled Nursing Facility

COMPUTATION OF INPATIENT ROUTINE COSTS

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

VILLAGE POINT
Provider CCN: 31-5269
Period from 1/1/2025 to 12/31/2025

Worksheet D-1 Monday, May 18, 2026 at 11:40:08 AM

Program: Title XIX
Component: Skilled Nursing Facility

COMPUTATION OF INPATIENT ROUTINE COSTS

CMS #	INPATIENT DAYS	AMOUNT
1	INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	37,900
2	PRIVATE ROOM DAYS	0
3	PROGRAM INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	2,030
4	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0
5	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	16,984,859
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT	
6	GENERAL INPATIENT ROUTINE SERVICE CHARGES	0
7	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.000000
8	PRIVATE ROOM CHARGES	0
9	AVERAGE PRIVATE ROOM PER DIEM CHARGE	0.00
10	SEMI-PRIVATE ROOM CHARGES	0
11	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	0.00
12	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL	0.00
13	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL	0.00
14	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT	0
15	GENERAL INPATIENT ROUTINE SERVICE COST NET OF PRIVATE ROOM COST DIFFERENTIAL	16,984,859
	PROGRAM INPATIENT ROUTINE SERVICE COSTS	
16	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	448.15
17	PROGRAM ROUTINE SERVICE COST	909,745
18	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0
19	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	909,745
20	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	2,760,929
21	PER DIEM CAPITAL RELATED COSTS	72.85
22	PROGRAM CAPITAL RELATED COST	147,886
23	INPATIENT ROUTINE SERVICE COST	761,859
24	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	0
25	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	761,859
26	PER DIEM LIMITATION	0.00
27	INPATIENT ROUTINE SERVICE COST LIMITATION	0
28	REIMBURSABLE INPATIENT ROUTINE SERVICE COSTS	147,886

VILLAGE POINT
 Provider CCN: 31-5269
 Period from 1/1/2025 to 12/31/2025

Worksheet D-1 Monday, May 18, 2026 at 11:40:08 AM

Program: Title XVIII
 Component: Skilled Nursing Facility

COMPUTATION OF INPATIENT ROUTINE COSTS

CMS #	INPATIENT DAYS	AMOUNT
1	INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	37,900
2	PRIVATE ROOM DAYS	0
3	PROGRAM INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	6,045
4	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0
5	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	16,984,859
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT	
6	GENERAL INPATIENT ROUTINE SERVICE CHARGES	22,539,569
7	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.753557
8	PRIVATE ROOM CHARGES	0
9	AVERAGE PRIVATE ROOM PER DIEM CHARGE	0.00
10	SEMI-PRIVATE ROOM CHARGES	0
11	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	0.00
12	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL	0.00
13	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL	0.00
14	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT	0
15	GENERAL INPATIENT ROUTINE SERVICE COST NET OF PRIVATE ROOM COST DIFFERENTIAL	16,984,859
	PROGRAM INPATIENT ROUTINE SERVICE COSTS	
16	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	448.15
17	PROGRAM ROUTINE SERVICE COST	2,709,067
18	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0
19	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	2,709,067
20	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	2,760,929
21	PER DIEM CAPITAL RELATED COSTS	72.85
22	PROGRAM CAPITAL RELATED COST	440,378
23	INPATIENT ROUTINE SERVICE COST	2,268,689
24	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	0
25	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	2,268,689
26	PER DIEM LIMITATION	0.00
27	INPATIENT ROUTINE SERVICE COST LIMITATION	0
28	REIMBURSABLE INPATIENT ROUTINE SERVICE COSTS	0

VILLAGE POINT
Provider CCN: 31-5269
Period from 1/1/2025 to 12/31/2025

Worksheet E Part A Monday, May 18, 2026 at 11:40:08 AM

Calculation of Reimbursement Settlement - Medicare Part A

1	INPATIENT PPS AMOUNT	4,484,876
2	ALLOWABLE BAD DEBTS	11,666
3	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES	11,666
4	REIMBURSABLE BAD DEBTS	7,583
5	TOTAL REIMBURSABLE COST	4,492,459
6	PRIMARY PAYER AMOUNTS	0
7	COINSURANCE	433,665
8		0
9	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0
10	SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITEMS	152
11	SEQUESTRATION AMOUNT	81,024
12	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0
13	NET REIMBURSABLE COST	3,977,618
14	INTERIM PAYMENTS	3,970,186
15	TENTATIVE ADJUSTMENT	0
16	BALANCE DUE PROVIDER/PROGRAM	7,432
17	PROTESTED AMOUNTS	

VILLAGE POINT
Provider CCN: 31-5269
Period from 1/1/2025 to 12/31/2025

Worksheet E Part B Monday, May 18, 2026 at 11:40:08 AM

Calculation of Reimbursement Settlement - Medicare Part B

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

VILLAGE POINT
 Provider CCN: 31-5269
 Period from 1/1/2025 to 12/31/2025

Worksheet E-1 Monday, May 18, 2026 at 11:40:08 AM

Analysis of Payments to Providers for Service Rendered

CMS #	DESCRIPTION	---- Inpatient Part A ---		----- Part B -----	
		Mo/Day/Year 1	Amount 2	Mo/Day/Year 3	Amount 4
1	Total interim payments paid to provider		3,970,186		0
2	Interim payments payable		0		0
3	RETROACTIVE LUMP SUM ADJUSTMENTS		0		0
3.01	Program to Provider		0		0
3.02	Program to Provider		0		0
3.03	Program to Provider		0		0
3.04	Program to Provider		0		0
3.05	Program to Provider		0		0
3.50	Provider to Program		0		0
3.51	Provider to Program		0		0
3.52	Provider to Program		0		0
3.53	Provider to Program		0		0
3.54	Provider to Program		0		0
3.99	SUBTOTAL		0		0
4	TOTAL INTERIM PAYMENTS		3,970,186		0
TO BE COMPLETED BY CONTRACTOR					
5	CONTRACTOR: TENTATIVE SETTLEMENT PAYMENTS				
5.01	Program to Provider		0		0
5.02	Program to Provider		0		0
5.03	Program to Provider		0		0
5.50	Provider to Program		0		0
5.51	Provider to Program		0		0
5.52	Provider to Program		0		0
5.99	SUBTOTAL		0		0
6	CONTRACTOR: NET SETTLEMENT AMOUNT				
6.01	Program to Provider		0		0
6.02	Provider to Program		0		0
7	CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY		0		0
Name of Contractor: _____ Contractor Number: _____					
8	Name of Contractor/Number/Date of NPR		0		0

VILLAGE POINT
Provider CCN: 31-5269
Period from 1/1/2025 to 12/31/2025

Worksheet E-2 Monday, May 18, 2026 at 11:40:08 AM

Calculation of Reimbursement Settlement
Title XIX SNF

CALCULATION OF REIMBURSEMENT SETTLEMENT - OTHER

CMS

#	COMPUTATION OF NET COST OF COVERED SERVICES	
1	INPATIENT ANCILLARY SERVICES	0
2	OUTPATIENT SERVICES	0
3	INPATIENT ROUTINE SERVICES	147,886
4	COST OF COVERED SERVICES	147,886
5	DIFFERENTIAL IN CHARGES BETWEEN SEMIPRIVATE ACCOMMODATIONS AND LESS THAN SEMIPRIVATE ACCOMMODATIONS	0
6	SUBTOTAL	147,886
7	PRIMARY PAYOR AMOUNTS	0
8	TOTAL REASONABLE COST	147,886
	REASONABLE CHARGES	
9	INPATIENT ANCILLARY SERVICES CHARGES	0
10	OUTPATIENT SERVICES CHARGES	0
11	INPATIENT ROUTINE SERVICES CHARGES	0
12	DIFFERENTIAL IN CHARGES BETWEEN SEMIPRIVATE ACCOMMODATIONS AND LESS THAN SEMIPRIVATE ACCOMMODATIONS	0
13	TOTAL REASONABLE CHARGES	0
	CUSTOMARY CHARGES	
14	AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS	0
15	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS	0
16	RATIO OF LINE 14 TO LINE 15 (NOT TO EXCEED 1.000000)	0
17	TOTAL CUSTOMARY CHARGES	0
	COMPUTATION OF REIMBURSEMENT SETTLEMENT	
18	COST OF COVERED SERVICES	0
19	COST SHARING	0
20	SUBTOTAL	0
21	ALLOWABLE BAD DEBTS	0
22	SUBTOTAL	0
23		0
24	SUBTOTAL	0
25	INTERIM PAYMENTS	0
26	BALANCE DUE PROVIDER/PROGRAM (INDICATE OVERPAYMENT IN PARENTHESES)	0

VILLAGE POINT
 Provider CCN: 31-5269
 Period from 1/1/2025 to 12/31/2025

Worksheet G Monday, May 18, 2026 at 11:40:08 AM

BALANCE SHEET

CMS #	ASSETS	Amount
		1
	CURRENT ASSETS	
1	CASH ON HAND AND IN BANKS	-242,255
2	TEMPORARY INVESTMENTS	0
3	NOTES RECEIVABLE	0
4	ACCOUNTS RECEIVABLE	2,095,138
5	OTHER RECEIVABLES	77,231
	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND	
6	ACCOUNTS RECEIVABLE	906,145
7	INVENTORY	0
8	PREPAID EXPENSES	244,621
9	OTHER CURRENT ASSETS	125,708
10	DUE FROM OTHER FUNDS	0
11	TOTAL CURRENT ASSETS	1,394,298
	FIXED ASSETS	
12	LAND	0
13	LAND IMPROVEMENTS	0
14	LESS: ACCUMULATED DEPRECIATION	0
15	BUILDINGS	26,521,607
16	LESS: ACCUMULATED DEPRECIATION	6,706,623
17	LEASEHOLD IMPROVEMENTS	0
18	LESS: ACCUMULATED DEPRECIATION	0
19	FIXED EQUIPMENT	0
20	LESS: ACCUMULATED DEPRECIATION	0
21	AUTOMOBILES AND TRUCKS	0
22	LESS: ACCUMULATED DEPRECIATION	0
23	MAJOR MOVABLE EQUIPMENT	951,916
24	LESS: ACCUMULATED DEPRECIATION	506,513
25	MINOR EQUIPMENT - DEPRECIABLE	0
26	MINOR EQUIPMENT - NONDEPRECIABLE	0
27	OTHER FIXED ASSETS	0
28	TOTAL FIXED ASSETS	20,260,387
	OTHER ASSETS	
29	INVESTMENTS	0
30	DEPOSITS ON LEASES	0
31	DUE FROM OWNERS/OFFICERS	0
32	OTHER ASSETS	3,678,980
33	TOTAL OTHER ASSETS	3,678,980
34	TOTAL ASSETS	25,333,665
	CURRENT LIABILITIES	
35	ACCOUNTS PAYABLE	310,152
36	SALARIES, WAGES & FEES PAYABLE	612,254
37	PAYROLL TAXES PAYABLE	0
38	NOTES & LOANS PAYABLE (SHORT TERM)	117,000
39	DEFERRED INCOME	0
40	ACCELERATED PAYMENTS	0
41	DUE TO OTHER FUNDS	0
42	OTHER CURRENT LIABILITIES	520,665
43	TOTAL CURRENT LIABILITIES	1,560,071
	LONG TERM LIABILITIES	
44	MORTGAGE PAYABLE	22,820,000
45	NOTES PAYABLE	0
46	UNSECURED LOANS	0
47	LOANS FROM OWNERS	0
48	OTHER LONG TERM LIABILITIES	3,002,967
49	TOTAL LONG TERM LIABILITIES	25,822,967
50	TOTAL LIABILITIES	27,383,038
	CAPITAL ACCOUNTS	
51	FUND BALANCES	-2,049,373
52	TOTAL LIABILITIES AND FUND BALANCES	25,333,665

VILLAGE POINT
 Provider CCN: 31-5269
 Period from 1/1/2025 to 12/31/2025

Worksheet G-2 Part I Monday, May 18, 2026 at 11:40:08 AM

Statement of Patient Revenues and Operating Expenses

PART I - PATIENT REVENUES

	INPATIENT					OUTPATIENT					TOTAL
	MEDICARE FFS 1	MEDICARE HMO 2	MEDICAID 3	MEDICAID HMO 4	OTHER 5	MEDICARE FFS 6	MEDICARE HMO 7	MEDICAID 8	MEDICAID HMO 9	OTHER 10	
GENERAL INPATIENT ROUTINE CARE SERVICES	3,583,090	1,702,889	1,316,772	7,645,064	8,291,754						22,539,569
1 SKILLED NURSING FACILITY	3,583,090	1,702,889	1,316,772	7,645,064	8,291,754						22,539,569
2 NURSING FACILITY	0	0	0	0	0						0
3 ICF/IID											0
4 TOTAL GENERAL INPATIENT CARE SERVICES	3,583,090	1,702,889	1,316,772	7,645,064	8,291,754						22,539,569
5 ANCILLARY SERVICES	1,359,117	634,087	0	220	37,546	0	0	0	0	0	2,030,970
6 HOME HEALTH AGENCY						0	0	0	0	0	0
7 AMBULANCE		0	0	0	0	0	0	0	0	0	0
8 HOSPICE	0	0	0	0	0	0	0	0	0	0	0
9 ALL OTHER REVENUES	0	0	0	0	0	0	0	0	0	0	0
10 TOTAL PATIENT REVENUES	4,942,207	2,336,976	1,316,772	7,645,284	8,329,300	0	0	0	0	0	24,570,539

VILLAGE POINT
Provider CCN: 31-5269
Period from 1/1/2025 to 12/31/2025

Worksheet G-2 Part II Monday, May 18, 2026 at 11:40:08 AM

Statement of Patient Revenues and Operating Expenses

PART II - OPERATING EXPENSES

CMS #	Description	
11	OPERATING EXPENSES	19,246,893
12	ADD (SPECIFY)	0
13	TOTAL ADDITIONS	0

14	DEDUCT (SPECIFY)	0

15	TOTAL DEDUCTIONS	0
		=====
16	TOTAL OPERATING EXPENSES	19,246,893

VILLAGE POINT
 Provider CCN: 31-5269
 Period from 1/1/2025 to 12/31/2025

Worksheet G-3 Monday, May 18, 2026 at 11:40:08 AM

Statement of Revenues and Expenses

CMS #	Description	
	Income From Services to Patients:	
1	TOTAL PATIENT REVENUES	24,570,539
2	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	7,018,909
3	NET PATIENT REVENUES	17,551,630
4	LESS: TOTAL OPERATING EXPENSES	19,246,893
5	NET INCOME FROM SERVICES TO PATIENTS	-1,695,263
	Other Income:	
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	710,000
7	INCOME FROM INVESTMENTS	42,886
8	REVENUES FROM COMMUNICATIONS (TELEPHONE AND INTERNET SERVICES)	0
9	REVENUE FROM TELEVISION AND RADIO SERVICES	0
10	PURCHASE DISCOUNTS	0
11	REBATES AND REFUNDS OF EXPENSES	0
12	PARKING LOT RECEIPTS	0
13	REVENUE FROM LAUNDRY AND LINEN SERVICE	23,886
14	REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS	68,264
15	REVENUE FROM RENTAL OF LIVING QUARTERS	0
16	REVENUE FROM SALE OF MEDICAL AND SURGICAL SUPPLIES TO OTHER THAN PATIENTS	0
17	REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS	0
18	REVENUE FROM SALE OF MEDICAL RECORDS AND ABSTRACTS	0
19	TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC.)	0
20	REVENUE FROM GIFTS, FLOWER, COFFEE SHOPS, CANTEEN	0
21	RENTAL OF VENDING MACHINES	0
22	RENTAL OF SKILLED NURSING SPACE	0
23	GOVERNMENTAL APPROPRIATIONS	0
24	OTHER MISCELLANEOUS REVENUE (SPECIFY _____)	28,399
24.01	Medical Transportation Income	480
24.02	Net Assets Released	8,436
25	PHE FUNDING	0
26	TOTAL OTHER INCOME	882,351
27	TOTAL INCOME	-812,912
	Expenses:	
28	OTHER EXPENSES (SPECIFY _____)	0
29		0
30		0
31	TOTAL OTHER EXPENSES	0
32	NET INCOME (LOSS) FOR THE PERIOD	-812,912