

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).

EXPIRES: 07/31/2027

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTHCARE COMPLEX COST REPORT STATUS, CERTIFICATION, AND SETTLEMENT SUMMARY	PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S PARTS I, II, & III
---	--------------------------	---	-----------------------------------

PART I - COST REPORT STATUS		1	2	3	
1	ELECTRONICALLY PREPARED	Y	06/17/2026	09:31 AM	1
2	MANUALLY PREPARED				2
3	IF AMENDED, NUMBER OF TIMES AMENDED	0			3
4	MEDICARE UTILIZATION	F			4
5	CONTRACTOR: HCRIS STATUS CODE				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				11
12	CONTRACTOR: REOPENING NUMBER				12

PART II - CERTIFICATION

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 HAMMONTON CENTER FOR REHAB & HC AND PROVIDER CCN #: 31-5209 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.

ECR ENCRYPTION:

06/17/2026 09:31:47 AM

y2A16nABKbmqlpqXT9VAgqoCL9rUk0

wNq730c3D4OFxC4eEoMLzWlejBfpS5

cx8x0saQNd0v1gD

	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR		CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
	1		2		
1			Y	I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature.	1
2	Signatory Printed Name				2
3	Signatory Title				3
4	Signature Date				4

PART III - SETTLEMENT SUMMARY

	COMPONENT	TITLE XVIII					
		TITLE V	PART A	PART B	TITLE XIX		
		1	2	3	4		
1	SNF		172,519	1,663			1
2	NF				-		2
3	ICF/IID						3
4	SNF-BASED HHA			-			4
100	TOTAL		172,519	1,663	-		100

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.

FORM CMS-2540-24 (10-2024) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB. 15-2, SECTIONS 4901.10 THROUGH 4901.13)

Rev. 1

49-503

IDENTIFICATION DATA	PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-2
---------------------	--------------------------	---	---------------

SNF / SNF HEALTHCARE COMPLEX INFORMATION

	STREET ADDRESS	P O BOX	
	1	2	
1	ADDRESS LINE 1	43 N. WHITE HORSE PIKE	1
	CITY	STATE	ZIP CODE
	1	2	3
2	ADDRESS LINE 2	HAMMONTON	8034
		NJ	ATLANTIC
			2

	COMPONENT TYPE	COMPONENT NAME	CCN	CBSA	RURAL OR URBAN	DATE CERTIFIED MEDICARE	DATE CERTIFIED MEDICAID	
	1	2	3	4	5	6	7	
3	SNF	HAMMONTON CENTER FOR REHAB & HC	315209	12100	U	1/3/2006	1/3/2006	3
4	NF							4
5	ICF / IID							5
6	SNF-BASED HHA							6
7	SNF-BASED HOSPICE							7
8								8

	FROM	TO	
	1	2	
9	COST REPORTING PERIOD	01/01/2025	12/31/2025
			9

	TOC CODE	SPECIFY OTHER	
	1	2	
10	TYPE OF CONTROL	5	10

SNF ORGANIZATION AND OPERATION

	1	
11	Is the SNF a distinct part SNF that meets the requirements set forth in 42 CFR section 483.5?	N
12	Is the SNF a composite distinct part SNF that meets the requirements set forth in 42 CFR 483.5?	N

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

	Y/N	DATE	V OR I	
	1	2	3	
14	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
15	COLUMN 1: Did the SNF change ownership (CHOW) immediately prior to the beginning of the cost reporting period? COLUMN 2: CHOW date.	N		15

16	COLUMN 1: Is the SNF part of a HO/CO as defined in CMS Pub. 15-1, chapter 21, §2150?	N		16
	COLUMN 2: Enter the number of HO/COs allocating costs to this SNF.			

	HO/CO NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE	HO/CO CCN	HO/CO CONTRACTOR #	
	1	2	3	4	5	6	7	8	
17	HO/CO ALLOCATING TO SNF								17
17	HO/CO ALLOCATING TO SNF								17.01
17	HO/CO ALLOCATING TO SNF								17.02
17	HO/CO ALLOCATING TO SNF								17.03
17	HO/CO ALLOCATING TO SNF								17.04

	1	
18	Did the total number of available beds permanently maintained for lodging inpatients change from the prior cost reporting period?	N
19	Did this SNF operate a ventilator care unit?	N

IDENTIFICATION DATA		PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-2
---------------------	--	--------------------------	---	---------------

	0		1	2	
SNF OWNED SERVICES			Y/N	CLIA ID Number	
20	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
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?		N		21
22	COLUMN 1: Did this SNF operate an institutional based ambulance service? COLUMN 2: Enter the ambulance provider number.		N		22

			1		
			Y/N		
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, control, or family and other similar relationships?		N		23
24	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients?		N		24

PROFESSIONAL SERVICES PURCHASED BY THE SNF			1	2	
29	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	N	29

SNF-BASED HHA THERAPY COSTS			1		
31	Did the SNF-based HHA contract with outside suppliers for physical therapy services?		Y		31
32	Did the SNF-based HHA contract with outside suppliers for occupational therapy services?		Y		32
33	Did the SNF-based HHA contract with outside suppliers for speech therapy services?		Y		33

MEDICAL MALPRACTICE COST			1	2	3
34	Is the SNF legally required to carry malpractice insurance?		Y		34
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		35
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.		492,800		36
37	Are malpractice premiums and paid losses reported in other than the A&G cost center?		N		37

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?		N	N	40
41	Did the SNF-based HHA qualify for an exemption from the application of the lower of costs or charges?		N	N	41

IDENTIFICATION DATA		PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-2
---------------------	--	--------------------------	---	---------------

FINANCIAL STATEMENTS		1	2	3	
50	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		50
51	Do total expenses and total revenues reported on the cost report differ from those on the filed financial statements? If "Y", submit a reconciliation.	N			51

BAD DEBTS		1		
52	Is the SNF seeking reimbursement for Medicare bad debts?	Y		52
53	If line 52 is Y, did the SNF change its bad debt collection policy during this cost reporting period?	N		53
54	If line 52 is Y, did the SNF waive patient deductibles and/or coinsurance?	N		54

PS&R REPORT DATA		PART A Y/N	PART A DATE	PART B Y/N	PART B DATE	
	0	1	2	3	4	
55	Is this cost report prepared using only the PS&R? If either column 1 or 3 is Y, in columns 2 and 4 from the PS&R used to prepare this cost report, enter the "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)	Y	5/9/2026	Y	5/9/2026	55
56	Is this cost report prepared using the PS&R for totals and the provider's records for allocation? If either column 1 or 3 is Y, in columns 2 and 4, enter the "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)	N		N		56
57	If line 55 or 56 is Y, were adjustments made to PS&R data for additional claims that have been billed, but are not included on the PS&R used to file this cost report?	N		N		57
58	If line 55 or 56 is Y, were adjustments made to PS&R data for corrections of other PS&R Report information?	N		N		58
59	If line 55 or 56 is Y, were adjustments made to PS&R data for other reasons? If Y, describe the other adjustment:	N				59
60	Is this cost report prepared using only the provider's records?	N		N		60

COST REPORT PREPARER CONTACT INFORMATION		FIRST NAME	LAST NAME	TITLE	
70	PREPARER	1	2	3	
		Abi	Goldenberg	Partner	70
		NAME			
71	EMPLOYER	1			
		Martin Friedman CPA, PC			71
		TELEPHONE NUMB	EMAIL ADDRESS		
72	CONTACT INFORMATION	1	2		
		718-338-6900	agoldenberg@mfandco.com		72

STATISTICAL DATA		PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-3 PART I
------------------	--	--------------------------	---	-------------------------

PART I - VISITS AND CENSUS DATA

		NUMBER	BED DAYS			INPATIENT DAYS					
		OF BEDS	AVAILABLE			TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	
		1	2			3	4	5	6	7	
1	SNF - FFS	240	87,600				3,294	11,886	3,218	72,827	1
2	SNF - HMO						52,839	1,590			2
3	NF - FFS									-	3
4	NF - HMO										4
5	ICF/IID									-	5
6	HOSPICE									-	6
7	TOTAL	240	87,600				56,133	13,476	3,218	72,827	7

		DISCHARGES					AVERAGE LENGTH OF STAY					
		TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	
		8	9	10	11	12	13	14	15	16	17	
1	SNF - FFS		82	96	39	217		40.17	123.81	82.51	335.61	1
2	SNF - HMO		96	39		135		550.41	40.77			2
3	NF - FFS					-			0.00	0.00	0.00	3
4	NF - HMO					-			0.00			4
5	ICF/IID					-			0.00	0.00	0.00	5
6	HOSPICE					-						6
7	TOTAL		178	135	39	352						7

		ADMISSIONS								FTE		
		TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL				EMPLOYED	NON-PAID	
		18	19	20	21	22				23	24	
1	SNF - FFS		131	128	21	280						1
2	SNF - HMO		128	21		149						2
3	NF - FFS					-						3
4	NF - HMO					-						4
5	ICF/IID					-						5
6	HOSPICE											6
7	TOTAL											7

MED-CALC SYSTEMS		In Lieu of CMS Form 2540-24			4995 (CONT.)		
STATISTICAL DATA		PROVIDER CCN: 31-5209		PERIOD: FROM: 01/01/2025 TO: 12/31/2025		WORKSHEET S-3 PART II	

PART II - SNF WAGE INDEX - DIRECT SALARIES								
		AMOUNT REPORTED	RECLASS- IFICATIONS	ADJUSTMENTS	TOTAL	PAID HOURS	AVERAGE HOURLY WAGE	
		1	2	3	4	5	6	
SALARIES								
1	TOTAL SALARY (SEE INSTRUCTIONS)	5,580,552	-		5,580,552	197,948.00	28.19	1
2	PHYSICIAN SALARIES-PART A				-		0.00	2
3	PHYSICIAN SALARIES-PART B				-		0.00	3
4	HOME OFFICE PERSONNEL				-		0.00	4
5	SUM OF LINES 2 THROUGH 4	-	-	-	-	0.00	0.00	5
6	REVISED WAGES (LINE 1 MINUS LINE 5)	5,580,552	-	-	5,580,552	197,948.00	28.19	6
7	HOME HEALTH AGENCY	-	-		-		0.00	7
8	HOSPICE	-	-		-		0.00	8
9	OTHER EXCLUDED AREAS	-	-		-		0.00	9
10	SUBTOTAL EXCLUDED SALARY (SUM OF LINES 7 THROUGH 9)	-	-	-	-	0.00	0.00	10
11	TOTAL ADJUSTED SALARIES (LINE 6 MINUS LINE 10)	5,580,552	-	-	5,580,552	197,948.00	28.19	11
OTHER WAGES AND RELATED COST								
12	CONTRACT LABOR: PATIENT RELATED & MGMT	8,104,324			8,104,324	204,420.00	39.65	12
13	CONTRACT LABOR: PHYSICIAN SERVICES-PART A				-		0.00	13
14	HOME OFFICE SALARIES AND WAGE RELATED COSTS				-		0.00	14
WAGE RELATED COSTS								
15	WAGE RELATED COSTS CORE (SEE PT. IV)	1,007,273			1,007,273			15
16	WAGE RELATED COSTS (EXCLUDED UNITS)				-			16
17	PHYSICIANS PART A - WRC				-			17
18	PHYSICIANS PART B - WRC				-			18
19	TOTAL ADJUSTED WAGE RELATED COST (SEE INSTRUCTIONS)	1,007,273	-	-	1,007,273			19

PART III - SNF WAGE INDEX - OVERHEAD COST - DIRECT SALARIES								
	WORKSHEET A LINE NUMBER	AMOUNT REPORTED	RECLASS OF SALARIES	ADJUSTED SALARIES	TOTAL	PAID HOURS	AVERAGE HOURLY WAGE	
	0	1	2	3	4	5	6	
1	EMPLOYEE BENEFITS DEPARTMENT	3	-	-	-		0.00	1
2	ADMINISTRATIVE AND GENERAL	4	849,721	-	849,721	19,559.00	43.44	2
3	PLANT OP, MAINT & REPAIRS	5	197,298	-	197,298	7,738.00	25.50	3
4	LAUNDRY AND LINEN SERVICE	6	10,666	-	10,666	654.00	16.31	4
5	HOUSEKEEPING	7	627,674	-	627,674	36,688.00	17.11	5
6	DIETARY	8	846,854	-	846,854	42,972.00	19.71	6
7	NURSING ADMINISTRATION	9	945,832	-	945,832	21,341.00	44.32	7
8	CENTRAL SERVICES AND SUPPLY	10	47,864	-	47,864	2,351.00	20.36	8
9	PHARMACY	11	-	-	-		0.00	9
10	MEDICAL RECORDS	12	16,999	-	16,999	902.00	18.85	10
11	MEDICAL SOCIAL SERVICES	13	159,172	-	159,172	5,077.00	31.35	11
12	ACTIVITIES PROGRAM	14	319,370	-	319,370	17,528.00	18.22	12
13	QA & PERFORMANCE IMPROVEMENT PROGRAM	15	-	-	-		0.00	13
14	TRAINING AND IN-SERVICE EDUCATION	16	-	-	-		0.00	14
15	PATIENT TRANSPORTATION PART A	17	-	-	-		0.00	15
16	OTHER GENERAL SERVICES	18	-	-	-		0.00	16

FORM CMS-2540-24 (10-2024) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB. 15-2, SECTION 4901.43)

Rev. 1

49-509

STATISTICAL DATA	PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-3 PART IV
------------------	--------------------------	---	--------------------------

PART IV - SNF WAGE - RELATED COSTS		AMOUNT	
RETIREMENT COSTS		1	
1	401k EMPLOYER CONTRIBUTIONS		1
2	TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION		2
3	QUALIFIED AND NON-QUALIFIED PENSION PLAN COST	30,405	3
4	PRIOR YEAR PENSION SERVICE COST		4
PLAN ADMINISTRATIVE COSTS			
5	401K/TSA PLAN ADMINISTRATION FEES		5
6	LEGAL/ACCOUNTING/MANAGEMENT FEES-PENSION PLAN		6
7	EMPLOYEE MANAGED CARE PROGRAM ADMINISTRATION FEES		7
HEALTH AND INSURANCE COSTS			
8	HEALTH INSURANCE	220,163	8
9	PRESCRIPTION DRUG PLAN		9
10	DENTAL, HEARING AND VISION PLANS		10
11	LIFE INSURANCE		11
12	ACCIDENTAL INSURANCE		12
13	DISABILITY INSURANCE		13
14	LONG-TERM CARE INSURANCE		14
15	WORKERS' COMPENSATION INSURANCE	254,343	15
16	RETIREMENT HEALTH CARE COST		16
TAXES			
17	FICA - EMPLOYER'S PORTION ONLY	415,997	17
18	MEDICARE TAXES - EMPLOYER'S PORTION ONLY		18
19	UNEMPLOYMENT INSURANCE		19
20	STATE OR FEDERAL UNEMPLOYMENT TAXES	77,900	20
OTHER			
21	EXECUTIVE DEFERRED COMPENSATION		21
22	DAY CARE COST AND ALLOWANCES		22
23	TUITION REIMBURSEMENT	8,465	23
24	TOTAL WAGE RELATED COST	1,007,273	24

FORM CMS-2540-24 (10-2024) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB. 15-2, SECTIONS 4901.44)

49-510

Rev. 1

STATISTICAL DATA	PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	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)	
DIRECT SALARIES		1	2	3	4	5	
NURSING EMPLOYEES							
1	REGISTERED NURSE	664,344	119,912	784,256	13,683.00	57.32	1
2	LICENSED PRACTICAL NURSE	269,087	48,569	317,656	10,738.00	29.58	2
3	CERTIFIED NURSING ASSISTANT	341,159	61,578	402,737	16,927.00	23.79	3
4	TOTAL NURSING EXPENDITURES	1,274,590	230,059	1,504,649	41,348.00	36.39	4
TECHNICAL / PROFESSIONAL EMPLOYEES							
5	PHYSICAL THERAPIST			0		0.00	5
6	PHYSICAL THERAPY ASSISTANT	35,569	6,420	41,989	1,790.00	23.46	6
7	OCCUPATIONAL THERAPIST			0		0.00	7
8	OCCUPATIONAL THERAPY ASSISTANT			0		0.00	8
9	SPEECH-LANGUAGE PATHOLOGIST			0		0.00	9
10	THERAPY AIDES AND STUDENTS			0		0.00	10
11	RESPIRATORY THERAPIST			0		0.00	11
12	OTHER MEDICAL STAFF			0		0.00	12

CONTRACT LABOR

NURSING EMPLOYEES							
15	REGISTERED NURSE	173,107		173,107	3,381.22	51.20	15
16	LICENSED PRACTICAL NURSE	2,424,604		2,424,604	47,319.38	51.24	16
17	CERTIFIED NURSING ASSISTANT	4,698,439		4,698,439	138,361.01	33.96	17
18	TOTAL NURSING EXPENDITURES	7,296,150	0	7,296,150	189,062	38.59	18
TECHNICAL / PROFESSIONAL EMPLOYEES							
19	PHYSICAL THERAPIST	425,682		425,682	8,161.23	52.16	19
20	PHYSICAL THERAPY ASSISTANT			0		0.00	20
21	OCCUPATIONAL THERAPIST	264,515		264,515	5,579.38	47.41	21
22	OCCUPATIONAL THERAPY ASSISTANT			0		0.00	22
23	SPEECH-LANGUAGE PATHOLOGIST	117,977		117,977	1,617.97	72.92	23
24	THERAPY AIDES AND STUDENTS			0		0.00	24
25	RESPIRATORY THERAPIST			0		0.00	25
26	OTHER MEDICAL STAFF			0		0.00	26

HOME OFFICE/CHAIN ORGANIZATION

NURSING EMPLOYEES							
29	REGISTERED NURSE			0		0.00	29
30	LICENSED PRACTICAL NURSE			0		0.00	30
31	CERTIFIED NURSING ASSISTANT			0		0.00	31
32	TOTAL NURSING EXPENDITURES	0	0	0	0	0.00	32
TECHNICAL / PROFESSIONAL EMPLOYEES							
33	PHYSICAL THERAPIST			0		0.00	33
34	PHYSICAL THERAPY ASSISTANT			0		0.00	34
35	OCCUPATIONAL THERAPIST			0		0.00	35
36	OCCUPATIONAL THERAPY ASSISTANT			0		0.00	36
37	SPEECH-LANGUAGE PATHOLOGIST			0		0.00	37
38	THERAPY AIDES AND STUDENTS			0		0.00	38
39	RESPIRATORY THERAPIST			0		0.00	39
40	OTHER MEDICAL STAFF			0		0.00	40

WORKSHEET A

Page: 9

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES					PROVIDER CCN: 31-5209		PERIOD: FROM: 01/01/2025 TO: 12/31/2025				WORKSHEET A		
			SALARIES & WAGES	CONTRACT LABOR COSTS	LABOR SUBTOTAL	OTHER COSTS		RECLASS- IFICATIONS	RECLASSIFIED TRIAL BALANCE	ADJUST- MENTS	EXPENSES FOR COST ALLOCATION		
		0	1	2	3	4	5	6	7	8	9		
46	4600	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	-	0	-	-	-	-	-	46	
47	4700	OTHER ANCILLARY (SPECIFY)	0	0	-	0	-	-	-	-	-	47	
47.01	4701	OTHER ANCILLARY (SPECIFY)	0	0	-	0	-	-	-	-	-	47.01	
47.02	4702	OTHER ANCILLARY (SPECIFY)	0	0	-	0	-	-	-	-	-	47.02	
OUTPATIENT SERVICE COST CENTERS													
60	6000	SCREENING & PREVENTIVE SERVICES	0	0	-	0	-	-	-	-	-	60	
61	6100	OUTPATIENT LABORATORY	0	0	-	0	-	-	-	-	-	61	
62	6200	PORTABLE X-RAY SERVICES	0	0	-	0	-	-	-	-	-	62	
63	6300	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	-	0	-	-	-	-	-	63	
64	6400	OTHER OUTPATIENT (SPECIFY)	0	0	-	0	-	-	-	-	-	64	
OUTPATIENT REIMBURSABLE COST CENTERS													
70	7000	HOME HEALTH AGENCY	0	0	-	0	-	-	-	-	-	70	
71	7100	AMBULANCE	0	0	-	0	-	-	-	-	-	71	
72	7200	HOSPICE	0	0	-	0	-	-	-	-	-	72	
73	7300	CORF	0	0	-	0	-	-	-	-	-	73	
74	7400	OPT	0	0	-	0	-	-	-	-	-	74	
75	7500	OOT	0	0	-	0	-	-	-	-	-	75	
76	7600	OSP	0	0	-	0	-	-	-	-	-	76	
77	7700	OTHER OUTPATIENT REIMB (SPECIFY)	0	0	-	0	-	-	-	-	-	77	
COST REIMBURSED SERVICES COST CENTERS													
80	8000	PREVENTIVE VACCINES				24,027	24,027	-	24,027	-	24,027	80	
81	8100	OTHER COST REIMB (SPECIFY)	0	0	-	0	-	-	-	-	-	81	
89		SUBTOTAL	5,580,552	11,295,315	16,875,867	8,515,008	25,390,875	-	25,390,875	(957,152)	24,433,723	89	
NONREIMBURSABLE COST CENTERS													
90	9000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	-	0	-	-	-	-	-	90	
91	9100	NONPAID WORKERS	0	0	-	0	-	-	-	-	-	91	
92	9200	PHYSICIAN PRIVATE OFFICES	0	39,776	39,776	0	39,776	-	39,776	-	39,776	92	
93	9300	OTHER NONREIMB (SPECIFY)	0	0	-	0	-	-	-	-	-	93	
93	9301	OTHER NONREIMB (SPECIFY)	0	0	-	0	-	-	-	-	-	93.01	
93	9302	OTHER NONREIMB (SPECIFY)	0	0	-	0	-	-	-	-	-	93.02	
100		TOTAL	5,580,552	11,335,091	16,915,643	8,515,008	25,430,651	-	25,430,651	(957,152)	24,473,499	100	

FORM CMS-2540-24 (10-2024) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB. 15-2, SECTION 4902.10)

49-518

Rev. 1

1000A

1105 Crossfoot

PROVIDER CCN:
31-5209

PERIOD:
FROM: 01/01/2025
TO: 12/31/2025

WORKSHEET A-6

	EXPLANATION OF RECLASSIFICATION	CODE	INCREASES:				DECREASES:				
			COST CENTER	LINE #	SALARY	OTHER	COST CENTER	LINE #	SALARY	OTHER	
	1	2	3	4	5	6	7	8	9	10	
1											1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36
37											37
38											38
39											39
40											40
41											41
42											42
43											43
44											44
45											45
46											46
47											47
48											48
49											49
50											50
51											51
52											52
53											53
54											54
55											55
56											56
57											57

RECLASSIFICATIONS

PROVIDER CCN:
31-5209PERIOD:
FROM: 01/01/2025
TO: 12/31/2025

WORKSHEET A-6

	EXPLANATION OF RECLASSIFICATION	CODE	INCREASES:				DECREASES:				
			COST CENTER	LINE #	SALARY	OTHER	COST CENTER	LINE #	SALARY	OTHER	
	1	2	3	4	5	6	7	8	9	10	
58											58
59											59
60											60
61											61
62											62
63											63
64											64
65											65
66											66
67											67
68											68
69											69
70											70
71											71
72											72
73											73
74											74
75											75
76											76
77											77
78											78
79											79
80											80
81											81
82											82
83											83
84											84
85											85
86											86
87											87
88											88
89											89
90											90
91											91
92											92
93											93
94											94
95											95
96											96
97											97
98											98
99											99
100											100
500	TOTAL RECLASSIFICATIONS				-	-			-	-	500

FORM CMS-2540-24 (10-2024) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB. 15-2, SECTION 4902.70)

Rev. 1

49-519

RECONCILIATION OF CAPITAL COST CENTERS	PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET A-7
--	--------------------------	---	---------------

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

		BEGINNING BALANCE	ACQUISITIONS			DISPOSALS AND RETIREMENTS	ENDING BALANCE	FULLY DEPRECIATED ASSETS	
			PURCHASES	DONATIONS	TOTAL				
			1	2	3	4	5	6	7
1	LAND				-		-		1
2	LAND IMPROVEMENTS				-		-		2
3	BUILDINGS AND FIXTURES				-		-		3
4	BUILDING IMPROVEMENTS	2,452,985			-	368,941	2,084,044		4
5	FIXED EQUIPMENT				-		-		5
6	MOVABLE EQUIPMENT	2,361,098	123,202		123,202		2,484,300		6
7	SUBTOTAL	4,814,083	123,202	-	123,202	368,941	4,568,344	-	7
8	RECONCILING ITEMS				-		-		8
9	TOTAL	4,814,083	123,202	-	123,202	368,941	4,568,344	-	9

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

		DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL RELATED COSTS	TOTAL	
1	CAPITAL RELATED COSTS - BUILDINGS & FIXTURES	281,229	2,195,636	451,272	35,067	240,000	194,889	3,398,093	1
2	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT							-	2
3	TOTAL	281,229	2,195,636	451,272	35,067	240,000	194,889	3,398,093	3

FORM CMS-2540-24 (10-2024) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB. 15-2, SECTION 4902.80 THROUGH 4902.82)

49-520

Rev. 1

ADJUSTMENTS TO EXPENSES	PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET A-8
-------------------------	--------------------------	---	---------------

	DESCRIPTION OF ADJUSTMENT	BASIS	AMOUNT	WORKSHEET A	
				COST CENTER	LINE NO.
1		2	3	4	5
1	INVESTMENT INCOME ON RESTRICTED FUNDS (CMS PUB. 15-1, CHAPTER 2)				1
2	TRADE, QUANTITY, TIME, AND OTHER DISCOUNTS ON PURCHASES (CMS PUB. 15-1, CHAPTER 8)				2
3	REBATES AND REFUNDS OF EXPENSES (CMS PUB. 15-1, CHAPTER 8)				3
4	RENTAL OF PROVIDER SPACE BY SUPPLIERS (CMS PUB. 15-1, CHAPTER 8)				4
5	TELEPHONE SERVICES (CMS PUB. 15-1, CHAPTER 21)				5
6	TELEVISION AND RADIO SERVICES (CMS PUB. 15-1, CHAPTER 21)				6
7	PARKING LOT (CMS PUB. 15-1, CHAPTER 21)				7
8	REMUNERATION APPLICABLE TO PROVIDER-BASED PHYSICIAN ADJUSTMENT	WKST A-8-2	-		8
9	SALE OF SCRAP, WASTE, ETC. (CMS PUB. 15-1, CHAPTER 23)				9
10	RELATED ORGANIZATION AND HOME OFFICE COST TRANSACTIONS (CMS PUB. 15-1, CHAPTER 10)	WKST A-8-1	-		10
11	LAUNDRY AND LINEN SERVICE				11
12	REVENUE - EMPLOYEE MEALS				12
13	COST OF MEALS - GUESTS				13
14	SALE OF MEDICAL SUPPLIES TO OTHER THAN PATIENTS				14
15	SALE OF DRUGS TO OTHER THAN PATIENTS				15
16	REVENUE - COPYING COSTS OF MEDICAL RECORDS AND ABSTRACTS				16
17	VENDING MACHINES				17
18	INCOME FROM IMPOSITION OF INTEREST, FINANCE, OR PENALTY CHARGES (CMS PUB. 15-1, CHAPTER 21)				18
19	INTEREST EXPENSE ON MEDICARE OVERPAYMENTS AND BORROWINGS TO REPAY MEDICARE OVERPAYMENTS				19
20	DEPRECIATION--BUILDINGS AND FIXTURES			CRC-B&F	1 20
21	DEPRECIATION--MOVABLE EQUIPMENT			CRC-ME	2 21
22	SHORT TERM INPATIENT HOSPICE CARE				22
23	HOSPICE NON-CORE CONTRACTED SERVICES				23
24	Ads, Donations	B	(957,152)	ADMINISTRATIVE AND GENERAL	4 24
25					25
26					26
27					27
28					28
29					29
30					30
31					31
32					32
33					33
34					34
35					35
36					36
37					37
38					38
39					39
40					40
41					41
42					42
43					43

ADJUSTMENTS TO EXPENSES

PROVIDER CCN:
31-5209PERIOD:
FROM: 01/01/2025
TO: 12/31/2025

WORKSHEET A-8

	DESCRIPTION OF ADJUSTMENT	BASIS	AMOUNT	WORKSHEET A	
				COST CENTER	LINE NO.
	1	2	3	4	5
44					44
45					45
46					46
47					47
48					48
49					49
50					50
51					51
52					52
53					53
54					54
55					55
56					56
57					57
58					58
59					59
60					60
61					61
62					62
63					63
64					64
65					65
66					66
67					67
68					68
69					69
70					70
71					71
72					72
73					73
74					74
75					75
100	TOTAL		(957,152)		100

RELATED ORGANIZATIONS AND HOME OFFICE COSTS	PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	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		EXPENSE ITEM	LINE # ON PART II	AMOUNT ALLOWABLE IN COST	AMOUNT INCLUDED IN WKST. A, COL. 9	NET ADJUSTMENT	
	LINE #	DESCRIPTION						
	1	2						
1							-	1
2							-	2
3							-	3
4							-	4
5							-	5
6							-	6
7							-	7
8							-	8
9							-	9
10							-	10
11							-	11
12							-	12
13							-	13
14							-	14
15							-	15
16							-	16
17							-	17
18							-	18
19							-	19
20							-	20
21							-	21
22							-	22
23							-	23
24							-	24
25							-	25
26							-	26
27							-	27
28							-	28
29							-	29
30							-	30
100	TOTAL				-	-	-	100

RELATED ORGANIZATIONS AND HOME OFFICE COSTS						PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET A-8-1 PARTS I & II	
---	--	--	--	--	--	--------------------------	---	---------------------------------	--

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

	INTERRELA- TIONSHIP 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	2	3	4	5	6	7	8		
1										1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25										25
50										50

FORM CMS-2540-24 (10-2024) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB. 15-2, SECTIONS 4902.100 THROUGH 4902.102)

9-522

Rev. 1

PROVIDER - BASED PHYSICIAN ADJUSTMENTS						PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET A-8-2
--	--	--	--	--	--	--------------------------	---	-----------------

	WKST A LINE NO.	SPECIALTY / PHYSICIAN IDENTIFIER	TOTAL REMUNERATION	PROFESSIONAL COMPONENT	PROVIDER COMPONENT	RCE AMOUNT	ACTUAL HOURS		UNADJUSTED RCE LIMIT	FIVE PERCENT OF UNADJUSTED RCE LIMIT	
							PROFESSIONAL SERVICES	PROVIDER SERVICES			
							7	8		10	
1									-	-	1
2									-	-	2
3									-	-	3
4									-	-	4
5									-	-	5
6									-	-	6
7									-	-	7
8									-	-	8
9									-	-	9
10									-	-	10
11									-	-	11
12									-	-	12
13									-	-	13
14									-	-	14
100		TOTAL		-	-		-	-	-	-	100

	WKST A LINE NO.	SPECIALTY / PHYSICIAN IDENTIFIER	MEMBERSHIPS & CONTINUING ED		MALPRACTICE INSURANCE		ADJUSTED RCE LIMIT	RCE DISALLOW- ANCE	ADJUSTMENT		
			COST	PROVIDER COMPONENT	COST	PROVIDER COMPONENT					
	1	2	11	12	13	14	15	16	17		
1				-		-	-	-	-		1
2				-		-	-	-	-		2
3				-		-	-	-	-		3
4				-		-	-	-	-		4
5				-		-	-	-	-		5
6				-		-	-	-	-		6
7				-		-	-	-	-		7
8				-		-	-	-	-		8
9				-		-	-	-	-		9
10				-		-	-	-	-		10
11				-		-	-	-	-		11
12				-		-	-	-	-		12
13				-		-	-	-	-		13
14				-		-	-	-	-		14
100		TOTAL	-	-	-	-	-	-	-		100

MED-CALC SYSTEMS			In Lieu of CMS Form 2540-24						
ALLOCATION OF GENERAL SERVICES COSTS						PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART I	
		NET EXPENSES FOR COST ALLOCATION	CRC- B&F	CRC- ME	EMPLOYEE BENEFITS DEPARTMENT	SUBTOTAL	A&G	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE
///		0	1	2	3	3A	4	5	6
GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES	3,398,093	3,398,093						
2	CAPITAL RELATED - MOVABLE EQUIPMENT	-		-					
3	EMPLOYEE BENEFITS DEPARTMENT	1,007,273	-	-	1,007,273				
4	ADMINISTRATIVE AND GENERAL	4,727,924	-	-	153,372	4,881,296	4,881,296		
5	PLANT OP, MAINT & REPAIRS	669,014	-	-	35,612	704,626	175,554	880,180	
6	LAUNDRY AND LINEN SERVICE	118,670	-	-	1,925	120,595	30,046	-	150,641
7	HOUSEKEEPING	809,743	-	-	113,293	923,036	229,970	-	-
8	DIETARY	1,523,731	-	-	152,855	1,676,586	417,713	-	-
9	NURSING ADMINISTRATION	959,912	-	-	170,720	1,130,632	281,691	-	-
10	CENTRAL SERVICES AND SUPPLY	246,019	-	-	8,639	254,658	63,447	-	-
11	PHARMACY	-	-	-	-	-	-	-	-
12	MEDICAL RECORDS	16,999	-	-	3,068	20,067	5,000	-	-
13	MEDICAL SOCIAL SERVICES	159,231	-	-	28,730	187,961	46,830	-	-
14	ACTIVITIES PROGRAM	385,362	-	-	57,645	443,007	110,373	-	-
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	-	-	-	-	-	-	-	-
16	TRAINING AND IN-SERVICE EDUCATION	-	-	-	-	-	-	-	-
17	PATIENT TRANSPORTATION PART A	-	-	-	-	-	-	-	-
18	OTHER (SPECIFY)	-	-	-	-	-	-	-	-
INPATIENT ROUTINE NURSING COST CENTERS									
25	SKILLED NURSING FACILITY	9,227,683	3,398,093	-	274,994	12,900,770	3,214,158	880,180	150,641
26	NURSING FACILITY	-	-	-	-	-	-	-	-
27	ICF/IID	-	-	-	-	-	-	-	-
ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	3,945	-	-	-	3,945	983	-	-
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	-	-	-	-	-	-	-
32	LABORATORY	16,853	-	-	-	16,853	4,199	-	-
33	INTRAVENOUS THERAPY	14,928	-	-	-	14,928	3,719	-	-
34	RESPIRATORY THERAPY	27,100	-	-	-	27,100	6,752	-	-
35	PHYSICAL THERAPY	461,250	-	-	6,420	467,670	116,518	-	-
36	OCCUPATIONAL THERAPY	264,515	-	-	-	264,515	65,903	-	-
37	SPEECH LANGUAGE PATHOLOGIST	117,977	-	-	-	117,977	29,393	-	-
38	AUDIOLOGY	-	-	-	-	-	-	-	-
39	ELECTROCARDIOLOGY	-	-	-	-	-	-	-	-
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	42,559	-	-	-	42,559	10,603	-	-
41	DRUGS: DRUGS CHARGED TO PATIENTS	210,915	-	-	-	210,915	52,548	-	-
42	DRUGS: IV SOLUTIONS	-	-	-	-	-	-	-	-

MED-CALC SYSTEMS		In Lieu of CMS Form 2540-24							
ALLOCATION OF GENERAL SERVICES COSTS						PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART I	

		NET EXPENSES FOR COST ALLOCATION	CRC- B&F	CRC- ME	EMPLOYEE BENEFITS DEPARTMENT	SUBTOTAL	A&G	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE
	///	0	1	2	3	3A	4	5	6
43	DENTAL CARE	-	-	-	-	-	-	-	-
44	APPLIANCES AND EQUIPMENT	-	-	-	-	-	-	-	-
45	BLOOD AND BLOOD PRODUCTS	-	-	-	-	-	-	-	-
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	-	-	-	-	-	-	-	-
47	OTHER ANCILLARY (SPECIFY)	-	-	-	-	-	-	-	-
47.01	OTHER ANCILLARY (SPECIFY)	-	-	-	-	-	-	-	-
47.02	OTHER ANCILLARY (SPECIFY)	-	-	-	-	-	-	-	-
OUTPATIENT SERVICE COST CENTERS									
60	SCREENING & PREVENTIVE SERVICES	-	-	-	-	-	-	-	-
61	OUTPATIENT LABORATORY	-	-	-	-	-	-	-	-
62	PORTABLE X-RAY SERVICES	-	-	-	-	-	-	-	-
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	-	-	-	-	-	-	-	-
64	OTHER OUTPATIENT (SPECIFY)	-	-	-	-	-	-	-	-
OUTPATIENT REIMBURSABLE COST CENTERS									
70	HOME HEALTH AGENCY	-	-	-	-	-	-	-	-
71	AMBULANCE	-	-	-	-	-	-	-	-
72	HOSPICE	-	-	-	-	-	-	-	-
73	CORF	-	-	-	-	-	-	-	-
74	OPT	-	-	-	-	-	-	-	-
75	OOT	-	-	-	-	-	-	-	-
76	OSP	-	-	-	-	-	-	-	-
77	OTHER OUTPATIENT REIMB (SPECIFY)	-	-	-	-	-	-	-	-
COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	24,027	-	-	-	24,027	5,986	-	-
81	OTHER COST REIMB (SPECIFY)	-	-	-	-	-	-	-	-
89	SUBTOTAL	24,433,723	3,398,093	-	1,007,273	24,433,723	4,871,386	880,180	150,641
NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-	-	-	-	-	-	-
91	NONPAID WORKERS	-	-	-	-	-	-	-	-
92	PHYSICIAN PRIVATE OFFICES	39,776	-	-	-	39,776	9,910	-	-
93	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
93.01	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
93.02	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
98	CROSS FOOT ADJUSTMENTS								
99	NEGATIVE COST CENTER		-	-	-	-	-	-	-
100	TOTAL	24,473,499	3,398,093	-	1,007,273	24,473,499	4,881,296	880,180	150,641

FORM CMS-2540-24 (10-2024) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB. 15-2, SECTION 4903.10)

Rev. 1

MED-CALC SYSTEMS		In Lieu of CMS Form 2540-24							
ALLOCATION OF GENERAL SERVICES COSTS						PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART I	
		HOUSE- KEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICE	ACTIVITIES PROGRAM
///		7	8	9	10	11	12	13	14
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	1,153,006							
8	DIETARY	-	2,094,299						
9	NURSING ADMINISTRATION	-	-	1,412,323					
10	CENTRAL SERVICES AND SUPPLY	-	-	-	318,105				
11	PHARMACY	-	-	-	-	-			
12	MEDICAL RECORDS	-	-	-	-	-	25,067		
13	MEDICAL SOCIAL SERVICES	-	-	-	-	-	-	234,791	
14	ACTIVITIES PROGRAM	-	-	-	-	-	-	-	553,380
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	-	-	-	-	-	-	-	-
16	TRAINING AND IN-SERVICE EDUCATION	-	-	-	-	-	-	-	-
17	PATIENT TRANSPORTATION PART A	-	-	-	-	-	-	-	-
18	OTHER (SPECIFY)	-	-	-	-	-	-	-	-
INPATIENT ROUTINE NURSING COST CENTERS									
25	SKILLED NURSING FACILITY	1,153,006	2,094,299	1,412,323	318,105	-	25,067	234,791	553,380
26	NURSING FACILITY	-	-	-	-	-	-	-	-
27	ICF/IID	-	-	-	-	-	-	-	-
ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	-	-	-	-	-	-	-	-
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	-	-	-	-	-	-	-
32	LABORATORY	-	-	-	-	-	-	-	-
33	INTRAVENOUS THERAPY	-	-	-	-	-	-	-	-
34	RESPIRATORY THERAPY	-	-	-	-	-	-	-	-
35	PHYSICAL THERAPY	-	-	-	-	-	-	-	-
36	OCCUPATIONAL THERAPY	-	-	-	-	-	-	-	-
37	SPEECH LANGUAGE PATHOLOGIST	-	-	-	-	-	-	-	-
38	AUDIOLOGY	-	-	-	-	-	-	-	-
39	ELECTROCARDIOLOGY	-	-	-	-	-	-	-	-
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-	-	-	-	-	-	-
41	DRUGS: DRUGS CHARGED TO PATIENTS	-	-	-	-	-	-	-	-
42	DRUGS: IV SOLUTIONS	-	-	-	-	-	-	-	-

MED-CALC SYSTEMS		In Lieu of CMS Form 2540-24		
ALLOCATION OF GENERAL SERVICES COSTS		PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART I

		HOUSE- KEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICE	ACTIVITIES PROGRAM
	///	7	8	9	10	11	12	13	14
43	DENTAL CARE	-	-	-	-	-	-	-	-
44	APPLIANCES AND EQUIPMENT	-	-	-	-	-	-	-	-
45	BLOOD AND BLOOD PRODUCTS	-	-	-	-	-	-	-	-
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	-	-	-	-	-	-	-	-
47	OTHER ANCILLARY (SPECIFY)	-	-	-	-	-	-	-	-
47.01	OTHER ANCILLARY (SPECIFY)	-	-	-	-	-	-	-	-
47.02	OTHER ANCILLARY (SPECIFY)	-	-	-	-	-	-	-	-
OUTPATIENT SERVICE COST CENTERS									
60	SCREENING & PREVENTIVE SERVICES	-	-	-	-	-	-	-	-
61	OUTPATIENT LABORATORY	-	-	-	-	-	-	-	-
62	PORTABLE X-RAY SERVICES	-	-	-	-	-	-	-	-
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	-	-	-	-	-	-	-	-
64	OTHER OUTPATIENT (SPECIFY)	-	-	-	-	-	-	-	-
OUTPATIENT REIMBURSABLE COST CENTERS									
70	HOME HEALTH AGENCY	-	-	-	-	-	-	-	-
71	AMBULANCE	-	-	-	-	-	-	-	-
72	HOSPICE	-	-	-	-	-	-	-	-
73	CORF	-	-	-	-	-	-	-	-
74	OPT	-	-	-	-	-	-	-	-
75	OOT	-	-	-	-	-	-	-	-
76	OSP	-	-	-	-	-	-	-	-
77	OTHER OUTPATIENT REIMB (SPECIFY)	-	-	-	-	-	-	-	-
COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	-	-	-	-	-	-	-	-
81	OTHER COST REIMB (SPECIFY)	-	-	-	-	-	-	-	-
89	SUBTOTAL	1,153,006	2,094,299	1,412,323	318,105	-	25,067	234,791	553,380
NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-	-	-	-	-	-	-
91	NONPAID WORKERS	-	-	-	-	-	-	-	-
92	PHYSICIAN PRIVATE OFFICES	-	-	-	-	-	-	-	-
93	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
93.01	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
93.02	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
98	CROSS FOOT ADJUSTMENTS								
99	NEGATIVE COST CENTER	-	-	-	-	-	-	-	-
100	TOTAL	1,153,006	2,094,299	1,412,323	318,105	-	25,067	234,791	553,380

FORM CMS-2540-24 (10-2024) (INSTRUCTIONS FOR THIS WORKSHEET)

Rev. 1

49-529

MED-CALC SYSTEMS		In Lieu of CMS Form 2540-24			
ALLOCATION OF GENERAL SERVICES COSTS		PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025		WORKSHEET B PART I (cont)

		QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	OTHER (SPE CIFY)	SUBTOTAL	POST STEPDOWN ADJ	TOTAL	
	///	15	16	17	18	19	20	21	
	GENERAL SERVICE COST CENTERS								
1	CAPITAL RELATED - BUILDINGS & FIXTURES								1
2	CAPITAL RELATED - MOVABLE EQUIPMENT								2
3	EMPLOYEE BENEFITS DEPARTMENT								3
4	ADMINISTRATIVE AND GENERAL								4
5	PLANT OP, MAINT & REPAIRS								5
6	LAUNDRY AND LINEN SERVICE								6
7	HOUSEKEEPING								7
8	DIETARY								8
9	NURSING ADMINISTRATION								9
10	CENTRAL SERVICES AND SUPPLY								10
11	PHARMACY								11
12	MEDICAL RECORDS								12
13	MEDICAL SOCIAL SERVICES								13
14	ACTIVITIES PROGRAM								14
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	-							15
16	TRAINING AND IN-SERVICE EDUCATION	-	-						16
17	PATIENT TRANSPORTATION PART A	-	-	-					17
18	OTHER (SPECIFY)	-	-	-	-				18
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	-	-	-	-	22,936,720	-	22,936,720	25
26	NURSING FACILITY	-	-		-	-	-	-	26
27	ICF/IID	-	-		-	-	-	-	27
	ANCILLARY SERVICE COST CENTERS								
30	RADIOLOGY - DIAGNOSTIC	-	-		-	4,928	-	4,928	30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	-		-	-	-	-	31
32	LABORATORY	-	-		-	21,052	-	21,052	32
33	INTRAVENOUS THERAPY	-	-		-	18,647	-	18,647	33
34	RESPIRATORY THERAPY	-	-		-	33,852	-	33,852	34
35	PHYSICAL THERAPY	-	-		-	584,188	-	584,188	35
36	OCCUPATIONAL THERAPY	-	-		-	330,418	-	330,418	36
37	SPEECH LANGUAGE PATHOLOGIST	-	-		-	147,370	-	147,370	37
38	AUDIOLOGY	-	-		-	-	-	-	38
39	ELECTROCARDIOLOGY	-	-		-	-	-	-	39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-		-	53,162	-	53,162	40
41	DRUGS: DRUGS CHARGED TO PATIENTS	-	-		-	263,463	-	263,463	41
42	DRUGS: IV SOLUTIONS	-	-		-	-	-	-	42

MED-CALC SYSTEMS		In Lieu of CMS Form 2540-24		
ALLOCATION OF GENERAL SERVICES COSTS		PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART I (cont)

		QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	OTHER (SPE CIFY)	SUBTOTAL	POST STEPDOWN ADJ	TOTAL	
	///	15	16	17	18	19	20	21	
43	DENTAL CARE	-	-		-	-	-	-	43
44	APPLIANCES AND EQUIPMENT	-	-		-	-	-	-	44
45	BLOOD AND BLOOD PRODUCTS	-	-		-	-	-	-	45
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	-	-		-	-	-	-	46
47	OTHER ANCILLARY (SPECIFY)	-	-		-	-	-	-	47
47.01	OTHER ANCILLARY (SPECIFY)	-	-		-	-	-	-	47.01
47.02	OTHER ANCILLARY (SPECIFY)	-	-		-	-	-	-	47.02
	OUTPATIENT SERVICE COST CENTERS								
60	SCREENING & PREVENTIVE SERVICES	-	-		-	-	-	-	60
61	OUTPATIENT LABORATORY	-	-		-	-	-	-	61
62	PORTABLE X-RAY SERVICES	-	-		-	-	-	-	62
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	-	-		-	-	-	-	63
64	OTHER OUTPATIENT (SPECIFY)	-	-		-	-	-	-	64
	OUTPATIENT REIMBURSABLE COST CENTERS								
70	HOME HEALTH AGENCY	-	-		-	-	-	-	70
71	AMBULANCE	-	-	-	-	-	-	-	71
72	HOSPICE	-	-		-	-	-	-	72
73	CORF	-	-		-	-	-	-	73
74	OPT	-	-		-	-	-	-	74
75	OOT	-	-		-	-	-	-	75
76	OSP	-	-		-	-	-	-	76
77	OTHER OUTPATIENT REIMB (SPECIFY)	-	-		-	-	-	-	77
	COST REIMBURSED SERVICES COST CENTERS								
80	PREVENTIVE VACCINES	-	-		-	30,013	-	30,013	80
81	OTHER COST REIMB (SPECIFY)	-	-		-	-	-	-	81
89	SUBTOTAL	-	-	-	-	24,423,813	-	24,423,813	89
	NONREIMBURSABLE COST CENTERS								
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-		-	-	-	-	90
91	NONPAID WORKERS	-	-		-	-	-	-	91
92	PHYSICIAN PRIVATE OFFICES	-	-		-	49,686	-	49,686	92
93	OTHER NONREIMB (SPECIFY)	-	-		-	-	-	-	93
93.01	OTHER NONREIMB (SPECIFY)	-	-		-	-	-	-	####
93.02	OTHER NONREIMB (SPECIFY)	-	-		-	-	-	-	####
98	CROSS FOOT ADJUSTMENTS								98
99	NEGATIVE COST CENTER	-	-	-	-	-		-	99
100	TOTAL	-	-	-	-	24,473,499	-	24,473,499	100

FORM CMS-2540-24 (10-2024) (INSTRUCTIONS FOR THIS WORKSHEET)
Rev. 1

ALLOCATION OF CAPITAL RELATED COSTS	PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II
-------------------------------------	--------------------------	---	------------------------

	DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC- B&F	CRC- ME	SUBTOTAL	EMPLOYEE BENEFITS DEPARTMENT	A&G	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE
III	0	1	2	2A	3	4	5	6
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 (SPECIFY)		-	-	-	-	-	-	-
INPATIENT ROUTINE NURSING COST CENTERS								
25 SKILLED NURSING FACILITY		3,398,093	-	3,398,093	-	-	-	-
26 NURSING FACILITY		-	-	-	-	-	-	-
27 ICF/IID		-	-	-	-	-	-	-
ANCILLARY SERVICE COST CENTERS								
30 RADIOLOGY - DIAGNOSTIC		-	-	-	-	-	-	-
31 RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY		-	-	-	-	-	-	-
32 LABORATORY		-	-	-	-	-	-	-
33 INTRAVENOUS THERAPY		-	-	-	-	-	-	-
34 RESPIRATORY THERAPY		-	-	-	-	-	-	-
35 PHYSICAL THERAPY		-	-	-	-	-	-	-
36 OCCUPATIONAL THERAPY		-	-	-	-	-	-	-
37 SPEECH LANGUAGE PATHOLOGIST		-	-	-	-	-	-	-
38 AUDIOLOGY		-	-	-	-	-	-	-
39 ELECTROCARDIOLOGY		-	-	-	-	-	-	-
40 MEDICAL SUPPLIES CHARGED TO PATIENTS		-	-	-	-	-	-	-
41 DRUGS: DRUGS CHARGED TO PATIENTS		-	-	-	-	-	-	-
42 DRUGS: IV SOLUTIONS		-	-	-	-	-	-	-

ALLOCATION OF CAPITAL RELATED COSTS	PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II
-------------------------------------	--------------------------	---	------------------------

	DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC- B&F	CRC- ME	SUBTOTAL	EMPLOYEE BENEFITS DEPARTMENT	A&G	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE
<i>III</i>	0	1	2	2A	3	4	5	6
43 DENTAL CARE		-	-	-	-	-	-	-
44 APPLIANCES AND EQUIPMENT		-	-	-	-	-	-	-
45 BLOOD AND BLOOD PRODUCTS		-	-	-	-	-	-	-
46 BLOOD TRANSFUSION/PROCESSING/STORAGE		-	-	-	-	-	-	-
47 OTHER ANCILLARY (SPECIFY)		-	-	-	-	-	-	-
47.01 OTHER ANCILLARY (SPECIFY)		-	-	-	-	-	-	-
47.02 OTHER ANCILLARY (SPECIFY)		-	-	-	-	-	-	-
OUTPATIENT SERVICE COST CENTERS								
60 SCREENING & PREVENTIVE SERVICES		-	-	-	-	-	-	-
61 OUTPATIENT LABORATORY		-	-	-	-	-	-	-
62 PORTABLE X-RAY SERVICES		-	-	-	-	-	-	-
63 OUTPATIENT DURABLE MEDICAL EQUIPMENT		-	-	-	-	-	-	-
64 OTHER OUTPATIENT (SPECIFY)		-	-	-	-	-	-	-
OUTPATIENT REIMBURSABLE COST CENTERS								
70 HOME HEALTH AGENCY		-	-	-	-	-	-	-
71 AMBULANCE		-	-	-	-	-	-	-
72 HOSPICE		-	-	-	-	-	-	-
73 CORF		-	-	-	-	-	-	-
74 OPT		-	-	-	-	-	-	-
75 OOT		-	-	-	-	-	-	-
76 OSP		-	-	-	-	-	-	-
77 OTHER OUTPATIENT REIMB (SPECIFY)		-	-	-	-	-	-	-
COST REIMBURSED SERVICES COST CENTERS								
80 PREVENTIVE VACCINES		-	-	-	-	-	-	-
81 OTHER COST REIMB (SPECIFY)		-	-	-	-	-	-	-
89 SUBTOTAL	-	3,398,093	-	3,398,093	-	-	-	-
NONREIMBURSABLE COST CENTERS								
90 GIFT, FLOWER, COFFEE SHOPS & CANTEEN		-	-	-	-	-	-	-
91 NONPAID WORKERS		-	-	-	-	-	-	-
92 PHYSICIAN PRIVATE OFFICES		-	-	-	-	-	-	-
93 OTHER NONREIMB (SPECIFY)		-	-	-	-	-	-	-
93.01 OTHER NONREIMB (SPECIFY)		-	-	-	-	-	-	-
93.02 OTHER NONREIMB (SPECIFY)		-	-	-	-	-	-	-
98 CROSS FOOT ADJUSTMENTS								
99 NEGATIVE COST CENTER		-	-	-	-	-	-	-
100 TOTAL	-	3,398,093	-	3,398,093	-	-	-	-

ALLOCATION OF CAPITAL RELATED COSTS	PROVIDER CCN:	PERIOD:	WORKSHEET B
	31-5209	FROM: 01/01/2025	PART II
		TO: 12/31/2025	

	DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC- B&F	CRC- ME	SUBTOTAL	EMPLOYEE BENEFITS DEPARTMENT	A&G	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE
III	0	1	2	2A	3	4	5	6

FORM CMS-2540-24 (10-2024) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB. 15-2, SECTIONS 4903.20)

Rev. 1

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II
-------------------------------------	--	--------------------------	---	------------------------

	HOUSE- KEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICE	ACTIVITIES PROGRAM
<i>III</i>	7	8	9	10	11	12	13	14
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 (SPECIFY)	-	-	-	-	-	-	-	-
INPATIENT ROUTINE NURSING COST CENTERS								
25 SKILLED NURSING FACILITY	-	-	-	-	-	-	-	-
26 NURSING FACILITY	-	-	-	-	-	-	-	-
27 ICF/IID	-	-	-	-	-	-	-	-
ANCILLARY SERVICE COST CENTERS								
30 RADIOLOGY - DIAGNOSTIC	-	-	-	-	-	-	-	-
31 RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	-	-	-	-	-	-	-
32 LABORATORY	-	-	-	-	-	-	-	-
33 INTRAVENOUS THERAPY	-	-	-	-	-	-	-	-
34 RESPIRATORY THERAPY	-	-	-	-	-	-	-	-
35 PHYSICAL THERAPY	-	-	-	-	-	-	-	-
36 OCCUPATIONAL THERAPY	-	-	-	-	-	-	-	-
37 SPEECH LANGUAGE PATHOLOGIST	-	-	-	-	-	-	-	-
38 AUDIOLOGY	-	-	-	-	-	-	-	-
39 ELECTROCARDIOLOGY	-	-	-	-	-	-	-	-
40 MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-	-	-	-	-	-	-
41 DRUGS: DRUGS CHARGED TO PATIENTS	-	-	-	-	-	-	-	-
42 DRUGS: IV SOLUTIONS	-	-	-	-	-	-	-	-

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II
-------------------------------------	--	--------------------------	---	------------------------

	HOUSE- KEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICE	ACTIVITIES PROGRAM
III	7	8	9	10	11	12	13	14
43 DENTAL CARE	-	-	-	-	-	-	-	-
44 APPLIANCES AND EQUIPMENT	-	-	-	-	-	-	-	-
45 BLOOD AND BLOOD PRODUCTS	-	-	-	-	-	-	-	-
46 BLOOD TRANSFUSION/PROCESSING/STORAGE	-	-	-	-	-	-	-	-
47 OTHER ANCILLARY (SPECIFY)	-	-	-	-	-	-	-	-
47.01 OTHER ANCILLARY (SPECIFY)	-	-	-	-	-	-	-	-
47.02 OTHER ANCILLARY (SPECIFY)	-	-	-	-	-	-	-	-
OUTPATIENT SERVICE COST CENTERS								
60 SCREENING & PREVENTIVE SERVICES	-	-	-	-	-	-	-	-
61 OUTPATIENT LABORATORY	-	-	-	-	-	-	-	-
62 PORTABLE X-RAY SERVICES	-	-	-	-	-	-	-	-
63 OUTPATIENT DURABLE MEDICAL EQUIPMENT	-	-	-	-	-	-	-	-
64 OTHER OUTPATIENT (SPECIFY)	-	-	-	-	-	-	-	-
OUTPATIENT REIMBURSABLE COST CENTERS								
70 HOME HEALTH AGENCY	-	-	-	-	-	-	-	-
71 AMBULANCE	-	-	-	-	-	-	-	-
72 HOSPICE	-	-	-	-	-	-	-	-
73 CORF	-	-	-	-	-	-	-	-
74 OPT	-	-	-	-	-	-	-	-
75 OOT	-	-	-	-	-	-	-	-
76 OSP	-	-	-	-	-	-	-	-
77 OTHER OUTPATIENT REIMB (SPECIFY)	-	-	-	-	-	-	-	-
COST REIMBURSED SERVICES COST CENTERS								
80 PREVENTIVE VACCINES	-	-	-	-	-	-	-	-
81 OTHER COST REIMB (SPECIFY)	-	-	-	-	-	-	-	-
89 SUBTOTAL	-	-	-	-	-	-	-	-
NONREIMBURSABLE COST CENTERS								
90 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-	-	-	-	-	-	-
91 NONPAID WORKERS	-	-	-	-	-	-	-	-
92 PHYSICIAN PRIVATE OFFICES	-	-	-	-	-	-	-	-
93 OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
93.01 OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
93.02 OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
98 CROSS FOOT ADJUSTMENTS								
99 NEGATIVE COST CENTER	-	-	-	-	-	-	-	-
100 TOTAL	-	-	-	-	-	-	-	-

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN:	PERIOD:	WORKSHEET B
		31-5209	FROM: 01/01/2025 TO: 12/31/2025	PART II

	HOUSE-KEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICE	ACTIVITIES PROGRAM
III	7	8	9	10	11	12	13	14

FORM CMS-2540-24 (10-2024) (INSTRUCTIONS FOR THIS W

Rev. 1

49-535

MED-CALC SYSTEMS

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II
-------------------------------------	--	--------------------------	---	------------------------

	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	OTHER (SPE CIFY)	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
III	15	16	17	18	19	20	21		
GENERAL SERVICE COST CENTERS									
1 CAPITAL RELATED - BUILDINGS & FIXTURES									1
2 CAPITAL RELATED - MOVABLE EQUIPMENT									2
3 EMPLOYEE BENEFITS DEPARTMENT									3
4 ADMINISTRATIVE AND GENERAL									4
5 PLANT OP, MAINT & REPAIRS									5
6 LAUNDRY AND LINEN SERVICE									6
7 HOUSEKEEPING									7
8 DIETARY									8
9 NURSING ADMINISTRATION									9
10 CENTRAL SERVICES AND SUPPLY									10
11 PHARMACY									11
12 MEDICAL RECORDS									12
13 MEDICAL SOCIAL SERVICES									13
14 ACTIVITIES PROGRAM									14
15 QA & PERFORMANCE IMPROVEMENT PROGRAM	-								15
16 TRAINING AND IN-SERVICE EDUCATION	-	-							16
17 PATIENT TRANSPORTATION PART A	-	-	-						17
18 OTHER (SPECIFY)	-	-	-	-					18
INPATIENT ROUTINE NURSING COST CENTERS									
25 SKILLED NURSING FACILITY	-	-	-	-	3,398,093	-	3,398,093		25
26 NURSING FACILITY	-	-		-	-	-	-		26
27 ICF/IID	-	-		-	-	-	-		27
ANCILLARY SERVICE COST CENTERS									
30 RADIOLOGY - DIAGNOSTIC	-	-		-	-	-	-		30
31 RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	-		-	-	-	-		31
32 LABORATORY	-	-		-	-	-	-		32
33 INTRAVENOUS THERAPY	-	-		-	-	-	-		33
34 RESPIRATORY THERAPY	-	-		-	-	-	-		34
35 PHYSICAL THERAPY	-	-		-	-	-	-		35
36 OCCUPATIONAL THERAPY	-	-		-	-	-	-		36
37 SPEECH LANGUAGE PATHOLOGIST	-	-		-	-	-	-		37
38 AUDIOLOGY	-	-		-	-	-	-		38
39 ELECTROCARDIOLOGY	-	-		-	-	-	-		39
40 MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-		-	-	-	-		40
41 DRUGS: DRUGS CHARGED TO PATIENTS	-	-		-	-	-	-		41
42 DRUGS: IV SOLUTIONS	-	-		-	-	-	-		42

MED-CALC SYSTEMS

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II
-------------------------------------	--	--------------------------	---	------------------------

	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	OTHER (SPE CIFY)	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
III	15	16	17	18	19	20	21		
43 DENTAL CARE	-	-		-	-	-	-		43
44 APPLIANCES AND EQUIPMENT	-	-		-	-	-	-		44
45 BLOOD AND BLOOD PRODUCTS	-	-		-	-	-	-		45
46 BLOOD TRANSFUSION/PROCESSING/STORAGE	-	-		-	-	-	-		46
47 OTHER ANCILLARY (SPECIFY)	-	-		-	-	-	-		47
47.01 OTHER ANCILLARY (SPECIFY)	-	-		-	-	-	-		47.01
47.02 OTHER ANCILLARY (SPECIFY)	-	-		-	-	-	-		47.02
OUTPATIENT SERVICE COST CENTERS									
60 SCREENING & PREVENTIVE SERVICES	-	-		-	-	-	-		60
61 OUTPATIENT LABORATORY	-	-		-	-	-	-		61
62 PORTABLE X-RAY SERVICES	-	-		-	-	-	-		62
63 OUTPATIENT DURABLE MEDICAL EQUIPMENT	-	-		-	-	-	-		63
64 OTHER OUTPATIENT (SPECIFY)	-	-		-	-	-	-		64
OUTPATIENT REIMBURSABLE COST CENTERS									
70 HOME HEALTH AGENCY	-	-		-	-	-	-		70
71 AMBULANCE	-	-	-	-	-	-	-		71
72 HOSPICE	-	-		-	-	-	-		72
73 CORF	-	-		-	-	-	-		73
74 OPT	-	-		-	-	-	-		74
75 OOT	-	-		-	-	-	-		75
76 OSP	-	-		-	-	-	-		76
77 OTHER OUTPATIENT REIMB (SPECIFY)	-	-		-	-	-	-		77
COST REIMBURSED SERVICES COST CENTERS									
80 PREVENTIVE VACCINES	-	-		-	-	-	-		80
81 OTHER COST REIMB (SPECIFY)	-	-		-	-	-	-		81
89 SUBTOTAL	-	-	-	-	3,398,093	-	3,398,093		89
NONREIMBURSABLE COST CENTERS									
90 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-		-	-	-	-		90
91 NONPAID WORKERS	-	-		-	-	-	-		91
92 PHYSICIAN PRIVATE OFFICES	-	-		-	-	-	-		92
93 OTHER NONREIMB (SPECIFY)	-	-		-	-	-	-		93
93.01 OTHER NONREIMB (SPECIFY)	-	-		-	-	-	-		93.01
93.02 OTHER NONREIMB (SPECIFY)	-	-		-	-	-	-		93.02
98 CROSS FOOT ADJUSTMENTS									98
99 NEGATIVE COST CENTER	-	-	-	-	-		-		99
100 TOTAL	-	-	-	-	3,398,093	-	3,398,093		100

MED-CALC SYSTEMS

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II
-------------------------------------	--	--------------------------	---	------------------------

	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	OTHER (SPE CIFY)	SUBTOTAL	POST STEPDOWN ADJ	TOTAL	
III	15	16	17	18	19	20	21	

FORM CMS-2540-24 (10-2024) (INSTRUCTIONS FOR THIS W
Rev. 1

COST ALLOCATIONS - STATISTICAL BASES	PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B-1
--------------------------------------	--------------------------	---	---------------

		CRC- B&F (SQUARE FEET)	CRC- ME (DOLLAR VALUE)	EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	RECONCIL- IATION	A&G (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT DAYS)
	0	1	2	3	4A	4	5	6
GENERAL SERVICE COST CENTERS								
1	CAPITAL RELATED - BUILDINGS & FIXTURES	100						
2	CAPITAL RELATED - MOVABLE EQUIPMENT		-					
3	EMPLOYEE BENEFITS DEPARTMENT		0	5,580,552				
4	ADMINISTRATIVE AND GENERAL		0	849,721	(4,881,296)	19,592,203		
5	PLANT OP, MAINT & REPAIRS		0	197,298		704,626	100	
6	LAUNDRY AND LINEN SERVICE		0	10,666		120,595	0	72,827
7	HOUSEKEEPING		0	627,674		923,036	0	0
8	DIETARY		0	846,854		1,676,586	0	0
9	NURSING ADMINISTRATION		0	945,832		1,130,632	0	0
10	CENTRAL SERVICES AND SUPPLY		0	47,864		254,658	0	0
11	PHARMACY		0	0		-	0	0
12	MEDICAL RECORDS		0	16,999		20,067	0	0
13	MEDICAL SOCIAL SERVICES		0	159,172		187,961	0	0
14	ACTIVITIES PROGRAM		0	319,370		443,007	0	0
15	QA & PERFORMANCE IMPROVEMENT PROGRAM		0	0		-	0	0
16	TRAINING AND IN-SERVICE EDUCATION		0	0		-	0	0
17	PATIENT TRANSPORTATION PART A		0	0		-	0	0
18	OTHER (SPECIFY)		0	0		-	0	0
INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	100	0	1,523,533		12,900,770	100	72,827
26	NURSING FACILITY		0	0		-	0	0
27	ICF/IID		0	0		-	0	0
ANCILLARY SERVICE COST CENTERS								
30	RADIOLOGY - DIAGNOSTIC		0	0		3,945	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY		0	0		-	0	0
32	LABORATORY		0	0		16,853	0	0
33	INTRAVENOUS THERAPY		0	0		14,928	0	0
34	RESPIRATORY THERAPY		0	0		27,100	0	0
35	PHYSICAL THERAPY		0	35,569		467,670	0	0
36	OCCUPATIONAL THERAPY		0	0		264,515	0	0
37	SPEECH LANGUAGE PATHOLOGIST		0	0		117,977	0	0
38	AUDIOLOGY		0	0		-	0	0
39	ELECTROCARDIOLOGY		0	0		-	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS		0	0		42,559	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS		0	0		210,915	0	0
42	DRUGS: IV SOLUTIONS		0	0		-	0	0

COST ALLOCATIONS - STATISTICAL BASES	PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B-1
--------------------------------------	--------------------------	---	---------------

		CRC- B&F (SQUARE FEET)	CRC- ME (DOLLAR VALUE)	EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	RECONCIL- IATION	A&G (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT DAYS)
	0	1	2	3	4A	4	5	6
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
47	OTHER ANCILLARY (SPECIFY)		0	0		-	0	0
47.01	OTHER ANCILLARY (SPECIFY)		0	0		-	0	0
47.02	OTHER ANCILLARY (SPECIFY)		0	0		-	0	0
OUTPATIENT SERVICE COST CENTERS								
60	SCREENING & PREVENTIVE SERVICES		0	0		-	0	0
61	OUTPATIENT LABORATORY		0	0		-	0	0
62	PORTABLE X-RAY SERVICES		0	0		-	0	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT		0	0		-	0	0
64	OTHER OUTPATIENT (SPECIFY)		0	0		-	0	0
OUTPATIENT REIMBURSABLE COST CENTERS								
70	HOME HEALTH AGENCY		0	0		-	0	0
71	AMBULANCE		0	0		-	0	0
72	HOSPICE		0	0		-	0	0
73	CORF		0	0		-	0	0
74	OPT		0	0		-	0	0
75	OOT		0	0		-	0	0
76	OSP		0	0		-	0	0
77	OTHER OUTPATIENT REIMB (SPECIFY)		0	0		-	0	0
COST REIMBURSED SERVICES COST CENTERS								
80	PREVENTIVE VACCINES		0	0		24,027	0	0
81	OTHER COST REIMB (SPECIFY)		0	0		-	0	0
89	SUBTOTAL	100	-	5,580,552	-	19,552,427	100	72,827
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		39,776	0	0
93	OTHER NONREIMB (SPECIFY)		0	0		-	0	0
93.01	OTHER NONREIMB (SPECIFY)		0	0		-	0	0
93.02	OTHER NONREIMB (SPECIFY)		0	0		-	0	0
98	CROSS FOOT ADJUSTMENT							
99	NEGATIVE COST CENTER							
102	COST TO BE ALLOCATED - WKST B, PART I	3,398,093	-	1,007,273		4,881,296	880,180	150,641
103	UNIT COST MULTIPLIER - WKST B, PART I	33,980.930000	0.000000	0.180497		0.249145	8,801.800000	2.068477
104	COST TO BE ALLOCATED - WKST B, PART II			-		-	-	-
105	UNIT COST MULTIPLIER - WKST B, PART II			0.000000		0.000000	0.000000	0.000000

COST ALLOCATIONS - STATISTICAL BASES	PROVIDER CCN:	PERIOD:	WORKSHEET B-1
	31-5209	FROM: 01/01/2025	
		TO: 12/31/2025	

		CRC- B&F (SQUARE FEET)	CRC- ME (DOLLAR VALUE)	EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	RECONCIL- IATION	A&G (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT DAYS)
0		1	2	3	4A	4	5	6

FORM CMS-2540-24 (10-2024) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB. 15-2, SECTION 4903.10)

COST ALLOCATIONS - STATISTICAL BASES		PROVIDER CCN: 31-5209	WORKSHEET B-1
--------------------------------------	--	--------------------------	---------------

		HOUSE- KEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMIN (PATIENT DAYS)	CENTRAL SERVICE & SUPPLY (PATIENT DAYS)	PHARMACY (PATIENT DAYS)	MEDICAL RECORDS (PATIENT DAYS)	MEDICAL SOCIAL SERVICE (PATIENT DAYS)	ACTIVITIES PROGRAM (PATIENT DAYS)
	0	7	8	9	10	11	12	13	14
	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	100							
8	DIETARY	0	218,481						
9	NURSING ADMINISTRATION	0	0	72,827					
10	CENTRAL SERVICES AND SUPPLY	0	0	0	72,827				
11	PHARMACY	0	0	0	0	-			
12	MEDICAL RECORDS	0	0	0	0	0	72,827		
13	MEDICAL SOCIAL SERVICES	0	0	0	0	0	0	72,827	
14	ACTIVITIES PROGRAM	0	0	0	0	0	0	0	72,827
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0
17	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0
18	OTHER (SPECIFY)	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	100	218,481	72,827	72,827	0	72,827	72,827	72,827
26	NURSING FACILITY	0	0	0	0	0	0	0	0
27	ICF/IID	0	0	0	0	0	0	0	0
	ANCILLARY SERVICE COST CENTERS								
30	RADIOLOGY - DIAGNOSTIC	0	0	0	0	0	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0
32	LABORATORY	0	0	0	0	0	0	0	0
33	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0
35	PHYSICAL THERAPY	0	0	0	0	0	0	0	0
36	OCCUPATIONAL THERAPY	0	0	0	0	0	0	0	0
37	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	0	0	0
38	AUDIOLOGY	0	0	0	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	0	0
42	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0

COST ALLOCATIONS - STATISTICAL BASES		PROVIDER CCN: 31-5209	WORKSHEET B-1
--------------------------------------	--	--------------------------	---------------

		HOUSE- KEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMIN (PATIENT DAYS)	CENTRAL SERVICE & SUPPLY (PATIENT DAYS)	PHARMACY (PATIENT DAYS)	MEDICAL RECORDS (PATIENT DAYS)	MEDICAL SOCIAL SERVICE (PATIENT DAYS)	ACTIVITIES PROGRAM (PATIENT DAYS)
	0	7	8	9	10	11	12	13	14
43	DENTAL CARE	0	0	0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0
47	OTHER ANCILLARY (SPECIFY)	0	0	0	0	0	0	0	0
47.01	OTHER ANCILLARY (SPECIFY)	0	0	0	0	0	0	0	0
47.02	OTHER ANCILLARY (SPECIFY)	0	0	0	0	0	0	0	0
OUTPATIENT SERVICE COST CENTERS									
60	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0
61	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0
62	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0
64	OTHER OUTPATIENT (SPECIFY)	0	0	0	0	0	0	0	0
OUTPATIENT REIMBURSABLE COST CENTERS									
70	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0
71	AMBULANCE	0	0	0	0	0	0	0	0
72	HOSPICE	0	0	0	0	0	0	0	0
73	CORF	0	0	0	0	0	0	0	0
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
77	OTHER OUTPATIENT REIMB (SPECIFY)	0	0	0	0	0	0	0	0
COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	0	0	0	0	0	0	0	0
81	OTHER COST REIMB (SPECIFY)	0	0	0	0	0	0	0	0
89	SUBTOTAL	100	218,481	72,827	72,827	-	72,827	72,827	72,827
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	OTHER NONREIMB (SPECIFY)	0	0	0	0	0	0	0	0
93.01	OTHER NONREIMB (SPECIFY)	0	0	0	0	0	0	0	0
93.02	OTHER NONREIMB (SPECIFY)	0	0	0	0	0	0	0	0
98	CROSS FOOT ADJUSTMENT								
99	NEGATIVE COST CENTER								
102	COST TO BE ALLOCATED - WKST B, PART I	1,153,006	2,094,299	1,412,323	318,105	-	25,067	234,791	553,380
103	UNIT COST MULTIPLIER - WKST B, PART I	11,530.060000	9.585726	19.392849	4.367954	0.000000	0.344199	3.223955	7.598555
104	COST TO BE ALLOCATED - WKST B, PART II	-	-	-	-	-	-	-	-
105	UNIT COST MULTIPLIER - WKST B, PART II	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

COST ALLOCATIONS - STATISTICAL BASES		PROVIDER CCN: 31-5209	WORKSHEET B-1
--------------------------------------	--	--------------------------	---------------

	HOUSE-KEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMIN (PATIENT DAYS)	CENTRAL SERVICE & SUPPLY (PATIENT DAYS)	PHARMACY (PATIENT DAYS)	MEDICAL RECORDS (PATIENT DAYS)	MEDICAL SOCIAL SERVICE (PATIENT DAYS)	ACTIVITIES PROGRAM (PATIENT DAYS)
0	7	8	9	10	11	12	13	14

MED-CALC SYSTEMS

COST ALLOCATIONS - STATISTICAL BASES	PERIOD:	WORKSHEET B-1
	FROM: 01/01/2025	
	TO: 12/31/2025	

		QUALITY & PERFORM IMPROV PGM (PATIENT DAYS)	TRAINING & IN-SERVICE EDUCATION (PATIENT DAYS)	PATIENT TRANSPORT PART A (PATIENT DAYS)	OTHER (SPE CIFY) (PATIENT DAYS)	
	0	15	16	17	18	
	GENERAL SERVICE COST CENTERS					
1	CAPITAL RELATED - BUILDINGS & FIXTURES					1
2	CAPITAL RELATED - MOVABLE EQUIPMENT					2
3	EMPLOYEE BENEFITS DEPARTMENT					3
4	ADMINISTRATIVE AND GENERAL					4
5	PLANT OP, MAINT & REPAIRS					5
6	LAUNDRY AND LINEN SERVICE					6
7	HOUSEKEEPING					7
8	DIETARY					8
9	NURSING ADMINISTRATION					9
10	CENTRAL SERVICES AND SUPPLY					10
11	PHARMACY					11
12	MEDICAL RECORDS					12
13	MEDICAL SOCIAL SERVICES					13
14	ACTIVITIES PROGRAM					14
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	-				15
16	TRAINING AND IN-SERVICE EDUCATION	0	-			16
17	PATIENT TRANSPORTATION PART A	0	0	-		17
18	OTHER (SPECIFY)	0	0		-	18
	INPATIENT ROUTINE NURSING COST CENTERS					
25	SKILLED NURSING FACILITY	0	0		0	25
26	NURSING FACILITY	0	0		0	26
27	ICF/IID	0	0		0	27
	ANCILLARY SERVICE COST CENTERS					
30	RADIOLOGY - DIAGNOSTIC	0	0		0	30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0		0	31
32	LABORATORY	0	0		0	32
33	INTRAVENOUS THERAPY	0	0		0	33
34	RESPIRATORY THERAPY	0	0		0	34
35	PHYSICAL THERAPY	0	0		0	35
36	OCCUPATIONAL THERAPY	0	0		0	36
37	SPEECH LANGUAGE PATHOLOGIST	0	0		0	37
38	AUDIOLOGY	0	0		0	38
39	ELECTROCARDIOLOGY	0	0		0	39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0		0	40
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0		0	41
42	DRUGS: IV SOLUTIONS	0	0		0	42

MED-CALC SYSTEMS

COST ALLOCATIONS - STATISTICAL BASES	PERIOD:	WORKSHEET B-1
	FROM: 01/01/2025	
	TO: 12/31/2025	

		QUALITY & PERFORM IMPROV PGM (PATIENT DAYS)	TRAINING & IN-SERVICE EDUCATION (PATIENT DAYS)	PATIENT TRANSPORT PART A (PATIENT DAYS)	OTHER (SPE CIFY) (PATIENT DAYS)	
	0	15	16	17	18	
43	DENTAL CARE	0	0		0	43
44	APPLIANCES AND EQUIPMENT	0	0		0	44
45	BLOOD AND BLOOD PRODUCTS	0	0		0	45
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0		0	46
47	OTHER ANCILLARY (SPECIFY)	0	0		0	47
47.01	OTHER ANCILLARY (SPECIFY)	0	0		0	47.01
47.02	OTHER ANCILLARY (SPECIFY)	0	0		0	47.02
OUTPATIENT SERVICE COST CENTERS						
60	SCREENING & PREVENTIVE SERVICES	0	0		0	60
61	OUTPATIENT LABORATORY	0	0		0	61
62	PORTABLE X-RAY SERVICES	0	0		0	62
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0		0	63
64	OTHER OUTPATIENT (SPECIFY)	0	0		0	64
OUTPATIENT REIMBURSABLE COST CENTERS						
70	HOME HEALTH AGENCY	0	0		0	70
71	AMBULANCE	0	0		0	71
72	HOSPICE	0	0		0	72
73	CORF	0	0		0	73
74	OPT	0	0		0	74
75	OOT	0	0		0	75
76	OSP	0	0		0	76
77	OTHER OUTPATIENT REIMB (SPECIFY)	0	0		0	77
COST REIMBURSED SERVICES COST CENTERS						
80	PREVENTIVE VACCINES	0	0		0	80
81	OTHER COST REIMB (SPECIFY)	0	0		0	81
89	SUBTOTAL	-	-	-	-	89
NONREIMBURSABLE COST CENTERS						
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		0	90
91	NONPAID WORKERS	0	0		0	91
92	PHYSICIAN PRIVATE OFFICES	0	0		0	92
93	OTHER NONREIMB (SPECIFY)	0	0		0	93
93.01	OTHER NONREIMB (SPECIFY)	0	0		0	93.01
93.02	OTHER NONREIMB (SPECIFY)	0	0		0	93.02
98	CROSS FOOT ADJUSTMENT					98
99	NEGATIVE COST CENTER					99
102	COST TO BE ALLOCATED - WKST B, PART I	-	-	-	-	102
103	UNIT COST MULTIPLIER - WKST B, PART I	0.000000	0.000000	0.000000	0.000000	103
104	COST TO BE ALLOCATED - WKST B, PART II	-	-	-	-	104
105	UNIT COST MULTIPLIER - WKST B, PART II	0.000000	0.000000	0.000000	0.000000	105

MED-CALC SYSTEMS

COST ALLOCATIONS - STATISTICAL BASES	PERIOD:	WORKSHEET B-1
	FROM: 01/01/2025	
	TO: 12/31/2025	

	QUALITY & PERFORM IMPROV PGM (PATIENT DAYS)	TRAINING & IN-SERVICE EDUCATION (PATIENT DAYS)	PATIENT TRANSPORT PART A (PATIENT DAYS)	OTHER (SPE CIFY) (PATIENT DAYS)
0	15	16	17	18

FORM CMS-2540-24 (10-2024) (INSTRUCTIONS FOR THIS WORKSHEET)

POST STEP - DOWN ADJUSTMENTS	PROVIDER CCN: 31-5209	PERIOD: WORKSHEET B-2 FROM: 01/01/2025 TO: 12/31/2025
------------------------------	--------------------------	---

	DESCRIPTION	WORKSHEET B PART NUMBER	WORKSHEET B LINE NUMBER	AMOUNT	
	1	2	3	4	
1					1
2					2
3					3
4					4
5					5
6					6
7					7
8					8
9					9
10					10
11					11
12					12
13					13
14					14
15					15
16					16
17					17
18					18
19					19
20					20
21					21
22					22
23					23
24					24
25					25
26					26
27					27
28					28
29					29
30					30
31					31
32					32
33					33
34					34
35					35
36					36
37					37
38					38
39					39
40					40
41					41
42					42
43					43
44					44
45					45
46					46
47					47
48					48
49					49
50					50

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS	PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET C
---	--------------------------	---	-------------

		TOTAL COST	CHARGES			COST TO CHARGE RATIO	
			TOTAL CHARGES	RECLASS- IFICATIONS	RECLASSIFIED CHARGES		
			1	2	3		
INPATIENT ROUTINE NURSING COST CENTERS							
25	SKILLED NURSING FACILITY	22,936,720	23,610,606	-	23,610,606		25
26	NURSING FACILITY	-	0	-	-		26
27	ICF/IID	-	0	-	-		27
ANCILLARY SERVICE COST CENTERS							
30	RADIOLOGY - DIAGNOSTIC	4,928	3,945	-	3,945	1.249176	30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	0	-	-	0.000000	31
32	LABORATORY	21,052	59,411	-	59,411	0.354345	32
33	INTRAVENOUS THERAPY	18,647	14,928	-	14,928	1.249129	33
34	RESPIRATORY THERAPY	33,852	27,100	-	27,100	1.249151	34
35	PHYSICAL THERAPY	584,188	425,682	-	425,682	1.372358	35
36	OCCUPATIONAL THERAPY	330,418	380,297	-	380,297	0.868842	36
37	SPEECH LANGUAGE PATHOLOGIST	147,370	250,390	-	250,390	0.588562	37
38	AUDIOLOGY	-	0	-	-	0.000000	38
39	ELECTROCARDIOLOGY	-	0	-	-	0.000000	39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	53,162	0	-	-	0.000000	40
41	DRUGS: DRUGS CHARGED TO PATIENTS	263,463	210,915	-	210,915	1.249143	41
42	DRUGS: IV SOLUTIONS	-	0	-	-	0.000000	42
43	DENTAL CARE	-	0	-	-	0.000000	43
44	APPLIANCES AND EQUIPMENT	-	0	-	-	0.000000	44
45	BLOOD AND BLOOD PRODUCTS	-	0	-	-	0.000000	45
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	-	0	-	-	0.000000	46
47	OTHER ANCILLARY (SPECIFY)	-	0	-	-	0.000000	47
47.01	OTHER ANCILLARY (SPECIFY)	-	0	-	-	0.000000	47.01
47.02	OTHER ANCILLARY (SPECIFY)	-	0	-	-	0.000000	47.02
OUTPATIENT SERVICE COST CENTERS							
64	OTHER OUTPATIENT (SPECIFY)	-	0	-	-	0.000000	64
OUTPATIENT REIMBURSABLE COST CENTERS							
71	AMBULANCE	-	0	-	-	0.000000	71
COST REIMBURSED SERVICES COST CENTERS							
80	PREVENTIVE VACCINES	30,013	19,070	-	19,070	1.573833	80
81	OTHER COST REIMB (SPECIFY)	-	0	-	-	0.000000	81
100	TOTAL	24,423,813	25,002,344	-	25,002,344		100

FORM CMS-2540-24 (10-2024) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB. 15-2, SECTION 4904.10)

Rev. 1

49-543

RECLASSIFICATIONS OF CHARGES			PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET C-6
------------------------------	--	--	--------------------------	---	---------------

	EXPLANATION OF RECLASSIFICATION	CODE	INCREASES:			DECREASES:			
			WORKSHEET C COST CENTER	WKST C LINE NO.	AMOUNT	WORKSHEET C COST CENTER	WKST C LINE NO.	AMOUNT	
	1	2	3	4	5	6	7	8	
1									1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
500	TOTAL RECLASSIFICATIONS				-			-	500

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS	PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET D
---	--------------------------	---	-------------

SELECT PROGRAM	☐ TITLE V	☒ TITLE XVIII	☐ TITLE XIX
SELECT COMPONENT	☒ SNF	☐ NF	☐ ICF / IID

		RATIO OF COST TO CHARGES	HEALTHCARE CHARGES			HEALTHCARE COSTS			
			INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	
		1	2	3	4	5	6	7	
ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	1.249176	0			-	-		30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0.000000	0			-	-		31
32	LABORATORY	0.354345	0			-	-		32
33	INTRAVENOUS THERAPY	1.249129	0			-	-		33
34	RESPIRATORY THERAPY	1.249151	0			-	-		34
35	PHYSICAL THERAPY	1.372358	107,233			147,162	-		35
36	OCCUPATIONAL THERAPY	0.868842	104,277			90,600	-		36
37	SPEECH LANGUAGE PATHOLOGIST	0.588562	70,141			41,282	-		37
38	AUDIOLOGY	0.000000	0			-	-		38
39	ELECTROCARDIOLOGY	0.000000	0			-	-		39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0			-	-		40
41	DRUGS: DRUGS CHARGED TO PATIENTS	1.249143	0			-	-		41
42	DRUGS: IV SOLUTIONS	0.000000	0			-	-		42
43	DENTAL CARE	0.000000	0			-	-		43
44	APPLIANCES AND EQUIPMENT	0.000000	0			-	-		44
45	BLOOD AND BLOOD PRODUCTS	0.000000	0			-	-		45
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0.000000	0			-	-		46
47	OTHER ANCILLARY (SPECIFY)	0.000000	0			-	-		47
47.01	OTHER ANCILLARY (SPECIFY)	0.000000	0			-	-		47.01
47.02	OTHER ANCILLARY (SPECIFY)	0.000000	0			-	-		47.02
OUTPATIENT SERVICE COST CENTERS									
64	OTHER OUTPATIENT (SPECIFY)	0.000000	0			-	-		64
OUTPATIENT REIMBURSABLE COST CENTERS									
71	AMBULANCE	0.000000		0		-	-		71
COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	1.573833			4,242			6,676	80
81	OTHER COST REIMB (SPECIFY)	0.000000	0			-	-		81
100	TOTAL		281,651	-	4,242	279,044	-	6,676	100

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS	PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET D
---	--------------------------	---	-------------

SELECT PROGRAM ☐ TITLE V ☐ TITLE XVIII ☒ TITLE XIXSELECT COMPONENT ☐ SNF ☒ NF ☐ ICF / IID

		RATIO OF COST TO CHARGES	HEALTHCARE CHARGES			HEALTHCARE COSTS			
			INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	
			2	3	4	5	6	7	
ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	0.000000				-	-		30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0.000000				-	-		31
32	LABORATORY	0.000000				-	-		32
33	INTRAVENOUS THERAPY	0.000000				-	-		33
34	RESPIRATORY THERAPY	0.000000				-	-		34
35	PHYSICAL THERAPY	0.000000				-	-		35
36	OCCUPATIONAL THERAPY	0.000000				-	-		36
37	SPEECH LANGUAGE PATHOLOGIST	0.000000				-	-		37
38	AUDIOLOGY	0.000000				-	-		38
39	ELECTROCARDIOLOGY	0.000000				-	-		39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000				-	-		40
41	DRUGS: DRUGS CHARGED TO PATIENTS	0.000000				-	-		41
42	DRUGS: IV SOLUTIONS	0.000000				-	-		42
43	DENTAL CARE	0.000000				-	-		43
44	APPLIANCES AND EQUIPMENT	0.000000				-	-		44
45	BLOOD AND BLOOD PRODUCTS	0.000000				-	-		45
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0.000000				-	-		46
47	OTHER ANCILLARY (SPECIFY)	0.000000				-	-		47
47.01	OTHER ANCILLARY (SPECIFY)	0.000000				-	-		47.01
47.02	OTHER ANCILLARY (SPECIFY)	0.000000				-	-		47.02
OUTPATIENT SERVICE COST CENTERS									
64	OTHER OUTPATIENT (SPECIFY)	0.000000				-	-		64
OUTPATIENT REIMBURSABLE COST CENTERS									
71	AMBULANCE	0.000000				-	-		71
COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	0.000000						-	80
81	OTHER COST REIMB (SPECIFY)	0.000000				-	-		81
100	TOTAL		-		-	-	-	-	100

COMPUTATION OF INPATIENT ROUTINE COSTS	PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET D-1
--	--------------------------	---	---------------

SELECT PROGRAM ☐ TITLE V ☒ **TITLE XVIII** ☐ TITLE XIXSELECT COMPONENT ☒ **SNF** ☐ NF ☐ ICF / IID

		1	
INPATIENT DAYS			
1	INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	72,827	1
2	PRIVATE ROOM DAYS		2
3	PROGRAM INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	3,294	3
4	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM		4
5	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	22,936,720	5
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6	GENERAL INPATIENT ROUTINE SERVICE CHARGES	23,610,606	6
7	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.971458	7
8	PRIVATE ROOM CHARGES		8
9	AVERAGE PRIVATE ROOM PER DIEM CHARGE	0.00	9
10	SEMI-PRIVATE ROOM CHARGES		10
11	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	0.00	11
12	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL	0.00	12
13	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL	0.00	13
14	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT	-	14
15	GENERAL INPATIENT ROUTINE SERVICE COST NET OF PRIVATE ROOM COST DIFFERENTIAL	22,936,720	15
PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	314.95	16
17	PROGRAM ROUTINE SERVICE COST	1,037,445	17
18	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	-	18
19	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	1,037,445	19
20	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	3,398,093	20
21	PER DIEM CAPITAL RELATED COSTS	46.66	21
22	PROGRAM CAPITAL RELATED COST	153,698	22
23	INPATIENT ROUTINE SERVICE COST	883,747	23
24	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS		24
25	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	883,747	25
26	PER DIEM LIMITATION		26
27	INPATIENT ROUTINE SERVICE COST LIMITATION		27
28	REIMBURSABLE INPATIENT ROUTINE SERVICE COSTS		28

COMPUTATION OF INPATIENT ROUTINE COSTS	PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET D-1
--	--------------------------	---	---------------

SELECT PROGRAM ☐ TITLE V ☐ TITLE XVIII ☒ **TITLE XIX**SELECT COMPONENT ☐ SNF ☒ **NF** ☐ ICF / IID

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

CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART A	PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET E PART A
---	--------------------------	---	-----------------------

	0			1	
1	INPATIENT PPS AMOUNT			2,519,532	1
2	ALLOWABLE BAD DEBTS			444,321	2
3	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES			275,054	3
4	REIMBURSABLE BAD DEBTS			288,809	4
5	TOTAL REIMBURSABLE COST			2,808,341	5
6	PRIMARY PAYER AMOUNTS			0	6
7	COINSURANCE			439,322	7
8					8
9	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION			-	9
10	SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITEMS			5,776	10
11	SEQUESTRATION AMOUNT			41,604	11
12	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION			-	12
13	NET REIMBURSABLE COST			2,321,639	13
14	INTERIM PAYMENTS			2,149,120	14
15	TENTATIVE ADJUSTMENT			-	15
16	BALANCE DUE PROVIDER/PROGRAM			172,519	16
17	PROTESTED AMOUNTS				17

FORM CMS-2540-24 (10-2024) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB. 15-2, SECTION 4906.11)

Rev. 1

49-547

CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART B	PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET E PART B
---	--------------------------	---	-----------------------

	0		1	
1	PART B ANCILLARY SERVICE COSTS		-	1
2	PREVENTIVE VACCINES		6,676	2
3	TOTAL REASONABLE COSTS		6,676	3
4	MEDICARE PART B ANCILLARY CHARGES		4,242	4
5	COST OF COVERED SERVICES		4,242	5
6	ALLOWABLE BAD DEBTS			6
7	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL-ELIGIBLE BENEFICIARIES			7
8	REIMBURSABLE BAD DEBTS		-	8
9	TOTAL REIMBURSABLE COST		4,242	9
10	PRIMARY PAYER AMOUNTS		0	10
11	COINSURANCE AND DEDUCTIBLES		0	11
12				12
13	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION		0	13
14	SEQUESTRATION AMOUNT		85	14
15	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION		0	15
16	NET REIMBURSABLE COST		4,157	16
17	INTERIM PAYMENTS		2,494	17
18	TENTATIVE ADJUSTMENT		-	18
19	BALANCE DUE PROVIDER/PROGRAM		1,663	19
20	PROTESTED AMOUNTS			20

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED TO MEDICARE BENEFICIARIES	PROVIDER CCN:	PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET E-1
---	---------------	--------------------------	---	---------------

				PART A		PART B			
				DATE	AMOUNT	DATE	AMOUNT		
				1	2	3	4		
1	TOTAL INTERIM PAYMENTS PAID TO PROVIDER				2,038,606		2,494	1	
2	INTERIM PAYMENTS PAYABLE				95,994			2	
3.01	RETROACTIVE LUMP SUM ADJUSTMENTS	PROGRAM TO PROVIDER	3.01	12/10/2025	14,520			3.01	
3.02			3.02					3.02	
3.03			3.03					3.03	
3.04			3.04					3.04	
3.05			3.05					3.05	
3.50		PROVIDER TO PROGRAM	3.50					3.50	
3.51			3.51					3.51	
3.52			3.52					3.52	
3.53			3.53					3.53	
3.54			3.54					3.54	
3.99	SUBTOTAL		3.99		14,520		-	3.99	
4	TOTAL INTERIM PAYMENTS			4		2,149,120		2,494	4

5	CONTRACTOR: TENTATIVE SETTLEMENT PAYMENTS	PROGRAM TO PROVIDER	.01					5.01
			.02					5.02
			.03					5.03
			.04					5.04
			.05					5.05
		PROVIDER TO PROGRAM	.50					5.50
			.51					5.51
			.52					5.52
			.53					5.53
			.54					5.54
	SUBTOTAL		.99					5.99
6	CONTRACTOR: NET SETTLEMENT AMOUNT	PROGRAM TO PROVIDER	.01					6.01
		PROVIDER TO PROGRAM	.02					6.02
7	CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY							7

	NAME OF CONTRACTOR	CONTRACTOR NUMBER		DATE OF NPR		
	1	2		3		
8						8

CALCULATION OF REIMBURSEMENT SETTLEMENT - OTHER	PROVIDER CCN:	PERIOD:	WORKSHEET E-2
	31-5209	FROM: 01/01/2025 TO: 12/31/2025	

SELECT PROGRAM ☐ TITLE V ☒ **TITLE XIX**SELECT COMPONENT ☐ SNF ☒ **NF** ☐ ICF / IID

COMPUTATION OF NET COST OF COVERED SERVICES

	0	1	
1 INPATIENT ANCILLARY SERVICES		-	1
2 OUTPATIENT SERVICES		-	2
3 INPATIENT ROUTINE SERVICES		-	3
4 COST OF COVERED SERVICES		-	4
5 DIFFERENTIAL IN CHARGES BETWEEN SEMIPRIVATE ACCOMMODATIONS AND LESS THAN SEMIPRIVATE ACCOMMODATIONS			5
6 SUBTOTAL		-	6
7 PRIMARY PAYER AMOUNTS			7
8 TOTAL REASONABLE COST		-	8

REASONABLE CHARGES

9 INPATIENT ANCILLARY SERVICES CHARGES	-	9
10 OUTPATIENT SERVICES CHARGES	-	10
11 INPATIENT ROUTINE SERVICES CHARGES		11
12 DIFFERENTIAL IN CHARGES BETWEEN SEMIPRIVATE ACCOMMODATIONS AND LESS THAN SEMIPRIVATE ACCOMMODATIONS	0	12
13 TOTAL REASONABLE CHARGES	-	13

CUSTOMARY CHARGES

14 AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS		14
AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS		
15 HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(e)		15
16 RATIO OF LINE 14 TO LINE 15 (NOT TO EXCEED 1.000000)	0.000000	16
17 TOTAL CUSTOMARY CHARGES	-	17

COMPUTATION OF REIMBURSEMENT SETTLEMENT

18 COST OF COVERED SERVICES	0	18
19 COST SHARING		19
20 SUBTOTAL	0	20
21 ALLOWABLE BAD DEBTS		21
22 SUBTOTAL	0	22
23		23
24 SUBTOTAL	0	24
25 INTERIM PAYMENTS		25
26 BALANCE DUE PROVIDER/PROGRAM (INDICATE OVERPAYMENT IN PARENTHESES)	0	26

BALANCE SHEET	PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET G
---------------	--------------------------	---	-------------

	0	1			
ASSETS		AMOUNT			
CURRENT ASSETS					
1 CASH ON HAND AND IN BANKS		9,371,366			1
2 TEMPORARY INVESTMENTS		0			2
3 NOTES RECEIVABLE		0			3
4 ACCOUNTS RECEIVABLE		7,709,204			4
5 OTHER RECEIVABLES		0			5
6 LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE		0			6
7 INVENTORY		0			7
8 PREPAID EXPENSES		592,889			8
9 OTHER CURRENT ASSETS		0			9
10 DUE FROM OTHER FUNDS		80,098			10
11 TOTAL CURRENT ASSETS		17,753,557			11
FIXED ASSETS					
12 LAND		0			12
13 LAND IMPROVEMENTS		0			13
14 LESS: ACCUMULATED DEPRECIATION		0			14
15 BUILDINGS		0			15
16 LESS: ACCUMULATED DEPRECIATION		0			16
17 LEASEHOLD IMPROVEMENTS		2,084,045			17
18 LESS: ACCUMULATED DEPRECIATION		0			18
19 FIXED EQUIPMENT		0			19
20 LESS: ACCUMULATED DEPRECIATION		0			20
21 AUTOMOBILES AND TRUCKS		0			21
22 LESS: ACCUMULATED DEPRECIATION		0			22
23 MAJOR MOVABLE EQUIPMENT		2,484,300			23
24 LESS: ACCUMULATED DEPRECIATION		4,185,953			24
25 MINOR EQUIPMENT - DEPRECIABLE		0			25
26 MINOR EQUIPMENT - NONDEPRECIABLE		0			26
27 OTHER FIXED ASSETS		0			27
28 TOTAL FIXED ASSETS		382,392			28
OTHER ASSETS					
29 INVESTMENTS		0			29
30 DEPOSITS ON LEASES		0			30
31 DUE FROM OWNERS/OFFICERS		0			31
32 OTHER ASSETS		15,335,083			32
33 TOTAL OTHER ASSETS		15,335,083			33
34 TOTAL ASSETS		33,471,032			34

BALANCE SHEET	PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET G
---------------	--------------------------	---	-------------

	0	1			
LIABILITIES		AMOUNT			
CURRENT LIABILITIES					
35 ACCOUNTS PAYABLE		16,426,250			35
36 SALARIES, WAGES & FEES PAYABLE		511,559			36
37 PAYROLL TAXES PAYABLE		1,156,852			37
38 NOTES & LOANS PAYABLE (SHORT TERM)		0			38
39 DEFERRED INCOME		13,788			39
40 ACCELERATED PAYMENTS		0			40
41 DUE TO OTHER FUNDS		85,832			41
42 OTHER CURRENT LIABILITIES		9,701,245			42
43 TOTAL CURRENT LIABILITIES		27,895,526			43
LONG TERM LIABILITIES					
44 MORTGAGE PAYABLE		15,042,397			44
45 NOTES PAYABLE		110,580			45
46 UNSECURED LOANS		468,897			46
47 LOANS FROM OWNERS		0			47
48 OTHER LONG TERM LIABILITIES		0			48
49 TOTAL LONG TERM LIABILITIES		15,621,874			49
50 TOTAL LIABILITIES		43,517,400			50
CAPITAL ACCOUNTS					
51 FUND BALANCES		(10,046,368)			51
52 TOTAL LIABILITIES AND FUND BALANCES		33,471,032			52

FORM CMS-2540-24 (10-2024) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-2, SECTION 4908.10.)

Rev. 1

49-551

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES					PROVIDER CCN: 31-5209	PERIOD: FROM: 01/01/2025 TO: 12/31/2025		WORKSHEET G-2
--	--	--	--	--	--------------------------	---	--	---------------

PART I - PATIENT REVENUES

		INPATIENT					OUTPATIENT					TOTAL	
		MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER		
		1	2	3	4	5	6	7	8	9	10		
GENERAL INPATIENT ROUTINE CARE SERVICES													
1	SKILLED NURSING FACILITY	2,355,884	0	18,330,994	0	2,923,728						23,610,606	1
2	NURSING FACILITY	0	0	0	0	0						-	2
3	ICF/IID	0	0	0	0	0						-	3
4	TOTAL GENERAL INPATIENT CARE SERVICES	2,355,884	-	18,330,994	-	2,923,728						23,610,606	4
ALL OTHER SERVICES													
5	ANCILLARY SERVICES	305,475				1,086,263	0					1,391,738	5
6	HOME HEALTH AGENCY						0	0	0	0	0	-	6
7	AMBULANCE		0	0	0	0	0	0	0	0	0	-	7
8	HOSPICE	0	0	0	0	0	0	0	0	0	0	-	8
9	ALL OTHER REVENUES	0	0	0	0	0	0	0	0	0	0	-	9
10	TOTAL PATIENT REVENUES	2,661,359	-	18,330,994	-	4,009,991	-	-	-	-	-	25,002,344	10

PART II - OPERATING EXPENSES

		TOTAL										
0		1										
11	OPERATING EXPENSES	25,430,651										11
12		0										12
12.01		0										12.01
12.02		0										12.02
12.03		0										12.03
12.04		0										12.04
13	TOTAL ADDITIONS	-										13
14		0										14
14.01		0										14.01
14.02		0										14.02
14.03		0										14.03
14.04		0										14.04
15	TOTAL DEDUCTIONS	-										15
16	TOTAL OPERATING EXPENSES	25,430,651										16

FORM CMS-2540-24 (10-2024) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB. 15-2, SECTIONS 4908.30 THROUGH 4908.32)

STATEMENT OF REVENUES AND EXPENSES	PROVIDER CCN: 31-5209	PERIOD: WORKSHEET G-3 FROM: 01/01/2025 TO: 12/31/2025
------------------------------------	--------------------------	---

	0		1	
			AMOUNT	
	INCOME FROM SERVICES TO PATIENTS			
1	TOTAL PATIENT REVENUES		25,002,344	1
2	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS		1,086,263	2
3	NET PATIENT REVENUES		23,916,081	3
4	LESS: TOTAL OPERATING EXPENSES		25,430,651	4
5	NET INCOME FROM SERVICES TO PATIENTS		(1,514,570)	5
	OTHER INCOME			
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.		-	6
7	INCOME FROM INVESTMENTS		165,077	7
8	REVENUES FROM COMMUNICATIONS (TELEPHONE AND INTERNET SERVICES)		-	8
9	REVENUE FROM TELEVISION AND RADIO SERVICES		-	9
10	PURCHASE DISCOUNTS		-	10
11	REBATES AND REFUNDS OF EXPENSES		-	11
12	PARKING LOT RECEIPTS		-	12
13	REVENUE FROM LAUNDRY AND LINEN SERVICE		-	13
14	REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS		-	14
15	REVENUE FROM RENTAL OF LIVING QUARTERS		-	15
16	REVENUE FROM SALE OF MEDICAL AND SURGICAL SUPPLIES TO OTHER THAN PATIENTS		-	16
17	REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS		-	17
18	REVENUE FROM SALE OF MEDICAL RECORDS AND ABSTRACTS		-	18
19	TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC.)		-	19
20	REVENUE FROM GIFTS, FLOWER, COFFEE SHOPS, CANTEEN		-	20
21	RENTAL OF VENDING MACHINES		-	21
22	RENTAL OF SKILLED NURSING SPACE		-	22
23	GOVERNMENTAL APPROPRIATIONS		-	23
24	Prior Period Income		152,699	24
24.01			-	24.01
24.02			-	24.02
24.03			-	24.03
24.04			-	24.04
24.05			-	24.05
24.06			-	24.06
25	PHE FUNDING		-	25
26	TOTAL OTHER INCOME		317,776	26
27	TOTAL INCOME		(1,196,794)	27
	EXPENSES			
28			-	28
29			-	29
30			-	30
31	TOTAL OTHER EXPENSES		-	31
32	NET INCOME (LOSS) FOR THE PERIOD		(1,196,794)	32