FORM APPROVED
OMB NO: 0938-0463

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: 31-5010 | 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 | 05/15/2026 | 01:32 PM | | 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 ELMORA HILLS HEALTHCARE AND REHAB AND PROVIDER CCN #: 31-5010 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:
05/15/2026 01:32:35 PM
0qlqPRzeHceqsRdG7.4CAOwN3AAGJ0
3Ge04000gNcWF5O7zjWDxogpaxK:ei
pI8:039gt20vyHXQ

| | SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR | | CHECKBOX | ELECTRONIC SIGNATURE STATEMENT | |
|---|---|---|---|---|---|
| | 1 | | 2 | | |
| 1 | | Avi Maierovits | 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 | Avi Maierovits | | | 2 |
| 3 | Signatory Title | Controller | | | 3 |
| 4 | Signature Date | 5/15/26 | | | 4 |

PART III - SETTLEMENT SUMMARY

| | | | TITLE XVIII | | | | |
|---|---|---|---|---|---|---|---|
| | | TITLE V | PART A | PART B | TITLE XIX | | |
| | COMPONENT | 1 | 2 | 3 | 4 | | |
| 1 | SNF | | 435,800 | - | | | 1 |
| 2 | NF | | | | - | | 2 |
| 3 | ICF/IID | | | | | | 3 |
| 4 | SNF-BASED HHA | | | - | | | 4 |
| | | | | | | | |
| | | | | | | | |
| 100 | TOTAL | | 435,800 | - | - | | 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 COMPLTE AND REVIEW THE INFORMATION COLLECTION. IF YOU HAVE ANY COMMENTS CONCERNING THE ACCURACY OF THE TIME ESTIMATE(S) OR SUGGESTIONS FOR IMPROVING THIS FORM, PLEASE WRITE TO: CMS, 7500 SECURITY BOULEVARD, ATTN: PRA REPORTS CLEARANCE OFFICER, MAIL STOP C4-26-05, BALTIMORE, MD 21244-1850. PLEASE DO NOT SEND APPLICATIONS, CLAIMS, PAYMENTS, MEDICAL RECORDS, OR ANY OTHER DOCUMENTS CONTAINING SENSITIVE INFORMATION TO THE PRA REPORTS CLEARANCE OFFICE. PLEASE NOTE THAT ANY CORRESPONDENSE NOT PERTAINING TO THE INFORMATION COLLECTION BURDEN APPROVED UNDER THE ASSOCIATED OMB CONTROL NUMBER LISTED ON THIS FORM WILL NOT BE REVIEWED, FORWARDED, OR RETAINED. IF YOU HAVE QUESTIONS OR CONCERNS REGARDING WHERE TO SUBMIT YOUR DOCUMENTS, CONTACT 1-800-MEDICARE.

| IDENTIFICATION DATA | PROVIDER CCN: 31-5010 | 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 | 225 WEST JERSEY STREET | | | | | | 1 |

| | | CITY | STATE | ZIP CODE | COUNTY | | | |
|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | | | |
| 2 | ADDRESS LINE 2 | ELIZABETH | NJ | 7202 | UNION | | | 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 | ELMORA HILLS HEALTHCARE AND REHAB | 315010 | 35084 | U | 1/1/1967 | 1/1/1967 | | | 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 | | 11 |
| 12 | Is the SNF a composite distinct part SNF that meets the requirements set forth in 42 CFR 483.5? | N | | 12 |

| | | | 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 | | 18 |
| 19 | Did this SNF operate a ventilator care unit? | N | | 19 |

| IDENTIFICATION DATA | PROVIDER CCN: 31-5010 | 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 |
| | | | Y/N | | | |
| 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 |
| | | | Y/N | Ambulance provider number | | |
| 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? | Y | | | 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. | 522,054 | | | 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: 31-5010 | 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 | 5/11/2026 | Y | 5/11/2026 | 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 | | |
|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | | |
| 70 | PREPARER | Abi | Goldenberg | Partner | | 70 |
| | | NAME | | | | |
| | | 1 | | | | |
| 71 | EMPLOYER | Martin Friedman CPA, PC | | | | 71 |
| | | TELEPHONE NUMB | EMAIL ADDRESS | | | |
| | | 1 | 2 | | | |
| 72 | CONTACT INFORMATION | 718-338-6900 | agoldenberg@mfandco.com | | | 72 |

| STATISTICAL DATA | PROVIDER CCN: 31-5010 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET S-3 PART I |
|---|---|---|---|

PART I - VISITS AND CENSUS DATA

| | | NUMBER OF BEDS | BED DAYS AVAILABLE | | | INPATIENT DAYS TITLE V | INPATIENT DAYS TITLE XVIII | INPATIENT DAYS TITLE XIX | INPATIENT DAYS OTHER | INPATIENT DAYS TOTAL | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | | | 3 | 4 | 5 | 6 | 7 | |
| 1 | SNF - FFS | 200 | 73,000 | | | | 11,082 | 6,838 | 7,861 | 67,670 | 1 |
| 2 | SNF - HMO | | | | | | 37,103 | 4,786 | | | 2 |
| 3 | NF - FFS | | | | | | | | | - | 3 |
| 4 | NF - HMO | | | | | | | | | | 4 |
| 5 | ICF/IID | | | | | | | | | - | 5 |
| 6 | HOSPICE | | | | | | | | | - | 6 |
| 7 | TOTAL | 200 | 73,000 | | | | 48,185 | 11,624 | 7,861 | 67,670 | 7 |

| | | DISCHARGES TITLE V | DISCHARGES TITLE XVIII | DISCHARGES TITLE XIX | DISCHARGES OTHER | DISCHARGES TOTAL | AVERAGE LENGTH OF STAY TITLE V | AVERAGE LENGTH OF STAY TITLE XVIII | AVERAGE LENGTH OF STAY TITLE XIX | AVERAGE LENGTH OF STAY OTHER | AVERAGE LENGTH OF STAY TOTAL | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | |
| 1 | SNF - FFS | | 225 | 27 | 310 | 562 | | 49.25 | 253.26 | 25.36 | 120.41 | 1 |
| 2 | SNF - HMO | | 27 | 310 | | 337 | | 1,374.19 | 15.44 | | | 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 | | 252 | 337 | 310 | 899 | | | | | | 7 |

| | | ADMISSIONS TITLE V | ADMISSIONS TITLE XVIII | ADMISSIONS TITLE XIX | ADMISSIONS OTHER | ADMISSIONS TOTAL | | | | FTE EMPLOYED | FTE NON-PAID | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 18 | 19 | 20 | 21 | 22 | | | | 23 | 24 | |
| 1 | SNF - FFS | | 217 | 14 | 387 | 618 | | | | | | 1 |
| 2 | SNF - HMO | | 14 | 387 | | 401 | | | | | | 2 |
| 3 | NF - FFS | | | | | - | | | | | | 3 |
| 4 | NF - HMO | | | | | - | | | | | | 4 |
| 5 | ICF/IID | | | | | - | | | | | | 5 |
| 6 | HOSPICE | | | | | | | | | | | 6 |
| 7 | TOTAL | | | | | | | | | | | 7 |

FORM CMS-2540-24 (10-2024) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB. 15-2, SECTIONS 4901.41)

| STATISTICAL DATA | PROVIDER CCN: 31-5010 | 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) | 10,899,018 | - | | 10,899,018 | 414,315.80 | 26.31 | 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) | 10,899,018 | - | - | 10,899,018 | 414,315.80 | 26.31 | 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) | 10,899,018 | - | - | 10,899,018 | 414,315.80 | 26.31 | 11 |
| | **OTHER WAGES AND RELATED COST** | | | | | | | |
| 12 | CONTRACT LABOR: PATIENT RELATED & MGMT | 1,284,708 | | | 1,284,708 | 20,030.00 | 64.14 | 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) | 2,288,830 | | | 2,288,830 | | | 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) | 2,288,830 | - | - | 2,288,830 | | | 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 | 704,924 | - | | 704,924 | 17,605.50 | 40.04 | 2 |
| 3 | PLANT OP, MAINT & REPAIRS | 5 | 306,404 | - | | 306,404 | 13,797.00 | 22.21 | 3 |
| 4 | LAUNDRY AND LINEN SERVICE | 6 | 45,867 | - | | 45,867 | 2,526.25 | 18.16 | 4 |
| 5 | HOUSEKEEPING | 7 | 601,232 | - | | 601,232 | 34,191.40 | 17.58 | 5 |
| 6 | DIETARY | 8 | 967,575 | - | | 967,575 | 48,366.75 | 20.00 | 6 |
| 7 | NURSING ADMINISTRATION | 9 | 342,862 | - | | 342,862 | 5,439.25 | 63.03 | 7 |
| 8 | CENTRAL SERVICES AND SUPPLY | 10 | - | - | | - | | 0.00 | 8 |
| 9 | PHARMACY | 11 | - | - | | - | | 0.00 | 9 |
| 10 | MEDICAL RECORDS | 12 | - | - | | - | | 0.00 | 10 |
| 11 | MEDICAL SOCIAL SERVICES | 13 | 168,366 | - | | 168,366 | 4,698.25 | 35.84 | 11 |
| 12 | ACTIVITIES PROGRAM | 14 | 322,049 | - | | 322,049 | 19,235.00 | 16.74 | 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: 31-5010 | 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 | 35,372 | 1 |
| 2 | TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION | | 2 |
| 3 | QUALIFIED AND NON-QUALIFIED PENSION PLAN COST | | 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 | 978,265 | 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 | 278,973 | 15 |
| 16 | RETIREMENT HEALTH CARE COST | | 16 |
| | **TAXES** | | |
| 17 | FICA - EMPLOYER'S PORTION ONLY | 831,326 | 17 |
| 18 | MEDICARE TAXES - EMPLOYER'S PORTION ONLY | | 18 |
| 19 | UNEMPLOYMENT INSURANCE | | 19 |
| 20 | STATE OR FEDERAL UNEMPLOYMENT TAXES | 129,827 | 20 |
| | **OTHER** | | |
| 21 | EXECUTIVE DEFERRED COMPENSATION | | 21 |
| 22 | DAY CARE COST AND ALLOWANCES | | 22 |
| 23 | TUITION REIMBURSEMENT | 35,067 | 23 |
| 24 | TOTAL WAGE RELATED COST | 2,288,830 | 24 |

| STATISTICAL DATA | PROVIDER CCN: 31-5010 | 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 | 1,502,467 | 315,523 | 1,817,990 | 31,496.90 | 57.72 | 1 |
| 2 | LICENSED PRACTICAL NURSE | 2,432,520 | 510,837 | 2,943,357 | 65,887.75 | 44.67 | 2 |
| 3 | CERTIFIED NURSING ASSISTANT | 3,503,213 | 735,687 | 4,238,900 | 171,071.75 | 24.78 | 3 |
| 4 | TOTAL NURSING EXPENDITURES | 7,438,200 | 1,562,047 | 9,000,247 | 268,456.40 | 33.53 | 4 |
| | **TECHNICAL / PROFESSIONAL EMPLOYEES** | | | | | | |
| 5 | PHYSICAL THERAPIST | | | 0 | | 0.00 | 5 |
| 6 | PHYSICAL THERAPY ASSISTANT | | | 0 | | 0.00 | 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 | | | 0 | | 0.00 | 15 |
| 16 | LICENSED PRACTICAL NURSE | | | 0 | | 0.00 | 16 |
| 17 | CERTIFIED NURSING ASSISTANT | | | 0 | | 0.00 | 17 |
| 18 | TOTAL NURSING EXPENDITURES | 0 | 0 | 0 | 0 | 0.00 | 18 |
| | **TECHNICAL / PROFESSIONAL EMPLOYEES** | | | | | | |
| 19 | PHYSICAL THERAPIST | 536,507 | | 536,507 | 7,469.00 | 71.83 | 19 |
| 20 | PHYSICAL THERAPY ASSISTANT | | | 0 | | 0.00 | 20 |
| 21 | OCCUPATIONAL THERAPIST | 547,648 | | 547,648 | 10,598.00 | 51.67 | 21 |
| 22 | OCCUPATIONAL THERAPY ASSISTANT | | | 0 | | 0.00 | 22 |
| 23 | SPEECH-LANGUAGE PATHOLOGIST | 199,553 | | 199,553 | 1,963.00 | 101.66 | 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 |

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES | PROVIDER CCN: 31-5010 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET A

| | | | SALARIES & WAGES | CONTRACT LABOR COSTS | LABOR SUBTOTAL | OTHER COSTS | SUBTOTAL | RECLASS-IFICATIONS | RECLASSIFIED TRIAL BALANCE | ADJUST-MENTS | EXPENSES FOR COST ALLOCATION | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
| | | **GENERAL SERVICE COST CENTERS** | | | | | | | | | | |
| 1 | 0100 | CAPITAL RELATED-BUILDINGS & FIXTURES | | | | 2,943,609 | 2,943,609 | - | 2,943,609 | (1,607,186) | 1,336,423 | 1 |
| 2 | 0200 | CAPITAL RELATED-MOVABLE EQUIPMENT | | | | 0 | - | - | - | - | - | 2 |
| 3 | 0300 | EMPLOYEE BENEFITS DEPARTMENT | 0 | 0 | - | 2,288,831 | 2,288,831 | - | 2,288,831 | - | 2,288,831 | 3 |
| 4 | 0400 | ADMINISTRATIVE AND GENERAL | 704,924 | 407,174 | 1,112,098 | 3,998,280 | 5,110,378 | - | 5,110,378 | (985,423) | 4,124,955 | 4 |
| 5 | 0500 | PLANT OP, MAINT. & REPAIRS | 306,404 | 52,955 | 359,359 | 621,477 | 980,836 | - | 980,836 | - | 980,836 | 5 |
| 6 | 0600 | LAUNDRY AND LINEN SERVICE | 45,867 | 0 | 45,867 | 135,251 | 181,118 | - | 181,118 | - | 181,118 | 6 |
| 7 | 0700 | HOUSEKEEPING | 601,232 | 0 | 601,232 | 103,646 | 704,878 | - | 704,878 | - | 704,878 | 7 |
| 8 | 0800 | DIETARY | 967,575 | 0 | 967,575 | 749,207 | 1,716,782 | - | 1,716,782 | - | 1,716,782 | 8 |
| 9 | 0900 | NURSING ADMINISTRATION | 342,862 | 310 | 343,172 | 0 | 343,172 | - | 343,172 | - | 343,172 | 9 |
| 10 | 1000 | CENTRAL SERVICES AND SUPPLY | 0 | 0 | - | 522,775 | 522,775 | - | 522,775 | - | 522,775 | 10 |
| 11 | 1100 | PHARMACY | 0 | 0 | - | 0 | - | - | - | - | - | 11 |
| 12 | 1200 | MEDICAL RECORDS | 0 | 0 | - | 0 | - | - | - | - | - | 12 |
| 13 | 1300 | MEDICAL SOCIAL SERVICES | 168,366 | 0 | 168,366 | 0 | 168,366 | - | 168,366 | - | 168,366 | 13 |
| 14 | 1400 | ACTIVITIES PROGRAM | 322,049 | 15,410 | 337,459 | 43,841 | 381,300 | - | 381,300 | - | 381,300 | 14 |
| 15 | 1500 | QA & PERFORMANCE IMPROVEMENT PROGRAM | 0 | 0 | - | 0 | - | - | - | - | - | 15 |
| 16 | 1600 | TRAINING AND IN-SERVICE EDUCATION | 0 | 0 | - | 0 | - | - | - | - | - | 16 |
| 17 | 1700 | PATIENT TRANSPORTATION PART A | 0 | 0 | - | 0 | - | - | - | - | - | 17 |
| 18 | 1800 | OTHER (SPECIFY) | 0 | 0 | - | 0 | - | - | - | - | - | 18 |
| | | **INPATIENT ROUTINE NURSING COST CENTERS** | | | | | | | | | | |
| 25 | 2500 | SKILLED NURSING FACILITY | 7,439,739 | 91,067 | 7,530,806 | 384 | 7,531,190 | - | 7,531,190 | - | 7,531,190 | 25 |
| 26 | 2600 | NURSING FACILITY | 0 | 0 | - | 0 | - | - | - | - | - | 26 |
| 27 | 2700 | ICF/IID | 0 | 0 | - | 0 | - | - | - | - | - | 27 |
| | | **ANCILLARY SERVICE COST CENTERS** | | | | | | | | | | |
| 30 | 3000 | RADIOLOGY-DIAGNOSTIC | 0 | 0 | - | 16,020 | 16,020 | - | 16,020 | - | 16,020 | 30 |
| 31 | 3100 | RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY | 0 | 0 | - | 0 | - | - | - | - | - | 31 |
| 32 | 3200 | LABORATORY | 0 | 5,223 | 5,223 | 66,925 | 72,148 | - | 72,148 | - | 72,148 | 32 |
| 33 | 3300 | INTRAVENOUS THERAPY | 0 | 0 | - | 3,425 | 3,425 | - | 3,425 | - | 3,425 | 33 |
| 34 | 3400 | RESPIRATORY THERAPY | 0 | 7,617 | 7,617 | 20,029 | 27,646 | - | 27,646 | - | 27,646 | 34 |
| 35 | 3500 | PHYSICAL THERAPY | 0 | 1,283,708 | 1,283,708 | 0 | 1,283,708 | (747,201) | 536,507 | - | 536,507 | 35 |
| 36 | 3600 | OCCUPATIONAL THERAPY | 0 | 0 | - | 0 | - | 547,648 | 547,648 | - | 547,648 | 36 |
| 37 | 3700 | SPEECH LANGUAGE PATHOLOGIST | 0 | 0 | - | 0 | - | 199,553 | 199,553 | - | 199,553 | 37 |
| 38 | 3800 | AUDIOLOGY | 0 | 0 | - | 0 | - | - | - | - | - | 38 |
| 39 | 3900 | ELECTROCARDIOLOGY | 0 | 0 | - | 0 | - | - | - | - | - | 39 |
| 40 | 4000 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 0 | 0 | - | 0 | - | 8,932 | 8,932 | - | 8,932 | 40 |
| 41 | 4100 | DRUGS: DRUGS CHARGED TO PATIENTS | 0 | 0 | - | 397,541 | 397,541 | (8,932) | 388,609 | - | 388,609 | 41 |
| 42 | 4200 | DRUGS: IV SOLUTIONS | 0 | 0 | - | 0 | - | - | - | - | - | 42 |
| 43 | 4300 | DENTAL CARE | 0 | 0 | - | 0 | - | - | - | - | - | 43 |
| 44 | 4400 | APPLIANCES AND EQUIPMENT | 0 | 0 | - | 0 | - | - | - | - | - | 44 |
| 45 | 4500 | BLOOD AND BLOOD PRODUCTS | 0 | 0 | - | 0 | - | - | - | - | - | 45 |

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES | PROVIDER CCN: 31-5010 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET A

| | | | SALARIES & WAGES | CONTRACT LABOR COSTS | LABOR SUBTOTAL | OTHER COSTS | SUBTOTAL | 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 | | | | 22,641 | 22,641 | - | 22,641 | - | 22,641 | 80 |
| 81 | 8100 | OTHER COST REIMB (SPECIFY) | 0 | 0 | - | 0 | - | - | - | - | - | 81 |
| 89 | | SUBTOTAL | 10,899,018 | 1,863,464 | 12,762,482 | 11,933,882 | 24,696,364 | - | 24,696,364 | (2,592,609) | 22,103,755 | 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 | 5,520 | 5,520 | 0 | 5,520 | - | 5,520 | - | 5,520 | 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 | 10,899,018 | 1,868,984 | 12,768,002 | 11,933,882 | 24,701,884 | - | 24,701,884 | (2,592,609) | 22,109,275 | 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

RECLASSIFICATIONS | PROVIDER CCN: 31-5010 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET A-6

| | | | INCREASES: 756,133 | | | | DECREASES: 756,133 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | EXPLANATION OF RECLASSIFICATION | CODE | COST CENTER | LINE # | SALARY | OTHER | COST CENTER | LINE # | SALARY | OTHER | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| 1 | | | | | | | | | | | 1 |
| 2 | RECLASS MED SUP | A | MEDICAL SUPPLIES CHARGED TO PATIENTS | 40 | | 8,932 | DRUGS: DRUGS CHARGED TO PATIE | 41 | | 8,932 | 2 |
| 3 | RECLASS OT | B | OCCUPATIONAL THERAPY | 36 | | 547,648 | PHYSICAL THERAPY | 35 | | 547,648 | 3 |
| 4 | RECLASS ST | C | SPEECH LANGUAGE PATHOLOGIST | 37 | | 199,553 | PHYSICAL THERAPY | 35 | | 199,553 | 4 |
| 5 | | | | | | | | | | | 5 |
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RECLASSIFICATIONS | PROVIDER CCN: 31-5010 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET A-6

| | | | INCREASES: 756,133 | | | | DECREASES: 756,133 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | EXPLANATION OF RECLASSIFICATION | CODE | COST CENTER | LINE # | SALARY | OTHER | COST CENTER | LINE # | SALARY | OTHER | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| 58 | | | | | | | | | | | 58 |
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| 100 | | | | | | | | | | | 100 |
| 500 | TOTAL RECLASSIFICATIONS | | | | - | 756,133 | | | - | 756,133 | 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: 31-5010 | 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 | 2,923,213 | 8,317 | | 8,317 | 103,197 | 2,828,333 | | 4 |
| 5 | FIXED EQUIPMENT | | | | - | | - | | 5 |
| 6 | MOVABLE EQUIPMENT | 10,990 | 28,705 | | 28,705 | | 39,695 | | 6 |
| 7 | SUBTOTAL | 2,934,203 | 37,022 | - | 37,022 | 103,197 | 2,868,028 | - | 7 |
| 8 | RECONCILING ITEMS | | | | - | | - | | 8 |
| 9 | TOTAL | 2,934,203 | 37,022 | - | 37,022 | 103,197 | 2,868,028 | - | 9 |

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

| | | DEPRECIATION | LEASE | INTEREST | INSURANCE | TAXES | OTHER CAPITAL RELATED COSTS | TOTAL | |
|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | |
| 1 | CAPITAL RELATED COSTS - BUILDINGS & FIXTURES | 172,666 | 1,158,468 | | | 5,289 | | 1,336,423 | 1 |
| 2 | CAPITAL RELATED COSTS - MOVABLE EQUIPMENT | | | | | | | - | 2 |
| 3 | TOTAL | 172,666 | 1,158,468 | - | - | 5,289 | - | 1,336,423 | 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: 31-5010 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET A-8 |
|---|---|---|---|

| | DESCRIPTION OF ADJUSTMENT | BASIS | AMOUNT | WORKSHEET A COST CENTER | WORKSHEET A 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 | (1,800,033) | | | 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 | B | (210) | ADMINISTRATIVE AND GENERAL | 4 | 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 FIXTUES | | | 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 | (792,366) | ADMINISTRATIVE AND GENERAL | 4 | 24 |
| 25 | | | | | | 25 |
| 26 | | | | | | 26 |
| 27 | | | | | | 27 |
| 28 | | | | | | 28 |
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| 43 | | | | | | 43 |

| ADJUSTMENTS TO EXPENSES | PROVIDER CCN: 31-5010 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET A-8 |
|---|---|---|---|

| | DESCRIPTION OF ADJUSTMENT | BASIS | AMOUNT | WORKSHEET A COST CENTER | WORKSHEET A LINE NO. | |
|---|---|---|---|---|---|---|
| | 1 | 2 | 3 | 4 | 5 | |
| 44 | | | | | | 44 |
| 45 | | | | | | 45 |
| 46 | | | | | | 46 |
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| 71 | | | | | | 71 |
| 72 | | | | | | 72 |
| 73 | | | | | | 73 |
| 74 | | | | | | 74 |
| 75 | | | | | | 75 |
| 100 | TOTAL | | (2,592,609) | | | 100 |

RELATED ORGANIZATIONS AND HOME OFFICE COSTS

| PROVIDER CCN: | PERIOD: | WORKSHEET A-8-1 |
|---|---|---|
| 31-5010 | FROM: 01/01/2025 | PARTS I & II |
| | TO: 12/31/2025 | |

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

| | WORKSHEET A COST CENTER | | | | LINE # ON | AMOUNT ALLOWABLE | AMOUNT INCLUDED IN | NET | |
|---|---|---|---|---|---|---|---|---|---|
| | LINE # | DESCRIPTION | EXPENSE ITEM | | PART II | IN COST | WKST. A, COL. 9 | ADJUSTMENT | |
| | 1 | 2 | 3 | | 4 | 5 | 6 | 7 | |
| 1 | 3 | EMPLOYEE BENEFITS DEPAR | Self Insurance | | 5 | 1,012,755 | 1,012,755 | - | 1 |
| 2 | 10 | CENTRAL SERVICES AND SU | Med Supplies | | 3 | 319,405 | 319,405 | - | 2 |
| 3 | 34 | RESPIRATORY THERAPY | Oxygen | | 3 | 20,029 | 20,029 | - | 3 |
| 4 | 10 | CENTRAL SERVICES AND SU | OTC Drugs | | 3 | 54,547 | 54,547 | - | 4 |
| 5 | 8 | DIETARY | Dietary | | 3 | 747,070 | 747,070 | - | 5 |
| 6 | 5 | PLANT OP, MAINT. & REPAIRS | Maintenance | | 3 | 136,080 | 136,080 | - | 6 |
| 7 | 6 | LAUNDRY AND LINEN SERVIC | Diapers | | 3 | 135,251 | 135,251 | - | 7 |
| 8 | 4 | ADMINISTRATIVE AND GENEI | Office Supplies | | 3 | 38,527 | 38,527 | - | 8 |
| 9 | 4 | ADMINISTRATIVE AND GENEI | Office Support | | 1 | 1,290,589 | 1,483,436 | (192,847) | 9 |
| 10 | 1 | CAPITAL RELATED-BUILDING | Rent | | 6 | 1,100,814 | 2,708,000 | (1,607,186) | 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 | | | | | 4,855,067 | 6,655,100 | (1,800,033) | 100 |

RELATED ORGANIZATIONS AND HOME OFFICE COSTS

| PROVIDER CCN: | PERIOD: | WORKSHEET A-8-1 |
|---|---|---|
| 31-5010 | FROM: 01/01/2025 | PARTS I & II |
| | TO: 12/31/2025 | |

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 | A | | M Feigenbaum | 34.00 | Dynamic Health | | 50.00 | Office Support | | 1 |
| 2 | A | | C Feigenbaum | 4.00 | Dynamic Health | | 50.00 | Office Support | | 2 |
| 3 | A | | M Feigenbaum | 34.00 | Ocean Dietary | | 50.00 | Purchasing | | 3 |
| 4 | A | | C Feigenbaum | 4.00 | Ocean Dietary | | 50.00 | Purchasing | | 4 |
| 5 | A | | M Feigenbaum | 34.00 | Ocean Healthcr | | 100.00 | Self Insurance | | 5 |
| 6 | A | | Elmora Hills | 100.00 | Jerset West Realty | | 100.00 | Realty | | 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: 31-5010 | 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 PROFESSIONAL SERVICES | ACTUAL HOURS PROVIDER SERVICES | UNADJUSTED RCE LIMIT | FIVE PERCENT OF UNADJUSTED RCE LIMIT | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | 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 |
| 100 | | TOTAL | | - | - | | - | - | - | - | 100 |

| | WKST A LINE NO. | SPECIALTY / PHYSICIAN IDENTIFIER | MEMBERSHIPS & CONTINUING ED COST | MEMBERSHIPS & CONTINUING ED PROVIDER COMPONENT | MALPRACTICE INSURANCE COST | MALPRACTICE INSURANCE PROVIDER COMPONENT | ADJUSTED RCE LIMIT | RCE DISALLOW-ANCE | ADJUSTMENT | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | 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: 31-5010 | 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 | 1,336,423 | 1,336,423 | | | | | | |
| 2 | CAPITAL RELATED - MOVABLE EQUIPMENT | - | | - | | | | | |
| 3 | EMPLOYEE BENEFITS DEPARTMENT | 2,288,831 | - | - | 2,288,831 | | | | |
| 4 | ADMINISTRATIVE AND GENERAL | 4,124,955 | 86,463 | - | 148,036 | 4,359,454 | 4,359,454 | | |
| 5 | PLANT OP, MAINT & REPAIRS | 980,836 | 128,032 | - | 64,346 | 1,173,214 | 288,148 | 1,461,362 | |
| 6 | LAUNDRY AND LINEN SERVICE | 181,118 | - | - | 9,632 | 190,750 | 46,849 | - | 237,599 |
| 7 | HOUSEKEEPING | 704,878 | 13,475 | - | 126,261 | 844,614 | 207,442 | 17,551 | - |
| 8 | DIETARY | 1,716,782 | 153,836 | - | 203,194 | 2,073,812 | 509,341 | 200,379 | - |
| 9 | NURSING ADMINISTRATION | 343,172 | - | - | 72,002 | 415,174 | 101,969 | - | - |
| 10 | CENTRAL SERVICES AND SUPPLY | 522,775 | 5,390 | - | - | 528,165 | 129,720 | 7,021 | - |
| 11 | PHARMACY | - | - | - | - | - | - | - | - |
| 12 | MEDICAL RECORDS | - | - | - | - | - | - | - | - |
| 13 | MEDICAL SOCIAL SERVICES | 168,366 | - | - | 35,357 | 203,723 | 50,036 | - | - |
| 14 | ACTIVITIES PROGRAM | 381,300 | - | - | 67,631 | 448,931 | 110,260 | - | - |
| 15 | QA & PERFORMANCE IMPROVEMENT PROGRAM | - | - | - | - | - | - | - | - |
| 16 | TRAINING AND IN-SERVICE EDUCATION | - | - | - | - | - | - | - | - |
| 17 | PATIENT TRANSPORTATION PART A | - | - | - | - | - | - | - | - |
| 18 | OTHER (SPECIFY) | - | 3,638 | - | - | 3,638 | 894 | 4,739 | - |
| | **INPATIENT ROUTINE NURSING COST CENTERS** | | | | | | | | |
| 25 | SKILLED NURSING FACILITY | 7,531,190 | 889,737 | - | 1,562,372 | 9,983,299 | 2,451,950 | 1,158,921 | 237,599 |
| 26 | NURSING FACILITY | - | - | - | - | - | - | - | - |
| 27 | ICF/IID | - | - | - | - | - | - | - | - |
| | **ANCILLARY SERVICE COST CENTERS** | | | | | | | | |
| 30 | RADIOLOGY - DIAGNOSTIC | 16,020 | - | - | - | 16,020 | 3,935 | - | - |
| 31 | RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY | - | - | - | - | - | - | - | - |
| 32 | LABORATORY | 72,148 | - | - | - | 72,148 | 17,720 | - | - |
| 33 | INTRAVENOUS THERAPY | 3,425 | - | - | - | 3,425 | 841 | - | - |
| 34 | RESPIRATORY THERAPY | 27,646 | - | - | - | 27,646 | 6,790 | - | - |
| 35 | PHYSICAL THERAPY | 536,507 | 22,390 | - | - | 558,897 | 137,268 | 29,165 | - |
| 36 | OCCUPATIONAL THERAPY | 547,648 | 26,994 | - | - | 574,642 | 141,136 | 35,161 | - |
| 37 | SPEECH LANGUAGE PATHOLOGIST | 199,553 | 1,527 | - | - | 201,080 | 49,386 | 1,989 | - |
| 38 | AUDIOLOGY | - | - | - | - | - | - | - | - |
| 39 | ELECTROCARDIOLOGY | - | - | - | - | - | - | - | - |
| 40 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 8,932 | - | - | - | 8,932 | 2,194 | - | - |
| 41 | DRUGS: DRUGS CHARGED TO PATIENTS | 388,609 | 4,941 | - | - | 393,550 | 96,658 | 6,436 | - |
| 42 | DRUGS: IV SOLUTIONS | - | - | - | - | - | - | - | - |

| MED-CALC SYSTEMS | In Lieu of CMS Form 2540-24 | | |
|---|---|---|---|
| ALLOCATION OF GENERAL SERVICES COSTS | PROVIDER CCN: 31-5010 | 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 | 22,641 | - | - | - | 22,641 | 5,561 | - | - |
| 81 | OTHER COST REIMB (SPECIFY) | - | - | - | - | - | - | - | - |
| 89 | SUBTOTAL | 22,103,755 | 1,336,423 | - | 2,288,831 | 22,103,755 | 4,358,098 | 1,461,362 | 237,599 |
| | **NONREIMBURSABLE COST CENTERS** | | | | | | | | |
| 90 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | - | - | - | - | - | - | - | - |
| 91 | NONPAID WORKERS | - | - | - | - | - | - | - | - |
| 92 | PHYSICIAN PRIVATE OFFICES | 5,520 | - | - | - | 5,520 | 1,356 | - | - |
| 93 | OTHER NONREIMB (SPECIFY) | - | - | - | - | - | - | - | - |
| 93.01 | OTHER NONREIMB (SPECIFY) | - | - | - | - | - | - | - | - |
| 93.02 | OTHER NONREIMB (SPECIFY) | - | - | - | - | - | - | - | - |
| 98 | CROSS FOOT ADJUSTMENTS | | | | | | | | |
| 99 | NEGATIVE COST CENTER | | - | - | - | - | - | - | - |
| 100 | TOTAL | 22,109,275 | 1,336,423 | - | 2,288,831 | 22,109,275 | 4,359,454 | 1,461,362 | 237,599 |

| MED-CALC SYSTEMS | In Lieu of CMS Form 2540-24 | | | |
|---|---|---|---|---|
| ALLOCATION OF GENERAL SERVICES COSTS | PROVIDER CCN: 31-5010 | 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 | 1,069,607 | | | | | | | |
| 8 | DIETARY | 148,445 | 2,931,977 | | | | | | |
| 9 | NURSING ADMINISTRATION | - | - | 517,143 | | | | | |
| 10 | CENTRAL SERVICES AND SUPPLY | 5,201 | - | - | 670,107 | | | | |
| 11 | PHARMACY | - | - | - | - | - | | | |
| 12 | MEDICAL RECORDS | - | - | - | - | - | - | | |
| 13 | MEDICAL SOCIAL SERVICES | - | - | - | - | - | - | 253,759 | |
| 14 | ACTIVITIES PROGRAM | - | - | - | - | - | - | - | 559,191 |
| 15 | QA & PERFORMANCE IMPROVEMENT PROGRAM | - | - | - | - | - | - | - | - |
| 16 | TRAINING AND IN-SERVICE EDUCATION | - | - | - | - | - | - | - | - |
| 17 | PATIENT TRANSPORTATION PART A | - | - | - | - | - | - | - | - |
| 18 | OTHER (SPECIFY) | 3,511 | - | - | - | - | - | - | - |
| | **INPATIENT ROUTINE NURSING COST CENTERS** | | | | | | | | |
| 25 | SKILLED NURSING FACILITY | 858,554 | 2,931,977 | 517,143 | 670,107 | - | - | 253,759 | 559,191 |
| 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 | 21,606 | - | - | - | - | - | - | - |
| 36 | OCCUPATIONAL THERAPY | 26,048 | - | - | - | - | - | - | - |
| 37 | SPEECH LANGUAGE PATHOLOGIST | 1,474 | - | - | - | - | - | - | - |
| 38 | AUDIOLOGY | - | - | - | - | - | - | - | - |
| 39 | ELECTROCARDIOLOGY | - | - | - | - | - | - | - | - |
| 40 | MEDICAL SUPPLIES CHARGED TO PATIENTS | - | - | - | - | - | - | - | - |
| 41 | DRUGS: DRUGS CHARGED TO PATIENTS | 4,768 | - | - | - | - | - | - | - |
| 42 | DRUGS: IV SOLUTIONS | - | - | - | - | - | - | - | - |

ALLOCATION OF GENERAL SERVICES COSTS

PROVIDER CCN: 31-5010 | 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 | 1,069,607 | 2,931,977 | 517,143 | 670,107 | - | - | 253,759 | 559,191 |
| | **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 | 1,069,607 | 2,931,977 | 517,143 | 670,107 | - | - | 253,759 | 559,191 |

| MED-CALC SYSTEMS | In Lieu of CMS Form 2540-24 | | | |
|---|---|---|---|---|
| ALLOCATION OF GENERAL SERVICES COSTS | PROVIDER CCN:<br>31-5010 | PERIOD:<br>FROM: 01/01/2025<br>TO: 12/31/2025 | | WORKSHEET B<br>PART I<br>(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) | - | - | - | 12,782 | | | | 18 |
| | **INPATIENT ROUTINE NURSING COST CENTERS** | | | | | | | | |
| 25 | SKILLED NURSING FACILITY | - | - | - | 12,782 | 19,635,282 | - | 19,635,282 | 25 |
| 26 | NURSING FACILITY | - | - | | - | - | - | - | 26 |
| 27 | ICF/IID | - | - | | - | - | - | - | 27 |
| | **ANCILLARY SERVICE COST CENTERS** | | | | | | | | |
| 30 | RADIOLOGY - DIAGNOSTIC | - | - | | - | 19,955 | - | 19,955 | 30 |
| 31 | RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY | - | - | | - | - | - | - | 31 |
| 32 | LABORATORY | - | - | | - | 89,868 | - | 89,868 | 32 |
| 33 | INTRAVENOUS THERAPY | - | - | | - | 4,266 | - | 4,266 | 33 |
| 34 | RESPIRATORY THERAPY | - | - | | - | 34,436 | - | 34,436 | 34 |
| 35 | PHYSICAL THERAPY | - | - | | - | 746,936 | - | 746,936 | 35 |
| 36 | OCCUPATIONAL THERAPY | - | - | | - | 776,987 | - | 776,987 | 36 |
| 37 | SPEECH LANGUAGE PATHOLOGIST | - | - | | - | 253,929 | - | 253,929 | 37 |
| 38 | AUDIOLOGY | - | - | | - | - | - | - | 38 |
| 39 | ELECTROCARDIOLOGY | - | - | | - | - | - | - | 39 |
| 40 | MEDICAL SUPPLIES CHARGED TO PATIENTS | - | - | | - | 11,126 | - | 11,126 | 40 |
| 41 | DRUGS: DRUGS CHARGED TO PATIENTS | - | - | | - | 501,412 | - | 501,412 | 41 |
| 42 | DRUGS: IV SOLUTIONS | - | - | | - | - | - | - | 42 |

| MED-CALC SYSTEMS | In Lieu of CMS Form 2540-24 | | | |
|---|---|---|---|---|
| ALLOCATION OF GENERAL SERVICES COSTS | PROVIDER CCN:<br>31-5010 | PERIOD:<br>FROM: 01/01/2025<br>TO: 12/31/2025 | | WORKSHEET B<br>PART I<br>(cont) |

| | | QUALITY & PERFORM IMPROV PGM | TRAINING & IN-SERVICE EDUCATION | PATIENT TRANSPORT PART A | OTHER (SPECIFY) | 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 | - | - | | - | 28,202 | - | 28,202 | 80 |
| 81 | OTHER COST REIMB (SPECIFY) | - | - | | - | - | - | - | 81 |
| 89 | SUBTOTAL | - | - | - | 12,782 | 22,102,399 | - | 22,102,399 | 89 |
| | **NONREIMBURSABLE COST CENTERS** | | | | | | | | |
| 90 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | - | - | | - | - | - | - | 90 |
| 91 | NONPAID WORKERS | - | - | | - | - | - | - | 91 |
| 92 | PHYSICIAN PRIVATE OFFICES | - | - | | - | 6,876 | - | 6,876 | 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 | - | - | - | 12,782 | 22,109,275 | - | 22,109,275 | 100 |

ALLOCATION OF CAPITAL RELATED COSTS | PROVIDER CCN: 31-5010 | 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 |
|---|---|---|---|---|---|---|---|---|---|
| | /// | 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 | | 86,463 | - | 86,463 | - | 86,463 | | |
| 5 | PLANT OP, MAINT & REPAIRS | | 128,032 | - | 128,032 | - | 5,715 | 133,747 | |
| 6 | LAUNDRY AND LINEN SERVICE | | - | - | - | - | 929 | - | 929 |
| 7 | HOUSEKEEPING | | 13,475 | - | 13,475 | - | 4,114 | 1,606 | - |
| 8 | DIETARY | | 153,836 | - | 153,836 | - | 10,102 | 18,339 | - |
| 9 | NURSING ADMINISTRATION | | - | - | - | - | 2,022 | - | - |
| 10 | CENTRAL SERVICES AND SUPPLY | | 5,390 | - | 5,390 | - | 2,573 | 643 | - |
| 11 | PHARMACY | | - | - | - | - | - | - | - |
| 12 | MEDICAL RECORDS | | - | - | - | - | - | - | - |
| 13 | MEDICAL SOCIAL SERVICES | | - | - | - | - | 992 | - | - |
| 14 | ACTIVITIES PROGRAM | | - | - | - | - | 2,187 | - | - |
| 15 | QA & PERFORMANCE IMPROVEMENT PROGRAM | | - | - | - | - | - | - | - |
| 16 | TRAINING AND IN-SERVICE EDUCATION | | - | - | - | - | - | - | - |
| 17 | PATIENT TRANSPORTATION PART A | | - | - | - | - | - | - | - |
| 18 | OTHER (SPECIFY) | | 3,638 | - | 3,638 | - | 18 | 434 | - |
| | **INPATIENT ROUTINE NURSING COST CENTERS** | | | | | | | | |
| 25 | SKILLED NURSING FACILITY | | 889,737 | - | 889,737 | - | 48,632 | 106,067 | 929 |
| 26 | NURSING FACILITY | | - | - | - | - | - | - | - |
| 27 | ICF/IID | | - | - | - | - | - | - | - |
| | **ANCILLARY SERVICE COST CENTERS** | | | | | | | | |
| 30 | RADIOLOGY - DIAGNOSTIC | | - | - | - | - | 78 | - | - |
| 31 | RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY | | - | - | - | - | - | - | - |
| 32 | LABORATORY | | - | - | - | - | 351 | - | - |
| 33 | INTRAVENOUS THERAPY | | - | - | - | - | 17 | - | - |
| 34 | RESPIRATORY THERAPY | | - | - | - | - | 135 | - | - |
| 35 | PHYSICAL THERAPY | | 22,390 | - | 22,390 | - | 2,722 | 2,669 | - |
| 36 | OCCUPATIONAL THERAPY | | 26,994 | - | 26,994 | - | 2,799 | 3,218 | - |
| 37 | SPEECH LANGUAGE PATHOLOGIST | | 1,527 | - | 1,527 | - | 979 | 182 | - |
| 38 | AUDIOLOGY | | - | - | - | - | - | - | - |
| 39 | ELECTROCARDIOLOGY | | - | - | - | - | - | - | - |
| 40 | MEDICAL SUPPLIES CHARGED TO PATIENTS | | - | - | - | - | 44 | - | - |
| 41 | DRUGS: DRUGS CHARGED TO PATIENTS | | 4,941 | - | 4,941 | - | 1,917 | 589 | - |
| 42 | DRUGS: IV SOLUTIONS | | - | - | - | - | - | - | - |

ALLOCATION OF CAPITAL RELATED COSTS | PROVIDER CCN: 31-5010 | 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 |
|---|---|---|---|---|---|---|---|---|---|
| | /// | 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 | | - | - | - | - | 110 | - | - |
| 81 | OTHER COST REIMB (SPECIFY) | | - | - | - | - | - | - | - |
| 89 | SUBTOTAL | - | 1,336,423 | - | 1,336,423 | - | 86,436 | 133,747 | 929 |
| | **NONREIMBURSABLE COST CENTERS** | | | | | | | | |
| 90 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | | - | - | - | - | - | - | - |
| 91 | NONPAID WORKERS | | - | - | - | - | - | - | - |
| 92 | PHYSICIAN PRIVATE OFFICES | | - | - | - | - | 27 | - | - |
| 93 | OTHER NONREIMB (SPECIFY) | | - | - | - | - | - | - | - |
| 93.01 | OTHER NONREIMB (SPECIFY) | | - | - | - | - | - | - | - |
| 93.02 | OTHER NONREIMB (SPECIFY) | | - | - | - | - | - | - | - |
| 98 | CROSS FOOT ADJUSTMENTS | | | | | | | | |
| 99 | NEGATIVE COST CENTER | | - | - | - | - | - | - | - |
| 100 | TOTAL | - | 1,336,423 | - | 1,336,423 | - | 86,463 | 133,747 | 929 |

| ALLOCATION OF CAPITAL RELATED COSTS | PROVIDER CCN: 31-5010 | 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 |
|---|---|---|---|---|---|---|---|---|
| /// | 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: 31-5010 | 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 |
|---|---|---|---|---|---|---|---|---|---|
| | /// | 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 | 19,195 | | | | | | | |
| 8 | DIETARY | 2,664 | 184,941 | | | | | | |
| 9 | NURSING ADMINISTRATION | - | - | 2,022 | | | | | |
| 10 | CENTRAL SERVICES AND SUPPLY | 93 | - | - | 8,699 | | | | |
| 11 | PHARMACY | - | - | - | - | - | | | |
| 12 | MEDICAL RECORDS | - | - | - | - | - | - | | |
| 13 | MEDICAL SOCIAL SERVICES | - | - | - | - | - | - | 992 | |
| 14 | ACTIVITIES PROGRAM | - | - | - | - | - | - | - | 2,187 |
| 15 | QA & PERFORMANCE IMPROVEMENT PROGRAM | - | - | - | - | - | - | - | - |
| 16 | TRAINING AND IN-SERVICE EDUCATION | - | - | - | - | - | - | - | - |
| 17 | PATIENT TRANSPORTATION PART A | - | - | - | - | - | - | - | - |
| 18 | OTHER (SPECIFY) | 63 | - | - | - | - | - | - | - |
| | **INPATIENT ROUTINE NURSING COST CENTERS** | | | | | | | | |
| 25 | SKILLED NURSING FACILITY | 15,408 | 184,941 | 2,022 | 8,699 | - | - | 992 | 2,187 |
| 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 | 388 | - | - | - | - | - | - | - |
| 36 | OCCUPATIONAL THERAPY | 467 | - | - | - | - | - | - | - |
| 37 | SPEECH LANGUAGE PATHOLOGIST | 26 | - | - | - | - | - | - | - |
| 38 | AUDIOLOGY | - | - | - | - | - | - | - | - |
| 39 | ELECTROCARDIOLOGY | - | - | - | - | - | - | - | - |
| 40 | MEDICAL SUPPLIES CHARGED TO PATIENTS | - | - | - | - | - | - | - | - |
| 41 | DRUGS: DRUGS CHARGED TO PATIENTS | 86 | - | - | - | - | - | - | - |
| 42 | DRUGS: IV SOLUTIONS | - | - | - | - | - | - | - | - |

ALLOCATION OF CAPITAL RELATED COSTS

PROVIDER CCN: 31-5010

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 |
|---|---|---|---|---|---|---|---|---|---|
| | /// | 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 | 19,195 | 184,941 | 2,022 | 8,699 | - | - | 992 | 2,187 |
| | **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 | 19,195 | 184,941 | 2,022 | 8,699 | - | - | 992 | 2,187 |

| ALLOCATION OF CAPITAL RELATED COSTS | | PROVIDER CCN: 31-5010 | 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 |
|---|---|---|---|---|---|---|---|---|
| /// | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |

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| ALLOCATION OF CAPITAL RELATED COSTS | | PROVIDER CCN: 31-5010 | 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 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | /// | 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) | - | - | - | 4,153 | | | | | 18 |
| | **INPATIENT ROUTINE NURSING COST CENTERS** | | | | | | | | | |
| 25 | SKILLED NURSING FACILITY | - | - | - | 4,153 | 1,263,767 | - | 1,263,767 | | 25 |
| 26 | NURSING FACILITY | - | - | | - | - | - | - | | 26 |
| 27 | ICF/IID | - | - | | - | - | - | - | | 27 |
| | **ANCILLARY SERVICE COST CENTERS** | | | | | | | | | |
| 30 | RADIOLOGY - DIAGNOSTIC | - | - | | - | 78 | - | 78 | | 30 |
| 31 | RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY | - | - | | - | - | - | - | | 31 |
| 32 | LABORATORY | - | - | | - | 351 | - | 351 | | 32 |
| 33 | INTRAVENOUS THERAPY | - | - | | - | 17 | - | 17 | | 33 |
| 34 | RESPIRATORY THERAPY | - | - | | - | 135 | - | 135 | | 34 |
| 35 | PHYSICAL THERAPY | - | - | | - | 28,169 | - | 28,169 | | 35 |
| 36 | OCCUPATIONAL THERAPY | - | - | | - | 33,478 | - | 33,478 | | 36 |
| 37 | SPEECH LANGUAGE PATHOLOGIST | - | - | | - | 2,714 | - | 2,714 | | 37 |
| 38 | AUDIOLOGY | - | - | | - | - | - | - | | 38 |
| 39 | ELECTROCARDIOLOGY | - | - | | - | - | - | - | | 39 |
| 40 | MEDICAL SUPPLIES CHARGED TO PATIENTS | - | - | | - | 44 | - | 44 | | 40 |
| 41 | DRUGS: DRUGS CHARGED TO PATIENTS | - | - | | - | 7,533 | - | 7,533 | | 41 |
| 42 | DRUGS: IV SOLUTIONS | - | - | | - | - | - | - | | 42 |

| ALLOCATION OF CAPITAL RELATED COSTS | | PROVIDER CCN: 31-5010 | 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 | - | - | | - | 110 | - | 110 | | 80 |
| 81 | OTHER COST REIMB (SPECIFY) | - | - | | - | - | - | - | | 81 |
| 89 | SUBTOTAL | - | - | - | 4,153 | 1,336,396 | - | 1,336,396 | | 89 |
| | **NONREIMBURSABLE COST CENTERS** | | | | | | | | | |
| 90 | GIFT, FLOWER, COFFEE SHOPS & CANTEEN | - | - | | - | - | - | - | | 90 |
| 91 | NONPAID WORKERS | - | - | | - | - | - | - | | 91 |
| 92 | PHYSICIAN PRIVATE OFFICES | - | - | | - | 27 | - | 27 | | 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 | - | - | - | 4,153 | 1,336,423 | - | 1,336,423 | | 100 |

| ALLOCATION OF CAPITAL RELATED COSTS | | PROVIDER CCN: 31-5010 | 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 | |
|---|---|---|---|---|---|---|---|---|
| /// | 15 | 16 | 17 | 18 | 19 | 20 | 21 | |

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| COST ALLOCATIONS - STATISTICAL BASES | PROVIDER CCN: 31-5010 | 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 | | 59,508 | | | | | | |
| 2 | CAPITAL RELATED - MOVABLE EQUIPMENT | | | - | | | | | |
| 3 | EMPLOYEE BENEFITS DEPARTMENT | | | 0 | 10,899,018 | | | | |
| 4 | ADMINISTRATIVE AND GENERAL | | 3,850 | 0 | 704,924 | (4,359,454) | 17,749,821 | | |
| 5 | PLANT OP, MAINT & REPAIRS | | 5,701 | 0 | 306,404 | | 1,173,214 | 49,957 | |
| 6 | LAUNDRY AND LINEN SERVICE | | | 0 | 45,867 | | 190,750 | 0 | 67,670 |
| 7 | HOUSEKEEPING | | 600 | 0 | 601,232 | | 844,614 | 600 | 0 |
| 8 | DIETARY | | 6,850 | 0 | 967,575 | | 2,073,812 | 6,850 | 0 |
| 9 | NURSING ADMINISTRATION | | | 0 | 342,862 | | 415,174 | 0 | 0 |
| 10 | CENTRAL SERVICES AND SUPPLY | | 240 | 0 | 0 | | 528,165 | 240 | 0 |
| 11 | PHARMACY | | | 0 | 0 | | - | 0 | 0 |
| 12 | MEDICAL RECORDS | | | 0 | 0 | | - | 0 | 0 |
| 13 | MEDICAL SOCIAL SERVICES | | | 0 | 168,366 | | 203,723 | 0 | 0 |
| 14 | ACTIVITIES PROGRAM | | | 0 | 322,049 | | 448,931 | 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) | | 162 | 0 | 0 | | 3,638 | 162 | 0 |
| | **INPATIENT ROUTINE NURSING COST CENTERS** | | | | | | | | |
| 25 | SKILLED NURSING FACILITY | | 39,618 | 0 | 7,439,739 | | 9,983,299 | 39,618 | 67,670 |
| 26 | NURSING FACILITY | | | 0 | 0 | | - | 0 | 0 |
| 27 | ICF/IID | | | 0 | 0 | | - | 0 | 0 |
| | **ANCILLARY SERVICE COST CENTERS** | | | | | | | | |
| 30 | RADIOLOGY - DIAGNOSTIC | | | 0 | 0 | | 16,020 | 0 | 0 |
| 31 | RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY | | | 0 | 0 | | - | 0 | 0 |
| 32 | LABORATORY | | | 0 | 0 | | 72,148 | 0 | 0 |
| 33 | INTRAVENOUS THERAPY | | | 0 | 0 | | 3,425 | 0 | 0 |
| 34 | RESPIRATORY THERAPY | | | 0 | 0 | | 27,646 | 0 | 0 |
| 35 | PHYSICAL THERAPY | | 997 | 0 | 0 | | 558,897 | 997 | 0 |
| 36 | OCCUPATIONAL THERAPY | | 1,202 | 0 | 0 | | 574,642 | 1,202 | 0 |
| 37 | SPEECH LANGUAGE PATHOLOGIST | | 68 | 0 | 0 | | 201,080 | 68 | 0 |
| 38 | AUDIOLOGY | | | 0 | 0 | | - | 0 | 0 |
| 39 | ELECTROCARDIOLOGY | | | 0 | 0 | | - | 0 | 0 |
| 40 | MEDICAL SUPPLIES CHARGED TO PATIENTS | | | 0 | 0 | | 8,932 | 0 | 0 |
| 41 | DRUGS: DRUGS CHARGED TO PATIENTS | | 220 | 0 | 0 | | 393,550 | 220 | 0 |
| 42 | DRUGS: IV SOLUTIONS | | | 0 | 0 | | - | 0 | 0 |

| COST ALLOCATIONS - STATISTICAL BASES | PROVIDER CCN: 31-5010 | 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 | | 22,641 | 0 | 0 |
| 81 | OTHER COST REIMB (SPECIFY) | | | 0 | 0 | | - | 0 | 0 |
| 89 | SUBTOTAL | | 59,508 | - | 10,899,018 | - | 17,744,301 | 49,957 | 67,670 |
| | **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 | | 5,520 | 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 | | 1,336,423 | - | 2,288,831 | | 4,359,454 | 1,461,362 | 237,599 |
| 103 | UNIT COST MULTIPLIER - WKST B, PART I | | 22.457871 | 0.000000 | 0.210003 | | 0.245606 | 29.252397 | 3.511142 |
| 104 | COST TO BE ALLOCATED - WKST B, PART II | | | | - | | 86,463 | 133,747 | 929 |
| 105 | UNIT COST MULTIPLIER - WKST B, PART II | | | | 0.000000 | | 0.004871 | 2.677242 | 0.013728 |

| COST ALLOCATIONS - STATISTICAL BASES | PROVIDER CCN: 31-5010 | 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 |

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COST ALLOCATIONS - STATISTICAL BASES | PROVIDER CCN: 31-5010 | 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 | 49,357 | | | | | | | |
| 8 | DIETARY | 6,850 | 203,010 | | | | | | |
| 9 | NURSING ADMINISTRATION | 0 | 0 | 67,670 | | | | | |
| 10 | CENTRAL SERVICES AND SUPPLY | 240 | 0 | 0 | 67,670 | | | | |
| 11 | PHARMACY | 0 | 0 | 0 | 0 | - | | | |
| 12 | MEDICAL RECORDS | 0 | 0 | 0 | 0 | 0 | - | | |
| 13 | MEDICAL SOCIAL SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 67,670 | |
| 14 | ACTIVITIES PROGRAM | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 67,670 |
| 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) | 162 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **INPATIENT ROUTINE NURSING COST CENTERS** | | | | | | | | |
| 25 | SKILLED NURSING FACILITY | 39,618 | 203,010 | 67,670 | 67,670 | 0 | 0 | 67,670 | 67,670 |
| 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 | 997 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | OCCUPATIONAL THERAPY | 1,202 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | SPEECH LANGUAGE PATHOLOGIST | 68 | 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 | 220 | 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: 31-5010 | 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 | 49,357 | 203,010 | 67,670 | 67,670 | - | - | 67,670 | 67,670 |
| | **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 | 1,069,607 | 2,931,977 | 517,143 | 670,107 | - | - | 253,759 | 559,191 |
| 103 | UNIT COST MULTIPLIER - WKST B, PART I | 21.670827 | 14.442525 | 7.642131 | 9.902571 | 0.000000 | 0.000000 | 3.749948 | 8.263499 |
| 104 | COST TO BE ALLOCATED - WKST B, PART II | 19,195 | 184,941 | 2,022 | 8,699 | - | - | 992 | 2,187 |
| 105 | UNIT COST MULTIPLIER - WKST B, PART II | 0.388901 | 0.910995 | 0.029880 | 0.128550 | 0.000000 | 0.000000 | 0.014659 | 0.032319 |

| COST ALLOCATIONS - STATISTICAL BASES | | PROVIDER CCN: 31-5010 | 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 |

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

MED-CALC SYSTEMS

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

| | | 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 | | 67,670 | 18 |
| | **INPATIENT ROUTINE NURSING COST CENTERS** | | | | | |
| 25 | SKILLED NURSING FACILITY | 0 | 0 | | 67,670 | 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:<br>FROM: 01/01/2025<br>TO: 12/31/2025 | WORKSHEET B-1 |
|---|---|---|

| | | 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 | - | - | - | 67,670 | 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 | - | - | - | 12,782 | 102 |
| 103 | UNIT COST MULTIPLIER - WKST B, PART I | 0.000000 | 0.000000 | 0.000000 | 0.188887 | 103 |
| 104 | COST TO BE ALLOCATED - WKST B, PART II | - | - | - | 4,153 | 104 |
| 105 | UNIT COST MULTIPLIER - WKST B, PART II | 0.000000 | 0.000000 | 0.000000 | 0.061371 | 105 |

MED-CALC SYSTEMS

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

| | 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: 31-5010 | PERIOD: /ORKSHEET B-2<br>FROM: 01/01/2025<br>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 |
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| 48 | | | | | 48 |
| 49 | | | | | 49 |
| 50 | | | | | 50 |

| RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS | PROVIDER CCN: 31-5010 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET C |
|---|---|---|---|

| | | | CHARGES | | | COST TO | |
|---|---|---|---|---|---|---|---|
| | | TOTAL COST | TOTAL CHARGES | RECLASS-IFICATIONS | RECLASSIFIED CHARGES | CHARGE RATIO | |
| | | 1 | 2 | 3 | 4 | 5 | |
| | **INPATIENT ROUTINE NURSING COST CENTERS** | | | | | | |
| 25 | SKILLED NURSING FACILITY | 19,635,282 | 24,146,105 | - | 24,146,105 | | 25 |
| 26 | NURSING FACILITY | - | 0 | - | - | | 26 |
| 27 | ICF/IID | - | 0 | - | - | | 27 |
| | **ANCILLARY SERVICE COST CENTERS** | | | | | | |
| 30 | RADIOLOGY - DIAGNOSTIC | 19,955 | 16,020 | - | 16,020 | 1.245630 | 30 |
| 31 | RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY | - | 0 | - | - | 0.000000 | 31 |
| 32 | LABORATORY | 89,868 | 72,148 | - | 72,148 | 1.245606 | 32 |
| 33 | INTRAVENOUS THERAPY | 4,266 | 6,626 | - | 6,626 | 0.643827 | 33 |
| 34 | RESPIRATORY THERAPY | 34,436 | 27,646 | - | 27,646 | 1.245605 | 34 |
| 35 | PHYSICAL THERAPY | 746,936 | 616,327 | - | 616,327 | 1.211915 | 35 |
| 36 | OCCUPATIONAL THERAPY | 776,987 | 552,770 | - | 552,770 | 1.405624 | 36 |
| 37 | SPEECH LANGUAGE PATHOLOGIST | 253,929 | 243,851 | - | 243,851 | 1.041329 | 37 |
| 38 | AUDIOLOGY | - | 0 | - | - | 0.000000 | 38 |
| 39 | ELECTROCARDIOLOGY | - | 0 | - | - | 0.000000 | 39 |
| 40 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 11,126 | 8,932 | - | 8,932 | 1.245634 | 40 |
| 41 | DRUGS: DRUGS CHARGED TO PATIENTS | 501,412 | 791,973 | - | 791,973 | 0.633118 | 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 | 28,202 | 11,092 | - | 11,092 | 2.542553 | 80 |
| 81 | OTHER COST REIMB (SPECIFY) | - | 0 | - | - | 0.000000 | 81 |
| 100 | TOTAL | 22,102,399 | 26,493,490 | - | 26,493,490 | | 100 |

| RECLASSIFICATIONS OF CHARGES | PROVIDER CCN: 31-5010 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET C-6 |
|---|---|---|---|

| | | | INCREASES: | | | DECREASES: | | | |
|---|---|---|---|---|---|---|---|---|---|
| | EXPLANATION OF RECLASSIFICATION | CODE | WORKSHEET C COST CENTER | WKST C LINE NO. | AMOUNT | WORKSHEET C COST CENTER | WKST C LINE NO. | AMOUNT | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | |
| 1 | | | | | | | | | 1 |
| 2 | | | | | | | | | 2 |
| 3 | | | | | | | | | 3 |
| 4 | | | | | | | | | 4 |
| 5 | | | | | | | | | 5 |
| 6 | | | | | | | | | 6 |
| 7 | | | | | | | | | 7 |
| 8 | | | | | | | | | 8 |
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| 11 | | | | | | | | | 11 |
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| 35 | | | | | | | | | 35 |
| 500 | TOTAL RECLASSIFICATIONS | | | | - | | | - | 500 |

| APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS | PROVIDER CCN: 31-5010 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET D |
|---|---|---|---|

SELECT PROGRAM [ ] TITLE V [ X ] TITLE XVIII [ ]TITLE XIX

SELECT COMPONENT [ X ] 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 | 1.245630 | 0 | | | - | - | | 30 |
| 31 | RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY | 0.000000 | 0 | | | - | - | | 31 |
| 32 | LABORATORY | 1.245606 | 36,364 | | | 45,295 | - | | 32 |
| 33 | INTRAVENOUS THERAPY | 0.643827 | 6,626 | | | 4,266 | - | | 33 |
| 34 | RESPIRATORY THERAPY | 1.245605 | 0 | | | - | - | | 34 |
| 35 | PHYSICAL THERAPY | 1.211915 | 446,324 | | | 540,907 | - | | 35 |
| 36 | OCCUPATIONAL THERAPY | 1.405624 | 466,954 | | | 656,362 | - | | 36 |
| 37 | SPEECH LANGUAGE PATHOLOGIST | 1.041329 | 173,587 | | | 180,761 | - | | 37 |
| 38 | AUDIOLOGY | 0.000000 | 0 | | | - | - | | 38 |
| 39 | ELECTROCARDIOLOGY | 0.000000 | 0 | | | - | - | | 39 |
| 40 | MEDICAL SUPPLIES CHARGED TO PATIENTS | 1.245634 | 0 | | | - | - | | 40 |
| 41 | DRUGS: DRUGS CHARGED TO PATIENTS | 0.633118 | 771,137 | | | 488,221 | - | | 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 | 2.542553 | | | 100 | | | 254 | 80 |
| 81 | OTHER COST REIMB (SPECIFY) | 0.000000 | 0 | | | - | - | | 81 |
| 100 | TOTAL | | 1,900,992 | - | 100 | 1,915,812 | - | 254 | 100 |

| APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS | PROVIDER CCN: 31-5010 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET D |
|---|---|---|---|

SELECT PROGRAM [ ] TITLE V [ ] TITLE XVIII [ X ] TITLE XIX

SELECT COMPONENT [ ] SNF [ X ] 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 | 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: 31-5010 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET D-1 |
|---|---|---|---|

SELECT PROGRAM [ ]TITLE V **[ X ] TITLE XVIII** [ ] TITLE XIX

SELECT COMPONENT **[ X ] SNF** [ ] NF [ ] ICF / IID

| | | | 1 | |
|---|---|---|---|---|
| | **INPATIENT DAYS** | | | |
| 1 | INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS | | 67,670 | 1 |
| 2 | PRIVATE ROOM DAYS | | | 2 |
| 3 | PROGRAM INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS | | 11,082 | 3 |
| 4 | MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM | | | 4 |
| 5 | TOTAL GENERAL INPATIENT ROUTINE SERVICE COST | | 19,635,282 | 5 |
| | **PRIVATE ROOM DIFFERENTIAL ADJUSTMENT** | | | |
| 6 | GENERAL INPATIENT ROUTINE SERVICE CHARGES | | 24,146,105 | 6 |
| 7 | GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO | | 0.813186 | 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 | | 19,635,282 | 15 |
| | **PROGRAM INPATIENT ROUTINE SERVICE COSTS** | | | |
| 16 | ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM | | 290.16 | 16 |
| 17 | PROGRAM ROUTINE SERVICE COST | | 3,215,553 | 17 |
| 18 | MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM | | - | 18 |
| 19 | TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST | | 3,215,553 | 19 |
| 20 | CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS | | 1,263,767 | 20 |
| 21 | PER DIEM CAPITAL RELATED COSTS | | 18.68 | 21 |
| 22 | PROGRAM CAPITAL RELATED COST | | 207,012 | 22 |
| 23 | INPATIENT ROUTINE SERVICE COST | | 3,008,541 | 23 |
| 24 | AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS | | | 24 |
| 25 | TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION | | 3,008,541 | 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: 31-5010 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET D-1 |
|---|---|---|---|

SELECT PROGRAM [ ]TITLE V [ ] TITLE XVIII **[ X ] TITLE XIX**

SELECT COMPONENT [ ] SNF **[ X ] 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: 31-5010 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET E PART A |
|---|---|---|---|

| | 0 | | | 1 | |
|---|---|---|---|---|---|
| 1 | INPATIENT PPS AMOUNT | | | 9,454,662 | 1 |
| 2 | ALLOWABLE BAD DEBTS | | | 1,464,893 | 2 |
| 3 | ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES | | | 501,556 | 3 |
| 4 | REIMBURSABLE BAD DEBTS | | | 952,180 | 4 |
| 5 | TOTAL REIMBURSABLE COST | | | 10,406,842 | 5 |
| 6 | PRIMARY PAYER AMOUNTS | | | 0 | 6 |
| 7 | COINSURANCE | | | 1,647,299 | 7 |
| 8 | | | | | 8 |
| 9 | DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION | | | - | 9 |
| 10 | SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITEMS | | | 19,044 | 10 |
| 11 | SEQUESTRATION AMOUNT | | | 156,147 | 11 |
| 12 | DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION | | | - | 12 |
| 13 | NET REIMBURSABLE COST | | | 8,584,352 | 13 |
| 14 | INTERIM PAYMENTS | | | 8,148,552 | 14 |
| 15 | TENTATIVE ADJUSTMENT | | | - | 15 |
| 16 | BALANCE DUE PROVIDER/PROGRAM | | | 435,800 | 16 |
| 17 | PROTESTED AMOUNTS | | | | 17 |

| CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART B | PROVIDER CCN: 31-5010 | 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 | | 254 | 2 |
| 3 | TOTAL REASONABLE COSTS | | 254 | 3 |
| 4 | MEDICARE PART B ANCILLARY CHARGES | | 100 | 4 |
| 5 | COST OF COVERED SERVICES | | 100 | 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 | | 100 | 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 | | 2 | 14 |
| 15 | DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION | | 0 | 15 |
| 16 | NET REIMBURSABLE COST | | 98 | 16 |
| 17 | INTERIM PAYMENTS | | 98 | 17 |
| 18 | TENTATIVE ADJUSTMENT | | - | 18 |
| 19 | BALANCE DUE PROVIDER/PROGRAM | | - | 19 |
| 20 | PROTESTED AMOUNTS | | | 20 |

| ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED TO MEDICARE BENEFICIARIES | PROVIDER CCN: | PROVIDER CCN: 31-5010 | 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 | | | | 7,651,216 | | 98 | 1 |
| 2 | INTERIM PAYMENTS PAYABLE | | | | 431,468 | | | 2 |
| 3.01 | RETROACTIVE LUMP SUM ADJUSTMENTS | | 3.01 | 10/27/2025 | 65,868 | | | 3.01 |
| 3.02 | | | 3.02 | | | | | 3.02 |
| 3.03 | | PROGRAM TO PROVIDER | 3.03 | | | | | 3.03 |
| 3.04 | | | 3.04 | | | | | 3.04 |
| 3.05 | | | 3.05 | | | | | 3.05 |
| 3.50 | | | 3.50 | | | | | 3.50 |
| 3.51 | | | 3.51 | | | | | 3.51 |
| 3.52 | | PROVIDER TO PROGRAM | 3.52 | | | | | 3.52 |
| 3.53 | | | 3.53 | | | | | 3.53 |
| 3.54 | | | 3.54 | | | | | 3.54 |
| 3.99 | SUBTOTAL | | 3.99 | | 65,868 | | - | 3.99 |
| 4 | TOTAL INTERIM PAYMENTS | | 4 | | 8,148,552 | | 98 | 4 |
| 5 | CONTRACTOR: TENTATIVE SETTLEMENT PAYMENTS | | .01 | | | | | 5.01 |
| | | | .02 | | | | | 5.02 |
| | | PROGRAM TO PROVIDER | .03 | | | | | 5.03 |
| | | | .04 | | | | | 5.04 |
| | | | .05 | | | | | 5.05 |
| | | | .50 | | | | | 5.50 |
| | | | .51 | | | | | 5.51 |
| | | PROVIDER TO PROGRAM | .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 |

FORM CMS-2540-24 (10-2024) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN CMS PUB. 15-2, SECTION 4906.20)

Rev. 1

49-549

| CALCULATION OF REIMBURSEMENT SETTLEMENT - OTHER | PROVIDER CCN: 31-5010 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET E-2 |
|---|---|---|---|

SELECT PROGRAM [ ] TITLE V **[ X ] TITLE XIX**

SELECT COMPONENT [ ] SNF **[ X ] 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 |
| 15 | AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(e) | | 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: 31-5010 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET G |
|---|---|---|---|

| | 0 | 1 | | | |
|---|---|---|---|---|---|
| | **ASSETS** | AMOUNT | | | |
| | **CURRENT ASSETS** | | | | |
| 1 | CASH ON HAND AND IN BANKS | 2,034,452 | | | 1 |
| 2 | TEMPORARY INVESTMENTS | 0 | | | 2 |
| 3 | NOTES RECEIVABLE | 0 | | | 3 |
| 4 | ACCOUNTS RECEIVABLE | 4,519,482 | | | 4 |
| 5 | OTHER RECEIVABLES | 0 | | | 5 |
| 6 | LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE | 0 | | | 6 |
| 7 | INVENTORY | 0 | | | 7 |
| 8 | PREPAID EXPENSES | 450,198 | | | 8 |
| 9 | OTHER CURRENT ASSETS | 0 | | | 9 |
| 10 | DUE FROM OTHER FUNDS | 37,451 | | | 10 |
| 11 | TOTAL CURRENT ASSETS | 7,041,583 | | | 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 | 2,828,333 | | | 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 | 39,695 | | | 23 |
| 24 | LESS: ACCUMULATED DEPRECIATION | 1,692,449 | | | 24 |
| 25 | MINOR EQUIPMENT - DEPRECIABLE | 0 | | | 25 |
| 26 | MINOR EQUIPMENT - NONDEPRECIABLE | 0 | | | 26 |
| 27 | OTHER FIXED ASSETS | 0 | | | 27 |
| 28 | TOTAL FIXED ASSETS | 1,175,579 | | | 28 |
| | **OTHER ASSETS** | | | | |
| 29 | INVESTMENTS | 0 | | | 29 |
| 30 | DEPOSITS ON LEASES | 0 | | | 30 |
| 31 | DUE FROM OWNERS/OFFICERS | 977,430 | | | 31 |
| 32 | OTHER ASSETS | 12,800 | | | 32 |
| 33 | TOTAL OTHER ASSETS | 990,230 | | | 33 |
| 34 | TOTAL ASSETS | 9,207,392 | | | 34 |

| BALANCE SHEET | PROVIDER CCN: 31-5010 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET G |
|---|---|---|---|

| | 0 | 1 | | | |
|---|---|---|---|---|---|
| | **LIABILITIES** | AMOUNT | | | |
| | **CURRENT LIABILITIES** | | | | |
| 35 | ACCOUNTS PAYABLE | 1,390,815 | | | 35 |
| 36 | SALARIES, WAGES & FEES PAYABLE | 402,774 | | | 36 |
| 37 | PAYROLL TAXES PAYABLE | 201,924 | | | 37 |
| 38 | NOTES & LOANS PAYABLE (SHORT TERM) | 0 | | | 38 |
| 39 | DEFERRED INCOME | 9,854 | | | 39 |
| 40 | ACCELERATED PAYMENTS | 0 | | | 40 |
| 41 | DUE TO OTHER FUNDS | 0 | | | 41 |
| 42 | OTHER CURRENT LIABILITIES | 0 | | | 42 |
| 43 | TOTAL CURRENT LIABILITIES | 2,005,367 | | | 43 |
| | **LONG TERM LIABILITIES** | | | | |
| 44 | MORTGAGE PAYABLE | 0 | | | 44 |
| 45 | NOTES PAYABLE | 0 | | | 45 |
| 46 | UNSECURED LOANS | 10,019 | | | 46 |
| 47 | LOANS FROM OWNERS | 0 | | | 47 |
| 48 | OTHER LONG TERM LIABILITIES | 0 | | | 48 |
| 49 | TOTAL LONG TERM LIABILITIES | 10,019 | | | 49 |
| 50 | TOTAL LIABILITIES | 2,015,386 | | | 50 |
| | **CAPITAL ACCOUNTS** | | | | |
| 51 | FUND BALANCES | 7,192,006 | | | 51 |
| 52 | TOTAL LIABILITIES AND FUND BALANCES | 9,207,392 | | | 52 |

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

| PROVIDER CCN: | PERIOD: | | WORKSHEET G-2 |
|---|---|---|---|
| 31-5010 | FROM: 01/01/2025<br>TO: 12/31/2025 | | |

PART I - PATIENT REVENUES

| | | INPATIENT | | | | | OUTPATIENT | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | MEDICARE FFS | MEDICARE HMO | MEDICAID | MEDICAID HMO | OTHER | MEDICARE FFS | MEDICARE HMO | MEDICAID | MEDICAID HMO | OTHER | TOTAL | |
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | |
| | **GENERAL INPATIENT ROUTINE CARE SERVICES** | | | | | | | | | | | | |
| 1 | SKILLED NURSING FACILITY | 8,749,352 | 2,462,184 | 1,715,584 | 10,260,920 | 958,065 | | | | | | 24,146,105 | 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 | 8,749,352 | 2,462,184 | 1,715,584 | 10,260,920 | 958,065 | | | | | | 24,146,105 | 4 |
| | **ALL OTHER SERVICES** | | | | | | | | | | | | |
| 5 | ANCILLARY SERVICES | 209,922 | | | | 2,137,463 | 0 | | | | | 2,347,385 | 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 | 8,959,274 | 2,462,184 | 1,715,584 | 10,260,920 | 3,095,528 | - | - | - | - | - | 26,493,490 | 10 |

PART II - OPERATING EXPENSES

| | | TOTAL | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 0 | 1 | | | | | | | | | | | |
| 11 | OPERATING EXPENSES | 24,701,884 | | | | | | | | | | | 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 | 24,701,884 | | | | | | | | | | | 16 |

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

49-552 Rev. 1

| STATEMENT OF REVENUES AND EXPENSES | PROVIDER CCN: 31-5010 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET G-3 |
|---|---|---|---|

| | 0 | | 1 | |
|---|---|---|---|---|
| | | | AMOUNT | |
| | **INCOME FROM SERVICES TO PATIENTS** | | | |
| 1 | TOTAL PATIENT REVENUES | | 26,493,490 | 1 |
| 2 | LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS | | - | 2 |
| 3 | NET PATIENT REVENUES | | 26,493,490 | 3 |
| 4 | LESS: TOTAL OPERATING EXPENSES | | 24,701,884 | 4 |
| 5 | NET INCOME FROM SERVICES TO PATIENTS | | 1,791,606 | 5 |
| | **OTHER INCOME** | | | |
| 6 | CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC. | | - | 6 |
| 7 | INCOME FROM INVESTMENTS | | 64,319 | 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 | | 210 | 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 | | 167,962 | 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 | | 232,491 | 26 |
| 27 | TOTAL INCOME | | 2,024,097 | 27 |
| | **EXPENSES** | | | |
| 28 | | | - | 28 |
| 29 | | | - | 29 |
| 30 | | | - | 30 |
| 31 | TOTAL OTHER EXPENSES | | - | 31 |
| 32 | NET INCOME (LOSS) FOR THE PERIOD | | 2,024,097 | 32 |

MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

# ELMORA HILLS HEALTHCARE & REHAB CENTER LLC

***Financial Statements***

***Year Ended December 31, 2025***

**Elmora Hills Healthcare & Rehab Center LLC**

**Year Ended December 31, 2025**

TABLE OF CONTENTS

MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Members,
Elmora Hills Healthcare & Rehab Center LLC:

**Opinion**

We have audited the accompanying financial statements of Elmora Hills Healthcare & Rehab Center LLC, which comprise the balance sheet as of December 31, 2025, and the related statement of operations, members' equity, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Elmora Hills Healthcare & Rehab Center LLC as of December 31, 2025, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Elmora Hills Healthcare & Rehab Center LLC and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Elmora Hills Healthcare & Rehab Center LLC's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

**Auditor's Responsibilities for the Audit of the Financial Statements**

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

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*CERTIFIED PUBLIC ACCOUNTANTS*



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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Elmora Hills Healthcare & Rehab Center LLC's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Elmora Hills Healthcare & Rehab Center LLC's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Martin Friedman CPA, PC

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

Brooklyn, NY

June 8, 2026

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**Elmora Hills Healthcare & Rehab Center LLC**
**Balance Sheet**
**December 31, 2025**

| | | | |
|---|---|---|---|
| **Assets** | | | |
| Cash | $ 2,034,455 | | |
| Accounts Receivable | 4,519,482 | | |
| (Net of Allowance for Credit Losses of $800,000) | | | |
| Prepaid Expenses | 450,198 | | |
| Loans Receivable - Related Party | 37,451 | | |
| Total Current Assets | | $ | 7,041,586 |
| Leasehold Improvements | 2,828,333 | | |
| Furniture & Equipment | 39,695 | | |
| | 2,868,028 | | |
| Less: Accum. Depreciation & Amortization | 1,692,449 | | |
| Total Fixed Assets | | | 1,175,579 |
| Right-of-Use Asset | 13,889,983 | | |
| Loans Receivable - Related Party | 977,430 | | |
| Security Deposits | 12,800 | | |
| Total Other Assets | | | 14,880,213 |
| **Total Assets** | | **$** | **23,097,378** |
| **Liabilities and Equity** | | | |
| Accounts Payable | $ 1,390,815 | | |
| Lease Liabilities | 1,139,786 | | |
| Withholding Taxes Payable | 13,103 | | |
| Accrued Payroll | 402,774 | | |
| Accrued Expenses & Taxes | 188,821 | | |
| Due to Managed Medicaid | 10,019 | | |
| Patients' Security Deposits | 9,854 | | |
| Total Current Liabilities | | $ | 3,155,172 |
| Lease Liabilities | 12,750,197 | | |
| Total Long Term Liabilities | | | 12,750,197 |
| Members' Equity | | | 7,192,009 |
| **Total Liabilities & Members' Equity** | | **$** | **23,097,378** |

See accompanying notes to the financial statements.

**Elmora Hills Healthcare & Rehab Center LLC**
**Statement of Operations**
**For the year ended December 31, 2025**

| | | |
|---|---|---|
| Total Revenue From Patients | | $ 26,636,480 |
| Operating Expenses: | | |
| Payroll | $ 10,899,018 | |
| Employee Benefits | 2,288,830 | |
| Professional Care | 2,642,427 | |
| Dietary & Housekeeping | 988,105 | |
| Plant & Maintenance | 3,618,040 | |
| General & Administrative | 4,107,391 | |
| Total Operating Expenses | | 24,543,811 |
| Income From Operations | | 2,092,669 |
| Other Income | | 89,501 |
| Income Before Taxes | | 2,182,170 |
| Less: Pass-Through Entity Taxes | | 158,073 |
| **Net Income** | | **$ 2,024,097** |

See accompanying notes to the financial statements.

**Elmora Hills Healthcare & Rehab Center LLC**
**Statement of Members' Equity**
**For the year ended December 31, 2025**

| | | |
|---|---|---|
| Members' Equity: | | |
| Balance as of Beginning of Period | $ | 5,167,912 |
| Net Income for the Period | | 2,024,097 |
| **Total Members' Equity - End of Period** | **$** | **7,192,009** |

See accompanying notes to the financial statements.

**Elmora Hills Healthcare & Rehab Center LLC**
**Statement of Cash Flows**
**For the year ended December 31, 2025**

| | | |
|---|---|---|
| Cash Flows From Operating Activities: | | |
| Net Income | | $ 2,024,097 |
| Adjustments to reconcile Net Income to Net Cash Provided by Operating Activities: | | |
| Depreciation & Amortization | | 172,666 |
| Allowance for Credit Losses | | 56,000 |
| (Increase) Decrease In: | | |
| Accounts Receivable | $ (400,843) | |
| Prepaid Expenses | 63,287 | |
| Loans Receivable | (1,748) | |
| Increase (Decrease) In: | | |
| Accounts Payable | (125,151) | |
| Accrued Payroll & Withholding Taxes | (410,207) | |
| Accrued Expenses & Taxes | 95,596 | |
| Exchanges | (987,777) | |
| Total Adjustments | | (1,766,843) |
| Net Cash Provided By Operating Activities | | 485,920 |
| Cash Flows From Investing Activities: | | |
| Capital Expenditures | (37,022) | |
| Other Assets | 40,350 | |
| Net Cash Provided By Investing Activities | | 3,328 |
| Net Change In Cash | | 489,248 |
| Cash - Beginning of Period | | 1,545,207 |
| **Cash - End of Period** | | **$ 2,034,455** |
| Supplemental Disclosures: | | |
| Interest Paid | | $ 12,920 |
| Income Taxes Paid | | 158,073 |

See accompanying notes to the financial statements.

**Elmora Hills Healthcare & Rehab Center, LLC**
**Notes To The Financial Statements**

1) **Organization**:

Elmora Hills Healthcare & Rehab Center, LLC, a limited liability company (LLC), is licensed by the New Jersey State Department of Health to operate a 200 bed skilled nursing facility located in Elizabeth, NJ. Effective August 31, 2006, Elmora Hills purchased the operations.

2) **Summary of Significant Accounting Policies**:

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

**Method of Accounting** -

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

**Cash** -

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

**Fixed Assets** -

Property and equipment are stated at cost. Depreciation and amortization for assets are computed using the straight-line method over the estimated useful lives of the assets.

**Patient Care Revenue Recognition -**

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

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

**Patient Care Revenue Recognition (Continued)-**

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

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

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

Changes to transaction price estimates are recorded as adjustments to resident service revenue in the period of change. Adverse changes in residents' ability to pay, as well as any estimates of future adverse changes, are recorded as credit loss expense and included in general and administrative expenses.

Agreements with major third-party payors typically stipulate payments at amounts lower than established charges. A summary of the payment arrangements with key payors includes:

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

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

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

**Patient Care Revenue Recognition (Continued)-**

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

Residents covered by third-party payors are generally responsible for deductibles and coinsurance, which can vary. The Facility also serves uninsured residents and offers discounts as required by policy or law. Estimates of transaction prices for these residents are based on historical data and market conditions. Revenue from resident's deductibles and coinsurance are included in the preceding categories based on the primary payor.

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

**Use of Estimates** -

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

**Income Taxes** -

Elmora Hills Healthcare & Rehab Center, LLC is treated as a partnership for income tax purposes, and as such the members are taxed separately on their distributive share of the Facility's income whether or not that income is actually distributed.

**Advertising** -

Advertising costs are expensed as incurred and included in general and administrative expenses. Advertising expense for the year ended December 31, 2025 was $69,743.

**Compensated Absences -**

The Facility recognizes a liability for compensated absences when the employees have earned the right to the leave through their service, the leave is expected to be used in the future, and the amount can be reasonably estimated. Compensated absences include accrued vacation and sick leave as well as personal time off. The liability is calculated based on the employee's current pay rate and number of remaining unused days. As of December 31, 2025, the liability for compensated absences amounted to $302,726, which is included in the total accrued payroll liability of $402,774.

3) **Accounts Receivable and Allowance for Credit Losses:**

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

| **Accounts Receivable** | | |
|---|---|---|
| Medicaid Patients | $ | 1,396,154 |
| Medicare Patients | | 1,577,764 |
| HMO Patients | | 1,065,890 |
| Private Patients | | 1,279,674 |
| Less: Allowance for Credit Losses | | (800,000) |
| **Total** | **$** | **4,519,482** |

Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on the current expected credit loss (CECL) model. Credit losses that are expected to occur in the future are recognized at the time the receivable is recorded. The Facility uses a pooled approach to group together receivables with similar risk characteristics into portfolios categorized by major payor class. Estimated credit losses are calculated based on historical loss data for each portfolio as well as current and forecasted economic conditions. Management periodically reviews the allowance to ensure it accurately reflects the expected credit losses. Any adjustments that are needed are recognized currently as credit loss expense. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable.

| **Allowance for Credit Losses** | | |
|---|---|---|
| Balance, January 1, 2025 | $ | 744,000 |
| Provision for expected credit losses | | 717,009 |
| Write-offs charged against the allowance | | (661,009) |
| Credit Loss Recoveries | | - |
| **Balance December 31, 2025** | **$** | **800,000** |

4) **Loan Receivable-Related Party:**

On August 28, 2013 Elmora Hills loaned Parkway Manor Healthcare Center, a related company through common ownership, $1,355,573 at 4.79% interest. The loan is to be repaid in equal monthly payments of principal and interest of $7,104 for 30 years to expire in August 2043. As of December 31, 2025 the balance remaining was $1,014,881, of which $37,451 was classified as current.

5) **Nursing Home User Fee:**

In 2025, all New Jersey facilities were assessed a provider assessment tax of $14.67 per patient day. Concurrently with the tax assessment, the State prospectively calculated a revenue add-on to the Medicaid rate.

6) **Uncertainty in Income Taxes:**

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

7) **Right-of-Use Asset and Lease Liability:**

The Facility's operating lease right-of-use assets and lease liabilities were for a building lease.

The Facility occupies premises pursuant to a 30 year non-arms-length lease with Foremost Realty, LP (a related company through common ownership) that will expire in 2036. The lease, as amended in August 29, 2013, provides for minimum annual rentals of 105% of the debt service amount including all escrow requirements.

The Facility recognizes lease expense for operating leases on a straight-line basis over the lease term. The lease expense related to the building for 2025 was $2,708,000.

The Facility determines the present value of the remaining lease payments using the US Treasury risk-free rate at the time of adoption of the Standard, which was 2.01%. The facility does not have any variable lease payments, residual value guarantees, or material lease incentives.

The Facility has not recognized any material impairments of its operating lease right-of-use asset as of December 31, 2025. As of December 31, 2025, the Facility's operating lease liability and corresponding asset was $13,889,983 of which $1,139,786 of the liability was considered short term.

The Facility's future minimum lease payments for the next five years, as of December 31, 2025, were as follows:

| | |
|---|---|
| 2026 | $1,408,513 |
| 2027 | $1,408,513 |
| 2028 | $1,408,513 |
| 2029 | $1,408,513 |
| 2030 | $1,408,513 |

The future minimum lease payments include only the remaining non-cancelable lease payments under the operating leases with a term of more than 12 months as of December 31, 2025.

In addition, the Facility leased office space from Dynamic Healthcare (a related company through common ownership). Total rent expense for the year ended December 31, 2025 was $57,654.

8) **Due to Managed Medicaid:**

The Facility received overpayments from managed Medicaid HMO’s which get recouped when audited by the managed Medicaid HMO.

9) **Subsequent Events:**

The Facility has evaluated subsequent events through June 8, 2026, the date which the financial statements were available to be issued. No significant subsequent events have been identified by management.

MARTIN FRIEDMAN CPA PC
*CERTIFIED PUBLIC ACCOUNTANTS*

INDEPENDENT AUDITOR'S REPORT
ON ADDITIONAL INFORMATION

To the Members,
Elmora Hills Healthcare & Rehab Center LLC:

Our report on our audit of the basic financial statements of Elmora Hills Healthcare & Rehab Center LLC for 2025 appears on page 1. That audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information on page 14 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Martin Friedman CPA, PC

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

Brooklyn, NY

June 8, 2026

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**Elmora Hills Healthcare & Rehab Center LLC**
**Supplementary Schedules**
**For the year ended December 31, 2025**

| | | |
|---|---|---|
| Revenue From Patients: | | |
| Private & HMO | $ 5,700,702 | |
| Medicaid | 11,976,504 | |
| Medicare | 8,959,274 | |
| Total Revenue From Patients | | $ 26,636,480 |
| Other Income: | | |
| Interest | 64,319 | |
| Other | 25,182 | |
| Total Other Income | | 89,501 |
| **Total Revenue** | | **$ 26,725,981** |