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: 31-5199	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	05/26/2026	11:06 AM		1
2	MANUALLY PREPARED					2
3	IF AMENDED, NUMBER OF TIMES AMENDED	0				3
4	MEDICARE UTILIZATION	F				4
5	CONTRACTOR: HCRIS STATUS CODE					5
6	CONTRACTOR: COST REPORT RECEIVED DATE					6
7	CONTRACTOR: CONTRACTOR NUMBER					7
8	CONTRACTOR: INITIAL COST REPORT FOR THIS CCN					8
9	CONTRACTOR: FINAL COST REPORT FOR THIS CCN					9
10	CONTRACTOR: NPR DATE					10
11	CONTRACTOR: ADR SOFTWARE VENDOR CODE					11
12	CONTRACTOR: REOPENING NUMBER					12

PART II - CERTIFICATION

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

I HEREBY CERTIFY THAT I HAVE READ THE ABOVE CERTIFICATION STATEMENT AND THAT I HAVE EXAMINED THE ACCOMPANYING ELECTRONICALLY FILED OR MANUALLY SUBMITTED COST REPORT AND THE BALANCE SHEET AND STATEMENT OF REVENUE AND EXPENSES PREPARED BY IMPERIAL CARE CENTER AND PROVIDER CCN #: 31-5199 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:
05/26/2026 11:06:14 AM
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	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR		CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
	1		2		
1		Yudi Steinfeld	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	Yudi Steinfeld			2
3	Signatory Title	Controller			3
4	Signature Date	5/26/26			4

PART III - SETTLEMENT SUMMARY

			TITLE XVIII				
		TITLE V	PART A	PART B	TITLE XIX		
	COMPONENT	1	2	3	4		
1	SNF		60,331	-			1
2	NF				-		2
3	ICF/IID						3
4	SNF-BASED HHA			-			4
100	TOTAL		60,331	-	-		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: 31-5199	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	919 GROVE ROAD							1

		CITY		STATE	ZIP CODE	COUNTY				
		1		2	3	4				
2	ADDRESS LINE 2	NEPTUNE		NJ	7753	MONMOUTH				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	IMPERIAL CARE CENTER		315199	35614	U	3/1/1984	3/1/1984			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: 31-5199	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.	100,896			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: 31-5199	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	4/28/2026	Y	4/28/2026	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

FORM CMS-2540-24 (10-2024) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB. 15-2, SECTION 4901.30)

49-506 Rev. 1

STATISTICAL DATA	PROVIDER CCN: 31-5199	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	TITLE XVIII	TITLE XIX	OTHER	TOTAL	
		1	2			3	4	5	6	7	
1	SNF - FFS	121	44,165				4,829	4,733	4,087	32,104	1
2	SNF - HMO						17,627	828			2
3	NF - FFS									-	3
4	NF - HMO										4
5	ICF/IID									-	5
6	HOSPICE									-	6
7	TOTAL	121	44,165				22,456	5,561	4,087	32,104	7

		DISCHARGES TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	AVERAGE LENGTH OF STAY TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	
		8	9	10	11	12	13	14	15	16	17	
1	SNF - FFS		96	29	44	169		50.30	163.21	92.89	189.96	1
2	SNF - HMO		29	44		73		607.83	18.82			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		125	73	44	242						7

		ADMISSIONS TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL				FTE EMPLOYED	NON-PAID	
		18	19	20	21	22				23	24	
1	SNF - FFS		157	20	24	201						1
2	SNF - HMO		20	24		44						2
3	NF - FFS					-						3
4	NF - HMO					-						4
5	ICF/IID					-						5
6	HOSPICE											6
7	TOTAL											7

STATISTICAL DATA	PROVIDER CCN: 31-5199	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-3 PART II

PART II - SNF WAGE INDEX - DIRECT SALARIES

		AMOUNT REPORTED	RECLASS-IFICATIONS	ADJUSTMENTS	TOTAL	PAID HOURS	AVERAGE HOURLY WAGE	
		1	2	3	4	5	6	
	SALARIES							
1	TOTAL SALARY (SEE INSTRUCTIONS)	5,304,986	-		5,304,986	179,653.51	29.53	1
2	PHYSICIAN SALARIES-PART A				-		0.00	2
3	PHYSICIAN SALARIES-PART B				-		0.00	3
4	HOME OFFICE PERSONNEL				-		0.00	4
5	SUM OF LINES 2 THROUGH 4	-	-	-	-	0.00	0.00	5
6	REVISED WAGES (LINE 1 MINUS LINE 5)	5,304,986	-	-	5,304,986	179,653.51	29.53	6
7	HOME HEALTH AGENCY	-	-		-		0.00	7
8	HOSPICE	-	-		-		0.00	8
9	OTHER EXCLUDED AREAS	-	-		-		0.00	9
10	SUBTOTAL EXCLUDED SALARY (SUM OF LINES 7 THROUGH 9)	-	-	-	-	0.00	0.00	10
11	TOTAL ADJUSTED SALARIES (LINE 6 MINUS LINE 10)	5,304,986	-	-	5,304,986	179,653.51	29.53	11
	OTHER WAGES AND RELATED COST							
12	CONTRACT LABOR: PATIENT RELATED & MGMT	1,230,593			1,230,593	27,582.00	44.62	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)	926,568			926,568			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)	926,568	-	-	926,568			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	984,095	-		984,095	19,909.71	49.43	2
3	PLANT OP, MAINT & REPAIRS	5	154,377	-		154,377	5,288.45	29.19	3
4	LAUNDRY AND LINEN SERVICE	6	-	-		-		0.00	4
5	HOUSEKEEPING	7	-	-		-		0.00	5
6	DIETARY	8	604,591	-		604,591	34,255.57	17.65	6
7	NURSING ADMINISTRATION	9	153,127	-		153,127	2,136.00	71.69	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	63,071	-		63,071	2,160.00	29.20	11
12	ACTIVITIES PROGRAM	14	271,631	-		271,631	13,957.64	19.46	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

STATISTICAL DATA	PROVIDER CCN: 31-5199	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-3 PART IV

	PART IV - SNF WAGE - RELATED COSTS	AMOUNT	
	RETIREMENT COSTS	1	
1	401k EMPLOYER CONTRIBUTIONS		1
2	TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION		2
3	QUALIFIED AND NON-QUALIFIED PENSION PLAN COST	8,396	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	371,173	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	106,158	15
16	RETIREMENT HEALTH CARE COST		16
	TAXES		
17	FICA - EMPLOYER'S PORTION ONLY	386,967	17
18	MEDICARE TAXES - EMPLOYER'S PORTION ONLY		18
19	UNEMPLOYMENT INSURANCE		19
20	STATE OR FEDERAL UNEMPLOYMENT TAXES	50,874	20
	OTHER		
21	EXECUTIVE DEFERRED COMPENSATION		21
22	DAY CARE COST AND ALLOWANCES		22
23	TUITION REIMBURSEMENT	3,000	23
24	TOTAL WAGE RELATED COST	926,568	24

STATISTICAL DATA	PROVIDER CCN: 31-5199	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	700,886	122,417	823,303	17,432.48	47.23	1
2	LICENSED PRACTICAL NURSE	734,550	128,296	862,846	19,412.62	44.45	2
3	CERTIFIED NURSING ASSISTANT	1,258,094	219,739	1,477,833	57,065.64	25.90	3
4	TOTAL NURSING EXPENDITURES	2,693,530	470,452	3,163,982	93,910.74	33.69	4
	TECHNICAL / PROFESSIONAL EMPLOYEES						
5	PHYSICAL THERAPIST	124,580	21,759	146,339	2,451.46	59.69	5
6	PHYSICAL THERAPY ASSISTANT	80,762	14,106	94,868	2,161.49	43.89	6
7	OCCUPATIONAL THERAPIST	117,193	20,469	137,662	2,358.68	58.36	7
8	OCCUPATIONAL THERAPY ASSISTANT			0		0.00	8
9	SPEECH-LANGUAGE PATHOLOGIST	58,030	10,136	68,166	1,063.77	64.08	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	189,855		189,855	3,300.00	57.53	15
16	LICENSED PRACTICAL NURSE	191,244		191,244	3,543.00	53.98	16
17	CERTIFIED NURSING ASSISTANT	782,535		782,535	20,739.00	37.73	17
18	TOTAL NURSING EXPENDITURES	1,163,634	0	1,163,634	27,582	42.19	18
	TECHNICAL / PROFESSIONAL EMPLOYEES						
19	PHYSICAL THERAPIST			0		0.00	19
20	PHYSICAL THERAPY ASSISTANT			0		0.00	20
21	OCCUPATIONAL THERAPIST			0		0.00	21
22	OCCUPATIONAL THERAPY ASSISTANT			0		0.00	22
23	SPEECH-LANGUAGE PATHOLOGIST			0		0.00	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: 31-5199 | 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				1,104,846	1,104,846	-	1,104,846	(507,530)	597,316	1
2	0200	CAPITAL RELATED-MOVABLE EQUIPMENT				0	-	-	-	-	-	2
3	0300	EMPLOYEE BENEFITS DEPARTMENT	0	0	-	926,568	926,568	-	926,568	-	926,568	3
4	0400	ADMINISTRATIVE AND GENERAL	984,095	468,230	1,452,325	1,669,400	3,121,725	-	3,121,725	(1,118,982)	2,002,743	4
5	0500	PLANT OP, MAINT. & REPAIRS	154,377	48,444	202,821	300,174	502,995	-	502,995	-	502,995	5
6	0600	LAUNDRY AND LINEN SERVICE	0	237,129	237,129	64,253	301,382	-	301,382	-	301,382	6
7	0700	HOUSEKEEPING	0	341,883	341,883	28,329	370,212	-	370,212	-	370,212	7
8	0800	DIETARY	604,591	52,362	656,953	707,793	1,364,746	-	1,364,746	-	1,364,746	8
9	0900	NURSING ADMINISTRATION	153,127	24,000	177,127	0	177,127	-	177,127	-	177,127	9
10	1000	CENTRAL SERVICES AND SUPPLY	0	0	-	136,707	136,707	-	136,707	-	136,707	10
11	1100	PHARMACY	0	0	-	0	-	-	-	-	-	11
12	1200	MEDICAL RECORDS	0	0	-	0	-	-	-	-	-	12
13	1300	MEDICAL SOCIAL SERVICES	63,071	0	63,071	0	63,071	-	63,071	-	63,071	13
14	1400	ACTIVITIES PROGRAM	271,631	24,257	295,888	32,631	328,519	-	328,519	-	328,519	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	2,693,530	1,172,547	3,866,077	2,180	3,868,257	-	3,868,257	-	3,868,257	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	-	10,713	10,713	-	10,713	-	10,713	30
31	3100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	-	0	-	-	-	-	-	31
32	3200	LABORATORY	0	0	-	23,906	23,906	-	23,906	-	23,906	32
33	3300	INTRAVENOUS THERAPY	0	0	-	0	-	-	-	-	-	33
34	3400	RESPIRATORY THERAPY	0	18,871	18,871	9,374	28,245	-	28,245	-	28,245	34
35	3500	PHYSICAL THERAPY	205,341	54,000	259,341	7,803	267,144	-	267,144	-	267,144	35
36	3600	OCCUPATIONAL THERAPY	117,193	0	117,193	3,723	120,916	-	120,916	-	120,916	36
37	3700	SPEECH LANGUAGE PATHOLOGIST	58,030	1,433	59,463	0	59,463	-	59,463	-	59,463	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	-	-	-	-	-	40
41	4100	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	-	142,626	142,626	-	142,626	-	142,626	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: 31-5199 | 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	-	1,411	1,411	-	1,411	-	1,411	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				20,094	20,094	-	20,094	-	20,094	80
81	8100	OTHER COST REIMB (SPECIFY)	0	0	-	0	-	-	-	-	-	81
89		SUBTOTAL	5,304,986	2,443,156	7,748,142	5,192,531	12,940,673	-	12,940,673	(1,626,512)	11,314,161	89
		NONREIMBURSABLE COST CENTERS										
90	9000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	13,710	13,710	0	13,710	-	13,710	-	13,710	90
91	9100	NONPAID WORKERS	0	0	-	0	-	-	-	-	-	91
92	9200	PHYSICIAN PRIVATE OFFICES	0	0	-	0	-	-	-	-	-	92
93	9300	OTHER NONREIMB (SPECIFY)	0	0	-	0	-	-	-	-	-	93
93	9301	OTHER NONREIMB (SPECIFY)	0	0	-	0	-	-	-	-	-	93.01
93	9302	OTHER NONREIMB (SPECIFY)	0	0	-	0	-	-	-	-	-	93.02
100		TOTAL	5,304,986	2,456,866	7,761,852	5,192,531	12,954,383	-	12,954,383	(1,626,512)	11,327,871	100

RECLASSIFICATIONS | PROVIDER CCN: 31-5199 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET A-6

			INCREASES: 41				DECREASES: 41				
	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											2
3	RECLASS MED SUPP	B	MEDICAL SUPPLIES CHARGED TO PATIENTS	40		41	MEDICAL SUPPLIES CHARGED TO PA	40		41	3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
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23											23
24											24
25											25
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36											36
37											37
38											38
39											39
40											40
41											41
42											42
43											43
44											44
45											45
46											46
47											47
48											48
49											49
50											50
51											51
52											52
53											53
54											54
55											55
56											56
57											57

RECLASSIFICATIONS

PROVIDER CCN: 31-5199

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

WORKSHEET A-6

			INCREASES: 41				DECREASES: 41				
	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
59											59
60											60
61											61
62											62
63											63
64											64
65											65
66											66
67											67
68											68
69											69
70											70
71											71
72											72
73											73
74											74
75											75
76											76
77											77
78											78
79											79
80											80
81											81
82											82
83											83
84											84
85											85
86											86
87											87
88											88
89											89
90											90
91											91
92											92
93											93
94											94
95											95
96											96
97											97
98											98
99											99
100											100
500	TOTAL RECLASSIFICATIONS				-	41			-	41	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: 31-5199	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	1,626,880	394,836		394,836	47,970	1,973,746		4
5	FIXED EQUIPMENT				-		-		5
6	MOVABLE EQUIPMENT	71,055	38,731		38,731	41,831	67,955		6
7	SUBTOTAL	1,697,935	433,567	-	433,567	89,801	2,041,701	-	7
8	RECONCILING ITEMS				-		-		8
9	TOTAL	1,697,935	433,567	-	433,567	89,801	2,041,701	-	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	211,705	371,962		5,123		8,526	597,316	1
2	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT							-	2
3	TOTAL	211,705	371,962	-	5,123	-	8,526	597,316	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: 31-5199	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	(507,530)			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	(446)	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	(1,118,536)	ADMINISTRATIVE AND GENERAL	4	24
25						25
26						26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40
41						41
42						42
43						43

ADJUSTMENTS TO EXPENSES	PROVIDER CCN: 31-5199	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
47						47
48						48
49						49
50						50
51						51
52						52
53						53
54						54
55						55
56						56
57						57
58						58
59						59
60						60
61						61
62						62
63						63
64						64
65						65
66						66
67						67
68						68
69						69
70						70
71						71
72						72
73						73
74						74
75						75
100	TOTAL		(1,626,512)			100

RELATED ORGANIZATIONS AND HOME OFFICE COSTS

PROVIDER CCN:	PERIOD:	WORKSHEET A-8-1
31-5199	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	1	CAPITAL RELATED-BUILDING	Rent		1	371,962	879,492	(507,530)	1
2								-	2
3							-	-	3
4							-	-	4
5							-	-	5
6							-	-	6
7							-	-	7
8							-	-	8
9							-	-	9
10							-	-	10
11						-		-	11
12								-	12
13						-		-	13
14								-	14
15								-	15
16								-	16
17								-	17
18								-	18
19								-	19
20								-	20
21								-	21
22								-	22
23								-	23
24								-	24
25								-	25
26								-	26
27								-	27
28								-	28
29								-	29
30								-	30
100	TOTAL					371,962	879,492	(507,530)	100

RELATED ORGANIZATIONS AND HOME OFFICE COSTS

PROVIDER CCN:	PERIOD:	WORKSHEET A-8-1
31-5199	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		Imperial Care	100.00	Grove Realty LLC		100.00	Rental		1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25										25
50										50

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

9-522 Rev. 1

PROVIDER - BASED PHYSICIAN ADJUSTMENTS

PROVIDER CCN: 31-5199 | 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

FORM CMS-2540-24 (10-2024) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB. 15-2, SECTION 4902.110)

Rev. 1

49-523

MED-CALC SYSTEMS	In Lieu of CMS Form 2540-24			
ALLOCATION OF GENERAL SERVICES COSTS	PROVIDER CCN: 31-5199	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	597,316	597,316						
2	CAPITAL RELATED - MOVABLE EQUIPMENT	-		-					
3	EMPLOYEE BENEFITS DEPARTMENT	926,568	12,064	-	938,632				
4	ADMINISTRATIVE AND GENERAL	2,002,743	122,046	-	174,120	2,298,909	2,298,909		
5	PLANT OP, MAINT & REPAIRS	502,995	22,207	-	27,315	552,517	140,679	693,196	
6	LAUNDRY AND LINEN SERVICE	301,382	28,239	-	-	329,621	83,926	44,388	457,935
7	HOUSEKEEPING	370,212	8,733	-	-	378,945	96,485	13,728	-
8	DIETARY	1,364,746	60,845	-	106,973	1,532,564	390,214	95,640	-
9	NURSING ADMINISTRATION	177,127	10,313	-	27,093	214,533	54,623	16,212	-
10	CENTRAL SERVICES AND SUPPLY	136,707	1,495	-	-	138,202	35,188	2,350	-
11	PHARMACY	-	1,801	-	-	1,801	459	2,831	-
12	MEDICAL RECORDS	-	-	-	-	-	-	-	-
13	MEDICAL SOCIAL SERVICES	63,071	4,146	-	11,159	78,376	19,956	6,517	-
14	ACTIVITIES PROGRAM	328,519	-	-	48,061	376,580	95,883	-	-
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	-	-	-	-	-	-	-	-
16	TRAINING AND IN-SERVICE EDUCATION	-	-	-	-	-	-	-	-
17	PATIENT TRANSPORTATION PART A	-	-	-	-	-	-	-	-
18	OTHER (SPECIFY)	-	9,821	-	-	9,821	2,501	15,437	-
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	3,868,257	282,559	-	476,577	4,627,393	1,178,202	444,147	457,935
26	NURSING FACILITY	-	-	-	-	-	-	-	-
27	ICF/IID	-	-	-	-	-	-	-	-
	ANCILLARY SERVICE COST CENTERS								
30	RADIOLOGY - DIAGNOSTIC	10,713	-	-	-	10,713	2,728	-	-
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	-	-	-	-	-	-	-
32	LABORATORY	23,906	-	-	-	23,906	6,087	-	-
33	INTRAVENOUS THERAPY	-	-	-	-	-	-	-	-
34	RESPIRATORY THERAPY	28,245	-	-	-	28,245	7,192	-	-
35	PHYSICAL THERAPY	267,144	14,935	-	36,332	318,411	81,072	23,476	-
36	OCCUPATIONAL THERAPY	120,916	9,192	-	20,735	150,843	38,407	14,449	-
37	SPEECH LANGUAGE PATHOLOGIST	59,463	5,029	-	10,267	74,759	19,035	7,905	-
38	AUDIOLOGY	-	-	-	-	-	-	-	-
39	ELECTROCARDIOLOGY	-	-	-	-	-	-	-	-
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-	-	-	-	-	-	-
41	DRUGS: DRUGS CHARGED TO PATIENTS	142,626	-	-	-	142,626	36,315	-	-
42	DRUGS: IV SOLUTIONS	-	-	-	-	-	-	-	-

MED-CALC SYSTEMS	In Lieu of CMS Form 2540-24		
ALLOCATION OF GENERAL SERVICES COSTS	PROVIDER CCN: 31-5199	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)	1,411	-	-	-	1,411	359	-	-
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	20,094	-	-	-	20,094	5,116	-	-
81	OTHER COST REIMB (SPECIFY)	-	-	-	-	-	-	-	-
89	SUBTOTAL	11,314,161	593,425	-	938,632	11,310,270	2,294,427	687,080	457,935
	NONREIMBURSABLE COST CENTERS								
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	13,710	-	-	-	13,710	3,491	-	-
91	NONPAID WORKERS	-	-	-	-	-	-	-	-
92	PHYSICIAN PRIVATE OFFICES	-	-	-	-	-	-	-	-
93	OTHER NONREIMB (SPECIFY)	-	3,891	-	-	3,891	991	6,116	-
93.01	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
93.02	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
98	CROSS FOOT ADJUSTMENTS								
99	NEGATIVE COST CENTER		-	-	-	-	-	-	-
100	TOTAL	11,327,871	597,316	-	938,632	11,327,871	2,298,909	693,196	457,935

MED-CALC SYSTEMS	In Lieu of CMS Form 2540-24		
ALLOCATION OF GENERAL SERVICES COSTS	PROVIDER CCN: 31-5199	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	489,158							
8	DIETARY	73,665	2,092,083						
9	NURSING ADMINISTRATION	12,487	-	297,855					
10	CENTRAL SERVICES AND SUPPLY	1,810	-	-	177,550				
11	PHARMACY	2,181	-	-	-	7,272			
12	MEDICAL RECORDS	-	-	-	-	-	-		
13	MEDICAL SOCIAL SERVICES	5,019	-	-	-	-	-	109,868	
14	ACTIVITIES PROGRAM	-	-	-	-	-	-	-	472,463
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	-	-	-	-	-	-	-	-
16	TRAINING AND IN-SERVICE EDUCATION	-	-	-	-	-	-	-	-
17	PATIENT TRANSPORTATION PART A	-	-	-	-	-	-	-	-
18	OTHER (SPECIFY)	11,890	-	-	-	-	-	-	-
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	342,095	2,092,083	297,855	177,550	7,272	-	109,868	472,463
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	18,082	-	-	-	-	-	-	-
36	OCCUPATIONAL THERAPY	11,129	-	-	-	-	-	-	-
37	SPEECH LANGUAGE PATHOLOGIST	6,089	-	-	-	-	-	-	-
38	AUDIOLOGY	-	-	-	-	-	-	-	-
39	ELECTROCARDIOLOGY	-	-	-	-	-	-	-	-
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-	-	-	-	-	-	-
41	DRUGS: DRUGS CHARGED TO PATIENTS	-	-	-	-	-	-	-	-
42	DRUGS: IV SOLUTIONS	-	-	-	-	-	-	-	-

ALLOCATION OF GENERAL SERVICES COSTS

PROVIDER CCN: 31-5199 | 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	484,447	2,092,083	297,855	177,550	7,272	-	109,868	472,463
	NONREIMBURSABLE COST CENTERS								
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-	-	-	-	-	-	-
91	NONPAID WORKERS	-	-	-	-	-	-	-	-
92	PHYSICIAN PRIVATE OFFICES	-	-	-	-	-	-	-	-
93	OTHER NONREIMB (SPECIFY)	4,711	-	-	-	-	-	-	-
93.01	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
93.02	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
98	CROSS FOOT ADJUSTMENTS								
99	NEGATIVE COST CENTER	-	-	-	-	-	-	-	-
100	TOTAL	489,158	2,092,083	297,855	177,550	7,272	-	109,868	472,463

MED-CALC SYSTEMS	In Lieu of CMS Form 2540-24			
ALLOCATION OF GENERAL SERVICES COSTS	PROVIDER CCN: 31-5199	PERIOD: FROM: 01/01/2025 TO: 12/31/2025		WORKSHEET B PART I (cont)

		QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	OTHER (SPE CIFY)	SUBTOTAL	POST STEPDOWN ADJ	TOTAL	
	///	15	16	17	18	19	20	21	
	GENERAL SERVICE COST CENTERS								
1	CAPITAL RELATED - BUILDINGS & FIXTURES								1
2	CAPITAL RELATED - MOVABLE EQUIPMENT								2
3	EMPLOYEE BENEFITS DEPARTMENT								3
4	ADMINISTRATIVE AND GENERAL								4
5	PLANT OP, MAINT & REPAIRS								5
6	LAUNDRY AND LINEN SERVICE								6
7	HOUSEKEEPING								7
8	DIETARY								8
9	NURSING ADMINISTRATION								9
10	CENTRAL SERVICES AND SUPPLY								10
11	PHARMACY								11
12	MEDICAL RECORDS								12
13	MEDICAL SOCIAL SERVICES								13
14	ACTIVITIES PROGRAM								14
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	-							15
16	TRAINING AND IN-SERVICE EDUCATION	-	-						16
17	PATIENT TRANSPORTATION PART A	-	-	-					17
18	OTHER (SPECIFY)	-	-	-	39,649				18
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	-	-	-	39,649	10,246,512	-	10,246,512	25
26	NURSING FACILITY	-	-		-	-	-	-	26
27	ICF/IID	-	-		-	-	-	-	27
	ANCILLARY SERVICE COST CENTERS								
30	RADIOLOGY - DIAGNOSTIC	-	-		-	13,441	-	13,441	30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	-		-	-	-	-	31
32	LABORATORY	-	-		-	29,993	-	29,993	32
33	INTRAVENOUS THERAPY	-	-		-	-	-	-	33
34	RESPIRATORY THERAPY	-	-		-	35,437	-	35,437	34
35	PHYSICAL THERAPY	-	-		-	441,041	-	441,041	35
36	OCCUPATIONAL THERAPY	-	-		-	214,828	-	214,828	36
37	SPEECH LANGUAGE PATHOLOGIST	-	-		-	107,788	-	107,788	37
38	AUDIOLOGY	-	-		-	-	-	-	38
39	ELECTROCARDIOLOGY	-	-		-	-	-	-	39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-		-	-	-	-	40
41	DRUGS: DRUGS CHARGED TO PATIENTS	-	-		-	178,941	-	178,941	41
42	DRUGS: IV SOLUTIONS	-	-		-	-	-	-	42

MED-CALC SYSTEMS	In Lieu of CMS Form 2540-24			
ALLOCATION OF GENERAL SERVICES COSTS	PROVIDER CCN: 31-5199	PERIOD: FROM: 01/01/2025 TO: 12/31/2025		WORKSHEET B PART I (cont)

		QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	OTHER (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)	-	-		-	1,770	-	1,770	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	-	-		-	25,210	-	25,210	80
81	OTHER COST REIMB (SPECIFY)	-	-		-	-	-	-	81
89	SUBTOTAL	-	-	-	39,649	11,294,961	-	11,294,961	89
	NONREIMBURSABLE COST CENTERS								
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-		-	17,201	-	17,201	90
91	NONPAID WORKERS	-	-		-	-	-	-	91
92	PHYSICIAN PRIVATE OFFICES	-	-		-	-	-	-	92
93	OTHER NONREIMB (SPECIFY)	-	-		-	15,709	-	15,709	93
93.01	OTHER NONREIMB (SPECIFY)	-	-		-	-	-	-	####
93.02	OTHER NONREIMB (SPECIFY)	-	-		-	-	-	-	####
98	CROSS FOOT ADJUSTMENTS								98
99	NEGATIVE COST CENTER	-	-	-	-	-		-	99
100	TOTAL	-	-	-	39,649	11,327,871	-	11,327,871	100

ALLOCATION OF CAPITAL RELATED COSTS | PROVIDER CCN: 31-5199 | 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		12,064	-	12,064	12,064			
4	ADMINISTRATIVE AND GENERAL		122,046	-	122,046	2,238	124,284		
5	PLANT OP, MAINT & REPAIRS		22,207	-	22,207	351	7,605	30,163	
6	LAUNDRY AND LINEN SERVICE		28,239	-	28,239	-	4,537	1,931	34,707
7	HOUSEKEEPING		8,733	-	8,733	-	5,216	597	-
8	DIETARY		60,845	-	60,845	1,375	21,096	4,162	-
9	NURSING ADMINISTRATION		10,313	-	10,313	348	2,953	705	-
10	CENTRAL SERVICES AND SUPPLY		1,495	-	1,495	-	1,902	102	-
11	PHARMACY		1,801	-	1,801	-	25	123	-
12	MEDICAL RECORDS		-	-	-	-	-	-	-
13	MEDICAL SOCIAL SERVICES		4,146	-	4,146	143	1,079	284	-
14	ACTIVITIES PROGRAM		-	-	-	618	5,184	-	-
15	QA & PERFORMANCE IMPROVEMENT PROGRAM		-	-	-	-	-	-	-
16	TRAINING AND IN-SERVICE EDUCATION		-	-	-	-	-	-	-
17	PATIENT TRANSPORTATION PART A		-	-	-	-	-	-	-
18	OTHER (SPECIFY)		9,821	-	9,821	-	135	672	-
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY		282,559	-	282,559	6,126	63,697	19,326	34,707
26	NURSING FACILITY		-	-	-	-	-	-	-
27	ICF/IID		-	-	-	-	-	-	-
	ANCILLARY SERVICE COST CENTERS								
30	RADIOLOGY - DIAGNOSTIC		-	-	-	-	147	-	-
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY		-	-	-	-	-	-	-
32	LABORATORY		-	-	-	-	329	-	-
33	INTRAVENOUS THERAPY		-	-	-	-	-	-	-
34	RESPIRATORY THERAPY		-	-	-	-	389	-	-
35	PHYSICAL THERAPY		14,935	-	14,935	467	4,383	1,022	-
36	OCCUPATIONAL THERAPY		9,192	-	9,192	266	2,076	629	-
37	SPEECH LANGUAGE PATHOLOGIST		5,029	-	5,029	132	1,029	344	-
38	AUDIOLOGY		-	-	-	-	-	-	-
39	ELECTROCARDIOLOGY		-	-	-	-	-	-	-
40	MEDICAL SUPPLIES CHARGED TO PATIENTS		-	-	-	-	-	-	-
41	DRUGS: DRUGS CHARGED TO PATIENTS		-	-	-	-	1,963	-	-
42	DRUGS: IV SOLUTIONS		-	-	-	-	-	-	-

ALLOCATION OF CAPITAL RELATED COSTS | PROVIDER CCN: 31-5199 | 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)		-	-	-	-	19	-	-
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		-	-	-	-	277	-	-
81	OTHER COST REIMB (SPECIFY)		-	-	-	-	-	-	-
89	SUBTOTAL	-	593,425	-	593,425	12,064	124,041	29,897	34,707
	NONREIMBURSABLE COST CENTERS								
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN		-	-	-	-	189	-	-
91	NONPAID WORKERS		-	-	-	-	-	-	-
92	PHYSICIAN PRIVATE OFFICES		-	-	-	-	-	-	-
93	OTHER NONREIMB (SPECIFY)		3,891	-	3,891	-	54	266	-
93.01	OTHER NONREIMB (SPECIFY)		-	-	-	-	-	-	-
93.02	OTHER NONREIMB (SPECIFY)		-	-	-	-	-	-	-
98	CROSS FOOT ADJUSTMENTS								
99	NEGATIVE COST CENTER		-	-	-	-	-	-	-
100	TOTAL	-	597,316	-	597,316	12,064	124,284	30,163	34,707

ALLOCATION OF CAPITAL RELATED COSTS	PROVIDER CCN: 31-5199	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: 31-5199	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	14,546							
8	DIETARY	2,191	89,669						
9	NURSING ADMINISTRATION	371	-	14,690					
10	CENTRAL SERVICES AND SUPPLY	54	-	-	3,553				
11	PHARMACY	65	-	-	-	2,014			
12	MEDICAL RECORDS	-	-	-	-	-	-		
13	MEDICAL SOCIAL SERVICES	149	-	-	-	-	-	5,801	
14	ACTIVITIES PROGRAM	-	-	-	-	-	-	-	5,802
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	-	-	-	-	-	-	-	-
16	TRAINING AND IN-SERVICE EDUCATION	-	-	-	-	-	-	-	-
17	PATIENT TRANSPORTATION PART A	-	-	-	-	-	-	-	-
18	OTHER (SPECIFY)	354	-	-	-	-	-	-	-
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	10,172	89,669	14,690	3,553	2,014	-	5,801	5,802
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	538	-	-	-	-	-	-	-
36	OCCUPATIONAL THERAPY	331	-	-	-	-	-	-	-
37	SPEECH LANGUAGE PATHOLOGIST	181	-	-	-	-	-	-	-
38	AUDIOLOGY	-	-	-	-	-	-	-	-
39	ELECTROCARDIOLOGY	-	-	-	-	-	-	-	-
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-	-	-	-	-	-	-
41	DRUGS: DRUGS CHARGED TO PATIENTS	-	-	-	-	-	-	-	-
42	DRUGS: IV SOLUTIONS	-	-	-	-	-	-	-	-

ALLOCATION OF CAPITAL RELATED COSTS

PROVIDER CCN: 31-5199

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	14,406	89,669	14,690	3,553	2,014	-	5,801	5,802
	NONREIMBURSABLE COST CENTERS								
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-	-	-	-	-	-	-
91	NONPAID WORKERS	-	-	-	-	-	-	-	-
92	PHYSICIAN PRIVATE OFFICES	-	-	-	-	-	-	-	-
93	OTHER NONREIMB (SPECIFY)	140	-	-	-	-	-	-	-
93.01	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
93.02	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
98	CROSS FOOT ADJUSTMENTS								
99	NEGATIVE COST CENTER	-	-	-	-	-	-	-	-
100	TOTAL	14,546	89,669	14,690	3,553	2,014	-	5,801	5,802

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5199	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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MED-CALC SYSTEMS

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5199	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)	-	-	-	10,982					18
	INPATIENT ROUTINE NURSING COST CENTERS									
25	SKILLED NURSING FACILITY	-	-	-	10,982	549,098	-	549,098		25
26	NURSING FACILITY	-	-		-	-	-	-		26
27	ICF/IID	-	-		-	-	-	-		27
	ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	-	-		-	147	-	147		30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	-		-	-	-	-		31
32	LABORATORY	-	-		-	329	-	329		32
33	INTRAVENOUS THERAPY	-	-		-	-	-	-		33
34	RESPIRATORY THERAPY	-	-		-	389	-	389		34
35	PHYSICAL THERAPY	-	-		-	21,345	-	21,345		35
36	OCCUPATIONAL THERAPY	-	-		-	12,494	-	12,494		36
37	SPEECH LANGUAGE PATHOLOGIST	-	-		-	6,715	-	6,715		37
38	AUDIOLOGY	-	-		-	-	-	-		38
39	ELECTROCARDIOLOGY	-	-		-	-	-	-		39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-		-	-	-	-		40
41	DRUGS: DRUGS CHARGED TO PATIENTS	-	-		-	1,963	-	1,963		41
42	DRUGS: IV SOLUTIONS	-	-		-	-	-	-		42

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5199	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		
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)	-	-		-	19	-	19		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	-	-		-	277	-	277		80
81	OTHER COST REIMB (SPECIFY)	-	-		-	-	-	-		81
89	SUBTOTAL	-	-	-	10,982	592,776	-	592,776		89
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-		-	189	-	189		90
91	NONPAID WORKERS	-	-		-	-	-	-		91
92	PHYSICIAN PRIVATE OFFICES	-	-		-	-	-	-		92
93	OTHER NONREIMB (SPECIFY)	-	-		-	4,351	-	4,351		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	-	-	-	10,982	597,316	-	597,316		100

MED-CALC SYSTEMS

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5199	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	

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

Rev. 1

COST ALLOCATIONS - STATISTICAL BASES	PROVIDER CCN: 31-5199	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		35,155						
2	CAPITAL RELATED - MOVABLE EQUIPMENT			-					
3	EMPLOYEE BENEFITS DEPARTMENT		710	0	5,304,986				
4	ADMINISTRATIVE AND GENERAL		7,183	0	984,095	(2,298,909)	9,028,962		
5	PLANT OP, MAINT & REPAIRS		1,307	0	154,377		552,517	25,955	
6	LAUNDRY AND LINEN SERVICE		1,662	0	0		329,621	1,662	32,104
7	HOUSEKEEPING		514	0	0		378,945	514	0
8	DIETARY		3,581	0	604,591		1,532,564	3,581	0
9	NURSING ADMINISTRATION		607	0	153,127		214,533	607	0
10	CENTRAL SERVICES AND SUPPLY		88	0	0		138,202	88	0
11	PHARMACY		106	0	0		1,801	106	0
12	MEDICAL RECORDS			0	0		-	0	0
13	MEDICAL SOCIAL SERVICES		244	0	63,071		78,376	244	0
14	ACTIVITIES PROGRAM			0	271,631		376,580	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)		578	0	0		9,821	578	0
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY		16,630	0	2,693,530		4,627,393	16,630	32,104
26	NURSING FACILITY			0	0		-	0	0
27	ICF/IID			0	0		-	0	0
	ANCILLARY SERVICE COST CENTERS								
30	RADIOLOGY - DIAGNOSTIC			0	0		10,713	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY			0	0		-	0	0
32	LABORATORY			0	0		23,906	0	0
33	INTRAVENOUS THERAPY			0	0		-	0	0
34	RESPIRATORY THERAPY			0	0		28,245	0	0
35	PHYSICAL THERAPY		879	0	205,341		318,411	879	0
36	OCCUPATIONAL THERAPY		541	0	117,193		150,843	541	0
37	SPEECH LANGUAGE PATHOLOGIST		296	0	58,030		74,759	296	0
38	AUDIOLOGY			0	0		-	0	0
39	ELECTROCARDIOLOGY			0	0		-	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS			0	0		-	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS			0	0		142,626	0	0
42	DRUGS: IV SOLUTIONS			0	0		-	0	0

COST ALLOCATIONS - STATISTICAL BASES	PROVIDER CCN: 31-5199	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		1,411	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		20,094	0	0
81	OTHER COST REIMB (SPECIFY)			0	0		-	0	0
89	SUBTOTAL		34,926	-	5,304,986	-	9,011,361	25,726	32,104
	NONREIMBURSABLE COST CENTERS								
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN			0	0		13,710	0	0
91	NONPAID WORKERS			0	0		-	0	0
92	PHYSICIAN PRIVATE OFFICES			0	0		-	0	0
93	OTHER NONREIMB (SPECIFY)		229	0	0		3,891	229	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		597,316	-	938,632		2,298,909	693,196	457,935
103	UNIT COST MULTIPLIER - WKST B, PART I		16.990926	0.000000	0.176934		0.254615	26.707609	14.264110
104	COST TO BE ALLOCATED - WKST B, PART II				12,064		124,284	30,163	34,707
105	UNIT COST MULTIPLIER - WKST B, PART II				0.002274		0.013765	1.162127	1.081080

COST ALLOCATIONS - STATISTICAL BASES	PROVIDER CCN: 31-5199	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: 31-5199 | 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	23,779							
8	DIETARY	3,581	96,312						
9	NURSING ADMINISTRATION	607	0	32,104					
10	CENTRAL SERVICES AND SUPPLY	88	0	0	32,104				
11	PHARMACY	106	0	0	0	32,104			
12	MEDICAL RECORDS	0	0	0	0	0	-		
13	MEDICAL SOCIAL SERVICES	244	0	0	0	0	0	32,104	
14	ACTIVITIES PROGRAM	0	0	0	0	0	0	0	32,104
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)	578	0	0	0	0	0	0	0
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	16,630	96,312	32,104	32,104	32,104	0	32,104	32,104
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	879	0	0	0	0	0	0	0
36	OCCUPATIONAL THERAPY	541	0	0	0	0	0	0	0
37	SPEECH LANGUAGE PATHOLOGIST	296	0	0	0	0	0	0	0
38	AUDIOLOGY	0	0	0	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	0	0
42	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0

COST ALLOCATIONS - STATISTICAL BASES | PROVIDER CCN: 31-5199 | 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	23,550	96,312	32,104	32,104	32,104	-	32,104	32,104
	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)	229	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	489,158	2,092,083	297,855	177,550	7,272	-	109,868	472,463
103	UNIT COST MULTIPLIER - WKST B, PART I	20.571008	21.721935	9.277816	5.530463	0.226514	0.000000	3.422253	14.716640
104	COST TO BE ALLOCATED - WKST B, PART II	14,546	89,669	14,690	3,553	2,014	-	5,801	5,802
105	UNIT COST MULTIPLIER - WKST B, PART II	0.611716	0.931026	0.457575	0.110672	0.062734	0.000000	0.180694	0.180725

COST ALLOCATIONS - STATISTICAL BASES		PROVIDER CCN: 31-5199	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: FROM: 01/01/2025 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		32,104	18
	INPATIENT ROUTINE NURSING COST CENTERS					
25	SKILLED NURSING FACILITY	0	0		32,104	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: FROM: 01/01/2025 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	-	-	-	32,104	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	-	-	-	39,649	102
103	UNIT COST MULTIPLIER - WKST B, PART I	0.000000	0.000000	0.000000	1.235017	103
104	COST TO BE ALLOCATED - WKST B, PART II	-	-	-	10,982	104
105	UNIT COST MULTIPLIER - WKST B, PART II	0.000000	0.000000	0.000000	0.342076	105

MED-CALC SYSTEMS

COST ALLOCATIONS - STATISTICAL BASES	PERIOD: FROM: 01/01/2025 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: 31-5199	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B-2

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

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS	PROVIDER CCN: 31-5199	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	10,246,512	12,272,763	-	12,272,763		25
26	NURSING FACILITY	-	0	-	-		26
27	ICF/IID	-	0	-	-		27
	ANCILLARY SERVICE COST CENTERS						
30	RADIOLOGY - DIAGNOSTIC	13,441	10,713	-	10,713	1.254644	30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	0	-	-	0.000000	31
32	LABORATORY	29,993	23,906	-	23,906	1.254622	32
33	INTRAVENOUS THERAPY	-	0	-	-	0.000000	33
34	RESPIRATORY THERAPY	35,437	28,245	-	28,245	1.254629	34
35	PHYSICAL THERAPY	441,041	475,717	-	475,717	0.927108	35
36	OCCUPATIONAL THERAPY	214,828	230,087	-	230,087	0.933682	36
37	SPEECH LANGUAGE PATHOLOGIST	107,788	202,592	-	202,592	0.532045	37
38	AUDIOLOGY	-	0	-	-	0.000000	38
39	ELECTROCARDIOLOGY	-	0	-	-	0.000000	39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	-	41	-	41	0.000000	40
41	DRUGS: DRUGS CHARGED TO PATIENTS	178,941	142,626	-	142,626	1.254617	41
42	DRUGS: IV SOLUTIONS	-	0	-	-	0.000000	42
43	DENTAL CARE	-	0	-	-	0.000000	43
44	APPLIANCES AND EQUIPMENT	-	1,411	-	1,411	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)	1,770	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	25,210	4,750	-	4,750	5.307368	80
81	OTHER COST REIMB (SPECIFY)	-	0	-	-	0.000000	81
100	TOTAL	11,294,961	13,392,851	-	13,392,851		100

RECLASSIFICATIONS OF CHARGES	PROVIDER CCN: 31-5199	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
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
500	TOTAL RECLASSIFICATIONS				-			-	500

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS	PROVIDER CCN: 31-5199	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	1.254644	3,034			3,807	-		30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0.000000	0			-	-		31
32	LABORATORY	1.254622	16,166			20,282	-		32
33	INTRAVENOUS THERAPY	0.000000	0			-	-		33
34	RESPIRATORY THERAPY	1.254629	0			-	-		34
35	PHYSICAL THERAPY	0.927108	349,321			323,858	-		35
36	OCCUPATIONAL THERAPY	0.933682	223,063			208,270	-		36
37	SPEECH LANGUAGE PATHOLOGIST	0.532045	181,223			96,419	-		37
38	AUDIOLOGY	0.000000	0			-	-		38
39	ELECTROCARDIOLOGY	0.000000	0			-	-		39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0			-	-		40
41	DRUGS: DRUGS CHARGED TO PATIENTS	1.254617	99,548			124,895	-		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	5.307368			4,750			25,210	80
81	OTHER COST REIMB (SPECIFY)	0.000000	0			-	-		81
100	TOTAL		872,355	-	4,750	777,531	-	25,210	100

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS	PROVIDER CCN: 31-5199	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: 31-5199	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		32,104	1
2	PRIVATE ROOM DAYS			2
3	PROGRAM INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS		4,829	3
4	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM			4
5	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST		10,246,512	5
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6	GENERAL INPATIENT ROUTINE SERVICE CHARGES		12,272,763	6
7	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO		0.834899	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		10,246,512	15
	PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM		319.17	16
17	PROGRAM ROUTINE SERVICE COST		1,541,272	17
18	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM		-	18
19	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST		1,541,272	19
20	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS		549,098	20
21	PER DIEM CAPITAL RELATED COSTS		17.10	21
22	PROGRAM CAPITAL RELATED COST		82,576	22
23	INPATIENT ROUTINE SERVICE COST		1,458,696	23
24	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS			24
25	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION		1,458,696	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: 31-5199	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: 31-5199	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET E PART A

	0			1	
1	INPATIENT PPS AMOUNT			3,885,148	1
2	ALLOWABLE BAD DEBTS			196,038	2
3	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES			140,996	3
4	REIMBURSABLE BAD DEBTS			127,425	4
5	TOTAL REIMBURSABLE COST			4,012,573	5
6	PRIMARY PAYER AMOUNTS			0	6
7	COINSURANCE			622,006	7
8					8
9	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION			-	9
10	SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITEMS			2,549	10
11	SEQUESTRATION AMOUNT			65,263	11
12	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION			-	12
13	NET REIMBURSABLE COST			3,322,755	13
14	INTERIM PAYMENTS			3,262,424	14
15	TENTATIVE ADJUSTMENT			-	15
16	BALANCE DUE PROVIDER/PROGRAM			60,331	16
17	PROTESTED AMOUNTS				17

CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART B	PROVIDER CCN: 31-5199	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		25,210	2
3	TOTAL REASONABLE COSTS		25,210	3
4	MEDICARE PART B ANCILLARY CHARGES		4,750	4
5	COST OF COVERED SERVICES		4,750	5
6	ALLOWABLE BAD DEBTS			6
7	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL-ELIGIBLE BENEFICIARIES			7
8	REIMBURSABLE BAD DEBTS		-	8
9	TOTAL REIMBURSABLE COST		4,750	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		95	14
15	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION		0	15
16	NET REIMBURSABLE COST		4,655	16
17	INTERIM PAYMENTS		4,655	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: 31-5199	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				3,197,880		4,655	1
2	INTERIM PAYMENTS PAYABLE				65,960			2
3.01	RETROACTIVE LUMP SUM ADJUSTMENTS		3.01					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	12/17/2025	1,416			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		(1,416)		-	3.99
4	TOTAL INTERIM PAYMENTS		4		3,262,424		4,655	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)

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CALCULATION OF REIMBURSEMENT SETTLEMENT - OTHER	PROVIDER CCN: 31-5199	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: 31-5199	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET G

	0	1			
	ASSETS	AMOUNT			
	CURRENT ASSETS				
1	CASH ON HAND AND IN BANKS	(5,212)			1
2	TEMPORARY INVESTMENTS	0			2
3	NOTES RECEIVABLE	0			3
4	ACCOUNTS RECEIVABLE	1,441,407			4
5	OTHER RECEIVABLES	0			5
6	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	0			6
7	INVENTORY	0			7
8	PREPAID EXPENSES	52,296			8
9	OTHER CURRENT ASSETS	717,366			9
10	DUE FROM OTHER FUNDS	(200,000)			10
11	TOTAL CURRENT ASSETS	2,005,857			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	1,973,746			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	67,955			23
24	LESS: ACCUMULATED DEPRECIATION	876,680			24
25	MINOR EQUIPMENT - DEPRECIABLE	0			25
26	MINOR EQUIPMENT - NONDEPRECIABLE	0			26
27	OTHER FIXED ASSETS	0			27
28	TOTAL FIXED ASSETS	1,165,021			28
	OTHER ASSETS				
29	INVESTMENTS	0			29
30	DEPOSITS ON LEASES	0			30
31	DUE FROM OWNERS/OFFICERS	0			31
32	OTHER ASSETS	0			32
33	TOTAL OTHER ASSETS	-			33
34	TOTAL ASSETS	3,170,878			34

BALANCE SHEET	PROVIDER CCN: 31-5199	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET G

	0	1			
	LIABILITIES	AMOUNT			
	CURRENT LIABILITIES				
35	ACCOUNTS PAYABLE	818,413			35
36	SALARIES, WAGES & FEES PAYABLE	231,462			36
37	PAYROLL TAXES PAYABLE	167,236			37
38	NOTES & LOANS PAYABLE (SHORT TERM)	0			38
39	DEFERRED INCOME	94,824			39
40	ACCELERATED PAYMENTS	0			40
41	DUE TO OTHER FUNDS	0			41
42	OTHER CURRENT LIABILITIES	555,791			42
43	TOTAL CURRENT LIABILITIES	1,867,726			43
	LONG TERM LIABILITIES				
44	MORTGAGE PAYABLE	0			44
45	NOTES PAYABLE	0			45
46	UNSECURED LOANS	910,086			46
47	LOANS FROM OWNERS	0			47
48	OTHER LONG TERM LIABILITIES	0			48
49	TOTAL LONG TERM LIABILITIES	910,086			49
50	TOTAL LIABILITIES	2,777,812			50
	CAPITAL ACCOUNTS				
51	FUND BALANCES	393,066			51
52	TOTAL LIABILITIES AND FUND BALANCES	3,170,878			52

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

PROVIDER CCN:	PERIOD:		WORKSHEET G-2
31-5199	FROM: 01/01/2025 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	3,722,965	521,683	1,362,108	5,010,914	1,655,093						12,272,763	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	3,722,965	521,683	1,362,108	5,010,914	1,655,093						12,272,763	4
	ALL OTHER SERVICES												
5	ANCILLARY SERVICES	140,020				980,068	0					1,120,088	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	3,862,985	521,683	1,362,108	5,010,914	2,635,161	-	-	-	-	-	13,392,851	10

PART II - OPERATING EXPENSES

		TOTAL											
	0	1											
11	OPERATING EXPENSES	12,954,383											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	12,954,383											16

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

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STATEMENT OF REVENUES AND EXPENSES	PROVIDER CCN: 31-5199	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET G-3

	0		1	
			AMOUNT	
	INCOME FROM SERVICES TO PATIENTS			
1	TOTAL PATIENT REVENUES		13,392,851	1
2	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS		980,068	2
3	NET PATIENT REVENUES		12,412,783	3
4	LESS: TOTAL OPERATING EXPENSES		12,954,383	4
5	NET INCOME FROM SERVICES TO PATIENTS		(541,600)	5
	OTHER INCOME			
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.		-	6
7	INCOME FROM INVESTMENTS		5,307	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		446	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		107,465	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		113,218	26
27	TOTAL INCOME		(428,382)	27
	EXPENSES			
28			-	28
29			-	29
30			-	30
31	TOTAL OTHER EXPENSES		-	31
32	NET INCOME (LOSS) FOR THE PERIOD		(428,382)	32