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: 31-5423	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	11:07 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 HAMILTON GROVE HEALTHCARE AND PROVIDER CCN #: 31-5423 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:
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	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		112,585	98			1
2	NF				-		2
3	ICF/IID						3
4	SNF-BASED HHA			-			4
100	TOTAL		112,585	98	-		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: 31-5423	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	2300 HAMILTON AVENUE						1

		CITY		STATE	ZIP CODE	COUNTY			
		1		2	3	4			
2	ADDRESS LINE 2	TRENTON		NJ	8619	MERCER			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	HAMILTON GROVE HEALTHCARE		315423	45940	U	12/1/1997	12/1/1997			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: 31-5423	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.	21,986			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: 31-5423	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

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: 31-5423	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	218	79,570				8,533	7,538	7,085	73,613	1
2	SNF - HMO						46,736	3,721			2
3	NF - FFS									-	3
4	NF - HMO										4
5	ICF/IID									-	5
6	HOSPICE									-	6
7	TOTAL	218	79,570				55,269	11,259	7,085	73,613	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		178	31	230	439		47.94	243.16	30.80	167.68	1
2	SNF - HMO		31	230		261		1,507.61	16.18			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		209	261	230	700						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		200	23	256	479						1
2	SNF - HMO		23	256		279						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: 31-5423	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)	9,916,806	-		9,916,806	370,929.25	26.74	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)	9,916,806	-	-	9,916,806	370,929.25	26.74	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)	9,916,806	-	-	9,916,806	370,929.25	26.74	11
	OTHER WAGES AND RELATED COST							
12	CONTRACT LABOR: PATIENT RELATED & MGMT	1,405,424			1,405,424	21,510.00	65.34	12
13	CONTRACT LABOR: PHYSICIAN SERVICES-PART A				-		0.00	13
14	HOME OFFICE SALARIES AND WAGE RELATED COSTS				-		0.00	14
	WAGE RELATED COSTS							
15	WAGE RELATED COSTS CORE (SEE PT. IV)	1,963,078			1,963,078			15
16	WAGE RELATED COSTS (EXCLUDED UNITS)				-			16
17	PHYSICIANS PART A - WRC				-			17
18	PHYSICIANS PART B - WRC				-			18
19	TOTAL ADJUSTED WAGE RELATED COST (SEE INSTRUCTIONS)	1,963,078	-	-	1,963,078			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	810,863	-		810,863	19,909.75	40.73	2
3	PLANT OP, MAINT & REPAIRS	5	96,056	-		96,056	3,762.25	25.53	3
4	LAUNDRY AND LINEN SERVICE	6	-	-		-		0.00	4
5	HOUSEKEEPING	7	619,120	-		619,120	38,402.00	16.12	5
6	DIETARY	8	942,567	-		942,567	51,901.25	18.16	6
7	NURSING ADMINISTRATION	9	681,290	-		681,290	12,384.00	55.01	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	172,087	-		172,087	4,868.25	35.35	11
12	ACTIVITIES PROGRAM	14	305,953	-		305,953	16,903.25	18.10	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

STATISTICAL DATA	PROVIDER CCN: 31-5423	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	25,992	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	727,537	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	329,833	15
16	RETIREMENT HEALTH CARE COST		16
	TAXES		
17	FICA - EMPLOYER'S PORTION ONLY	756,171	17
18	MEDICARE TAXES - EMPLOYER'S PORTION ONLY		18
19	UNEMPLOYMENT INSURANCE		19
20	STATE OR FEDERAL UNEMPLOYMENT TAXES	122,820	20
	OTHER		
21	EXECUTIVE DEFERRED COMPENSATION		21
22	DAY CARE COST AND ALLOWANCES		22
23	TUITION REIMBURSEMENT	725	23
24	TOTAL WAGE RELATED COST	1,963,078	24

STATISTICAL DATA	PROVIDER CCN: 31-5423	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	433,542	85,822	519,364	10,826.00	47.97	1
2	LICENSED PRACTICAL NURSE	2,642,094	523,015	3,165,109	74,748.25	42.34	2
3	CERTIFIED NURSING ASSISTANT	3,213,235	636,075	3,849,310	137,224.25	28.05	3
4	TOTAL NURSING EXPENDITURES	6,288,871	1,244,912	7,533,783	222,798.50	33.81	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	12,617		12,617	47.32	266.63	15
16	LICENSED PRACTICAL NURSE	150,078		150,078	2,917.36	51.44	16
17	CERTIFIED NURSING ASSISTANT	100,346		100,346	3,230.89	31.06	17
18	TOTAL NURSING EXPENDITURES	263,041	0	263,041	6,196	42.46	18
	TECHNICAL / PROFESSIONAL EMPLOYEES						
19	PHYSICAL THERAPIST	435,197		435,197	7,180.00	60.61	19
20	PHYSICAL THERAPY ASSISTANT			0		0.00	20
21	OCCUPATIONAL THERAPIST	517,067		517,067	6,090.95	84.89	21
22	OCCUPATIONAL THERAPY ASSISTANT			0		0.00	22
23	SPEECH-LANGUAGE PATHOLOGIST	190,119		190,119	2,043.90	93.02	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: 31-5423 | 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				7,971,153	7,971,153	-	7,971,153	(5,750,242)	2,220,911	1
2	0200	CAPITAL RELATED-MOVABLE EQUIPMENT				0	-	-	-	-	-	2
3	0300	EMPLOYEE BENEFITS DEPARTMENT	0	0	-	1,963,078	1,963,078	-	1,963,078	-	1,963,078	3
4	0400	ADMINISTRATIVE AND GENERAL	810,863	789,712	1,600,575	2,884,504	4,485,079	-	4,485,079	(483,596)	4,001,483	4
5	0500	PLANT OP, MAINT. & REPAIRS	96,056	41,682	137,738	684,564	822,302	-	822,302	-	822,302	5
6	0600	LAUNDRY AND LINEN SERVICE	0	0	-	102,373	102,373	-	102,373	-	102,373	6
7	0700	HOUSEKEEPING	619,120	0	619,120	91,563	710,683	-	710,683	-	710,683	7
8	0800	DIETARY	942,567	0	942,567	703,666	1,646,233	-	1,646,233	-	1,646,233	8
9	0900	NURSING ADMINISTRATION	681,290	1,546	682,836	0	682,836	-	682,836	-	682,836	9
10	1000	CENTRAL SERVICES AND SUPPLY	0	0	-	555,752	555,752	-	555,752	-	555,752	10
11	1100	PHARMACY	0	0	-	0	-	-	-	-	-	11
12	1200	MEDICAL RECORDS	0	0	-	0	-	-	-	-	-	12
13	1300	MEDICAL SOCIAL SERVICES	172,087	0	172,087	0	172,087	-	172,087	-	172,087	13
14	1400	ACTIVITIES PROGRAM	305,953	3,685	309,638	20,155	329,793	-	329,793	-	329,793	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	6,288,870	288,428	6,577,298	6,245	6,583,543	-	6,583,543	-	6,583,543	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	-	7,340	7,340	-	7,340	-	7,340	30
31	3100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	-	0	-	-	-	-	-	31
32	3200	LABORATORY	0	211	211	44,374	44,585	-	44,585	-	44,585	32
33	3300	INTRAVENOUS THERAPY	0	0	-	8,865	8,865	-	8,865	-	8,865	33
34	3400	RESPIRATORY THERAPY	0	15,507	15,507	12,054	27,561	-	27,561	-	27,561	34
35	3500	PHYSICAL THERAPY	0	1,142,383	1,142,383	0	1,142,383	(707,186)	435,197	-	435,197	35
36	3600	OCCUPATIONAL THERAPY	0	0	-	0	-	517,067	517,067	-	517,067	36
37	3700	SPEECH LANGUAGE PATHOLOGIST	0	0	-	0	-	190,119	190,119	-	190,119	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	-	242,596	242,596	-	242,596	-	242,596	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: 31-5423 | 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				51,226	51,226	-	51,226	-	51,226	80
81	8100	OTHER COST REIMB (SPECIFY)	0	0	-	0	-	-	-	-	-	81
89		SUBTOTAL	9,916,806	2,283,154	12,199,960	15,349,508	27,549,468	-	27,549,468	(6,233,838)	21,315,630	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	9,600	9,600	0	9,600	-	9,600	-	9,600	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	9,916,806	2,292,754	12,209,560	15,349,508	27,559,068	-	27,559,068	(6,233,838)	21,325,230	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: 31-5423 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET A-6

			INCREASES: 707,186				DECREASES: 707,186				
	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 OT	A	OCCUPATIONAL THERAPY	36		517,067	PHYSICAL THERAPY	35		517,067	2
3	RECLASS ST	B	SPEECH LANGUAGE PATHOLOGIST	37		190,119	PHYSICAL THERAPY	35		190,119	3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13											13
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49											49
50											50
51											51
52											52
53											53
54											54
55											55
56											56
57											57

RECLASSIFICATIONS | PROVIDER CCN: 31-5423 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET A-6

			INCREASES: 707,186				DECREASES: 707,186				
	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
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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				-	707,186			-	707,186	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: 31-5423	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	4,413,605	43,106		43,106	839,400	3,617,311		4
5	FIXED EQUIPMENT				-		-		5
6	MOVABLE EQUIPMENT	51,718			-	21,014	30,704		6
7	SUBTOTAL	4,465,323	43,106	-	43,106	860,414	3,648,015	-	7
8	RECONCILING ITEMS				-		-		8
9	TOTAL	4,465,323	43,106	-	43,106	860,414	3,648,015	-	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	241,990	1,977,404			1,518	(1)	2,220,911	1
2	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT							-	2
3	TOTAL	241,990	1,977,404	-	-	1,518	(1)	2,220,911	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: 31-5423	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	(5,913,392)			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	(86)	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	(320,360)	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: 31-5423	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		(6,233,838)			100

RELATED ORGANIZATIONS AND HOME OFFICE COSTS

PROVIDER CCN:	PERIOD:	WORKSHEET A-8-1
31-5423	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	830,260	830,260	-	1
2	10	CENTRAL SERVICES AND SU	Med Supplies		3	327,790	327,790	-	2
3	34	RESPIRATORY THERAPY	Oxygen		3	11,989	11,989	-	3
4	10	CENTRAL SERVICES AND SU	OTC Drugs		3	19,231	19,231	-	4
5	8	DIETARY	Dietary		3	696,759	696,759	-	5
6	5	PLANT OP, MAINT. & REPAIR	Maintenance		3	138,224	138,224	-	6
7	6	LAUNDRY AND LINEN SERVIC	Diapers		3	102,374	102,374	-	7
8	4	ADMINISTRATIVE AND GENE	Office Supplies		3	10,440	10,440	-	8
9	4	ADMINISTRATIVE AND GENE	Office Support		1	1,091,850	1,255,000	(163,150)	9
10	1	CAPITAL RELATED-BUILDING	Rent		6	1,872,654	7,622,896	(5,750,242)	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					5,101,571	11,014,963	(5,913,392)	100

RELATED ORGANIZATIONS AND HOME OFFICE COSTS

PROVIDER CCN:	PERIOD:	WORKSHEET A-8-1
31-5423	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		Hamilton Grove	100.00	Hamilton Avenue 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: 31-5423 | 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: 31-5423	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	2,220,911	2,220,911						
2	CAPITAL RELATED - MOVABLE EQUIPMENT	-		-					
3	EMPLOYEE BENEFITS DEPARTMENT	1,963,078	-	-	1,963,078				
4	ADMINISTRATIVE AND GENERAL	4,001,483	-	-	160,514	4,161,997	4,161,997		
5	PLANT OP, MAINT & REPAIRS	822,302	-	-	19,015	841,317	204,015	1,045,332	
6	LAUNDRY AND LINEN SERVICE	102,373	-	-	-	102,373	24,825	-	127,198
7	HOUSEKEEPING	710,683	-	-	122,558	833,241	202,057	-	-
8	DIETARY	1,646,233	-	-	186,586	1,832,819	444,449	-	-
9	NURSING ADMINISTRATION	682,836	-	-	134,865	817,701	198,288	-	-
10	CENTRAL SERVICES AND SUPPLY	555,752	-	-	-	555,752	134,767	-	-
11	PHARMACY	-	-	-	-	-	-	-	-
12	MEDICAL RECORDS	-	-	-	-	-	-	-	-
13	MEDICAL SOCIAL SERVICES	172,087	-	-	34,065	206,152	49,991	-	-
14	ACTIVITIES PROGRAM	329,793	-	-	60,565	390,358	94,660	-	-
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	-	-	-	-	-	-	-	-
16	TRAINING AND IN-SERVICE EDUCATION	-	-	-	-	-	-	-	-
17	PATIENT TRANSPORTATION PART A	-	-	-	-	-	-	-	-
18	OTHER (SPECIFY)	-	-	-	-	-	-	-	-
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	6,583,543	2,192,414	-	1,244,910	10,020,867	2,430,010	1,031,919	127,198
26	NURSING FACILITY	-	-	-	-	-	-	-	-
27	ICF/IID	-	-	-	-	-	-	-	-
	ANCILLARY SERVICE COST CENTERS								
30	RADIOLOGY - DIAGNOSTIC	7,340	-	-	-	7,340	1,780	-	-
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	-	-	-	-	-	-	-
32	LABORATORY	44,585	-	-	-	44,585	10,812	-	-
33	INTRAVENOUS THERAPY	8,865	-	-	-	8,865	2,150	-	-
34	RESPIRATORY THERAPY	27,561	-	-	-	27,561	6,683	-	-
35	PHYSICAL THERAPY	435,197	28,497	-	-	463,694	112,443	13,413	-
36	OCCUPATIONAL THERAPY	517,067	-	-	-	517,067	125,386	-	-
37	SPEECH LANGUAGE PATHOLOGIST	190,119	-	-	-	190,119	46,103	-	-
38	AUDIOLOGY	-	-	-	-	-	-	-	-
39	ELECTROCARDIOLOGY	-	-	-	-	-	-	-	-
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-	-	-	-	-	-	-
41	DRUGS: DRUGS CHARGED TO PATIENTS	242,596	-	-	-	242,596	58,828	-	-
42	DRUGS: IV SOLUTIONS	-	-	-	-	-	-	-	-

MED-CALC SYSTEMS	In Lieu of CMS Form 2540-24		
ALLOCATION OF GENERAL SERVICES COSTS	PROVIDER CCN: 31-5423	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	51,226	-	-	-	51,226	12,422	-	-
81	OTHER COST REIMB (SPECIFY)	-	-	-	-	-	-	-	-
89	SUBTOTAL	21,315,630	2,220,911	-	1,963,078	21,315,630	4,159,669	1,045,332	127,198
	NONREIMBURSABLE COST CENTERS								
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-	-	-	-	-	-	-
91	NONPAID WORKERS	-	-	-	-	-	-	-	-
92	PHYSICIAN PRIVATE OFFICES	9,600	-	-	-	9,600	2,328	-	-
93	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
93.01	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
93.02	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
98	CROSS FOOT ADJUSTMENTS								
99	NEGATIVE COST CENTER		-	-	-	-	-	-	-
100	TOTAL	21,325,230	2,220,911	-	1,963,078	21,325,230	4,161,997	1,045,332	127,198

MED-CALC SYSTEMS	In Lieu of CMS Form 2540-24		
ALLOCATION OF GENERAL SERVICES COSTS	PROVIDER CCN: 31-5423	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	1,035,298							
8	DIETARY	-	2,277,268						
9	NURSING ADMINISTRATION	-	-	1,015,989					
10	CENTRAL SERVICES AND SUPPLY	-	-	-	690,519				
11	PHARMACY	-	-	-	-	-			
12	MEDICAL RECORDS	-	-	-	-	-	-		
13	MEDICAL SOCIAL SERVICES	-	-	-	-	-	-	256,143	
14	ACTIVITIES PROGRAM	-	-	-	-	-	-	-	485,018
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	-	-	-	-	-	-	-	-
16	TRAINING AND IN-SERVICE EDUCATION	-	-	-	-	-	-	-	-
17	PATIENT TRANSPORTATION PART A	-	-	-	-	-	-	-	-
18	OTHER (SPECIFY)	-	-	-	-	-	-	-	-
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	1,022,014	2,277,268	1,015,989	690,519	-	-	256,143	485,018
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	13,284	-	-	-	-	-	-	-
36	OCCUPATIONAL THERAPY	-	-	-	-	-	-	-	-
37	SPEECH LANGUAGE PATHOLOGIST	-	-	-	-	-	-	-	-
38	AUDIOLOGY	-	-	-	-	-	-	-	-
39	ELECTROCARDIOLOGY	-	-	-	-	-	-	-	-
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-	-	-	-	-	-	-
41	DRUGS: DRUGS CHARGED TO PATIENTS	-	-	-	-	-	-	-	-
42	DRUGS: IV SOLUTIONS	-	-	-	-	-	-	-	-

MED-CALC SYSTEMS	In Lieu of CMS Form 2540-24		
ALLOCATION OF GENERAL SERVICES COSTS	PROVIDER CCN: 31-5423	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	1,035,298	2,277,268	1,015,989	690,519	-	-	256,143	485,018
	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	1,035,298	2,277,268	1,015,989	690,519	-	-	256,143	485,018

MED-CALC SYSTEMS	In Lieu of CMS Form 2540-24			
ALLOCATION OF GENERAL SERVICES COSTS	PROVIDER CCN: 31-5423	PERIOD: FROM: 01/01/2025 TO: 12/31/2025		WORKSHEET B PART I (cont)

		QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	OTHER (SPE CIFY)	SUBTOTAL	POST STEPDOWN ADJ	TOTAL	
	///	15	16	17	18	19	20	21	
	GENERAL SERVICE COST CENTERS								
1	CAPITAL RELATED - BUILDINGS & FIXTURES								1
2	CAPITAL RELATED - MOVABLE EQUIPMENT								2
3	EMPLOYEE BENEFITS DEPARTMENT								3
4	ADMINISTRATIVE AND GENERAL								4
5	PLANT OP, MAINT & REPAIRS								5
6	LAUNDRY AND LINEN SERVICE								6
7	HOUSEKEEPING								7
8	DIETARY								8
9	NURSING ADMINISTRATION								9
10	CENTRAL SERVICES AND SUPPLY								10
11	PHARMACY								11
12	MEDICAL RECORDS								12
13	MEDICAL SOCIAL SERVICES								13
14	ACTIVITIES PROGRAM								14
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	-							15
16	TRAINING AND IN-SERVICE EDUCATION	-	-						16
17	PATIENT TRANSPORTATION PART A	-	-	-					17
18	OTHER (SPECIFY)	-	-	-	-				18
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	-	-	-	-	19,356,945	-	19,356,945	25
26	NURSING FACILITY	-	-		-	-	-	-	26
27	ICF/IID	-	-		-	-	-	-	27
	ANCILLARY SERVICE COST CENTERS								
30	RADIOLOGY - DIAGNOSTIC	-	-		-	9,120	-	9,120	30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	-		-	-	-	-	31
32	LABORATORY	-	-		-	55,397	-	55,397	32
33	INTRAVENOUS THERAPY	-	-		-	11,015	-	11,015	33
34	RESPIRATORY THERAPY	-	-		-	34,244	-	34,244	34
35	PHYSICAL THERAPY	-	-		-	602,834	-	602,834	35
36	OCCUPATIONAL THERAPY	-	-		-	642,453	-	642,453	36
37	SPEECH LANGUAGE PATHOLOGIST	-	-		-	236,222	-	236,222	37
38	AUDIOLOGY	-	-		-	-	-	-	38
39	ELECTROCARDIOLOGY	-	-		-	-	-	-	39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-		-	-	-	-	40
41	DRUGS: DRUGS CHARGED TO PATIENTS	-	-		-	301,424	-	301,424	41
42	DRUGS: IV SOLUTIONS	-	-		-	-	-	-	42

MED-CALC SYSTEMS	In Lieu of CMS Form 2540-24			
ALLOCATION OF GENERAL SERVICES COSTS	PROVIDER CCN: 31-5423	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)	-	-		-	-	-	-	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	-	-		-	63,648	-	63,648	80
81	OTHER COST REIMB (SPECIFY)	-	-		-	-	-	-	81
89	SUBTOTAL	-	-	-	-	21,313,302	-	21,313,302	89
	NONREIMBURSABLE COST CENTERS								
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-		-	-	-	-	90
91	NONPAID WORKERS	-	-		-	-	-	-	91
92	PHYSICIAN PRIVATE OFFICES	-	-		-	11,928	-	11,928	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	-	-	-	-	21,325,230	-	21,325,230	100

ALLOCATION OF CAPITAL RELATED COSTS | PROVIDER CCN: 31-5423 | 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		-	-	-	-	-		
5	PLANT OP, MAINT & REPAIRS		-	-	-	-	-	-	
6	LAUNDRY AND LINEN SERVICE		-	-	-	-	-	-	-
7	HOUSEKEEPING		-	-	-	-	-	-	-
8	DIETARY		-	-	-	-	-	-	-
9	NURSING ADMINISTRATION		-	-	-	-	-	-	-
10	CENTRAL SERVICES AND SUPPLY		-	-	-	-	-	-	-
11	PHARMACY		-	-	-	-	-	-	-
12	MEDICAL RECORDS		-	-	-	-	-	-	-
13	MEDICAL SOCIAL SERVICES		-	-	-	-	-	-	-
14	ACTIVITIES PROGRAM		-	-	-	-	-	-	-
15	QA & PERFORMANCE IMPROVEMENT PROGRAM		-	-	-	-	-	-	-
16	TRAINING AND IN-SERVICE EDUCATION		-	-	-	-	-	-	-
17	PATIENT TRANSPORTATION PART A		-	-	-	-	-	-	-
18	OTHER (SPECIFY)		-	-	-	-	-	-	-
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY		2,192,414	-	2,192,414	-	-	-	-
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		28,497	-	28,497	-	-	-	-
36	OCCUPATIONAL THERAPY		-	-	-	-	-	-	-
37	SPEECH LANGUAGE PATHOLOGIST		-	-	-	-	-	-	-
38	AUDIOLOGY		-	-	-	-	-	-	-
39	ELECTROCARDIOLOGY		-	-	-	-	-	-	-
40	MEDICAL SUPPLIES CHARGED TO PATIENTS		-	-	-	-	-	-	-
41	DRUGS: DRUGS CHARGED TO PATIENTS		-	-	-	-	-	-	-
42	DRUGS: IV SOLUTIONS		-	-	-	-	-	-	-

ALLOCATION OF CAPITAL RELATED COSTS | PROVIDER CCN: 31-5423 | 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		-	-	-	-	-	-	-
81	OTHER COST REIMB (SPECIFY)		-	-	-	-	-	-	-
89	SUBTOTAL	-	2,220,911	-	2,220,911	-	-	-	-
	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	-	2,220,911	-	2,220,911	-	-	-	-

ALLOCATION OF CAPITAL RELATED COSTS	PROVIDER CCN: 31-5423	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II

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

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ALLOCATION OF CAPITAL RELATED COSTS	PROVIDER CCN: 31-5423	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	-							
8	DIETARY	-	-						
9	NURSING ADMINISTRATION	-	-	-					
10	CENTRAL SERVICES AND SUPPLY	-	-	-	-				
11	PHARMACY	-	-	-	-	-			
12	MEDICAL RECORDS	-	-	-	-	-	-		
13	MEDICAL SOCIAL SERVICES	-	-	-	-	-	-	-	
14	ACTIVITIES PROGRAM	-	-	-	-	-	-	-	-
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	-	-	-	-	-	-	-	-
16	TRAINING AND IN-SERVICE EDUCATION	-	-	-	-	-	-	-	-
17	PATIENT TRANSPORTATION PART A	-	-	-	-	-	-	-	-
18	OTHER (SPECIFY)	-	-	-	-	-	-	-	-
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	-	-	-	-	-	-	-	-
26	NURSING FACILITY	-	-	-	-	-	-	-	-
27	ICF/IID	-	-	-	-	-	-	-	-
	ANCILLARY SERVICE COST CENTERS								
30	RADIOLOGY - DIAGNOSTIC	-	-	-	-	-	-	-	-
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	-	-	-	-	-	-	-
32	LABORATORY	-	-	-	-	-	-	-	-
33	INTRAVENOUS THERAPY	-	-	-	-	-	-	-	-
34	RESPIRATORY THERAPY	-	-	-	-	-	-	-	-
35	PHYSICAL THERAPY	-	-	-	-	-	-	-	-
36	OCCUPATIONAL THERAPY	-	-	-	-	-	-	-	-
37	SPEECH LANGUAGE PATHOLOGIST	-	-	-	-	-	-	-	-
38	AUDIOLOGY	-	-	-	-	-	-	-	-
39	ELECTROCARDIOLOGY	-	-	-	-	-	-	-	-
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-	-	-	-	-	-	-
41	DRUGS: DRUGS CHARGED TO PATIENTS	-	-	-	-	-	-	-	-
42	DRUGS: IV SOLUTIONS	-	-	-	-	-	-	-	-

ALLOCATION OF CAPITAL RELATED COSTS

PROVIDER CCN: 31-5423

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	-	-	-	-	-	-	-	-
	NONREIMBURSABLE COST CENTERS								
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-	-	-	-	-	-	-
91	NONPAID WORKERS	-	-	-	-	-	-	-	-
92	PHYSICIAN PRIVATE OFFICES	-	-	-	-	-	-	-	-
93	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
93.01	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
93.02	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
98	CROSS FOOT ADJUSTMENTS								
99	NEGATIVE COST CENTER	-	-	-	-	-	-	-	-
100	TOTAL	-	-	-	-	-	-	-	-

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5423	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: 31-5423	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)	-	-	-	-					18
	INPATIENT ROUTINE NURSING COST CENTERS									
25	SKILLED NURSING FACILITY	-	-	-	-	2,192,414	-	2,192,414		25
26	NURSING FACILITY	-	-		-	-	-	-		26
27	ICF/IID	-	-		-	-	-	-		27
	ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	-	-		-	-	-	-		30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	-		-	-	-	-		31
32	LABORATORY	-	-		-	-	-	-		32
33	INTRAVENOUS THERAPY	-	-		-	-	-	-		33
34	RESPIRATORY THERAPY	-	-		-	-	-	-		34
35	PHYSICAL THERAPY	-	-		-	28,497	-	28,497		35
36	OCCUPATIONAL THERAPY	-	-		-	-	-	-		36
37	SPEECH LANGUAGE PATHOLOGIST	-	-		-	-	-	-		37
38	AUDIOLOGY	-	-		-	-	-	-		38
39	ELECTROCARDIOLOGY	-	-		-	-	-	-		39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-		-	-	-	-		40
41	DRUGS: DRUGS CHARGED TO PATIENTS	-	-		-	-	-	-		41
42	DRUGS: IV SOLUTIONS	-	-		-	-	-	-		42

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5423	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)	-	-		-	-	-	-		47
47.01	OTHER ANCILLARY (SPECIFY)	-	-		-	-	-	-		47.01
47.02	OTHER ANCILLARY (SPECIFY)	-	-		-	-	-	-		47.02
	OUTPATIENT SERVICE COST CENTERS									
60	SCREENING & PREVENTIVE SERVICES	-	-		-	-	-	-		60
61	OUTPATIENT LABORATORY	-	-		-	-	-	-		61
62	PORTABLE X-RAY SERVICES	-	-		-	-	-	-		62
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	-	-		-	-	-	-		63
64	OTHER OUTPATIENT (SPECIFY)	-	-		-	-	-	-		64
	OUTPATIENT REIMBURSABLE COST CENTERS									
70	HOME HEALTH AGENCY	-	-		-	-	-	-		70
71	AMBULANCE	-	-	-	-	-	-	-		71
72	HOSPICE	-	-		-	-	-	-		72
73	CORF	-	-		-	-	-	-		73
74	OPT	-	-		-	-	-	-		74
75	OOT	-	-		-	-	-	-		75
76	OSP	-	-		-	-	-	-		76
77	OTHER OUTPATIENT REIMB (SPECIFY)	-	-		-	-	-	-		77
	COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	-	-		-	-	-	-		80
81	OTHER COST REIMB (SPECIFY)	-	-		-	-	-	-		81
89	SUBTOTAL	-	-	-	-	2,220,911	-	2,220,911		89
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-		-	-	-	-		90
91	NONPAID WORKERS	-	-		-	-	-	-		91
92	PHYSICIAN PRIVATE OFFICES	-	-		-	-	-	-		92
93	OTHER NONREIMB (SPECIFY)	-	-		-	-	-	-		93
93.01	OTHER NONREIMB (SPECIFY)	-	-		-	-	-	-		93.01
93.02	OTHER NONREIMB (SPECIFY)	-	-		-	-	-	-		93.02
98	CROSS FOOT ADJUSTMENTS									98
99	NEGATIVE COST CENTER	-	-	-	-	-		-		99
100	TOTAL	-	-	-	-	2,220,911	-	2,220,911		100

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5423	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: 31-5423	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		121,580						
2	CAPITAL RELATED - MOVABLE EQUIPMENT			-					
3	EMPLOYEE BENEFITS DEPARTMENT			0	9,916,806				
4	ADMINISTRATIVE AND GENERAL			0	810,863	(4,161,997)	17,163,233		
5	PLANT OP, MAINT & REPAIRS			0	96,056		841,317	121,580	
6	LAUNDRY AND LINEN SERVICE			0	0		102,373	0	73,613
7	HOUSEKEEPING			0	619,120		833,241	0	0
8	DIETARY			0	942,567		1,832,819	0	0
9	NURSING ADMINISTRATION			0	681,290		817,701	0	0
10	CENTRAL SERVICES AND SUPPLY			0	0		555,752	0	0
11	PHARMACY			0	0		-	0	0
12	MEDICAL RECORDS			0	0		-	0	0
13	MEDICAL SOCIAL SERVICES			0	172,087		206,152	0	0
14	ACTIVITIES PROGRAM			0	305,953		390,358	0	0
15	QA & PERFORMANCE IMPROVEMENT PROGRAM			0	0		-	0	0
16	TRAINING AND IN-SERVICE EDUCATION			0	0		-	0	0
17	PATIENT TRANSPORTATION PART A			0	0		-	0	0
18	OTHER (SPECIFY)			0	0		-	0	0
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY		120,020	0	6,288,870		10,020,867	120,020	73,613
26	NURSING FACILITY			0	0		-	0	0
27	ICF/IID			0	0		-	0	0
	ANCILLARY SERVICE COST CENTERS								
30	RADIOLOGY - DIAGNOSTIC			0	0		7,340	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY			0	0		-	0	0
32	LABORATORY			0	0		44,585	0	0
33	INTRAVENOUS THERAPY			0	0		8,865	0	0
34	RESPIRATORY THERAPY			0	0		27,561	0	0
35	PHYSICAL THERAPY		1,560	0	0		463,694	1,560	0
36	OCCUPATIONAL THERAPY			0	0		517,067	0	0
37	SPEECH LANGUAGE PATHOLOGIST			0	0		190,119	0	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		242,596	0	0
42	DRUGS: IV SOLUTIONS			0	0		-	0	0

COST ALLOCATIONS - STATISTICAL BASES	PROVIDER CCN: 31-5423	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		51,226	0	0
81	OTHER COST REIMB (SPECIFY)			0	0		-	0	0
89	SUBTOTAL		121,580	-	9,916,806	-	17,153,633	121,580	73,613
	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		9,600	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		2,220,911	-	1,963,078		4,161,997	1,045,332	127,198
103	UNIT COST MULTIPLIER - WKST B, PART I		18.267075	0.000000	0.197955		0.242495	8.597894	1.727928
104	COST TO BE ALLOCATED - WKST B, PART II				-		-	-	-
105	UNIT COST MULTIPLIER - WKST B, PART II				0.000000		0.000000	0.000000	0.000000

COST ALLOCATIONS - STATISTICAL BASES	PROVIDER CCN: 31-5423	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: 31-5423 | 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	121,580							
8	DIETARY	0	220,839						
9	NURSING ADMINISTRATION	0	0	73,613					
10	CENTRAL SERVICES AND SUPPLY	0	0	0	73,613				
11	PHARMACY	0	0	0	0	-			
12	MEDICAL RECORDS	0	0	0	0	0	-		
13	MEDICAL SOCIAL SERVICES	0	0	0	0	0	0	73,613	
14	ACTIVITIES PROGRAM	0	0	0	0	0	0	0	73,613
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0
17	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0
18	OTHER (SPECIFY)	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	120,020	220,839	73,613	73,613	0	0	73,613	73,613
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	1,560	0	0	0	0	0	0	0
36	OCCUPATIONAL THERAPY	0	0	0	0	0	0	0	0
37	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	0	0	0
38	AUDIOLOGY	0	0	0	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	0	0
42	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0

COST ALLOCATIONS - STATISTICAL BASES | PROVIDER CCN: 31-5423 | 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	121,580	220,839	73,613	73,613	-	-	73,613	73,613
	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	1,035,298	2,277,268	1,015,989	690,519	-	-	256,143	485,018
103	UNIT COST MULTIPLIER - WKST B, PART I	8.515364	10.311892	13.801761	9.380395	0.000000	0.000000	3.479589	6.588755
104	COST TO BE ALLOCATED - WKST B, PART II	-	-	-	-	-	-	-	-
105	UNIT COST MULTIPLIER - WKST B, PART II	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

COST ALLOCATIONS - STATISTICAL BASES		PROVIDER CCN: 31-5423	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		-	18
	INPATIENT ROUTINE NURSING COST CENTERS					
25	SKILLED NURSING FACILITY	0	0		0	25
26	NURSING FACILITY	0	0		0	26
27	ICF/IID	0	0		0	27
	ANCILLARY SERVICE COST CENTERS					
30	RADIOLOGY - DIAGNOSTIC	0	0		0	30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0		0	31
32	LABORATORY	0	0		0	32
33	INTRAVENOUS THERAPY	0	0		0	33
34	RESPIRATORY THERAPY	0	0		0	34
35	PHYSICAL THERAPY	0	0		0	35
36	OCCUPATIONAL THERAPY	0	0		0	36
37	SPEECH LANGUAGE PATHOLOGIST	0	0		0	37
38	AUDIOLOGY	0	0		0	38
39	ELECTROCARDIOLOGY	0	0		0	39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0		0	40
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0		0	41
42	DRUGS: IV SOLUTIONS	0	0		0	42

MED-CALC SYSTEMS

COST ALLOCATIONS - STATISTICAL BASES	PERIOD: 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	-	-	-	-	89
	NONREIMBURSABLE COST CENTERS					
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		0	90
91	NONPAID WORKERS	0	0		0	91
92	PHYSICIAN PRIVATE OFFICES	0	0		0	92
93	OTHER NONREIMB (SPECIFY)	0	0		0	93
93.01	OTHER NONREIMB (SPECIFY)	0	0		0	93.01
93.02	OTHER NONREIMB (SPECIFY)	0	0		0	93.02
98	CROSS FOOT ADJUSTMENT					98
99	NEGATIVE COST CENTER					99
102	COST TO BE ALLOCATED - WKST B, PART I	-	-	-	-	102
103	UNIT COST MULTIPLIER - WKST B, PART I	0.000000	0.000000	0.000000	0.000000	103
104	COST TO BE ALLOCATED - WKST B, PART II	-	-	-	-	104
105	UNIT COST MULTIPLIER - WKST B, PART II	0.000000	0.000000	0.000000	0.000000	105

MED-CALC SYSTEMS

COST ALLOCATIONS - STATISTICAL BASES	PERIOD: 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: 31-5423	PERIOD: /ORKSHEET B-2 FROM: 01/01/2025 TO: 12/31/2025

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

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS	PROVIDER CCN: 31-5423	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	19,356,945	24,516,985	-	24,516,985		25
26	NURSING FACILITY	-	0	-	-		26
27	ICF/IID	-	0	-	-		27
	ANCILLARY SERVICE COST CENTERS						
30	RADIOLOGY - DIAGNOSTIC	9,120	7,340	-	7,340	1.242507	30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	0	-	-	0.000000	31
32	LABORATORY	55,397	44,585	-	44,585	1.242503	32
33	INTRAVENOUS THERAPY	11,015	20,490	-	20,490	0.537579	33
34	RESPIRATORY THERAPY	34,244	27,561	-	27,561	1.242480	34
35	PHYSICAL THERAPY	602,834	802,813	-	802,813	0.750902	35
36	OCCUPATIONAL THERAPY	642,453	953,841	-	953,841	0.673543	36
37	SPEECH LANGUAGE PATHOLOGIST	236,222	350,716	-	350,716	0.673542	37
38	AUDIOLOGY	-	0	-	-	0.000000	38
39	ELECTROCARDIOLOGY	-	0	-	-	0.000000	39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	-	0	-	-	0.000000	40
41	DRUGS: DRUGS CHARGED TO PATIENTS	301,424	357,616	-	357,616	0.842871	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	63,648	6,519	-	6,519	9.763461	80
81	OTHER COST REIMB (SPECIFY)	-	0	-	-	0.000000	81
100	TOTAL	21,313,302	27,088,466	-	27,088,466		100

RECLASSIFICATIONS OF CHARGES	PROVIDER CCN: 31-5423	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: 31-5423	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	1.242507	0			-	-		30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0.000000	0			-	-		31
32	LABORATORY	1.242503	26,034			32,347	-		32
33	INTRAVENOUS THERAPY	0.537579	20,490			11,015	-		33
34	RESPIRATORY THERAPY	1.242480	0			-	-		34
35	PHYSICAL THERAPY	0.750902	271,559			203,914	-		35
36	OCCUPATIONAL THERAPY	0.673543	377,430			254,215	-		36
37	SPEECH LANGUAGE PATHOLOGIST	0.673542	167,692			112,948	-		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	0.842871	352,245			296,897	-		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	9.763461			400			3,905	80
81	OTHER COST REIMB (SPECIFY)	0.000000	0			-	-		81
100	TOTAL		1,215,450	-	400	911,336	-	3,905	100

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS	PROVIDER CCN: 31-5423	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: 31-5423	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		73,613	1
2	PRIVATE ROOM DAYS			2
3	PROGRAM INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS		8,533	3
4	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM			4
5	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST		19,356,945	5
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6	GENERAL INPATIENT ROUTINE SERVICE CHARGES		24,516,985	6
7	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO		0.789532	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		19,356,945	15
	PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM		262.96	16
17	PROGRAM ROUTINE SERVICE COST		2,243,838	17
18	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM		-	18
19	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST		2,243,838	19
20	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS		2,192,414	20
21	PER DIEM CAPITAL RELATED COSTS		29.78	21
22	PROGRAM CAPITAL RELATED COST		254,113	22
23	INPATIENT ROUTINE SERVICE COST		1,989,725	23
24	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS			24
25	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION		1,989,725	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: 31-5423	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: 31-5423	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET E PART A

	0			1	
1	INPATIENT PPS AMOUNT			6,830,916	1
2	ALLOWABLE BAD DEBTS			675,281	2
3	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES			380,467	3
4	REIMBURSABLE BAD DEBTS			438,933	4
5	TOTAL REIMBURSABLE COST			7,269,849	5
6	PRIMARY PAYER AMOUNTS			0	6
7	COINSURANCE			1,286,121	7
8					8
9	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION			-	9
10	SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITEMS			8,779	10
11	SEQUESTRATION AMOUNT			110,896	11
12	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION			-	12
13	NET REIMBURSABLE COST			5,864,053	13
14	INTERIM PAYMENTS			5,751,468	14
15	TENTATIVE ADJUSTMENT			-	15
16	BALANCE DUE PROVIDER/PROGRAM			112,585	16
17	PROTESTED AMOUNTS				17

CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART B	PROVIDER CCN: 31-5423	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		3,905	2
3	TOTAL REASONABLE COSTS		3,905	3
4	MEDICARE PART B ANCILLARY CHARGES		400	4
5	COST OF COVERED SERVICES		400	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		400	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		8	14
15	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION		0	15
16	NET REIMBURSABLE COST		392	16
17	INTERIM PAYMENTS		294	17
18	TENTATIVE ADJUSTMENT		-	18
19	BALANCE DUE PROVIDER/PROGRAM		98	19
20	PROTESTED AMOUNTS			20

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED TO MEDICARE BENEFICIARIES	PROVIDER CCN:	PROVIDER CCN: 31-5423	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				5,433,900		294	1
2	INTERIM PAYMENTS PAYABLE				412,849			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	10/2/2025	95,281			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		(95,281)		-	3.99
4	TOTAL INTERIM PAYMENTS		4		5,751,468		294	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: 31-5423	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: 31-5423	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET G

	0	1			
	ASSETS	AMOUNT			
	CURRENT ASSETS				
1	CASH ON HAND AND IN BANKS	642,739			1
2	TEMPORARY INVESTMENTS	0			2
3	NOTES RECEIVABLE	0			3
4	ACCOUNTS RECEIVABLE	4,273,441			4
5	OTHER RECEIVABLES	0			5
6	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	0			6
7	INVENTORY	0			7
8	PREPAID EXPENSES	274,152			8
9	OTHER CURRENT ASSETS	0			9
10	DUE FROM OTHER FUNDS	0			10
11	TOTAL CURRENT ASSETS	5,190,332			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	3,617,311			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	30,704			23
24	LESS: ACCUMULATED DEPRECIATION	2,442,652			24
25	MINOR EQUIPMENT - DEPRECIABLE	0			25
26	MINOR EQUIPMENT - NONDEPRECIABLE	0			26
27	OTHER FIXED ASSETS	0			27
28	TOTAL FIXED ASSETS	1,205,363			28
	OTHER ASSETS				
29	INVESTMENTS	0			29
30	DEPOSITS ON LEASES	0			30
31	DUE FROM OWNERS/OFFICERS	0			31
32	OTHER ASSETS	20,053			32
33	TOTAL OTHER ASSETS	20,053			33
34	TOTAL ASSETS	6,415,748			34

BALANCE SHEET	PROVIDER CCN: 31-5423	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET G

	0	1			
	LIABILITIES	AMOUNT			
	CURRENT LIABILITIES				
35	ACCOUNTS PAYABLE	1,332,369			35
36	SALARIES, WAGES & FEES PAYABLE	268,105			36
37	PAYROLL TAXES PAYABLE	403,390			37
38	NOTES & LOANS PAYABLE (SHORT TERM)	0			38
39	DEFERRED INCOME	0			39
40	ACCELERATED PAYMENTS	0			40
41	DUE TO OTHER FUNDS	0			41
42	OTHER CURRENT LIABILITIES	0			42
43	TOTAL CURRENT LIABILITIES	2,003,864			43
	LONG TERM LIABILITIES				
44	MORTGAGE PAYABLE	0			44
45	NOTES PAYABLE	0			45
46	UNSECURED LOANS	59,630			46
47	LOANS FROM OWNERS	0			47
48	OTHER LONG TERM LIABILITIES	0			48
49	TOTAL LONG TERM LIABILITIES	59,630			49
50	TOTAL LIABILITIES	2,063,494			50
	CAPITAL ACCOUNTS				
51	FUND BALANCES	4,352,254			51
52	TOTAL LIABILITIES AND FUND BALANCES	6,415,748			52

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

PROVIDER CCN:	PERIOD:		WORKSHEET G-2
31-5423	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	6,516,472	1,616,218	1,972,342	11,920,498	2,491,455						24,516,985	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	6,516,472	1,616,218	1,972,342	11,920,498	2,491,455						24,516,985	4
	ALL OTHER SERVICES												
5	ANCILLARY SERVICES	530,055				2,041,426	0					2,571,481	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	7,046,527	1,616,218	1,972,342	11,920,498	4,532,881	-	-	-	-	-	27,088,466	10

PART II - OPERATING EXPENSES

		TOTAL											
	0	1											
11	OPERATING EXPENSES	27,559,068											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	27,559,068											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: 31-5423	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET G-3

	0		1	
			AMOUNT	
	INCOME FROM SERVICES TO PATIENTS			
1	TOTAL PATIENT REVENUES		27,088,466	1
2	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS		-	2
3	NET PATIENT REVENUES		27,088,466	3
4	LESS: TOTAL OPERATING EXPENSES		27,559,068	4
5	NET INCOME FROM SERVICES TO PATIENTS		(470,602)	5
	OTHER INCOME			
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.		-	6
7	INCOME FROM INVESTMENTS		37,091	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		86	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		185,002	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		222,179	26
27	TOTAL INCOME		(248,423)	27
	EXPENSES			
28			-	28
29			-	29
30			-	30
31	TOTAL OTHER EXPENSES		-	31
32	NET INCOME (LOSS) FOR THE PERIOD		(248,423)	32

MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

HAMILTON GROVE HEALTHCARE & REHABILITATION LLC

Financial Statements

Year Ended December 31, 2025

Hamilton Grove Healthcare & Rehabilitation LLC

Year Ended December 31, 2025

TABLE OF CONTENTS

MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Members,
Hamilton Grove Healthcare & Rehabilitation LLC:

Opinion

We have audited the accompanying financial statements of Hamilton Grove Healthcare & Rehabilitation 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 Hamilton Grove Healthcare & Rehabilitation 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 Hamilton Grove Healthcare & Rehabilitation 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 Hamilton Grove Healthcare & Rehabilitation 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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MARTIN FRIEDMAN CPA PC
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 Hamilton Grove Healthcare & Rehabilitation 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 Hamilton Grove Healthcare & Rehabilitation 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

April 26, 2026

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Hamilton Grove Healthcare & Rehabilitation LLC
Balance Sheet
December 31, 2025

Assets		
Cash	$ 642,738	
Accounts Receivable	4,273,441	
(Net of Allowance for Credit Losses of $296,132)		
Prepaid Expenses	274,152	
Total Current Assets		$ 5,190,331
Leasehold Improvements	3,617,311	
Furniture & Equipment	30,704	
	3,648,015	
Less: Accum. Depreciation & Amortization	2,442,652	
Total Fixed Assets		1,205,363
Right-of-Use Asset	23,298,848	
Security Deposits	20,053	
Total Other Assets		23,318,901
Total Assets		**$ 29,714,595**
Liabilities and Equity		
Accounts Payable	$ 1,332,369	
Lease Liabilities	718,641	
Withholding Taxes Payable	10,909	
Accrued Payroll	268,105	
Accrued Expenses & Taxes	392,480	
Exchanges	59,630	
Total Current Liabilities		$ 2,782,134
Lease Liabilities	22,580,207	
Total Long Term Liabilities		22,580,207
Members' Equity		4,352,254
Total Liabilities & Members' Equity		**$ 29,714,595**

See accompanying notes to the financial statements.

Hamilton Grove Healthcare & Rehabilitation LLC
Statement of Operations
For the year ended December 31, 2025

Total Revenue From Patients		$ 27,088,466
Operating Expenses:		
Payroll	$ 9,916,807	
Employee Benefits	1,963,077	
Professional Care	2,486,747	
Dietary & Housekeeping	897,602	
Plant & Maintenance	8,697,400	
General & Administrative	3,495,404	
Total Operating Expenses		27,457,037
Loss From Operations		(368,571)
Other Income		222,179
Loss Before Taxes		(146,392)
Less: Pass-Through Entity Taxes		102,032
Net Loss		**$ (248,424)**

See accompanying notes to the financial statements.

Hamilton Grove Healthcare & Rehabilitation LLC
Statement of Members' Equity
For the year ended December 31, 2025

Members' Equity:	
Balance as of Beginning of Period	$ 4,825,678
Net Loss for the Period	(248,424)
Members' Distributions	(225,000)
Total Members' Equity - End of Period	**$ 4,352,254**

See accompanying notes to the financial statements.

Hamilton Grove Healthcare & Rehabilitation LLC
Statement of Cash Flows
For the year ended December 31, 2025

Cash Flows From Operating Activities:		
Net Loss		$ (248,424)
Adjustments to reconcile Net Loss to Net Cash Provided by Operating Activities:		
Depreciation & Amortization		241,990
Allowance for Credit Losses		43,702
(Increase) Decrease In:		
Accounts Receivable	$ (693,469)	
Prepaid Expenses	(70,426)	
Increase (Decrease) In:		
Accounts Payable	314,784	
Accrued Payroll & Withholding Taxes	(321,615)	
Accrued Expenses & Taxes	96,749	
Exchanges	(440,758)	
Total Adjustments		(1,114,735)
Net Cash Used In Operating Activities		(1,077,467)
Cash Flows From Investing Activities:		
Capital Expenditures	(43,106)	
Net Cash Used In Investing Activities		(43,106)
Cash Flows From Financing Activities:		
Distributions	(225,000)	
Net Cash Used In Financing Activities		(225,000)
Net Change In Cash		(1,345,573)
Cash - Beginning of Period		1,988,311
Cash - End of Period		**$ 642,738**
Supplemental Disclosures:		
Income Taxes Paid		$ 102,032

See accompanying notes to the financial statements.

1) **Organization**:

Hamilton Grove Healthcare and Rehabilitation, LLC, a limited liability company, is licensed by the New Jersey State Department of Health to run and operate a 218 bed skilled nursing located in Hamilton Township, New Jersey. The Facility began operations in December 2010.

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, cash includes time deposits, certificates of deposits, and all highly liquid debt instruments with original maturities of six months or less. The Facility maintains cash at financial institutions which periodically exceeds federally insured amounts during the year.

Fixed Assets -

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

Leasehold Improvements	10 years
Furniture & Equipment	5 years

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.

Advertising -

Advertising costs are expensed as incurred and included in general and administrative expenses. Advertising expense for the year was $51,410.

2) **Summary of Significant Accounting Policies (cont.):**

Income Taxes -

The Facility is treated as a partnership for income tax purposes, and as such each member is taxed separately on their distributive share of the Facility's income whether or not that income is actually distributed.

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	$	1,068,745
Medicare Patients		1,669,310
HMO Patients		821,365
Private Patients and Other		1,010,153
Less: Allowance for Credit Losses		(296,132)
Total	**$**	**4,273,441**

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	$	252,430
Provision for expected credit losses		282,000
Write-offs charged against the allowance		(238,298)
Credit Loss Recoveries		0
Balance December 31, 2025	**$**	**296,132**

4) **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.

5) **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, sick leave and 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 $164,237, which is included in the total accrued payroll liability of $268,105.

6) **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 lease with Hamilton Avenue Realty, LLC (a related party through common ownership) that will expire in 2040. The lease, as amended February 9, 2016, provides for minimum annual rentals of 105% of lessor's debt service, defined as all payments by lessor to the Mortgagee plus any escrow requirements. The Facility determines the present value of the remaining lease payments using the US Treasury risk-free rate at the time of lease execution, which was 4.81%. 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 $23,298,848, of which $718,641 of the liability was considered short term.

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

2026	$	1,180,352
2027		1,180,352
2028		1,180,352
2029		1,180,352
2030		1,180,352
For the Years Thereafter		10,623,168
Total Minimum Future Rentals	$	16,524,928

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.

7) **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.

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.

7) **Patient Care Revenue Recognition (cont.):**

- **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.

- **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.

8) **Nursing Home User Fee/Hospital Provider Tax:**

All New Jersey facilities were assessed a provider assessment tax of $14.67 for each private and Medicaid patient day. The nursing home user fee for the year ended December 31, 2025 was $885,188. Concurrently with the tax assessment, the State prospectively calculated a revenue add-on to the Medicaid rate.

9) **Pass-Through Entity Tax:**

The Facility elected to pay an optional Pass-Through Entity Tax to the State of New Jersey. A pass-through entity such as a partnership or S-corporation can elect to pay the optional state tax, which is a valid deductible business expense for the entity, and the partners/shareholders are then able to claim a refundable tax credit on their personal tax returns for the taxes paid by the entity. Pass-Through Entity Tax for the year ended December 31, 2025 was $102,032.

10) **Subsequent Events:**

The Facility has evaluated subsequent events through April 26, 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,
Hamilton Grove Healthcare & Rehabilitation LLC:

Our report on our audit of the basic financial statements of Hamilton Grove Healthcare & Rehabilitation 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 13 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

April 26, 2026

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Hamilton Grove Healthcare & Rehabilitation LLC
Supplementary Schedules
For the year ended December 31, 2025

Revenue From Patients:		
Private & HMO	$ 6,149,099	
Medicaid	13,892,840	
Medicare	7,046,527	
Total Revenue From Patients		$ 27,088,466
Other Income:		
Interest	37,091	
Other	185,088	
Total Other Income		222,179
Total Revenue		**$ 27,310,645**