

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: 31-5174	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S PARTS I, II, & III
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PART I - COST REPORT STATUS		1	2	3	
1	ELECTRONICALLY PREPARED	Y	06/17/2026	11:42 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 DEPTFORD CTR FOR REHAB AND HEALTHCARE AND PROVIDER CCN #: 31-5174 FOR THE COST REPORTING PERIOD BEGINNING 01/01/2025 AND ENDING 12/31/2025 AND THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THIS REPORT AND STATEMENT ARE TRUE, CORRECT, COMPLETE AND PREPARED FROM THE BOOKS AND RECORDS OF THE PROVIDER IN ACCORDANCE WITH APPLICABLE INSTRUCTIONS, EXCEPT AS NOTED. I FURTHER CERTIFY THAT I AM FAMILIAR WITH THE LAWS AND REGULATIONS REGARDING THE PROVISION OF HEALTH CARE SERVICES, AND THAT THE SERVICES IDENTIFIED IN THIS COST REPORT WERE PROVIDED IN COMPLIANCE WITH SUCH LAWS AND REGULATIONS.

ECR ENCRYPTION:
06/17/2026 11:42:31 AM
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	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR		CHECKBOX	ELECTRONIC	
	1		2	SIGNATURE STATEMENT	
1			Y	I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature.	1
2	Signatory Printed Name				2
3	Signatory Title				3
4	Signature Date				4

PART III - SETTLEMENT SUMMARY

	COMPONENT	TITLE XVIII					
		TITLE V	PART A	PART B	TITLE XIX		
		1	2	3	4		
1	SNF		413,663	1,331			1
2	NF				-		2
3	ICF/IID						3
4	SNF-BASED HHA			-			4
100	TOTAL		413,663	1,331	-		100

ACCORDING TO THE PAPERWORK REDUCTION ACT OF 1995, NO PERSONS ARE REQUIRED TO RESPOND TO A COLLECTION OF INFORMATION UNLESS IT DISPLAYS A VALID OMB CONTROL NUMBER. THE OMB CONTROL NUMBER FOR THIS INFORMATION COLLECTION IS 0938-0463. THE TIME REQUIRED TO COMPLETE THIS INFORMATION COLLECTION IS ESTIMATED TO AVERAGE 202 HOURS PER RESPONSE, INCLUDING THE TIME TO REVIEW INSTRUCTIONS, SEARCH EXISTING DATA RESOURCES, GATHER THE DATA NEEDED, AND COMPLETE AND REVIEW THE INFORMATION COLLECTION. IF YOU HAVE ANY COMMENTS CONCERNING THE ACCURACY OF THE TIME ESTIMATE(S) OR SUGGESTIONS FOR IMPROVING THIS FORM, PLEASE WRITE TO: CMS, 7500 SECURITY BOULEVARD, ATTN: PRA REPORTS CLEARANCE OFFICER, MAIL STOP C4-26-05, BALTIMORE, MD 21244-1850. PLEASE DO NOT SEND APPLICATIONS, CLAIMS, PAYMENTS, MEDICAL RECORDS, OR ANY OTHER DOCUMENTS CONTAINING SENSITIVE INFORMATION TO THE PRA REPORTS CLEARANCE OFFICE. PLEASE NOTE THAT ANY CORRESPONDENCE NOT PERTAINING TO THE INFORMATION COLLECTION BURDEN APPROVED UNDER THE ASSOCIATED OMB CONTROL NUMBER LISTED ON THIS FORM WILL NOT BE REVIEWED, FORWARDED, OR RETAINED. IF YOU HAVE QUESTIONS OR CONCERNS REGARDING WHERE TO SUBMIT YOUR DOCUMENTS, CONTACT 1-800-MEDICARE.

IDENTIFICATION DATA	PROVIDER CCN: 31-5174	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-2
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SNF / SNF HEALTHCARE COMPLEX INFORMATION

	STREET ADDRESS	P O BOX		
	1	2		
1	ADDRESS LINE 1	1511 CLEMENTS BRIDGE RD		1
	CITY	STATE	ZIP CODE	COUNTY
	1	2	3	4
2	ADDRESS LINE 2	DEPTFORD	NJ	8096 GLOUCESTER
				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	DEPTFORD CTR FOR REHAB AND HEALTHCARE	315174	15804	U	1/3/2006	1/3/2006	3
4	NF							4
5	ICF / IID							5
6	SNF-BASED HHA							6
7	SNF-BASED HOSPICE							7
8								8

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

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

SNF ORGANIZATION AND OPERATION

	1		
11	Is the SNF a distinct part SNF that meets the requirements set forth in 42 CFR section 483.5?	N	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: 31-5174	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-2
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	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	Y/N		20
21	Did the SNF operate a radiological department that meets the standards required of a hospital furnishing such services under the program at 42 CFR 482.26 or the standards to provide portable x-ray services?	N			21
22	COLUMN 1: Did this SNF operate an institutional based ambulance service? COLUMN 2: Enter the ambulance provider number.	N	Y/N	Ambulance provider number	22

		1		
		Y/N		
23	Is this SNF involved in business transactions, including management contracts, with individuals or entities that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships?	N		23
24	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients?	N		24

PROFESSIONAL SERVICES PURCHASED BY THE SNF		1	2	
29	COLUMN 1: Did the SNF and/or its subproviders (if applicable) purchase professional services, e.g., legal, accounting, tax preparation, bookkeeping, payroll, and/or management/consulting services, from an unrelated organization? COLUMN 2: Were the majority of the expenses (i.e., greater than 50 percent of the total professional services expenses) for services purchased from unrelated organizations located outside of the SNF's local area labor market?	Y	N	29

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

MEDICAL MALPRACTICE COST		1	2	3
34	Is the SNF legally required to carry malpractice insurance?	Y		34
35	If line 34 is Y, is the malpractice policy a claims-made or occurrence policy? Enter 1 for claims-made, or enter 2 for occurrence based policy.	1		35
36	If line 34 is Y, enter the total amount of malpractice premiums paid in column 1, the total amount of paid losses in column 2, and the total amount of self-insurance paid in column 3.	641,737		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: 31-5174	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-2
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FINANCIAL STATEMENTS		1	2	3	
50	COLUMN 1: Were the financial statements prepared by a CPA? COLUMN 2: If column 1 is Y, enter "A" for audited, "C" for complied, or "R" for reviewed in column 2. COLUMN 3: If complete copy of the financial statements not submitted with cost report, enter date available.	Y	C		50
51	Do total expenses and total revenues reported on the cost report differ from those on the filed financial statements? If "Y", submit a reconciliation.	N			51

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

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

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

STATISTICAL DATA	PROVIDER CCN: 31-5174	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-3 PART I
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PART I - VISITS AND CENSUS DATA

		NUMBER	BED DAYS			INPATIENT DAYS					
		OF BEDS	AVAILABLE			TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	
		1	2			3	4	5	6	7	
1	SNF - FFS	240	87,600				5,486	9,175	3,114	80,596	1
2	SNF - HMO						60,095	2,726			2
3	NF - FFS									-	3
4	NF - HMO										4
5	ICF/IID									-	5
6	HOSPICE									-	6
7	TOTAL	240	87,600				65,581	11,901	3,114	80,596	7

		DISCHARGES					AVERAGE LENGTH OF STAY					
		TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	
		8	9	10	11	12	13	14	15	16	17	
1	SNF - FFS		87	38	70	195		63.06	241.45	44.49	413.31	1
2	SNF - HMO		38	70		108		1,581.45	38.94			2
3	NF - FFS					-			0.00	0.00	0.00	3
4	NF - HMO					-			0.00			4
5	ICF/IID					-			0.00	0.00	0.00	5
6	HOSPICE					-						6
7	TOTAL		125	108	70	303						7

		ADMISSIONS								FTE		
		TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL				EMPLOYED	NON-PAID	
		18	19	20	21	22				23	24	
1	SNF - FFS		140	35	43	218						1
2	SNF - HMO		35	43		78						2
3	NF - FFS					-						3
4	NF - HMO					-						4
5	ICF/IID					-						5
6	HOSPICE											6
7	TOTAL											7

MED-CALC SYSTEMS		In Lieu of CMS Form 2540-24				4995 (CONT.)	
STATISTICAL DATA		PROVIDER CCN: 31-5174		PERIOD: FROM: 01/01/2025 TO: 12/31/2025		WORKSHEET S-3 PART II	

PART II - SNF WAGE INDEX - DIRECT SALARIES								
		AMOUNT REPORTED	RECLASS- IFICATIONS	ADJUSTMENTS	TOTAL	PAID HOURS	AVERAGE HOURLY WAGE	
		1	2	3	4	5	6	
SALARIES								
1	TOTAL SALARY (SEE INSTRUCTIONS)	5,856,630	-		5,856,630	209,349.00	27.98	1
2	PHYSICIAN SALARIES-PART A				-		0.00	2
3	PHYSICIAN SALARIES-PART B				-		0.00	3
4	HOME OFFICE PERSONNEL				-		0.00	4
5	SUM OF LINES 2 THROUGH 4	-	-	-	-	0.00	0.00	5
6	REVISED WAGES (LINE 1 MINUS LINE 5)	5,856,630	-	-	5,856,630	209,349.00	27.98	6
7	HOME HEALTH AGENCY	-	-		-		0.00	7
8	HOSPICE	-	-		-		0.00	8
9	OTHER EXCLUDED AREAS	-	-		-		0.00	9
10	SUBTOTAL EXCLUDED SALARY (SUM OF LINES 7 THROUGH 9)	-	-	-	-	0.00	0.00	10
11	TOTAL ADJUSTED SALARIES (LINE 6 MINUS LINE 10)	5,856,630	-	-	5,856,630	209,349.00	27.98	11
OTHER WAGES AND RELATED COST								
12	CONTRACT LABOR: PATIENT RELATED & MGMT	9,836,164			9,836,164	254,461.00	38.65	12
13	CONTRACT LABOR: PHYSICIAN SERVICES-PART A				-		0.00	13
14	HOME OFFICE SALARIES AND WAGE RELATED COSTS				-		0.00	14
WAGE RELATED COSTS								
15	WAGE RELATED COSTS CORE (SEE PT. IV)	1,083,949			1,083,949			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)	1,083,949	-	-	1,083,949			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	927,836	-	927,836	20,594.00	45.05	2
3	PLANT OP, MAINT & REPAIRS	5	231,243	-	231,243	9,405.00	24.59	3
4	LAUNDRY AND LINEN SERVICE	6	23,172	-	23,172	1,448.00	16.00	4
5	HOUSEKEEPING	7	683,653	-	683,653	39,941.00	17.12	5
6	DIETARY	8	1,018,160	-	1,018,160	48,618.00	20.94	6
7	NURSING ADMINISTRATION	9	1,128,067	-	1,128,067	23,984.00	47.03	7
8	CENTRAL SERVICES AND SUPPLY	10	26,069	-	26,069	1,440.00	18.10	8
9	PHARMACY	11	-	-	-		0.00	9
10	MEDICAL RECORDS	12	-	-	-		0.00	10
11	MEDICAL SOCIAL SERVICES	13	207,763	-	207,763	6,780.00	30.64	11
12	ACTIVITIES PROGRAM	14	218,917	-	218,917	12,060.00	18.15	12
13	QA & PERFORMANCE IMPROVEMENT PROGRAM	15	-	-	-		0.00	13
14	TRAINING AND IN-SERVICE EDUCATION	16	-	-	-		0.00	14
15	PATIENT TRANSPORTATION PART A	17	-	-	-		0.00	15
16	OTHER GENERAL SERVICES	18	-	-	-		0.00	16

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

Rev. 1

49-509

STATISTICAL DATA	PROVIDER CCN: 31-5174	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-3 PART IV
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PART IV - SNF WAGE - RELATED COSTS		AMOUNT	
RETIREMENT COSTS		1	
1	401k EMPLOYER CONTRIBUTIONS		1
2	TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION		2
3	QUALIFIED AND NON-QUALIFIED PENSION PLAN COST	23,779	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	246,722	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	295,313	15
16	RETIREMENT HEALTH CARE COST		16
TAXES			
17	FICA - EMPLOYER'S PORTION ONLY	422,969	17
18	MEDICARE TAXES - EMPLOYER'S PORTION ONLY		18
19	UNEMPLOYMENT INSURANCE		19
20	STATE OR FEDERAL UNEMPLOYMENT TAXES	78,182	20
OTHER			
21	EXECUTIVE DEFERRED COMPENSATION		21
22	DAY CARE COST AND ALLOWANCES		22
23	TUITION REIMBURSEMENT	16,984	23
24	TOTAL WAGE RELATED COST	1,083,949	24

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

49-510

Rev. 1

STATISTICAL DATA	PROVIDER CCN: 31-5174	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-3 PART V
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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	235,839	43,649	279,488	6,040.00	46.27	1
2	LICENSED PRACTICAL NURSE	145,869	26,998	172,867	9,032.00	19.14	2
3	CERTIFIED NURSING ASSISTANT	602,202	111,456	713,658	28,299.00	25.22	3
4	TOTAL NURSING EXPENDITURES	983,910	182,103	1,166,013	43,371.00	26.88	4
TECHNICAL / PROFESSIONAL EMPLOYEES							
5	PHYSICAL THERAPIST			0		0.00	5
6	PHYSICAL THERAPY ASSISTANT	30,594	5,662	36,256	1,708.00	21.23	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	64,037		64,037	1,376.00	46.54	15
16	LICENSED PRACTICAL NURSE	3,323,497		3,323,497	67,612.00	49.16	16
17	CERTIFIED NURSING ASSISTANT	5,339,313		5,339,313	164,693.00	32.42	17
18	TOTAL NURSING EXPENDITURES	8,726,847	0	8,726,847	233,681	37.35	18
TECHNICAL / PROFESSIONAL EMPLOYEES							
19	PHYSICAL THERAPIST	541,044		541,044	10,084.00	53.65	19
20	PHYSICAL THERAPY ASSISTANT			0		0.00	20
21	OCCUPATIONAL THERAPIST	462,231		462,231	8,644.00	53.47	21
22	OCCUPATIONAL THERAPY ASSISTANT			0		0.00	22
23	SPEECH-LANGUAGE PATHOLOGIST	106,042		106,042	2,052.00	51.68	23
24	THERAPY AIDES AND STUDENTS			0		0.00	24
25	RESPIRATORY THERAPIST			0		0.00	25
26	OTHER MEDICAL STAFF			0		0.00	26

HOME OFFICE/CHAIN ORGANIZATION

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

WORKSHEET A

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES					PROVIDER CCN: 31-5174		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				42,804	42,804	-	42,804	-	42,804	80
81	8100	OTHER COST REIMB (SPECIFY)	0	0	-	0	-	-	-	-	-	81
89		SUBTOTAL	5,856,630	13,147,670	19,004,300	9,726,438	28,730,738	-	28,730,738	(1,062,960)	27,667,778	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	54,990	54,990	0	54,990	-	54,990	-	54,990	92
93	9300	OTHER NONREIMB (SPECIFY)	0	0	-	0	-	-	-	-	-	93
93	9301	OTHER NONREIMB (SPECIFY)	0	0	-	0	-	-	-	-	-	93.01
93	9302	OTHER NONREIMB (SPECIFY)	0	0	-	0	-	-	-	-	-	93.02
100		TOTAL	5,856,630	13,202,660	19,059,290	9,726,438	28,785,728	-	28,785,728	(1,062,960)	27,722,768	100

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

49-518

Rev. 1

1000A

1105 Crossfoot

PROVIDER CCN:
31-5174

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

WORKSHEET A-6

	EXPLANATION OF RECLASSIFICATION	CODE	INCREASES:				DECREASES:				
			COST CENTER	LINE #	SALARY	OTHER	COST CENTER	LINE #	SALARY	OTHER	
	1	2	3	4	5	6	7	8	9	10	
1											1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
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48											48
49											49
50											50
51											51
52											52
53											53
54											54
55											55
56											56
57											57

RECLASSIFICATIONS

PROVIDER CCN:
31-5174PERIOD:
FROM: 01/01/2025
TO: 12/31/2025

WORKSHEET A-6

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

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

Rev. 1

49-519

RECONCILIATION OF CAPITAL COST CENTERS	PROVIDER CCN: 31-5174	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET A-7
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PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

		BEGINNING BALANCE	ACQUISITIONS			DISPOSALS AND RETIREMENTS	ENDING BALANCE	FULLY DEPRECIATED ASSETS	
			PURCHASES	DONATIONS	TOTAL				
		1	2	3	4	5	6	7	
1	LAND				-		-		1
2	LAND IMPROVEMENTS				-		-		2
3	BUILDINGS AND FIXTURES				-		-		3
4	BUILDING IMPROVEMENTS	1,200,912	198,529		198,529		1,399,441		4
5	FIXED EQUIPMENT				-		-		5
6	MOVABLE EQUIPMENT	808,511	114,890		114,890		923,401		6
7	SUBTOTAL	2,009,423	313,419	-	313,419	-	2,322,842	-	7
8	RECONCILING ITEMS				-		-		8
9	TOTAL	2,009,423	313,419	-	313,419	-	2,322,842	-	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	402,000	2,273,990	451,272	44,769	300,000	155,913	3,627,944	1
2	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT							-	2
3	TOTAL	402,000	2,273,990	451,272	44,769	300,000	155,913	3,627,944	3

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

ADJUSTMENTS TO EXPENSES	PROVIDER CCN: 31-5174	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET A-8
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	DESCRIPTION OF ADJUSTMENT	BASIS	AMOUNT	WORKSHEET A	
				COST CENTER	LINE NO.
1		2	3	4	5
1	INVESTMENT INCOME ON RESTRICTED FUNDS (CMS PUB. 15-1, CHAPTER 2)				1
2	TRADE, QUANTITY, TIME, AND OTHER DISCOUNTS ON PURCHASES (CMS PUB. 15-1, CHAPTER 8)				2
3	REBATES AND REFUNDS OF EXPENSES (CMS PUB. 15-1, CHAPTER 8)				3
4	RENTAL OF PROVIDER SPACE BY SUPPLIERS (CMS PUB. 15-1, CHAPTER 8)				4
5	TELEPHONE SERVICES (CMS PUB. 15-1, CHAPTER 21)				5
6	TELEVISION AND RADIO SERVICES (CMS PUB. 15-1, CHAPTER 21)				6
7	PARKING LOT (CMS PUB. 15-1, CHAPTER 21)				7
8	REMUNERATION APPLICABLE TO PROVIDER-BASED PHYSICIAN ADJUSTMENT	WKST A-8-2	-		8
9	SALE OF SCRAP, WASTE, ETC. (CMS PUB. 15-1, CHAPTER 23)				9
10	RELATED ORGANIZATION AND HOME OFFICE COST TRANSACTIONS (CMS PUB. 15-1, CHAPTER 10)	WKST A-8-1	-		10
11	LAUNDRY AND LINEN SERVICE				11
12	REVENUE - EMPLOYEE MEALS				12
13	COST OF MEALS - GUESTS				13
14	SALE OF MEDICAL SUPPLIES TO OTHER THAN PATIENTS				14
15	SALE OF DRUGS TO OTHER THAN PATIENTS				15
16	REVENUE - COPYING COSTS OF MEDICAL RECORDS AND ABSTRACTS				16
17	VENDING MACHINES				17
18	INCOME FROM IMPOSITION OF INTEREST, FINANCE, OR PENALTY CHARGES (CMS PUB. 15-1, CHAPTER 21)				18
19	INTEREST EXPENSE ON MEDICARE OVERPAYMENTS AND BORROWINGS TO REPAY MEDICARE OVERPAYMENTS				19
20	DEPRECIATION--BUILDINGS AND FIXTURES			CRC-B&F	1 20
21	DEPRECIATION--MOVABLE EQUIPMENT			CRC-ME	2 21
22	SHORT TERM INPATIENT HOSPICE CARE				22
23	HOSPICE NON-CORE CONTRACTED SERVICES				23
24	Ads, Donations	B	(1,062,960)	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:
31-5174PERIOD:
FROM: 01/01/2025
TO: 12/31/2025

WORKSHEET A-8

	DESCRIPTION OF ADJUSTMENT	BASIS	AMOUNT	WORKSHEET A	
				COST CENTER	LINE NO.
	1	2	3	4	5
44					44
45					45
46					46
47					47
48					48
49					49
50					50
51					51
52					52
53					53
54					54
55					55
56					56
57					57
58					58
59					59
60					60
61					61
62					62
63					63
64					64
65					65
66					66
67					67
68					68
69					69
70					70
71					71
72					72
73					73
74					74
75					75
100	TOTAL		(1,062,960)		100

RELATED ORGANIZATIONS AND HOME OFFICE COSTS				PROVIDER CCN: 31-5174	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET A-8-1 PARTS I & II
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PART I - COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS

	WORKSHEET A COST CENTER		EXPENSE ITEM		LINE # ON PART II	AMOUNT ALLOWABLE IN COST	AMOUNT INCLUDED IN WKST. A, COL. 9	NET ADJUSTMENT	
	LINE #	DESCRIPTION							
	1	2	3		4	5	6	7	
1								-	1
2								-	2
3								-	3
4								-	4
5								-	5
6								-	6
7								-	7
8								-	8
9								-	9
10								-	10
11								-	11
12								-	12
13								-	13
14								-	14
15								-	15
16								-	16
17								-	17
18								-	18
19								-	19
20								-	20
21								-	21
22								-	22
23								-	23
24								-	24
25								-	25
26								-	26
27								-	27
28								-	28
29								-	29
30								-	30
100	TOTAL					-	-	-	100

RELATED ORGANIZATIONS AND HOME OFFICE COSTS						PROVIDER CCN: 31-5174	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET A-8-1 PARTS I & II	
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PART II - INTERRELATIONSHIP BETWEEN RELATED ORGANIZATIONS AND / OR HOME OFFICE

	INTERRELA- TIONSHIP INDICATOR	INTERRELATIONSHIP DESCRIPTION (IF COLUMN 1 = G)	NAME	PERCENTAGE OF OWNERSHIP	RELATED ORGANIZATIONS					
					NAME	MEDICARE CCN OR HOME OFFICE #	PERCENTAGE OF OWNERSHIP	TYPE OF BUSINESS		
	1	2	3	4	5	6	7	8		
1										1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
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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: 31-5174	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET A-8-2
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	WKST A LINE NO.	SPECIALTY / PHYSICIAN IDENTIFIER	TOTAL REMUNERATION	PROFESSIONAL COMPONENT	PROVIDER COMPONENT	RCE AMOUNT	ACTUAL HOURS		UNADJUSTED RCE LIMIT	FIVE PERCENT OF UNADJUSTED RCE LIMIT	
							PROFESSIONAL SERVICES	PROVIDER SERVICES			
							7	8		10	
1									-	-	1
2									-	-	2
3									-	-	3
4									-	-	4
5									-	-	5
6									-	-	6
7									-	-	7
8									-	-	8
9									-	-	9
10									-	-	10
11									-	-	11
12									-	-	12
13									-	-	13
14									-	-	14
100		TOTAL		-	-		-	-	-	-	100

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

MED-CALC SYSTEMS			In Lieu of CMS Form 2540-24						
ALLOCATION OF GENERAL SERVICES COSTS						PROVIDER CCN: 31-5174	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART I	
		NET EXPENSES FOR COST ALLOCATION	CRC- B&F	CRC- ME	EMPLOYEE BENEFITS DEPARTMENT	SUBTOTAL	A&G	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE
///		0	1	2	3	3A	4	5	6
GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES	3,627,944	3,627,944						
2	CAPITAL RELATED - MOVABLE EQUIPMENT	-							
3	EMPLOYEE BENEFITS DEPARTMENT	1,083,950	-	-	1,083,950				
4	ADMINISTRATIVE AND GENERAL	5,364,807	-	-	171,725	5,536,532	5,536,532		
5	PLANT OP, MAINT & REPAIRS	949,813	-	-	42,799	992,612	247,704	1,240,316	
6	LAUNDRY AND LINEN SERVICE	134,853	-	-	4,289	139,142	34,723	-	173,865
7	HOUSEKEEPING	741,600	-	-	126,531	868,131	216,640	-	-
8	DIETARY	1,719,774	-	-	188,442	1,908,216	476,191	-	-
9	NURSING ADMINISTRATION	1,159,907	-	-	208,784	1,368,691	341,554	-	-
10	CENTRAL SERVICES AND SUPPLY	261,124	-	-	4,825	265,949	66,367	-	-
11	PHARMACY	-	-	-	-	-	-	-	-
12	MEDICAL RECORDS	-	-	-	-	-	-	-	-
13	MEDICAL SOCIAL SERVICES	207,857	-	-	38,453	246,310	61,466	-	-
14	ACTIVITIES PROGRAM	337,771	-	-	40,517	378,288	94,401	-	-
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	10,496,003	3,627,944	-	251,923	14,375,870	3,587,471	1,240,316	173,865
26	NURSING FACILITY	-	-	-	-	-	-	-	-
27	ICF/IID	-	-	-	-	-	-	-	-
ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	13,166	-	-	-	13,166	3,286	-	-
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	-	-	-	-	-	-	-
32	LABORATORY	36,596	-	-	-	36,596	9,132	-	-
33	INTRAVENOUS THERAPY	44,160	-	-	-	44,160	11,020	-	-
34	RESPIRATORY THERAPY	30,896	-	-	-	30,896	7,710	-	-
35	PHYSICAL THERAPY	571,638	-	-	5,662	577,300	144,064	-	-
36	OCCUPATIONAL THERAPY	462,231	-	-	-	462,231	115,349	-	-
37	SPEECH LANGUAGE PATHOLOGIST	106,042	-	-	-	106,042	26,463	-	-
38	AUDIOLOGY	-	-	-	-	-	-	-	-
39	ELECTROCARDIOLOGY	-	-	-	-	-	-	-	-
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	49,682	-	-	-	49,682	12,398	-	-
41	DRUGS: DRUGS CHARGED TO PATIENTS	225,160	-	-	-	225,160	56,188	-	-
42	DRUGS: IV SOLUTIONS	-	-	-	-	-	-	-	-

MED-CALC SYSTEMS		In Lieu of CMS Form 2540-24		
ALLOCATION OF GENERAL SERVICES COSTS		PROVIDER CCN: 31-5174	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	42,804	-	-	-	42,804	10,682	-	-
81	OTHER COST REIMB (SPECIFY)	-	-	-	-	-	-	-	-
89	SUBTOTAL	27,667,778	3,627,944	-	1,083,950	27,667,778	5,522,809	1,240,316	173,865
NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-	-	-	-	-	-	-
91	NONPAID WORKERS	-	-	-	-	-	-	-	-
92	PHYSICIAN PRIVATE OFFICES	54,990	-	-	-	54,990	13,723	-	-
93	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
93.01	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
93.02	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
98	CROSS FOOT ADJUSTMENTS								
99	NEGATIVE COST CENTER		-	-	-	-	-	-	-
100	TOTAL	27,722,768	3,627,944	-	1,083,950	27,722,768	5,536,532	1,240,316	173,865

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

Rev. 1

MED-CALC SYSTEMS		In Lieu of CMS Form 2540-24							
ALLOCATION OF GENERAL SERVICES COSTS						PROVIDER CCN: 31-5174	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	1,084,771							
8	DIETARY	-	2,384,407						
9	NURSING ADMINISTRATION	-	-	1,710,245					
10	CENTRAL SERVICES AND SUPPLY	-	-	-	332,316				
11	PHARMACY	-	-	-	-	-			
12	MEDICAL RECORDS	-	-	-	-	-	-		
13	MEDICAL SOCIAL SERVICES	-	-	-	-	-	-	307,776	
14	ACTIVITIES PROGRAM	-	-	-	-	-	-	-	472,689
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	1,084,771	2,384,407	1,710,245	332,316	-	-	307,776	472,689
26	NURSING FACILITY	-	-	-	-	-	-	-	-
27	ICF/IID	-	-	-	-	-	-	-	-
ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	-	-	-	-	-	-	-	-
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	-	-	-	-	-	-	-
32	LABORATORY	-	-	-	-	-	-	-	-
33	INTRAVENOUS THERAPY	-	-	-	-	-	-	-	-
34	RESPIRATORY THERAPY	-	-	-	-	-	-	-	-
35	PHYSICAL THERAPY	-	-	-	-	-	-	-	-
36	OCCUPATIONAL THERAPY	-	-	-	-	-	-	-	-
37	SPEECH LANGUAGE PATHOLOGIST	-	-	-	-	-	-	-	-
38	AUDIOLOGY	-	-	-	-	-	-	-	-
39	ELECTROCARDIOLOGY	-	-	-	-	-	-	-	-
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-	-	-	-	-	-	-
41	DRUGS: DRUGS CHARGED TO PATIENTS	-	-	-	-	-	-	-	-
42	DRUGS: IV SOLUTIONS	-	-	-	-	-	-	-	-

MED-CALC SYSTEMS		In Lieu of CMS Form 2540-24		
ALLOCATION OF GENERAL SERVICES COSTS		PROVIDER CCN: 31-5174	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	1,084,771	2,384,407	1,710,245	332,316	-	-	307,776	472,689
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	1,084,771	2,384,407	1,710,245	332,316	-	-	307,776	472,689

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

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MED-CALC SYSTEMS		In Lieu of CMS Form 2540-24			
ALLOCATION OF GENERAL SERVICES COSTS		PROVIDER CCN: 31-5174	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	-	-	-	-	25,669,726	-	25,669,726	25
26	NURSING FACILITY	-	-		-	-	-	-	26
27	ICF/IID	-	-		-	-	-	-	27
	ANCILLARY SERVICE COST CENTERS								
30	RADIOLOGY - DIAGNOSTIC	-	-		-	16,452	-	16,452	30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	-		-	-	-	-	31
32	LABORATORY	-	-		-	45,728	-	45,728	32
33	INTRAVENOUS THERAPY	-	-		-	55,180	-	55,180	33
34	RESPIRATORY THERAPY	-	-		-	38,606	-	38,606	34
35	PHYSICAL THERAPY	-	-		-	721,364	-	721,364	35
36	OCCUPATIONAL THERAPY	-	-		-	577,580	-	577,580	36
37	SPEECH LANGUAGE PATHOLOGIST	-	-		-	132,505	-	132,505	37
38	AUDIOLOGY	-	-		-	-	-	-	38
39	ELECTROCARDIOLOGY	-	-		-	-	-	-	39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-		-	62,080	-	62,080	40
41	DRUGS: DRUGS CHARGED TO PATIENTS	-	-		-	281,348	-	281,348	41
42	DRUGS: IV SOLUTIONS	-	-		-	-	-	-	42

MED-CALC SYSTEMS		In Lieu of CMS Form 2540-24		
ALLOCATION OF GENERAL SERVICES COSTS		PROVIDER CCN: 31-5174	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 CIF)	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	-	-		-	53,486	-	53,486	80
81	OTHER COST REIMB (SPECIFY)	-	-		-	-	-	-	81
89	SUBTOTAL	-	-	-	-	27,654,055	-	27,654,055	89
	NONREIMBURSABLE COST CENTERS								
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-		-	-	-	-	90
91	NONPAID WORKERS	-	-		-	-	-	-	91
92	PHYSICIAN PRIVATE OFFICES	-	-		-	68,713	-	68,713	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	-	-	-	-	27,722,768	-	27,722,768	100

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

ALLOCATION OF CAPITAL RELATED COSTS	PROVIDER CCN: 31-5174	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II
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	DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC- B&F	CRC- ME	SUBTOTAL	EMPLOYEE BENEFITS DEPARTMENT	A&G	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE
III	0	1	2	2A	3	4	5	6
GENERAL SERVICE COST CENTERS								
1 CAPITAL RELATED - BUILDINGS & FIXTURES								
2 CAPITAL RELATED - MOVABLE EQUIPMENT								
3 EMPLOYEE BENEFITS DEPARTMENT		-	-	-	-			
4 ADMINISTRATIVE AND GENERAL		-	-	-	-	-		
5 PLANT OP, MAINT & REPAIRS		-	-	-	-	-	-	
6 LAUNDRY AND LINEN SERVICE		-	-	-	-	-	-	-
7 HOUSEKEEPING		-	-	-	-	-	-	-
8 DIETARY		-	-	-	-	-	-	-
9 NURSING ADMINISTRATION		-	-	-	-	-	-	-
10 CENTRAL SERVICES AND SUPPLY		-	-	-	-	-	-	-
11 PHARMACY		-	-	-	-	-	-	-
12 MEDICAL RECORDS		-	-	-	-	-	-	-
13 MEDICAL SOCIAL SERVICES		-	-	-	-	-	-	-
14 ACTIVITIES PROGRAM		-	-	-	-	-	-	-
15 QA & PERFORMANCE IMPROVEMENT PROGRAM		-	-	-	-	-	-	-
16 TRAINING AND IN-SERVICE EDUCATION		-	-	-	-	-	-	-
17 PATIENT TRANSPORTATION PART A		-	-	-	-	-	-	-
18 OTHER (SPECIFY)		-	-	-	-	-	-	-
INPATIENT ROUTINE NURSING COST CENTERS								
25 SKILLED NURSING FACILITY		3,627,944	-	3,627,944	-	-	-	-
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: 31-5174	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II
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	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
43 DENTAL CARE		-	-	-	-	-	-	-
44 APPLIANCES AND EQUIPMENT		-	-	-	-	-	-	-
45 BLOOD AND BLOOD PRODUCTS		-	-	-	-	-	-	-
46 BLOOD TRANSFUSION/PROCESSING/STORAGE		-	-	-	-	-	-	-
47 OTHER ANCILLARY (SPECIFY)		-	-	-	-	-	-	-
47.01 OTHER ANCILLARY (SPECIFY)		-	-	-	-	-	-	-
47.02 OTHER ANCILLARY (SPECIFY)		-	-	-	-	-	-	-
OUTPATIENT SERVICE COST CENTERS								
60 SCREENING & PREVENTIVE SERVICES		-	-	-	-	-	-	-
61 OUTPATIENT LABORATORY		-	-	-	-	-	-	-
62 PORTABLE X-RAY SERVICES		-	-	-	-	-	-	-
63 OUTPATIENT DURABLE MEDICAL EQUIPMENT		-	-	-	-	-	-	-
64 OTHER OUTPATIENT (SPECIFY)		-	-	-	-	-	-	-
OUTPATIENT REIMBURSABLE COST CENTERS								
70 HOME HEALTH AGENCY		-	-	-	-	-	-	-
71 AMBULANCE		-	-	-	-	-	-	-
72 HOSPICE		-	-	-	-	-	-	-
73 CORF		-	-	-	-	-	-	-
74 OPT		-	-	-	-	-	-	-
75 OOT		-	-	-	-	-	-	-
76 OSP		-	-	-	-	-	-	-
77 OTHER OUTPATIENT REIMB (SPECIFY)		-	-	-	-	-	-	-
COST REIMBURSED SERVICES COST CENTERS								
80 PREVENTIVE VACCINES		-	-	-	-	-	-	-
81 OTHER COST REIMB (SPECIFY)		-	-	-	-	-	-	-
89 SUBTOTAL	-	3,627,944	-	3,627,944	-	-	-	-
NONREIMBURSABLE COST CENTERS								
90 GIFT, FLOWER, COFFEE SHOPS & CANTEEN		-	-	-	-	-	-	-
91 NONPAID WORKERS		-	-	-	-	-	-	-
92 PHYSICIAN PRIVATE OFFICES		-	-	-	-	-	-	-
93 OTHER NONREIMB (SPECIFY)		-	-	-	-	-	-	-
93.01 OTHER NONREIMB (SPECIFY)		-	-	-	-	-	-	-
93.02 OTHER NONREIMB (SPECIFY)		-	-	-	-	-	-	-
98 CROSS FOOT ADJUSTMENTS								
99 NEGATIVE COST CENTER		-	-	-	-	-	-	-
100 TOTAL	-	3,627,944	-	3,627,944	-	-	-	-

ALLOCATION OF CAPITAL RELATED COSTS					PROVIDER CCN: 31-5174	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II
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	DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC- B&F	CRC- ME	SUBTOTAL	EMPLOYEE BENEFITS DEPARTMENT	A&G	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE
III	0	1	2	2A	3	4	5	6

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

Rev. 1

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5174	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II
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	HOUSE- KEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICE	ACTIVITIES PROGRAM
<i>III</i>	7	8	9	10	11	12	13	14
GENERAL SERVICE COST CENTERS								
1 CAPITAL RELATED - BUILDINGS & FIXTURES								
2 CAPITAL RELATED - MOVABLE EQUIPMENT								
3 EMPLOYEE BENEFITS DEPARTMENT								
4 ADMINISTRATIVE AND GENERAL								
5 PLANT OP, MAINT & REPAIRS								
6 LAUNDRY AND LINEN SERVICE								
7 HOUSEKEEPING	-							
8 DIETARY	-	-						
9 NURSING ADMINISTRATION	-	-	-					
10 CENTRAL SERVICES AND SUPPLY	-	-	-	-				
11 PHARMACY	-	-	-	-	-			
12 MEDICAL RECORDS	-	-	-	-	-	-		
13 MEDICAL SOCIAL SERVICES	-	-	-	-	-	-	-	
14 ACTIVITIES PROGRAM	-	-	-	-	-	-	-	-
15 QA & PERFORMANCE IMPROVEMENT PROGRAM	-	-	-	-	-	-	-	-
16 TRAINING AND IN-SERVICE EDUCATION	-	-	-	-	-	-	-	-
17 PATIENT TRANSPORTATION PART A	-	-	-	-	-	-	-	-
18 OTHER (SPECIFY)	-	-	-	-	-	-	-	-
INPATIENT ROUTINE NURSING COST CENTERS								
25 SKILLED NURSING FACILITY	-	-	-	-	-	-	-	-
26 NURSING FACILITY	-	-	-	-	-	-	-	-
27 ICF/IID	-	-	-	-	-	-	-	-
ANCILLARY SERVICE COST CENTERS								
30 RADIOLOGY - DIAGNOSTIC	-	-	-	-	-	-	-	-
31 RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	-	-	-	-	-	-	-
32 LABORATORY	-	-	-	-	-	-	-	-
33 INTRAVENOUS THERAPY	-	-	-	-	-	-	-	-
34 RESPIRATORY THERAPY	-	-	-	-	-	-	-	-
35 PHYSICAL THERAPY	-	-	-	-	-	-	-	-
36 OCCUPATIONAL THERAPY	-	-	-	-	-	-	-	-
37 SPEECH LANGUAGE PATHOLOGIST	-	-	-	-	-	-	-	-
38 AUDIOLOGY	-	-	-	-	-	-	-	-
39 ELECTROCARDIOLOGY	-	-	-	-	-	-	-	-
40 MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-	-	-	-	-	-	-
41 DRUGS: DRUGS CHARGED TO PATIENTS	-	-	-	-	-	-	-	-
42 DRUGS: IV SOLUTIONS	-	-	-	-	-	-	-	-

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5174	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II
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	HOUSE- KEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICE	ACTIVITIES PROGRAM
III	7	8	9	10	11	12	13	14
43 DENTAL CARE	-	-	-	-	-	-	-	-
44 APPLIANCES AND EQUIPMENT	-	-	-	-	-	-	-	-
45 BLOOD AND BLOOD PRODUCTS	-	-	-	-	-	-	-	-
46 BLOOD TRANSFUSION/PROCESSING/STORAGE	-	-	-	-	-	-	-	-
47 OTHER ANCILLARY (SPECIFY)	-	-	-	-	-	-	-	-
47.01 OTHER ANCILLARY (SPECIFY)	-	-	-	-	-	-	-	-
47.02 OTHER ANCILLARY (SPECIFY)	-	-	-	-	-	-	-	-
OUTPATIENT SERVICE COST CENTERS								
60 SCREENING & PREVENTIVE SERVICES	-	-	-	-	-	-	-	-
61 OUTPATIENT LABORATORY	-	-	-	-	-	-	-	-
62 PORTABLE X-RAY SERVICES	-	-	-	-	-	-	-	-
63 OUTPATIENT DURABLE MEDICAL EQUIPMENT	-	-	-	-	-	-	-	-
64 OTHER OUTPATIENT (SPECIFY)	-	-	-	-	-	-	-	-
OUTPATIENT REIMBURSABLE COST CENTERS								
70 HOME HEALTH AGENCY	-	-	-	-	-	-	-	-
71 AMBULANCE	-	-	-	-	-	-	-	-
72 HOSPICE	-	-	-	-	-	-	-	-
73 CORF	-	-	-	-	-	-	-	-
74 OPT	-	-	-	-	-	-	-	-
75 OOT	-	-	-	-	-	-	-	-
76 OSP	-	-	-	-	-	-	-	-
77 OTHER OUTPATIENT REIMB (SPECIFY)	-	-	-	-	-	-	-	-
COST REIMBURSED SERVICES COST CENTERS								
80 PREVENTIVE VACCINES	-	-	-	-	-	-	-	-
81 OTHER COST REIMB (SPECIFY)	-	-	-	-	-	-	-	-
89 SUBTOTAL	-	-	-	-	-	-	-	-
NONREIMBURSABLE COST CENTERS								
90 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-	-	-	-	-	-	-
91 NONPAID WORKERS	-	-	-	-	-	-	-	-
92 PHYSICIAN PRIVATE OFFICES	-	-	-	-	-	-	-	-
93 OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
93.01 OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
93.02 OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
98 CROSS FOOT ADJUSTMENTS								
99 NEGATIVE COST CENTER	-	-	-	-	-	-	-	-
100 TOTAL	-	-	-	-	-	-	-	-

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN:	PERIOD:	WORKSHEET B
		31-5174	FROM: 01/01/2025 TO: 12/31/2025	PART II

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

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MED-CALC SYSTEMS

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5174	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II
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	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	OTHER (SPE CIFY)	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
III	15	16	17	18	19	20	21		
GENERAL SERVICE COST CENTERS									
1 CAPITAL RELATED - BUILDINGS & FIXTURES									1
2 CAPITAL RELATED - MOVABLE EQUIPMENT									2
3 EMPLOYEE BENEFITS DEPARTMENT									3
4 ADMINISTRATIVE AND GENERAL									4
5 PLANT OP, MAINT & REPAIRS									5
6 LAUNDRY AND LINEN SERVICE									6
7 HOUSEKEEPING									7
8 DIETARY									8
9 NURSING ADMINISTRATION									9
10 CENTRAL SERVICES AND SUPPLY									10
11 PHARMACY									11
12 MEDICAL RECORDS									12
13 MEDICAL SOCIAL SERVICES									13
14 ACTIVITIES PROGRAM									14
15 QA & PERFORMANCE IMPROVEMENT PROGRAM	-								15
16 TRAINING AND IN-SERVICE EDUCATION	-	-							16
17 PATIENT TRANSPORTATION PART A	-	-	-						17
18 OTHER (SPECIFY)	-	-	-	-					18
INPATIENT ROUTINE NURSING COST CENTERS									
25 SKILLED NURSING FACILITY	-	-	-	-	3,627,944	-	3,627,944		25
26 NURSING FACILITY	-	-		-	-	-	-		26
27 ICF/IID	-	-		-	-	-	-		27
ANCILLARY SERVICE COST CENTERS									
30 RADIOLOGY - DIAGNOSTIC	-	-		-	-	-	-		30
31 RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	-		-	-	-	-		31
32 LABORATORY	-	-		-	-	-	-		32
33 INTRAVENOUS THERAPY	-	-		-	-	-	-		33
34 RESPIRATORY THERAPY	-	-		-	-	-	-		34
35 PHYSICAL THERAPY	-	-		-	-	-	-		35
36 OCCUPATIONAL THERAPY	-	-		-	-	-	-		36
37 SPEECH LANGUAGE PATHOLOGIST	-	-		-	-	-	-		37
38 AUDIOLOGY	-	-		-	-	-	-		38
39 ELECTROCARDIOLOGY	-	-		-	-	-	-		39
40 MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-		-	-	-	-		40
41 DRUGS: DRUGS CHARGED TO PATIENTS	-	-		-	-	-	-		41
42 DRUGS: IV SOLUTIONS	-	-		-	-	-	-		42

MED-CALC SYSTEMS

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5174	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II
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	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	OTHER (SPE CIFY)	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
III	15	16	17	18	19	20	21		
43 DENTAL CARE	-	-		-	-	-	-		43
44 APPLIANCES AND EQUIPMENT	-	-		-	-	-	-		44
45 BLOOD AND BLOOD PRODUCTS	-	-		-	-	-	-		45
46 BLOOD TRANSFUSION/PROCESSING/STORAGE	-	-		-	-	-	-		46
47 OTHER ANCILLARY (SPECIFY)	-	-		-	-	-	-		47
47.01 OTHER ANCILLARY (SPECIFY)	-	-		-	-	-	-		47.01
47.02 OTHER ANCILLARY (SPECIFY)	-	-		-	-	-	-		47.02
OUTPATIENT SERVICE COST CENTERS									
60 SCREENING & PREVENTIVE SERVICES	-	-		-	-	-	-		60
61 OUTPATIENT LABORATORY	-	-		-	-	-	-		61
62 PORTABLE X-RAY SERVICES	-	-		-	-	-	-		62
63 OUTPATIENT DURABLE MEDICAL EQUIPMENT	-	-		-	-	-	-		63
64 OTHER OUTPATIENT (SPECIFY)	-	-		-	-	-	-		64
OUTPATIENT REIMBURSABLE COST CENTERS									
70 HOME HEALTH AGENCY	-	-		-	-	-	-		70
71 AMBULANCE	-	-	-	-	-	-	-		71
72 HOSPICE	-	-		-	-	-	-		72
73 CORF	-	-		-	-	-	-		73
74 OPT	-	-		-	-	-	-		74
75 OOT	-	-		-	-	-	-		75
76 OSP	-	-		-	-	-	-		76
77 OTHER OUTPATIENT REIMB (SPECIFY)	-	-		-	-	-	-		77
COST REIMBURSED SERVICES COST CENTERS									
80 PREVENTIVE VACCINES	-	-		-	-	-	-		80
81 OTHER COST REIMB (SPECIFY)	-	-		-	-	-	-		81
89 SUBTOTAL	-	-	-	-	3,627,944	-	3,627,944		89
NONREIMBURSABLE COST CENTERS									
90 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-		-	-	-	-		90
91 NONPAID WORKERS	-	-		-	-	-	-		91
92 PHYSICIAN PRIVATE OFFICES	-	-		-	-	-	-		92
93 OTHER NONREIMB (SPECIFY)	-	-		-	-	-	-		93
93.01 OTHER NONREIMB (SPECIFY)	-	-		-	-	-	-		93.01
93.02 OTHER NONREIMB (SPECIFY)	-	-		-	-	-	-		93.02
98 CROSS FOOT ADJUSTMENTS									98
99 NEGATIVE COST CENTER	-	-	-	-	-		-		99
100 TOTAL	-	-	-	-	3,627,944	-	3,627,944		100

MED-CALC SYSTEMS

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5174	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II
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	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	OTHER (SPE CIFY)	SUBTOTAL	POST STEPDOWN ADJ	TOTAL	
III	15	16	17	18	19	20	21	

FORM CMS-2540-24 (10-2024) (INSTRUCTIONS FOR THIS W
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COST ALLOCATIONS - STATISTICAL BASES					PROVIDER CCN: 31-5174	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B-1
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		CRC- B&F (SQUARE FEET)	CRC- ME (DOLLAR VALUE)	EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	RECONCIL- IATION	A&G (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT DAYS)
	0	1	2	3	4A	4	5	6
	GENERAL SERVICE COST CENTERS							
1	CAPITAL RELATED - BUILDINGS & FIXTURES	100						
2	CAPITAL RELATED - MOVABLE EQUIPMENT		-					
3	EMPLOYEE BENEFITS DEPARTMENT		0	5,856,630				
4	ADMINISTRATIVE AND GENERAL		0	927,836	(5,536,532)	22,186,236		
5	PLANT OP, MAINT & REPAIRS		0	231,243		992,612	100	
6	LAUNDRY AND LINEN SERVICE		0	23,172		139,142	0	80,596
7	HOUSEKEEPING		0	683,653		868,131	0	0
8	DIETARY		0	1,018,160		1,908,216	0	0
9	NURSING ADMINISTRATION		0	1,128,067		1,368,691	0	0
10	CENTRAL SERVICES AND SUPPLY		0	26,069		265,949	0	0
11	PHARMACY		0	0		-	0	0
12	MEDICAL RECORDS		0	0		-	0	0
13	MEDICAL SOCIAL SERVICES		0	207,763		246,310	0	0
14	ACTIVITIES PROGRAM		0	218,917		378,288	0	0
15	QA & PERFORMANCE IMPROVEMENT PROGRAM		0	0		-	0	0
16	TRAINING AND IN-SERVICE EDUCATION		0	0		-	0	0
17	PATIENT TRANSPORTATION PART A		0	0		-	0	0
18	OTHER (SPECIFY)		0	0		-	0	0
	INPATIENT ROUTINE NURSING COST CENTERS							
25	SKILLED NURSING FACILITY	100	0	1,361,156		14,375,870	100	80,596
26	NURSING FACILITY		0	0		-	0	0
27	ICF/IID		0	0		-	0	0
	ANCILLARY SERVICE COST CENTERS							
30	RADIOLOGY - DIAGNOSTIC		0	0		13,166	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY		0	0		-	0	0
32	LABORATORY		0	0		36,596	0	0
33	INTRAVENOUS THERAPY		0	0		44,160	0	0
34	RESPIRATORY THERAPY		0	0		30,896	0	0
35	PHYSICAL THERAPY		0	30,594		577,300	0	0
36	OCCUPATIONAL THERAPY		0	0		462,231	0	0
37	SPEECH LANGUAGE PATHOLOGIST		0	0		106,042	0	0
38	AUDIOLOGY		0	0		-	0	0
39	ELECTROCARDIOLOGY		0	0		-	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS		0	0		49,682	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS		0	0		225,160	0	0
42	DRUGS: IV SOLUTIONS		0	0		-	0	0

COST ALLOCATIONS - STATISTICAL BASES					PROVIDER CCN: 31-5174	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B-1
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		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		42,804	0	0
81	OTHER COST REIMB (SPECIFY)		0	0		-	0	0
89	SUBTOTAL	100	-	5,856,630	-	22,131,246	100	80,596
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		54,990	0	0
93	OTHER NONREIMB (SPECIFY)		0	0		-	0	0
93.01	OTHER NONREIMB (SPECIFY)		0	0		-	0	0
93.02	OTHER NONREIMB (SPECIFY)		0	0		-	0	0
98	CROSS FOOT ADJUSTMENT							
99	NEGATIVE COST CENTER							
102	COST TO BE ALLOCATED - WKST B, PART I	3,627,944	-	1,083,950		5,536,532	1,240,316	173,865
103	UNIT COST MULTIPLIER - WKST B, PART I	36,279.440000	0.000000	0.185081		0.249548	12,403.160000	2.157241
104	COST TO BE ALLOCATED - WKST B, PART II			-		-	-	-
105	UNIT COST MULTIPLIER - WKST B, PART II			0.000000		0.000000	0.000000	0.000000

COST ALLOCATIONS - STATISTICAL BASES	PROVIDER CCN:	PERIOD:	WORKSHEET B-1
	31-5174	FROM: 01/01/2025	
		TO: 12/31/2025	

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

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

COST ALLOCATIONS - STATISTICAL BASES		PROVIDER CCN: 31-5174	WORKSHEET B-1
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		HOUSE- KEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMIN (PATIENT DAYS)	CENTRAL SERVICE & SUPPLY (PATIENT DAYS)	PHARMACY (PATIENT DAYS)	MEDICAL RECORDS (PATIENT DAYS)	MEDICAL SOCIAL SERVICE (PATIENT DAYS)	ACTIVITIES PROGRAM (PATIENT DAYS)
	0	7	8	9	10	11	12	13	14
	GENERAL SERVICE COST CENTERS								
1	CAPITAL RELATED - BUILDINGS & FIXTURES								
2	CAPITAL RELATED - MOVABLE EQUIPMENT								
3	EMPLOYEE BENEFITS DEPARTMENT								
4	ADMINISTRATIVE AND GENERAL								
5	PLANT OP, MAINT & REPAIRS								
6	LAUNDRY AND LINEN SERVICE								
7	HOUSEKEEPING	100							
8	DIETARY	0	241,788						
9	NURSING ADMINISTRATION	0	0	80,596					
10	CENTRAL SERVICES AND SUPPLY	0	0	0	80,596				
11	PHARMACY	0	0	0	0	-			
12	MEDICAL RECORDS	0	0	0	0	0	-		
13	MEDICAL SOCIAL SERVICES	0	0	0	0	0	0	80,596	
14	ACTIVITIES PROGRAM	0	0	0	0	0	0	0	80,596
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0
17	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0
18	OTHER (SPECIFY)	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	100	241,788	80,596	80,596	0	0	80,596	80,596
26	NURSING FACILITY	0	0	0	0	0	0	0	0
27	ICF/IID	0	0	0	0	0	0	0	0
	ANCILLARY SERVICE COST CENTERS								
30	RADIOLOGY - DIAGNOSTIC	0	0	0	0	0	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0
32	LABORATORY	0	0	0	0	0	0	0	0
33	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0
35	PHYSICAL THERAPY	0	0	0	0	0	0	0	0
36	OCCUPATIONAL THERAPY	0	0	0	0	0	0	0	0
37	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	0	0	0
38	AUDIOLOGY	0	0	0	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	0	0
42	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0

COST ALLOCATIONS - STATISTICAL BASES		PROVIDER CCN: 31-5174	WORKSHEET B-1
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		HOUSE- KEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMIN (PATIENT DAYS)	CENTRAL SERVICE & SUPPLY (PATIENT DAYS)	PHARMACY (PATIENT DAYS)	MEDICAL RECORDS (PATIENT DAYS)	MEDICAL SOCIAL SERVICE (PATIENT DAYS)	ACTIVITIES PROGRAM (PATIENT DAYS)
	0	7	8	9	10	11	12	13	14
43	DENTAL CARE	0	0	0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0
47	OTHER ANCILLARY (SPECIFY)	0	0	0	0	0	0	0	0
47.01	OTHER ANCILLARY (SPECIFY)	0	0	0	0	0	0	0	0
47.02	OTHER ANCILLARY (SPECIFY)	0	0	0	0	0	0	0	0
OUTPATIENT SERVICE COST CENTERS									
60	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0
61	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0
62	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0
64	OTHER OUTPATIENT (SPECIFY)	0	0	0	0	0	0	0	0
OUTPATIENT REIMBURSABLE COST CENTERS									
70	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0
71	AMBULANCE	0	0	0	0	0	0	0	0
72	HOSPICE	0	0	0	0	0	0	0	0
73	CORF	0	0	0	0	0	0	0	0
74	OPT	0	0	0	0	0	0	0	0
75	OOT	0	0	0	0	0	0	0	0
76	OSP	0	0	0	0	0	0	0	0
77	OTHER OUTPATIENT REIMB (SPECIFY)	0	0	0	0	0	0	0	0
COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	0	0	0	0	0	0	0	0
81	OTHER COST REIMB (SPECIFY)	0	0	0	0	0	0	0	0
89	SUBTOTAL	100	241,788	80,596	80,596	-	-	80,596	80,596
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	1,084,771	2,384,407	1,710,245	332,316	-	-	307,776	472,689
103	UNIT COST MULTIPLIER - WKST B, PART I	10,847.710000	9.861561	21.219974	4.123232	0.000000	0.000000	3.818750	5.864919
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

MED-CALC SYSTEMS		10-24		In Lieu of CMS Form 2540-24	
COST ALLOCATIONS - STATISTICAL BASES				PROVIDER CCN: 31-5174	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:	WORKSHEET B-1
	FROM: 01/01/2025	
	TO: 12/31/2025	

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

MED-CALC SYSTEMS

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

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

MED-CALC SYSTEMS

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

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

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

POST STEP - DOWN ADJUSTMENTS	PROVIDER CCN: 31-5174	PERIOD: WORKSHEET B-2 FROM: 01/01/2025 TO: 12/31/2025
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	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: 31-5174	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET C
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		TOTAL COST	CHARGES			COST TO CHARGE RATIO	
			TOTAL CHARGES	RECLASS- IFICATIONS	RECLASSIFIED CHARGES		
			1	2	3		
INPATIENT ROUTINE NURSING COST CENTERS							
25	SKILLED NURSING FACILITY	25,669,726	26,395,228	-	26,395,228		25
26	NURSING FACILITY	-	0	-	-		26
27	ICF/IID	-	0	-	-		27
ANCILLARY SERVICE COST CENTERS							
30	RADIOLOGY - DIAGNOSTIC	16,452	13,166	-	13,166	1.249582	30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	0	-	-	0.000000	31
32	LABORATORY	45,728	86,277	-	86,277	0.530014	32
33	INTRAVENOUS THERAPY	55,180	44,160	-	44,160	1.249547	33
34	RESPIRATORY THERAPY	38,606	30,896	-	30,896	1.249547	34
35	PHYSICAL THERAPY	721,364	650,251	-	650,251	1.109362	35
36	OCCUPATIONAL THERAPY	577,580	704,709	-	704,709	0.819601	36
37	SPEECH LANGUAGE PATHOLOGIST	132,505	274,378	-	274,378	0.482929	37
38	AUDIOLOGY	-	0	-	-	0.000000	38
39	ELECTROCARDIOLOGY	-	0	-	-	0.000000	39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	62,080	0	-	-	0.000000	40
41	DRUGS: DRUGS CHARGED TO PATIENTS	281,348	225,160	-	225,160	1.249547	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	53,486	12,081	-	12,081	4.427283	80
81	OTHER COST REIMB (SPECIFY)	-	0	-	-	0.000000	81
100	TOTAL	27,654,055	28,436,306	-	28,436,306		100

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

Rev. 1

49-543

RECLASSIFICATIONS OF CHARGES			PROVIDER CCN: 31-5174	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET C-6
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	EXPLANATION OF RECLASSIFICATION	CODE	INCREASES:			DECREASES:			
			WORKSHEET C COST CENTER	WKST C LINE NO.	AMOUNT	WORKSHEET C COST CENTER	WKST C LINE NO.	AMOUNT	
	1	2	3	4	5	6	7	8	
1									1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
500	TOTAL RECLASSIFICATIONS				-			-	500

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS	PROVIDER CCN: 31-5174	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET D
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SELECT PROGRAM	☐ TITLE V	☒ TITLE XVIII	☐ TITLE XIX
SELECT COMPONENT	☒ SNF	☐ NF	☐ ICF / IID

		RATIO OF COST TO CHARGES	HEALTHCARE CHARGES			HEALTHCARE COSTS			
			INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	
ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	1.249582	0			-	-		30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0.000000	0			-	-		31
32	LABORATORY	0.530014	0			-	-		32
33	INTRAVENOUS THERAPY	1.249547	0			-	-		33
34	RESPIRATORY THERAPY	1.249547	0			-	-		34
35	PHYSICAL THERAPY	1.109362	207,217			229,879	-		35
36	OCCUPATIONAL THERAPY	0.819601	221,002			181,133	-		36
37	SPEECH LANGUAGE PATHOLOGIST	0.482929	104,621			50,525	-		37
38	AUDIOLOGY	0.000000	0			-	-		38
39	ELECTROCARDIOLOGY	0.000000	0			-	-		39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0			-	-		40
41	DRUGS: DRUGS CHARGED TO PATIENTS	1.249547	0			-	-		41
42	DRUGS: IV SOLUTIONS	0.000000	0			-	-		42
43	DENTAL CARE	0.000000	0			-	-		43
44	APPLIANCES AND EQUIPMENT	0.000000	0			-	-		44
45	BLOOD AND BLOOD PRODUCTS	0.000000	0			-	-		45
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0.000000	0			-	-		46
47	OTHER ANCILLARY (SPECIFY)	0.000000	0			-	-		47
47.01	OTHER ANCILLARY (SPECIFY)	0.000000	0			-	-		47.01
47.02	OTHER ANCILLARY (SPECIFY)	0.000000	0			-	-		47.02
OUTPATIENT SERVICE COST CENTERS									
64	OTHER OUTPATIENT (SPECIFY)	0.000000	0			-	-		64
OUTPATIENT REIMBURSABLE COST CENTERS									
71	AMBULANCE	0.000000		0		-	-		71
COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	4.427283			5,436			24,067	80
81	OTHER COST REIMB (SPECIFY)	0.000000	0			-	-		81
100	TOTAL		532,840	-	5,436	461,537	-	24,067	100

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS	PROVIDER CCN: 31-5174	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET D
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SELECT PROGRAM ☐ TITLE V ☐ TITLE XVIII ☒ TITLE XIXSELECT COMPONENT ☐ SNF ☒ NF ☐ ICF / IID

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

COMPUTATION OF INPATIENT ROUTINE COSTS	PROVIDER CCN: 31-5174	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET D-1
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SELECT PROGRAM ☐ TITLE V ☒ **TITLE XVIII** ☐ TITLE XIXSELECT COMPONENT ☒ **SNF** ☐ NF ☐ ICF / IID

		1	
INPATIENT DAYS			
1	INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	80,596	1
2	PRIVATE ROOM DAYS		2
3	PROGRAM INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	5,486	3
4	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM		4
5	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	25,669,726	5
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6	GENERAL INPATIENT ROUTINE SERVICE CHARGES	26,395,228	6
7	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.972514	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	25,669,726	15
PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	318.50	16
17	PROGRAM ROUTINE SERVICE COST	1,747,291	17
18	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	-	18
19	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	1,747,291	19
20	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	3,627,944	20
21	PER DIEM CAPITAL RELATED COSTS	45.01	21
22	PROGRAM CAPITAL RELATED COST	246,925	22
23	INPATIENT ROUTINE SERVICE COST	1,500,366	23
24	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS		24
25	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	1,500,366	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: 31-5174	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET D-1
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SELECT PROGRAM ☐ TITLE V ☐ TITLE XVIII ☒ **TITLE XIX**SELECT COMPONENT ☐ SNF ☒ **NF** ☐ ICF / IID

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

CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART A	PROVIDER CCN: 31-5174	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET E PART A
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	0			1	
1	INPATIENT PPS AMOUNT			4,135,532	1
2	ALLOWABLE BAD DEBTS			978,204	2
3	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES			786,153	3
4	REIMBURSABLE BAD DEBTS			635,833	4
5	TOTAL REIMBURSABLE COST			4,771,365	5
6	PRIMARY PAYER AMOUNTS			0	6
7	COINSURANCE			805,737	7
8					8
9	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION			-	9
10	SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITEMS			12,717	10
11	SEQUESTRATION AMOUNT			66,596	11
12	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION			-	12
13	NET REIMBURSABLE COST			3,886,315	13
14	INTERIM PAYMENTS			3,472,652	14
15	TENTATIVE ADJUSTMENT			-	15
16	BALANCE DUE PROVIDER/PROGRAM			413,663	16
17	PROTESTED AMOUNTS				17

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

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CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART B	PROVIDER CCN: 31-5174	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET E PART B
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	0		1	
1	PART B ANCILLARY SERVICE COSTS		-	1
2	PREVENTIVE VACCINES		24,067	2
3	TOTAL REASONABLE COSTS		24,067	3
4	MEDICARE PART B ANCILLARY CHARGES		5,436	4
5	COST OF COVERED SERVICES		5,436	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		5,436	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		109	14
15	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION		0	15
16	NET REIMBURSABLE COST		5,327	16
17	INTERIM PAYMENTS		3,996	17
18	TENTATIVE ADJUSTMENT		-	18
19	BALANCE DUE PROVIDER/PROGRAM		1,331	19
20	PROTESTED AMOUNTS			20

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED TO MEDICARE BENEFICIARIES	PROVIDER CCN:	PROVIDER CCN: 31-5174	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET E-1
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				PART A		PART B		
				DATE	AMOUNT	DATE	AMOUNT	
				1	2	3	4	
1	TOTAL INTERIM PAYMENTS PAID TO PROVIDER				3,263,199		3,996	1
2	INTERIM PAYMENTS PAYABLE				287,772			2
3.01	RETROACTIVE LUMP SUM ADJUSTMENTS	PROGRAM TO PROVIDER	3.01					3.01
3.02			3.02					3.02
3.03			3.03					3.03
3.04			3.04					3.04
3.05			3.05					3.05
3.50		PROVIDER TO PROGRAM	3.50	12/17/2025	78,319			3.50
3.51			3.51					3.51
3.52			3.52					3.52
3.53			3.53					3.53
3.54			3.54					3.54
3.99	SUBTOTAL		3.99		(78,319)		-	3.99
4	TOTAL INTERIM PAYMENTS		4		3,472,652		3,996	4

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

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

CALCULATION OF REIMBURSEMENT SETTLEMENT - OTHER	PROVIDER CCN: 31-5174	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET E-2
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SELECT PROGRAM ☐ TITLE V ☒ **TITLE XIX**SELECT COMPONENT ☐ SNF ☒ **NF** ☐ ICF / IID

COMPUTATION OF NET COST OF COVERED SERVICES

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

REASONABLE CHARGES

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

CUSTOMARY CHARGES

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

COMPUTATION OF REIMBURSEMENT SETTLEMENT

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

BALANCE SHEET	PROVIDER CCN: 31-5174	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET G
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	0	1			
ASSETS		AMOUNT			
CURRENT ASSETS					
1 CASH ON HAND AND IN BANKS		13,329,530			1
2 TEMPORARY INVESTMENTS		0			2
3 NOTES RECEIVABLE		0			3
4 ACCOUNTS RECEIVABLE		6,489,726			4
5 OTHER RECEIVABLES		0			5
6 LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE		0			6
7 INVENTORY		0			7
8 PREPAID EXPENSES		813,030			8
9 OTHER CURRENT ASSETS		0			9
10 DUE FROM OTHER FUNDS		200,333			10
11 TOTAL CURRENT ASSETS		20,832,619			11
FIXED ASSETS					
12 LAND		0			12
13 LAND IMPROVEMENTS		0			13
14 LESS: ACCUMULATED DEPRECIATION		0			14
15 BUILDINGS		0			15
16 LESS: ACCUMULATED DEPRECIATION		0			16
17 LEASEHOLD IMPROVEMENTS		1,399,441			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		923,401			23
24 LESS: ACCUMULATED DEPRECIATION		1,605,938			24
25 MINOR EQUIPMENT - DEPRECIABLE		0			25
26 MINOR EQUIPMENT - NONDEPRECIABLE		0			26
27 OTHER FIXED ASSETS		0			27
28 TOTAL FIXED ASSETS		716,904			28
OTHER ASSETS					
29 INVESTMENTS		0			29
30 DEPOSITS ON LEASES		0			30
31 DUE FROM OWNERS/OFFICERS		0			31
32 OTHER ASSETS		15,295,504			32
33 TOTAL OTHER ASSETS		15,295,504			33
34 TOTAL ASSETS		36,845,027			34

BALANCE SHEET	PROVIDER CCN: 31-5174	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET G
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	0	1			
LIABILITIES		AMOUNT			
CURRENT LIABILITIES					
35 ACCOUNTS PAYABLE		18,491,660			35
36 SALARIES, WAGES & FEES PAYABLE		401,884			36
37 PAYROLL TAXES PAYABLE		1,158,244			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		7,775,334			42
43 TOTAL CURRENT LIABILITIES		27,827,122			43
LONG TERM LIABILITIES					
44 MORTGAGE PAYABLE		15,042,397			44
45 NOTES PAYABLE		129,471			45
46 UNSECURED LOANS		84,469			46
47 LOANS FROM OWNERS		0			47
48 OTHER LONG TERM LIABILITIES		0			48
49 TOTAL LONG TERM LIABILITIES		15,256,337			49
50 TOTAL LIABILITIES		43,083,459			50
CAPITAL ACCOUNTS					
51 FUND BALANCES		(6,238,432)			51
52 TOTAL LIABILITIES AND FUND BALANCES		36,845,027			52

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

Rev. 1

49-551

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

PROVIDER CCN:
31-5174PERIOD:
FROM: 01/01/2025
TO: 12/31/2025

WORKSHEET G-2

PART I - PATIENT REVENUES

		INPATIENT					OUTPATIENT					TOTAL	
		MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER		
		1	2	3	4	5	6	7	8	9	10	11	
GENERAL INPATIENT ROUTINE CARE SERVICES													
1	SKILLED NURSING FACILITY	3,616,004	0	20,341,786	0	2,437,438						26,395,228	1
2	NURSING FACILITY	0	0	0	0	0						-	2
3	ICF/IID	0	0	0	0	0						-	3
4	TOTAL GENERAL INPATIENT CARE SERVICES	3,616,004	-	20,341,786	-	2,437,438						26,395,228	4
ALL OTHER SERVICES													
5	ANCILLARY SERVICES	585,314				1,455,764	0					2,041,078	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	4,201,318	-	20,341,786	-	3,893,202	-	-	-	-	-	28,436,306	10

PART II - OPERATING EXPENSES

		TOTAL										
0		1										
11	OPERATING EXPENSES	28,785,728										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	28,785,728										16

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

STATEMENT OF REVENUES AND EXPENSES	PROVIDER CCN: 31-5174	PERIOD: WORKSHEET G-3 FROM: 01/01/2025 TO: 12/31/2025
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	0		1	
			AMOUNT	
	INCOME FROM SERVICES TO PATIENTS			
1	TOTAL PATIENT REVENUES		28,436,306	1
2	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS		1,455,764	2
3	NET PATIENT REVENUES		26,980,542	3
4	LESS: TOTAL OPERATING EXPENSES		28,785,728	4
5	NET INCOME FROM SERVICES TO PATIENTS		(1,805,186)	5
	OTHER INCOME			
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.		-	6
7	INCOME FROM INVESTMENTS		306,565	7
8	REVENUES FROM COMMUNICATIONS (TELEPHONE AND INTERNET SERVICES)		-	8
9	REVENUE FROM TELEVISION AND RADIO SERVICES		-	9
10	PURCHASE DISCOUNTS		-	10
11	REBATES AND REFUNDS OF EXPENSES		-	11
12	PARKING LOT RECEIPTS		-	12
13	REVENUE FROM LAUNDRY AND LINEN SERVICE		-	13
14	REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS		-	14
15	REVENUE FROM RENTAL OF LIVING QUARTERS		-	15
16	REVENUE FROM SALE OF MEDICAL AND SURGICAL SUPPLIES TO OTHER THAN PATIENTS		-	16
17	REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS		-	17
18	REVENUE FROM SALE OF MEDICAL RECORDS AND ABSTRACTS		-	18
19	TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC.)		-	19
20	REVENUE FROM GIFTS, FLOWER, COFFEE SHOPS, CANTEEN		-	20
21	RENTAL OF VENDING MACHINES		-	21
22	RENTAL OF SKILLED NURSING SPACE		-	22
23	GOVERNMENTAL APPROPRIATIONS		-	23
24	Prior Period Income		71,561	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		378,126	26
27	TOTAL INCOME		(1,427,060)	27
	EXPENSES			
28			-	28
29			-	29
30			-	30
31	TOTAL OTHER EXPENSES		-	31
32	NET INCOME (LOSS) FOR THE PERIOD		(1,427,060)	32