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: 31-5359	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	05/25/2026	12:37 PM		1
2	MANUALLY PREPARED					2
3	IF AMENDED, NUMBER OF TIMES AMENDED	0				3
4	MEDICARE UTILIZATION	F				4
5	CONTRACTOR: HCRIS STATUS CODE					5
6	CONTRACTOR: COST REPORT RECEIVED DATE					6
7	CONTRACTOR: CONTRACTOR NUMBER					7
8	CONTRACTOR: INITIAL COST REPORT FOR THIS CCN					8
9	CONTRACTOR: FINAL COST REPORT FOR THIS CCN					9
10	CONTRACTOR: NPR DATE					10
11	CONTRACTOR: ADR SOFTWARE VENDOR CODE					11
12	CONTRACTOR: REOPENING NUMBER					12

PART II - CERTIFICATION

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

I HEREBY CERTIFY THAT I HAVE READ THE ABOVE CERTIFICATION STATEMENT AND THAT I HAVE EXAMINED THE ACCOMPANYING ELECTRONICALLY FILED OR MANUALLY SUBMITTED COST REPORT AND THE BALANCE SHEET AND STATEMENT OF REVENUE AND EXPENSES PREPARED BY ALLIANCE CARE REHAB AND NURSING CTR AND PROVIDER CCN #: 31-5359 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			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

			TITLE XVIII				
		TITLE V	PART A	PART B	TITLE XIX		
	COMPONENT	1	2	3	4		
1	SNF		636,307	21,677			1
2	NF				-		2
3	ICF/IID						3
4	SNF-BASED HHA			-			4
100	TOTAL		636,307	21,677	-		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: 31-5359	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	155 FORTIETH STREET						1

		CITY		STATE	ZIP CODE	COUNTY			
		1		2	3	4			
2	ADDRESS LINE 2	IRVINGTON		NJ	711	ESSEX			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	Alliance Care Rehab and Nursing Ctr		315359	35084	U	9/15/1996	9/15/1996			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: 31-5359	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.	339,761			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: 31-5359	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	5/7/2026	Y	5/7/2026	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: 31-5359	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-3 PART I

PART I - VISITS AND CENSUS DATA

		NUMBER OF BEDS	BED DAYS AVAILABLE			INPATIENT DAYS TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	
		1	2			3	4	5	6	7	
1	SNF - FFS	212	77,380				12,174	3,845	2,490	70,241	1
2	SNF - HMO						49,143	2,589			2
3	NF - FFS									-	3
4	NF - HMO										4
5	ICF/IID									-	5
6	HOSPICE									-	6
7	TOTAL	212	77,380				61,317	6,434	2,490	70,241	7

		DISCHARGES TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	AVERAGE LENGTH OF STAY TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	
		8	9	10	11	12	13	14	15	16	17	
1	SNF - FFS		204	26	164	394		59.68	147.88	15.18	178.28	1
2	SNF - HMO		26	164		190		1,890.12	15.79			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		230	190	164	584						7

		ADMISSIONS TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL				FTE EMPLOYED	NON-PAID	
		18	19	20	21	22				23	24	
1	SNF - FFS		175	25	285	485						1
2	SNF - HMO		25	285		310						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: 31-5359	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-3 PART II

PART II - SNF WAGE INDEX - DIRECT SALARIES

		AMOUNT REPORTED	RECLASS-IFICATIONS	ADJUSTMENTS	TOTAL	PAID HOURS	AVERAGE HOURLY WAGE	
		1	2	3	4	5	6	
	SALARIES							
1	TOTAL SALARY (SEE INSTRUCTIONS)	10,623,101	-		10,623,101	473,736.49	22.42	1
2	PHYSICIAN SALARIES-PART A				-		0.00	2
3	PHYSICIAN SALARIES-PART B				-		0.00	3
4	HOME OFFICE PERSONNEL				-		0.00	4
5	SUM OF LINES 2 THROUGH 4	-	-	-	-	0.00	0.00	5
6	REVISED WAGES (LINE 1 MINUS LINE 5)	10,623,101	-	-	10,623,101	473,736.49	22.42	6
7	HOME HEALTH AGENCY	-	-		-		0.00	7
8	HOSPICE	-	-		-		0.00	8
9	OTHER EXCLUDED AREAS	-	-		-		0.00	9
10	SUBTOTAL EXCLUDED SALARY (SUM OF LINES 7 THROUGH 9)	-	-	-	-	0.00	0.00	10
11	TOTAL ADJUSTED SALARIES (LINE 6 MINUS LINE 10)	10,623,101	-	-	10,623,101	473,736.49	22.42	11
	OTHER WAGES AND RELATED COST							
12	CONTRACT LABOR: PATIENT RELATED & MGMT	645,615			645,615	10,044.00	64.28	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)	1,841,920			1,841,920			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)	1,841,920	-	-	1,841,920			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	574,884	-		574,884	11,345.92	50.67	2
3	PLANT OP, MAINT & REPAIRS	5	221,352	-		221,352	14,448.71	15.32	3
4	LAUNDRY AND LINEN SERVICE	6	-	-		-		0.00	4
5	HOUSEKEEPING	7	-	-		-		0.00	5
6	DIETARY	8	712,084	-		712,084	39,516.13	18.02	6
7	NURSING ADMINISTRATION	9	1,370,063	-		1,370,063	27,411.52	49.98	7
8	CENTRAL SERVICES AND SUPPLY	10	-	-		-	1,811.61	0.00	8
9	PHARMACY	11	-	-		-		0.00	9
10	MEDICAL RECORDS	12	36,703	-		36,703	2,260.25	16.24	10
11	MEDICAL SOCIAL SERVICES	13	440,183	-		440,183	10,582.62	41.59	11
12	ACTIVITIES PROGRAM	14	301,424	-		301,424	16,336.53	18.45	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: 31-5359	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-3 PART IV

	PART IV - SNF WAGE - RELATED COSTS	AMOUNT	
	RETIREMENT COSTS	1	
1	401k EMPLOYER CONTRIBUTIONS		1
2	TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION		2
3	QUALIFIED AND NON-QUALIFIED PENSION PLAN COST		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	476,950	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	256,388	15
16	RETIREMENT HEALTH CARE COST		16
	TAXES		
17	FICA - EMPLOYER'S PORTION ONLY	777,614	17
18	MEDICARE TAXES - EMPLOYER'S PORTION ONLY		18
19	UNEMPLOYMENT INSURANCE	28,859	19
20	STATE OR FEDERAL UNEMPLOYMENT TAXES	235,190	20
	OTHER		
21	EXECUTIVE DEFERRED COMPENSATION		21
22	DAY CARE COST AND ALLOWANCES		22
23	TUITION REIMBURSEMENT	66,919	23
24	TOTAL WAGE RELATED COST	1,841,920	24

STATISTICAL DATA	PROVIDER CCN: 31-5359	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	564,233	97,831	662,064	12,276.25	53.93	1
2	LICENSED PRACTICAL NURSE	2,327,720	403,599	2,731,319	69,561.35	39.26	2
3	CERTIFIED NURSING ASSISTANT	2,951,061	511,679	3,462,740	246,142.48	14.07	3
4	TOTAL NURSING EXPENDITURES	5,843,014	1,013,109	6,856,123	327,980.08	20.90	4
	TECHNICAL / PROFESSIONAL EMPLOYEES						
5	PHYSICAL THERAPIST	152,045	26,363	178,408	6,665.06	26.77	5
6	PHYSICAL THERAPY ASSISTANT	202,549	35,120	237,669	8,682.27	27.37	6
7	OCCUPATIONAL THERAPIST	123,316	21,382	144,698	2,503.12	57.81	7
8	OCCUPATIONAL THERAPY ASSISTANT	116,039	20,120	136,159	3,048.95	44.66	8
9	SPEECH-LANGUAGE PATHOLOGIST	71,420	12,383	83,803	1,143.72	73.27	9
10	THERAPY AIDES AND STUDENTS			0		0.00	10
11	RESPIRATORY THERAPIST			0		0.00	11
12	OTHER MEDICAL STAFF			0		0.00	12
CONTRACT LABOR							
	NURSING EMPLOYEES						
15	REGISTERED NURSE			0		0.00	15
16	LICENSED PRACTICAL NURSE	210,950		210,950	3,864.75	54.58	16
17	CERTIFIED NURSING ASSISTANT			0		0.00	17
18	TOTAL NURSING EXPENDITURES	210,950	0	210,950	3,865	54.58	18
	TECHNICAL / PROFESSIONAL EMPLOYEES						
19	PHYSICAL THERAPIST	434,665		434,665	6,179.13	70.34	19
20	PHYSICAL THERAPY ASSISTANT			0		0.00	20
21	OCCUPATIONAL THERAPIST			0		0.00	21
22	OCCUPATIONAL THERAPY ASSISTANT			0		0.00	22
23	SPEECH-LANGUAGE PATHOLOGIST			0		0.00	23
24	THERAPY AIDES AND STUDENTS			0		0.00	24
25	RESPIRATORY THERAPIST			0		0.00	25
26	OTHER MEDICAL STAFF			0		0.00	26
HOME OFFICE/CHAIN ORGANIZATION							
	NURSING EMPLOYEES						
29	REGISTERED NURSE			0		0.00	29
30	LICENSED PRACTICAL NURSE			0		0.00	30
31	CERTIFIED NURSING ASSISTANT			0		0.00	31
32	TOTAL NURSING EXPENDITURES	0	0	0	0	0.00	32
	TECHNICAL / PROFESSIONAL EMPLOYEES						
33	PHYSICAL THERAPIST			0		0.00	33
34	PHYSICAL THERAPY ASSISTANT			0		0.00	34
35	OCCUPATIONAL THERAPIST			0		0.00	35
36	OCCUPATIONAL THERAPY ASSISTANT			0		0.00	36
37	SPEECH-LANGUAGE PATHOLOGIST			0		0.00	37
38	THERAPY AIDES AND STUDENTS			0		0.00	38
39	RESPIRATORY THERAPIST			0		0.00	39
40	OTHER MEDICAL STAFF			0		0.00	40

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES | PROVIDER CCN: 31-5359 | 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				5,241,948	5,241,948	-	5,241,948	788,846	6,030,794	1
2	0200	CAPITAL RELATED-MOVABLE EQUIPMENT				0	-	-	-	-	-	2
3	0300	EMPLOYEE BENEFITS DEPARTMENT	0	0	-	1,841,921	1,841,921	-	1,841,921	-	1,841,921	3
4	0400	ADMINISTRATIVE AND GENERAL	574,884	720,489	1,295,373	5,166,541	6,461,914	-	6,461,914	(3,226,091)	3,235,823	4
5	0500	PLANT OP, MAINT. & REPAIRS	221,352	228,182	449,534	635,951	1,085,485	-	1,085,485	-	1,085,485	5
6	0600	LAUNDRY AND LINEN SERVICE	0	615,607	615,607	7,095	622,702	-	622,702	-	622,702	6
7	0700	HOUSEKEEPING	0	585,447	585,447	7,753	593,200	-	593,200	-	593,200	7
8	0800	DIETARY	712,084	130,969	843,053	502,325	1,345,378	-	1,345,378	-	1,345,378	8
9	0900	NURSING ADMINISTRATION	1,370,063	369,698	1,739,761	0	1,739,761	-	1,739,761	-	1,739,761	9
10	1000	CENTRAL SERVICES AND SUPPLY	0	0	-	455,773	455,773	-	455,773	-	455,773	10
11	1100	PHARMACY	0	0	-	0	-	-	-	-	-	11
12	1200	MEDICAL RECORDS	36,703	0	36,703	0	36,703	-	36,703	-	36,703	12
13	1300	MEDICAL SOCIAL SERVICES	440,183	27,080	467,263	150	467,413	-	467,413	-	467,413	13
14	1400	ACTIVITIES PROGRAM	301,424	34,281	335,705	20,607	356,312	-	356,312	-	356,312	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	6,119,533	294,635	6,414,168	0	6,414,168	-	6,414,168	-	6,414,168	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	-	52,113	52,113	-	52,113	-	52,113	30
31	3100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	-	0	-	-	-	-	-	31
32	3200	LABORATORY	0	0	-	46,752	46,752	-	46,752	-	46,752	32
33	3300	INTRAVENOUS THERAPY	0	0	-	0	-	-	-	-	-	33
34	3400	RESPIRATORY THERAPY	0	572,010	572,010	60,868	632,878	-	632,878	-	632,878	34
35	3500	PHYSICAL THERAPY	536,100	434,665	970,765	0	970,765	-	970,765	-	970,765	35
36	3600	OCCUPATIONAL THERAPY	239,355	0	239,355	0	239,355	-	239,355	-	239,355	36
37	3700	SPEECH LANGUAGE PATHOLOGIST	71,420	0	71,420	0	71,420	-	71,420	-	71,420	37
38	3800	AUDIOLOGY	0	0	-	0	-	-	-	-	-	38
39	3900	ELECTROCARDIOLOGY	0	0	-	0	-	-	-	-	-	39
40	4000	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	-	89,409	89,409	-	89,409	-	89,409	40
41	4100	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	-	402,040	402,040	-	402,040	-	402,040	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: 31-5359 | 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				87,501	87,501	-	87,501	-	87,501	80
81	8100	OTHER COST REIMB (SPECIFY)	0	0	-	0	-	-	-	-	-	81
89		SUBTOTAL	10,623,101	4,013,063	14,636,164	14,618,747	29,254,911	-	29,254,911	(2,437,245)	26,817,666	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	0	-	0	-	-	-	-	-	92
93	9300	OTHER NONREIMB (SPECIFY)	0	0	-	0	-	-	-	-	-	93
93	9301	OTHER NONREIMB (SPECIFY)	0	0	-	0	-	-	-	-	-	93.01
93	9302	OTHER NONREIMB (SPECIFY)	0	0	-	0	-	-	-	-	-	93.02
100		TOTAL	10,623,101	4,013,063	14,636,164	14,618,747	29,254,911	-	29,254,911	(2,437,245)	26,817,666	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: 31-5359 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET A-6

			INCREASES:				DECREASES:				
	EXPLANATION OF RECLASSIFICATION	CODE	COST CENTER	LINE #	SALARY	OTHER	COST CENTER	LINE #	SALARY	OTHER	
	1	2	3	4	5	6	7	8	9	10	
1											1
2											2
3											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
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37											37
38											38
39											39
40											40
41											41
42											42
43											43
44											44
45											45
46											46
47											47
48											48
49											49
50											50
51											51
52											52
53											53
54											54
55											55
56											56
57											57

RECLASSIFICATIONS | PROVIDER CCN: 31-5359 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET A-6

			INCREASES:				DECREASES:				
	EXPLANATION OF RECLASSIFICATION	CODE	COST CENTER	LINE #	SALARY	OTHER	COST CENTER	LINE #	SALARY	OTHER	
	1	2	3	4	5	6	7	8	9	10	
58											58
59											59
60											60
61											61
62											62
63											63
64											64
65											65
66											66
67											67
68											68
69											69
70											70
71											71
72											72
73											73
74											74
75											75
76											76
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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: 31-5359	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	3,084,953	49,858		49,858		3,134,811		4
5	FIXED EQUIPMENT				-		-		5
6	MOVABLE EQUIPMENT	172,634	35,259		35,259		207,893		6
7	SUBTOTAL	3,257,587	85,117	-	85,117	-	3,342,704	-	7
8	RECONCILING ITEMS				-		-		8
9	TOTAL	3,257,587	85,117	-	85,117	-	3,342,704	-	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	660,029	4,362,424		42,808	625,723	339,810	6,030,794	1
2	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT							-	2
3	TOTAL	660,029	4,362,424	-	42,808	625,723	339,810	6,030,794	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: 31-5359	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	788,846			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 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	(3,226,091)	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: 31-5359	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		(2,437,245)			100

RELATED ORGANIZATIONS AND HOME OFFICE COSTS | PROVIDER CCN: 31-5359 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET A-8-1 PARTS I & II

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

	WORKSHEET A COST CENTER				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	9	NURSING ADMINISTRATION	Nursing		1	206,607	206,607	-	1
2	13	MEDICAL SOCIAL SERVICES	Soc Svc		1	27,080	27,080	-	2
3	8	DIETARY	DietARY		1	15,373	15,373	-	3
4	5	PLANT OP, MAINT. & REPAIRS	Maintenance		1	57,413	57,413	-	4
5	5	PLANT OP, MAINT. & REPAIRS	Utilities		1	834	834	-	5
6	4	ADMINISTRATIVE AND GENEI	Accounting		1	35,369	35,369	-	6
7	4	ADMINISTRATIVE AND GENEI	Office		1	107,674	107,674	-	7
8	4	ADMINISTRATIVE AND GENEI	Recruitment		1	60,167	60,167	-	8
9	4	ADMINISTRATIVE AND GENEI	Office Support		1	23,722	23,722	-	9
10	1	CAPITAL RELATED-BUILDING	Rent		1	22,292	22,292	-	10
11	4	ADMINISTRATIVE AND GENEI	Rentals		4	15,847	15,847	-	11
12	1	CAPITAL RELATED-BUILDING	Rentals		2	3,119	3,119	-	12
13	10	CENTRAL SERVICES AND SU	Pharmacy		3	87,501	87,501	-	13
14	41	DRUGS: DRUGS CHARGED T	Pharmacy		3	75,479	75,479	-	14
15	41	DRUGS: DRUGS CHARGED T	Pharmacy		3	315,846	315,846	-	15
16	41	DRUGS: DRUGS CHARGED T	Pharmacy		3	85,969	85,969	-	16
17	41	DRUGS: DRUGS CHARGED T	Pharmacy		3	12,246	12,246	-	17
18	10	CENTRAL SERVICES AND SU	Pharmacy		3	28,465	28,465	-	18
19	1	CAPITAL RELATED-BUILDING	Rent		5	4,362,424	3,573,578	788,846	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					5,543,427	4,754,581	788,846	100

RELATED ORGANIZATIONS AND HOME OFFICE COSTS

PROVIDER CCN:	PERIOD:	WORKSHEET A-8-1
31-5359	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		Alliance	100.00	Escelsior Care Group		100.00	Office Support		1
2	A		Alliance	100.00	Sequira		100.00	Office Support		2
3	A		Alliance	100.00	SpecialtyRX		100.00	Pharmacy		3
4	A		Alliance	100.00	Amicore LLC		100.00	Rentals		4
5	A		Alliance	100.00	Essex Realty		100.00	Realty		5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25										25
50										50

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

9-522 Rev. 1

PROVIDER - BASED PHYSICIAN ADJUSTMENTS

PROVIDER CCN: 31-5359 | 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: 31-5359	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	6,030,794	6,030,794						
2	CAPITAL RELATED - MOVABLE EQUIPMENT	-		-					
3	EMPLOYEE BENEFITS DEPARTMENT	1,841,921	-	-	1,841,921				
4	ADMINISTRATIVE AND GENERAL	3,235,823	-	-	99,678	3,335,501	3,335,501		
5	PLANT OP, MAINT & REPAIRS	1,085,485	96,285	-	38,380	1,220,150	173,315	1,393,465	
6	LAUNDRY AND LINEN SERVICE	622,702	87,851	-	-	710,553	100,930	20,628	832,111
7	HOUSEKEEPING	593,200	20,499	-	-	613,699	87,172	4,813	-
8	DIETARY	1,345,378	471,408	-	123,467	1,940,253	275,601	110,690	-
9	NURSING ADMINISTRATION	1,739,761	104,836	-	237,552	2,082,149	295,757	24,616	-
10	CENTRAL SERVICES AND SUPPLY	455,773	140,562	-	-	596,335	84,706	33,005	-
11	PHARMACY	-	-	-	-	-	-	-	-
12	MEDICAL RECORDS	36,703	18,742	-	6,364	61,809	8,780	4,401	-
13	MEDICAL SOCIAL SERVICES	467,413	17,570	-	76,322	561,305	79,730	4,126	-
14	ACTIVITIES PROGRAM	356,312	-	-	52,263	408,575	58,036	-	-
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	-	-	-	-	-	-	-	-
16	TRAINING AND IN-SERVICE EDUCATION	-	-	-	-	-	-	-	-
17	PATIENT TRANSPORTATION PART A	-	-	-	-	-	-	-	-
18	OTHER (SPECIFY)	-	93,708	-	-	93,708	13,311	22,003	-
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	6,414,168	4,786,296	-	1,061,058	12,261,522	1,741,674	1,123,855	832,111
26	NURSING FACILITY	-	-	-	-	-	-	-	-
27	ICF/IID	-	-	-	-	-	-	-	-
	ANCILLARY SERVICE COST CENTERS								
30	RADIOLOGY - DIAGNOSTIC	52,113	-	-	-	52,113	7,402	-	-
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	-	-	-	-	-	-	-
32	LABORATORY	46,752	-	-	-	46,752	6,641	-	-
33	INTRAVENOUS THERAPY	-	-	-	-	-	-	-	-
34	RESPIRATORY THERAPY	632,878	-	-	-	632,878	89,897	-	-
35	PHYSICAL THERAPY	970,765	58,684	-	92,953	1,122,402	159,430	13,780	-
36	OCCUPATIONAL THERAPY	239,355	58,684	-	41,501	339,540	48,230	13,780	-
37	SPEECH LANGUAGE PATHOLOGIST	71,420	32,329	-	12,383	116,132	16,496	7,591	-
38	AUDIOLOGY	-	-	-	-	-	-	-	-
39	ELECTROCARDIOLOGY	-	-	-	-	-	-	-	-
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	89,409	-	-	-	89,409	12,700	-	-
41	DRUGS: DRUGS CHARGED TO PATIENTS	402,040	18,742	-	-	420,782	59,770	4,401	-
42	DRUGS: IV SOLUTIONS	-	-	-	-	-	-	-	-

MED-CALC SYSTEMS	In Lieu of CMS Form 2540-24		
ALLOCATION OF GENERAL SERVICES COSTS	PROVIDER CCN: 31-5359	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	87,501	-	-	-	87,501	12,429	-	-
81	OTHER COST REIMB (SPECIFY)	-	-	-	-	-	-	-	-
89	SUBTOTAL	26,817,666	6,006,196	-	1,841,921	26,793,068	3,332,007	1,387,689	832,111
	NONREIMBURSABLE COST CENTERS								
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-	-	-	-	-	-	-
91	NONPAID WORKERS	-	-	-	-	-	-	-	-
92	PHYSICIAN PRIVATE OFFICES	-	-	-	-	-	-	-	-
93	OTHER NONREIMB (SPECIFY)	-	24,598	-	-	24,598	3,494	5,776	-
93.01	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
93.02	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
98	CROSS FOOT ADJUSTMENTS								
99	NEGATIVE COST CENTER		-	-	-	-	-	-	-
100	TOTAL	26,817,666	6,030,794	-	1,841,921	26,817,666	3,335,501	1,393,465	832,111

MED-CALC SYSTEMS	In Lieu of CMS Form 2540-24			
ALLOCATION OF GENERAL SERVICES COSTS	PROVIDER CCN: 31-5359	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	705,684							
8	DIETARY	57,099	2,383,643						
9	NURSING ADMINISTRATION	12,698	-	2,415,220					
10	CENTRAL SERVICES AND SUPPLY	17,025	-	-	731,071				
11	PHARMACY	-	-	-	-	-			
12	MEDICAL RECORDS	2,270	-	-	-	-	77,260		
13	MEDICAL SOCIAL SERVICES	2,128	-	-	-	-	-	647,289	
14	ACTIVITIES PROGRAM	-	-	-	-	-	-	-	466,611
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	-	-	-	-	-	-	-	-
16	TRAINING AND IN-SERVICE EDUCATION	-	-	-	-	-	-	-	-
17	PATIENT TRANSPORTATION PART A	-	-	-	-	-	-	-	-
18	OTHER (SPECIFY)	11,350	-	-	-	-	-	-	-
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	579,733	2,383,643	2,415,220	731,071	-	77,260	647,289	466,611
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	7,108	-	-	-	-	-	-	-
36	OCCUPATIONAL THERAPY	7,108	-	-	-	-	-	-	-
37	SPEECH LANGUAGE PATHOLOGIST	3,916	-	-	-	-	-	-	-
38	AUDIOLOGY	-	-	-	-	-	-	-	-
39	ELECTROCARDIOLOGY	-	-	-	-	-	-	-	-
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-	-	-	-	-	-	-
41	DRUGS: DRUGS CHARGED TO PATIENTS	2,270	-	-	-	-	-	-	-
42	DRUGS: IV SOLUTIONS	-	-	-	-	-	-	-	-

MED-CALC SYSTEMS	In Lieu of CMS Form 2540-24		
ALLOCATION OF GENERAL SERVICES COSTS	PROVIDER CCN: 31-5359	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	702,705	2,383,643	2,415,220	731,071	-	77,260	647,289	466,611
	NONREIMBURSABLE COST CENTERS								
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-	-	-	-	-	-	-
91	NONPAID WORKERS	-	-	-	-	-	-	-	-
92	PHYSICIAN PRIVATE OFFICES	-	-	-	-	-	-	-	-
93	OTHER NONREIMB (SPECIFY)	2,979	-	-	-	-	-	-	-
93.01	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
93.02	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
98	CROSS FOOT ADJUSTMENTS								
99	NEGATIVE COST CENTER	-	-	-	-	-	-	-	-
100	TOTAL	705,684	2,383,643	2,415,220	731,071	-	77,260	647,289	466,611

MED-CALC SYSTEMS	In Lieu of CMS Form 2540-24			
ALLOCATION OF GENERAL SERVICES COSTS	PROVIDER CCN: 31-5359	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)	-	-	-	140,372				18
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	-	-	-	140,372	23,400,361	-	23,400,361	25
26	NURSING FACILITY	-	-		-	-	-	-	26
27	ICF/IID	-	-		-	-	-	-	27
	ANCILLARY SERVICE COST CENTERS								
30	RADIOLOGY - DIAGNOSTIC	-	-		-	59,515	-	59,515	30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	-		-	-	-	-	31
32	LABORATORY	-	-		-	53,393	-	53,393	32
33	INTRAVENOUS THERAPY	-	-		-	-	-	-	33
34	RESPIRATORY THERAPY	-	-		-	722,775	-	722,775	34
35	PHYSICAL THERAPY	-	-		-	1,302,720	-	1,302,720	35
36	OCCUPATIONAL THERAPY	-	-		-	408,658	-	408,658	36
37	SPEECH LANGUAGE PATHOLOGIST	-	-		-	144,135	-	144,135	37
38	AUDIOLOGY	-	-		-	-	-	-	38
39	ELECTROCARDIOLOGY	-	-		-	-	-	-	39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-		-	102,109	-	102,109	40
41	DRUGS: DRUGS CHARGED TO PATIENTS	-	-		-	487,223	-	487,223	41
42	DRUGS: IV SOLUTIONS	-	-		-	-	-	-	42

MED-CALC SYSTEMS	In Lieu of CMS Form 2540-24			
ALLOCATION OF GENERAL SERVICES COSTS	PROVIDER CCN: 31-5359	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	-	-		-	99,930	-	99,930	80
81	OTHER COST REIMB (SPECIFY)	-	-		-	-	-	-	81
89	SUBTOTAL	-	-	-	140,372	26,780,819	-	26,780,819	89
	NONREIMBURSABLE COST CENTERS								
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-		-	-	-	-	90
91	NONPAID WORKERS	-	-		-	-	-	-	91
92	PHYSICIAN PRIVATE OFFICES	-	-		-	-	-	-	92
93	OTHER NONREIMB (SPECIFY)	-	-		-	36,847	-	36,847	93
93.01	OTHER NONREIMB (SPECIFY)	-	-		-	-	-	-	####
93.02	OTHER NONREIMB (SPECIFY)	-	-		-	-	-	-	####
98	CROSS FOOT ADJUSTMENTS								98
99	NEGATIVE COST CENTER	-	-	-	-	-		-	99
100	TOTAL	-	-	-	140,372	26,817,666	-	26,817,666	100

ALLOCATION OF CAPITAL RELATED COSTS | PROVIDER CCN: 31-5359 | 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		96,285	-	96,285	-	-	96,285	
6	LAUNDRY AND LINEN SERVICE		87,851	-	87,851	-	-	1,425	89,276
7	HOUSEKEEPING		20,499	-	20,499	-	-	333	-
8	DIETARY		471,408	-	471,408	-	-	7,648	-
9	NURSING ADMINISTRATION		104,836	-	104,836	-	-	1,701	-
10	CENTRAL SERVICES AND SUPPLY		140,562	-	140,562	-	-	2,281	-
11	PHARMACY		-	-	-	-	-	-	-
12	MEDICAL RECORDS		18,742	-	18,742	-	-	304	-
13	MEDICAL SOCIAL SERVICES		17,570	-	17,570	-	-	285	-
14	ACTIVITIES PROGRAM		-	-	-	-	-	-	-
15	QA & PERFORMANCE IMPROVEMENT PROGRAM		-	-	-	-	-	-	-
16	TRAINING AND IN-SERVICE EDUCATION		-	-	-	-	-	-	-
17	PATIENT TRANSPORTATION PART A		-	-	-	-	-	-	-
18	OTHER (SPECIFY)		93,708	-	93,708	-	-	1,520	-
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY		4,786,296	-	4,786,296	-	-	77,656	89,276
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		58,684	-	58,684	-	-	952	-
36	OCCUPATIONAL THERAPY		58,684	-	58,684	-	-	952	-
37	SPEECH LANGUAGE PATHOLOGIST		32,329	-	32,329	-	-	525	-
38	AUDIOLOGY		-	-	-	-	-	-	-
39	ELECTROCARDIOLOGY		-	-	-	-	-	-	-
40	MEDICAL SUPPLIES CHARGED TO PATIENTS		-	-	-	-	-	-	-
41	DRUGS: DRUGS CHARGED TO PATIENTS		18,742	-	18,742	-	-	304	-
42	DRUGS: IV SOLUTIONS		-	-	-	-	-	-	-

ALLOCATION OF CAPITAL RELATED COSTS | PROVIDER CCN: 31-5359 | 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	-	6,006,196	-	6,006,196	-	-	95,886	89,276
	NONREIMBURSABLE COST CENTERS								
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN		-	-	-	-	-	-	-
91	NONPAID WORKERS		-	-	-	-	-	-	-
92	PHYSICIAN PRIVATE OFFICES		-	-	-	-	-	-	-
93	OTHER NONREIMB (SPECIFY)		24,598	-	24,598	-	-	399	-
93.01	OTHER NONREIMB (SPECIFY)		-	-	-	-	-	-	-
93.02	OTHER NONREIMB (SPECIFY)		-	-	-	-	-	-	-
98	CROSS FOOT ADJUSTMENTS								
99	NEGATIVE COST CENTER		-	-	-	-	-	-	-
100	TOTAL	-	6,030,794	-	6,030,794	-	-	96,285	89,276

ALLOCATION OF CAPITAL RELATED COSTS	PROVIDER CCN: 31-5359	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II

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

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

Rev. 1

ALLOCATION OF CAPITAL RELATED COSTS	PROVIDER CCN: 31-5359	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	20,832							
8	DIETARY	1,686	480,742						
9	NURSING ADMINISTRATION	375	-	106,912					
10	CENTRAL SERVICES AND SUPPLY	503	-	-	143,346				
11	PHARMACY	-	-	-	-	-			
12	MEDICAL RECORDS	67	-	-	-	-	19,113		
13	MEDICAL SOCIAL SERVICES	63	-	-	-	-	-	17,918	
14	ACTIVITIES PROGRAM	-	-	-	-	-	-	-	-
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	-	-	-	-	-	-	-	-
16	TRAINING AND IN-SERVICE EDUCATION	-	-	-	-	-	-	-	-
17	PATIENT TRANSPORTATION PART A	-	-	-	-	-	-	-	-
18	OTHER (SPECIFY)	335	-	-	-	-	-	-	-
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	17,112	480,742	106,912	143,346	-	19,113	17,918	-
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	210	-	-	-	-	-	-	-
36	OCCUPATIONAL THERAPY	210	-	-	-	-	-	-	-
37	SPEECH LANGUAGE PATHOLOGIST	116	-	-	-	-	-	-	-
38	AUDIOLOGY	-	-	-	-	-	-	-	-
39	ELECTROCARDIOLOGY	-	-	-	-	-	-	-	-
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-	-	-	-	-	-	-
41	DRUGS: DRUGS CHARGED TO PATIENTS	67	-	-	-	-	-	-	-
42	DRUGS: IV SOLUTIONS	-	-	-	-	-	-	-	-

ALLOCATION OF CAPITAL RELATED COSTS

PROVIDER CCN: 31-5359

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	20,744	480,742	106,912	143,346	-	19,113	17,918	-
	NONREIMBURSABLE COST CENTERS								
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-	-	-	-	-	-	-
91	NONPAID WORKERS	-	-	-	-	-	-	-	-
92	PHYSICIAN PRIVATE OFFICES	-	-	-	-	-	-	-	-
93	OTHER NONREIMB (SPECIFY)	88	-	-	-	-	-	-	-
93.01	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
93.02	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
98	CROSS FOOT ADJUSTMENTS								
99	NEGATIVE COST CENTER	-	-	-	-	-	-	-	-
100	TOTAL	20,832	480,742	106,912	143,346	-	19,113	17,918	-

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5359	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

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5359	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)	-	-	-	95,563					18
	INPATIENT ROUTINE NURSING COST CENTERS									
25	SKILLED NURSING FACILITY	-	-	-	95,563	5,833,934	-	5,833,934		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	-	-		-	59,846	-	59,846		35
36	OCCUPATIONAL THERAPY	-	-		-	59,846	-	59,846		36
37	SPEECH LANGUAGE PATHOLOGIST	-	-		-	32,970	-	32,970		37
38	AUDIOLOGY	-	-		-	-	-	-		38
39	ELECTROCARDIOLOGY	-	-		-	-	-	-		39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-		-	-	-	-		40
41	DRUGS: DRUGS CHARGED TO PATIENTS	-	-		-	19,113	-	19,113		41
42	DRUGS: IV SOLUTIONS	-	-		-	-	-	-		42

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5359	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	-	-	-	95,563	6,005,709	-	6,005,709		89
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-		-	-	-	-		90
91	NONPAID WORKERS	-	-		-	-	-	-		91
92	PHYSICIAN PRIVATE OFFICES	-	-		-	-	-	-		92
93	OTHER NONREIMB (SPECIFY)	-	-		-	25,085	-	25,085		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	-	-	-	95,563	6,030,794	-	6,030,794		100

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5359	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: 31-5359	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		102,972						
2	CAPITAL RELATED - MOVABLE EQUIPMENT			-					
3	EMPLOYEE BENEFITS DEPARTMENT			0	10,623,101				
4	ADMINISTRATIVE AND GENERAL			0	574,884	(3,335,501)	23,482,165		
5	PLANT OP, MAINT & REPAIRS		1,644	0	221,352		1,220,150	101,328	
6	LAUNDRY AND LINEN SERVICE		1,500	0	0		710,553	1,500	70,241
7	HOUSEKEEPING		350	0	0		613,699	350	0
8	DIETARY		8,049	0	712,084		1,940,253	8,049	0
9	NURSING ADMINISTRATION		1,790	0	1,370,063		2,082,149	1,790	0
10	CENTRAL SERVICES AND SUPPLY		2,400	0	0		596,335	2,400	0
11	PHARMACY			0	0		-	0	0
12	MEDICAL RECORDS		320	0	36,703		61,809	320	0
13	MEDICAL SOCIAL SERVICES		300	0	440,183		561,305	300	0
14	ACTIVITIES PROGRAM			0	301,424		408,575	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)		1,600	0	0		93,708	1,600	0
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY		81,723	0	6,119,533		12,261,522	81,723	70,241
26	NURSING FACILITY			0	0		-	0	0
27	ICF/IID			0	0		-	0	0
	ANCILLARY SERVICE COST CENTERS								
30	RADIOLOGY - DIAGNOSTIC			0	0		52,113	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY			0	0		-	0	0
32	LABORATORY			0	0		46,752	0	0
33	INTRAVENOUS THERAPY			0	0		-	0	0
34	RESPIRATORY THERAPY			0	0		632,878	0	0
35	PHYSICAL THERAPY		1,002	0	536,100		1,122,402	1,002	0
36	OCCUPATIONAL THERAPY		1,002	0	239,355		339,540	1,002	0
37	SPEECH LANGUAGE PATHOLOGIST		552	0	71,420		116,132	552	0
38	AUDIOLOGY			0	0		-	0	0
39	ELECTROCARDIOLOGY			0	0		-	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS			0	0		89,409	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS		320	0	0		420,782	320	0
42	DRUGS: IV SOLUTIONS			0	0		-	0	0

COST ALLOCATIONS - STATISTICAL BASES	PROVIDER CCN: 31-5359	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		87,501	0	0
81	OTHER COST REIMB (SPECIFY)			0	0		-	0	0
89	SUBTOTAL		102,552	-	10,623,101	-	23,457,567	100,908	70,241
	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		-	0	0
93	OTHER NONREIMB (SPECIFY)		420	0	0		24,598	420	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		6,030,794	-	1,841,921		3,335,501	1,393,465	832,111
103	UNIT COST MULTIPLIER - WKST B, PART I		58.567319	0.000000	0.173388		0.142044	13.752023	11.846514
104	COST TO BE ALLOCATED - WKST B, PART II				-		-	96,285	89,276
105	UNIT COST MULTIPLIER - WKST B, PART II				0.000000		0.000000	0.950231	1.270996

COST ALLOCATIONS - STATISTICAL BASES	PROVIDER CCN: 31-5359	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

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: 31-5359 | 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	99,478							
8	DIETARY	8,049	210,723						
9	NURSING ADMINISTRATION	1,790	0	70,241					
10	CENTRAL SERVICES AND SUPPLY	2,400	0	0	70,241				
11	PHARMACY	0	0	0	0	-			
12	MEDICAL RECORDS	320	0	0	0	0	70,241		
13	MEDICAL SOCIAL SERVICES	300	0	0	0	0	0	70,241	
14	ACTIVITIES PROGRAM	0	0	0	0	0	0	0	70,241
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)	1,600	0	0	0	0	0	0	0
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	81,723	210,723	70,241	70,241	0	70,241	70,241	70,241
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
34	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0
35	PHYSICAL THERAPY	1,002	0	0	0	0	0	0	0
36	OCCUPATIONAL THERAPY	1,002	0	0	0	0	0	0	0
37	SPEECH LANGUAGE PATHOLOGIST	552	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	320	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: 31-5359 | 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	99,058	210,723	70,241	70,241	-	70,241	70,241	70,241
	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)	420	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	705,684	2,383,643	2,415,220	731,071	-	77,260	647,289	466,611
103	UNIT COST MULTIPLIER - WKST B, PART I	7.093870	11.311736	34.384761	10.408038	0.000000	1.099927	9.215259	6.643001
104	COST TO BE ALLOCATED - WKST B, PART II	20,832	480,742	106,912	143,346	-	19,113	17,918	-
105	UNIT COST MULTIPLIER - WKST B, PART II	0.209413	2.281393	1.522074	2.040774	0.000000	0.272106	0.255093	0.000000

COST ALLOCATIONS - STATISTICAL BASES		PROVIDER CCN: 31-5359	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		70,241	18
	INPATIENT ROUTINE NURSING COST CENTERS					
25	SKILLED NURSING FACILITY	0	0		70,241	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	-	-	-	70,241	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	-	-	-	140,372	102
103	UNIT COST MULTIPLIER - WKST B, PART I	0.000000	0.000000	0.000000	1.998434	103
104	COST TO BE ALLOCATED - WKST B, PART II	-	-	-	95,563	104
105	UNIT COST MULTIPLIER - WKST B, PART II	0.000000	0.000000	0.000000	1.360502	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: 31-5359	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B-2

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

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS	PROVIDER CCN: 31-5359	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	23,400,361	28,756,865	-	28,756,865		25
26	NURSING FACILITY	-	0	-	-		26
27	ICF/IID	-	0	-	-		27
	ANCILLARY SERVICE COST CENTERS						
30	RADIOLOGY - DIAGNOSTIC	59,515	52,113	-	52,113	1.142037	30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	0	-	-	0.000000	31
32	LABORATORY	53,393	136,161	-	136,161	0.392131	32
33	INTRAVENOUS THERAPY	-	0	-	-	0.000000	33
34	RESPIRATORY THERAPY	722,775	626,468	-	626,468	1.153730	34
35	PHYSICAL THERAPY	1,302,720	714,524	-	714,524	1.823200	35
36	OCCUPATIONAL THERAPY	408,658	736,804	-	736,804	0.554636	36
37	SPEECH LANGUAGE PATHOLOGIST	144,135	68,085	-	68,085	2.116986	37
38	AUDIOLOGY	-	0	-	-	0.000000	38
39	ELECTROCARDIOLOGY	-	0	-	-	0.000000	39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	102,109	0	-	-	0.000000	40
41	DRUGS: DRUGS CHARGED TO PATIENTS	487,223	402,040	-	402,040	1.211877	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	99,930	99,202	-	99,202	1.007339	80
81	OTHER COST REIMB (SPECIFY)	-	0	-	-	0.000000	81
100	TOTAL	26,780,819	31,592,262	-	31,592,262		100

RECLASSIFICATIONS OF CHARGES	PROVIDER CCN: 31-5359	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: 31-5359	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	1.142037	0			-	-		30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0.000000	0			-	-		31
32	LABORATORY	0.392131	0			-	-		32
33	INTRAVENOUS THERAPY	0.000000	0			-	-		33
34	RESPIRATORY THERAPY	1.153730	0			-	-		34
35	PHYSICAL THERAPY	1.823200	429,001			782,155	-		35
36	OCCUPATIONAL THERAPY	0.554636	474,965			263,433	-		36
37	SPEECH LANGUAGE PATHOLOGIST	2.116986	29,849			63,190	-		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	1.211877	0			-	-		41
42	DRUGS: IV SOLUTIONS	0.000000	0			-	-		42
43	DENTAL CARE	0.000000	0			-	-		43
44	APPLIANCES AND EQUIPMENT	0.000000	0			-	-		44
45	BLOOD AND BLOOD PRODUCTS	0.000000	0			-	-		45
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0.000000	0			-	-		46
47	OTHER ANCILLARY (SPECIFY)	0.000000	0			-	-		47
47.01	OTHER ANCILLARY (SPECIFY)	0.000000	0			-	-		47.01
47.02	OTHER ANCILLARY (SPECIFY)	0.000000	0			-	-		47.02
	OUTPATIENT SERVICE COST CENTERS								
64	OTHER OUTPATIENT (SPECIFY)	0.000000	0			-	-		64
	OUTPATIENT REIMBURSABLE COST CENTERS								
71	AMBULANCE	0.000000		0		-	-		71
	COST REIMBURSED SERVICES COST CENTERS								
80	PREVENTIVE VACCINES	1.007339			81,920			82,521	80
81	OTHER COST REIMB (SPECIFY)	0.000000	0			-	-		81
100	TOTAL		933,815	-	81,920	1,108,778	-	82,521	100

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS	PROVIDER CCN: 31-5359	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: 31-5359	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		70,241	1
2	PRIVATE ROOM DAYS			2
3	PROGRAM INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS		12,174	3
4	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM			4
5	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST		23,400,361	5
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6	GENERAL INPATIENT ROUTINE SERVICE CHARGES		28,756,865	6
7	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO		0.813731	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		23,400,361	15
	PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM		333.14	16
17	PROGRAM ROUTINE SERVICE COST		4,055,646	17
18	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM		-	18
19	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST		4,055,646	19
20	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS		5,833,934	20
21	PER DIEM CAPITAL RELATED COSTS		83.06	21
22	PROGRAM CAPITAL RELATED COST		1,011,172	22
23	INPATIENT ROUTINE SERVICE COST		3,044,474	23
24	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS			24
25	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION		3,044,474	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: 31-5359	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: 31-5359	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET E PART A

	0			1	
1	INPATIENT PPS AMOUNT			10,534,076	1
2	ALLOWABLE BAD DEBTS			1,903,485	2
3	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES				3
4	REIMBURSABLE BAD DEBTS			1,237,265	4
5	TOTAL REIMBURSABLE COST			11,771,341	5
6	PRIMARY PAYER AMOUNTS			0	6
7	COINSURANCE			2,000,400	7
8					8
9	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION			-	9
10	SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITEMS			24,745	10
11	SEQUESTRATION AMOUNT			170,674	11
12	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION			-	12
13	NET REIMBURSABLE COST			9,575,522	13
14	INTERIM PAYMENTS			8,939,215	14
15	TENTATIVE ADJUSTMENT			-	15
16	BALANCE DUE PROVIDER/PROGRAM			636,307	16
17	PROTESTED AMOUNTS				17

CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART B	PROVIDER CCN: 31-5359	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		82,521	2
3	TOTAL REASONABLE COSTS		82,521	3
4	MEDICARE PART B ANCILLARY CHARGES		81,920	4
5	COST OF COVERED SERVICES		81,920	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		81,920	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		1,638	14
15	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION		0	15
16	NET REIMBURSABLE COST		80,282	16
17	INTERIM PAYMENTS		58,605	17
18	TENTATIVE ADJUSTMENT		-	18
19	BALANCE DUE PROVIDER/PROGRAM		21,677	19
20	PROTESTED AMOUNTS			20

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED TO MEDICARE BENEFICIARIES	PROVIDER CCN:	PROVIDER CCN: 31-5359	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				8,363,002		58,605	1
2	INTERIM PAYMENTS PAYABLE				554,000			2
3.01	RETROACTIVE LUMP SUM ADJUSTMENTS		3.01	9/25/2025	22,213			3.01
3.02		PROGRAM TO PROVIDER	3.02					3.02
3.03			3.03					3.03
3.04			3.04					3.04
3.05			3.05					3.05
3.50		PROVIDER TO PROGRAM	3.50					3.50
3.51			3.51					3.51
3.52			3.52					3.52
3.53			3.53					3.53
3.54			3.54					3.54
3.99	SUBTOTAL		3.99		22,213		-	3.99
4	TOTAL INTERIM PAYMENTS		4		8,939,215		58,605	4

5	CONTRACTOR: TENTATIVE SETTLEMENT PAYMENTS		.01					5.01
			.02					5.02
		PROGRAM TO PROVIDER	.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

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

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CALCULATION OF REIMBURSEMENT SETTLEMENT - OTHER	PROVIDER CCN: 31-5359	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: 31-5359	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET G

	0	1			
	ASSETS	AMOUNT			
	CURRENT ASSETS				
1	CASH ON HAND AND IN BANKS	178,194			1
2	TEMPORARY INVESTMENTS	0			2
3	NOTES RECEIVABLE	0			3
4	ACCOUNTS RECEIVABLE	4,364,581			4
5	OTHER RECEIVABLES	0			5
6	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	0			6
7	INVENTORY	0			7
8	PREPAID EXPENSES	14,019			8
9	OTHER CURRENT ASSETS	0			9
10	DUE FROM OTHER FUNDS	16,910			10
11	TOTAL CURRENT ASSETS	4,573,704			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	3,134,811			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	207,893			23
24	LESS: ACCUMULATED DEPRECIATION	1,720,112			24
25	MINOR EQUIPMENT - DEPRECIABLE	0			25
26	MINOR EQUIPMENT - NONDEPRECIABLE	0			26
27	OTHER FIXED ASSETS	0			27
28	TOTAL FIXED ASSETS	1,622,592			28
	OTHER ASSETS				
29	INVESTMENTS	0			29
30	DEPOSITS ON LEASES	0			30
31	DUE FROM OWNERS/OFFICERS	0			31
32	OTHER ASSETS	4,673,894			32
33	TOTAL OTHER ASSETS	4,673,894			33
34	TOTAL ASSETS	10,870,190			34

BALANCE SHEET	PROVIDER CCN: 31-5359	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET G

	0	1			
	LIABILITIES	AMOUNT			
	CURRENT LIABILITIES				
35	ACCOUNTS PAYABLE	3,816,887			35
36	SALARIES, WAGES & FEES PAYABLE	756,413			36
37	PAYROLL TAXES PAYABLE	33,682			37
38	NOTES & LOANS PAYABLE (SHORT TERM)	2,870,564			38
39	DEFERRED INCOME	(10,621)			39
40	ACCELERATED PAYMENTS	0			40
41	DUE TO OTHER FUNDS	1,234,596			41
42	OTHER CURRENT LIABILITIES	7,290,830			42
43	TOTAL CURRENT LIABILITIES	15,992,351			43
	LONG TERM LIABILITIES				
44	MORTGAGE PAYABLE	0			44
45	NOTES PAYABLE	2,753,555			45
46	UNSECURED LOANS	2,888,074			46
47	LOANS FROM OWNERS	0			47
48	OTHER LONG TERM LIABILITIES	0			48
49	TOTAL LONG TERM LIABILITIES	5,641,629			49
50	TOTAL LIABILITIES	21,633,980			50
	CAPITAL ACCOUNTS				
51	FUND BALANCES	(10,763,790)			51
52	TOTAL LIABILITIES AND FUND BALANCES	10,870,190			52

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

PROVIDER CCN:	PERIOD:		WORKSHEET G-2
31-5359	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	9,645,619	1,489,536	15,497,500	0	2,124,210						28,756,865	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	9,645,619	1,489,536	15,497,500	-	2,124,210						28,756,865	4
	ALL OTHER SERVICES												
5	ANCILLARY SERVICES	313,911				2,521,486	0					2,835,397	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	9,959,530	1,489,536	15,497,500	-	4,645,696	-	-	-	-	-	31,592,262	10

PART II - OPERATING EXPENSES

		TOTAL											
	0	1											
11	OPERATING EXPENSES	29,254,911											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	29,254,911											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: 31-5359	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET G-3

	0		1	
			AMOUNT	
	INCOME FROM SERVICES TO PATIENTS			
1	TOTAL PATIENT REVENUES		31,592,262	1
2	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS		2,521,486	2
3	NET PATIENT REVENUES		29,070,776	3
4	LESS: TOTAL OPERATING EXPENSES		29,254,911	4
5	NET INCOME FROM SERVICES TO PATIENTS		(184,135)	5
	OTHER INCOME			
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.		-	6
7	INCOME FROM INVESTMENTS		2,830	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		587,796	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		590,626	26
27	TOTAL INCOME		406,491	27
	EXPENSES			
28			-	28
29			-	29
30			-	30
31	TOTAL OTHER EXPENSES		-	31
32	NET INCOME (LOSS) FOR THE PERIOD		406,491	32