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: 31-5283	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	05/17/2026	01:34 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 SOUTH MOUNTAIN HEALTHCARE AND REHAB AND PROVIDER CCN #: 31-5283 FOR THE COST REPORTING PERIOD BEGINNING 01/01/2025 AND ENDING 12/31/2025 AND THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THIS REPORT AND STATEMENT ARE TRUE, CORRECT, COMPLETE AND PREPARED FROM THE BOOKS AND RECORDS OF THE PROVIDER IN ACCORDANCE WITH APPLICABLE INSTRUCTIONS, EXCEPT AS NOTED. I FURTHER CERTIFY THAT I AM FAMILIAR WITH THE LAWS AND REGULATIONS REGARDING THE PROVISION OF HEALTH CARE SERVICES, AND THAT THE SERVICES IDENTIFIED IN THIS COST REPORT WERE PROVIDED IN COMPLIANCE WITH SUCH LAWS AND REGULATIONS.

ECR ENCRYPTION:
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	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR		CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
	1		2		
1		Avi Maierovits	Y	I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature.	1
2	Signatory Printed Name	Avi Maierovits			2
3	Signatory Title	Controller			3
4	Signature Date	5/17/26			4

PART III - SETTLEMENT SUMMARY

			TITLE XVIII				
		TITLE V	PART A	PART B	TITLE XIX		
	COMPONENT	1	2	3	4		
1	SNF		227,979	98			1
2	NF				-		2
3	ICF/IID						3
4	SNF-BASED HHA			-			4
100	TOTAL		227,979	98	-		100

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

IDENTIFICATION DATA	PROVIDER CCN: 31-5283	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	2385 SPRINGFIELD AVENUE						1

		CITY		STATE	ZIP CODE	COUNTY			
		1		2	3	4			
2	ADDRESS LINE 2	VAUXHALL		NJ	7088	UNION			2

	COMPONENT TYPE	COMPONENT NAME		CCN	CBSA	RURAL OR URBAN	DATE CERTIFIED MEDICARE	DATE CERTIFIED MEDICAID			
	1	2		3	4	5	6	7			
3	SNF	SOUTH MOUNTAIN HEALTHCARE AND REHAB		315283	35084	U	8/1/1989	8/1/1989			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: 31-5283	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.	464,988			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: 31-5283	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-2

	FINANCIAL STATEMENTS	1	2	3	
50	**COLUMN 1**: Were the financial statements prepared by a CPA? **COLUMN 2:** If column 1 is Y, enter "A" for audited, "C" for complied, or "R" for reviewed in column 2. **COLUMN 3**: If complete copy of the financial statements not submitted with cost report, enter date available.	Y	C		50
51	Do total expenses and total revenues reported on the cost report differ from those on the filed financial statements? If "Y", submit a reconciliation.	N			51

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

	PS&R REPORT DATA	PART A Y/N	PART A DATE	PART B Y/N	PART B DATE	
	0	1	2	3	4	
55	Is this cost report prepared using only the PS&R? If either column 1 or 3 is Y, in columns 2 and 4 from the PS&R used to prepare this cost report, enter the "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)	Y	5/11/2026	Y	5/11/2026	55
56	Is this cost report prepared using the PS&R for totals and the provider's records for allocation? If either column 1 or 3 is Y, in columns 2 and 4, enter the "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)	N		N		56
57	If line 55 or 56 is Y, were adjustments made to PS&R data for additional claims that have been billed, but are not included on the PS&R used to file this cost report?	N		N		57
58	If line 55 or 56 is Y, were adjustments made to PS&R data for corrections of other PS&R Report information?	N		N		58
59	If line 55 or 56 is Y, were adjustments made to PS&R data for other reasons? If Y, describe the other adjustment:	N				59
60	Is this cost report prepared using only the provider's records?	N		N		60

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

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

49-506 Rev. 1

STATISTICAL DATA	PROVIDER CCN: 31-5283	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-3 PART I

PART I - VISITS AND CENSUS DATA

		NUMBER OF BEDS	BED DAYS AVAILABLE			INPATIENT DAYS TITLE V	INPATIENT DAYS TITLE XVIII	INPATIENT DAYS TITLE XIX	INPATIENT DAYS OTHER	INPATIENT DAYS TOTAL	
		1	2			3	4	5	6	7	
1	SNF - FFS	195	71,175				13,575	9,585	6,862	67,664	1
2	SNF - HMO						32,810	4,832			2
3	NF - FFS									-	3
4	NF - HMO										4
5	ICF/IID									-	5
6	HOSPICE									-	6
7	TOTAL	195	71,175				46,385	14,417	6,862	67,664	7

		DISCHARGES TITLE V	DISCHARGES TITLE XVIII	DISCHARGES TITLE XIX	DISCHARGES OTHER	DISCHARGES TOTAL	AVERAGE LENGTH OF STAY TITLE V	AVERAGE LENGTH OF STAY TITLE XVIII	AVERAGE LENGTH OF STAY TITLE XIX	AVERAGE LENGTH OF STAY OTHER	AVERAGE LENGTH OF STAY TOTAL	
		8	9	10	11	12	13	14	15	16	17	
1	SNF - FFS		299	45	288	632		45.40	213.00	23.83	107.06	1
2	SNF - HMO		45	288		333		729.11	16.78			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		344	333	288	965						7

		ADMISSIONS TITLE V	ADMISSIONS TITLE XVIII	ADMISSIONS TITLE XIX	ADMISSIONS OTHER	ADMISSIONS TOTAL				FTE EMPLOYED	FTE NON-PAID	
		18	19	20	21	22				23	24	
1	SNF - FFS		297	21	351	669						1
2	SNF - HMO		21	351		372						2
3	NF - FFS					-						3
4	NF - HMO					-						4
5	ICF/IID					-						5
6	HOSPICE											6
7	TOTAL											7

STATISTICAL DATA	PROVIDER CCN: 31-5283	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)	10,952,580	-		10,952,580	416,859.62	26.27	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)	10,952,580	-	-	10,952,580	416,859.62	26.27	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)	10,952,580	-	-	10,952,580	416,859.62	26.27	11
	OTHER WAGES AND RELATED COST							
12	CONTRACT LABOR: PATIENT RELATED & MGMT	1,652,567			1,652,567	24,685.00	66.95	12
13	CONTRACT LABOR: PHYSICIAN SERVICES-PART A				-		0.00	13
14	HOME OFFICE SALARIES AND WAGE RELATED COSTS				-		0.00	14
	WAGE RELATED COSTS							
15	WAGE RELATED COSTS CORE (SEE PT. IV)	2,265,885			2,265,885			15
16	WAGE RELATED COSTS (EXCLUDED UNITS)				-			16
17	PHYSICIANS PART A - WRC				-			17
18	PHYSICIANS PART B - WRC				-			18
19	TOTAL ADJUSTED WAGE RELATED COST (SEE INSTRUCTIONS)	2,265,885	-	-	2,265,885			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	803,518	-		803,518	24,068.25	33.38	2
3	PLANT OP, MAINT & REPAIRS	5	130,909	-		130,909	4,418.33	29.63	3
4	LAUNDRY AND LINEN SERVICE	6	109,032	-		109,032	6,299.00	17.31	4
5	HOUSEKEEPING	7	452,410	-		452,410	27,576.00	16.41	5
6	DIETARY	8	975,932	-		975,932	51,377.77	19.00	6
7	NURSING ADMINISTRATION	9	285,576	-		285,576	3,984.00	71.68	7
8	CENTRAL SERVICES AND SUPPLY	10	-	-		-		0.00	8
9	PHARMACY	11	-	-		-		0.00	9
10	MEDICAL RECORDS	12	-	-		-		0.00	10
11	MEDICAL SOCIAL SERVICES	13	171,771	-		171,771	4,416.00	38.90	11
12	ACTIVITIES PROGRAM	14	333,497	-		333,497	20,430.54	16.32	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: 31-5283	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	30,381	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	1,074,015	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	230,946	15
16	RETIREMENT HEALTH CARE COST		16
	TAXES		
17	FICA - EMPLOYER'S PORTION ONLY	812,430	17
18	MEDICARE TAXES - EMPLOYER'S PORTION ONLY		18
19	UNEMPLOYMENT INSURANCE	1,974	19
20	STATE OR FEDERAL UNEMPLOYMENT TAXES	116,139	20
	OTHER		
21	EXECUTIVE DEFERRED COMPENSATION		21
22	DAY CARE COST AND ALLOWANCES		22
23	TUITION REIMBURSEMENT		23
24	TOTAL WAGE RELATED COST	2,265,885	24

STATISTICAL DATA	PROVIDER CCN: 31-5283	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-3 PART V

PART V - SNF REPORTING OF DIRECT CARE EXPENDITURES

		AMOUNT REPORTED	EMPLOYEE WAGE-RELATED COSTS	ADJUSTED SALARIES (COL.1 + COL. 2)	PAID HOURS RELATED TO SALARY IN COL. 3	AVERAGE HOURLY WAGE (COL. 3 ÷ COL. 4)	
DIRECT SALARIES		1	2	3	4	5	
	NURSING EMPLOYEES						
1	REGISTERED NURSE	1,676,928	346,925	2,023,853	37,138.09	54.50	1
2	LICENSED PRACTICAL NURSE	2,591,340	536,100	3,127,440	67,399.50	46.40	2
3	CERTIFIED NURSING ASSISTANT	3,421,667	707,879	4,129,546	169,752.14	24.33	3
4	TOTAL NURSING EXPENDITURES	7,689,935	1,590,904	9,280,839	274,289.73	33.84	4
	TECHNICAL / PROFESSIONAL EMPLOYEES						
5	PHYSICAL THERAPIST			0		0.00	5
6	PHYSICAL THERAPY ASSISTANT			0		0.00	6
7	OCCUPATIONAL THERAPIST			0		0.00	7
8	OCCUPATIONAL THERAPY ASSISTANT			0		0.00	8
9	SPEECH-LANGUAGE PATHOLOGIST			0		0.00	9
10	THERAPY AIDES AND STUDENTS			0		0.00	10
11	RESPIRATORY THERAPIST			0		0.00	11
12	OTHER MEDICAL STAFF			0		0.00	12
CONTRACT LABOR							
	NURSING EMPLOYEES						
15	REGISTERED NURSE			0		0.00	15
16	LICENSED PRACTICAL NURSE			0		0.00	16
17	CERTIFIED NURSING ASSISTANT			0		0.00	17
18	TOTAL NURSING EXPENDITURES	0	0	0	0	0.00	18
	TECHNICAL / PROFESSIONAL EMPLOYEES						
19	PHYSICAL THERAPIST	776,153		776,153	11,903.75	65.20	19
20	PHYSICAL THERAPY ASSISTANT			0		0.00	20
21	OCCUPATIONAL THERAPIST	714,640		714,640	11,055.73	64.64	21
22	OCCUPATIONAL THERAPY ASSISTANT			0		0.00	22
23	SPEECH-LANGUAGE PATHOLOGIST	161,774		161,774	1,725.23	93.77	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: 31-5283 | 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				4,658,464	4,658,464	-	4,658,464	-	4,658,464	1
2	0200	CAPITAL RELATED-MOVABLE EQUIPMENT				0	-	-	-	-	-	2
3	0300	EMPLOYEE BENEFITS DEPARTMENT	0	0	-	2,265,884	2,265,884	-	2,265,884	-	2,265,884	3
4	0400	ADMINISTRATIVE AND GENERAL	803,518	457,817	1,261,335	3,917,638	5,178,973	-	5,178,973	(946,339)	4,232,634	4
5	0500	PLANT OP, MAINT. & REPAIRS	130,909	69,985	200,894	747,105	947,999	-	947,999	-	947,999	5
6	0600	LAUNDRY AND LINEN SERVICE	109,032	0	109,032	121,365	230,397	-	230,397	-	230,397	6
7	0700	HOUSEKEEPING	452,410	61,693	514,103	105,738	619,841	-	619,841	-	619,841	7
8	0800	DIETARY	975,932	0	975,932	718,209	1,694,141	-	1,694,141	-	1,694,141	8
9	0900	NURSING ADMINISTRATION	285,576	39,181	324,757	0	324,757	-	324,757	-	324,757	9
10	1000	CENTRAL SERVICES AND SUPPLY	0	0	-	479,085	479,085	-	479,085	-	479,085	10
11	1100	PHARMACY	0	0	-	0	-	-	-	-	-	11
12	1200	MEDICAL RECORDS	0	0	-	0	-	-	-	-	-	12
13	1300	MEDICAL SOCIAL SERVICES	171,771	10	171,781	0	171,781	-	171,781	-	171,781	13
14	1400	ACTIVITIES PROGRAM	333,497	19,685	353,182	41,634	394,816	-	394,816	-	394,816	14
15	1500	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	-	0	-	-	-	-	-	15
16	1600	TRAINING AND IN-SERVICE EDUCATION	0	0	-	0	-	-	-	-	-	16
17	1700	PATIENT TRANSPORTATION PART A	0	0	-	0	-	-	-	-	-	17
18	1800	OTHER (SPECIFY)	0	0	-	0	-	-	-	-	-	18
		INPATIENT ROUTINE NURSING COST CENTERS										
25	2500	SKILLED NURSING FACILITY	7,689,935	102,890	7,792,825	60	7,792,885	-	7,792,885	-	7,792,885	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	-	26,341	26,341	-	26,341	-	26,341	30
31	3100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	-	0	-	-	-	-	-	31
32	3200	LABORATORY	0	13,275	13,275	68,161	81,436	-	81,436	-	81,436	32
33	3300	INTRAVENOUS THERAPY	0	0	-	22,225	22,225	-	22,225	-	22,225	33
34	3400	RESPIRATORY THERAPY	0	4,959	4,959	22,574	27,533	-	27,533	-	27,533	34
35	3500	PHYSICAL THERAPY	0	1,652,567	1,652,567	0	1,652,567	(876,414)	776,153	-	776,153	35
36	3600	OCCUPATIONAL THERAPY	0	0	-	0	-	714,640	714,640	-	714,640	36
37	3700	SPEECH LANGUAGE PATHOLOGIST	0	0	-	0	-	161,774	161,774	-	161,774	37
38	3800	AUDIOLOGY	0	0	-	0	-	-	-	-	-	38
39	3900	ELECTROCARDIOLOGY	0	0	-	0	-	-	-	-	-	39
40	4000	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	-	0	-	13,851	13,851	-	13,851	40
41	4100	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	-	333,886	333,886	(13,851)	320,035	-	320,035	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: 31-5283 | 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				41,357	41,357	-	41,357	-	41,357	80
81	8100	OTHER COST REIMB (SPECIFY)	0	0	-	0	-	-	-	-	-	81
89		SUBTOTAL	10,952,580	2,422,062	13,374,642	13,569,726	26,944,368	-	26,944,368	(946,339)	25,998,029	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	6,600	6,600	0	6,600	-	6,600	-	6,600	92
93	9300	OTHER NONREIMB (SPECIFY)	0	0	-	0	-	-	-	-	-	93
93	9301	OTHER NONREIMB (SPECIFY)	0	0	-	0	-	-	-	-	-	93.01
93	9302	OTHER NONREIMB (SPECIFY)	0	0	-	0	-	-	-	-	-	93.02
100		TOTAL	10,952,580	2,428,662	13,381,242	13,569,726	26,950,968	-	26,950,968	(946,339)	26,004,629	100

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

49-518 Rev. 1

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1105 Crossfoot

RECLASSIFICATIONS

PROVIDER CCN: 31-5283

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

WORKSHEET A-6

			INCREASES: 890,265				DECREASES: 890,265				
	EXPLANATION OF RECLASSIFICATION	CODE	COST CENTER	LINE #	SALARY	OTHER	COST CENTER	LINE #	SALARY	OTHER	
	1	2	3	4	5	6	7	8	9	10	
1											1
2	RECLASS MED SUPP	A	MEDICAL SUPPLIES CHARGED TO PATIENTS	40		13,851	DRUGS: DRUGS CHARGED TO PATIE	41		13,851	2
3	RECLASS OT	B	OCCUPATIONAL THERAPY	36		714,640	PHYSICAL THERAPY	35		714,640	3
4	RECLASS ST	C	SPEECH LANGUAGE PATHOLOGIST	37		161,774	PHYSICAL THERAPY	35		161,774	4
5											5
6											6
7											7
8											8
9											9
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11											11
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50											50
51											51
52											52
53											53
54											54
55											55
56											56
57											57

RECLASSIFICATIONS | PROVIDER CCN: 31-5283 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET A-6

			INCREASES: 890,265				DECREASES: 890,265				
	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
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71											71
72											72
73											73
74											74
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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				-	890,265			-	890,265	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: 31-5283	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET A-7

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

		BEGINNING BALANCE	ACQUISITIONS			DISPOSALS AND RETIREMENTS	ENDING BALANCE	FULLY DEPRECIATED ASSETS	
			PURCHASES	DONATIONS	TOTAL				
		1	2	3	4	5	6	7	
1	LAND				-		-		1
2	LAND IMPROVEMENTS				-		-		2
3	BUILDINGS AND FIXTURES				-		-		3
4	BUILDING IMPROVEMENTS	2,222,543	10,000		10,000	9,463	2,223,080		4
5	FIXED EQUIPMENT				-		-		5
6	MOVABLE EQUIPMENT	225,960	13,695		13,695	19,636	220,019		6
7	SUBTOTAL	2,448,503	23,695	-	23,695	29,099	2,443,099	-	7
8	RECONCILING ITEMS				-		-		8
9	TOTAL	2,448,503	23,695	-	23,695	29,099	2,443,099	-	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	167,278	3,996,652		72,038	422,496		4,658,464	1
2	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT							-	2
3	TOTAL	167,278	3,996,652	-	72,038	422,496	-	4,658,464	3

ADJUSTMENTS TO EXPENSES	PROVIDER CCN: 31-5283	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	(211,080)			10
11	LAUNDRY AND LINEN SERVICE					11
12	REVENUE - EMPLOYEE MEALS					12
13	COST OF MEALS - GUESTS					13
14	SALE OF MEDICAL SUPPLIES TO OTHER THAN PATIENTS					14
15	SALE OF DRUGS TO OTHER THAN PATIENTS					15
16	REVENUE - COPYING COSTS OF MEDICAL RECORDS AND ABSTRACTS	B	(201)	ADMINISTRATIVE AND GENERAL	4	16
17	VENDING MACHINES					17
18	INCOME FROM IMPOSITION OF INTEREST, FINANCE, OR PENALTY CHARGES (CMS PUB. 15-1, CHAPTER 21)					18
19	INTEREST EXPENSE ON MEDICARE OVERPAYMENTS AND BORROWINGS TO REPAY MEDICARE OVERPAYMENTS					19
20	DEPRECIATION--BUILDINGS AND FIXTUES			CRC-B&F	1	20
21	DEPRECIATION--MOVABLE EQUIPMENT			CRC-ME	2	21
22	SHORT TERM INPATIENT HOSPICE CARE					22
23	HOSPICE NON-CORE CONTRACTED SERVICES					23
24	Ads, Donations	B	(735,058)	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: 31-5283	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		(946,339)			100

RELATED ORGANIZATIONS AND HOME OFFICE COSTS

PROVIDER CCN:	PERIOD:	WORKSHEET A-8-1
31-5283	FROM: 01/01/2025	PARTS I & II
	TO: 12/31/2025	

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

	WORKSHEET A COST CENTER				LINE # ON	AMOUNT ALLOWABLE	AMOUNT INCLUDED IN	NET	
	LINE #	DESCRIPTION	EXPENSE ITEM		PART II	IN COST	WKST. A, COL. 9	ADJUSTMENT	
	1	2	3		4	5	6	7	
1	3	EMPLOYEE BENEFITS DEPAR	Self Insurance		5	1,381,929	1,381,929	-	1
2	10	CENTRAL SERVICES AND SU	Med Supplies		3	317,584	317,584	-	2
3	34	RESPIRATORY THERAPY	Oxygen		3	22,574	22,574	-	3
4	10	CENTRAL SERVICES AND SU	OTC Drugs		3	58,495	58,495	-	4
5	8	DIETARY	Dietary		3	718,845	718,845	-	5
6	5	PLANT OP, MAINT. & REPAIRS	Maintenance		3	150,289	150,289	-	6
7	6	LAUNDRY AND LINEN SERVIC	Diapers		3	121,365	121,365	-	7
8	4	ADMINISTRATIVE AND GENEI	Office Supplies		3	12,814	12,814	-	8
9	4	ADMINISTRATIVE AND GENEI	Office Support		1	1,412,610	1,623,690	(211,080)	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					4,196,505	4,407,585	(211,080)	100

RELATED ORGANIZATIONS AND HOME OFFICE COSTS

PROVIDER CCN:	PERIOD:	WORKSHEET A-8-1
31-5283	FROM: 01/01/2025	PARTS I & II
	TO: 12/31/2025	

PART II - INTERRELATIONSHIP BETWEEN RELATED ORGANIZATIONS AND / OR HOME OFFICE

	INTERRELA-TIONSHIP INDICATOR	INTERRELATIONSHIP DESCRIPTION (IF COLUMN 1 = G)	NAME	PERCENTAGE OF OWNERSHIP	RELATED ORGANIZATIONS NAME	MEDICARE CCN OR HOME OFFICE #	PERCENTAGE OF OWNERSHIP	TYPE OF BUSINESS		
	1	2	3	4	5	6	7	8		
1	A		M Feigenbaum	34.00	Dynamic Health		50.00	Office Support		1
2	A		C Feigenbaum	4.00	Dynamic Health		50.00	Office Support		2
3	A		M Feigenbaum	34.00	Ocean Dietary		50.00	Purchasing		3
4	A		C Feigenbaum	4.00	Ocean Dietary		50.00	Purchasing		4
5	A		M Feigenbaum	34.00	Ocean Healthcr		100.00	Self Insurance		5
6										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: 31-5283 | 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: 31-5283	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	4,658,464	4,658,464						
2	CAPITAL RELATED - MOVABLE EQUIPMENT	-		-					
3	EMPLOYEE BENEFITS DEPARTMENT	2,265,884	-	-	2,265,884				
4	ADMINISTRATIVE AND GENERAL	4,232,634	236,475	-	166,233	4,635,342	4,635,342		
5	PLANT OP, MAINT & REPAIRS	947,999	292,427	-	27,083	1,267,509	274,943	1,542,452	
6	LAUNDRY AND LINEN SERVICE	230,397	180,991	-	22,557	433,945	94,130	67,603	595,678
7	HOUSEKEEPING	619,841	80,076	-	93,595	793,512	172,125	29,909	-
8	DIETARY	1,694,141	870,648	-	201,902	2,766,691	600,140	325,200	-
9	NURSING ADMINISTRATION	324,757	22,783	-	59,080	406,620	88,202	8,510	-
10	CENTRAL SERVICES AND SUPPLY	479,085	150,569	-	-	629,654	136,582	56,240	-
11	PHARMACY	-	-	-	-	-	-	-	-
12	MEDICAL RECORDS	-	8,041	-	-	8,041	1,744	3,003	-
13	MEDICAL SOCIAL SERVICES	171,781	33,773	-	35,536	241,090	52,296	12,615	-
14	ACTIVITIES PROGRAM	394,816	-	-	68,994	463,810	100,608	-	-
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	-	-	-	-	-	-	-	-
16	TRAINING AND IN-SERVICE EDUCATION	-	-	-	-	-	-	-	-
17	PATIENT TRANSPORTATION PART A	-	-	-	-	-	-	-	-
18	OTHER (SPECIFY)	-	70,761	-	-	70,761	15,349	26,430	-
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	7,792,885	2,419,427	-	1,590,904	11,803,216	2,560,307	903,692	595,678
26	NURSING FACILITY	-	-	-	-	-	-	-	-
27	ICF/IID	-	-	-	-	-	-	-	-
	ANCILLARY SERVICE COST CENTERS								
30	RADIOLOGY - DIAGNOSTIC	26,341	-	-	-	26,341	5,714	-	-
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	-	-	-	-	-	-	-
32	LABORATORY	81,436	-	-	-	81,436	17,665	-	-
33	INTRAVENOUS THERAPY	22,225	-	-	-	22,225	4,821	-	-
34	RESPIRATORY THERAPY	27,533	-	-	-	27,533	5,972	-	-
35	PHYSICAL THERAPY	776,153	203,238	-	-	979,391	212,446	75,912	-
36	OCCUPATIONAL THERAPY	714,640	69,890	-	-	784,530	170,177	26,105	-
37	SPEECH LANGUAGE PATHOLOGIST	161,774	3,149	-	-	164,923	35,774	1,176	-
38	AUDIOLOGY	-	-	-	-	-	-	-	-
39	ELECTROCARDIOLOGY	-	-	-	-	-	-	-	-
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	13,851	-	-	-	13,851	3,005	-	-
41	DRUGS: DRUGS CHARGED TO PATIENTS	320,035	-	-	-	320,035	69,421	-	-
42	DRUGS: IV SOLUTIONS	-	-	-	-	-	-	-	-

MED-CALC SYSTEMS	In Lieu of CMS Form 2540-24		
ALLOCATION OF GENERAL SERVICES COSTS	PROVIDER CCN: 31-5283	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	41,357	-	-	-	41,357	8,971	-	-
81	OTHER COST REIMB (SPECIFY)	-	-	-	-	-	-	-	-
89	SUBTOTAL	25,998,029	4,642,248	-	2,265,884	25,981,813	4,630,392	1,536,395	595,678
	NONREIMBURSABLE COST CENTERS								
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-	-	-	-	-	-	-
91	NONPAID WORKERS	-	-	-	-	-	-	-	-
92	PHYSICIAN PRIVATE OFFICES	6,600	-	-	-	6,600	1,432	-	-
93	OTHER NONREIMB (SPECIFY)	-	16,216	-	-	16,216	3,518	6,057	-
93.01	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
93.02	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
98	CROSS FOOT ADJUSTMENTS								
99	NEGATIVE COST CENTER		-	-	-	-	-	-	-
100	TOTAL	26,004,629	4,658,464	-	2,265,884	26,004,629	4,635,342	1,542,452	595,678

MED-CALC SYSTEMS	In Lieu of CMS Form 2540-24			
ALLOCATION OF GENERAL SERVICES COSTS	PROVIDER CCN: 31-5283	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	995,546							
8	DIETARY	224,059	3,916,090						
9	NURSING ADMINISTRATION	5,863	-	509,195					
10	CENTRAL SERVICES AND SUPPLY	38,749	-	-	861,225				
11	PHARMACY	-	-	-	-	-			
12	MEDICAL RECORDS	2,069	-	-	-	-	14,857		
13	MEDICAL SOCIAL SERVICES	8,691	-	-	-	-	-	314,692	
14	ACTIVITIES PROGRAM	-	-	-	-	-	-	-	564,418
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	-	-	-	-	-	-	-	-
16	TRAINING AND IN-SERVICE EDUCATION	-	-	-	-	-	-	-	-
17	PATIENT TRANSPORTATION PART A	-	-	-	-	-	-	-	-
18	OTHER (SPECIFY)	18,210	-	-	-	-	-	-	-
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	622,633	3,916,090	509,195	861,225	-	14,857	314,692	564,418
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	52,303	-	-	-	-	-	-	-
36	OCCUPATIONAL THERAPY	17,986	-	-	-	-	-	-	-
37	SPEECH LANGUAGE PATHOLOGIST	810	-	-	-	-	-	-	-
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: 31-5283	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	991,373	3,916,090	509,195	861,225	-	14,857	314,692	564,418
	NONREIMBURSABLE COST CENTERS								
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-	-	-	-	-	-	-
91	NONPAID WORKERS	-	-	-	-	-	-	-	-
92	PHYSICIAN PRIVATE OFFICES	-	-	-	-	-	-	-	-
93	OTHER NONREIMB (SPECIFY)	4,173	-	-	-	-	-	-	-
93.01	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
93.02	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
98	CROSS FOOT ADJUSTMENTS								
99	NEGATIVE COST CENTER	-	-	-	-	-	-	-	-
100	TOTAL	995,546	3,916,090	509,195	861,225	-	14,857	314,692	564,418

MED-CALC SYSTEMS	In Lieu of CMS Form 2540-24			
ALLOCATION OF GENERAL SERVICES COSTS	PROVIDER CCN: 31-5283	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)	-	-	-	130,750				18
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	-	-	-	130,750	22,796,753	-	22,796,753	25
26	NURSING FACILITY	-	-		-	-	-	-	26
27	ICF/IID	-	-		-	-	-	-	27
	ANCILLARY SERVICE COST CENTERS								
30	RADIOLOGY - DIAGNOSTIC	-	-		-	32,055	-	32,055	30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	-		-	-	-	-	31
32	LABORATORY	-	-		-	99,101	-	99,101	32
33	INTRAVENOUS THERAPY	-	-		-	27,046	-	27,046	33
34	RESPIRATORY THERAPY	-	-		-	33,505	-	33,505	34
35	PHYSICAL THERAPY	-	-		-	1,320,052	-	1,320,052	35
36	OCCUPATIONAL THERAPY	-	-		-	998,798	-	998,798	36
37	SPEECH LANGUAGE PATHOLOGIST	-	-		-	202,683	-	202,683	37
38	AUDIOLOGY	-	-		-	-	-	-	38
39	ELECTROCARDIOLOGY	-	-		-	-	-	-	39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-		-	16,856	-	16,856	40
41	DRUGS: DRUGS CHARGED TO PATIENTS	-	-		-	389,456	-	389,456	41
42	DRUGS: IV SOLUTIONS	-	-		-	-	-	-	42

MED-CALC SYSTEMS	In Lieu of CMS Form 2540-24			
ALLOCATION OF GENERAL SERVICES COSTS	PROVIDER CCN: 31-5283	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	-	-		-	50,328	-	50,328	80
81	OTHER COST REIMB (SPECIFY)	-	-		-	-	-	-	81
89	SUBTOTAL	-	-	-	130,750	25,966,633	-	25,966,633	89
	NONREIMBURSABLE COST CENTERS								
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-		-	-	-	-	90
91	NONPAID WORKERS	-	-		-	-	-	-	91
92	PHYSICIAN PRIVATE OFFICES	-	-		-	8,032	-	8,032	92
93	OTHER NONREIMB (SPECIFY)	-	-		-	29,964	-	29,964	93
93.01	OTHER NONREIMB (SPECIFY)	-	-		-	-	-	-	####
93.02	OTHER NONREIMB (SPECIFY)	-	-		-	-	-	-	####
98	CROSS FOOT ADJUSTMENTS								98
99	NEGATIVE COST CENTER	-	-	-	-	-		-	99
100	TOTAL	-	-	-	130,750	26,004,629	-	26,004,629	100

ALLOCATION OF CAPITAL RELATED COSTS | PROVIDER CCN: 31-5283 | 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		236,475	-	236,475	-	236,475		
5	PLANT OP, MAINT & REPAIRS		292,427	-	292,427	-	14,026	306,453	
6	LAUNDRY AND LINEN SERVICE		180,991	-	180,991	-	4,802	13,431	199,224
7	HOUSEKEEPING		80,076	-	80,076	-	8,781	5,942	-
8	DIETARY		870,648	-	870,648	-	30,616	64,610	-
9	NURSING ADMINISTRATION		22,783	-	22,783	-	4,500	1,691	-
10	CENTRAL SERVICES AND SUPPLY		150,569	-	150,569	-	6,968	11,174	-
11	PHARMACY		-	-	-	-	-	-	-
12	MEDICAL RECORDS		8,041	-	8,041	-	89	597	-
13	MEDICAL SOCIAL SERVICES		33,773	-	33,773	-	2,668	2,506	-
14	ACTIVITIES PROGRAM		-	-	-	-	5,133	-	-
15	QA & PERFORMANCE IMPROVEMENT PROGRAM		-	-	-	-	-	-	-
16	TRAINING AND IN-SERVICE EDUCATION		-	-	-	-	-	-	-
17	PATIENT TRANSPORTATION PART A		-	-	-	-	-	-	-
18	OTHER (SPECIFY)		70,761	-	70,761	-	783	5,251	-
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY		2,419,427	-	2,419,427	-	130,616	179,545	199,224
26	NURSING FACILITY		-	-	-	-	-	-	-
27	ICF/IID		-	-	-	-	-	-	-
	ANCILLARY SERVICE COST CENTERS								
30	RADIOLOGY - DIAGNOSTIC		-	-	-	-	291	-	-
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY		-	-	-	-	-	-	-
32	LABORATORY		-	-	-	-	901	-	-
33	INTRAVENOUS THERAPY		-	-	-	-	246	-	-
34	RESPIRATORY THERAPY		-	-	-	-	305	-	-
35	PHYSICAL THERAPY		203,238	-	203,238	-	10,838	15,082	-
36	OCCUPATIONAL THERAPY		69,890	-	69,890	-	8,682	5,187	-
37	SPEECH LANGUAGE PATHOLOGIST		3,149	-	3,149	-	1,825	234	-
38	AUDIOLOGY		-	-	-	-	-	-	-
39	ELECTROCARDIOLOGY		-	-	-	-	-	-	-
40	MEDICAL SUPPLIES CHARGED TO PATIENTS		-	-	-	-	153	-	-
41	DRUGS: DRUGS CHARGED TO PATIENTS		-	-	-	-	3,542	-	-
42	DRUGS: IV SOLUTIONS		-	-	-	-	-	-	-

ALLOCATION OF CAPITAL RELATED COSTS | PROVIDER CCN: 31-5283 | 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		-	-	-	-	458	-	-
81	OTHER COST REIMB (SPECIFY)		-	-	-	-	-	-	-
89	SUBTOTAL	-	4,642,248	-	4,642,248	-	236,223	305,250	199,224
	NONREIMBURSABLE COST CENTERS								
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN		-	-	-	-	-	-	-
91	NONPAID WORKERS		-	-	-	-	-	-	-
92	PHYSICIAN PRIVATE OFFICES		-	-	-	-	73	-	-
93	OTHER NONREIMB (SPECIFY)		16,216	-	16,216	-	179	1,203	-
93.01	OTHER NONREIMB (SPECIFY)		-	-	-	-	-	-	-
93.02	OTHER NONREIMB (SPECIFY)		-	-	-	-	-	-	-
98	CROSS FOOT ADJUSTMENTS								
99	NEGATIVE COST CENTER		-	-	-	-	-	-	-
100	TOTAL	-	4,658,464	-	4,658,464	-	236,475	306,453	199,224

ALLOCATION OF CAPITAL RELATED COSTS	PROVIDER CCN: 31-5283	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

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ALLOCATION OF CAPITAL RELATED COSTS	PROVIDER CCN: 31-5283	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	94,799							
8	DIETARY	21,336	987,210						
9	NURSING ADMINISTRATION	558	-	29,532					
10	CENTRAL SERVICES AND SUPPLY	3,690	-	-	172,401				
11	PHARMACY	-	-	-	-	-			
12	MEDICAL RECORDS	197	-	-	-	-	8,924		
13	MEDICAL SOCIAL SERVICES	828	-	-	-	-	-	39,775	
14	ACTIVITIES PROGRAM	-	-	-	-	-	-	-	5,133
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	-	-	-	-	-	-	-	-
16	TRAINING AND IN-SERVICE EDUCATION	-	-	-	-	-	-	-	-
17	PATIENT TRANSPORTATION PART A	-	-	-	-	-	-	-	-
18	OTHER (SPECIFY)	1,734	-	-	-	-	-	-	-
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	59,289	987,210	29,532	172,401	-	8,924	39,775	5,133
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	4,980	-	-	-	-	-	-	-
36	OCCUPATIONAL THERAPY	1,713	-	-	-	-	-	-	-
37	SPEECH LANGUAGE PATHOLOGIST	77	-	-	-	-	-	-	-
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: 31-5283	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	94,402	987,210	29,532	172,401	-	8,924	39,775	5,133
	NONREIMBURSABLE COST CENTERS								
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-	-	-	-	-	-	-
91	NONPAID WORKERS	-	-	-	-	-	-	-	-
92	PHYSICIAN PRIVATE OFFICES	-	-	-	-	-	-	-	-
93	OTHER NONREIMB (SPECIFY)	397	-	-	-	-	-	-	-
93.01	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
93.02	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
98	CROSS FOOT ADJUSTMENTS								
99	NEGATIVE COST CENTER	-	-	-	-	-	-	-	-
100	TOTAL	94,799	987,210	29,532	172,401	-	8,924	39,775	5,133

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5283	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II

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

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ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5283	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)	-	-	-	78,529					18
	INPATIENT ROUTINE NURSING COST CENTERS									
25	SKILLED NURSING FACILITY	-	-	-	78,529	4,309,605	-	4,309,605		25
26	NURSING FACILITY	-	-		-	-	-	-		26
27	ICF/IID	-	-		-	-	-	-		27
	ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	-	-		-	291	-	291		30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	-		-	-	-	-		31
32	LABORATORY	-	-		-	901	-	901		32
33	INTRAVENOUS THERAPY	-	-		-	246	-	246		33
34	RESPIRATORY THERAPY	-	-		-	305	-	305		34
35	PHYSICAL THERAPY	-	-		-	234,138	-	234,138		35
36	OCCUPATIONAL THERAPY	-	-		-	85,472	-	85,472		36
37	SPEECH LANGUAGE PATHOLOGIST	-	-		-	5,285	-	5,285		37
38	AUDIOLOGY	-	-		-	-	-	-		38
39	ELECTROCARDIOLOGY	-	-		-	-	-	-		39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-		-	153	-	153		40
41	DRUGS: DRUGS CHARGED TO PATIENTS	-	-		-	3,542	-	3,542		41
42	DRUGS: IV SOLUTIONS	-	-		-	-	-	-		42

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5283	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	-	-		-	458	-	458		80
81	OTHER COST REIMB (SPECIFY)	-	-		-	-	-	-		81
89	SUBTOTAL	-	-	-	78,529	4,640,396	-	4,640,396		89
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-		-	-	-	-		90
91	NONPAID WORKERS	-	-		-	-	-	-		91
92	PHYSICIAN PRIVATE OFFICES	-	-		-	73	-	73		92
93	OTHER NONREIMB (SPECIFY)	-	-		-	17,995	-	17,995		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	-	-	-	78,529	4,658,464	-	4,658,464		100

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5283	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II

	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	OTHER (SPE CIFY)	SUBTOTAL	POST STEPDOWN ADJ	TOTAL	
///	15	16	17	18	19	20	21	

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COST ALLOCATIONS - STATISTICAL BASES	PROVIDER CCN: 31-5283	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		69,520						
2	CAPITAL RELATED - MOVABLE EQUIPMENT			-					
3	EMPLOYEE BENEFITS DEPARTMENT			0	10,952,580				
4	ADMINISTRATIVE AND GENERAL		3,529	0	803,518	(4,635,342)	21,369,287		
5	PLANT OP, MAINT & REPAIRS		4,364	0	130,909		1,267,509	61,627	
6	LAUNDRY AND LINEN SERVICE		2,701	0	109,032		433,945	2,701	67,664
7	HOUSEKEEPING		1,195	0	452,410		793,512	1,195	0
8	DIETARY		12,993	0	975,932		2,766,691	12,993	0
9	NURSING ADMINISTRATION		340	0	285,576		406,620	340	0
10	CENTRAL SERVICES AND SUPPLY		2,247	0	0		629,654	2,247	0
11	PHARMACY			0	0		-	0	0
12	MEDICAL RECORDS		120	0	0		8,041	120	0
13	MEDICAL SOCIAL SERVICES		504	0	171,771		241,090	504	0
14	ACTIVITIES PROGRAM			0	333,497		463,810	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)		1,056	0	0		70,761	1,056	0
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY		36,106	0	7,689,935		11,803,216	36,106	67,664
26	NURSING FACILITY			0	0		-	0	0
27	ICF/IID			0	0		-	0	0
	ANCILLARY SERVICE COST CENTERS								
30	RADIOLOGY - DIAGNOSTIC			0	0		26,341	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY			0	0		-	0	0
32	LABORATORY			0	0		81,436	0	0
33	INTRAVENOUS THERAPY			0	0		22,225	0	0
34	RESPIRATORY THERAPY			0	0		27,533	0	0
35	PHYSICAL THERAPY		3,033	0	0		979,391	3,033	0
36	OCCUPATIONAL THERAPY		1,043	0	0		784,530	1,043	0
37	SPEECH LANGUAGE PATHOLOGIST		47	0	0		164,923	47	0
38	AUDIOLOGY			0	0		-	0	0
39	ELECTROCARDIOLOGY			0	0		-	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS			0	0		13,851	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS			0	0		320,035	0	0
42	DRUGS: IV SOLUTIONS			0	0		-	0	0

COST ALLOCATIONS - STATISTICAL BASES	PROVIDER CCN: 31-5283	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		41,357	0	0
81	OTHER COST REIMB (SPECIFY)			0	0		-	0	0
89	SUBTOTAL		69,278	-	10,952,580	-	21,346,471	61,385	67,664
	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		6,600	0	0
93	OTHER NONREIMB (SPECIFY)		242	0	0		16,216	242	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		4,658,464	-	2,265,884		4,635,342	1,542,452	595,678
103	UNIT COST MULTIPLIER - WKST B, PART I		67.008976	0.000000	0.206881		0.216916	25.028835	8.803470
104	COST TO BE ALLOCATED - WKST B, PART II				-		236,475	306,453	199,224
105	UNIT COST MULTIPLIER - WKST B, PART II				0.000000		0.011066	4.972707	2.944313

COST ALLOCATIONS - STATISTICAL BASES	PROVIDER CCN: 31-5283	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: 31-5283 | 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	57,731							
8	DIETARY	12,993	202,992						
9	NURSING ADMINISTRATION	340	0	67,664					
10	CENTRAL SERVICES AND SUPPLY	2,247	0	0	67,664				
11	PHARMACY	0	0	0	0	-			
12	MEDICAL RECORDS	120	0	0	0	0	67,664		
13	MEDICAL SOCIAL SERVICES	504	0	0	0	0	0	67,664	
14	ACTIVITIES PROGRAM	0	0	0	0	0	0	0	67,664
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)	1,056	0	0	0	0	0	0	0
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	36,106	202,992	67,664	67,664	0	67,664	67,664	67,664
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	3,033	0	0	0	0	0	0	0
36	OCCUPATIONAL THERAPY	1,043	0	0	0	0	0	0	0
37	SPEECH LANGUAGE PATHOLOGIST	47	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: 31-5283 | 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	57,489	202,992	67,664	67,664	-	67,664	67,664	67,664
	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)	242	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	995,546	3,916,090	509,195	861,225	-	14,857	314,692	564,418
103	UNIT COST MULTIPLIER - WKST B, PART I	17.244565	19.291844	7.525346	12.727965	0.000000	0.219570	4.650804	8.341481
104	COST TO BE ALLOCATED - WKST B, PART II	94,799	987,210	29,532	172,401	-	8,924	39,775	5,133
105	UNIT COST MULTIPLIER - WKST B, PART II	1.642081	4.863295	0.436451	2.547898	0.000000	0.131887	0.587831	0.075860

COST ALLOCATIONS - STATISTICAL BASES		PROVIDER CCN: 31-5283	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		67,664	18
	INPATIENT ROUTINE NURSING COST CENTERS					
25	SKILLED NURSING FACILITY	0	0		67,664	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	-	-	-	67,664	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	-	-	-	130,750	102
103	UNIT COST MULTIPLIER - WKST B, PART I	0.000000	0.000000	0.000000	1.932342	103
104	COST TO BE ALLOCATED - WKST B, PART II	-	-	-	78,529	104
105	UNIT COST MULTIPLIER - WKST B, PART II	0.000000	0.000000	0.000000	1.160573	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: 31-5283	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: 31-5283	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	22,796,753	29,503,656	-	29,503,656		25
26	NURSING FACILITY	-	0	-	-		26
27	ICF/IID	-	0	-	-		27
	ANCILLARY SERVICE COST CENTERS						
30	RADIOLOGY - DIAGNOSTIC	32,055	26,341	-	26,341	1.216924	30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	0	-	-	0.000000	31
32	LABORATORY	99,101	81,435	-	81,435	1.216934	32
33	INTRAVENOUS THERAPY	27,046	92,469	-	92,469	0.292487	33
34	RESPIRATORY THERAPY	33,505	27,532	-	27,532	1.216948	34
35	PHYSICAL THERAPY	1,320,052	776,153	-	776,153	1.700763	35
36	OCCUPATIONAL THERAPY	998,798	714,640	-	714,640	1.397624	36
37	SPEECH LANGUAGE PATHOLOGIST	202,683	161,774	-	161,774	1.252877	37
38	AUDIOLOGY	-	0	-	-	0.000000	38
39	ELECTROCARDIOLOGY	-	0	-	-	0.000000	39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	16,856	13,851	-	13,851	1.216952	40
41	DRUGS: DRUGS CHARGED TO PATIENTS	389,456	830,129	-	830,129	0.469151	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	50,328	7,652	-	7,652	6.577104	80
81	OTHER COST REIMB (SPECIFY)	-	0	-	-	0.000000	81
100	TOTAL	25,966,633	32,235,632	-	32,235,632		100

RECLASSIFICATIONS OF CHARGES	PROVIDER CCN: 31-5283	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: 31-5283	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	1.216924	780			949	-		30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0.000000	0			-	-		31
32	LABORATORY	1.216934	39,973			48,645	-		32
33	INTRAVENOUS THERAPY	0.292487	91,104			26,647	-		33
34	RESPIRATORY THERAPY	1.216948	0			-	-		34
35	PHYSICAL THERAPY	1.700763	675,751			1,149,292	-		35
36	OCCUPATIONAL THERAPY	1.397624	624,924			873,409	-		36
37	SPEECH LANGUAGE PATHOLOGIST	1.252877	130,608			163,636	-		37
38	AUDIOLOGY	0.000000	0			-	-		38
39	ELECTROCARDIOLOGY	0.000000	0			-	-		39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	1.216952	0			-	-		40
41	DRUGS: DRUGS CHARGED TO PATIENTS	0.469151	816,543			383,082	-		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	6.577104			200			1,315	80
81	OTHER COST REIMB (SPECIFY)	0.000000	0			-	-		81
100	TOTAL		2,379,683	-	200	2,645,660	-	1,315	100

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS	PROVIDER CCN: 31-5283	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: 31-5283	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET D-1

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

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

			1	
	INPATIENT DAYS			
1	INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS		67,664	1
2	PRIVATE ROOM DAYS			2
3	PROGRAM INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS		13,575	3
4	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM			4
5	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST		22,796,753	5
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6	GENERAL INPATIENT ROUTINE SERVICE CHARGES		29,503,656	6
7	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO		0.772676	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		22,796,753	15
	PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM		336.91	16
17	PROGRAM ROUTINE SERVICE COST		4,573,553	17
18	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM		-	18
19	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST		4,573,553	19
20	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS		4,309,605	20
21	PER DIEM CAPITAL RELATED COSTS		63.69	21
22	PROGRAM CAPITAL RELATED COST		864,592	22
23	INPATIENT ROUTINE SERVICE COST		3,708,961	23
24	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS			24
25	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION		3,708,961	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: 31-5283	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: 31-5283	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET E PART A

	0			1	
1	INPATIENT PPS AMOUNT			11,559,624	1
2	ALLOWABLE BAD DEBTS			1,513,032	2
3	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES			536,994	3
4	REIMBURSABLE BAD DEBTS			983,471	4
5	TOTAL REIMBURSABLE COST			12,543,095	5
6	PRIMARY PAYER AMOUNTS			0	6
7	COINSURANCE			2,084,944	7
8					8
9	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION			-	9
10	SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITEMS			19,669	10
11	SEQUESTRATION AMOUNT			189,494	11
12	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION			-	12
13	NET REIMBURSABLE COST			10,248,988	13
14	INTERIM PAYMENTS			10,021,009	14
15	TENTATIVE ADJUSTMENT			-	15
16	BALANCE DUE PROVIDER/PROGRAM			227,979	16
17	PROTESTED AMOUNTS				17

CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART B	PROVIDER CCN: 31-5283	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		1,315	2
3	TOTAL REASONABLE COSTS		1,315	3
4	MEDICARE PART B ANCILLARY CHARGES		200	4
5	COST OF COVERED SERVICES		200	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		200	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		4	14
15	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION		0	15
16	NET REIMBURSABLE COST		196	16
17	INTERIM PAYMENTS		98	17
18	TENTATIVE ADJUSTMENT		-	18
19	BALANCE DUE PROVIDER/PROGRAM		98	19
20	PROTESTED AMOUNTS			20

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED TO MEDICARE BENEFICIARIES	PROVIDER CCN:	PROVIDER CCN: 31-5283	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				9,285,186		98	1
2	INTERIM PAYMENTS PAYABLE				503,176			2
3.01	RETROACTIVE LUMP SUM ADJUSTMENTS	PROGRAM TO PROVIDER	3.01	11/12/2025	232,647			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					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		232,647		-	3.99
4	TOTAL INTERIM PAYMENTS		4		10,021,009		98	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

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

Rev. 1

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CALCULATION OF REIMBURSEMENT SETTLEMENT - OTHER	PROVIDER CCN: 31-5283	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: 31-5283 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET G

	0	1			
	ASSETS	AMOUNT			
	CURRENT ASSETS				
1	CASH ON HAND AND IN BANKS	2,972,291			1
2	TEMPORARY INVESTMENTS	0			2
3	NOTES RECEIVABLE	0			3
4	ACCOUNTS RECEIVABLE	5,791,633			4
5	OTHER RECEIVABLES	0			5
6	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	0			6
7	INVENTORY	0			7
8	PREPAID EXPENSES	490,400			8
9	OTHER CURRENT ASSETS	(255,861)			9
10	DUE FROM OTHER FUNDS	197,924			10
11	TOTAL CURRENT ASSETS	9,196,387			11
	FIXED ASSETS				
12	LAND	0			12
13	LAND IMPROVEMENTS	0			13
14	LESS: ACCUMULATED DEPRECIATION	0			14
15	BUILDINGS	0			15
16	LESS: ACCUMULATED DEPRECIATION	0			16
17	LEASEHOLD IMPROVEMENTS	2,223,080			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	220,019			23
24	LESS: ACCUMULATED DEPRECIATION	1,552,697			24
25	MINOR EQUIPMENT - DEPRECIABLE	0			25
26	MINOR EQUIPMENT - NONDEPRECIABLE	0			26
27	OTHER FIXED ASSETS	0			27
28	TOTAL FIXED ASSETS	890,402			28
	OTHER ASSETS				
29	INVESTMENTS	0			29
30	DEPOSITS ON LEASES	0			30
31	DUE FROM OWNERS/OFFICERS	0			31
32	OTHER ASSETS	12,480			32
33	TOTAL OTHER ASSETS	12,480			33
34	TOTAL ASSETS	10,099,269			34

BALANCE SHEET	PROVIDER CCN: 31-5283	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET G

	0	1			
	LIABILITIES	AMOUNT			
	CURRENT LIABILITIES				
35	ACCOUNTS PAYABLE	1,194,593			35
36	SALARIES, WAGES & FEES PAYABLE	444,024			36
37	PAYROLL TAXES PAYABLE	473,262			37
38	NOTES & LOANS PAYABLE (SHORT TERM)	0			38
39	DEFERRED INCOME	0			39
40	ACCELERATED PAYMENTS	0			40
41	DUE TO OTHER FUNDS	0			41
42	OTHER CURRENT LIABILITIES	0			42
43	TOTAL CURRENT LIABILITIES	2,111,879			43
	LONG TERM LIABILITIES				
44	MORTGAGE PAYABLE	0			44
45	NOTES PAYABLE	0			45
46	UNSECURED LOANS	429,181			46
47	LOANS FROM OWNERS	0			47
48	OTHER LONG TERM LIABILITIES	0			48
49	TOTAL LONG TERM LIABILITIES	429,181			49
50	TOTAL LIABILITIES	2,541,060			50
	CAPITAL ACCOUNTS				
51	FUND BALANCES	7,558,209			51
52	TOTAL LIABILITIES AND FUND BALANCES	10,099,269			52

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

PROVIDER CCN:	PERIOD:		WORKSHEET G-2
31-5283	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	13,576,770	2,407,028	2,842,272	9,551,887	1,125,699						29,503,656	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	13,576,770	2,407,028	2,842,272	9,551,887	1,125,699						29,503,656	4
	ALL OTHER SERVICES												
5	ANCILLARY SERVICES	562,630				2,169,346	0					2,731,976	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	14,139,400	2,407,028	2,842,272	9,551,887	3,295,045	-	-	-	-	-	32,235,632	10

PART II - OPERATING EXPENSES

		TOTAL											
	0	1											
11	OPERATING EXPENSES	26,950,968											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	26,950,968											16

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

49-552 Rev. 1

STATEMENT OF REVENUES AND EXPENSES	PROVIDER CCN: 31-5283	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET G-3

	0		1	
			AMOUNT	
	INCOME FROM SERVICES TO PATIENTS			
1	TOTAL PATIENT REVENUES		32,235,632	1
2	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS		3,388,412	2
3	NET PATIENT REVENUES		28,847,220	3
4	LESS: TOTAL OPERATING EXPENSES		26,950,968	4
5	NET INCOME FROM SERVICES TO PATIENTS		1,896,252	5
	OTHER INCOME			
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.		-	6
7	INCOME FROM INVESTMENTS		86,301	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		201	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		191,360	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		277,862	26
27	TOTAL INCOME		2,174,114	27
	EXPENSES			
28			-	28
29			-	29
30			-	30
31	TOTAL OTHER EXPENSES		-	31
32	NET INCOME (LOSS) FOR THE PERIOD		2,174,114	32

MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

SOUTH MOUNTAIN REHABILITATION CENTER LLC

Financial Statements

Year Ended December 31, 2025

South Mountain Rehabilitation Center LLC

Year Ended December 31, 2025

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MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Members,
South Mountain Rehabilitation Center LLC:

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report Continued

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

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

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

Martin Friedman CPA, PC

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

Brooklyn, NY

June 9, 2026

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South Mountain Rehabilitation Center LLC
Balance Sheet
December 31, 2025

Assets		
Cash	$ 2,972,294	
Accounts Receivable	5,791,633	
(Net of Allowance for Credit Losses of $660,000)		
Prepaid Expenses	490,400	
Escrow Deposits	1,114,743	
Due From Realty	78,424	
Loans Receivable - Related Parties	119,500	
Total Current Assets		$ 10,566,994
Leasehold Improvements	2,223,080	
Furniture & Equipment	220,019	
	2,443,099	
Less: Accum. Depreciation & Amortization	1,552,697	
Total Fixed Assets		890,402
Right-of-Use Asset	7,294,310	
Security Deposits	12,480	
Total Other Assets		7,306,790
Total Assets		**$ 18,764,186**
Liabilities and Equity		
Accounts Payable	$ 1,194,593	
Lease Liabilities	2,032,037	
Withholding Taxes Payable	12,508	
Accrued Payroll	444,024	
Accrued Expenses & Taxes	460,754	
Exchanges	56,558	
Due To Third Party Payors	372,623	
Loans Payable - Related Parties	1,370,604	
Total Current Liabilities		$ 5,943,701
Lease Liabilities	5,262,273	
Total Long Term Liabilities		5,262,273
Members' Equity		7,558,212
Total Liabilities & Members' Equity		**$ 18,764,186**

See accompanying notes to the financial statements.

South Mountain Rehabilitation Center LLC
Statement of Operations
For the year ended December 31, 2025

Total Revenue From Patients		$ 29,027,480
Operating Expenses:		
Payroll	$ 10,952,580	
Employee Benefits	2,265,884	
Professional Care	3,025,566	
Dietary & Housekeeping	1,007,005	
Plant & Maintenance	5,403,516	
General & Administrative	4,177,112	
Total Operating Expenses		26,831,663
Income From Operations		2,195,817
Other Income		97,604
Income Before Taxes		2,293,421
Less: Pass-Through Entity Taxes		119,300
Net Income		**$ 2,174,121**

See accompanying notes to the financial statements.

South Mountain Rehabilitation Center LLC
Statement of Members' Equity
For the year ended December 31, 2025

Members' Equity:		
Balance as of Beginning of Period	$	5,384,091
Net Income for the Period		2,174,121
Total Members' Equity - End of Period	**$**	**7,558,212**

See accompanying notes to the financial statements.

South Mountain Rehabilitation Center LLC
Statement of Cash Flows
For the year ended December 31, 2025

Cash Flows From Operating Activities:		
Net Income		$ 2,174,121
Adjustments to reconcile Net Income to Net Cash Provided by Operating Activities:		
Depreciation & Amortization		167,278
Allowance for Credit Losses		50,000
(Increase) Decrease In:		
Accounts Receivable	$ (922,643)	
Prepaid Expenses	2,496	
Escrow Deposits	(223,948)	
Loans Receivable	(79,144)	
Increase (Decrease) In:		
Accounts Payable	100,433	
Accrued Payroll & Withholding Taxes	(310,549)	
Accrued Expenses & Taxes	94,601	
Exchanges	(908,667)	
Total Adjustments		(2,247,421)
Net Cash Provided By Operating Activities		143,978
Cash Flows From Investing Activities:		
Capital Expenditures	(23,695)	
Other Assets	167,008	
Net Cash Provided By Investing Activities		143,313
Net Change In Cash		287,291
Cash - Beginning of Period		2,685,003
Cash - End of Period		**$ 2,972,294**
Supplemental Disclosures:		
Interest Paid		$ 85
Income Taxes Paid		119,300

See accompanying notes to the financial statements.

South Mountain Rehabilitation Center, LLC
Notes to the Financial Statements

1) **Organization**:

South Mountain Rehabilitation Center LLC, a limited liability company, is licensed by the New Jersey State Department of Health to run and operate a 195 bed skilled nursing located in Vauxhall, New Jersey. The Facility began operations November 1, 1998.

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

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

Method of Accounting -

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

Cash -

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

Fixed Assets -

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

Leasehold Improvements	10 years
Furniture & Equipment	5 years

Use of Estimates -

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

Advertising -

Advertising costs are expensed as incurred and included in general and administrative expenses. Advertising expense for the year was $88,041.

Income Taxes -

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

3) **Accounts Receivable:**

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

Accounts Receivable		
Medicaid Patients	$	2,037,948
Medicare Patients		2,288,520
HMO Patients		841,881
Private Patients		1,283,284
Less: Allowance for Credit Losses		(660,000)
Total	**$**	**5,791,633**

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

Allowance for Credit Losses		
Balance, January 1, 2025	$	610,000
Provision for expected credit losses		670,545
Write-offs charged against the allowance		(620,545)
Credit Loss Recoveries		-
Balance December 31, 2025	**$**	**660,000**

4) **Uncertainty in Income Taxes:**

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

5) **Compensated Absences:**

The Facility recognizes a liability for compensated absences when the employees have earned the right to the leave through their service, the leave is expected to be used in the future, and the amount can be reasonably estimated. Compensated absences include accrued vacation, sick leave and personal time off. The liability is calculated based on the employee's current pay rate and number of remaining unused days. As of December 31, 2025, the liability for compensated absences amounted to $336,307, which is included in the total accrued payroll liability of $444,024.

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

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

The Facility occupies premises pursuant to a 30 year non-arms-length lease from Empress Realty LLC expiring in June 2029. The lease provides for monthly rental payments of $180,000. Rent expense for the year ended December 31, 2025 was $3,996,652.

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

The Facility has not recognized any material impairments of its operating lease right-of-use asset as of December 31, 2025. As of December 31, 2025, the Facility's operating lease liability and corresponding asset was $7,294,310 of which $2,032,037 of the liability was considered short term.

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

2026	$ 2,160,000
2027	2,160,000
2028	2,160,000
2029	1,080,000

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

7) **Patient Care Revenue Recognition:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

All New Jersey facilities were assessed a provider assessment tax of $14.67 for each private and Medicaid patient day. The nursing home user fee for the year ended December 31, 2025 was $712,317. Concurrently with the tax assessment, the State prospectively calculated a revenue add-on to the Medicaid rate.

9) **Subsequent Events:**

The Facility has evaluated subsequent events through June 9, 2026, the date which the financial statements were available to be issued. No significant subsequent events have been identified by management.

MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT
ON ADDITIONAL INFORMATION

To the Members,
South Mountain Rehabilitation Center LLC:

Our report on our audit of the basic financial statements of South Mountain Rehabilitation Center LLC for 2025 appears on page 1. That audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information on page 13 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Martin Friedman CPA, PC

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

Brooklyn, NY

June 9, 2026

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South Mountain Rehabilitation Center LLC
Supplementary Schedules
For the year ended December 31, 2025

Revenue From Patients:		
Private & HMO	$ 5,098,858	
Medicaid	12,396,871	
Medicaid Prior Period Income (Expense)	(2,711)	
Medicare	11,534,462	
Total Revenue From Patients		$ 29,027,480
Other Income:		
Interest	86,301	
Other	11,303	
Total Other Income		97,604
Total Revenue		**$ 29,125,084**