

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: 31-5312	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S PARTS I, II, & III
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PART I - COST REPORT STATUS		1	2	3	
1	ELECTRONICALLY PREPARED	Y	05/19/2026	01:47 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 HAMPTON RIDGE HEALTHCARE AND REHAB AND PROVIDER CCN #: 31-5312 FOR THE COST REPORTING PERIOD BEGINNING 01/01/2025 AND ENDING 12/31/2025 AND THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THIS REPORT AND STATEMENT ARE TRUE, CORRECT, COMPLETE AND PREPARED FROM THE BOOKS AND RECORDS OF THE PROVIDER IN ACCORDANCE WITH APPLICABLE INSTRUCTIONS, EXCEPT AS NOTED. I FURTHER CERTIFY THAT I AM FAMILIAR WITH THE LAWS AND REGULATIONS REGARDING THE PROVISION OF HEALTH CARE SERVICES, AND THAT THE SERVICES IDENTIFIED IN THIS COST REPORT WERE PROVIDED IN COMPLIANCE WITH SUCH LAWS AND REGULATIONS.

ECR ENCRYPTION:
05/19/2026 01:47:41 PM
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	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR		CHECKBOX	ELECTRONIC	
	1		2	SIGNATURE STATEMENT	
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	5/19/26			4

PART III - SETTLEMENT SUMMARY

	COMPONENT	TITLE XVIII					
		TITLE V	PART A	PART B	TITLE XIX		
		1	2	3	4		
1	SNF		253,119	-			1
2	NF				-		2
3	ICF/IID						3
4	SNF-BASED HHA			-			4
100	TOTAL		253,119	-	-		100

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

IDENTIFICATION DATA	PROVIDER CCN: 31-5312	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-2
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SNF / SNF HEALTHCARE COMPLEX INFORMATION

	STREET ADDRESS	P O BOX			
	1	2			
1	ADDRESS LINE 1	94 STEVENS ROAD		1	
	CITY	STATE	ZIP CODE	COUNTY	
	1	2	3	4	
2	ADDRESS LINE 2	TOMS RIVER	NJ	8755 OCEAN	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	HAMPTON RIDGE HEALTHCARE AND REHAB	315312	35614	U	5/6/1992	5/6/1992	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

		SPECIFY		
	TOC CODE	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

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	0		1	2	
SNF OWNED SERVICES			Y/N	CLIA ID Number	
20	COLUMN 1: Did the SNF and/or SNF-based HHA operate a Medicare approved laboratory with its own CLIA number or a CLIA certificate of waiver that meets the requirements in 42 CFR 493? COLUMN 2: Enter the CLIA ID number.	N	Y/N		20
21	Did the SNF operate a radiological department that meets the standards required of a hospital furnishing such services under the program at 42 CFR 482.26 or the standards to provide portable x-ray services?	N			21
22	COLUMN 1: Did this SNF operate an institutional based ambulance service? COLUMN 2: Enter the ambulance provider number.	N	Y/N	Ambulance provider number	22

		1		
		Y/N		
23	Is this SNF involved in business transactions, including management contracts, with individuals or entities that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships?	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.	509,433		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: 31-5312	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-2
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FINANCIAL STATEMENTS		1	2	3	
50	COLUMN 1: Were the financial statements prepared by a CPA? COLUMN 2: If column 1 is Y, enter "A" for audited, "C" for complied, or "R" for reviewed in column 2. COLUMN 3: If complete copy of the financial statements not submitted with cost report, enter date available.	Y	C		50
51	Do total expenses and total revenues reported on the cost report differ from those on the filed financial statements? If "Y", submit a reconciliation.	N			51

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

PS&R REPORT DATA		PART A Y/N	PART A DATE	PART B Y/N	PART B DATE	
	0	1	2	3	4	
55	Is this cost report prepared using only the PS&R? If either column 1 or 3 is Y, in columns 2 and 4 from the PS&R used to prepare this cost report, enter the "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)	Y	5/12/2026	Y	5/12/2026	55
56	Is this cost report prepared using the PS&R for totals and the provider's records for allocation? If either column 1 or 3 is Y, in columns 2 and 4, enter the "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)	N		N		56
57	If line 55 or 56 is Y, were adjustments made to PS&R data for additional claims that have been billed, but are not included on the PS&R used to file this cost report?	N		N		57
58	If line 55 or 56 is Y, were adjustments made to PS&R data for corrections of other PS&R Report information?	N		N		58
59	If line 55 or 56 is Y, were adjustments made to PS&R data for other reasons? If Y, describe the other adjustment:	N				59
60	Is this cost report prepared using only the provider's records?	N		N		60

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

STATISTICAL DATA	PROVIDER CCN: 31-5312	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-3 PART I
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PART I - VISITS AND CENSUS DATA

		NUMBER	BED DAYS			INPATIENT DAYS					
		OF BEDS	AVAILABLE			TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	
		1	2			3	4	5	6	7	
1	SNF - FFS	204	74,460				16,394	7,617	14,293	70,827	1
2	SNF - HMO						27,671	4,852			2
3	NF - FFS									-	3
4	NF - HMO										4
5	ICF/IID									-	5
6	HOSPICE									-	6
7	TOTAL	204	74,460				44,065	12,469	14,293	70,827	7

		DISCHARGES					AVERAGE LENGTH OF STAY					
		TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	
		8	9	10	11	12	13	14	15	16	17	
1	SNF - FFS		412	53	155	620		39.79	143.72	92.21	114.24	1
2	SNF - HMO		53	155		208		522.09	31.30			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		465	208	155	828						7

		ADMISSIONS								FTE		
		TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL				EMPLOYED	NON-PAID	
		18	19	20	21	22				23	24	
1	SNF - FFS		485	28	79	592						1
2	SNF - HMO		28	79		107						2
3	NF - FFS					-						3
4	NF - HMO					-						4
5	ICF/IID					-						5
6	HOSPICE											6
7	TOTAL											7

MED-CALC SYSTEMS		In Lieu of CMS Form 2540-24			4995 (CONT.)		
STATISTICAL DATA		PROVIDER CCN: 31-5312		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)	11,001,616	-		11,001,616	373,891.59	29.42	1
2	PHYSICIAN SALARIES-PART A				-		0.00	2
3	PHYSICIAN SALARIES-PART B				-		0.00	3
4	HOME OFFICE PERSONNEL				-		0.00	4
5	SUM OF LINES 2 THROUGH 4	-	-	-	-	0.00	0.00	5
6	REVISED WAGES (LINE 1 MINUS LINE 5)	11,001,616	-	-	11,001,616	373,891.59	29.42	6
7	HOME HEALTH AGENCY	-	-		-		0.00	7
8	HOSPICE	-	-		-		0.00	8
9	OTHER EXCLUDED AREAS	-	-		-		0.00	9
10	SUBTOTAL EXCLUDED SALARY (SUM OF LINES 7 THROUGH 9)	-	-	-	-	0.00	0.00	10
11	TOTAL ADJUSTED SALARIES (LINE 6 MINUS LINE 10)	11,001,616	-	-	11,001,616	373,891.59	29.42	11
OTHER WAGES AND RELATED COST								
12	CONTRACT LABOR: PATIENT RELATED & MGMT	1,671,127			1,671,127	25,848.00	64.65	12
13	CONTRACT LABOR: PHYSICIAN SERVICES-PART A				-		0.00	13
14	HOME OFFICE SALARIES AND WAGE RELATED COSTS				-		0.00	14
WAGE RELATED COSTS								
15	WAGE RELATED COSTS CORE (SEE PT. IV)	2,509,226			2,509,226			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)	2,509,226	-	-	2,509,226			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	804,633	-		804,633	20,354.00	39.53	2
3	PLANT OP, MAINT & REPAIRS	5	148,811	-		148,811	6,170.00	24.12	3
4	LAUNDRY AND LINEN SERVICE	6	70,588	-		70,588	3,976.30	17.75	4
5	HOUSEKEEPING	7	503,925	-		503,925	28,558.67	17.65	5
6	DIETARY	8	957,707	-		957,707	45,570.48	21.02	6
7	NURSING ADMINISTRATION	9	299,385	-		299,385	4,240.00	70.61	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	152,854	-		152,854	4,200.00	36.39	11
12	ACTIVITIES PROGRAM	14	320,676	-		320,676	16,700.75	19.20	12
13	QA & PERFORMANCE IMPROVEMENT PROGRAM	15	-	-		-		0.00	13
14	TRAINING AND IN-SERVICE EDUCATION	16	-	-		-		0.00	14
15	PATIENT TRANSPORTATION PART A	17	-	-		-		0.00	15
16	OTHER GENERAL SERVICES	18	-	-		-		0.00	16

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

Rev. 1

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STATISTICAL DATA	PROVIDER CCN: 31-5312	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-3 PART IV
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PART IV - SNF WAGE - RELATED COSTS		AMOUNT	
RETIREMENT COSTS		1	
1	401k EMPLOYER CONTRIBUTIONS	18,268	1
2	TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION		2
3	QUALIFIED AND NON-QUALIFIED PENSION PLAN COST	23,183	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	1,279,899	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	212,551	15
16	RETIREMENT HEALTH CARE COST		16
TAXES			
17	FICA - EMPLOYER'S PORTION ONLY	828,427	17
18	MEDICARE TAXES - EMPLOYER'S PORTION ONLY		18
19	UNEMPLOYMENT INSURANCE	1,687	19
20	STATE OR FEDERAL UNEMPLOYMENT TAXES	120,145	20
OTHER			
21	EXECUTIVE DEFERRED COMPENSATION		21
22	DAY CARE COST AND ALLOWANCES		22
23	TUITION REIMBURSEMENT	25,066	23
24	TOTAL WAGE RELATED COST	2,509,226	24

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

49-510

Rev. 1

STATISTICAL DATA	PROVIDER CCN: 31-5312	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-3 PART V
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PART V - SNF REPORTING OF DIRECT CARE EXPENDITURES

		AMOUNT REPORTED	EMPLOYEE WAGE- RELATED COSTS	ADJUSTED SALARIES (COL.1 + COL. 2)	PAID HOURS RELATED TO SALARY IN COL. 3	AVERAGE HOURLY WAGE (COL. 3 ÷ COL. 4)	
DIRECT SALARIES		1	2	3	4	5	
NURSING EMPLOYEES							
1	REGISTERED NURSE	1,285,328	293,155	1,578,483	23,478.85	67.23	1
2	LICENSED PRACTICAL NURSE	2,484,793	566,726	3,051,519	62,097.47	49.14	2
3	CERTIFIED NURSING ASSISTANT	3,972,916	906,134	4,879,050	158,545.07	30.77	3
4	TOTAL NURSING EXPENDITURES	7,743,037	1,766,015	9,509,052	244,121.39	38.95	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	41,407		41,407	1,045.25	39.61	15
16	LICENSED PRACTICAL NURSE	15,751		15,751	387.32	40.67	16
17	CERTIFIED NURSING ASSISTANT	28,034		28,034	874.88	32.04	17
18	TOTAL NURSING EXPENDITURES	85,192	0	85,192	2,307	36.92	18
TECHNICAL / PROFESSIONAL EMPLOYEES							
19	PHYSICAL THERAPIST	681,844		681,844	11,162.85	61.08	19
20	PHYSICAL THERAPY ASSISTANT			0		0.00	20
21	OCCUPATIONAL THERAPIST	670,807		670,807	10,438.00	64.27	21
22	OCCUPATIONAL THERAPY ASSISTANT			0		0.00	22
23	SPEECH-LANGUAGE PATHOLOGIST	233,284		233,284	1,940.07	120.25	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: 31-5312		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				9,861,935	9,861,935	-	9,861,935	(7,777,701)	2,084,234	1
2	0200	CAPITAL RELATED-MOVABLE EQUIPMENT				0	-	-	-	-	-	2
3	0300	EMPLOYEE BENEFITS DEPARTMENT	0	0	-	2,509,225	2,509,225	-	2,509,225	-	2,509,225	3
4	0400	ADMINISTRATIVE AND GENERAL	804,633	363,911	1,168,544	3,484,393	4,652,937	-	4,652,937	(797,777)	3,855,160	4
5	0500	PLANT OP, MAINT. & REPAIRS	148,811	42,793	191,604	523,236	714,840	-	714,840	-	714,840	5
6	0600	LAUNDRY AND LINEN SERVICE	70,588	0	70,588	94,905	165,493	-	165,493	-	165,493	6
7	0700	HOUSEKEEPING	503,925	75,411	579,336	89,523	668,859	-	668,859	-	668,859	7
8	0800	DIETARY	957,707	1,128	958,835	662,778	1,621,613	-	1,621,613	-	1,621,613	8
9	0900	NURSING ADMINISTRATION	299,385	53,187	352,572	0	352,572	-	352,572	-	352,572	9
10	1000	CENTRAL SERVICES AND SUPPLY	0	0	-	404,154	404,154	-	404,154	-	404,154	10
11	1100	PHARMACY	0	0	-	0	-	-	-	-	-	11
12	1200	MEDICAL RECORDS	0	0	-	0	-	-	-	-	-	12
13	1300	MEDICAL SOCIAL SERVICES	152,854	100	152,954	0	152,954	-	152,954	-	152,954	13
14	1400	ACTIVITIES PROGRAM	320,676	19,825	340,501	50,172	390,673	-	390,673	-	390,673	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	7,743,037	130,815	7,873,852	8,830	7,882,682	-	7,882,682	-	7,882,682	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	-	40,273	40,273	-	40,273	-	40,273	30
31	3100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	-	0	-	-	-	-	-	31
32	3200	LABORATORY	0	(4,720)	(4,720)	28,147	23,427	-	23,427	-	23,427	32
33	3300	INTRAVENOUS THERAPY	0	0	-	9,185	9,185	-	9,185	-	9,185	33
34	3400	RESPIRATORY THERAPY	0	6,084	6,084	27,136	33,220	-	33,220	-	33,220	34
35	3500	PHYSICAL THERAPY	0	1,585,935	1,585,935	0	1,585,935	(904,091)	681,844	-	681,844	35
36	3600	OCCUPATIONAL THERAPY	0	0	-	0	-	670,807	670,807	-	670,807	36
37	3700	SPEECH LANGUAGE PATHOLOGIST	0	0	-	0	-	233,284	233,284	-	233,284	37
38	3800	AUDIOLOGY	0	0	-	0	-	-	-	-	-	38
39	3900	ELECTROCARDIOLOGY	0	0	-	0	-	-	-	-	-	39
40	4000	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	-	0	-	-	-	-	-	40
41	4100	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	-	512,047	512,047	-	512,047	-	512,047	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: 31-5312		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				30,178	30,178	-	30,178	-	30,178	80
81	8100	OTHER COST REIMB (SPECIFY)	0	0	-	0	-	-	-	-	-	81
89		SUBTOTAL	11,001,616	2,274,469	13,276,085	18,336,117	31,612,202	-	31,612,202	(8,575,478)	23,036,724	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	19,000	19,000	0	19,000	-	19,000	-	19,000	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	11,001,616	2,293,469	13,295,085	18,336,117	31,631,202	-	31,631,202	(8,575,478)	23,055,724	100

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

49-518

Rev. 1

1000A

1105 Crossfoot

				PROVIDER CCN: 31-5312		PERIOD: FROM: 01/01/2025 TO: 12/31/2025		WORKSHEET A-6	
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	EXPLANATION OF RECLASSIFICATION	CODE	INCREASES: 904,091				DECREASES: 904,091				
			COST CENTER	LINE #	SALARY	OTHER	COST CENTER	LINE #	SALARY	OTHER	
1		2	3	4	5	6	7	8	9	10	
1											1
2	RECLASS OT	A	OCCUPATIONAL THERAPY	36		670,807	PHYSICAL THERAPY	35		670,807	2
3	RECLASS ST	B	SPEECH LANGUAGE PATHOLOGIST	37		233,284	PHYSICAL THERAPY	35		233,284	3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
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50											50
51											51
52											52
53											53
54											54
55											55
56											56
57											57

RECLASSIFICATIONS

PROVIDER CCN:
31-5312PERIOD:
FROM: 01/01/2025
TO: 12/31/2025

WORKSHEET A-6

	EXPLANATION OF RECLASSIFICATION	CODE	INCREASES: 904,091				DECREASES: 904,091				
			COST CENTER	LINE #	SALARY	OTHER	COST CENTER	LINE #	SALARY	OTHER	
	1	2	3	4	5	6	7	8	9	10	
58											58
59											59
60											60
61											61
62											62
63											63
64											64
65											65
66											66
67											67
68											68
69											69
70											70
71											71
72											72
73											73
74											74
75											75
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89											89
90											90
91											91
92											92
93											93
94											94
95											95
96											96
97											97
98											98
99											99
100											100
500	TOTAL RECLASSIFICATIONS				-	904,091			-	904,091	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: 31-5312	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET A-7
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PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

		BEGINNING BALANCE	ACQUISITIONS			DISPOSALS AND RETIREMENTS	ENDING BALANCE	FULLY DEPRECIATED ASSETS	
			PURCHASES	DONATIONS	TOTAL				
			1	2	3	4	5	6	7
1	LAND				-		-		1
2	LAND IMPROVEMENTS				-		-		2
3	BUILDINGS AND FIXTURES				-		-		3
4	BUILDING IMPROVEMENTS	5,167,013	29,500		29,500	1,486,504	3,710,009		4
5	FIXED EQUIPMENT				-		-		5
6	MOVABLE EQUIPMENT	53,650	29,549		29,549	43,980	39,219		6
7	SUBTOTAL	5,220,663	59,049	-	59,049	1,530,484	3,749,228	-	7
8	RECONCILING ITEMS				-		-		8
9	TOTAL	5,220,663	59,049	-	59,049	1,530,484	3,749,228	-	9

PART II - RECONCILIATION OF CAPITAL COST CENTERS (SUMMARY OF CAPITAL)

		DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL RELATED COSTS	TOTAL	
1	CAPITAL RELATED COSTS - BUILDINGS & FIXTURES	282,109	1,802,126				(1)	2,084,234	1
2	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT							-	2
3	TOTAL	282,109	1,802,126	-	-	-	(1)	2,084,234	3

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

49-520

Rev. 1

ADJUSTMENTS TO EXPENSES	PROVIDER CCN: 31-5312	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET A-8
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	DESCRIPTION OF ADJUSTMENT	BASIS	AMOUNT	WORKSHEET A	
				COST CENTER	LINE NO.
1		2	3	4	5
1	INVESTMENT INCOME ON RESTRICTED FUNDS (CMS PUB. 15-1, CHAPTER 2)				1
2	TRADE, QUANTITY, TIME, AND OTHER DISCOUNTS ON PURCHASES (CMS PUB. 15-1, CHAPTER 8)				2
3	REBATES AND REFUNDS OF EXPENSES (CMS PUB. 15-1, CHAPTER 8)				3
4	RENTAL OF PROVIDER SPACE BY SUPPLIERS (CMS PUB. 15-1, CHAPTER 8)				4
5	TELEPHONE SERVICES (CMS PUB. 15-1, CHAPTER 21)				5
6	TELEVISION AND RADIO SERVICES (CMS PUB. 15-1, CHAPTER 21)				6
7	PARKING LOT (CMS PUB. 15-1, CHAPTER 21)				7
8	REMUNERATION APPLICABLE TO PROVIDER-BASED PHYSICIAN ADJUSTMENT	WKST A-8-2	-		8
9	SALE OF SCRAP, WASTE, ETC. (CMS PUB. 15-1, CHAPTER 23)				9
10	RELATED ORGANIZATION AND HOME OFFICE COST TRANSACTIONS (CMS PUB. 15-1, CHAPTER 10)	WKST A-8-1	(7,964,512)		10
11	LAUNDRY AND LINEN SERVICE				11
12	REVENUE - EMPLOYEE MEALS				12
13	COST OF MEALS - GUESTS				13
14	SALE OF MEDICAL SUPPLIES TO OTHER THAN PATIENTS				14
15	SALE OF DRUGS TO OTHER THAN PATIENTS				15
16	REVENUE - COPYING COSTS OF MEDICAL RECORDS AND ABSTRACTS				16
17	VENDING MACHINES				17
18	INCOME FROM IMPOSITION OF INTEREST, FINANCE, OR PENALTY CHARGES (CMS PUB. 15-1, CHAPTER 21)				18
19	INTEREST EXPENSE ON MEDICARE OVERPAYMENTS AND BORROWINGS TO REPAY MEDICARE OVERPAYMENTS				19
20	DEPRECIATION--BUILDINGS AND FIXTURES			CRC-B&F	1 20
21	DEPRECIATION--MOVABLE EQUIPMENT			CRC-ME	2 21
22	SHORT TERM INPATIENT HOSPICE CARE				22
23	HOSPICE NON-CORE CONTRACTED SERVICES				23
24	Ads, Donations	B	(610,966)	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:
31-5312PERIOD:
FROM: 01/01/2025
TO: 12/31/2025

WORKSHEET A-8

	DESCRIPTION OF ADJUSTMENT	BASIS	AMOUNT	WORKSHEET A	
				COST CENTER	LINE NO.
	1	2	3	4	5
44					44
45					45
46					46
47					47
48					48
49					49
50					50
51					51
52					52
53					53
54					54
55					55
56					56
57					57
58					58
59					59
60					60
61					61
62					62
63					63
64					64
65					65
66					66
67					67
68					68
69					69
70					70
71					71
72					72
73					73
74					74
75					75
100	TOTAL		(8,575,478)		100

RELATED ORGANIZATIONS AND HOME OFFICE COSTS	PROVIDER CCN: 31-5312	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET A-8-1 PARTS I & II
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PART I - COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS

	WORKSHEET A COST CENTER		EXPENSE ITEM	LINE # ON PART II	AMOUNT ALLOWABLE IN COST	AMOUNT INCLUDED IN WKST. A, COL. 9	NET ADJUSTMENT	
	LINE #	DESCRIPTION						
	1	2	3	4	5	6	7	
1	3	EMPLOYEE BENEFITS DEPAR	Self Insurance	5	587,897	587,897	-	1
2	10	CENTRAL SERVICES AND SU	Med Supplies	3	292,959	292,959	-	2
3	34	RESPIRATORY THERAPY	Oxygen	3	27,136	27,136	-	3
4	10	CENTRAL SERVICES AND SU	OTC Drugs	3	51,847	51,847	-	4
5	8	DIETARY	Dietary	3	692,603	692,603	-	5
6	5	PLANT OP, MAINT. & REPAIRS	Maintenance	3	145,939	145,939	-	6
7	6	LAUNDRY AND LINEN SERVICE	Diapers	3	94,905	94,905	-	7
8	4	ADMINISTRATIVE AND GENERAL	Office Supplies	3	10,096	10,096	-	8
9	4	ADMINISTRATIVE AND GENERAL	Office Support	1	1,250,199	1,437,010	(186,811)	9
10	1	CAPITAL RELATED-BUILDING	Rent	6	1,733,519	9,511,220	(7,777,701)	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				4,887,100	12,851,612	(7,964,512)	100

RELATED ORGANIZATIONS AND HOME OFFICE COSTS	PROVIDER CCN: 31-5312	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET A-8-1 PARTS I & II
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PART II - INTERRELATIONSHIP BETWEEN RELATED ORGANIZATIONS AND / OR HOME OFFICE

	INTERRELA- TIONSHIP INDICATOR	INTERRELATIONSHIP DESCRIPTION (IF COLUMN 1 = G)	NAME	PERCENTAGE OF OWNERSHIP	RELATED ORGANIZATIONS					
					NAME	MEDICARE CCN OR HOME OFFICE #	PERCENTAGE OF OWNERSHIP	TYPE OF BUSINESS		
	1	2	3	4	5	6	7	8		
1	A		M Feigenbaum	34.00	Dynamic Health		50.00	Office Support		1
2	A		C Feigenbaum	4.00	Dynamic Health		50.00	Office Support		2
3	A		M Feigenbaum	34.00	Ocean Dietary		50.00	Purchasing		3
4	A		C Feigenbaum	4.00	Ocean Dietary		50.00	Purchasing		4
5	A		M Feigenbaum	34.00	Ocean Healthcr		100.00	Self Insurance		5
6	A		Hampton Ridge	100.00	Kensington Manor Realty		100.00	Realty		6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25										25
50										50

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

PROVIDER - BASED PHYSICIAN ADJUSTMENTS						PROVIDER CCN: 31-5312	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET A-8-2
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WKST A LINE NO.	SPECIALTY / PHYSICIAN IDENTIFIER	TOTAL REMUNERATION	PROFESSIONAL COMPONENT	PROVIDER COMPONENT	RCE AMOUNT	ACTUAL HOURS		UNADJUSTED RCE LIMIT	FIVE PERCENT OF UNADJUSTED RCE LIMIT	
						PROFESSIONAL SERVICES	PROVIDER SERVICES			
						7	8	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		MALPRACTICE INSURANCE		ADJUSTED RCE LIMIT	RCE DISALLOW- ANCE	ADJUSTMENT		
		COST	PROVIDER COMPONENT	COST	PROVIDER COMPONENT					
1	2	11	12	13	14	15	16	17		
1			-		-	-	-	-		1
2			-		-	-	-	-		2
3			-		-	-	-	-		3
4			-		-	-	-	-		4
5			-		-	-	-	-		5
6			-		-	-	-	-		6
7			-		-	-	-	-		7
8			-		-	-	-	-		8
9			-		-	-	-	-		9
10			-		-	-	-	-		10
11			-		-	-	-	-		11
12			-		-	-	-	-		12
13			-		-	-	-	-		13
14			-		-	-	-	-		14
100	TOTAL	-	-	-	-	-	-	-		100

MED-CALC SYSTEMS			In Lieu of CMS Form 2540-24						
ALLOCATION OF GENERAL SERVICES COSTS						PROVIDER CCN: 31-5312	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART I	
		NET EXPENSES FOR COST ALLOCATION	CRC- B&F	CRC- ME	EMPLOYEE BENEFITS DEPARTMENT	SUBTOTAL	A&G	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE
///		0	1	2	3	3A	4	5	6
GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES	2,084,234	2,084,234						
2	CAPITAL RELATED - MOVABLE EQUIPMENT	-		-					
3	EMPLOYEE BENEFITS DEPARTMENT	2,509,225	-	-	2,509,225				
4	ADMINISTRATIVE AND GENERAL	3,855,160	119,437	-	183,519	4,158,116	4,158,116		
5	PLANT OP, MAINT & REPAIRS	714,840	284,808	-	33,941	1,033,589	227,425	1,261,014	
6	LAUNDRY AND LINEN SERVICE	165,493	77,849	-	16,100	259,442	57,086	58,434	374,962
7	HOUSEKEEPING	668,859	18,013	-	114,934	801,806	176,425	13,521	-
8	DIETARY	1,621,613	225,011	-	218,432	2,065,056	454,383	168,896	-
9	NURSING ADMINISTRATION	352,572	15,233	-	68,283	436,088	95,954	11,434	-
10	CENTRAL SERVICES AND SUPPLY	404,154	-	-	-	404,154	88,928	-	-
11	PHARMACY	-	-	-	-	-	-	-	-
12	MEDICAL RECORDS	-	-	-	-	-	-	-	-
13	MEDICAL SOCIAL SERVICES	152,954	21,655	-	34,863	209,472	46,091	16,255	-
14	ACTIVITIES PROGRAM	390,673	-	-	73,139	463,812	102,054	-	-
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	-	-	-	-	-	-	-	-
16	TRAINING AND IN-SERVICE EDUCATION	-	-	-	-	-	-	-	-
17	PATIENT TRANSPORTATION PART A	-	-	-	-	-	-	-	-
18	OTHER (SPECIFY)	-	109,255	-	-	109,255	24,040	82,008	-
INPATIENT ROUTINE NURSING COST CENTERS									
25	SKILLED NURSING FACILITY	7,882,682	1,129,249	-	1,766,014	10,777,945	2,371,514	847,622	374,962
26	NURSING FACILITY	-	-	-	-	-	-	-	-
27	ICF/IID	-	-	-	-	-	-	-	-
ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	40,273	-	-	-	40,273	8,861	-	-
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	-	-	-	-	-	-	-
32	LABORATORY	23,427	-	-	-	23,427	5,155	-	-
33	INTRAVENOUS THERAPY	9,185	-	-	-	9,185	2,021	-	-
34	RESPIRATORY THERAPY	33,220	-	-	-	33,220	7,310	-	-
35	PHYSICAL THERAPY	681,844	25,415	-	-	707,259	155,621	19,076	-
36	OCCUPATIONAL THERAPY	670,807	19,188	-	-	689,995	151,822	14,403	-
37	SPEECH LANGUAGE PATHOLOGIST	233,284	2,350	-	-	235,634	51,847	1,764	-
38	AUDIOLOGY	-	-	-	-	-	-	-	-
39	ELECTROCARDIOLOGY	-	-	-	-	-	-	-	-
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	-	23,339	-	-	23,339	5,135	17,519	-
41	DRUGS: DRUGS CHARGED TO PATIENTS	512,047	13,432	-	-	525,479	115,623	10,082	-
42	DRUGS: IV SOLUTIONS	-	-	-	-	-	-	-	-

MED-CALC SYSTEMS		In Lieu of CMS Form 2540-24		
ALLOCATION OF GENERAL SERVICES COSTS		PROVIDER CCN: 31-5312	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	30,178	-	-	-	30,178	6,640	-	-
81	OTHER COST REIMB (SPECIFY)	-	-	-	-	-	-	-	-
89	SUBTOTAL	23,036,724	2,084,234	-	2,509,225	23,036,724	4,153,935	1,261,014	374,962
NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-	-	-	-	-	-	-
91	NONPAID WORKERS	-	-	-	-	-	-	-	-
92	PHYSICIAN PRIVATE OFFICES	19,000	-	-	-	19,000	4,181	-	-
93	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
93.01	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
93.02	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
98	CROSS FOOT ADJUSTMENTS								
99	NEGATIVE COST CENTER		-	-	-	-	-	-	-
100	TOTAL	23,055,724	2,084,234	-	2,509,225	23,055,724	4,158,116	1,261,014	374,962

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

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MED-CALC SYSTEMS		In Lieu of CMS Form 2540-24							
ALLOCATION OF GENERAL SERVICES COSTS						PROVIDER CCN: 31-5312	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	991,752							
8	DIETARY	140,870	2,829,205						
9	NURSING ADMINISTRATION	9,537	-	553,013					
10	CENTRAL SERVICES AND SUPPLY	-	-	-	493,082				
11	PHARMACY	-	-	-	-	-			
12	MEDICAL RECORDS	-	-	-	-	-	-		
13	MEDICAL SOCIAL SERVICES	13,557	-	-	-	-	-	285,375	
14	ACTIVITIES PROGRAM	-	-	-	-	-	-	-	565,866
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	-	-	-	-	-	-	-	-
16	TRAINING AND IN-SERVICE EDUCATION	-	-	-	-	-	-	-	-
17	PATIENT TRANSPORTATION PART A	-	-	-	-	-	-	-	-
18	OTHER (SPECIFY)	68,400	-	-	-	-	-	-	-
INPATIENT ROUTINE NURSING COST CENTERS									
25	SKILLED NURSING FACILITY	706,972	2,829,205	553,013	493,082	-	-	285,375	565,866
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	15,911	-	-	-	-	-	-	-
36	OCCUPATIONAL THERAPY	12,013	-	-	-	-	-	-	-
37	SPEECH LANGUAGE PATHOLOGIST	1,471	-	-	-	-	-	-	-
38	AUDIOLOGY	-	-	-	-	-	-	-	-
39	ELECTROCARDIOLOGY	-	-	-	-	-	-	-	-
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	14,612	-	-	-	-	-	-	-
41	DRUGS: DRUGS CHARGED TO PATIENTS	8,409	-	-	-	-	-	-	-
42	DRUGS: IV SOLUTIONS	-	-	-	-	-	-	-	-

MED-CALC SYSTEMS		In Lieu of CMS Form 2540-24		
ALLOCATION OF GENERAL SERVICES COSTS		PROVIDER CCN: 31-5312	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	991,752	2,829,205	553,013	493,082	-	-	285,375	565,866
NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-	-	-	-	-	-	-
91	NONPAID WORKERS	-	-	-	-	-	-	-	-
92	PHYSICIAN PRIVATE OFFICES	-	-	-	-	-	-	-	-
93	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
93.01	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
93.02	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
98	CROSS FOOT ADJUSTMENTS								
99	NEGATIVE COST CENTER	-	-	-	-	-	-	-	-
100	TOTAL	991,752	2,829,205	553,013	493,082	-	-	285,375	565,866

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

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MED-CALC SYSTEMS		In Lieu of CMS Form 2540-24			
ALLOCATION OF GENERAL SERVICES COSTS		PROVIDER CCN: 31-5312	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)	-	-	-	283,703				18
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	-	-	-	283,703	20,089,259	-	20,089,259	25
26	NURSING FACILITY	-	-		-	-	-	-	26
27	ICF/IID	-	-		-	-	-	-	27
	ANCILLARY SERVICE COST CENTERS								
30	RADIOLOGY - DIAGNOSTIC	-	-		-	49,134	-	49,134	30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	-		-	-	-	-	31
32	LABORATORY	-	-		-	28,582	-	28,582	32
33	INTRAVENOUS THERAPY	-	-		-	11,206	-	11,206	33
34	RESPIRATORY THERAPY	-	-		-	40,530	-	40,530	34
35	PHYSICAL THERAPY	-	-		-	897,867	-	897,867	35
36	OCCUPATIONAL THERAPY	-	-		-	868,233	-	868,233	36
37	SPEECH LANGUAGE PATHOLOGIST	-	-		-	290,716	-	290,716	37
38	AUDIOLOGY	-	-		-	-	-	-	38
39	ELECTROCARDIOLOGY	-	-		-	-	-	-	39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-		-	60,605	-	60,605	40
41	DRUGS: DRUGS CHARGED TO PATIENTS	-	-		-	659,593	-	659,593	41
42	DRUGS: IV SOLUTIONS	-	-		-	-	-	-	42

MED-CALC SYSTEMS		In Lieu of CMS Form 2540-24		
ALLOCATION OF GENERAL SERVICES COSTS		PROVIDER CCN: 31-5312	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART I (cont)

		QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	OTHER (SPE CIF)	SUBTOTAL	POST STEPDOWN ADJ	TOTAL	
	///	15	16	17	18	19	20	21	
43	DENTAL CARE	-	-		-	-	-	-	43
44	APPLIANCES AND EQUIPMENT	-	-		-	-	-	-	44
45	BLOOD AND BLOOD PRODUCTS	-	-		-	-	-	-	45
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	-	-		-	-	-	-	46
47	OTHER ANCILLARY (SPECIFY)	-	-		-	-	-	-	47
47.01	OTHER ANCILLARY (SPECIFY)	-	-		-	-	-	-	47.01
47.02	OTHER ANCILLARY (SPECIFY)	-	-		-	-	-	-	47.02
	OUTPATIENT SERVICE COST CENTERS								
60	SCREENING & PREVENTIVE SERVICES	-	-		-	-	-	-	60
61	OUTPATIENT LABORATORY	-	-		-	-	-	-	61
62	PORTABLE X-RAY SERVICES	-	-		-	-	-	-	62
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	-	-		-	-	-	-	63
64	OTHER OUTPATIENT (SPECIFY)	-	-		-	-	-	-	64
	OUTPATIENT REIMBURSABLE COST CENTERS								
70	HOME HEALTH AGENCY	-	-		-	-	-	-	70
71	AMBULANCE	-	-	-	-	-	-	-	71
72	HOSPICE	-	-		-	-	-	-	72
73	CORF	-	-		-	-	-	-	73
74	OPT	-	-		-	-	-	-	74
75	OOT	-	-		-	-	-	-	75
76	OSP	-	-		-	-	-	-	76
77	OTHER OUTPATIENT REIMB (SPECIFY)	-	-		-	-	-	-	77
	COST REIMBURSED SERVICES COST CENTERS								
80	PREVENTIVE VACCINES	-	-		-	36,818	-	36,818	80
81	OTHER COST REIMB (SPECIFY)	-	-		-	-	-	-	81
89	SUBTOTAL	-	-	-	283,703	23,032,543	-	23,032,543	89
	NONREIMBURSABLE COST CENTERS								
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-		-	-	-	-	90
91	NONPAID WORKERS	-	-		-	-	-	-	91
92	PHYSICIAN PRIVATE OFFICES	-	-		-	23,181	-	23,181	92
93	OTHER NONREIMB (SPECIFY)	-	-		-	-	-	-	93
93.01	OTHER NONREIMB (SPECIFY)	-	-		-	-	-	-	####
93.02	OTHER NONREIMB (SPECIFY)	-	-		-	-	-	-	####
98	CROSS FOOT ADJUSTMENTS								98
99	NEGATIVE COST CENTER	-	-	-	-	-		-	99
100	TOTAL	-	-	-	283,703	23,055,724	-	23,055,724	100

FORM CMS-2540-24 (10-2024) (INSTRUCTIONS FOR THIS WORKSHEET)
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ALLOCATION OF CAPITAL RELATED COSTS	PROVIDER CCN: 31-5312	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II
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	DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC- B&F	CRC- ME	SUBTOTAL	EMPLOYEE BENEFITS DEPARTMENT	A&G	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE
III	0	1	2	2A	3	4	5	6
GENERAL SERVICE COST CENTERS								
1 CAPITAL RELATED - BUILDINGS & FIXTURES								
2 CAPITAL RELATED - MOVABLE EQUIPMENT								
3 EMPLOYEE BENEFITS DEPARTMENT		-	-	-	-			
4 ADMINISTRATIVE AND GENERAL		119,437	-	119,437	-	119,437		
5 PLANT OP, MAINT & REPAIRS		284,808	-	284,808	-	6,532	291,340	
6 LAUNDRY AND LINEN SERVICE		77,849	-	77,849	-	1,640	13,500	92,989
7 HOUSEKEEPING		18,013	-	18,013	-	5,067	3,124	-
8 DIETARY		225,011	-	225,011	-	13,051	39,021	-
9 NURSING ADMINISTRATION		15,233	-	15,233	-	2,756	2,642	-
10 CENTRAL SERVICES AND SUPPLY		-	-	-	-	2,554	-	-
11 PHARMACY		-	-	-	-	-	-	-
12 MEDICAL RECORDS		-	-	-	-	-	-	-
13 MEDICAL SOCIAL SERVICES		21,655	-	21,655	-	1,324	3,755	-
14 ACTIVITIES PROGRAM		-	-	-	-	2,931	-	-
15 QA & PERFORMANCE IMPROVEMENT PROGRAM		-	-	-	-	-	-	-
16 TRAINING AND IN-SERVICE EDUCATION		-	-	-	-	-	-	-
17 PATIENT TRANSPORTATION PART A		-	-	-	-	-	-	-
18 OTHER (SPECIFY)		109,255	-	109,255	-	690	18,947	-
INPATIENT ROUTINE NURSING COST CENTERS								
25 SKILLED NURSING FACILITY		1,129,249	-	1,129,249	-	68,121	195,833	92,989
26 NURSING FACILITY		-	-	-	-	-	-	-
27 ICF/IID		-	-	-	-	-	-	-
ANCILLARY SERVICE COST CENTERS								
30 RADIOLOGY - DIAGNOSTIC		-	-	-	-	255	-	-
31 RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY		-	-	-	-	-	-	-
32 LABORATORY		-	-	-	-	148	-	-
33 INTRAVENOUS THERAPY		-	-	-	-	58	-	-
34 RESPIRATORY THERAPY		-	-	-	-	210	-	-
35 PHYSICAL THERAPY		25,415	-	25,415	-	4,470	4,407	-
36 OCCUPATIONAL THERAPY		19,188	-	19,188	-	4,361	3,328	-
37 SPEECH LANGUAGE PATHOLOGIST		2,350	-	2,350	-	1,489	407	-
38 AUDIOLOGY		-	-	-	-	-	-	-
39 ELECTROCARDIOLOGY		-	-	-	-	-	-	-
40 MEDICAL SUPPLIES CHARGED TO PATIENTS		23,339	-	23,339	-	148	4,047	-
41 DRUGS: DRUGS CHARGED TO PATIENTS		13,432	-	13,432	-	3,321	2,329	-
42 DRUGS: IV SOLUTIONS		-	-	-	-	-	-	-

ALLOCATION OF CAPITAL RELATED COSTS	PROVIDER CCN: 31-5312	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II
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	DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC- B&F	CRC- ME	SUBTOTAL	EMPLOYEE BENEFITS DEPARTMENT	A&G	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE
<i>III</i>	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		-	-	-	-	191	-	-
81 OTHER COST REIMB (SPECIFY)		-	-	-	-	-	-	-
89 SUBTOTAL	-	2,084,234	-	2,084,234	-	119,317	291,340	92,989
NONREIMBURSABLE COST CENTERS								
90 GIFT, FLOWER, COFFEE SHOPS & CANTEEN		-	-	-	-	-	-	-
91 NONPAID WORKERS		-	-	-	-	-	-	-
92 PHYSICIAN PRIVATE OFFICES		-	-	-	-	120	-	-
93 OTHER NONREIMB (SPECIFY)		-	-	-	-	-	-	-
93.01 OTHER NONREIMB (SPECIFY)		-	-	-	-	-	-	-
93.02 OTHER NONREIMB (SPECIFY)		-	-	-	-	-	-	-
98 CROSS FOOT ADJUSTMENTS								
99 NEGATIVE COST CENTER		-	-	-	-	-	-	-
100 TOTAL	-	2,084,234	-	2,084,234	-	119,437	291,340	92,989

ALLOCATION OF CAPITAL RELATED COSTS	PROVIDER CCN:	PERIOD:	WORKSHEET B
	31-5312	FROM: 01/01/2025	PART II
		TO: 12/31/2025	

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

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ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5312	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II
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	HOUSE- KEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICE	ACTIVITIES PROGRAM
<i>III</i>	7	8	9	10	11	12	13	14
GENERAL SERVICE COST CENTERS								
1 CAPITAL RELATED - BUILDINGS & FIXTURES								
2 CAPITAL RELATED - MOVABLE EQUIPMENT								
3 EMPLOYEE BENEFITS DEPARTMENT								
4 ADMINISTRATIVE AND GENERAL								
5 PLANT OP, MAINT & REPAIRS								
6 LAUNDRY AND LINEN SERVICE								
7 HOUSEKEEPING	26,204							
8 DIETARY	3,722	280,805						
9 NURSING ADMINISTRATION	252	-	20,883					
10 CENTRAL SERVICES AND SUPPLY	-	-	-	2,554				
11 PHARMACY	-	-	-	-	-			
12 MEDICAL RECORDS	-	-	-	-	-	-		
13 MEDICAL SOCIAL SERVICES	358	-	-	-	-	-	27,092	
14 ACTIVITIES PROGRAM	-	-	-	-	-	-	-	2,931
15 QA & PERFORMANCE IMPROVEMENT PROGRAM	-	-	-	-	-	-	-	-
16 TRAINING AND IN-SERVICE EDUCATION	-	-	-	-	-	-	-	-
17 PATIENT TRANSPORTATION PART A	-	-	-	-	-	-	-	-
18 OTHER (SPECIFY)	1,807	-	-	-	-	-	-	-
INPATIENT ROUTINE NURSING COST CENTERS								
25 SKILLED NURSING FACILITY	18,681	280,805	20,883	2,554	-	-	27,092	2,931
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	420	-	-	-	-	-	-	-
36 OCCUPATIONAL THERAPY	317	-	-	-	-	-	-	-
37 SPEECH LANGUAGE PATHOLOGIST	39	-	-	-	-	-	-	-
38 AUDIOLOGY	-	-	-	-	-	-	-	-
39 ELECTROCARDIOLOGY	-	-	-	-	-	-	-	-
40 MEDICAL SUPPLIES CHARGED TO PATIENTS	386	-	-	-	-	-	-	-
41 DRUGS: DRUGS CHARGED TO PATIENTS	222	-	-	-	-	-	-	-
42 DRUGS: IV SOLUTIONS	-	-	-	-	-	-	-	-

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5312	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II
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	HOUSE- KEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICE	ACTIVITIES PROGRAM
III	7	8	9	10	11	12	13	14
43 DENTAL CARE	-	-	-	-	-	-	-	-
44 APPLIANCES AND EQUIPMENT	-	-	-	-	-	-	-	-
45 BLOOD AND BLOOD PRODUCTS	-	-	-	-	-	-	-	-
46 BLOOD TRANSFUSION/PROCESSING/STORAGE	-	-	-	-	-	-	-	-
47 OTHER ANCILLARY (SPECIFY)	-	-	-	-	-	-	-	-
47.01 OTHER ANCILLARY (SPECIFY)	-	-	-	-	-	-	-	-
47.02 OTHER ANCILLARY (SPECIFY)	-	-	-	-	-	-	-	-
OUTPATIENT SERVICE COST CENTERS								
60 SCREENING & PREVENTIVE SERVICES	-	-	-	-	-	-	-	-
61 OUTPATIENT LABORATORY	-	-	-	-	-	-	-	-
62 PORTABLE X-RAY SERVICES	-	-	-	-	-	-	-	-
63 OUTPATIENT DURABLE MEDICAL EQUIPMENT	-	-	-	-	-	-	-	-
64 OTHER OUTPATIENT (SPECIFY)	-	-	-	-	-	-	-	-
OUTPATIENT REIMBURSABLE COST CENTERS								
70 HOME HEALTH AGENCY	-	-	-	-	-	-	-	-
71 AMBULANCE	-	-	-	-	-	-	-	-
72 HOSPICE	-	-	-	-	-	-	-	-
73 CORF	-	-	-	-	-	-	-	-
74 OPT	-	-	-	-	-	-	-	-
75 OOT	-	-	-	-	-	-	-	-
76 OSP	-	-	-	-	-	-	-	-
77 OTHER OUTPATIENT REIMB (SPECIFY)	-	-	-	-	-	-	-	-
COST REIMBURSED SERVICES COST CENTERS								
80 PREVENTIVE VACCINES	-	-	-	-	-	-	-	-
81 OTHER COST REIMB (SPECIFY)	-	-	-	-	-	-	-	-
89 SUBTOTAL	26,204	280,805	20,883	2,554	-	-	27,092	2,931
NONREIMBURSABLE COST CENTERS								
90 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-	-	-	-	-	-	-
91 NONPAID WORKERS	-	-	-	-	-	-	-	-
92 PHYSICIAN PRIVATE OFFICES	-	-	-	-	-	-	-	-
93 OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
93.01 OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
93.02 OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
98 CROSS FOOT ADJUSTMENTS								
99 NEGATIVE COST CENTER	-	-	-	-	-	-	-	-
100 TOTAL	26,204	280,805	20,883	2,554	-	-	27,092	2,931

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN:	PERIOD:	WORKSHEET B
		31-5312	FROM: 01/01/2025	PART II
			TO: 12/31/2025	

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

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ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5312	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II
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	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	OTHER (SPE CIFY)	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
III	15	16	17	18	19	20	21		
GENERAL SERVICE COST CENTERS									
1 CAPITAL RELATED - BUILDINGS & FIXTURES									1
2 CAPITAL RELATED - MOVABLE EQUIPMENT									2
3 EMPLOYEE BENEFITS DEPARTMENT									3
4 ADMINISTRATIVE AND GENERAL									4
5 PLANT OP, MAINT & REPAIRS									5
6 LAUNDRY AND LINEN SERVICE									6
7 HOUSEKEEPING									7
8 DIETARY									8
9 NURSING ADMINISTRATION									9
10 CENTRAL SERVICES AND SUPPLY									10
11 PHARMACY									11
12 MEDICAL RECORDS									12
13 MEDICAL SOCIAL SERVICES									13
14 ACTIVITIES PROGRAM									14
15 QA & PERFORMANCE IMPROVEMENT PROGRAM	-								15
16 TRAINING AND IN-SERVICE EDUCATION	-	-							16
17 PATIENT TRANSPORTATION PART A	-	-	-						17
18 OTHER (SPECIFY)	-	-	-	130,699					18
INPATIENT ROUTINE NURSING COST CENTERS									
25 SKILLED NURSING FACILITY	-	-	-	130,699	1,969,837	-	1,969,837		25
26 NURSING FACILITY	-	-		-	-	-	-		26
27 ICF/IID	-	-		-	-	-	-		27
ANCILLARY SERVICE COST CENTERS									
30 RADIOLOGY - DIAGNOSTIC	-	-		-	255	-	255		30
31 RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	-		-	-	-	-		31
32 LABORATORY	-	-		-	148	-	148		32
33 INTRAVENOUS THERAPY	-	-		-	58	-	58		33
34 RESPIRATORY THERAPY	-	-		-	210	-	210		34
35 PHYSICAL THERAPY	-	-		-	34,712	-	34,712		35
36 OCCUPATIONAL THERAPY	-	-		-	27,194	-	27,194		36
37 SPEECH LANGUAGE PATHOLOGIST	-	-		-	4,285	-	4,285		37
38 AUDIOLOGY	-	-		-	-	-	-		38
39 ELECTROCARDIOLOGY	-	-		-	-	-	-		39
40 MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-		-	27,920	-	27,920		40
41 DRUGS: DRUGS CHARGED TO PATIENTS	-	-		-	19,304	-	19,304		41
42 DRUGS: IV SOLUTIONS	-	-		-	-	-	-		42

MED-CALC SYSTEMS

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5312	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II
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	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	OTHER (SPE CIF Y)	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
III	15	16	17	18	19	20	21		
43 DENTAL CARE	-	-		-	-	-	-		43
44 APPLIANCES AND EQUIPMENT	-	-		-	-	-	-		44
45 BLOOD AND BLOOD PRODUCTS	-	-		-	-	-	-		45
46 BLOOD TRANSFUSION/PROCESSING/STORAGE	-	-		-	-	-	-		46
47 OTHER ANCILLARY (SPECIFY)	-	-		-	-	-	-		47
47.01 OTHER ANCILLARY (SPECIFY)	-	-		-	-	-	-		47.01
47.02 OTHER ANCILLARY (SPECIFY)	-	-		-	-	-	-		47.02
OUTPATIENT SERVICE COST CENTERS									
60 SCREENING & PREVENTIVE SERVICES	-	-		-	-	-	-		60
61 OUTPATIENT LABORATORY	-	-		-	-	-	-		61
62 PORTABLE X-RAY SERVICES	-	-		-	-	-	-		62
63 OUTPATIENT DURABLE MEDICAL EQUIPMENT	-	-		-	-	-	-		63
64 OTHER OUTPATIENT (SPECIFY)	-	-		-	-	-	-		64
OUTPATIENT REIMBURSABLE COST CENTERS									
70 HOME HEALTH AGENCY	-	-		-	-	-	-		70
71 AMBULANCE	-	-	-	-	-	-	-		71
72 HOSPICE	-	-		-	-	-	-		72
73 CORF	-	-		-	-	-	-		73
74 OPT	-	-		-	-	-	-		74
75 OOT	-	-		-	-	-	-		75
76 OSP	-	-		-	-	-	-		76
77 OTHER OUTPATIENT REIMB (SPECIFY)	-	-		-	-	-	-		77
COST REIMBURSED SERVICES COST CENTERS									
80 PREVENTIVE VACCINES	-	-		-	191	-	191		80
81 OTHER COST REIMB (SPECIFY)	-	-		-	-	-	-		81
89 SUBTOTAL	-	-	-	130,699	2,084,114	-	2,084,114		89
NONREIMBURSABLE COST CENTERS									
90 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-		-	-	-	-		90
91 NONPAID WORKERS	-	-		-	-	-	-		91
92 PHYSICIAN PRIVATE OFFICES	-	-		-	120	-	120		92
93 OTHER NONREIMB (SPECIFY)	-	-		-	-	-	-		93
93.01 OTHER NONREIMB (SPECIFY)	-	-		-	-	-	-		93.01
93.02 OTHER NONREIMB (SPECIFY)	-	-		-	-	-	-		93.02
98 CROSS FOOT ADJUSTMENTS									98
99 NEGATIVE COST CENTER	-	-	-	-	-		-		99
100 TOTAL	-	-	-	130,699	2,084,234	-	2,084,234		100

MED-CALC SYSTEMS

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5312	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II
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	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	OTHER (SPE CIFY)	SUBTOTAL	POST STEPDOWN ADJ	TOTAL	
III	15	16	17	18	19	20	21	

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COST ALLOCATIONS - STATISTICAL BASES					PROVIDER CCN: 31-5312	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B-1
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		CRC- B&F (SQUARE FEET)	CRC- ME (DOLLAR VALUE)	EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	RECONCIL- IATION	A&G (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT DAYS)
	0	1	2	3	4A	4	5	6
GENERAL SERVICE COST CENTERS								
1	CAPITAL RELATED - BUILDINGS & FIXTURES	53,224						
2	CAPITAL RELATED - MOVABLE EQUIPMENT		-					
3	EMPLOYEE BENEFITS DEPARTMENT		0	11,001,616				
4	ADMINISTRATIVE AND GENERAL	3,050	0	804,633	(4,158,116)	18,897,608		
5	PLANT OP, MAINT & REPAIRS	7,273	0	148,811		1,033,589	42,901	
6	LAUNDRY AND LINEN SERVICE	1,988	0	70,588		259,442	1,988	70,827
7	HOUSEKEEPING	460	0	503,925		801,806	460	0
8	DIETARY	5,746	0	957,707		2,065,056	5,746	0
9	NURSING ADMINISTRATION	389	0	299,385		436,088	389	0
10	CENTRAL SERVICES AND SUPPLY		0	0		404,154	0	0
11	PHARMACY		0	0		-	0	0
12	MEDICAL RECORDS		0	0		-	0	0
13	MEDICAL SOCIAL SERVICES	553	0	152,854		209,472	553	0
14	ACTIVITIES PROGRAM		0	320,676		463,812	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)	2,790	0	0		109,255	2,790	0
INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	28,837	0	7,743,037		10,777,945	28,837	70,827
26	NURSING FACILITY		0	0		-	0	0
27	ICF/IID		0	0		-	0	0
ANCILLARY SERVICE COST CENTERS								
30	RADIOLOGY - DIAGNOSTIC		0	0		40,273	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY		0	0		-	0	0
32	LABORATORY		0	0		23,427	0	0
33	INTRAVENOUS THERAPY		0	0		9,185	0	0
34	RESPIRATORY THERAPY		0	0		33,220	0	0
35	PHYSICAL THERAPY	649	0	0		707,259	649	0
36	OCCUPATIONAL THERAPY	490	0	0		689,995	490	0
37	SPEECH LANGUAGE PATHOLOGIST	60	0	0		235,634	60	0
38	AUDIOLOGY		0	0		-	0	0
39	ELECTROCARDIOLOGY		0	0		-	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	596	0	0		23,339	596	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	343	0	0		525,479	343	0
42	DRUGS: IV SOLUTIONS		0	0		-	0	0

COST ALLOCATIONS - STATISTICAL BASES					PROVIDER CCN: 31-5312	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B-1
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		CRC- B&F (SQUARE FEET)	CRC- ME (DOLLAR VALUE)	EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	RECONCIL- IATION	A&G (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT DAYS)
	0	1	2	3	4A	4	5	6
43	DENTAL CARE		0	0		-	0	0
44	APPLIANCES AND EQUIPMENT		0	0		-	0	0
45	BLOOD AND BLOOD PRODUCTS		0	0		-	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE		0	0		-	0	0
47	OTHER ANCILLARY (SPECIFY)		0	0		-	0	0
47.01	OTHER ANCILLARY (SPECIFY)		0	0		-	0	0
47.02	OTHER ANCILLARY (SPECIFY)		0	0		-	0	0
OUTPATIENT SERVICE COST CENTERS								
60	SCREENING & PREVENTIVE SERVICES		0	0		-	0	0
61	OUTPATIENT LABORATORY		0	0		-	0	0
62	PORTABLE X-RAY SERVICES		0	0		-	0	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT		0	0		-	0	0
64	OTHER OUTPATIENT (SPECIFY)		0	0		-	0	0
OUTPATIENT REIMBURSABLE COST CENTERS								
70	HOME HEALTH AGENCY		0	0		-	0	0
71	AMBULANCE		0	0		-	0	0
72	HOSPICE		0	0		-	0	0
73	CORF		0	0		-	0	0
74	OPT		0	0		-	0	0
75	OOT		0	0		-	0	0
76	OSP		0	0		-	0	0
77	OTHER OUTPATIENT REIMB (SPECIFY)		0	0		-	0	0
COST REIMBURSED SERVICES COST CENTERS								
80	PREVENTIVE VACCINES		0	0		30,178	0	0
81	OTHER COST REIMB (SPECIFY)		0	0		-	0	0
89	SUBTOTAL	53,224	-	11,001,616	-	18,878,608	42,901	70,827
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		19,000	0	0
93	OTHER NONREIMB (SPECIFY)		0	0		-	0	0
93.01	OTHER NONREIMB (SPECIFY)		0	0		-	0	0
93.02	OTHER NONREIMB (SPECIFY)		0	0		-	0	0
98	CROSS FOOT ADJUSTMENT							
99	NEGATIVE COST CENTER							
102	COST TO BE ALLOCATED - WKST B, PART I	2,084,234	-	2,509,225		4,158,116	1,261,014	374,962
103	UNIT COST MULTIPLIER - WKST B, PART I	39.159665	0.000000	0.228078		0.220034	29.393581	5.294055
104	COST TO BE ALLOCATED - WKST B, PART II			-		119,437	291,340	92,989
105	UNIT COST MULTIPLIER - WKST B, PART II			0.000000		0.006320	6.790984	1.312903

COST ALLOCATIONS - STATISTICAL BASES	PROVIDER CCN:	PERIOD:	WORKSHEET B-1
	31-5312	FROM: 01/01/2025	
		TO: 12/31/2025	

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

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

COST ALLOCATIONS - STATISTICAL BASES		PROVIDER CCN: 31-5312	WORKSHEET B-1
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		HOUSE- KEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMIN (PATIENT DAYS)	CENTRAL SERVICE & SUPPLY (PATIENT DAYS)	PHARMACY (PATIENT DAYS)	MEDICAL RECORDS (PATIENT DAYS)	MEDICAL SOCIAL SERVICE (PATIENT DAYS)	ACTIVITIES PROGRAM (PATIENT DAYS)
	0	7	8	9	10	11	12	13	14
	GENERAL SERVICE COST CENTERS								
1	CAPITAL RELATED - BUILDINGS & FIXTURES								
2	CAPITAL RELATED - MOVABLE EQUIPMENT								
3	EMPLOYEE BENEFITS DEPARTMENT								
4	ADMINISTRATIVE AND GENERAL								
5	PLANT OP, MAINT & REPAIRS								
6	LAUNDRY AND LINEN SERVICE								
7	HOUSEKEEPING	40,453							
8	DIETARY	5,746	212,481						
9	NURSING ADMINISTRATION	389	0	70,827					
10	CENTRAL SERVICES AND SUPPLY	0	0	0	70,827				
11	PHARMACY	0	0	0	0	-			
12	MEDICAL RECORDS	0	0	0	0	0	-		
13	MEDICAL SOCIAL SERVICES	553	0	0	0	0	0	70,827	
14	ACTIVITIES PROGRAM	0	0	0	0	0	0	0	70,827
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)	2,790	0	0	0	0	0	0	0
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	28,837	212,481	70,827	70,827	0	0	70,827	70,827
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	649	0	0	0	0	0	0	0
36	OCCUPATIONAL THERAPY	490	0	0	0	0	0	0	0
37	SPEECH LANGUAGE PATHOLOGIST	60	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	596	0	0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	343	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: 31-5312	WORKSHEET B-1
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		HOUSE- KEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMIN (PATIENT DAYS)	CENTRAL SERVICE & SUPPLY (PATIENT DAYS)	PHARMACY (PATIENT DAYS)	MEDICAL RECORDS (PATIENT DAYS)	MEDICAL SOCIAL SERVICE (PATIENT DAYS)	ACTIVITIES PROGRAM (PATIENT DAYS)
	0	7	8	9	10	11	12	13	14
43	DENTAL CARE	0	0	0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0
47	OTHER ANCILLARY (SPECIFY)	0	0	0	0	0	0	0	0
47.01	OTHER ANCILLARY (SPECIFY)	0	0	0	0	0	0	0	0
47.02	OTHER ANCILLARY (SPECIFY)	0	0	0	0	0	0	0	0
OUTPATIENT SERVICE COST CENTERS									
60	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0
61	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0
62	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0
64	OTHER OUTPATIENT (SPECIFY)	0	0	0	0	0	0	0	0
OUTPATIENT REIMBURSABLE COST CENTERS									
70	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0
71	AMBULANCE	0	0	0	0	0	0	0	0
72	HOSPICE	0	0	0	0	0	0	0	0
73	CORF	0	0	0	0	0	0	0	0
74	OPT	0	0	0	0	0	0	0	0
75	OOT	0	0	0	0	0	0	0	0
76	OSP	0	0	0	0	0	0	0	0
77	OTHER OUTPATIENT REIMB (SPECIFY)	0	0	0	0	0	0	0	0
COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	0	0	0	0	0	0	0	0
81	OTHER COST REIMB (SPECIFY)	0	0	0	0	0	0	0	0
89	SUBTOTAL	40,453	212,481	70,827	70,827	-	-	70,827	70,827
NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0
93	OTHER NONREIMB (SPECIFY)	0	0	0	0	0	0	0	0
93.01	OTHER NONREIMB (SPECIFY)	0	0	0	0	0	0	0	0
93.02	OTHER NONREIMB (SPECIFY)	0	0	0	0	0	0	0	0
98	CROSS FOOT ADJUSTMENT								
99	NEGATIVE COST CENTER								
102	COST TO BE ALLOCATED - WKST B, PART I	991,752	2,829,205	553,013	493,082	-	-	285,375	565,866
103	UNIT COST MULTIPLIER - WKST B, PART I	24.516155	13.315096	7.807940	6.961780	0.000000	0.000000	4.029184	7.989411
104	COST TO BE ALLOCATED - WKST B, PART II	26,204	280,805	20,883	2,554	-	-	27,092	2,931
105	UNIT COST MULTIPLIER - WKST B, PART II	0.647764	1.321553	0.294845	0.036060	0.000000	0.000000	0.382509	0.041383

COST ALLOCATIONS - STATISTICAL BASES		PROVIDER CCN: 31-5312	WORKSHEET B-1
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	HOUSE-KEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMIN (PATIENT DAYS)	CENTRAL SERVICE & SUPPLY (PATIENT DAYS)	PHARMACY (PATIENT DAYS)	MEDICAL RECORDS (PATIENT DAYS)	MEDICAL SOCIAL SERVICE (PATIENT DAYS)	ACTIVITIES PROGRAM (PATIENT DAYS)
0	7	8	9	10	11	12	13	14

MED-CALC SYSTEMS

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

		QUALITY & PERFORM IMPROV PGM (PATIENT DAYS)	TRAINING & IN-SERVICE EDUCATION (PATIENT DAYS)	PATIENT TRANSPORT PART A (PATIENT DAYS)	OTHER (SPE CIFY) (PATIENT DAYS)	
	0	15	16	17	18	
	GENERAL SERVICE COST CENTERS					
1	CAPITAL RELATED - BUILDINGS & FIXTURES					1
2	CAPITAL RELATED - MOVABLE EQUIPMENT					2
3	EMPLOYEE BENEFITS DEPARTMENT					3
4	ADMINISTRATIVE AND GENERAL					4
5	PLANT OP, MAINT & REPAIRS					5
6	LAUNDRY AND LINEN SERVICE					6
7	HOUSEKEEPING					7
8	DIETARY					8
9	NURSING ADMINISTRATION					9
10	CENTRAL SERVICES AND SUPPLY					10
11	PHARMACY					11
12	MEDICAL RECORDS					12
13	MEDICAL SOCIAL SERVICES					13
14	ACTIVITIES PROGRAM					14
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	-				15
16	TRAINING AND IN-SERVICE EDUCATION	0	-			16
17	PATIENT TRANSPORTATION PART A	0	0	-		17
18	OTHER (SPECIFY)	0	0		70,827	18
	INPATIENT ROUTINE NURSING COST CENTERS					
25	SKILLED NURSING FACILITY	0	0		70,827	25
26	NURSING FACILITY	0	0		0	26
27	ICF/IID	0	0		0	27
	ANCILLARY SERVICE COST CENTERS					
30	RADIOLOGY - DIAGNOSTIC	0	0		0	30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0		0	31
32	LABORATORY	0	0		0	32
33	INTRAVENOUS THERAPY	0	0		0	33
34	RESPIRATORY THERAPY	0	0		0	34
35	PHYSICAL THERAPY	0	0		0	35
36	OCCUPATIONAL THERAPY	0	0		0	36
37	SPEECH LANGUAGE PATHOLOGIST	0	0		0	37
38	AUDIOLOGY	0	0		0	38
39	ELECTROCARDIOLOGY	0	0		0	39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0		0	40
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0		0	41
42	DRUGS: IV SOLUTIONS	0	0		0	42

MED-CALC SYSTEMS

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

		QUALITY & PERFORM IMPROV PGM (PATIENT DAYS)	TRAINING & IN-SERVICE EDUCATION (PATIENT DAYS)	PATIENT TRANSPORT PART A (PATIENT DAYS)	OTHER (SPE CIFY) (PATIENT DAYS)	
	0	15	16	17	18	
43	DENTAL CARE	0	0		0	43
44	APPLIANCES AND EQUIPMENT	0	0		0	44
45	BLOOD AND BLOOD PRODUCTS	0	0		0	45
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0		0	46
47	OTHER ANCILLARY (SPECIFY)	0	0		0	47
47.01	OTHER ANCILLARY (SPECIFY)	0	0		0	47.01
47.02	OTHER ANCILLARY (SPECIFY)	0	0		0	47.02
OUTPATIENT SERVICE COST CENTERS						
60	SCREENING & PREVENTIVE SERVICES	0	0		0	60
61	OUTPATIENT LABORATORY	0	0		0	61
62	PORTABLE X-RAY SERVICES	0	0		0	62
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0		0	63
64	OTHER OUTPATIENT (SPECIFY)	0	0		0	64
OUTPATIENT REIMBURSABLE COST CENTERS						
70	HOME HEALTH AGENCY	0	0		0	70
71	AMBULANCE	0	0		0	71
72	HOSPICE	0	0		0	72
73	CORF	0	0		0	73
74	OPT	0	0		0	74
75	OOT	0	0		0	75
76	OSP	0	0		0	76
77	OTHER OUTPATIENT REIMB (SPECIFY)	0	0		0	77
COST REIMBURSED SERVICES COST CENTERS						
80	PREVENTIVE VACCINES	0	0		0	80
81	OTHER COST REIMB (SPECIFY)	0	0		0	81
89	SUBTOTAL	-	-	-	70,827	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	-	-	-	283,703	102
103	UNIT COST MULTIPLIER - WKST B, PART I	0.000000	0.000000	0.000000	4.005577	103
104	COST TO BE ALLOCATED - WKST B, PART II	-	-	-	130,699	104
105	UNIT COST MULTIPLIER - WKST B, PART II	0.000000	0.000000	0.000000	1.845327	105

MED-CALC SYSTEMS

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

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

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

POST STEP - DOWN ADJUSTMENTS	PROVIDER CCN: 31-5312	PERIOD: WORKSHEET B-2 FROM: 01/01/2025 TO: 12/31/2025
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	DESCRIPTION	WORKSHEET B PART NUMBER	WORKSHEET B LINE NUMBER	AMOUNT	
	1	2	3	4	
1					1
2					2
3					3
4					4
5					5
6					6
7					7
8					8
9					9
10					10
11					11
12					12
13					13
14					14
15					15
16					16
17					17
18					18
19					19
20					20
21					21
22					22
23					23
24					24
25					25
26					26
27					27
28					28
29					29
30					30
31					31
32					32
33					33
34					34
35					35
36					36
37					37
38					38
39					39
40					40
41					41
42					42
43					43
44					44
45					45
46					46
47					47
48					48
49					49
50					50

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS	PROVIDER CCN: 31-5312	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET C
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		TOTAL COST	CHARGES			COST TO CHARGE RATIO	
			TOTAL CHARGES	RECLASS- IFICATIONS	RECLASSIFIED CHARGES		
		1	2	3	4	5	
INPATIENT ROUTINE NURSING COST CENTERS							
25	SKILLED NURSING FACILITY	20,089,259	32,107,175	-	32,107,175		25
26	NURSING FACILITY	-	0	-	-		26
27	ICF/IID	-	0	-	-		27
ANCILLARY SERVICE COST CENTERS							
30	RADIOLOGY - DIAGNOSTIC	49,134	40,273	-	40,273	1.220023	30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	0	-	-	0.000000	31
32	LABORATORY	28,582	23,427	-	23,427	1.220045	32
33	INTRAVENOUS THERAPY	11,206	9,185	-	9,185	1.220033	33
34	RESPIRATORY THERAPY	40,530	33,220	-	33,220	1.220048	34
35	PHYSICAL THERAPY	897,867	1,217,362	-	1,217,362	0.737551	35
36	OCCUPATIONAL THERAPY	868,233	1,197,658	-	1,197,658	0.724942	36
37	SPEECH LANGUAGE PATHOLOGIST	290,716	416,504	-	416,504	0.697991	37
38	AUDIOLOGY	-	0	-	-	0.000000	38
39	ELECTROCARDIOLOGY	-	0	-	-	0.000000	39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	60,605	0	-	-	0.000000	40
41	DRUGS: DRUGS CHARGED TO PATIENTS	659,593	1,600,383	-	1,600,383	0.412147	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	36,818	0	-	-	0.000000	80
81	OTHER COST REIMB (SPECIFY)	-	0	-	-	0.000000	81
100	TOTAL	23,032,543	36,645,187	-	36,645,187		100

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

Rev. 1

49-543

RECLASSIFICATIONS OF CHARGES			PROVIDER CCN: 31-5312	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET C-6
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	EXPLANATION OF RECLASSIFICATION	CODE	INCREASES:			DECREASES:			
			WORKSHEET C COST CENTER	WKST C LINE NO.	AMOUNT	WORKSHEET C COST CENTER	WKST C LINE NO.	AMOUNT	
	1	2	3	4	5	6	7	8	
1									1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
500	TOTAL RECLASSIFICATIONS				-			-	500

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS	PROVIDER CCN: 31-5312	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET D
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SELECT PROGRAM	☐ TITLE V	☒ TITLE XVIII	☐ TITLE XIX
SELECT COMPONENT	☒ SNF	☐ NF	☐ ICF / IID

		RATIO OF COST TO CHARGES	HEALTHCARE CHARGES			HEALTHCARE COSTS			
			INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	
ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	1.220023	0			-	-		30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0.000000	0			-	-		31
32	LABORATORY	1.220045	11,824			14,426	-		32
33	INTRAVENOUS THERAPY	1.220033	0			-	-		33
34	RESPIRATORY THERAPY	1.220048	0			-	-		34
35	PHYSICAL THERAPY	0.737551	697,958			514,780	-		35
36	OCCUPATIONAL THERAPY	0.724942	746,541			541,199	-		36
37	SPEECH LANGUAGE PATHOLOGIST	0.697991	253,156			176,701	-		37
38	AUDIOLOGY	0.000000	0			-	-		38
39	ELECTROCARDIOLOGY	0.000000	0			-	-		39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0			-	-		40
41	DRUGS: DRUGS CHARGED TO PATIENTS	0.412147	1,122,731			462,730	-		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	0.000000			0			-	80
81	OTHER COST REIMB (SPECIFY)	0.000000	0			-	-		81
100	TOTAL		2,832,210	-	-	1,709,836	-	-	100

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS	PROVIDER CCN: 31-5312	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET D
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SELECT PROGRAM ☐ TITLE V ☐ TITLE XVIII ☒ TITLE XIXSELECT COMPONENT ☐ SNF ☒ NF ☐ ICF / IID

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

COMPUTATION OF INPATIENT ROUTINE COSTS	PROVIDER CCN: 31-5312	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET D-1
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SELECT PROGRAM ☐ TITLE V ☒ **TITLE XVIII** ☐ TITLE XIXSELECT COMPONENT ☒ **SNF** ☐ NF ☐ ICF / IID

		1	
INPATIENT DAYS			
1	INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	70,827	1
2	PRIVATE ROOM DAYS		2
3	PROGRAM INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	16,394	3
4	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM		4
5	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	20,089,259	5
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6	GENERAL INPATIENT ROUTINE SERVICE CHARGES	32,107,175	6
7	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.625694	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	20,089,259	15
PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	283.64	16
17	PROGRAM ROUTINE SERVICE COST	4,649,994	17
18	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	-	18
19	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	4,649,994	19
20	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	1,969,837	20
21	PER DIEM CAPITAL RELATED COSTS	27.81	21
22	PROGRAM CAPITAL RELATED COST	455,917	22
23	INPATIENT ROUTINE SERVICE COST	4,194,077	23
24	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS		24
25	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	4,194,077	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: 31-5312	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET D-1
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SELECT PROGRAM ☐ TITLE V ☐ TITLE XVIII ☒ **TITLE XIX**SELECT COMPONENT ☐ SNF ☒ **NF** ☐ ICF / IID

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

CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART A	PROVIDER CCN: 31-5312	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET E PART A
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	0			1	
1	INPATIENT PPS AMOUNT			14,678,937	1
2	ALLOWABLE BAD DEBTS			837,210	2
3	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES			223,621	3
4	REIMBURSABLE BAD DEBTS			544,187	4
5	TOTAL REIMBURSABLE COST			15,223,124	5
6	PRIMARY PAYER AMOUNTS			0	6
7	COINSURANCE			2,210,429	7
8					8
9	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION			-	9
10	SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITEMS			10,884	10
11	SEQUESTRATION AMOUNT			249,370	11
12	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION			-	12
13	NET REIMBURSABLE COST			12,752,441	13
14	INTERIM PAYMENTS			12,499,322	14
15	TENTATIVE ADJUSTMENT			-	15
16	BALANCE DUE PROVIDER/PROGRAM			253,119	16
17	PROTESTED AMOUNTS				17

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

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CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART B	PROVIDER CCN: 31-5312	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET E PART B
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	0		1	
1	PART B ANCILLARY SERVICE COSTS		-	1
2	PREVENTIVE VACCINES		-	2
3	TOTAL REASONABLE COSTS		-	3
4	MEDICARE PART B ANCILLARY CHARGES		-	4
5	COST OF COVERED SERVICES		-	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		-	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		-	14
15	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION		0	15
16	NET REIMBURSABLE COST		-	16
17	INTERIM PAYMENTS		-	17
18	TENTATIVE ADJUSTMENT		-	18
19	BALANCE DUE PROVIDER/PROGRAM		-	19
20	PROTESTED AMOUNTS			20

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED TO MEDICARE BENEFICIARIES	PROVIDER CCN:	PROVIDER CCN: 31-5312	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET E-1
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				PART A		PART B		
				DATE	AMOUNT	DATE	AMOUNT	
				1	2	3	4	
1	TOTAL INTERIM PAYMENTS PAID TO PROVIDER				12,219,137		0	1
2	INTERIM PAYMENTS PAYABLE				302,696			2
3.01	RETROACTIVE LUMP SUM ADJUSTMENTS	PROGRAM TO PROVIDER	3.01					3.01
3.02			3.02					3.02
3.03			3.03					3.03
3.04			3.04					3.04
3.05			3.05					3.05
3.50		PROVIDER TO PROGRAM	3.50	10/15/2025	22,511			3.50
3.51			3.51					3.51
3.52			3.52					3.52
3.53			3.53					3.53
3.54			3.54					3.54
3.99	SUBTOTAL		3.99		(22,511)		-	3.99
4	TOTAL INTERIM PAYMENTS		4		12,499,322		-	4

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

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

CALCULATION OF REIMBURSEMENT SETTLEMENT - OTHER	PROVIDER CCN: 31-5312	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET E-2
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SELECT PROGRAM ☐ TITLE V ☒ **TITLE XIX**SELECT COMPONENT ☐ SNF ☒ **NF** ☐ ICF / IID

COMPUTATION OF NET COST OF COVERED SERVICES

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

REASONABLE CHARGES

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

CUSTOMARY CHARGES

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

COMPUTATION OF REIMBURSEMENT SETTLEMENT

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

BALANCE SHEET	PROVIDER CCN: 31-5312	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET G
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	0	1			
ASSETS		AMOUNT			
CURRENT ASSETS					
1 CASH ON HAND AND IN BANKS		1,526,722			1
2 TEMPORARY INVESTMENTS		0			2
3 NOTES RECEIVABLE		0			3
4 ACCOUNTS RECEIVABLE		4,814,748			4
5 OTHER RECEIVABLES		0			5
6 LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE		0			6
7 INVENTORY		0			7
8 PREPAID EXPENSES		435,140			8
9 OTHER CURRENT ASSETS		1,543			9
10 DUE FROM OTHER FUNDS		0			10
11 TOTAL CURRENT ASSETS		6,778,153			11
FIXED ASSETS					
12 LAND		0			12
13 LAND IMPROVEMENTS		0			13
14 LESS: ACCUMULATED DEPRECIATION		0			14
15 BUILDINGS		0			15
16 LESS: ACCUMULATED DEPRECIATION		0			16
17 LEASEHOLD IMPROVEMENTS		3,710,009			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		39,219			23
24 LESS: ACCUMULATED DEPRECIATION		2,320,476			24
25 MINOR EQUIPMENT - DEPRECIABLE		0			25
26 MINOR EQUIPMENT - NONDEPRECIABLE		0			26
27 OTHER FIXED ASSETS		0			27
28 TOTAL FIXED ASSETS		1,428,752			28
OTHER ASSETS					
29 INVESTMENTS		0			29
30 DEPOSITS ON LEASES		0			30
31 DUE FROM OWNERS/OFFICERS		0			31
32 OTHER ASSETS		13,056			32
33 TOTAL OTHER ASSETS		13,056			33
34 TOTAL ASSETS		8,219,961			34

BALANCE SHEET	PROVIDER CCN: 31-5312	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET G
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	0	1		
LIABILITIES		AMOUNT		
CURRENT LIABILITIES				
35 ACCOUNTS PAYABLE		1,372,363		35
36 SALARIES, WAGES & FEES PAYABLE		693,170		36
37 PAYROLL TAXES PAYABLE		257,382		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		2,322,915		43
LONG TERM LIABILITIES				
44 MORTGAGE PAYABLE		0		44
45 NOTES PAYABLE		0		45
46 UNSECURED LOANS		822,240		46
47 LOANS FROM OWNERS		0		47
48 OTHER LONG TERM LIABILITIES		0		48
49 TOTAL LONG TERM LIABILITIES		822,240		49
50 TOTAL LIABILITIES		3,145,155		50
CAPITAL ACCOUNTS				
51 FUND BALANCES		5,074,806		51
52 TOTAL LIABILITIES AND FUND BALANCES		8,219,961		52

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

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STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES					PROVIDER CCN: 31-5312	PERIOD: FROM: 01/01/2025 TO: 12/31/2025		WORKSHEET G-2
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PART I - PATIENT REVENUES

		INPATIENT					OUTPATIENT					TOTAL	
		MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER		
		1	2	3	4	5	6	7	8	9	10		
GENERAL INPATIENT ROUTINE CARE SERVICES													
1	SKILLED NURSING FACILITY	14,097,129	1,456,643	2,140,450	8,262,819	6,150,134						32,107,175	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	14,097,129	1,456,643	2,140,450	8,262,819	6,150,134						32,107,175	4
ALL OTHER SERVICES													
5	ANCILLARY SERVICES	271,651				4,266,361	0					4,538,012	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	14,368,780	1,456,643	2,140,450	8,262,819	10,416,495	-	-	-	-	-	36,645,187	10

PART II - OPERATING EXPENSES

		TOTAL											
0		1											
11	OPERATING EXPENSES	31,631,202											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	31,631,202											16

STATEMENT OF REVENUES AND EXPENSES	PROVIDER CCN: 31-5312	PERIOD: WORKSHEET G-3 FROM: 01/01/2025 TO: 12/31/2025
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	0		1	
			AMOUNT	
	INCOME FROM SERVICES TO PATIENTS			
1	TOTAL PATIENT REVENUES		36,645,187	1
2	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS		4,266,361	2
3	NET PATIENT REVENUES		32,378,826	3
4	LESS: TOTAL OPERATING EXPENSES		31,631,202	4
5	NET INCOME FROM SERVICES TO PATIENTS		747,624	5
	OTHER INCOME			
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.		-	6
7	INCOME FROM INVESTMENTS		20,699	7
8	REVENUES FROM COMMUNICATIONS (TELEPHONE AND INTERNET SERVICES)		-	8
9	REVENUE FROM TELEVISION AND RADIO SERVICES		-	9
10	PURCHASE DISCOUNTS		-	10
11	REBATES AND REFUNDS OF EXPENSES		-	11
12	PARKING LOT RECEIPTS		-	12
13	REVENUE FROM LAUNDRY AND LINEN SERVICE		-	13
14	REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS		-	14
15	REVENUE FROM RENTAL OF LIVING QUARTERS		-	15
16	REVENUE FROM SALE OF MEDICAL AND SURGICAL SUPPLIES TO OTHER THAN PATIENTS		-	16
17	REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS		-	17
18	REVENUE FROM SALE OF MEDICAL RECORDS AND ABSTRACTS		-	18
19	TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC.)		-	19
20	REVENUE FROM GIFTS, FLOWER, COFFEE SHOPS, CANTEEN		-	20
21	RENTAL OF VENDING MACHINES		-	21
22	RENTAL OF SKILLED NURSING SPACE		-	22
23	GOVERNMENTAL APPROPRIATIONS		-	23
24	Prior Period Income		258,989	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		279,688	26
27	TOTAL INCOME		1,027,312	27
	EXPENSES			
28			-	28
29			-	29
30			-	30
31	TOTAL OTHER EXPENSES		-	31
32	NET INCOME (LOSS) FOR THE PERIOD		1,027,312	32



MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

HAMPTON RIDGE HEALTHCARE & REHABILITATION

Financial Statements

Year Ended December 31, 2025

Hampton Ridge Healthcare & Rehabilitation

Year Ended December 31, 2025

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MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Members,
Hampton Ridge Healthcare & Rehabilitation:

Opinion

We have audited the accompanying financial statements of Hampton Ridge Healthcare & Rehabilitation, 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 Hampton Ridge Healthcare & Rehabilitation 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 Hampton Ridge Healthcare & Rehabilitation 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 Hampton Ridge Healthcare & Rehabilitation'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.



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 Hampton Ridge Healthcare & Rehabilitation'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 Hampton Ridge Healthcare & Rehabilitation'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

March 23, 2026

Hampton Ridge Healthcare & Rehabilitation
Balance Sheet
December 31, 2025

Assets

Cash	\$	1,526,722	
Accounts Receivable (Net of Allowance for Credit Losses of \$655,000)		4,814,748	
Prepaid Expenses		435,140	
Escrow Deposits		<u>1,543</u>	
Total Current Assets			\$ 6,778,153
Leasehold Improvements		3,710,009	
Furniture & Equipment		<u>39,219</u>	
		3,749,228	
Less: Accum. Depreciation & Amortization		<u>2,320,476</u>	
Total Fixed Assets			1,428,752
Right-of-Use Asset		15,978,901	
Security Deposits		<u>13,056</u>	
Total Other Assets			<u>15,991,957</u>
Total Assets			\$ <u>24,198,862</u>

Liabilities and Equity

Accounts Payable	\$	1,372,363	
Lease Liabilities		928,045	
Accrued Payroll		693,170	
Accrued Expenses & Taxes		257,382	
Exchanges		<u>822,240</u>	
Total Current Liabilities			\$ 4,073,200
Lease Liabilities		<u>15,050,856</u>	
Total Long Term Liabilities			15,050,856
Members' Equity			<u>5,074,806</u>
Total Liabilities & Members' Equity			\$ <u>24,198,862</u>

Hampton Ridge Healthcare & Rehabilitation
Statement of Operations
For the year ended December 31, 2025

Total Revenue From Patients		\$ 32,378,826
Operating Expenses:		
Payroll	\$ 11,001,616	
Employee Benefits	2,509,224	
Professional Care	3,054,386	
Dietary & Housekeeping	923,744	
Plant & Maintenance	10,427,965	
General & Administrative	<u>3,714,267</u>	
Total Operating Expenses		<u>31,631,202</u>
Income From Operations		747,624
Other Income		<u>279,688</u>
Net Income		<u>\$ 1,027,312</u>

Hampton Ridge Healthcare & Rehabilitation
Statement of Members' Equity
For the year ended December 31, 2025

Members' Equity:

Balance as of Beginning of Period	\$ 4,047,494
Net Income for the Period	<u>1,027,312</u>
Total Members' Equity - End of Period	\$ <u>5,074,806</u>

Hampton Ridge Healthcare & Rehabilitation
Statement of Cash Flows
For the year ended December 31, 2025

Cash Flows From Operating Activities:

Net Income		\$ 1,027,312
Adjustments to reconcile Net Income to		
Net Cash Provided by Operating Activities:		
Depreciation & Amortization		282,109
Allowance for Credit Losses		142,000
(Increase) Decrease In:		
Accounts Receivable	\$ (1,219,345)	
Prepaid Expenses	25,764	
Increase (Decrease) In:		
Accounts Payable	239,600	
Accrued Payroll & Withholding Taxes	76,341	
Accrued Expenses & Taxes	(53,697)	
Exchanges	163,696	
Total Adjustments		<u>(767,641)</u>
Net Cash Provided By Operating Activities		<u>683,780</u>
Cash Flows From Investing Activities:		
Capital Expenditures	<u>(59,049)</u>	
Net Cash Used In Investing Activities		<u>(59,049)</u>
Net Change In Cash		624,731
Cash - Beginning of Period		<u>901,991</u>
Cash - End of Period		\$ <u>1,526,722</u>
Supplemental Disclosures:		
Interest Paid		\$ 13,283

Hampton Ridge Healthcare & Rehabilitation, LLC
Notes to The Financial Statements

1) **Organization:**

Hampton Ridge Healthcare and Rehabilitation LLC, a limited liability company, is licensed by the New Jersey State Department of Health to run and operate a 204 bed skilled nursing Facility located in Toms River, New Jersey. The Facility began operations in December 2010.

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

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

Method of Accounting -

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

Cash -

For purposes of the statement of cash flows, the Facility considers time deposits, certificates of deposits, and all highly liquid investments, with maturity of three months or less, to be cash. The Facility maintains cash balances at financial institutions, which periodically exceed the Federal Deposit Insurance Corporation limit during the year.

Fixed Assets -

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

Patient Care Revenue -

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.

Hampton Ridge Healthcare & Rehabilitation, LLC
Notes to The Financial Statements

Patient Care Revenue (Continued) –

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

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

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

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

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

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

Hampton Ridge Healthcare & Rehabilitation, LLC
Notes to The Financial Statements

Patient Care Revenue (Continued) –

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

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

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.

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 and sick leave as well as 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 \$396,047, which is included in the total accrued payroll liability of \$693,170.

Income Taxes -

Hampton Ridge Healthcare and Rehabilitation LLC is treated as a partnership for income tax purposes, and as such the members are taxed separately on their distributive share of the Facility's income whether or not that income is actually distributed.

Advertising –

Advertising costs are expensed as incurred and included in general and administrative expenses. Advertising expense for the year ended December 31, 2025 was \$131,773.

Hampton Ridge Healthcare & Rehabilitation, LLC
Notes to The Financial Statements

3) **Accounts Receivable and Allowance for Credit Losses:**

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

Accounts Receivable

Medicaid Patients	\$ 1,241,831
Medicare Patients	1,792,310
HMO Patients	676,918
Private Patients	1,758,689
Less: Allowance for Credit Losses	(655,000)
Total	\$ 4,814,748

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	\$ 513,000
Provision for expected credit losses	487,583
Write-offs charged against the allowance	(345,583)
Credit Loss Recoveries	-
Balance December 31, 2025	\$ 655,000

4) **Nursing Home User Fee:**

All New Jersey facilities were assessed a rate of \$14.67 for each private and Medicaid patient day. Concurrently with the tax assessment, the State prospectively calculated a revenue add-on to the Medicaid rate.

5) **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.

Hampton Ridge Healthcare & Rehabilitation, LLC
Notes to The Financial Statements

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

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

The Facility occupies premises pursuant to a 30 year lease expiring in 2040. The lease provides for annual rentals of \$1,240,702.

In addition, the Facility leased office space from Dynamic Healthcare Management, LLC. Rent Paid for the year ended December 31, 2025 was \$68,607.

The Facility recognizes lease expense for operating leases on a straight-line basis over the lease term. The lease expense for 2025 was \$9,579,827.

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 \$15,978,901, of which \$928,045 of the liability was considered short term.

The Facility's future minimum lease payments are as follows:

<i>Year ended December 31, 2025</i>		
2026	\$	1,240,702
2027		1,240,702
2028		1,240,702
2029		1,240,702
2030		1,240,702
For the Years Thereafter	\$	9,318,596

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) **Subsequent Events:**

The Facility has evaluated subsequent events through March 23, 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,
Hampton Ridge Healthcare & Rehabilitation:

Our report on our audit of the basic financial statements of Hampton Ridge Healthcare & Rehabilitation 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

March 23, 2026

Hampton Ridge Healthcare & Rehabilitation
Supplementary Schedules
For the year ended December 31, 2025

Revenue From Patients:

Private & HMO	\$ 7,606,777	
Medicaid	10,403,269	
Medicare	<u>14,368,780</u>	
Total Revenue From Patients		\$ 32,378,826

Other Income (Expense):

Prior Period Expense	(15,226)	
Interest	20,699	
Solar Energy Credit	257,980	
Other	<u>16,235</u>	
Total Other Income (Expense)		<u>279,688</u>
Total Revenue		\$ <u>32,658,514</u>