FORM APPROVED
OMB NO: 0938-0463

THIS REPORT IS REQUIRED BY LAW (42 USC 1395g; 42 CFR 413.20(b)). FAILURE TO REPORT CAN RESULT IN ALL INTERIM PAYMENTS MADE SINCE THE BEGINNING OF THE COST REPORTING PERIOD BEING DEEMED OVERPAYMENTS (42 USC 1395g).

EXPIRES: 07/31/2027

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTHCARE COMPLEX COST REPORT STATUS, CERTIFICATION, AND SETTLEMENT SUMMARY	PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S PARTS I, II, & III

PART I - COST REPORT STATUS		1	2	3		
1	ELECTRONICALLY PREPARED	Y	05/27/2026	11:54 AM		1
2	MANUALLY PREPARED					2
3	IF AMENDED, NUMBER OF TIMES AMENDED	0				3
4	MEDICARE UTILIZATION	F				4
5	CONTRACTOR: HCRIS STATUS CODE					5
6	CONTRACTOR: COST REPORT RECEIVED DATE					6
7	CONTRACTOR: CONTRACTOR NUMBER					7
8	CONTRACTOR: INITIAL COST REPORT FOR THIS CCN					8
9	CONTRACTOR: FINAL COST REPORT FOR THIS CCN					9
10	CONTRACTOR: NPR DATE					10
11	CONTRACTOR: ADR SOFTWARE VENDOR CODE					11
12	CONTRACTOR: REOPENING NUMBER					12

PART II - CERTIFICATION

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

I HEREBY CERTIFY THAT I HAVE READ THE ABOVE CERTIFICATION STATEMENT AND THAT I HAVE EXAMINED THE ACCOMPANYING ELECTRONICALLY FILED OR MANUALLY SUBMITTED COST REPORT AND THE BALANCE SHEET AND STATEMENT OF REVENUE AND EXPENSES PREPARED BY BELLE CARE NURSING AND REHAB CENTER AND PROVIDER CCN #: 31-5124 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:
05/27/2026 11:54:29 AM
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	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR		CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
	1		2		
1			Y	I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature.	1
2	Signatory Printed Name				2
3	Signatory Title				3
4	Signature Date				4

PART III - SETTLEMENT SUMMARY

			TITLE XVIII				
		TITLE V	PART A	PART B	TITLE XIX		
	COMPONENT	1	2	3	4		
1	SNF		143,098	-			1
2	NF				-		2
3	ICF/IID						3
4	SNF-BASED HHA			-			4
100	TOTAL		143,098	-	-		100

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

IDENTIFICATION DATA	PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2025 TO: 12/31/2025		WORKSHEET S-2

SNF / SNF HEALTHCARE COMPLEX INFORMATION

		STREET ADDRESS		P O BOX				
		1		2				
1	ADDRESS LINE 1	439 Bellevue Avenue						1

		CITY		STATE	ZIP CODE	COUNTY			
		1		2	3	4			
2	ADDRESS LINE 2	Trenton		NJ	8618	MERCER			2

	COMPONENT TYPE	COMPONENT NAME		CCN	CBSA	RURAL OR URBAN	DATE CERTIFIED MEDICARE	DATE CERTIFIED MEDICAID			
	1	2		3	4	5	6	7			
3	SNF	Belle Care Nursing and Rehab Center		315124	45940	U	10/10/1986	10/10/1986			3
4	NF										4
5	ICF / IID										5
6	SNF-BASED HHA										6
7	SNF-BASED HOSPICE										7
8											8

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

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

SNF ORGANIZATION AND OPERATION		1		
11	Is the SNF a distinct part SNF that meets the requirements set forth in 42 CFR section 483.5?	N		11
12	Is the SNF a composite distinct part SNF that meets the requirements set forth in 42 CFR 483.5?	N		12

			COMPONENT NAME		STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE	
			1		2	3	4	5	6	
13	Non-contiguous component locations									13

		Y/N	DATE	V OR I		
		1	2	3		
14	COLUMN 1: Did the SNF terminate participation in the Medicare Program? COLUMN 2: Termination date. COLUMN 3: Voluntary (V) or involuntary (I) termination.	N				14
15	COLUMN 1: Did the SNF change ownership (CHOW) immediately prior to the beginning of the cost reporting period? COLUMN 2: CHOW date.	N				15

16	COLUMN 1: Is the SNF part of a HO/CO as defined in CMS Pub. 15-1, chapter 21, §2150?	N			16
	COLUMN 2: Enter the number of HO/COs allocating costs to this SNF.				

		HO/CO NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE	HO/CO CCN	HO/CO CONTRACTOR #		
		1	2	3	4	5	6	7	8		
17	HO/CO ALLOCATING TO SNF										17
17	HO/CO ALLOCATING TO SNF										17.01
17	HO/CO ALLOCATING TO SNF										17.02
17	HO/CO ALLOCATING TO SNF										17.03
17	HO/CO ALLOCATING TO SNF										17.04

		1		
18	Did the total number of available beds permanently maintained for lodging inpatients change from the prior cost reporting period?	N		18
19	Did this SNF operate a ventilator care unit?	N		19

IDENTIFICATION DATA	PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-2

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

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

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

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

MEDICAL MALPRACTICE COST		1	2	3	
34	Is the SNF legally required to carry malpractice insurance?	Y			34
35	If line 34 is Y, is the malpractice policy a claims-made or occurrence policy? Enter 1 for claims-made, or enter 2 for occurrence based policy.	1			35
36	If line 34 is Y, enter the total amount of malpractice premiums paid in column 1, the total amount of paid losses in column 2, and the total amount of self-insurance paid in column 3.	182,693			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: 31-5124	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-2

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

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

	PS&R REPORT DATA	PART A Y/N	PART A DATE	PART B Y/N	PART B DATE	
	0	1	2	3	4	
55	Is this cost report prepared using only the PS&R? If either column 1 or 3 is Y, in columns 2 and 4 from the PS&R used to prepare this cost report, enter the "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)	Y	5/6/2026	Y	5/6/2026	55
56	Is this cost report prepared using the PS&R for totals and the provider's records for allocation? If either column 1 or 3 is Y, in columns 2 and 4, enter the "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)	N		N		56
57	If line 55 or 56 is Y, were adjustments made to PS&R data for additional claims that have been billed, but are not included on the PS&R used to file this cost report?	N		N		57
58	If line 55 or 56 is Y, were adjustments made to PS&R data for corrections of other PS&R Report information?	N		N		58
59	If line 55 or 56 is Y, were adjustments made to PS&R data for other reasons? If Y, describe the other adjustment:	N				59
60	Is this cost report prepared using only the provider's records?	N		N		60

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

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

49-506 Rev. 1

STATISTICAL DATA	PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-3 PART I

PART I - VISITS AND CENSUS DATA

		NUMBER OF BEDS	BED DAYS AVAILABLE			INPATIENT DAYS TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	
		1	2			3	4	5	6	7	
1	SNF - FFS	106	38,690				1,865	4,921	1,160	36,364	1
2	SNF - HMO						28,371	47			2
3	NF - FFS									-	3
4	NF - HMO										4
5	ICF/IID									-	5
6	HOSPICE									-	6
7	TOTAL	106	38,690				30,236	4,968	1,160	36,364	7

		DISCHARGES TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	AVERAGE LENGTH OF STAY TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	
		8	9	10	11	12	13	14	15	16	17	
1	SNF - FFS		25	9	18	52		74.60	546.78	64.44	699.31	1
2	SNF - HMO		9	18		27		3,152.33	2.61			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		34	27	18	79						7

		ADMISSIONS TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL				FTE EMPLOYED	NON-PAID	
		18	19	20	21	22				23	24	
1	SNF - FFS		48	14	7	69						1
2	SNF - HMO		14	7		21						2
3	NF - FFS					-						3
4	NF - HMO					-						4
5	ICF/IID					-						5
6	HOSPICE											6
7	TOTAL											7

STATISTICAL DATA	PROVIDER CCN: 31-5124	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)	6,076,065	-		6,076,065	215,392.36	28.21	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)	6,076,065	-	-	6,076,065	215,392.36	28.21	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)	6,076,065	-	-	6,076,065	215,392.36	28.21	11
	OTHER WAGES AND RELATED COST							
12	CONTRACT LABOR: PATIENT RELATED & MGMT	492,510			492,510	8,556.00	57.56	12
13	CONTRACT LABOR: PHYSICIAN SERVICES-PART A				-		0.00	13
14	HOME OFFICE SALARIES AND WAGE RELATED COSTS				-		0.00	14
	WAGE RELATED COSTS							
15	WAGE RELATED COSTS CORE (SEE PT. IV)	1,043,018			1,043,018			15
16	WAGE RELATED COSTS (EXCLUDED UNITS)				-			16
17	PHYSICIANS PART A - WRC				-			17
18	PHYSICIANS PART B - WRC				-			18
19	TOTAL ADJUSTED WAGE RELATED COST (SEE INSTRUCTIONS)	1,043,018	-	-	1,043,018			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	681,442	-		681,442	21,781.13	31.29	2
3	PLANT OP, MAINT & REPAIRS	5	180,002	-		180,002	7,460.99	24.13	3
4	LAUNDRY AND LINEN SERVICE	6	44,303	-		44,303	2,676.79	16.55	4
5	HOUSEKEEPING	7	385,158	-		385,158	21,371.04	18.02	5
6	DIETARY	8	502,421	-		502,421	28,009.12	17.94	6
7	NURSING ADMINISTRATION	9	605,220	-		605,220	12,802.45	47.27	7
8	CENTRAL SERVICES AND SUPPLY	10	30,789	-		30,789	2,001.99	15.38	8
9	PHARMACY	11	-	-		-		0.00	9
10	MEDICAL RECORDS	12	103,970	-		103,970	1,792.00	58.02	10
11	MEDICAL SOCIAL SERVICES	13	117,291	-		117,291	2,462.42	47.63	11
12	ACTIVITIES PROGRAM	14	295,592	-		295,592	15,567.15	18.99	12
13	QA & PERFORMANCE IMPROVEMENT PROGRAM	15	-	-		-		0.00	13
14	TRAINING AND IN-SERVICE EDUCATION	16	-	-		-		0.00	14
15	PATIENT TRANSPORTATION PART A	17	-	-		-		0.00	15
16	OTHER GENERAL SERVICES	18	-	-		-		0.00	16

STATISTICAL DATA	PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-3 PART IV

	PART IV - SNF WAGE - RELATED COSTS	AMOUNT	
	RETIREMENT COSTS	1	
1	401k EMPLOYER CONTRIBUTIONS		1
2	TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION		2
3	QUALIFIED AND NON-QUALIFIED PENSION PLAN COST		3
4	PRIOR YEAR PENSION SERVICE COST		4
	PLAN ADMINISTRATIVE COSTS		
5	401K/TSA PLAN ADMINISTRATION FEES		5
6	LEGAL/ACCOUNTING/MANAGEMENT FEES-PENSION PLAN		6
7	EMPLOYEE MANAGED CARE PROGRAM ADMINISTRATION FEES		7
	HEALTH AND INSURANCE COSTS		
8	HEALTH INSURANCE	210,781	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	190,178	15
16	RETIREMENT HEALTH CARE COST		16
	TAXES		
17	FICA - EMPLOYER'S PORTION ONLY	448,103	17
18	MEDICARE TAXES - EMPLOYER'S PORTION ONLY		18
19	UNEMPLOYMENT INSURANCE	14,280	19
20	STATE OR FEDERAL UNEMPLOYMENT TAXES	179,676	20
	OTHER		
21	EXECUTIVE DEFERRED COMPENSATION		21
22	DAY CARE COST AND ALLOWANCES		22
23	TUITION REIMBURSEMENT		23
24	TOTAL WAGE RELATED COST	1,043,018	24

STATISTICAL DATA	PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-3 PART V

PART V - SNF REPORTING OF DIRECT CARE EXPENDITURES

		AMOUNT REPORTED	EMPLOYEE WAGE-RELATED COSTS	ADJUSTED SALARIES (COL.1 + COL. 2)	PAID HOURS RELATED TO SALARY IN COL. 3	AVERAGE HOURLY WAGE (COL. 3 ÷ COL. 4)	
DIRECT SALARIES		1	2	3	4	5	
	NURSING EMPLOYEES						
1	REGISTERED NURSE	144,871	24,869	169,740	3,472.17	48.89	1
2	LICENSED PRACTICAL NURSE	1,329,941	228,298	1,558,239	30,747.58	50.68	2
3	CERTIFIED NURSING ASSISTANT	1,484,872	254,893	1,739,765	63,250.82	27.51	3
4	TOTAL NURSING EXPENDITURES	2,959,684	508,060	3,467,744	97,470.57	35.58	4
	TECHNICAL / PROFESSIONAL EMPLOYEES						
5	PHYSICAL THERAPIST	22,717	3,900	26,617	347.50	76.60	5
6	PHYSICAL THERAPY ASSISTANT			0		0.00	6
7	OCCUPATIONAL THERAPIST	78,411	13,460	91,871	1,666.69	55.12	7
8	OCCUPATIONAL THERAPY ASSISTANT			0		0.00	8
9	SPEECH-LANGUAGE PATHOLOGIST	4,138	710	4,848	84.83	57.15	9
10	THERAPY AIDES AND STUDENTS			0		0.00	10
11	RESPIRATORY THERAPIST			0		0.00	11
12	OTHER MEDICAL STAFF			0		0.00	12
CONTRACT LABOR							
	NURSING EMPLOYEES						
15	REGISTERED NURSE			0		0.00	15
16	LICENSED PRACTICAL NURSE	18,551		18,551	331.76	55.92	16
17	CERTIFIED NURSING ASSISTANT	30,873		30,873	1,016.65	30.37	17
18	TOTAL NURSING EXPENDITURES	49,424	0	49,424	1,348	36.65	18
	TECHNICAL / PROFESSIONAL EMPLOYEES						
19	PHYSICAL THERAPIST	183,523		183,523	3,855.44	47.60	19
20	PHYSICAL THERAPY ASSISTANT			0		0.00	20
21	OCCUPATIONAL THERAPIST	245,010		245,010	3,198.77	76.60	21
22	OCCUPATIONAL THERAPY ASSISTANT			0		0.00	22
23	SPEECH-LANGUAGE PATHOLOGIST	14,553		14,553	153.38	94.88	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: 31-5124 | 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				1,574,051	1,574,051	-	1,574,051	245,423	1,819,474	1
2	0200	CAPITAL RELATED-MOVABLE EQUIPMENT				0	-	-	-	-	-	2
3	0300	EMPLOYEE BENEFITS DEPARTMENT	0	0	-	1,043,019	1,043,019	-	1,043,019	-	1,043,019	3
4	0400	ADMINISTRATIVE AND GENERAL	681,442	265,423	946,865	1,082,916	2,029,781	-	2,029,781	(584,788)	1,444,993	4
5	0500	PLANT OP, MAINT. & REPAIRS	180,002	70,705	250,707	234,133	484,840	-	484,840	-	484,840	5
6	0600	LAUNDRY AND LINEN SERVICE	44,303	66,974	111,277	26,085	137,362	-	137,362	-	137,362	6
7	0700	HOUSEKEEPING	385,158	0	385,158	33,898	419,056	-	419,056	-	419,056	7
8	0800	DIETARY	502,421	53,784	556,205	321,238	877,443	-	877,443	-	877,443	8
9	0900	NURSING ADMINISTRATION	605,220	6,970	612,190	0	612,190	-	612,190	-	612,190	9
10	1000	CENTRAL SERVICES AND SUPPLY	30,789	0	30,789	58,512	89,301	-	89,301	-	89,301	10
11	1100	PHARMACY	0	0	-	0	-	-	-	-	-	11
12	1200	MEDICAL RECORDS	103,970	0	103,970	0	103,970	-	103,970	-	103,970	12
13	1300	MEDICAL SOCIAL SERVICES	117,291	0	117,291	0	117,291	-	117,291	-	117,291	13
14	1400	ACTIVITIES PROGRAM	295,592	14,881	310,473	39,506	349,979	-	349,979	-	349,979	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	3,024,611	73,298	3,097,909	0	3,097,909	-	3,097,909	-	3,097,909	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	-	0	-	-	-	-	-	30
31	3100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	-	0	-	-	-	-	-	31
32	3200	LABORATORY	0	8,760	8,760	16,451	25,211	-	25,211	-	25,211	32
33	3300	INTRAVENOUS THERAPY	0	0	-	0	-	-	-	-	-	33
34	3400	RESPIRATORY THERAPY	0	0	-	14,674	14,674	-	14,674	-	14,674	34
35	3500	PHYSICAL THERAPY	22,717	442,022	464,739	1,064	465,803	(259,563)	206,240	-	206,240	35
36	3600	OCCUPATIONAL THERAPY	78,411	0	78,411	0	78,411	245,010	323,421	-	323,421	36
37	3700	SPEECH LANGUAGE PATHOLOGIST	4,138	0	4,138	0	4,138	14,553	18,691	-	18,691	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	-	80,383	80,383	-	80,383	-	80,383	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: 31-5124 | 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				5,420	5,420	-	5,420	-	5,420	80
81	8100	OTHER COST REIMB (SPECIFY)	0	0	-	0	-	-	-	-	-	81
89		SUBTOTAL	6,076,065	1,002,817	7,078,882	4,531,350	11,610,232	-	11,610,232	(339,365)	11,270,867	89
		NONREIMBURSABLE COST CENTERS										
90	9000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	18,028	18,028	0	18,028	-	18,028	-	18,028	90
91	9100	NONPAID WORKERS	0	0	-	0	-	-	-	-	-	91
92	9200	PHYSICIAN PRIVATE OFFICES	0	0	-	0	-	-	-	-	-	92
93	9300	OTHER NONREIMB (SPECIFY)	0	0	-	0	-	-	-	-	-	93
93	9301	OTHER NONREIMB (SPECIFY)	0	0	-	0	-	-	-	-	-	93.01
93	9302	OTHER NONREIMB (SPECIFY)	0	0	-	0	-	-	-	-	-	93.02
100		TOTAL	6,076,065	1,020,845	7,096,910	4,531,350	11,628,260	-	11,628,260	(339,365)	11,288,895	100

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

49-518 Rev. 1

1000A

1105 Crossfoot

RECLASSIFICATIONS | PROVIDER CCN: 31-5124 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET A-6

			INCREASES: 259,563				DECREASES: 259,563				
	EXPLANATION OF RECLASSIFICATION	CODE	COST CENTER	LINE #	SALARY	OTHER	COST CENTER	LINE #	SALARY	OTHER	
	1	2	3	4	5	6	7	8	9	10	
1											1
2	RECLASS OT	A	OCCUPATIONAL THERAPY	36		245,010	PHYSICAL THERAPY	35		245,010	2
3	RECLASS ST	B	SPEECH LANGUAGE PATHOLOGIST	37		14,553	PHYSICAL THERAPY	35		14,553	3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13											13
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16											16
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42											42
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48											48
49											49
50											50
51											51
52											52
53											53
54											54
55											55
56											56
57											57

RECLASSIFICATIONS

PROVIDER CCN: 31-5124

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

WORKSHEET A-6

			INCREASES: 259,563				DECREASES: 259,563				
	EXPLANATION OF RECLASSIFICATION	CODE	COST CENTER	LINE #	SALARY	OTHER	COST CENTER	LINE #	SALARY	OTHER	
	1	2	3	4	5	6	7	8	9	10	
58											58
59											59
60											60
61											61
62											62
63											63
64											64
65											65
66											66
67											67
68											68
69											69
70											70
71											71
72											72
73											73
74											74
75											75
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78											78
79											79
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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				-	259,563			-	259,563	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: 31-5124	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET A-7

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

		BEGINNING BALANCE	ACQUISITIONS			DISPOSALS AND RETIREMENTS	ENDING BALANCE	FULLY DEPRECIATED ASSETS	
			PURCHASES	DONATIONS	TOTAL				
		1	2	3	4	5	6	7	
1	LAND				-		-		1
2	LAND IMPROVEMENTS				-		-		2
3	BUILDINGS AND FIXTURES				-		-		3
4	BUILDING IMPROVEMENTS	375,824	205,189		205,189		581,013		4
5	FIXED EQUIPMENT				-		-		5
6	MOVABLE EQUIPMENT	206,129	50,122		50,122	19,711	236,540		6
7	SUBTOTAL	581,953	255,311	-	255,311	19,711	817,553	-	7
8	RECONCILING ITEMS				-		-		8
9	TOTAL	581,953	255,311	-	255,311	19,711	817,553	-	9

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

		DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL RELATED COSTS	TOTAL	
		1	2	3	4	5	6	7	
1	CAPITAL RELATED COSTS - BUILDINGS & FIXTURES	20,145	1,421,895		29,538	235,600	112,296	1,819,474	1
2	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT							-	2
3	TOTAL	20,145	1,421,895	-	29,538	235,600	112,296	1,819,474	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: 31-5124	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET A-8

	DESCRIPTION OF ADJUSTMENT	BASIS	AMOUNT	WORKSHEET A COST CENTER	WORKSHEET A LINE NO.	
	1	2	3	4	5	
1	INVESTMENT INCOME ON RESTRICTED FUNDS (CMS PUB. 15-1, CHAPTER 2)					1
2	TRADE, QUANTITY, TIME, AND OTHER DISCOUNTS ON PURCHASES (CMS PUB. 15-1, CHAPTER 8)					2
3	REBATES AND REFUNDS OF EXPENSES (CMS PUB. 15-1, CHAPTER 8)					3
4	RENTAL OF PROVIDER SPACE BY SUPPLIERS (CMS PUB. 15-1, CHAPTER 8)					4
5	TELEPHONE SERVICES (CMS PUB. 15-1, CHAPTER 21)					5
6	TELEVISION AND RADIO SERVICES (CMS PUB. 15-1, CHAPTER 21)					6
7	PARKING LOT (CMS PUB. 15-1, CHAPTER 21)					7
8	REMUNERATION APPLICABLE TO PROVIDER-BASED PHYSICIAN ADJUSTMENT	WKST A-8-2	-			8
9	SALE OF SCRAP, WASTE, ETC. (CMS PUB. 15-1, CHAPTER 23)					9
10	RELATED ORGANIZATION AND HOME OFFICE COST TRANSACTIONS (CMS PUB. 15-1, CHAPTER 10)	WKST A-8-1	245,423			10
11	LAUNDRY AND LINEN SERVICE					11
12	REVENUE - EMPLOYEE MEALS					12
13	COST OF MEALS - GUESTS					13
14	SALE OF MEDICAL SUPPLIES TO OTHER THAN PATIENTS					14
15	SALE OF DRUGS TO OTHER THAN PATIENTS					15
16	REVENUE - COPYING COSTS OF MEDICAL RECORDS AND ABSTRACTS					16
17	VENDING MACHINES					17
18	INCOME FROM IMPOSITION OF INTEREST, FINANCE, OR PENALTY CHARGES (CMS PUB. 15-1, CHAPTER 21)					18
19	INTEREST EXPENSE ON MEDICARE OVERPAYMENTS AND BORROWINGS TO REPAY MEDICARE OVERPAYMENTS					19
20	DEPRECIATION--BUILDINGS AND FIXTUES			CRC-B&F	1	20
21	DEPRECIATION--MOVABLE EQUIPMENT			CRC-ME	2	21
22	SHORT TERM INPATIENT HOSPICE CARE					22
23	HOSPICE NON-CORE CONTRACTED SERVICES					23
24	Ads, Donations	B	(584,788)	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: 31-5124	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET A-8

	DESCRIPTION OF ADJUSTMENT	BASIS	AMOUNT	WORKSHEET A COST CENTER	WORKSHEET A LINE NO.	
	1	2	3	4	5	
44						44
45						45
46						46
47						47
48						48
49						49
50						50
51						51
52						52
53						53
54						54
55						55
56						56
57						57
58						58
59						59
60						60
61						61
62						62
63						63
64						64
65						65
66						66
67						67
68						68
69						69
70						70
71						71
72						72
73						73
74						74
75						75
100	TOTAL		(339,365)			100

RELATED ORGANIZATIONS AND HOME OFFICE COSTS

PROVIDER CCN:	PERIOD:	WORKSHEET A-8-1
31-5124	FROM: 01/01/2025	PARTS I & II
	TO: 12/31/2025	

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

	WORKSHEET A COST CENTER				LINE # ON	AMOUNT ALLOWABLE	AMOUNT INCLUDED IN	NET	
	LINE #	DESCRIPTION	EXPENSE ITEM		PART II	IN COST	WKST. A, COL. 9	ADJUSTMENT	
	1	2	3		4	5	6	7	
1	1	CAPITAL RELATED-BUILDING	Rent		1		1,176,472	(1,176,472)	1
2	1	CAPITAL RELATED-BUILDING	Mortgage Interest		1	801,895		801,895	2
3	1	CAPITAL RELATED-BUILDING	Depreciation		1	620,000		620,000	3
4								-	4
5								-	5
6								-	6
7								-	7
8								-	8
9								-	9
10								-	10
11								-	11
12								-	12
13								-	13
14								-	14
15								-	15
16								-	16
17								-	17
18								-	18
19								-	19
20								-	20
21								-	21
22								-	22
23								-	23
24								-	24
25								-	25
26								-	26
27								-	27
28								-	28
29								-	29
30								-	30
100	TOTAL					1,421,895	1,176,472	245,423	100

RELATED ORGANIZATIONS AND HOME OFFICE COSTS

PROVIDER CCN:	PERIOD:	WORKSHEET A-8-1
31-5124	FROM: 01/01/2025	PARTS I & II
	TO: 12/31/2025	

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

	INTERRELA-TIONSHIP INDICATOR	INTERRELATIONSHIP DESCRIPTION (IF COLUMN 1 = G)	NAME	PERCENTAGE OF OWNERSHIP	RELATED ORGANIZATIONS NAME	MEDICARE CCN OR HOME OFFICE #	PERCENTAGE OF OWNERSHIP	TYPE OF BUSINESS		
	1	2	3	4	5	6	7	8		
1	A		Belle Care	100.00	Belle Realty		100.00	Realty		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
50										50

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

9-522 Rev. 1

PROVIDER - BASED PHYSICIAN ADJUSTMENTS

PROVIDER CCN: 31-5124 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET A-8-2

	WKST A LINE NO.	SPECIALTY / PHYSICIAN IDENTIFIER	TOTAL REMUNERATION	PROFESSIONAL COMPONENT	PROVIDER COMPONENT	RCE AMOUNT	ACTUAL HOURS: PROFESSIONAL SERVICES	ACTUAL HOURS: PROVIDER SERVICES	UNADJUSTED RCE LIMIT	FIVE PERCENT OF UNADJUSTED RCE LIMIT	
	1	2	3	4	5	6	7	8	9	10	
1									-	-	1
2									-	-	2
3									-	-	3
4									-	-	4
5									-	-	5
6									-	-	6
7									-	-	7
8									-	-	8
9									-	-	9
10									-	-	10
11									-	-	11
12									-	-	12
13									-	-	13
14									-	-	14
100		TOTAL		-	-		-	-	-	-	100

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

MED-CALC SYSTEMS	In Lieu of CMS Form 2540-24		
ALLOCATION OF GENERAL SERVICES COSTS	PROVIDER CCN: 31-5124	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	1,819,474	1,819,474						
2	CAPITAL RELATED - MOVABLE EQUIPMENT	-		-					
3	EMPLOYEE BENEFITS DEPARTMENT	1,043,019	-	-	1,043,019				
4	ADMINISTRATIVE AND GENERAL	1,444,993	88,135	-	116,976	1,650,104	1,650,104		
5	PLANT OP, MAINT & REPAIRS	484,840	44,523	-	30,899	560,262	95,913	656,175	
6	LAUNDRY AND LINEN SERVICE	137,362	59,584	-	7,605	204,551	35,018	23,178	262,747
7	HOUSEKEEPING	419,056	13,406	-	66,116	498,578	85,354	5,215	-
8	DIETARY	877,443	283,439	-	86,246	1,247,128	213,501	110,259	-
9	NURSING ADMINISTRATION	612,190	17,379	-	103,892	733,461	125,564	6,760	-
10	CENTRAL SERVICES AND SUPPLY	89,301	39,723	-	5,285	134,309	22,993	15,452	-
11	PHARMACY	-	-	-	-	-	-	-	-
12	MEDICAL RECORDS	103,970	17,379	-	17,847	139,196	23,830	6,760	-
13	MEDICAL SOCIAL SERVICES	117,291	7,614	-	20,134	145,039	24,830	2,962	-
14	ACTIVITIES PROGRAM	349,979	-	-	50,741	400,720	68,601	-	-
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	-	-	-	-	-	-	-	-
16	TRAINING AND IN-SERVICE EDUCATION	-	-	-	-	-	-	-	-
17	PATIENT TRANSPORTATION PART A	-	-	-	-	-	-	-	-
18	OTHER (SPECIFY)	-	16,634	-	-	16,634	2,848	6,471	-
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	3,097,909	1,191,357	-	519,208	4,808,474	823,181	463,441	262,747
26	NURSING FACILITY	-	-	-	-	-	-	-	-
27	ICF/IID	-	-	-	-	-	-	-	-
	ANCILLARY SERVICE COST CENTERS								
30	RADIOLOGY - DIAGNOSTIC	-	-	-	-	-	-	-	-
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	-	-	-	-	-	-	-
32	LABORATORY	25,211	-	-	-	25,211	4,316	-	-
33	INTRAVENOUS THERAPY	-	-	-	-	-	-	-	-
34	RESPIRATORY THERAPY	14,674	-	-	-	14,674	2,512	-	-
35	PHYSICAL THERAPY	206,240	18,537	-	3,900	228,677	39,148	7,211	-
36	OCCUPATIONAL THERAPY	323,421	16,137	-	13,460	353,018	60,435	6,277	-
37	SPEECH LANGUAGE PATHOLOGIST	18,691	5,627	-	710	25,028	4,285	2,189	-
38	AUDIOLOGY	-	-	-	-	-	-	-	-
39	ELECTROCARDIOLOGY	-	-	-	-	-	-	-	-
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-	-	-	-	-	-	-
41	DRUGS: DRUGS CHARGED TO PATIENTS	80,383	-	-	-	80,383	13,761	-	-
42	DRUGS: IV SOLUTIONS	-	-	-	-	-	-	-	-

MED-CALC SYSTEMS	In Lieu of CMS Form 2540-24		
ALLOCATION OF GENERAL SERVICES COSTS	PROVIDER CCN: 31-5124	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	5,420	-	-	-	5,420	928	-	-
81	OTHER COST REIMB (SPECIFY)	-	-	-	-	-	-	-	-
89	SUBTOTAL	11,270,867	1,819,474	-	1,043,019	11,270,867	1,647,018	656,175	262,747
	NONREIMBURSABLE COST CENTERS								
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	18,028	-	-	-	18,028	3,086	-	-
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	11,288,895	1,819,474	-	1,043,019	11,288,895	1,650,104	656,175	262,747

MED-CALC SYSTEMS	In Lieu of CMS Form 2540-24			
ALLOCATION OF GENERAL SERVICES COSTS	PROVIDER CCN: 31-5124	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	589,147							
8	DIETARY	103,473	1,674,361						
9	NURSING ADMINISTRATION	6,344	-	872,129					
10	CENTRAL SERVICES AND SUPPLY	14,501	-	-	187,255				
11	PHARMACY	-	-	-	-	-			
12	MEDICAL RECORDS	6,344	-	-	-	-	176,130		
13	MEDICAL SOCIAL SERVICES	2,779	-	-	-	-	-	175,610	
14	ACTIVITIES PROGRAM	-	-	-	-	-	-	-	469,321
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	-	-	-	-	-	-	-	-
16	TRAINING AND IN-SERVICE EDUCATION	-	-	-	-	-	-	-	-
17	PATIENT TRANSPORTATION PART A	-	-	-	-	-	-	-	-
18	OTHER (SPECIFY)	6,072	-	-	-	-	-	-	-
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	434,922	1,674,361	872,129	187,255	-	176,130	175,610	469,321
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	6,767	-	-	-	-	-	-	-
36	OCCUPATIONAL THERAPY	5,891	-	-	-	-	-	-	-
37	SPEECH LANGUAGE PATHOLOGIST	2,054	-	-	-	-	-	-	-
38	AUDIOLOGY	-	-	-	-	-	-	-	-
39	ELECTROCARDIOLOGY	-	-	-	-	-	-	-	-
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-	-	-	-	-	-	-
41	DRUGS: DRUGS CHARGED TO PATIENTS	-	-	-	-	-	-	-	-
42	DRUGS: IV SOLUTIONS	-	-	-	-	-	-	-	-

ALLOCATION OF GENERAL SERVICES COSTS

PROVIDER CCN: 31-5124 | 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	589,147	1,674,361	872,129	187,255	-	176,130	175,610	469,321
	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	589,147	1,674,361	872,129	187,255	-	176,130	175,610	469,321

MED-CALC SYSTEMS	In Lieu of CMS Form 2540-24			
ALLOCATION OF GENERAL SERVICES COSTS	PROVIDER CCN: 31-5124	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)	-	-	-	32,025				18
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	-	-	-	32,025	10,379,596	-	10,379,596	25
26	NURSING FACILITY	-	-		-	-	-	-	26
27	ICF/IID	-	-		-	-	-	-	27
	ANCILLARY SERVICE COST CENTERS								
30	RADIOLOGY - DIAGNOSTIC	-	-		-	-	-	-	30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	-		-	-	-	-	31
32	LABORATORY	-	-		-	29,527	-	29,527	32
33	INTRAVENOUS THERAPY	-	-		-	-	-	-	33
34	RESPIRATORY THERAPY	-	-		-	17,186	-	17,186	34
35	PHYSICAL THERAPY	-	-		-	281,803	-	281,803	35
36	OCCUPATIONAL THERAPY	-	-		-	425,621	-	425,621	36
37	SPEECH LANGUAGE PATHOLOGIST	-	-		-	33,556	-	33,556	37
38	AUDIOLOGY	-	-		-	-	-	-	38
39	ELECTROCARDIOLOGY	-	-		-	-	-	-	39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-		-	-	-	-	40
41	DRUGS: DRUGS CHARGED TO PATIENTS	-	-		-	94,144	-	94,144	41
42	DRUGS: IV SOLUTIONS	-	-		-	-	-	-	42

MED-CALC SYSTEMS	In Lieu of CMS Form 2540-24			
ALLOCATION OF GENERAL SERVICES COSTS	PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2025 TO: 12/31/2025		WORKSHEET B PART I (cont)

		QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	OTHER (SPECIFY)	SUBTOTAL	POST STEPDOWN ADJ	TOTAL	
	///	15	16	17	18	19	20	21	
43	DENTAL CARE	-	-		-	-	-	-	43
44	APPLIANCES AND EQUIPMENT	-	-		-	-	-	-	44
45	BLOOD AND BLOOD PRODUCTS	-	-		-	-	-	-	45
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	-	-		-	-	-	-	46
47	OTHER ANCILLARY (SPECIFY)	-	-		-	-	-	-	47
47.01	OTHER ANCILLARY (SPECIFY)	-	-		-	-	-	-	47.01
47.02	OTHER ANCILLARY (SPECIFY)	-	-		-	-	-	-	47.02
	OUTPATIENT SERVICE COST CENTERS								
60	SCREENING & PREVENTIVE SERVICES	-	-		-	-	-	-	60
61	OUTPATIENT LABORATORY	-	-		-	-	-	-	61
62	PORTABLE X-RAY SERVICES	-	-		-	-	-	-	62
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	-	-		-	-	-	-	63
64	OTHER OUTPATIENT (SPECIFY)	-	-		-	-	-	-	64
	OUTPATIENT REIMBURSABLE COST CENTERS								
70	HOME HEALTH AGENCY	-	-		-	-	-	-	70
71	AMBULANCE	-	-	-	-	-	-	-	71
72	HOSPICE	-	-		-	-	-	-	72
73	CORF	-	-		-	-	-	-	73
74	OPT	-	-		-	-	-	-	74
75	OOT	-	-		-	-	-	-	75
76	OSP	-	-		-	-	-	-	76
77	OTHER OUTPATIENT REIMB (SPECIFY)	-	-		-	-	-	-	77
	COST REIMBURSED SERVICES COST CENTERS								
80	PREVENTIVE VACCINES	-	-		-	6,348	-	6,348	80
81	OTHER COST REIMB (SPECIFY)	-	-		-	-	-	-	81
89	SUBTOTAL	-	-	-	32,025	11,267,781	-	11,267,781	89
	NONREIMBURSABLE COST CENTERS								
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-		-	21,114	-	21,114	90
91	NONPAID WORKERS	-	-		-	-	-	-	91
92	PHYSICIAN PRIVATE OFFICES	-	-		-	-	-	-	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	-	-	-	32,025	11,288,895	-	11,288,895	100

ALLOCATION OF CAPITAL RELATED COSTS

PROVIDER CCN: 31-5124 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET B PART II

		DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC-B&F	CRC-ME	SUBTOTAL	EMPLOYEE BENEFITS DEPARTMENT	A&G	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE
	///	0	1	2	2A	3	4	5	6
	GENERAL SERVICE COST CENTERS								
1	CAPITAL RELATED - BUILDINGS & FIXTURES								
2	CAPITAL RELATED - MOVABLE EQUIPMENT								
3	EMPLOYEE BENEFITS DEPARTMENT		-	-	-	-			
4	ADMINISTRATIVE AND GENERAL		88,135	-	88,135	-	88,135		
5	PLANT OP, MAINT & REPAIRS		44,523	-	44,523	-	5,123	49,646	
6	LAUNDRY AND LINEN SERVICE		59,584	-	59,584	-	1,870	1,754	63,208
7	HOUSEKEEPING		13,406	-	13,406	-	4,559	395	-
8	DIETARY		283,439	-	283,439	-	11,404	8,342	-
9	NURSING ADMINISTRATION		17,379	-	17,379	-	6,707	511	-
10	CENTRAL SERVICES AND SUPPLY		39,723	-	39,723	-	1,228	1,169	-
11	PHARMACY		-	-	-	-	-	-	-
12	MEDICAL RECORDS		17,379	-	17,379	-	1,273	511	-
13	MEDICAL SOCIAL SERVICES		7,614	-	7,614	-	1,326	224	-
14	ACTIVITIES PROGRAM		-	-	-	-	3,664	-	-
15	QA & PERFORMANCE IMPROVEMENT PROGRAM		-	-	-	-	-	-	-
16	TRAINING AND IN-SERVICE EDUCATION		-	-	-	-	-	-	-
17	PATIENT TRANSPORTATION PART A		-	-	-	-	-	-	-
18	OTHER (SPECIFY)		16,634	-	16,634	-	152	490	-
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY		1,191,357	-	1,191,357	-	43,966	35,063	63,208
26	NURSING FACILITY		-	-	-	-	-	-	-
27	ICF/IID		-	-	-	-	-	-	-
	ANCILLARY SERVICE COST CENTERS								
30	RADIOLOGY - DIAGNOSTIC		-	-	-	-	-	-	-
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY		-	-	-	-	-	-	-
32	LABORATORY		-	-	-	-	231	-	-
33	INTRAVENOUS THERAPY		-	-	-	-	-	-	-
34	RESPIRATORY THERAPY		-	-	-	-	134	-	-
35	PHYSICAL THERAPY		18,537	-	18,537	-	2,091	546	-
36	OCCUPATIONAL THERAPY		16,137	-	16,137	-	3,228	475	-
37	SPEECH LANGUAGE PATHOLOGIST		5,627	-	5,627	-	229	166	-
38	AUDIOLOGY		-	-	-	-	-	-	-
39	ELECTROCARDIOLOGY		-	-	-	-	-	-	-
40	MEDICAL SUPPLIES CHARGED TO PATIENTS		-	-	-	-	-	-	-
41	DRUGS: DRUGS CHARGED TO PATIENTS		-	-	-	-	735	-	-
42	DRUGS: IV SOLUTIONS		-	-	-	-	-	-	-

ALLOCATION OF CAPITAL RELATED COSTS | PROVIDER CCN: 31-5124 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET B PART II

		DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC-B&F	CRC-ME	SUBTOTAL	EMPLOYEE BENEFITS DEPARTMENT	A&G	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE
	III	0	1	2	2A	3	4	5	6
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		-	-	-	-	50	-	-
81	OTHER COST REIMB (SPECIFY)		-	-	-	-	-	-	-
89	SUBTOTAL	-	1,819,474	-	1,819,474	-	87,970	49,646	63,208
	NONREIMBURSABLE COST CENTERS								
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN		-	-	-	-	165	-	-
91	NONPAID WORKERS		-	-	-	-	-	-	-
92	PHYSICIAN PRIVATE OFFICES		-	-	-	-	-	-	-
93	OTHER NONREIMB (SPECIFY)		-	-	-	-	-	-	-
93.01	OTHER NONREIMB (SPECIFY)		-	-	-	-	-	-	-
93.02	OTHER NONREIMB (SPECIFY)		-	-	-	-	-	-	-
98	CROSS FOOT ADJUSTMENTS								
99	NEGATIVE COST CENTER		-	-	-	-	-	-	-
100	TOTAL	-	1,819,474	-	1,819,474	-	88,135	49,646	63,208

ALLOCATION OF CAPITAL RELATED COSTS	PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II

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

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

Rev. 1

ALLOCATION OF CAPITAL RELATED COSTS	PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II

		HOUSE-KEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICE	ACTIVITIES PROGRAM
	///	7	8	9	10	11	12	13	14
	GENERAL SERVICE COST CENTERS								
1	CAPITAL RELATED - BUILDINGS & FIXTURES								
2	CAPITAL RELATED - MOVABLE EQUIPMENT								
3	EMPLOYEE BENEFITS DEPARTMENT								
4	ADMINISTRATIVE AND GENERAL								
5	PLANT OP, MAINT & REPAIRS								
6	LAUNDRY AND LINEN SERVICE								
7	HOUSEKEEPING	18,360							
8	DIETARY	3,225	306,410						
9	NURSING ADMINISTRATION	198	-	24,795					
10	CENTRAL SERVICES AND SUPPLY	452	-	-	42,572				
11	PHARMACY	-	-	-	-	-			
12	MEDICAL RECORDS	198	-	-	-	-	19,361		
13	MEDICAL SOCIAL SERVICES	87	-	-	-	-	-	9,251	
14	ACTIVITIES PROGRAM	-	-	-	-	-	-	-	3,664
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	-	-	-	-	-	-	-	-
16	TRAINING AND IN-SERVICE EDUCATION	-	-	-	-	-	-	-	-
17	PATIENT TRANSPORTATION PART A	-	-	-	-	-	-	-	-
18	OTHER (SPECIFY)	189	-	-	-	-	-	-	-
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	13,552	306,410	24,795	42,572	-	19,361	9,251	3,664
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	211	-	-	-	-	-	-	-
36	OCCUPATIONAL THERAPY	184	-	-	-	-	-	-	-
37	SPEECH LANGUAGE PATHOLOGIST	64	-	-	-	-	-	-	-
38	AUDIOLOGY	-	-	-	-	-	-	-	-
39	ELECTROCARDIOLOGY	-	-	-	-	-	-	-	-
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-	-	-	-	-	-	-
41	DRUGS: DRUGS CHARGED TO PATIENTS	-	-	-	-	-	-	-	-
42	DRUGS: IV SOLUTIONS	-	-	-	-	-	-	-	-

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II

		HOUSE-KEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICE	ACTIVITIES PROGRAM
	///	7	8	9	10	11	12	13	14
43	DENTAL CARE	-	-	-	-	-	-	-	-
44	APPLIANCES AND EQUIPMENT	-	-	-	-	-	-	-	-
45	BLOOD AND BLOOD PRODUCTS	-	-	-	-	-	-	-	-
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	-	-	-	-	-	-	-	-
47	OTHER ANCILLARY (SPECIFY)	-	-	-	-	-	-	-	-
47.01	OTHER ANCILLARY (SPECIFY)	-	-	-	-	-	-	-	-
47.02	OTHER ANCILLARY (SPECIFY)	-	-	-	-	-	-	-	-
	OUTPATIENT SERVICE COST CENTERS								
60	SCREENING & PREVENTIVE SERVICES	-	-	-	-	-	-	-	-
61	OUTPATIENT LABORATORY	-	-	-	-	-	-	-	-
62	PORTABLE X-RAY SERVICES	-	-	-	-	-	-	-	-
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	-	-	-	-	-	-	-	-
64	OTHER OUTPATIENT (SPECIFY)	-	-	-	-	-	-	-	-
	OUTPATIENT REIMBURSABLE COST CENTERS								
70	HOME HEALTH AGENCY	-	-	-	-	-	-	-	-
71	AMBULANCE	-	-	-	-	-	-	-	-
72	HOSPICE	-	-	-	-	-	-	-	-
73	CORF	-	-	-	-	-	-	-	-
74	OPT	-	-	-	-	-	-	-	-
75	OOT	-	-	-	-	-	-	-	-
76	OSP	-	-	-	-	-	-	-	-
77	OTHER OUTPATIENT REIMB (SPECIFY)	-	-	-	-	-	-	-	-
	COST REIMBURSED SERVICES COST CENTERS								
80	PREVENTIVE VACCINES	-	-	-	-	-	-	-	-
81	OTHER COST REIMB (SPECIFY)	-	-	-	-	-	-	-	-
89	SUBTOTAL	18,360	306,410	24,795	42,572	-	19,361	9,251	3,664
	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	18,360	306,410	24,795	42,572	-	19,361	9,251	3,664

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II

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

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II

		QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	OTHER (SPE CIFY)	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
	///	15	16	17	18	19	20	21		
	GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES									1
2	CAPITAL RELATED - MOVABLE EQUIPMENT									2
3	EMPLOYEE BENEFITS DEPARTMENT									3
4	ADMINISTRATIVE AND GENERAL									4
5	PLANT OP, MAINT & REPAIRS									5
6	LAUNDRY AND LINEN SERVICE									6
7	HOUSEKEEPING									7
8	DIETARY									8
9	NURSING ADMINISTRATION									9
10	CENTRAL SERVICES AND SUPPLY									10
11	PHARMACY									11
12	MEDICAL RECORDS									12
13	MEDICAL SOCIAL SERVICES									13
14	ACTIVITIES PROGRAM									14
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	-								15
16	TRAINING AND IN-SERVICE EDUCATION	-	-							16
17	PATIENT TRANSPORTATION PART A	-	-	-						17
18	OTHER (SPECIFY)	-	-	-	17,465					18
	INPATIENT ROUTINE NURSING COST CENTERS									
25	SKILLED NURSING FACILITY	-	-	-	17,465	1,770,664	-	1,770,664		25
26	NURSING FACILITY	-	-		-	-	-	-		26
27	ICF/IID	-	-		-	-	-	-		27
	ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	-	-		-	-	-	-		30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	-		-	-	-	-		31
32	LABORATORY	-	-		-	231	-	231		32
33	INTRAVENOUS THERAPY	-	-		-	-	-	-		33
34	RESPIRATORY THERAPY	-	-		-	134	-	134		34
35	PHYSICAL THERAPY	-	-		-	21,385	-	21,385		35
36	OCCUPATIONAL THERAPY	-	-		-	20,024	-	20,024		36
37	SPEECH LANGUAGE PATHOLOGIST	-	-		-	6,086	-	6,086		37
38	AUDIOLOGY	-	-		-	-	-	-		38
39	ELECTROCARDIOLOGY	-	-		-	-	-	-		39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-		-	-	-	-		40
41	DRUGS: DRUGS CHARGED TO PATIENTS	-	-		-	735	-	735		41
42	DRUGS: IV SOLUTIONS	-	-		-	-	-	-		42

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II

		QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	OTHER (SPE CIFY)	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
	///	15	16	17	18	19	20	21		
43	DENTAL CARE	-	-		-	-	-	-		43
44	APPLIANCES AND EQUIPMENT	-	-		-	-	-	-		44
45	BLOOD AND BLOOD PRODUCTS	-	-		-	-	-	-		45
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	-	-		-	-	-	-		46
47	OTHER ANCILLARY (SPECIFY)	-	-		-	-	-	-		47
47.01	OTHER ANCILLARY (SPECIFY)	-	-		-	-	-	-		47.01
47.02	OTHER ANCILLARY (SPECIFY)	-	-		-	-	-	-		47.02
	OUTPATIENT SERVICE COST CENTERS									
60	SCREENING & PREVENTIVE SERVICES	-	-		-	-	-	-		60
61	OUTPATIENT LABORATORY	-	-		-	-	-	-		61
62	PORTABLE X-RAY SERVICES	-	-		-	-	-	-		62
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	-	-		-	-	-	-		63
64	OTHER OUTPATIENT (SPECIFY)	-	-		-	-	-	-		64
	OUTPATIENT REIMBURSABLE COST CENTERS									
70	HOME HEALTH AGENCY	-	-		-	-	-	-		70
71	AMBULANCE	-	-	-	-	-	-	-		71
72	HOSPICE	-	-		-	-	-	-		72
73	CORF	-	-		-	-	-	-		73
74	OPT	-	-		-	-	-	-		74
75	OOT	-	-		-	-	-	-		75
76	OSP	-	-		-	-	-	-		76
77	OTHER OUTPATIENT REIMB (SPECIFY)	-	-		-	-	-	-		77
	COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	-	-		-	50	-	50		80
81	OTHER COST REIMB (SPECIFY)	-	-		-	-	-	-		81
89	SUBTOTAL	-	-	-	17,465	1,819,309	-	1,819,309		89
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-		-	165	-	165		90
91	NONPAID WORKERS	-	-		-	-	-	-		91
92	PHYSICIAN PRIVATE OFFICES	-	-		-	-	-	-		92
93	OTHER NONREIMB (SPECIFY)	-	-		-	-	-	-		93
93.01	OTHER NONREIMB (SPECIFY)	-	-		-	-	-	-		93.01
93.02	OTHER NONREIMB (SPECIFY)	-	-		-	-	-	-		93.02
98	CROSS FOOT ADJUSTMENTS									98
99	NEGATIVE COST CENTER	-	-	-	-	-		-		99
100	TOTAL	-	-	-	17,465	1,819,474	-	1,819,474		100

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II

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

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

Rev. 1

COST ALLOCATIONS - STATISTICAL BASES	PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B-1

			CRC-B&F (SQUARE FEET)	CRC-ME (DOLLAR VALUE)	EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	RECONCIL-IATION	A&G (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT DAYS)
	0		1	2	3	4A	4	5	6
	GENERAL SERVICE COST CENTERS								
1	CAPITAL RELATED - BUILDINGS & FIXTURES		21,986						
2	CAPITAL RELATED - MOVABLE EQUIPMENT			-					
3	EMPLOYEE BENEFITS DEPARTMENT			0	6,076,065				
4	ADMINISTRATIVE AND GENERAL		1,065	0	681,442	(1,650,104)	9,638,791		
5	PLANT OP, MAINT & REPAIRS		538	0	180,002		560,262	20,383	
6	LAUNDRY AND LINEN SERVICE		720	0	44,303		204,551	720	36,364
7	HOUSEKEEPING		162	0	385,158		498,578	162	0
8	DIETARY		3,425	0	502,421		1,247,128	3,425	0
9	NURSING ADMINISTRATION		210	0	605,220		733,461	210	0
10	CENTRAL SERVICES AND SUPPLY		480	0	30,789		134,309	480	0
11	PHARMACY			0	0		-	0	0
12	MEDICAL RECORDS		210	0	103,970		139,196	210	0
13	MEDICAL SOCIAL SERVICES		92	0	117,291		145,039	92	0
14	ACTIVITIES PROGRAM			0	295,592		400,720	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)		201	0	0		16,634	201	0
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY		14,396	0	3,024,611		4,808,474	14,396	36,364
26	NURSING FACILITY			0	0		-	0	0
27	ICF/IID			0	0		-	0	0
	ANCILLARY SERVICE COST CENTERS								
30	RADIOLOGY - DIAGNOSTIC			0	0		-	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY			0	0		-	0	0
32	LABORATORY			0	0		25,211	0	0
33	INTRAVENOUS THERAPY			0	0		-	0	0
34	RESPIRATORY THERAPY			0	0		14,674	0	0
35	PHYSICAL THERAPY		224	0	22,717		228,677	224	0
36	OCCUPATIONAL THERAPY		195	0	78,411		353,018	195	0
37	SPEECH LANGUAGE PATHOLOGIST		68	0	4,138		25,028	68	0
38	AUDIOLOGY			0	0		-	0	0
39	ELECTROCARDIOLOGY			0	0		-	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS			0	0		-	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS			0	0		80,383	0	0
42	DRUGS: IV SOLUTIONS			0	0		-	0	0

COST ALLOCATIONS - STATISTICAL BASES	PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B-1

			CRC-B&F (SQUARE FEET)	CRC-ME (DOLLAR VALUE)	EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	RECONCIL-IATION	A&G (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT DAYS)
	0		1	2	3	4A	4	5	6
43	DENTAL CARE			0	0		-	0	0
44	APPLIANCES AND EQUIPMENT			0	0		-	0	0
45	BLOOD AND BLOOD PRODUCTS			0	0		-	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE			0	0		-	0	0
47	OTHER ANCILLARY (SPECIFY)			0	0		-	0	0
47.01	OTHER ANCILLARY (SPECIFY)			0	0		-	0	0
47.02	OTHER ANCILLARY (SPECIFY)			0	0		-	0	0
	OUTPATIENT SERVICE COST CENTERS								
60	SCREENING & PREVENTIVE SERVICES			0	0		-	0	0
61	OUTPATIENT LABORATORY			0	0		-	0	0
62	PORTABLE X-RAY SERVICES			0	0		-	0	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT			0	0		-	0	0
64	OTHER OUTPATIENT (SPECIFY)			0	0		-	0	0
	OUTPATIENT REIMBURSABLE COST CENTERS								
70	HOME HEALTH AGENCY			0	0		-	0	0
71	AMBULANCE			0	0		-	0	0
72	HOSPICE			0	0		-	0	0
73	CORF			0	0		-	0	0
74	OPT			0	0		-	0	0
75	OOT			0	0		-	0	0
76	OSP			0	0		-	0	0
77	OTHER OUTPATIENT REIMB (SPECIFY)			0	0		-	0	0
	COST REIMBURSED SERVICES COST CENTERS								
80	PREVENTIVE VACCINES			0	0		5,420	0	0
81	OTHER COST REIMB (SPECIFY)			0	0		-	0	0
89	SUBTOTAL		21,986	-	6,076,065	-	9,620,763	20,383	36,364
	NONREIMBURSABLE COST CENTERS								
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN			0	0		18,028	0	0
91	NONPAID WORKERS			0	0		-	0	0
92	PHYSICIAN PRIVATE OFFICES			0	0		-	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		1,819,474	-	1,043,019		1,650,104	656,175	262,747
103	UNIT COST MULTIPLIER - WKST B, PART I		82.756027	0.000000	0.171660		0.171194	32.192268	7.225470
104	COST TO BE ALLOCATED - WKST B, PART II				-		88,135	49,646	63,208
105	UNIT COST MULTIPLIER - WKST B, PART II				0.000000		0.009144	2.435657	1.738203

COST ALLOCATIONS - STATISTICAL BASES	PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B-1

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

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

COST ALLOCATIONS - STATISTICAL BASES | PROVIDER CCN: 31-5124 | WORKSHEET B-1

		HOUSE-KEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMIN (PATIENT DAYS)	CENTRAL SERVICE & SUPPLY (PATIENT DAYS)	PHARMACY (PATIENT DAYS)	MEDICAL RECORDS (PATIENT DAYS)	MEDICAL SOCIAL SERVICE (PATIENT DAYS)	ACTIVITIES PROGRAM (PATIENT DAYS)
	0	7	8	9	10	11	12	13	14
	GENERAL SERVICE COST CENTERS								
1	CAPITAL RELATED - BUILDINGS & FIXTURES								
2	CAPITAL RELATED - MOVABLE EQUIPMENT								
3	EMPLOYEE BENEFITS DEPARTMENT								
4	ADMINISTRATIVE AND GENERAL								
5	PLANT OP, MAINT & REPAIRS								
6	LAUNDRY AND LINEN SERVICE								
7	HOUSEKEEPING	19,501							
8	DIETARY	3,425	109,092						
9	NURSING ADMINISTRATION	210	0	36,364					
10	CENTRAL SERVICES AND SUPPLY	480	0	0	36,364				
11	PHARMACY	0	0	0	0	-			
12	MEDICAL RECORDS	210	0	0	0	0	36,364		
13	MEDICAL SOCIAL SERVICES	92	0	0	0	0	0	36,364	
14	ACTIVITIES PROGRAM	0	0	0	0	0	0	0	36,364
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)	201	0	0	0	0	0	0	0
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	14,396	109,092	36,364	36,364	0	36,364	36,364	36,364
26	NURSING FACILITY	0	0	0	0	0	0	0	0
27	ICF/IID	0	0	0	0	0	0	0	0
	ANCILLARY SERVICE COST CENTERS								
30	RADIOLOGY - DIAGNOSTIC	0	0	0	0	0	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0
32	LABORATORY	0	0	0	0	0	0	0	0
33	INTRAVENOUS THERAPY		0	0	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0
35	PHYSICAL THERAPY	224	0	0	0	0	0	0	0
36	OCCUPATIONAL THERAPY	195	0	0	0	0	0	0	0
37	SPEECH LANGUAGE PATHOLOGIST	68	0	0	0	0	0	0	0
38	AUDIOLOGY	0	0	0	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	0	0
42	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0

COST ALLOCATIONS - STATISTICAL BASES | PROVIDER CCN: 31-5124 | WORKSHEET B-1

		HOUSE-KEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMIN (PATIENT DAYS)	CENTRAL SERVICE & SUPPLY (PATIENT DAYS)	PHARMACY (PATIENT DAYS)	MEDICAL RECORDS (PATIENT DAYS)	MEDICAL SOCIAL SERVICE (PATIENT DAYS)	ACTIVITIES PROGRAM (PATIENT DAYS)
	0	7	8	9	10	11	12	13	14
43	DENTAL CARE	0	0	0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0
47	OTHER ANCILLARY (SPECIFY)	0	0	0	0	0	0	0	0
47.01	OTHER ANCILLARY (SPECIFY)	0	0	0	0	0	0	0	0
47.02	OTHER ANCILLARY (SPECIFY)	0	0	0	0	0	0	0	0
	OUTPATIENT SERVICE COST CENTERS								
60	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0
61	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0
62	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0
64	OTHER OUTPATIENT (SPECIFY)	0	0	0	0	0	0	0	0
	OUTPATIENT REIMBURSABLE COST CENTERS								
70	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0
71	AMBULANCE	0	0	0	0	0	0	0	0
72	HOSPICE	0	0	0	0	0	0	0	0
73	CORF	0	0	0	0	0	0	0	0
74	OPT	0	0	0	0	0	0	0	0
75	OOT	0	0	0	0	0	0	0	0
76	OSP	0	0	0	0	0	0	0	0
77	OTHER OUTPATIENT REIMB (SPECIFY)	0	0	0	0	0	0	0	0
	COST REIMBURSED SERVICES COST CENTERS								
80	PREVENTIVE VACCINES	0	0	0	0	0	0	0	0
81	OTHER COST REIMB (SPECIFY)	0	0	0	0	0	0	0	0
89	SUBTOTAL	19,501	109,092	36,364	36,364	-	36,364	36,364	36,364
	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	589,147	1,674,361	872,129	187,255	-	176,130	175,610	469,321
103	UNIT COST MULTIPLIER - WKST B, PART I	30.211117	15.348156	23.983308	5.149461	0.000000	4.843527	4.829227	12.906198
104	COST TO BE ALLOCATED - WKST B, PART II	18,360	306,410	24,795	42,572	-	19,361	9,251	3,664
105	UNIT COST MULTIPLIER - WKST B, PART II	0.941490	2.808730	0.681856	1.170718	0.000000	0.532422	0.254400	0.100759

COST ALLOCATIONS - STATISTICAL BASES		PROVIDER CCN: 31-5124	WORKSHEET B-1

	HOUSE-KEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMIN (PATIENT DAYS)	CENTRAL SERVICE & SUPPLY (PATIENT DAYS)	PHARMACY (PATIENT DAYS)	MEDICAL RECORDS (PATIENT DAYS)	MEDICAL SOCIAL SERVICE (PATIENT DAYS)	ACTIVITIES PROGRAM (PATIENT DAYS)
0	7	8	9	10	11	12	13	14

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

MED-CALC SYSTEMS

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

		QUALITY & PERFORM IMPROV PGM (PATIENT DAYS)	TRAINING & IN-SERVICE EDUCATION (PATIENT DAYS)	PATIENT TRANSPORT PART A (PATIENT DAYS)	OTHER (SPE CIFY) (PATIENT DAYS)	
	0	15	16	17	18	
	GENERAL SERVICE COST CENTERS					
1	CAPITAL RELATED - BUILDINGS & FIXTURES					1
2	CAPITAL RELATED - MOVABLE EQUIPMENT					2
3	EMPLOYEE BENEFITS DEPARTMENT					3
4	ADMINISTRATIVE AND GENERAL					4
5	PLANT OP, MAINT & REPAIRS					5
6	LAUNDRY AND LINEN SERVICE					6
7	HOUSEKEEPING					7
8	DIETARY					8
9	NURSING ADMINISTRATION					9
10	CENTRAL SERVICES AND SUPPLY					10
11	PHARMACY					11
12	MEDICAL RECORDS					12
13	MEDICAL SOCIAL SERVICES					13
14	ACTIVITIES PROGRAM					14
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	-				15
16	TRAINING AND IN-SERVICE EDUCATION	0	-			16
17	PATIENT TRANSPORTATION PART A	0	0	-		17
18	OTHER (SPECIFY)	0	0		36,364	18
	INPATIENT ROUTINE NURSING COST CENTERS					
25	SKILLED NURSING FACILITY	0	0		36,364	25
26	NURSING FACILITY	0	0		0	26
27	ICF/IID	0	0		0	27
	ANCILLARY SERVICE COST CENTERS					
30	RADIOLOGY - DIAGNOSTIC	0	0		0	30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0		0	31
32	LABORATORY	0	0		0	32
33	INTRAVENOUS THERAPY	0	0		0	33
34	RESPIRATORY THERAPY	0	0		0	34
35	PHYSICAL THERAPY	0	0		0	35
36	OCCUPATIONAL THERAPY	0	0		0	36
37	SPEECH LANGUAGE PATHOLOGIST	0	0		0	37
38	AUDIOLOGY	0	0		0	38
39	ELECTROCARDIOLOGY	0	0		0	39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0		0	40
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0		0	41
42	DRUGS: IV SOLUTIONS	0	0		0	42

MED-CALC SYSTEMS

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

		QUALITY & PERFORM IMPROV PGM (PATIENT DAYS)	TRAINING & IN-SERVICE EDUCATION (PATIENT DAYS)	PATIENT TRANSPORT PART A (PATIENT DAYS)	OTHER (SPE CIFY) (PATIENT DAYS)	
0		15	16	17	18	
43	DENTAL CARE	0	0		0	43
44	APPLIANCES AND EQUIPMENT	0	0		0	44
45	BLOOD AND BLOOD PRODUCTS	0	0		0	45
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0		0	46
47	OTHER ANCILLARY (SPECIFY)	0	0		0	47
47.01	OTHER ANCILLARY (SPECIFY)	0	0		0	47.01
47.02	OTHER ANCILLARY (SPECIFY)	0	0		0	47.02
	OUTPATIENT SERVICE COST CENTERS					
60	SCREENING & PREVENTIVE SERVICES	0	0		0	60
61	OUTPATIENT LABORATORY	0	0		0	61
62	PORTABLE X-RAY SERVICES	0	0		0	62
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0		0	63
64	OTHER OUTPATIENT (SPECIFY)	0	0		0	64
	OUTPATIENT REIMBURSABLE COST CENTERS					
70	HOME HEALTH AGENCY	0	0		0	70
71	AMBULANCE	0	0		0	71
72	HOSPICE	0	0		0	72
73	CORF	0	0		0	73
74	OPT	0	0		0	74
75	OOT	0	0		0	75
76	OSP	0	0		0	76
77	OTHER OUTPATIENT REIMB (SPECIFY)	0	0		0	77
	COST REIMBURSED SERVICES COST CENTERS					
80	PREVENTIVE VACCINES	0	0		0	80
81	OTHER COST REIMB (SPECIFY)	0	0		0	81
89	SUBTOTAL	-	-	-	36,364	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	-	-	-	32,025	102
103	UNIT COST MULTIPLIER - WKST B, PART I	0.000000	0.000000	0.000000	0.880679	103
104	COST TO BE ALLOCATED - WKST B, PART II	-	-	-	17,465	104
105	UNIT COST MULTIPLIER - WKST B, PART II	0.000000	0.000000	0.000000	0.480283	105

MED-CALC SYSTEMS

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

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

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

POST STEP - DOWN ADJUSTMENTS	PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B-2

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

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS	PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET C

			CHARGES			COST TO	
		TOTAL COST	TOTAL CHARGES	RECLASS-IFICATIONS	RECLASSIFIED CHARGES	CHARGE RATIO	
		1	2	3	4	5	
	INPATIENT ROUTINE NURSING COST CENTERS						
25	SKILLED NURSING FACILITY	10,379,596	10,476,226	-	10,476,226		25
26	NURSING FACILITY	-	0	-	-		26
27	ICF/IID	-	0	-	-		27
	ANCILLARY SERVICE COST CENTERS						
30	RADIOLOGY - DIAGNOSTIC	-	0	-	-	0.000000	30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	0	-	-	0.000000	31
32	LABORATORY	29,527	25,211	-	25,211	1.171195	32
33	INTRAVENOUS THERAPY	-	0	-	-	0.000000	33
34	RESPIRATORY THERAPY	17,186	14,674	-	14,674	1.171187	34
35	PHYSICAL THERAPY	281,803	324,505	-	324,505	0.868409	35
36	OCCUPATIONAL THERAPY	425,621	433,227	-	433,227	0.982443	36
37	SPEECH LANGUAGE PATHOLOGIST	33,556	25,732	-	25,732	1.304057	37
38	AUDIOLOGY	-	0	-	-	0.000000	38
39	ELECTROCARDIOLOGY	-	0	-	-	0.000000	39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	-	0	-	-	0.000000	40
41	DRUGS: DRUGS CHARGED TO PATIENTS	94,144	80,383	-	80,383	1.171193	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	6,348	0	-	-	0.000000	80
81	OTHER COST REIMB (SPECIFY)	-	0	-	-	0.000000	81
100	TOTAL	11,267,781	11,379,958	-	11,379,958		100

RECLASSIFICATIONS OF CHARGES	PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET C-6

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

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS	PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET D

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

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

		RATIO OF COST TO CHARGES	HEALTHCARE CHARGES			HEALTHCARE COSTS			
			INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	
		1	2	3	4	5	6	7	
	ANCILLARY SERVICE COST CENTERS								
30	RADIOLOGY - DIAGNOSTIC	0.000000	0			-	-		30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0.000000	0			-	-		31
32	LABORATORY	1.171195	0			-	-		32
33	INTRAVENOUS THERAPY	0.000000	0			-	-		33
34	RESPIRATORY THERAPY	1.171187	0			-	-		34
35	PHYSICAL THERAPY	0.868409	74,097			64,347	-		35
36	OCCUPATIONAL THERAPY	0.982443	76,131			74,794	-		36
37	SPEECH LANGUAGE PATHOLOGIST	1.304057	12,157			15,853	-		37
38	AUDIOLOGY	0.000000	0			-	-		38
39	ELECTROCARDIOLOGY	0.000000	0			-	-		39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0			-	-		40
41	DRUGS: DRUGS CHARGED TO PATIENTS	1.171193	10,696			12,527	-		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		173,081	-	-	167,521	-	-	100

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS	PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET D

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

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

		RATIO OF COST TO CHARGES	HEALTHCARE CHARGES			HEALTHCARE COSTS			
			INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	
		1	2	3	4	5	6	7	
	ANCILLARY SERVICE COST CENTERS								
30	RADIOLOGY - DIAGNOSTIC	0.000000				-	-		30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0.000000				-	-		31
32	LABORATORY	0.000000				-	-		32
33	INTRAVENOUS THERAPY	0.000000				-	-		33
34	RESPIRATORY THERAPY	0.000000				-	-		34
35	PHYSICAL THERAPY	0.000000				-	-		35
36	OCCUPATIONAL THERAPY	0.000000				-	-		36
37	SPEECH LANGUAGE PATHOLOGIST	0.000000				-	-		37
38	AUDIOLOGY	0.000000				-	-		38
39	ELECTROCARDIOLOGY	0.000000				-	-		39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000				-	-		40
41	DRUGS: DRUGS CHARGED TO PATIENTS	0.000000				-	-		41
42	DRUGS: IV SOLUTIONS	0.000000				-	-		42
43	DENTAL CARE	0.000000				-	-		43
44	APPLIANCES AND EQUIPMENT	0.000000				-	-		44
45	BLOOD AND BLOOD PRODUCTS	0.000000				-	-		45
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0.000000				-	-		46
47	OTHER ANCILLARY (SPECIFY)	0.000000				-	-		47
47.01	OTHER ANCILLARY (SPECIFY)	0.000000				-	-		47.01
47.02	OTHER ANCILLARY (SPECIFY)	0.000000				-	-		47.02
	OUTPATIENT SERVICE COST CENTERS								
64	OTHER OUTPATIENT (SPECIFY)	0.000000				-	-		64
	OUTPATIENT REIMBURSABLE COST CENTERS								
71	AMBULANCE	0.000000				-	-		71
	COST REIMBURSED SERVICES COST CENTERS								
80	PREVENTIVE VACCINES	0.000000						-	80
81	OTHER COST REIMB (SPECIFY)	0.000000				-	-		81
100	TOTAL		-		-	-	-	-	100

COMPUTATION OF INPATIENT ROUTINE COSTS	PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET D-1

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

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

			1	
	INPATIENT DAYS			
1	INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS		36,364	1
2	PRIVATE ROOM DAYS			2
3	PROGRAM INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS		1,865	3
4	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM			4
5	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST		10,379,596	5
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6	GENERAL INPATIENT ROUTINE SERVICE CHARGES		10,476,226	6
7	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO		0.990776	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		10,379,596	15
	PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM		285.44	16
17	PROGRAM ROUTINE SERVICE COST		532,346	17
18	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM		-	18
19	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST		532,346	19
20	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS		1,770,664	20
21	PER DIEM CAPITAL RELATED COSTS		48.69	21
22	PROGRAM CAPITAL RELATED COST		90,807	22
23	INPATIENT ROUTINE SERVICE COST		441,539	23
24	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS			24
25	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION		441,539	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: 31-5124	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET D-1

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

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

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

CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART A	PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET E PART A

	0			1	
1	INPATIENT PPS AMOUNT			1,411,330	1
2	ALLOWABLE BAD DEBTS			296,859	2
3	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES				3
4	REIMBURSABLE BAD DEBTS			192,958	4
5	TOTAL REIMBURSABLE COST			1,604,288	5
6	PRIMARY PAYER AMOUNTS			0	6
7	COINSURANCE			259,990	7
8					8
9	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION			-	9
10	SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITEMS			3,859	10
11	SEQUESTRATION AMOUNT			23,027	11
12	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION			-	12
13	NET REIMBURSABLE COST			1,317,412	13
14	INTERIM PAYMENTS			1,174,314	14
15	TENTATIVE ADJUSTMENT			-	15
16	BALANCE DUE PROVIDER/PROGRAM			143,098	16
17	PROTESTED AMOUNTS				17

CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART B	PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET E PART B

	0		1	
1	PART B ANCILLARY SERVICE COSTS		-	1
2	PREVENTIVE VACCINES		-	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: 31-5124	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET E-1

				PART A		PART B		
				DATE	AMOUNT	DATE	AMOUNT	
				1	2	3	4	
1	TOTAL INTERIM PAYMENTS PAID TO PROVIDER				1,128,313		0	1
2	INTERIM PAYMENTS PAYABLE				126,024			2
3.01	RETROACTIVE LUMP SUM ADJUSTMENTS		3.01					3.01
3.02			3.02					3.02
3.03		PROGRAM TO PROVIDER	3.03					3.03
3.04			3.04					3.04
3.05			3.05					3.05
3.50			3.50	12/17/2025	80,023			3.50
3.51			3.51					3.51
3.52		PROVIDER TO PROGRAM	3.52					3.52
3.53			3.53					3.53
3.54			3.54					3.54
3.99	SUBTOTAL		3.99		(80,023)		-	3.99
4	TOTAL INTERIM PAYMENTS		4		1,174,314		-	4
5	CONTRACTOR: TENTATIVE SETTLEMENT PAYMENTS		.01					5.01
			.02					5.02
		PROGRAM TO PROVIDER	.03					5.03
			.04					5.04
			.05					5.05
			.50					5.50
			.51					5.51
		PROVIDER TO PROGRAM	.52					5.52
			.53					5.53
			.54					5.54
	SUBTOTAL		.99					5.99
6	CONTRACTOR: NET SETTLEMENT AMOUNT	PROGRAM TO PROVIDER	.01					6.01
		PROVIDER TO PROGRAM	.02					6.02
7	CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY							7

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

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

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49-549

CALCULATION OF REIMBURSEMENT SETTLEMENT - OTHER	PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET E-2

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

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

COMPUTATION OF NET COST OF COVERED SERVICES

	0	1	
1	INPATIENT ANCILLARY SERVICES	-	1
2	OUTPATIENT SERVICES	-	2
3	INPATIENT ROUTINE SERVICES	-	3
4	COST OF COVERED SERVICES	-	4
5	DIFFERENTIAL IN CHARGES BETWEEN SEMIPRIVATE ACCOMMODATIONS AND LESS THAN SEMIPRIVATE ACCOMMODATIONS		5
6	SUBTOTAL	-	6
7	PRIMARY PAYER AMOUNTS		7
8	TOTAL REASONABLE COST	-	8
REASONABLE CHARGES			
9	INPATIENT ANCILLARY SERVICES CHARGES	-	9
10	OUTPATIENT SERVICES CHARGES	-	10
11	INPATIENT ROUTINE SERVICES CHARGES		11
12	DIFFERENTIAL IN CHARGES BETWEEN SEMIPRIVATE ACCOMMODATIONS AND LESS THAN SEMIPRIVATE ACCOMMODATIONS	0	12
13	TOTAL REASONABLE CHARGES	-	13
CUSTOMARY CHARGES			
14	AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS		14
15	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(e)		15
16	RATIO OF LINE 14 TO LINE 15 (NOT TO EXCEED 1.000000)	0.000000	16
17	TOTAL CUSTOMARY CHARGES	-	17
COMPUTATION OF REIMBURSEMENT SETTLEMENT			
18	COST OF COVERED SERVICES	0	18
19	COST SHARING		19
20	SUBTOTAL	0	20
21	ALLOWABLE BAD DEBTS		21
22	SUBTOTAL	0	22
23			23
24	SUBTOTAL	0	24
25	INTERIM PAYMENTS		25
26	BALANCE DUE PROVIDER/PROGRAM (INDICATE OVERPAYMENT IN PARENTHESES)	0	26

BALANCE SHEET	PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET G

	0	1			
	ASSETS	AMOUNT			
	CURRENT ASSETS				
1	CASH ON HAND AND IN BANKS	342,907			1
2	TEMPORARY INVESTMENTS	0			2
3	NOTES RECEIVABLE	0			3
4	ACCOUNTS RECEIVABLE	3,460,854			4
5	OTHER RECEIVABLES	0			5
6	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	0			6
7	INVENTORY	0			7
8	PREPAID EXPENSES	190,989			8
9	OTHER CURRENT ASSETS	0			9
10	DUE FROM OTHER FUNDS	5,257			10
11	TOTAL CURRENT ASSETS	4,000,007			11
	FIXED ASSETS				
12	LAND	0			12
13	LAND IMPROVEMENTS	21,246			13
14	LESS: ACCUMULATED DEPRECIATION	0			14
15	BUILDINGS	0			15
16	LESS: ACCUMULATED DEPRECIATION	0			16
17	LEASEHOLD IMPROVEMENTS	559,767			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	236,541			23
24	LESS: ACCUMULATED DEPRECIATION	140,222			24
25	MINOR EQUIPMENT - DEPRECIABLE	0			25
26	MINOR EQUIPMENT - NONDEPRECIABLE	0			26
27	OTHER FIXED ASSETS	0			27
28	TOTAL FIXED ASSETS	677,332			28
	OTHER ASSETS				
29	INVESTMENTS	0			29
30	DEPOSITS ON LEASES	0			30
31	DUE FROM OWNERS/OFFICERS	0			31
32	OTHER ASSETS	1,008,125			32
33	TOTAL OTHER ASSETS	1,008,125			33
34	TOTAL ASSETS	5,685,464			34

BALANCE SHEET	PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET G

	0	1			
	LIABILITIES	AMOUNT			
	CURRENT LIABILITIES				
35	ACCOUNTS PAYABLE	4,916,392			35
36	SALARIES, WAGES & FEES PAYABLE	640,297			36
37	PAYROLL TAXES PAYABLE	202,250			37
38	NOTES & LOANS PAYABLE (SHORT TERM)	952,800			38
39	DEFERRED INCOME	0			39
40	ACCELERATED PAYMENTS	0			40
41	DUE TO OTHER FUNDS	1,453,299			41
42	OTHER CURRENT LIABILITIES	226,249			42
43	TOTAL CURRENT LIABILITIES	8,391,287			43
	LONG TERM LIABILITIES				
44	MORTGAGE PAYABLE	0			44
45	NOTES PAYABLE	0			45
46	UNSECURED LOANS	5,734,604			46
47	LOANS FROM OWNERS	0			47
48	OTHER LONG TERM LIABILITIES	0			48
49	TOTAL LONG TERM LIABILITIES	5,734,604			49
50	TOTAL LIABILITIES	14,125,891			50
	CAPITAL ACCOUNTS				
51	FUND BALANCES	(8,440,427)			51
52	TOTAL LIABILITIES AND FUND BALANCES	5,685,464			52

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

Rev. 1

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

PROVIDER CCN:	PERIOD:		WORKSHEET G-2
31-5124	FROM: 01/01/2025 TO: 12/31/2025		

PART I - PATIENT REVENUES

		INPATIENT					OUTPATIENT						
		MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	TOTAL	
		1	2	3	4	5	6	7	8	9	10	11	
	GENERAL INPATIENT ROUTINE CARE SERVICES												
1	SKILLED NURSING FACILITY	1,568,897	0	1,417,749	7,241,766	247,814						10,476,226	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	1,568,897	-	1,417,749	7,241,766	247,814						10,476,226	4
	ALL OTHER SERVICES												
5	ANCILLARY SERVICES	601,925				301,807	0					903,732	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	2,170,822	-	1,417,749	7,241,766	549,621	-	-	-	-	-	11,379,958	10

PART II - OPERATING EXPENSES

		TOTAL											
	0	1											
11	OPERATING EXPENSES	11,628,260											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	11,628,260											16

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

49-552 Rev. 1

STATEMENT OF REVENUES AND EXPENSES	PROVIDER CCN: 31-5124	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET G-3

	0		1	
			AMOUNT	
	INCOME FROM SERVICES TO PATIENTS			
1	TOTAL PATIENT REVENUES		11,379,958	1
2	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS		301,807	2
3	NET PATIENT REVENUES		11,078,151	3
4	LESS: TOTAL OPERATING EXPENSES		11,628,260	4
5	NET INCOME FROM SERVICES TO PATIENTS		(550,109)	5
	OTHER INCOME			
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.		-	6
7	INCOME FROM INVESTMENTS		-	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		62,272	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		62,272	26
27	TOTAL INCOME		(487,837)	27
	EXPENSES			
28			-	28
29			-	29
30			-	30
31	TOTAL OTHER EXPENSES		-	31
32	NET INCOME (LOSS) FOR THE PERIOD		(487,837)	32