

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: 31-5266	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S PARTS I, II, & III
---	--------------------------	---	-----------------------------------

PART I - COST REPORT STATUS		1	2	3	
1	ELECTRONICALLY PREPARED	Y	05/17/2026	12:04 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 PARK CRESCENT HLTHCR AND REHAB CTR AND PROVIDER CCN #: 31-5266 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:

05/17/2026 12:04:09 PM

3IYocFWZVolGay3gkQRWw4MOJISBw0

P6L9W0rwu6f9fqYtc4H7yqY3FKW4oM

21:M0e:ASN0miomy

	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	5/17/26			4

PART III - SETTLEMENT SUMMARY

	COMPONENT	TITLE XVIII					
		TITLE V	PART A	PART B	TITLE XIX		
		1	2	3	4		
1	SNF		74,502	-			1
2	NF				-		2
3	ICF/IID						3
4	SNF-BASED HHA			-			4
100	TOTAL		74,502	-	-		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.

FORM CMS-2540-24 (10-2024) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB. 15-2, SECTIONS 4901.10 THROUGH 4901.13)

Rev. 1

49-503

IDENTIFICATION DATA	PROVIDER CCN: 31-5266	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-2
---------------------	--------------------------	---	---------------

SNF / SNF HEALTHCARE COMPLEX INFORMATION

	STREET ADDRESS 1	P O BOX 2		
1	ADDRESS LINE 1	480 PARKWAY DRVE		1
	CITY 1	STATE 2	ZIP CODE 3	COUNTY 4
2	ADDRESS LINE 2	EAST ORANGE	NJ	7017 ESSEX
				2

	COMPONENT TYPE 1	COMPONENT NAME 2	CCN 3	CBSA 4	RURAL OR URBAN 5	DATE CERTIFIED MEDICARE 6	DATE CERTIFIED MEDICAID 7		
3	SNF	PARK CRESCENT HLTHCR AND REHAB CTR	315266	35084	U	1/19/1967	1/19/1967		3
4	NF								4
5	ICF / IID								5
6	SNF-BASED HHA								6
7	SNF-BASED HOSPICE								7
8									8

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

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

	Y/N 1	DATE 2	V OR I 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? COLUMN 2: Enter the number of HO/COs allocating costs to this SNF.	N		16
----	--	---	--	----

	HO/CO NAME 1	STREET ADDRESS 2	P O BOX 3	CITY 4	STATE 5	ZIP CODE 6	HO/CO CCN 7	HO/CO CONTRACTOR # 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: 31-5266	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	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.	23,127		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 1	PART B 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: 31-5266	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-2
---------------------	--	--------------------------	---	---------------

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

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

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

COST REPORT PREPARER CONTACT INFORMATION		FIRST NAME	LAST NAME	TITLE	
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: 31-5266	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					
		1	2			TITLE V 3	TITLE XVIII 4	TITLE XIX 5	OTHER 6	TOTAL 7	
1	SNF - FFS	190	69,350				6,298	4,734	7,271	61,772	1
2	SNF - HMO						40,897	2,572			2
3	NF - FFS									-	3
4	NF - HMO										4
5	ICF/IID									-	5
6	HOSPICE									-	6
7	TOTAL	190	69,350				47,195	7,306	7,271	61,772	7

		DISCHARGES					AVERAGE LENGTH OF STAY					
		TITLE V 8	TITLE XVIII 9	TITLE XIX 10	OTHER 11	TOTAL 12	TITLE V 13	TITLE XVIII 14	TITLE XIX 15	OTHER 16	TOTAL 17	
1	SNF - FFS		137	24	163	324		45.97	197.25	44.61	190.65	1
2	SNF - HMO		24	163		187		1,704.04	15.78			2
3	NF - FFS					-			0.00	0.00	0.00	3
4	NF - HMO					-			0.00			4
5	ICF/IID					-			0.00	0.00	0.00	5
6	HOSPICE					-						6
7	TOTAL		161	187	163	511						7

		ADMISSIONS								FTE		
		TITLE V 18	TITLE XVIII 19	TITLE XIX 20	OTHER 21	TOTAL 22				EMPLOYED 23	NON-PAID 24	
1	SNF - FFS		119	21	239	379						1
2	SNF - HMO		21	239		260						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: 31-5266	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)	9,712,961	-		9,712,961	360,823.27	26.92	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)	9,712,961	-	-	9,712,961	360,823.27	26.92	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)	9,712,961	-	-	9,712,961	360,823.27	26.92	11
OTHER WAGES AND RELATED COST								
12	CONTRACT LABOR: PATIENT RELATED & MGMT	1,013,420			1,013,420	16,567.00	61.17	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)	2,280,038			2,280,038			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)	2,280,038	-	-	2,280,038			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	638,223	-	638,223	17,916.35	35.62	2
3	PLANT OP, MAINT & REPAIRS	5	140,179	-	140,179	6,812.50	20.58	3
4	LAUNDRY AND LINEN SERVICE	6	68,870	-	68,870	4,306.00	15.99	4
5	HOUSEKEEPING	7	470,583	-	470,583	26,853.25	17.52	5
6	DIETARY	8	922,466	-	922,466	45,515.00	20.27	6
7	NURSING ADMINISTRATION	9	279,096	-	279,096	4,297.00	64.95	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	136,127	-	136,127	4,204.00	32.38	11
12	ACTIVITIES PROGRAM	14	297,122	-	297,122	16,865.75	17.62	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)

STATISTICAL DATA	PROVIDER CCN: 31-5266	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	23,454	1
2	TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION		2
3	QUALIFIED AND NON-QUALIFIED PENSION PLAN COST	(4,278)	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	1,154,448	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	228,957	15
16	RETIREMENT HEALTH CARE COST		16
TAXES			
17	FICA - EMPLOYER'S PORTION ONLY	729,408	17
18	MEDICARE TAXES - EMPLOYER'S PORTION ONLY		18
19	UNEMPLOYMENT INSURANCE	1,660	19
20	STATE OR FEDERAL UNEMPLOYMENT TAXES	109,907	20
OTHER			
21	EXECUTIVE DEFERRED COMPENSATION		21
22	DAY CARE COST AND ALLOWANCES		22
23	TUITION REIMBURSEMENT	36,482	23
24	TOTAL WAGE RELATED COST	2,280,038	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: 31-5266	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-3 PART V
------------------	--------------------------	---	-------------------------

PART V - SNF REPORTING OF DIRECT CARE EXPENDITURES

		AMOUNT REPORTED	EMPLOYEE WAGE- RELATED COSTS	ADJUSTED SALARIES (COL.1 + COL. 2)	PAID HOURS RELATED TO SALARY IN COL. 3	AVERAGE HOURLY WAGE (COL. 3 ÷ COL. 4)	
DIRECT SALARIES		1	2	3	4	5	
NURSING EMPLOYEES							
1	REGISTERED NURSE	1,369,338	321,441	1,690,779	26,538.00	63.71	1
2	LICENSED PRACTICAL NURSE	2,232,721	524,113	2,756,834	55,863.25	49.35	2
3	CERTIFIED NURSING ASSISTANT	3,158,235	741,370	3,899,605	151,652.17	25.71	3
4	TOTAL NURSING EXPENDITURES	6,760,294	1,586,924	8,347,218	234,053.42	35.66	4
TECHNICAL / PROFESSIONAL EMPLOYEES							
5	PHYSICAL THERAPIST			0		0.00	5
6	PHYSICAL THERAPY ASSISTANT			0		0.00	6
7	OCCUPATIONAL THERAPIST			0		0.00	7
8	OCCUPATIONAL THERAPY ASSISTANT			0		0.00	8
9	SPEECH-LANGUAGE PATHOLOGIST			0		0.00	9
10	THERAPY AIDES AND STUDENTS			0		0.00	10
11	RESPIRATORY THERAPIST			0		0.00	11
12	OTHER MEDICAL STAFF			0		0.00	12

CONTRACT LABOR

NURSING EMPLOYEES							
15	REGISTERED NURSE			0		0.00	15
16	LICENSED PRACTICAL NURSE			0		0.00	16
17	CERTIFIED NURSING ASSISTANT			0		0.00	17
18	TOTAL NURSING EXPENDITURES	0	0	0	0	0.00	18
TECHNICAL / PROFESSIONAL EMPLOYEES							
19	PHYSICAL THERAPIST	448,990		448,990	9,295.52	48.30	19
20	PHYSICAL THERAPY ASSISTANT			0		0.00	20
21	OCCUPATIONAL THERAPIST	445,015		445,015	5,859.53	75.95	21
22	OCCUPATIONAL THERAPY ASSISTANT			0		0.00	22
23	SPEECH-LANGUAGE PATHOLOGIST	119,415		119,415	1,411.90	84.58	23
24	THERAPY AIDES AND STUDENTS			0		0.00	24
25	RESPIRATORY THERAPIST			0		0.00	25
26	OTHER MEDICAL STAFF			0		0.00	26

HOME OFFICE/CHAIN ORGANIZATION

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

WORKSHEET A

Page: 9

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES					PROVIDER CCN: 31-5266		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				18,748	18,748	-	18,748	-	18,748	80
81	8100	OTHER COST REIMB (SPECIFY)	0	0	-	0	-	-	-	-	-	81
89		SUBTOTAL	9,712,961	1,482,482	11,195,443	10,687,047	21,882,490	-	21,882,490	(1,708,191)	20,174,299	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	21,600	21,600	0	21,600	-	21,600	-	21,600	92
93	9300	OTHER NONREIMB (SPECIFY)	0	0	-	0	-	-	-	-	-	93
93	9301	OTHER NONREIMB (SPECIFY)	0	0	-	0	-	-	-	-	-	93.01
93	9302	OTHER NONREIMB (SPECIFY)	0	0	-	0	-	-	-	-	-	93.02
100		TOTAL	9,712,961	1,504,082	11,217,043	10,687,047	21,904,090	-	21,904,090	(1,708,191)	20,195,899	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:
31-5266PERIOD:
FROM: 01/01/2025
TO: 12/31/2025

WORKSHEET A-6

	EXPLANATION OF RECLASSIFICATION	CODE	INCREASES: 567,110				DECREASES: 567,110				
			COST CENTER	LINE #	SALARY	OTHER	COST CENTER	LINE #	SALARY	OTHER	
1		2	3	4	5	6	7	8	9	10	
1											1
2	RECLASS MED SUPP	A	MEDICAL SUPPLIES CHARGED TO PATIENTS	40		2,680	DRUGS: DRUGS CHARGED TO PATIE	41		2,680	2
3	RECLASS OT	B	OCCUPATIONAL THERAPY	36		445,015	PHYSICAL THERAPY	35		445,015	3
4	RECLASS ST	C	SPEECH LANGUAGE PATHOLOGIST	37		119,415	PHYSICAL THERAPY	35		119,415	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
51											51
52											52
53											53
54											54
55											55
56											56
57											57

RECLASSIFICATIONS

PROVIDER CCN:
31-5266PERIOD:
FROM: 01/01/2025
TO: 12/31/2025

WORKSHEET A-6

	EXPLANATION OF RECLASSIFICATION	CODE	INCREASES: 567,110				DECREASES: 567,110				
			COST CENTER	LINE #	SALARY	OTHER	COST CENTER	LINE #	SALARY	OTHER	
	1	2	3	4	5	6	7	8	9	10	
58											58
59											59
60											60
61											61
62											62
63											63
64											64
65											65
66											66
67											67
68											68
69											69
70											70
71											71
72											72
73											73
74											74
75											75
76											76
77											77
78											78
79											79
80											80
81											81
82											82
83											83
84											84
85											85
86											86
87											87
88											88
89											89
90											90
91											91
92											92
93											93
94											94
95											95
96											96
97											97
98											98
99											99
100											100
500	TOTAL RECLASSIFICATIONS				-	567,110			-	567,110	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: 31-5266	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET A-7
--	--------------------------	---	---------------

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

		BEGINNING BALANCE	ACQUISITIONS			DISPOSALS AND RETIREMENTS	ENDING BALANCE	FULLY DEPRECIATED ASSETS	
			PURCHASES	DONATIONS	TOTAL				
			1	2	3	4	5	6	7
1	LAND				-		-		1
2	LAND IMPROVEMENTS				-		-		2
3	BUILDINGS AND FIXTURES				-		-		3
4	BUILDING IMPROVEMENTS	2,539,482	11,948		11,948	1	2,551,429		4
5	FIXED EQUIPMENT				-		-		5
6	MOVABLE EQUIPMENT	81,465			-	35,726	45,739		6
7	SUBTOTAL	2,620,947	11,948	-	11,948	35,727	2,597,168	-	7
8	RECONCILING ITEMS				-		-		8
9	TOTAL	2,620,947	11,948	-	11,948	35,727	2,597,168	-	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	214,420	1,761,306					1,975,726	1
2	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT							-	2
3	TOTAL	214,420	1,761,306	-	-	-	-	1,975,726	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: 31-5266	PERIOD: 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
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	(1,094,514)		10
11	LAUNDRY AND LINEN SERVICE				11
12	REVENUE - EMPLOYEE MEALS				12
13	COST OF MEALS - GUESTS				13
14	SALE OF MEDICAL SUPPLIES TO OTHER THAN PATIENTS				14
15	SALE OF DRUGS TO OTHER THAN PATIENTS				15
16	REVENUE - COPYING COSTS OF MEDICAL RECORDS AND ABSTRACTS	B	(43)	ADMINISTRATIVE AND GENERAL	4 16
17	VENDING MACHINES				17
18	INCOME FROM IMPOSITION OF INTEREST, FINANCE, OR PENALTY CHARGES (CMS PUB. 15-1, CHAPTER 21)				18
19	INTEREST EXPENSE ON MEDICARE OVERPAYMENTS AND BORROWINGS TO REPAY MEDICARE OVERPAYMENTS				19
20	DEPRECIATION--BUILDINGS AND 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	(613,634)	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:
31-5266PERIOD:
FROM: 01/01/2025
TO: 12/31/2025

WORKSHEET A-8

	DESCRIPTION OF ADJUSTMENT	BASIS	AMOUNT	WORKSHEET A	
				COST CENTER	LINE NO.
	1	2	3	4	5
44					44
45					45
46					46
47					47
48					48
49					49
50					50
51					51
52					52
53					53
54					54
55					55
56					56
57					57
58					58
59					59
60					60
61					61
62					62
63					63
64					64
65					65
66					66
67					67
68					68
69					69
70					70
71					71
72					72
73					73
74					74
75					75
100	TOTAL		(1,708,191)		100

RELATED ORGANIZATIONS AND HOME OFFICE COSTS					PROVIDER CCN: 31-5266	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET A-8-1 PARTS I & II
---	--	--	--	--	--------------------------	---	---------------------------------

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

	WORKSHEET A COST CENTER		EXPENSE ITEM	LINE # ON PART II	AMOUNT ALLOWABLE IN COST	AMOUNT INCLUDED IN WKST. A, COL. 9	NET ADJUSTMENT	
	LINE #	DESCRIPTION						
	1	2						
1	3	EMPLOYEE BENEFITS DEPAR	Self Insurance	5	1,208,090	1,208,090	-	1
2	10	CENTRAL SERVICES AND SU	Med Supplies	3	284,982	284,982	-	2
3	34	RESPIRATORY THERAPY	Oxygen	3	9,734	9,734	-	3
4	10	CENTRAL SERVICES AND SU	OTC Drugs	3	64,390	64,390	-	4
5	8	DIETARY	Dietary	3	656,474	656,474	-	5
6	5	PLANT OP, MAINT. & REPAIRS	Maintenance	3	216,753	216,753	-	6
7	6	LAUNDRY AND LINEN SERVICE	Laundry	3	109,679	109,679	-	7
8	4	ADMINISTRATIVE AND GENERAL	Office Supplies	3	13,354	13,354	-	8
9	4	ADMINISTRATIVE AND GENERAL	Office Support	1	1,143,180	1,314,000	(170,820)	9
10	1	CAPITAL RELATED-BUILDING	Rent	6	1,761,306	2,685,000	(923,694)	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				5,467,942	6,562,456	(1,094,514)	100

RELATED ORGANIZATIONS AND HOME OFFICE COSTS						PROVIDER CCN: 31-5266	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET A-8-1 PARTS I & II
---	--	--	--	--	--	--------------------------	---	---------------------------------

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		Park Crescent	100.00	Parkway 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: 31-5266	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		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: 31-5266	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	1,975,726	1,975,726						
2	CAPITAL RELATED - MOVABLE EQUIPMENT	-		-					
3	EMPLOYEE BENEFITS DEPARTMENT	2,280,038	-	-	2,280,038				
4	ADMINISTRATIVE AND GENERAL	3,462,294	145,399	-	149,818	3,757,511	3,757,511		
5	PLANT OP, MAINT & REPAIRS	684,271	64,192	-	32,906	781,369	178,606	959,975	
6	LAUNDRY AND LINEN SERVICE	178,805	73,303	-	16,167	268,275	61,323	39,843	369,441
7	HOUSEKEEPING	580,343	24,920	-	110,466	715,729	163,602	13,545	-
8	DIETARY	1,576,057	198,525	-	216,542	1,991,124	455,133	107,908	-
9	NURSING ADMINISTRATION	279,858	-	-	65,516	345,374	78,946	-	-
10	CENTRAL SERVICES AND SUPPLY	494,366	42,517	-	-	536,883	122,721	23,110	-
11	PHARMACY	-	9,152	-	-	9,152	2,092	4,975	-
12	MEDICAL RECORDS	-	-	-	-	-	-	-	-
13	MEDICAL SOCIAL SERVICES	136,354	7,738	-	31,955	176,047	40,241	4,206	-
14	ACTIVITIES PROGRAM	335,688	-	-	69,747	405,435	92,675	-	-
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	-	-	-	-	-	-	-	-
16	TRAINING AND IN-SERVICE EDUCATION	-	-	-	-	-	-	-	-
17	PATIENT TRANSPORTATION PART A	-	-	-	-	-	-	-	-
18	OTHER (SPECIFY)	-	168,613	-	-	168,613	38,542	91,649	-
INPATIENT ROUTINE NURSING COST CENTERS									
25	SKILLED NURSING FACILITY	6,816,602	1,126,961	-	1,586,921	9,530,484	2,178,495	612,554	369,441
26	NURSING FACILITY	-	-	-	-	-	-	-	-
27	ICF/IID	-	-	-	-	-	-	-	-
ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	10,557	-	-	-	10,557	2,413	-	-
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	-	-	-	-	-	-	-
32	LABORATORY	2,131	-	-	-	2,131	487	-	-
33	INTRAVENOUS THERAPY	7,415	-	-	-	7,415	1,695	-	-
34	RESPIRATORY THERAPY	11,294	-	-	-	11,294	2,582	-	-
35	PHYSICAL THERAPY	448,990	84,369	-	-	533,359	121,916	45,858	-
36	OCCUPATIONAL THERAPY	445,015	23,006	-	-	468,021	106,981	12,505	-
37	SPEECH LANGUAGE PATHOLOGIST	119,415	7,031	-	-	126,446	28,903	3,822	-
38	AUDIOLOGY	-	-	-	-	-	-	-	-
39	ELECTROCARDIOLOGY	-	-	-	-	-	-	-	-
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	2,155	-	-	-	2,155	493	-	-
41	DRUGS: DRUGS CHARGED TO PATIENTS	308,177	-	-	-	308,177	70,443	-	-
42	DRUGS: IV SOLUTIONS	-	-	-	-	-	-	-	-

MED-CALC SYSTEMS		In Lieu of CMS Form 2540-24							
ALLOCATION OF GENERAL SERVICES COSTS						PROVIDER CCN: 31-5266	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	18,748	-	-	-	18,748	4,285	-	-
81	OTHER COST REIMB (SPECIFY)	-	-	-	-	-	-	-	-
89	SUBTOTAL	20,174,299	1,975,726	-	2,280,038	20,174,299	3,752,574	959,975	369,441
NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-	-	-	-	-	-	-
91	NONPAID WORKERS	-	-	-	-	-	-	-	-
92	PHYSICIAN PRIVATE OFFICES	21,600	-	-	-	21,600	4,937	-	-
93	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
93.01	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
93.02	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
98	CROSS FOOT ADJUSTMENTS								
99	NEGATIVE COST CENTER		-	-	-	-	-	-	-
100	TOTAL	20,195,899	1,975,726	-	2,280,038	20,195,899	3,757,511	959,975	369,441

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

Rev. 1

MED-CALC SYSTEMS		In Lieu of CMS Form 2540-24							
ALLOCATION OF GENERAL SERVICES COSTS						PROVIDER CCN: 31-5266	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	892,876							
8	DIETARY	106,276	2,660,441						
9	NURSING ADMINISTRATION	-	-	424,320					
10	CENTRAL SERVICES AND SUPPLY	22,761	-	-	705,475				
11	PHARMACY	4,900	-	-	-	21,119			
12	MEDICAL RECORDS	-	-	-	-	-	-		
13	MEDICAL SOCIAL SERVICES	4,142	-	-	-	-	-	224,636	
14	ACTIVITIES PROGRAM	-	-	-	-	-	-	-	498,110
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	-	-	-	-	-	-	-	-
16	TRAINING AND IN-SERVICE EDUCATION	-	-	-	-	-	-	-	-
17	PATIENT TRANSPORTATION PART A	-	-	-	-	-	-	-	-
18	OTHER (SPECIFY)	90,263	-	-	-	-	-	-	-
INPATIENT ROUTINE NURSING COST CENTERS									
25	SKILLED NURSING FACILITY	603,289	2,660,441	424,320	705,475	21,119	-	224,636	498,110
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	45,165	-	-	-	-	-	-	-
36	OCCUPATIONAL THERAPY	12,316	-	-	-	-	-	-	-
37	SPEECH LANGUAGE PATHOLOGIST	3,764	-	-	-	-	-	-	-
38	AUDIOLOGY	-	-	-	-	-	-	-	-
39	ELECTROCARDIOLOGY	-	-	-	-	-	-	-	-
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-	-	-	-	-	-	-
41	DRUGS: DRUGS CHARGED TO PATIENTS	-	-	-	-	-	-	-	-
42	DRUGS: IV SOLUTIONS	-	-	-	-	-	-	-	-

MED-CALC SYSTEMS		In Lieu of CMS Form 2540-24		
ALLOCATION OF GENERAL SERVICES COSTS		PROVIDER CCN: 31-5266	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	892,876	2,660,441	424,320	705,475	21,119	-	224,636	498,110
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	892,876	2,660,441	424,320	705,475	21,119	-	224,636	498,110

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

Rev. 1

49-529

MED-CALC SYSTEMS		In Lieu of CMS Form 2540-24			
ALLOCATION OF GENERAL SERVICES COSTS		PROVIDER CCN: 31-5266	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)	-	-	-	389,067				18
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	-	-	-	389,067	18,217,431	-	18,217,431	25
26	NURSING FACILITY	-	-		-	-	-	-	26
27	ICF/IID	-	-		-	-	-	-	27
	ANCILLARY SERVICE COST CENTERS								
30	RADIOLOGY - DIAGNOSTIC	-	-		-	12,970	-	12,970	30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	-		-	-	-	-	31
32	LABORATORY	-	-		-	2,618	-	2,618	32
33	INTRAVENOUS THERAPY	-	-		-	9,110	-	9,110	33
34	RESPIRATORY THERAPY	-	-		-	13,876	-	13,876	34
35	PHYSICAL THERAPY	-	-		-	746,298	-	746,298	35
36	OCCUPATIONAL THERAPY	-	-		-	599,823	-	599,823	36
37	SPEECH LANGUAGE PATHOLOGIST	-	-		-	162,935	-	162,935	37
38	AUDIOLOGY	-	-		-	-	-	-	38
39	ELECTROCARDIOLOGY	-	-		-	-	-	-	39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-		-	2,648	-	2,648	40
41	DRUGS: DRUGS CHARGED TO PATIENTS	-	-		-	378,620	-	378,620	41
42	DRUGS: IV SOLUTIONS	-	-		-	-	-	-	42

MED-CALC SYSTEMS		In Lieu of CMS Form 2540-24		
ALLOCATION OF GENERAL SERVICES COSTS		PROVIDER CCN: 31-5266	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	-	-		-	23,033	-	23,033	80
81	OTHER COST REIMB (SPECIFY)	-	-		-	-	-	-	81
89	SUBTOTAL	-	-	-	389,067	20,169,362	-	20,169,362	89
	NONREIMBURSABLE COST CENTERS								
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-		-	-	-	-	90
91	NONPAID WORKERS	-	-		-	-	-	-	91
92	PHYSICIAN PRIVATE OFFICES	-	-		-	26,537	-	26,537	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	-	-	-	389,067	20,195,899	-	20,195,899	100

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

ALLOCATION OF CAPITAL RELATED COSTS					PROVIDER CCN: 31-5266	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
GENERAL SERVICE COST CENTERS								
1 CAPITAL RELATED - BUILDINGS & FIXTURES								
2 CAPITAL RELATED - MOVABLE EQUIPMENT								
3 EMPLOYEE BENEFITS DEPARTMENT		-	-	-	-			
4 ADMINISTRATIVE AND GENERAL		145,399	-	145,399	-	145,399		
5 PLANT OP, MAINT & REPAIRS		64,192	-	64,192	-	6,911	71,103	
6 LAUNDRY AND LINEN SERVICE		73,303	-	73,303	-	2,373	2,951	78,627
7 HOUSEKEEPING		24,920	-	24,920	-	6,331	1,003	-
8 DIETARY		198,525	-	198,525	-	17,611	7,992	-
9 NURSING ADMINISTRATION		-	-	-	-	3,055	-	-
10 CENTRAL SERVICES AND SUPPLY		42,517	-	42,517	-	4,749	1,712	-
11 PHARMACY		9,152	-	9,152	-	81	368	-
12 MEDICAL RECORDS		-	-	-	-	-	-	-
13 MEDICAL SOCIAL SERVICES		7,738	-	7,738	-	1,557	312	-
14 ACTIVITIES PROGRAM		-	-	-	-	3,586	-	-
15 QA & PERFORMANCE IMPROVEMENT PROGRAM		-	-	-	-	-	-	-
16 TRAINING AND IN-SERVICE EDUCATION		-	-	-	-	-	-	-
17 PATIENT TRANSPORTATION PART A		-	-	-	-	-	-	-
18 OTHER (SPECIFY)		168,613	-	168,613	-	1,491	6,788	-
INPATIENT ROUTINE NURSING COST CENTERS								
25 SKILLED NURSING FACILITY		1,126,961	-	1,126,961	-	84,298	45,371	78,627
26 NURSING FACILITY		-	-	-	-	-	-	-
27 ICF/IID		-	-	-	-	-	-	-
ANCILLARY SERVICE COST CENTERS								
30 RADIOLOGY - DIAGNOSTIC		-	-	-	-	93	-	-
31 RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY		-	-	-	-	-	-	-
32 LABORATORY		-	-	-	-	19	-	-
33 INTRAVENOUS THERAPY		-	-	-	-	66	-	-
34 RESPIRATORY THERAPY		-	-	-	-	100	-	-
35 PHYSICAL THERAPY		84,369	-	84,369	-	4,718	3,397	-
36 OCCUPATIONAL THERAPY		23,006	-	23,006	-	4,140	926	-
37 SPEECH LANGUAGE PATHOLOGIST		7,031	-	7,031	-	1,118	283	-
38 AUDIOLOGY		-	-	-	-	-	-	-
39 ELECTROCARDIOLOGY		-	-	-	-	-	-	-
40 MEDICAL SUPPLIES CHARGED TO PATIENTS		-	-	-	-	19	-	-
41 DRUGS: DRUGS CHARGED TO PATIENTS		-	-	-	-	2,726	-	-
42 DRUGS: IV SOLUTIONS		-	-	-	-	-	-	-

ALLOCATION OF CAPITAL RELATED COSTS	PROVIDER CCN: 31-5266	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		-	-	-	-	166	-	-
81 OTHER COST REIMB (SPECIFY)		-	-	-	-	-	-	-
89 SUBTOTAL	-	1,975,726	-	1,975,726	-	145,208	71,103	78,627
NONREIMBURSABLE COST CENTERS								
90 GIFT, FLOWER, COFFEE SHOPS & CANTEEN		-	-	-	-	-	-	-
91 NONPAID WORKERS		-	-	-	-	-	-	-
92 PHYSICIAN PRIVATE OFFICES		-	-	-	-	191	-	-
93 OTHER NONREIMB (SPECIFY)		-	-	-	-	-	-	-
93.01 OTHER NONREIMB (SPECIFY)		-	-	-	-	-	-	-
93.02 OTHER NONREIMB (SPECIFY)		-	-	-	-	-	-	-
98 CROSS FOOT ADJUSTMENTS								
99 NEGATIVE COST CENTER		-	-	-	-	-	-	-
100 TOTAL	-	1,975,726	-	1,975,726	-	145,399	71,103	78,627

ALLOCATION OF CAPITAL RELATED COSTS					PROVIDER CCN: 31-5266	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

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: 31-5266	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
<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	32,254							
8 DIETARY	3,839	227,967						
9 NURSING ADMINISTRATION	-	-	3,055					
10 CENTRAL SERVICES AND SUPPLY	822	-	-	49,800				
11 PHARMACY	177	-	-	-	9,778			
12 MEDICAL RECORDS	-	-	-	-	-	-		
13 MEDICAL SOCIAL SERVICES	150	-	-	-	-	-	9,757	
14 ACTIVITIES PROGRAM	-	-	-	-	-	-	-	3,586
15 QA & PERFORMANCE IMPROVEMENT PROGRAM	-	-	-	-	-	-	-	-
16 TRAINING AND IN-SERVICE EDUCATION	-	-	-	-	-	-	-	-
17 PATIENT TRANSPORTATION PART A	-	-	-	-	-	-	-	-
18 OTHER (SPECIFY)	3,261	-	-	-	-	-	-	-
INPATIENT ROUTINE NURSING COST CENTERS								
25 SKILLED NURSING FACILITY	21,792	227,967	3,055	49,800	9,778	-	9,757	3,586
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	1,632	-	-	-	-	-	-	-
36 OCCUPATIONAL THERAPY	445	-	-	-	-	-	-	-
37 SPEECH LANGUAGE PATHOLOGIST	136	-	-	-	-	-	-	-
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: 31-5266	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
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	32,254	227,967	3,055	49,800	9,778	-	9,757	3,586
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	32,254	227,967	3,055	49,800	9,778	-	9,757	3,586

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN:	PERIOD:	WORKSHEET B
		31-5266	FROM: 01/01/2025 TO: 12/31/2025	PART II

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

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

Rev. 1

49-535

MED-CALC SYSTEMS

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5266	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		
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)	-	-	-	180,153					18
INPATIENT ROUTINE NURSING COST CENTERS									
25 SKILLED NURSING FACILITY	-	-	-	180,153	1,841,145	-	1,841,145		25
26 NURSING FACILITY	-	-		-	-	-	-		26
27 ICF/IID	-	-		-	-	-	-		27
ANCILLARY SERVICE COST CENTERS									
30 RADIOLOGY - DIAGNOSTIC	-	-		-	93	-	93		30
31 RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	-		-	-	-	-		31
32 LABORATORY	-	-		-	19	-	19		32
33 INTRAVENOUS THERAPY	-	-		-	66	-	66		33
34 RESPIRATORY THERAPY	-	-		-	100	-	100		34
35 PHYSICAL THERAPY	-	-		-	94,116	-	94,116		35
36 OCCUPATIONAL THERAPY	-	-		-	28,517	-	28,517		36
37 SPEECH LANGUAGE PATHOLOGIST	-	-		-	8,568	-	8,568		37
38 AUDIOLOGY	-	-		-	-	-	-		38
39 ELECTROCARDIOLOGY	-	-		-	-	-	-		39
40 MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-		-	19	-	19		40
41 DRUGS: DRUGS CHARGED TO PATIENTS	-	-		-	2,726	-	2,726		41
42 DRUGS: IV SOLUTIONS	-	-		-	-	-	-		42

MED-CALC SYSTEMS

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5266	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		
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	-	-		-	166	-	166		80
81 OTHER COST REIMB (SPECIFY)	-	-		-	-	-	-		81
89 SUBTOTAL	-	-	-	180,153	1,975,535	-	1,975,535		89
NONREIMBURSABLE COST CENTERS									
90 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-		-	-	-	-		90
91 NONPAID WORKERS	-	-		-	-	-	-		91
92 PHYSICIAN PRIVATE OFFICES	-	-		-	191	-	191		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	-	-	-	180,153	1,975,726	-	1,975,726		100

MED-CALC SYSTEMS

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5266	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	
III	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: 31-5266	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	47,491						
2	CAPITAL RELATED - MOVABLE EQUIPMENT		-					
3	EMPLOYEE BENEFITS DEPARTMENT		0	9,712,961				
4	ADMINISTRATIVE AND GENERAL	3,495	0	638,223	(3,757,511)	16,438,388		
5	PLANT OP, MAINT & REPAIRS	1,543	0	140,179		781,369	42,453	
6	LAUNDRY AND LINEN SERVICE	1,762	0	68,870		268,275	1,762	61,772
7	HOUSEKEEPING	599	0	470,583		715,729	599	0
8	DIETARY	4,772	0	922,466		1,991,124	4,772	0
9	NURSING ADMINISTRATION		0	279,096		345,374	0	0
10	CENTRAL SERVICES AND SUPPLY	1,022	0	0		536,883	1,022	0
11	PHARMACY	220	0	0		9,152	220	0
12	MEDICAL RECORDS		0	0		-	0	0
13	MEDICAL SOCIAL SERVICES	186	0	136,127		176,047	186	0
14	ACTIVITIES PROGRAM		0	297,122		405,435	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)	4,053	0	0		168,613	4,053	0
INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	27,089	0	6,760,295		9,530,484	27,089	61,772
26	NURSING FACILITY		0	0		-	0	0
27	ICF/IID		0	0		-	0	0
ANCILLARY SERVICE COST CENTERS								
30	RADIOLOGY - DIAGNOSTIC		0	0		10,557	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY		0	0		-	0	0
32	LABORATORY		0	0		2,131	0	0
33	INTRAVENOUS THERAPY		0	0		7,415	0	0
34	RESPIRATORY THERAPY		0	0		11,294	0	0
35	PHYSICAL THERAPY	2,028	0	0		533,359	2,028	0
36	OCCUPATIONAL THERAPY	553	0	0		468,021	553	0
37	SPEECH LANGUAGE PATHOLOGIST	169	0	0		126,446	169	0
38	AUDIOLOGY		0	0		-	0	0
39	ELECTROCARDIOLOGY		0	0		-	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS		0	0		2,155	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS		0	0		308,177	0	0
42	DRUGS: IV SOLUTIONS		0	0		-	0	0

COST ALLOCATIONS - STATISTICAL BASES	PROVIDER CCN: 31-5266	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		18,748	0	0
81	OTHER COST REIMB (SPECIFY)		0	0		-	0	0
89	SUBTOTAL	47,491	-	9,712,961	-	16,416,788	42,453	61,772
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		21,600	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	1,975,726	-	2,280,038		3,757,511	959,975	369,441
103	UNIT COST MULTIPLIER - WKST B, PART I	41.602114	0.000000	0.234742		0.228581	22.612654	5.980719
104	COST TO BE ALLOCATED - WKST B, PART II			-		145,399	71,103	78,627
105	UNIT COST MULTIPLIER - WKST B, PART II			0.000000		0.008845	1.674864	1.272858

COST ALLOCATIONS - STATISTICAL BASES	PROVIDER CCN:	PERIOD:	WORKSHEET B-1
	31-5266	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

COST ALLOCATIONS - STATISTICAL BASES		PROVIDER CCN: 31-5266	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	40,092							
8	DIETARY	4,772	185,316						
9	NURSING ADMINISTRATION	0	0	61,772					
10	CENTRAL SERVICES AND SUPPLY	1,022	0	0	61,772				
11	PHARMACY	220	0	0	0	61,772			
12	MEDICAL RECORDS	0	0	0	0	0	-		
13	MEDICAL SOCIAL SERVICES	186	0	0	0	0	0	61,772	
14	ACTIVITIES PROGRAM	0	0	0	0	0	0	0	61,772
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)	4,053	0	0	0	0	0	0	0
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	27,089	185,316	61,772	61,772	61,772	0	61,772	61,772
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	2,028	0	0	0	0	0	0	0
36	OCCUPATIONAL THERAPY	553	0	0	0	0	0	0	0
37	SPEECH LANGUAGE PATHOLOGIST	169	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: 31-5266	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	40,092	185,316	61,772	61,772	61,772	-	61,772	61,772
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	892,876	2,660,441	424,320	705,475	21,119	-	224,636	498,110
103	UNIT COST MULTIPLIER - WKST B, PART I	22.270677	14.356240	6.869132	11.420627	0.341886	0.000000	3.636534	8.063686
104	COST TO BE ALLOCATED - WKST B, PART II	32,254	227,967	3,055	49,800	9,778	-	9,757	3,586
105	UNIT COST MULTIPLIER - WKST B, PART II	0.804500	1.230153	0.049456	0.806191	0.158292	0.000000	0.157952	0.058052

COST ALLOCATIONS - STATISTICAL BASES		PROVIDER CCN: 31-5266	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

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		61,772	18
	INPATIENT ROUTINE NURSING COST CENTERS					
25	SKILLED NURSING FACILITY	0	0		61,772	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	-	-	-	61,772	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	-	-	-	389,067	102
103	UNIT COST MULTIPLIER - WKST B, PART I	0.000000	0.000000	0.000000	6.298436	103
104	COST TO BE ALLOCATED - WKST B, PART II	-	-	-	180,153	104
105	UNIT COST MULTIPLIER - WKST B, PART II	0.000000	0.000000	0.000000	2.916418	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: 31-5266	PERIOD: WORKSHEET B-2 FROM: 01/01/2025 TO: 12/31/2025
------------------------------	--------------------------	---

	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: 31-5266	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET C
---	--------------------------	---	-------------

		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	18,217,431	20,443,335	-	20,443,335		25
26	NURSING FACILITY	-	0	-	-		26
27	ICF/IID	-	0	-	-		27
ANCILLARY SERVICE COST CENTERS							
30	RADIOLOGY - DIAGNOSTIC	12,970	10,557	-	10,557	1.228569	30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	0	-	-	0.000000	31
32	LABORATORY	2,618	1,606	-	1,606	1.630137	32
33	INTRAVENOUS THERAPY	9,110	12,596	-	12,596	0.723245	33
34	RESPIRATORY THERAPY	13,876	11,294	-	11,294	1.228617	34
35	PHYSICAL THERAPY	746,298	887,792	-	887,792	0.840623	35
36	OCCUPATIONAL THERAPY	599,823	879,930	-	879,930	0.681671	36
37	SPEECH LANGUAGE PATHOLOGIST	162,935	236,119	-	236,119	0.690055	37
38	AUDIOLOGY	-	0	-	-	0.000000	38
39	ELECTROCARDIOLOGY	-	0	-	-	0.000000	39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	2,648	2,680	-	2,680	0.988060	40
41	DRUGS: DRUGS CHARGED TO PATIENTS	378,620	418,596	-	418,596	0.904500	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	23,033	12,399	-	12,399	1.857650	80
81	OTHER COST REIMB (SPECIFY)	-	0	-	-	0.000000	81
100	TOTAL	20,169,362	22,916,904	-	22,916,904		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: 31-5266	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET C-6
------------------------------	--	--	--------------------------	---	---------------

	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: 31-5266	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET D
---	--------------------------	---	-------------

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	
		1	2	3	4	5	6	7	
ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	1.228569	0			-	-		30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0.000000	0			-	-		31
32	LABORATORY	1.630137	0			-	-		32
33	INTRAVENOUS THERAPY	0.723245	12,596			9,110	-		33
34	RESPIRATORY THERAPY	1.228617	0			-	-		34
35	PHYSICAL THERAPY	0.840623	286,687			240,996	-		35
36	OCCUPATIONAL THERAPY	0.681671	267,266			182,187	-		36
37	SPEECH LANGUAGE PATHOLOGIST	0.690055	97,003			66,937	-		37
38	AUDIOLOGY	0.000000	0			-	-		38
39	ELECTROCARDIOLOGY	0.000000	0			-	-		39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.988060	0			-	-		40
41	DRUGS: DRUGS CHARGED TO PATIENTS	0.904500	335,350			303,324	-		41
42	DRUGS: IV SOLUTIONS	0.000000	0			-	-		42
43	DENTAL CARE	0.000000	0			-	-		43
44	APPLIANCES AND EQUIPMENT	0.000000	0			-	-		44
45	BLOOD AND BLOOD PRODUCTS	0.000000	0			-	-		45
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0.000000	0			-	-		46
47	OTHER ANCILLARY (SPECIFY)	0.000000	0			-	-		47
47.01	OTHER ANCILLARY (SPECIFY)	0.000000	0			-	-		47.01
47.02	OTHER ANCILLARY (SPECIFY)	0.000000	0			-	-		47.02
OUTPATIENT SERVICE COST CENTERS									
64	OTHER OUTPATIENT (SPECIFY)	0.000000	0			-	-		64
OUTPATIENT REIMBURSABLE COST CENTERS									
71	AMBULANCE	0.000000		0		-	-		71
COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	1.857650			100			186	80
81	OTHER COST REIMB (SPECIFY)	0.000000	0			-	-		81
100	TOTAL		998,902	-	100	802,554	-	186	100

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS	PROVIDER CCN: 31-5266	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET D
---	--------------------------	---	-------------

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: 31-5266	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET D-1
--	--------------------------	---	---------------

SELECT PROGRAM ☐ TITLE V ☒ **TITLE XVIII** ☐ TITLE XIXSELECT COMPONENT ☒ **SNF** ☐ NF ☐ ICF / IID

		1	
INPATIENT DAYS			
1	INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	61,772	1
2	PRIVATE ROOM DAYS		2
3	PROGRAM INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	6,298	3
4	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM		4
5	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	18,217,431	5
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6	GENERAL INPATIENT ROUTINE SERVICE CHARGES	20,443,335	6
7	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.891118	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	18,217,431	15
PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	294.91	16
17	PROGRAM ROUTINE SERVICE COST	1,857,343	17
18	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	-	18
19	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	1,857,343	19
20	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	1,841,145	20
21	PER DIEM CAPITAL RELATED COSTS	29.81	21
22	PROGRAM CAPITAL RELATED COST	187,743	22
23	INPATIENT ROUTINE SERVICE COST	1,669,600	23
24	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS		24
25	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	1,669,600	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: 31-5266	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET D-1
--	--------------------------	---	---------------

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: 31-5266	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET E PART A
---	--------------------------	---	-----------------------

	0			1	
1	INPATIENT PPS AMOUNT			5,672,908	1
2	ALLOWABLE BAD DEBTS			932,710	2
3	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES			330,232	3
4	REIMBURSABLE BAD DEBTS			606,262	4
5	TOTAL REIMBURSABLE COST			6,279,170	5
6	PRIMARY PAYER AMOUNTS			0	6
7	COINSURANCE			954,063	7
8					8
9	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION			-	9
10	SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITEMS			12,125	10
11	SEQUESTRATION AMOUNT			94,377	11
12	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION			-	12
13	NET REIMBURSABLE COST			5,218,605	13
14	INTERIM PAYMENTS			5,144,103	14
15	TENTATIVE ADJUSTMENT			-	15
16	BALANCE DUE PROVIDER/PROGRAM			74,502	16
17	PROTESTED AMOUNTS				17

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

Rev. 1

49-547

CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART B	PROVIDER CCN: 31-5266	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		186	2
3	TOTAL REASONABLE COSTS		186	3
4	MEDICARE PART B ANCILLARY CHARGES		100	4
5	COST OF COVERED SERVICES		100	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		100	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		2	14
15	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION		0	15
16	NET REIMBURSABLE COST		98	16
17	INTERIM PAYMENTS		98	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: 31-5266	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				4,624,468		98	1	
2	INTERIM PAYMENTS PAYABLE				410,636			2	
3.01	RETROACTIVE LUMP SUM ADJUSTMENTS	PROGRAM TO PROVIDER	3.01	10/23/2025	108,999			3.01	
3.02			3.02					3.02	
3.03			3.03					3.03	
3.04			3.04					3.04	
3.05			3.05					3.05	
3.50		PROVIDER TO PROGRAM	3.50					3.50	
3.51			3.51					3.51	
3.52			3.52					3.52	
3.53			3.53					3.53	
3.54			3.54					3.54	
3.99	SUBTOTAL		3.99		108,999		-	3.99	
4	TOTAL INTERIM PAYMENTS			4		5,144,103		98	4

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

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

CALCULATION OF REIMBURSEMENT SETTLEMENT - OTHER	PROVIDER CCN: 31-5266	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET E-2
---	--------------------------	---	---------------

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: 31-5266	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET G
---------------	--------------------------	---	-------------

	0	1			
ASSETS		AMOUNT			
CURRENT ASSETS					
1 CASH ON HAND AND IN BANKS		1,338,230			1
2 TEMPORARY INVESTMENTS		0			2
3 NOTES RECEIVABLE		0			3
4 ACCOUNTS RECEIVABLE		5,317,353			4
5 OTHER RECEIVABLES		0			5
6 LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE		0			6
7 INVENTORY		0			7
8 PREPAID EXPENSES		147,592			8
9 OTHER CURRENT ASSETS		0			9
10 DUE FROM OTHER FUNDS		0			10
11 TOTAL CURRENT ASSETS		6,803,175			11
FIXED ASSETS					
12 LAND		0			12
13 LAND IMPROVEMENTS		0			13
14 LESS: ACCUMULATED DEPRECIATION		0			14
15 BUILDINGS		0			15
16 LESS: ACCUMULATED DEPRECIATION		0			16
17 LEASEHOLD IMPROVEMENTS		2,551,430			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		45,738			23
24 LESS: ACCUMULATED DEPRECIATION		2,050,210			24
25 MINOR EQUIPMENT - DEPRECIABLE		0			25
26 MINOR EQUIPMENT - NONDEPRECIABLE		0			26
27 OTHER FIXED ASSETS		0			27
28 TOTAL FIXED ASSETS		546,958			28
OTHER ASSETS					
29 INVESTMENTS		0			29
30 DEPOSITS ON LEASES		0			30
31 DUE FROM OWNERS/OFFICERS		0			31
32 OTHER ASSETS		962,160			32
33 TOTAL OTHER ASSETS		962,160			33
34 TOTAL ASSETS		8,312,293			34

BALANCE SHEET	PROVIDER CCN: 31-5266	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET G
---------------	--------------------------	---	-------------

	0	1			
LIABILITIES		AMOUNT			
CURRENT LIABILITIES					
35 ACCOUNTS PAYABLE		1,322,284			35
36 SALARIES, WAGES & FEES PAYABLE		513,592			36
37 PAYROLL TAXES PAYABLE		86,727			37
38 NOTES & LOANS PAYABLE (SHORT TERM)		37,451			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		1,960,054			43
LONG TERM LIABILITIES					
44 MORTGAGE PAYABLE		0			44
45 NOTES PAYABLE		980,471			45
46 UNSECURED LOANS		791,152			46
47 LOANS FROM OWNERS		0			47
48 OTHER LONG TERM LIABILITIES		0			48
49 TOTAL LONG TERM LIABILITIES		1,771,623			49
50 TOTAL LIABILITIES		3,731,677			50
CAPITAL ACCOUNTS					
51 FUND BALANCES		4,580,616			51
52 TOTAL LIABILITIES AND FUND BALANCES		8,312,293			52

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

Rev. 1

49-551

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES					PROVIDER CCN: 31-5266	PERIOD: FROM: 01/01/2025 TO: 12/31/2025		WORKSHEET G-2
--	--	--	--	--	--------------------------	---	--	---------------

PART I - PATIENT REVENUES

		INPATIENT					OUTPATIENT					TOTAL	
		MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER		
		1	2	3	4	5	6	7	8	9	10		
GENERAL INPATIENT ROUTINE CARE SERVICES													
1	SKILLED NURSING FACILITY	5,271,867	1,231,650	884,741	11,577,850	1,477,227						20,443,335	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	5,271,867	1,231,650	884,741	11,577,850	1,477,227						20,443,335	4
ALL OTHER SERVICES													
5	ANCILLARY SERVICES	431,259				2,042,310	0					2,473,569	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	5,703,126	1,231,650	884,741	11,577,850	3,519,537	-	-	-	-	-	22,916,904	10

PART II - OPERATING EXPENSES

		TOTAL											
0		1											
11	OPERATING EXPENSES	21,904,090											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	21,904,090											16

STATEMENT OF REVENUES AND EXPENSES	PROVIDER CCN: 31-5266	PERIOD: WORKSHEET G-3 FROM: 01/01/2025 TO: 12/31/2025
------------------------------------	--------------------------	---

	0		1	
			AMOUNT	
	INCOME FROM SERVICES TO PATIENTS			
1	TOTAL PATIENT REVENUES		22,916,904	1
2	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS		-	2
3	NET PATIENT REVENUES		22,916,904	3
4	LESS: TOTAL OPERATING EXPENSES		21,904,090	4
5	NET INCOME FROM SERVICES TO PATIENTS		1,012,814	5
	OTHER INCOME			
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.		-	6
7	INCOME FROM INVESTMENTS		22,806	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		43	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		-	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		22,849	26
27	TOTAL INCOME		1,035,663	27
	EXPENSES			
28			-	28
29			-	29
30			-	30
31	TOTAL OTHER EXPENSES		-	31
32	NET INCOME (LOSS) FOR THE PERIOD		1,035,663	32



MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

PARKWAY MANOR HEALTH CENTER LLC

Financial Statements

Year Ended December 31, 2025

Parkway Manor Health Center LLC

Year Ended December 31, 2025

TABLE OF CONTENTS

	<u>Page No.</u>
INDEPENDENT AUDITOR'S REPORT	1 – 2
FINANCIAL STATEMENTS:	
Balance Sheet	3
Statement of Operations	4
Statement of Members' Equity	5
Statement of Cash Flows	6
Notes to the Financial Statements	7 - 12
INDEPENDENT AUDITOR'S REPORT ON ADDITIONAL INFORMATION	13
SUPPLEMENTARY SCHEDULE:	
Revenue	14



MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Members,
Parkway Manor Health Center LLC:

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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



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 Parkway Manor Health Center LLC's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Parkway Manor Health Center LLC's ability to continue as a going concern for a reasonable period of time.

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

Martin Friedman CPA, PC

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

Brooklyn, NY

March 23, 2026

Parkway Manor Health Center LLC
Balance Sheet
December 31, 2025

Assets

Cash	\$ 1,338,234	
Accounts Receivable (Net of Allowance for Credit Losses of \$300,000)	5,317,353	
Prepaid Expenses	<u>147,592</u>	
Total Current Assets		\$ 6,803,179
Leasehold Improvements	2,551,430	
Furniture & Equipment	<u>45,738</u>	
	2,597,168	
Less: Accum. Depreciation & Amortization	<u>2,050,210</u>	
Total Fixed Assets		546,958
Right-of-Use Asset	9,149,350	
Security Deposits	12,160	
Goodwill	<u>950,000</u>	
Total Other Assets		<u>10,111,510</u>
Total Assets		\$ <u>17,461,647</u>

Liabilities and Equity

Notes & Loans Payable	\$ 37,451	
Accounts Payable	1,322,284	
Lease Liabilities	622,142	
Accrued Payroll	513,592	
Accrued Expenses & Taxes	86,727	
Exchanges	<u>791,152</u>	
Total Current Liabilities		\$ 3,373,348
Notes & Loans Payable	980,471	
Lease Liabilities	<u>8,527,209</u>	
Total Long Term Liabilities		9,507,680
Members' Equity		<u>4,580,619</u>
Total Liabilities & Members' Equity		\$ <u>17,461,647</u>

Parkway Manor Health Center LLC
Statement of Operations
For the year ended December 31, 2025

Total Revenue From Patients		\$ 22,916,903
Operating Expenses:		
Payroll	\$ 9,712,961	
Employee Benefits	2,280,037	
Professional Care	2,123,858	
Dietary & Housekeeping	873,286	
Plant & Maintenance	3,443,512	
General & Administrative	<u>3,405,366</u>	
Total Operating Expenses		<u>21,839,020</u>
Income From Operations		1,077,883
Other Income		<u>22,849</u>
Income Before Taxes		1,100,732
Less: Pass-Through Entity Taxes		<u>65,069</u>
Net Income		\$ <u>1,035,663</u>

Parkway Manor Health Center LLC
Statement of Members' Equity
For the year ended December 31, 2025

Members' Equity:

Balance as of Beginning of Period	\$ 3,544,956
Net Income for the Period	<u>1,035,663</u>
Total Members' Equity - End of Period	\$ <u>4,580,619</u>

Parkway Manor Health Center LLC
Statement of Cash Flows
For the year ended December 31, 2025

Cash Flows From Operating Activities:

Net Income		\$ 1,035,663
Adjustments to reconcile Net Income to		
Net Cash Provided by Operating Activities:		
Depreciation & Amortization		214,420
Allowance for Credit Losses		84,000
(Increase) Decrease In:		
Accounts Receivable	\$ (152,452)	
Prepaid Expenses	(12,931)	
Increase (Decrease) In:		
Accounts Payable	(466,405)	
Accrued Payroll & Withholding Taxes	89,587	
Accrued Expenses & Taxes	(63,981)	
Exchanges	99,208	
Total Adjustments		<u>(506,974)</u>
Net Cash Provided By Operating Activities		<u>827,109</u>
Cash Flows From Investing Activities:		
Capital Expenditures	<u>(11,947)</u>	
Net Cash Used In Investing Activities		(11,947)
Cash Flows From Financing Activities:		
Decrease In Short-Term Debt	(1,151)	
Decrease In Long-Term Debt	<u>(34,410)</u>	
Net Cash Used In Financing Activities		<u>(35,561)</u>
Net Change In Cash		779,601
Cash - Beginning of Period		<u>558,633</u>
Cash - End of Period		\$ <u>1,338,234</u>
Supplemental Disclosures:		
Interest Paid		\$ 91,115

Parkway Manor Health Center LLC
Notes To The Financial Statements

1) Organization:

Parkway Manor Health Center LLC, a limited liability company, is licensed by the New Jersey State Department of Health to run and operate a 190 bed skilled nursing facility (the "Facility") located in East Orange, New Jersey. The Facility began operations in January 2009.

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.

Parkway Manor Health Center 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.

Parkway Manor Health Center 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 residents' 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 \$249,865, which is included in the total accrued payroll liability of \$513,592.

Income Taxes -

Parkway Manor Health Center, 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.

Intangible Assets/Goodwill –

Intangible assets subject to amortization are shown net of accumulated amortization based upon their estimated useful lives. The Facility has classified as goodwill the excess of the purchase price over the fair value of the assets acquired. Goodwill and other intangible assets with indefinite useful lives are not amortized. They are tested, at a minimum, annually for impairment and adjusted accordingly. After assessing qualitative factors, management's opinion is that there has been no impairment to the recorded value.

Parkway Manor Health Center LLC
Notes To The Financial Statements

Advertising -

Advertising costs are expensed as incurred and included in general and administrative expenses. Advertising expense for the year ended December 31, 2025 was \$108,023.

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	\$ 1,698,503
Medicare Patients	1,832,899
HMO Patients	1,057,644
Private Patients	1,028,307
Less: Allowance for Credit Losses	(300,000)
Total	\$ 5,317,353

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	\$ 216,000
Provision for expected credit losses	526,482
Write-offs charged against the allowance	(442,482)
Credit Loss Recoveries	-
Balance December 31, 2025	\$ 300,000

4) Nursing Home User Fee:

All New Jersey facilities were assessed a rate of \$13.67 for each private and Medicaid patient day. Concurrently with the tax assessment, the State prospectively calculated a revenue add-on to the Medicaid rate.

Parkway Manor Health Center LLC
Notes To The Financial Statements

5) Note Payable - Related Party:

The Facility has a note outstanding to a related party (through common ownership), which is payable in equal monthly installments of \$7,104. The principal balance at December 31, 2025 was \$1,017,921 of which \$37,451 was current.

Estimated principal payments for the next five years are as follows:

For the year ending 2026	\$ 37,451
For the year ending 2027	39,284
For the year ending 2028	41,208
For the year ending 2029	43,226
For the year ending 2030	45,342

6) 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 ending December 31, 2022 and subsequent remain subject to examination by applicable taxing authorities.

7) 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 2038. The lease provides for minimum annual rentals of \$800,333.

In addition, the Facility leased office space from Dynamic Healthcare Management, LLC. Rent paid for the year ended December 31, 2025 was \$120,000.

The Facility recognizes lease expense for operating leases on a straight-line basis over the lease term. The lease expense for 2025 was \$2,685,000.

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 \$9,149,350, of which \$622,142 of the liability was considered short term.

Parkway Manor Health Center LLC
Notes To The Financial Statements

Right-of-Use Asset and Lease Liability (Continued):

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

<i>Year ended December 31, 2025</i>		
2026	\$	800,333
2027		800,333
2028		800,333
2029		800,333
2030		800,333
For the Years Thereafter	\$	6,402,664

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.

8) 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,
Parkway Manor Health Center LLC:

Our report on our audit of the basic financial statements of Parkway Manor Health Center LLC for 2025 appears on page 1. That audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information on page 14 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

Parkway Manor Health Center LLC
Supplementary Schedules
For the year ended December 31, 2025

Revenue From Patients:

Private & HMO	\$ 4,751,187	
Medicaid	12,462,590	
Medicare	<u>5,703,126</u>	
Total Revenue From Patients		\$ 22,916,903

Other Income:

Interest	22,806	
Other	<u>43</u>	
Total Other Income		<u>22,849</u>
Total Revenue		\$ <u>22,939,752</u>