

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: 31-5302	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S PARTS I, II, & III
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PART I - COST REPORT STATUS		1	2	3	
1	ELECTRONICALLY PREPARED	Y	05/17/2026	12:41 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 ROLLING HILLS CARE CTR AND PROVIDER CCN #: 31-5302 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 12:41:38 PM
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	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR		CHECKBOX	ELECTRONIC	
	1		2	SIGNATURE STATEMENT	
1		Avi Maierovits	Y	I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature.	1
2	Signatory Printed Name	Avi Maierovits			2
3	Signatory Title	Controller			3
4	Signature Date	5/17/26			4

PART III - SETTLEMENT SUMMARY

	COMPONENT	TITLE XVIII					
		TITLE V	PART A	PART B	TITLE XIX		
		1	2	3	4		
1	SNF		118,024	-			1
2	NF				-		2
3	ICF/IID						3
4	SNF-BASED HHA			-			4
100	TOTAL		118,024	-	-		100

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

IDENTIFICATION DATA	PROVIDER CCN: 31-5302	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-2
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SNF / SNF HEALTHCARE COMPLEX INFORMATION

	STREET ADDRESS	P O BOX		
	1	2		
1	ADDRESS LINE 1	16 CRATETOWN ROAD		1
	CITY	STATE	ZIP CODE	COUNTY
	1	2	3	4
2	ADDRESS LINE 2	LEBANON	NJ	8833 HUNTERDON
				2

	COMPONENT TYPE	COMPONENT NAME	CCN	CBSA	RURAL OR URBAN	DATE CERTIFIED MEDICARE	DATE CERTIFIED MEDICAID	
	1	2	3	4	5	6	7	
3	SNF	ROLLING HILLS CARE CTR	315302	35084	U	4/1/1991	4/1/1991	3
4	NF							4
5	ICF / IID							5
6	SNF-BASED HHA							6
7	SNF-BASED HOSPICE							7
8								8

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

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

SNF ORGANIZATION AND OPERATION

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

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

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

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

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

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

IDENTIFICATION DATA		PROVIDER CCN: 31-5302	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-2
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	0		1	2	
SNF OWNED SERVICES			Y/N	CLIA ID Number	
20	COLUMN 1: Did the SNF and/or SNF-based HHA operate a Medicare approved laboratory with its own CLIA number or a CLIA certificate of waiver that meets the requirements in 42 CFR 493? COLUMN 2: Enter the CLIA ID number.	N	Y/N		20
21	Did the SNF operate a radiological department that meets the standards required of a hospital furnishing such services under the program at 42 CFR 482.26 or the standards to provide portable x-ray services?	N			21
22	COLUMN 1: Did this SNF operate an institutional based ambulance service? COLUMN 2: Enter the ambulance provider number.	N	Y/N	Ambulance provider number	22

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

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

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

MEDICAL MALPRACTICE COST		1	2	3
34	Is the SNF legally required to carry malpractice insurance?	Y		34
35	If line 34 is Y, is the malpractice policy a claims-made or occurrence policy? Enter 1 for claims-made, or enter 2 for occurrence based policy.	1		35
36	If line 34 is Y, enter the total amount of malpractice premiums paid in column 1, the total amount of paid losses in column 2, and the total amount of self-insurance paid in column 3.	192,463		36
37	Are malpractice premiums and paid losses reported in other than the A&G cost center?	N		37

LOWER OF COST OR CHARGE EXEMPTION		PART A	PART B	
		1	2	
40	Did the SNF qualify for an exemption from the application of the lower of costs or charges?	N	N	40
41	Did the SNF-based HHA qualify for an exemption from the application of the lower of costs or charges?	N	N	41

IDENTIFICATION DATA		PROVIDER CCN: 31-5302	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-2
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FINANCIAL STATEMENTS		1	2	3	
50	COLUMN 1: Were the financial statements prepared by a CPA? COLUMN 2: If column 1 is Y, enter "A" for audited, "C" for complied, or "R" for reviewed in column 2. COLUMN 3: If complete copy of the financial statements not submitted with cost report, enter date available.	Y	C		50
51	Do total expenses and total revenues reported on the cost report differ from those on the filed financial statements? If "Y", submit a reconciliation.	N			51

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

PS&R REPORT DATA		PART A Y/N	PART A DATE	PART B Y/N	PART B DATE	
	0	1	2	3	4	
55	Is this cost report prepared using only the PS&R? If either column 1 or 3 is Y, in columns 2 and 4 from the PS&R used to prepare this cost report, enter the "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)	Y	5/11/2026	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: 31-5302	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-3 PART I
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PART I - VISITS AND CENSUS DATA

		NUMBER	BED DAYS			INPATIENT DAYS					
		OF BEDS	AVAILABLE			TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	
		1	2			3	4	5	6	7	
1	SNF - FFS	67	24,455				3,135	1,866	4,134	22,026	1
2	SNF - HMO						11,538	1,353			2
3	NF - FFS									-	3
4	NF - HMO										4
5	ICF/IID									-	5
6	HOSPICE									-	6
7	TOTAL	67	24,455				14,673	3,219	4,134	22,026	7

		DISCHARGES					AVERAGE LENGTH OF STAY					
		TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	
		8	9	10	11	12	13	14	15	16	17	
1	SNF - FFS		78	14	93	185		40.19	133.29	44.45	119.06	1
2	SNF - HMO		14	93		107		824.14	14.55			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		92	107	93	292						7

		ADMISSIONS								FTE		
		TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL				EMPLOYED	NON-PAID	
		18	19	20	21	22				23	24	
1	SNF - FFS		87	4	110	201						1
2	SNF - HMO		4	110		114						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: 31-5302	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)	3,444,858	-		3,444,858	111,513.75	30.89	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)	3,444,858	-	-	3,444,858	111,513.75	30.89	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)	3,444,858	-	-	3,444,858	111,513.75	30.89	11
OTHER WAGES AND RELATED COST								
12	CONTRACT LABOR: PATIENT RELATED & MGMT	825,939			825,939	16,886.00	48.91	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)	580,627			580,627			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)	580,627	-	-	580,627			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	299,894	-	299,894	6,980.25	42.96	2
3	PLANT OP, MAINT & REPAIRS	5	72,330	-	72,330	2,120.00	34.12	3
4	LAUNDRY AND LINEN SERVICE	6	-	-	-		0.00	4
5	HOUSEKEEPING	7	161,243	-	161,243	9,877.00	16.33	5
6	DIETARY	8	336,657	-	336,657	15,465.25	21.77	6
7	NURSING ADMINISTRATION	9	195,789	-	195,789	4,106.25	47.68	7
8	CENTRAL SERVICES AND SUPPLY	10	-	-	-		0.00	8
9	PHARMACY	11	-	-	-		0.00	9
10	MEDICAL RECORDS	12	-	-	-		0.00	10
11	MEDICAL SOCIAL SERVICES	13	122,490	-	122,490	3,349.50	36.57	11
12	ACTIVITIES PROGRAM	14	87,689	-	87,689	3,834.50	22.87	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: 31-5302	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-3 PART IV
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PART IV - SNF WAGE - RELATED COSTS		AMOUNT	
RETIREMENT COSTS		1	
1	401k EMPLOYER CONTRIBUTIONS		1
2	TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION		2
3	QUALIFIED AND NON-QUALIFIED PENSION PLAN COST	6,992	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	196,610	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	59,741	15
16	RETIREMENT HEALTH CARE COST		16
TAXES			
17	FICA - EMPLOYER'S PORTION ONLY	255,851	17
18	MEDICARE TAXES - EMPLOYER'S PORTION ONLY		18
19	UNEMPLOYMENT INSURANCE		19
20	STATE OR FEDERAL UNEMPLOYMENT TAXES	32,453	20
OTHER			
21	EXECUTIVE DEFERRED COMPENSATION		21
22	DAY CARE COST AND ALLOWANCES		22
23	TUITION REIMBURSEMENT	28,980	23
24	TOTAL WAGE RELATED COST	580,627	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: 31-5302	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-3 PART V
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PART V - SNF REPORTING OF DIRECT CARE EXPENDITURES

		AMOUNT REPORTED	EMPLOYEE WAGE- RELATED COSTS	ADJUSTED SALARIES (COL.1 + COL. 2)	PAID HOURS RELATED TO SALARY IN COL. 3	AVERAGE HOURLY WAGE (COL. 3 ÷ COL. 4)	
DIRECT SALARIES		1	2	3	4	5	
NURSING EMPLOYEES							
1	REGISTERED NURSE	329,970	55,616	385,586	7,409.50	52.04	1
2	LICENSED PRACTICAL NURSE	642,074	108,221	750,295	20,133.25	37.27	2
3	CERTIFIED NURSING ASSISTANT	1,196,722	201,706	1,398,428	38,238.25	36.57	3
4	TOTAL NURSING EXPENDITURES	2,168,766	365,543	2,534,309	65,781.00	38.53	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	63,115		63,115	1,241.48	50.84	16
17	CERTIFIED NURSING ASSISTANT	324,970		324,970	9,127.51	35.60	17
18	TOTAL NURSING EXPENDITURES	388,085	0	388,085	10,369	37.43	18
TECHNICAL / PROFESSIONAL EMPLOYEES							
19	PHYSICAL THERAPIST	175,680		175,680	3,280.25	53.56	19
20	PHYSICAL THERAPY ASSISTANT			0		0.00	20
21	OCCUPATIONAL THERAPIST	217,364		217,364	2,916.14	74.54	21
22	OCCUPATIONAL THERAPY ASSISTANT			0		0.00	22
23	SPEECH-LANGUAGE PATHOLOGIST	44,810		44,810	320.42	139.85	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: 31-5302		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				6,343	6,343	-	6,343	-	6,343	80
81	8100	OTHER COST REIMB (SPECIFY)	0	0	-	0	-	-	-	-	-	81
89		SUBTOTAL	3,444,858	1,126,719	4,571,577	4,056,512	8,628,089	-	8,628,089	(881,690)	7,746,399	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	2,700	2,700	0	2,700	-	2,700	-	2,700	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	3,444,858	1,129,419	4,574,277	4,056,512	8,630,789	-	8,630,789	(881,690)	7,749,099	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:
31-5302PERIOD:
FROM: 01/01/2025
TO: 12/31/2025

WORKSHEET A-6

	EXPLANATION OF RECLASSIFICATION	CODE	INCREASES: 262,174				DECREASES: 262,174				
			COST CENTER	LINE #	SALARY	OTHER	COST CENTER	LINE #	SALARY	OTHER	
1		2	3	4	5	6	7	8	9	10	
1											1
2	RECLASS OT	A	OCCUPATIONAL THERAPY	36		217,364	PHYSICAL THERAPY	35		217,364	2
3	RECLASS ST	B	SPEECH LANGUAGE PATHOLOGIST	37		44,810	PHYSICAL THERAPY	35		44,810	3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
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50											50
51											51
52											52
53											53
54											54
55											55
56											56
57											57

RECLASSIFICATIONS

PROVIDER CCN:
31-5302PERIOD:
FROM: 01/01/2025
TO: 12/31/2025

WORKSHEET A-6

	EXPLANATION OF RECLASSIFICATION	CODE	INCREASES: 262,174				DECREASES: 262,174				
			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
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89											89
90											90
91											91
92											92
93											93
94											94
95											95
96											96
97											97
98											98
99											99
100											100
500	TOTAL RECLASSIFICATIONS				-	262,174			-	262,174	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: 31-5302	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET A-7
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PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

		BEGINNING BALANCE	ACQUISITIONS			DISPOSALS AND RETIREMENTS	ENDING BALANCE	FULLY DEPRECIATED ASSETS	
			PURCHASES	DONATIONS	TOTAL				
			1	2	3	4	5	6	7
1	LAND				-		-		1
2	LAND IMPROVEMENTS				-		-		2
3	BUILDINGS AND FIXTURES				-		-		3
4	BUILDING IMPROVEMENTS	2,047,993	86,748		86,748	11,785	2,122,956		4
5	FIXED EQUIPMENT				-		-		5
6	MOVABLE EQUIPMENT				-		-		6
7	SUBTOTAL	2,047,993	86,748	-	86,748	11,785	2,122,956	-	7
8	RECONCILING ITEMS				-		-		8
9	TOTAL	2,047,993	86,748	-	86,748	11,785	2,122,956	-	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	115,584	412,156		3,225			530,965	1
2	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT							-	2
3	TOTAL	115,584	412,156	-	3,225	-	-	530,965	3

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

ADJUSTMENTS TO EXPENSES	PROVIDER CCN: 31-5302	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET A-8
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	DESCRIPTION OF ADJUSTMENT	BASIS	AMOUNT	WORKSHEET A	
				COST CENTER	LINE NO.
1		2	3	4	5
1	INVESTMENT INCOME ON RESTRICTED FUNDS (CMS PUB. 15-1, CHAPTER 2)				1
2	TRADE, QUANTITY, TIME, AND OTHER DISCOUNTS ON PURCHASES (CMS PUB. 15-1, CHAPTER 8)				2
3	REBATES AND REFUNDS OF EXPENSES (CMS PUB. 15-1, CHAPTER 8)				3
4	RENTAL OF PROVIDER SPACE BY SUPPLIERS (CMS PUB. 15-1, CHAPTER 8)				4
5	TELEPHONE SERVICES (CMS PUB. 15-1, CHAPTER 21)				5
6	TELEVISION AND RADIO SERVICES (CMS PUB. 15-1, CHAPTER 21)				6
7	PARKING LOT (CMS PUB. 15-1, CHAPTER 21)				7
8	REMUNERATION APPLICABLE TO PROVIDER-BASED PHYSICIAN ADJUSTMENT	WKST A-8-2	-		8
9	SALE OF SCRAP, WASTE, ETC. (CMS PUB. 15-1, CHAPTER 23)				9
10	RELATED ORGANIZATION AND HOME OFFICE COST TRANSACTIONS (CMS PUB. 15-1, CHAPTER 10)	WKST A-8-1	(648,584)		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	(44)	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	(233,062)	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:
31-5302PERIOD:
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		(881,690)		100

RELATED ORGANIZATIONS AND HOME OFFICE COSTS	PROVIDER CCN: 31-5302	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET A-8-1 PARTS I & II
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PART I - COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS

	WORKSHEET A COST CENTER		EXPENSE ITEM	LINE # ON PART II	AMOUNT ALLOWABLE IN COST	AMOUNT INCLUDED IN WKST. A, COL. 9	NET ADJUSTMENT	
	LINE #	DESCRIPTION						
	1	2	3	4	5	6	7	
1	3	EMPLOYEE BENEFITS DEPAR	Self Insurance	5	224,165	224,165	-	1
2	10	CENTRAL SERVICES AND SU	Med Supplies	3	93,065	93,065	-	2
3	34	RESPIRATORY THERAPY	Oxygen	3	7,577	7,577	-	3
4	10	CENTRAL SERVICES AND SU	OTC Drugs	3	20,194	20,194	-	4
5	8	DIETARY	Dietary	3	271,482	271,482	-	5
6	5	PLANT OP, MAINT. & REPAIRS	Maintenance	3	79,080	79,080	-	6
7	6	LAUNDRY AND LINEN SERVICE	Diapers	3	38,915	38,915	-	7
8	4	ADMINISTRATIVE AND GENERAL	Office Supplies	3	8,133	8,133	-	8
9	4	ADMINISTRATIVE AND GENERAL	Office Support	1	433,260	498,000	(64,740)	9
10	1	CAPITAL RELATED-BUILDING	Rent	6	412,156	996,000	(583,844)	10
11					-		-	11
12							-	12
13					-		-	13
14							-	14
15							-	15
16							-	16
17							-	17
18							-	18
19							-	19
20							-	20
21							-	21
22							-	22
23							-	23
24							-	24
25							-	25
26							-	26
27							-	27
28							-	28
29							-	29
30							-	30
100	TOTAL				1,588,027	2,236,611	(648,584)	100

RELATED ORGANIZATIONS AND HOME OFFICE COSTS						PROVIDER CCN: 31-5302	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET A-8-1 PARTS I & II
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PART II - INTERRELATIONSHIP BETWEEN RELATED ORGANIZATIONS AND / OR HOME OFFICE

	INTERRELA- TIONSHIP INDICATOR	INTERRELATIONSHIP DESCRIPTION (IF COLUMN 1 = G)	NAME	PERCENTAGE OF OWNERSHIP	RELATED ORGANIZATIONS					
					NAME	MEDICARE CCN OR HOME OFFICE #	PERCENTAGE OF OWNERSHIP	TYPE OF BUSINESS		
	1	2	3	4	5	6	7	8		
1	A		M Feigenbaum	34.00	Dynamic Health		50.00	Office Support		1
2	A		C Feigenbaum	4.00	Dynamic Health		50.00	Office Support		2
3	A		M Feigenbaum	34.00	Ocean Dietary		50.00	Purchasing		3
4	A		C Feigenbaum	4.00	Ocean Dietary		50.00	Purchasing		4
5	A		M Feigenbaum	34.00	Ocean Healthcr		100.00	Self Insurance		5
6	A		Rolling Hills	100.00	Rolling Hills 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
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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: 31-5302	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET A-8-2
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WKST A LINE NO.	SPECIALTY / PHYSICIAN IDENTIFIER	TOTAL REMUNERATION	PROFESSIONAL COMPONENT	PROVIDER COMPONENT	RCE AMOUNT	ACTUAL HOURS		UNADJUSTED RCE LIMIT	FIVE PERCENT OF UNADJUSTED RCE LIMIT	
						PROFESSIONAL SERVICES	PROVIDER SERVICES			
						7	8	9	10	
1								-	-	1
2								-	-	2
3								-	-	3
4								-	-	4
5								-	-	5
6								-	-	6
7								-	-	7
8								-	-	8
9								-	-	9
10								-	-	10
11								-	-	11
12								-	-	12
13								-	-	13
14								-	-	14
100	TOTAL		-	-		-	-	-	-	100

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

MED-CALC SYSTEMS		In Lieu of CMS Form 2540-24							
ALLOCATION OF GENERAL SERVICES COSTS						PROVIDER CCN: 31-5302	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	530,965	530,965						
2	CAPITAL RELATED - MOVABLE EQUIPMENT	-		-					
3	EMPLOYEE BENEFITS DEPARTMENT	580,627	3,632	-	584,259				
4	ADMINISTRATIVE AND GENERAL	1,577,744	8,572	-	50,863	1,637,179	1,637,179		
5	PLANT OP, MAINT & REPAIRS	418,474	47,801	-	12,267	478,542	128,186	606,728	
6	LAUNDRY AND LINEN SERVICE	38,914	10,509	-	-	49,423	13,239	13,539	76,201
7	HOUSEKEEPING	273,907	460	-	27,347	301,714	80,819	593	-
8	DIETARY	608,055	10,122	-	57,098	675,275	180,884	13,040	-
9	NURSING ADMINISTRATION	196,040	5,473	-	33,206	234,719	62,873	7,050	-
10	CENTRAL SERVICES AND SUPPLY	158,822	2,930	-	-	161,752	43,328	3,775	-
11	PHARMACY	-	-	-	-	-	-	-	-
12	MEDICAL RECORDS	-	-	-	-	-	-	-	-
13	MEDICAL SOCIAL SERVICES	122,490	-	-	20,775	143,265	38,376	-	-
14	ACTIVITIES PROGRAM	102,696	-	-	14,872	117,568	31,493	-	-
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	-	-	-	-	-	-	-	-
16	TRAINING AND IN-SERVICE EDUCATION	-	-	-	-	-	-	-	-
17	PATIENT TRANSPORTATION PART A	-	-	-	-	-	-	-	-
18	OTHER (SPECIFY)	-	-	-	-	-	-	-	-
INPATIENT ROUTINE NURSING COST CENTERS									
25	SKILLED NURSING FACILITY	2,561,687	414,684	-	367,831	3,344,202	895,797	534,229	76,201
26	NURSING FACILITY	-	-	-	-	-	-	-	-
27	ICF/IID	-	-	-	-	-	-	-	-
ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	4,827	-	-	-	4,827	1,293	-	-
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	-	-	-	-	-	-	-
32	LABORATORY	9,056	-	-	-	9,056	2,426	-	-
33	INTRAVENOUS THERAPY	6,140	-	-	-	6,140	1,645	-	-
34	RESPIRATORY THERAPY	11,299	-	-	-	11,299	3,027	-	-
35	PHYSICAL THERAPY	175,680	18,331	-	-	194,011	51,969	23,615	-
36	OCCUPATIONAL THERAPY	217,364	5,473	-	-	222,837	59,691	7,050	-
37	SPEECH LANGUAGE PATHOLOGIST	44,810	2,978	-	-	47,788	12,801	3,837	-
38	AUDIOLOGY	-	-	-	-	-	-	-	-
39	ELECTROCARDIOLOGY	-	-	-	-	-	-	-	-
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-	-	-	-	-	-	-
41	DRUGS: DRUGS CHARGED TO PATIENTS	100,459	-	-	-	100,459	26,910	-	-
42	DRUGS: IV SOLUTIONS	-	-	-	-	-	-	-	-

MED-CALC SYSTEMS		In Lieu of CMS Form 2540-24							
ALLOCATION OF GENERAL SERVICES COSTS						PROVIDER CCN: 31-5302	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	6,343	-	-	-	6,343	1,699	-	-
81	OTHER COST REIMB (SPECIFY)	-	-	-	-	-	-	-	-
89	SUBTOTAL	7,746,399	530,965	-	584,259	7,746,399	1,636,456	606,728	76,201
NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-	-	-	-	-	-	-
91	NONPAID WORKERS	-	-	-	-	-	-	-	-
92	PHYSICIAN PRIVATE OFFICES	2,700	-	-	-	2,700	723	-	-
93	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
93.01	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
93.02	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-
98	CROSS FOOT ADJUSTMENTS								
99	NEGATIVE COST CENTER		-	-	-	-	-	-	-
100	TOTAL	7,749,099	530,965	-	584,259	7,749,099	1,637,179	606,728	76,201

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: 31-5302	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	383,126							
8	DIETARY	8,431	877,630						
9	NURSING ADMINISTRATION	4,558	-	309,200					
10	CENTRAL SERVICES AND SUPPLY	2,440	-	-	211,295				
11	PHARMACY	-	-	-	-	-			
12	MEDICAL RECORDS	-	-	-	-	-	-		
13	MEDICAL SOCIAL SERVICES	-	-	-	-	-	-	181,641	
14	ACTIVITIES PROGRAM	-	-	-	-	-	-	-	149,061
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	-	-	-	-	-	-	-	-
16	TRAINING AND IN-SERVICE EDUCATION	-	-	-	-	-	-	-	-
17	PATIENT TRANSPORTATION PART A	-	-	-	-	-	-	-	-
18	OTHER (SPECIFY)	-	-	-	-	-	-	-	-
INPATIENT ROUTINE NURSING COST CENTERS									
25	SKILLED NURSING FACILITY	345,390	877,630	309,200	211,295	-	-	181,641	149,061
26	NURSING FACILITY	-	-	-	-	-	-	-	-
27	ICF/IID	-	-	-	-	-	-	-	-
ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	-	-	-	-	-	-	-	-
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	-	-	-	-	-	-	-
32	LABORATORY	-	-	-	-	-	-	-	-
33	INTRAVENOUS THERAPY	-	-	-	-	-	-	-	-
34	RESPIRATORY THERAPY	-	-	-	-	-	-	-	-
35	PHYSICAL THERAPY	15,268	-	-	-	-	-	-	-
36	OCCUPATIONAL THERAPY	4,558	-	-	-	-	-	-	-
37	SPEECH LANGUAGE PATHOLOGIST	2,481	-	-	-	-	-	-	-
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: 31-5302	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	383,126	877,630	309,200	211,295	-	-	181,641	149,061
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	383,126	877,630	309,200	211,295	-	-	181,641	149,061

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: 31-5302	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)	-	-	-	-				18
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	-	-	-	-	6,924,646	-	6,924,646	25
26	NURSING FACILITY	-	-		-	-	-	-	26
27	ICF/IID	-	-		-	-	-	-	27
	ANCILLARY SERVICE COST CENTERS								
30	RADIOLOGY - DIAGNOSTIC	-	-		-	6,120	-	6,120	30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	-		-	-	-	-	31
32	LABORATORY	-	-		-	11,482	-	11,482	32
33	INTRAVENOUS THERAPY	-	-		-	7,785	-	7,785	33
34	RESPIRATORY THERAPY	-	-		-	14,326	-	14,326	34
35	PHYSICAL THERAPY	-	-		-	284,863	-	284,863	35
36	OCCUPATIONAL THERAPY	-	-		-	294,136	-	294,136	36
37	SPEECH LANGUAGE PATHOLOGIST	-	-		-	66,907	-	66,907	37
38	AUDIOLOGY	-	-		-	-	-	-	38
39	ELECTROCARDIOLOGY	-	-		-	-	-	-	39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-		-	-	-	-	40
41	DRUGS: DRUGS CHARGED TO PATIENTS	-	-		-	127,369	-	127,369	41
42	DRUGS: IV SOLUTIONS	-	-		-	-	-	-	42

MED-CALC SYSTEMS		In Lieu of CMS Form 2540-24		
ALLOCATION OF GENERAL SERVICES COSTS		PROVIDER CCN: 31-5302	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	-	-		-	8,042	-	8,042	80
81	OTHER COST REIMB (SPECIFY)	-	-		-	-	-	-	81
89	SUBTOTAL	-	-	-	-	7,745,676	-	7,745,676	89
	NONREIMBURSABLE COST CENTERS								
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-		-	-	-	-	90
91	NONPAID WORKERS	-	-		-	-	-	-	91
92	PHYSICIAN PRIVATE OFFICES	-	-		-	3,423	-	3,423	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	-	-	-	-	7,749,099	-	7,749,099	100

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

ALLOCATION OF CAPITAL RELATED COSTS	PROVIDER CCN: 31-5302	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II
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	DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC- B&F	CRC- ME	SUBTOTAL	EMPLOYEE BENEFITS DEPARTMENT	A&G	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE
III	0	1	2	2A	3	4	5	6
GENERAL SERVICE COST CENTERS								
1 CAPITAL RELATED - BUILDINGS & FIXTURES								
2 CAPITAL RELATED - MOVABLE EQUIPMENT								
3 EMPLOYEE BENEFITS DEPARTMENT		3,632	-	3,632	3,632			
4 ADMINISTRATIVE AND GENERAL		8,572	-	8,572	316	8,888		
5 PLANT OP, MAINT & REPAIRS		47,801	-	47,801	76	696	48,573	
6 LAUNDRY AND LINEN SERVICE		10,509	-	10,509	-	72	1,084	11,665
7 HOUSEKEEPING		460	-	460	170	439	47	-
8 DIETARY		10,122	-	10,122	355	982	1,044	-
9 NURSING ADMINISTRATION		5,473	-	5,473	206	341	564	-
10 CENTRAL SERVICES AND SUPPLY		2,930	-	2,930	-	235	302	-
11 PHARMACY		-	-	-	-	-	-	-
12 MEDICAL RECORDS		-	-	-	-	-	-	-
13 MEDICAL SOCIAL SERVICES		-	-	-	129	208	-	-
14 ACTIVITIES PROGRAM		-	-	-	92	171	-	-
15 QA & PERFORMANCE IMPROVEMENT PROGRAM		-	-	-	-	-	-	-
16 TRAINING AND IN-SERVICE EDUCATION		-	-	-	-	-	-	-
17 PATIENT TRANSPORTATION PART A		-	-	-	-	-	-	-
18 OTHER (SPECIFY)		-	-	-	-	-	-	-
INPATIENT ROUTINE NURSING COST CENTERS								
25 SKILLED NURSING FACILITY		414,684	-	414,684	2,288	4,865	42,770	11,665
26 NURSING FACILITY		-	-	-	-	-	-	-
27 ICF/IID		-	-	-	-	-	-	-
ANCILLARY SERVICE COST CENTERS								
30 RADIOLOGY - DIAGNOSTIC		-	-	-	-	7	-	-
31 RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY		-	-	-	-	-	-	-
32 LABORATORY		-	-	-	-	13	-	-
33 INTRAVENOUS THERAPY		-	-	-	-	9	-	-
34 RESPIRATORY THERAPY		-	-	-	-	16	-	-
35 PHYSICAL THERAPY		18,331	-	18,331	-	282	1,891	-
36 OCCUPATIONAL THERAPY		5,473	-	5,473	-	324	564	-
37 SPEECH LANGUAGE PATHOLOGIST		2,978	-	2,978	-	69	307	-
38 AUDIOLOGY		-	-	-	-	-	-	-
39 ELECTROCARDIOLOGY		-	-	-	-	-	-	-
40 MEDICAL SUPPLIES CHARGED TO PATIENTS		-	-	-	-	-	-	-
41 DRUGS: DRUGS CHARGED TO PATIENTS		-	-	-	-	146	-	-
42 DRUGS: IV SOLUTIONS		-	-	-	-	-	-	-

ALLOCATION OF CAPITAL RELATED COSTS					PROVIDER CCN: 31-5302	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II
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	DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC- B&F	CRC- ME	SUBTOTAL	EMPLOYEE BENEFITS DEPARTMENT	A&G	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE
<i>III</i>	0	1	2	2A	3	4	5	6
43 DENTAL CARE		-	-	-	-	-	-	-
44 APPLIANCES AND EQUIPMENT		-	-	-	-	-	-	-
45 BLOOD AND BLOOD PRODUCTS		-	-	-	-	-	-	-
46 BLOOD TRANSFUSION/PROCESSING/STORAGE		-	-	-	-	-	-	-
47 OTHER ANCILLARY (SPECIFY)		-	-	-	-	-	-	-
47.01 OTHER ANCILLARY (SPECIFY)		-	-	-	-	-	-	-
47.02 OTHER ANCILLARY (SPECIFY)		-	-	-	-	-	-	-
OUTPATIENT SERVICE COST CENTERS								
60 SCREENING & PREVENTIVE SERVICES		-	-	-	-	-	-	-
61 OUTPATIENT LABORATORY		-	-	-	-	-	-	-
62 PORTABLE X-RAY SERVICES		-	-	-	-	-	-	-
63 OUTPATIENT DURABLE MEDICAL EQUIPMENT		-	-	-	-	-	-	-
64 OTHER OUTPATIENT (SPECIFY)		-	-	-	-	-	-	-
OUTPATIENT REIMBURSABLE COST CENTERS								
70 HOME HEALTH AGENCY		-	-	-	-	-	-	-
71 AMBULANCE		-	-	-	-	-	-	-
72 HOSPICE		-	-	-	-	-	-	-
73 CORF		-	-	-	-	-	-	-
74 OPT		-	-	-	-	-	-	-
75 OOT		-	-	-	-	-	-	-
76 OSP		-	-	-	-	-	-	-
77 OTHER OUTPATIENT REIMB (SPECIFY)		-	-	-	-	-	-	-
COST REIMBURSED SERVICES COST CENTERS								
80 PREVENTIVE VACCINES		-	-	-	-	9	-	-
81 OTHER COST REIMB (SPECIFY)		-	-	-	-	-	-	-
89 SUBTOTAL	-	530,965	-	530,965	3,632	8,884	48,573	11,665
NONREIMBURSABLE COST CENTERS								
90 GIFT, FLOWER, COFFEE SHOPS & CANTEEN		-	-	-	-	-	-	-
91 NONPAID WORKERS		-	-	-	-	-	-	-
92 PHYSICIAN PRIVATE OFFICES		-	-	-	-	4	-	-
93 OTHER NONREIMB (SPECIFY)		-	-	-	-	-	-	-
93.01 OTHER NONREIMB (SPECIFY)		-	-	-	-	-	-	-
93.02 OTHER NONREIMB (SPECIFY)		-	-	-	-	-	-	-
98 CROSS FOOT ADJUSTMENTS								
99 NEGATIVE COST CENTER		-	-	-	-	-	-	-
100 TOTAL	-	530,965	-	530,965	3,632	8,888	48,573	11,665

ALLOCATION OF CAPITAL RELATED COSTS	PROVIDER CCN:	PERIOD:	WORKSHEET B
	31-5302	FROM: 01/01/2025	PART II
		TO: 12/31/2025	

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

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: 31-5302	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II
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	HOUSE- KEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICE	ACTIVITIES PROGRAM
<i>III</i>	7	8	9	10	11	12	13	14
GENERAL SERVICE COST CENTERS								
1 CAPITAL RELATED - BUILDINGS & FIXTURES								
2 CAPITAL RELATED - MOVABLE EQUIPMENT								
3 EMPLOYEE BENEFITS DEPARTMENT								
4 ADMINISTRATIVE AND GENERAL								
5 PLANT OP, MAINT & REPAIRS								
6 LAUNDRY AND LINEN SERVICE								
7 HOUSEKEEPING	1,116							
8 DIETARY	25	12,528						
9 NURSING ADMINISTRATION	13	-	6,597					
10 CENTRAL SERVICES AND SUPPLY	7	-	-	3,474				
11 PHARMACY	-	-	-	-	-			
12 MEDICAL RECORDS	-	-	-	-	-	-		
13 MEDICAL SOCIAL SERVICES	-	-	-	-	-	-	337	
14 ACTIVITIES PROGRAM	-	-	-	-	-	-	-	263
15 QA & PERFORMANCE IMPROVEMENT PROGRAM	-	-	-	-	-	-	-	-
16 TRAINING AND IN-SERVICE EDUCATION	-	-	-	-	-	-	-	-
17 PATIENT TRANSPORTATION PART A	-	-	-	-	-	-	-	-
18 OTHER (SPECIFY)	-	-	-	-	-	-	-	-
INPATIENT ROUTINE NURSING COST CENTERS								
25 SKILLED NURSING FACILITY	1,007	12,528	6,597	3,474	-	-	337	263
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	44	-	-	-	-	-	-	-
36 OCCUPATIONAL THERAPY	13	-	-	-	-	-	-	-
37 SPEECH LANGUAGE PATHOLOGIST	7	-	-	-	-	-	-	-
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: 31-5302	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II
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	HOUSE- KEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICE	ACTIVITIES PROGRAM
III	7	8	9	10	11	12	13	14
43 DENTAL CARE	-	-	-	-	-	-	-	-
44 APPLIANCES AND EQUIPMENT	-	-	-	-	-	-	-	-
45 BLOOD AND BLOOD PRODUCTS	-	-	-	-	-	-	-	-
46 BLOOD TRANSFUSION/PROCESSING/STORAGE	-	-	-	-	-	-	-	-
47 OTHER ANCILLARY (SPECIFY)	-	-	-	-	-	-	-	-
47.01 OTHER ANCILLARY (SPECIFY)	-	-	-	-	-	-	-	-
47.02 OTHER ANCILLARY (SPECIFY)	-	-	-	-	-	-	-	-
OUTPATIENT SERVICE COST CENTERS								
60 SCREENING & PREVENTIVE SERVICES	-	-	-	-	-	-	-	-
61 OUTPATIENT LABORATORY	-	-	-	-	-	-	-	-
62 PORTABLE X-RAY SERVICES	-	-	-	-	-	-	-	-
63 OUTPATIENT DURABLE MEDICAL EQUIPMENT	-	-	-	-	-	-	-	-
64 OTHER OUTPATIENT (SPECIFY)	-	-	-	-	-	-	-	-
OUTPATIENT REIMBURSABLE COST CENTERS								
70 HOME HEALTH AGENCY	-	-	-	-	-	-	-	-
71 AMBULANCE	-	-	-	-	-	-	-	-
72 HOSPICE	-	-	-	-	-	-	-	-
73 CORF	-	-	-	-	-	-	-	-
74 OPT	-	-	-	-	-	-	-	-
75 OOT	-	-	-	-	-	-	-	-
76 OSP	-	-	-	-	-	-	-	-
77 OTHER OUTPATIENT REIMB (SPECIFY)	-	-	-	-	-	-	-	-
COST REIMBURSED SERVICES COST CENTERS								
80 PREVENTIVE VACCINES	-	-	-	-	-	-	-	-
81 OTHER COST REIMB (SPECIFY)	-	-	-	-	-	-	-	-
89 SUBTOTAL	1,116	12,528	6,597	3,474	-	-	337	263
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	1,116	12,528	6,597	3,474	-	-	337	263

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN:	PERIOD:	WORKSHEET B
		31-5302	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: 31-5302	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II
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	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	OTHER (SPE CIFY)	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
III	15	16	17	18	19	20	21		
GENERAL SERVICE COST CENTERS									
1 CAPITAL RELATED - BUILDINGS & FIXTURES									1
2 CAPITAL RELATED - MOVABLE EQUIPMENT									2
3 EMPLOYEE BENEFITS DEPARTMENT									3
4 ADMINISTRATIVE AND GENERAL									4
5 PLANT OP, MAINT & REPAIRS									5
6 LAUNDRY AND LINEN SERVICE									6
7 HOUSEKEEPING									7
8 DIETARY									8
9 NURSING ADMINISTRATION									9
10 CENTRAL SERVICES AND SUPPLY									10
11 PHARMACY									11
12 MEDICAL RECORDS									12
13 MEDICAL SOCIAL SERVICES									13
14 ACTIVITIES PROGRAM									14
15 QA & PERFORMANCE IMPROVEMENT PROGRAM	-								15
16 TRAINING AND IN-SERVICE EDUCATION	-	-							16
17 PATIENT TRANSPORTATION PART A	-	-	-						17
18 OTHER (SPECIFY)	-	-	-	-					18
INPATIENT ROUTINE NURSING COST CENTERS									
25 SKILLED NURSING FACILITY	-	-	-	-	500,478	-	500,478		25
26 NURSING FACILITY	-	-		-	-	-	-		26
27 ICF/IID	-	-		-	-	-	-		27
ANCILLARY SERVICE COST CENTERS									
30 RADIOLOGY - DIAGNOSTIC	-	-		-	7	-	7		30
31 RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	-		-	-	-	-		31
32 LABORATORY	-	-		-	13	-	13		32
33 INTRAVENOUS THERAPY	-	-		-	9	-	9		33
34 RESPIRATORY THERAPY	-	-		-	16	-	16		34
35 PHYSICAL THERAPY	-	-		-	20,548	-	20,548		35
36 OCCUPATIONAL THERAPY	-	-		-	6,374	-	6,374		36
37 SPEECH LANGUAGE PATHOLOGIST	-	-		-	3,361	-	3,361		37
38 AUDIOLOGY	-	-		-	-	-	-		38
39 ELECTROCARDIOLOGY	-	-		-	-	-	-		39
40 MEDICAL SUPPLIES CHARGED TO PATIENTS	-	-		-	-	-	-		40
41 DRUGS: DRUGS CHARGED TO PATIENTS	-	-		-	146	-	146		41
42 DRUGS: IV SOLUTIONS	-	-		-	-	-	-		42

MED-CALC SYSTEMS

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5302	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II
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	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	OTHER (SPE CIFY)	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
<i>III</i>	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	-	-		-	9	-	9		80
81 OTHER COST REIMB (SPECIFY)	-	-		-	-	-	-		81
89 SUBTOTAL	-	-	-	-	530,961	-	530,961		89
NONREIMBURSABLE COST CENTERS									
90 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-		-	-	-	-		90
91 NONPAID WORKERS	-	-		-	-	-	-		91
92 PHYSICIAN PRIVATE OFFICES	-	-		-	4	-	4		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	-	-	-	-	530,965	-	530,965		100

MED-CALC SYSTEMS

ALLOCATION OF CAPITAL RELATED COSTS		PROVIDER CCN: 31-5302	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART II
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	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	OTHER (SPE CIFY)	SUBTOTAL	POST STEPDOWN ADJ	TOTAL	
III	15	16	17	18	19	20	21	

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

COST ALLOCATIONS - STATISTICAL BASES				PROVIDER CCN: 31-5302	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B-1
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		CRC- B&F (SQUARE FEET)	CRC- ME (DOLLAR VALUE)	EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	RECONCIL- IATION	A&G (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT DAYS)
	0	1	2	3	4A	4	5	6
GENERAL SERVICE COST CENTERS								
1	CAPITAL RELATED - BUILDINGS & FIXTURES	21,927						
2	CAPITAL RELATED - MOVABLE EQUIPMENT		-					
3	EMPLOYEE BENEFITS DEPARTMENT	150	0	3,444,858				
4	ADMINISTRATIVE AND GENERAL	354	0	299,894	(1,637,179)	6,111,920		
5	PLANT OP, MAINT & REPAIRS	1,974	0	72,330		478,542	19,449	
6	LAUNDRY AND LINEN SERVICE	434	0	0		49,423	434	22,026
7	HOUSEKEEPING	19	0	161,243		301,714	19	0
8	DIETARY	418	0	336,657		675,275	418	0
9	NURSING ADMINISTRATION	226	0	195,789		234,719	226	0
10	CENTRAL SERVICES AND SUPPLY	121	0	0		161,752	121	0
11	PHARMACY		0	0		-	0	0
12	MEDICAL RECORDS		0	0		-	0	0
13	MEDICAL SOCIAL SERVICES		0	122,490		143,265	0	0
14	ACTIVITIES PROGRAM		0	87,689		117,568	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)		0	0		-	0	0
INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	17,125	0	2,168,766		3,344,202	17,125	22,026
26	NURSING FACILITY		0	0		-	0	0
27	ICF/IID		0	0		-	0	0
ANCILLARY SERVICE COST CENTERS								
30	RADIOLOGY - DIAGNOSTIC		0	0		4,827	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY		0	0		-	0	0
32	LABORATORY		0	0		9,056	0	0
33	INTRAVENOUS THERAPY		0	0		6,140	0	0
34	RESPIRATORY THERAPY		0	0		11,299	0	0
35	PHYSICAL THERAPY	757	0	0		194,011	757	0
36	OCCUPATIONAL THERAPY	226	0	0		222,837	226	0
37	SPEECH LANGUAGE PATHOLOGIST	123	0	0		47,788	123	0
38	AUDIOLOGY		0	0		-	0	0
39	ELECTROCARDIOLOGY		0	0		-	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS		0	0		-	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS		0	0		100,459	0	0
42	DRUGS: IV SOLUTIONS		0	0		-	0	0

COST ALLOCATIONS - STATISTICAL BASES					PROVIDER CCN: 31-5302	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B-1
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		CRC- B&F (SQUARE FEET)	CRC- ME (DOLLAR VALUE)	EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	RECONCIL- IATION	A&G (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT DAYS)
	0	1	2	3	4A	4	5	6
43	DENTAL CARE		0	0		-	0	0
44	APPLIANCES AND EQUIPMENT		0	0		-	0	0
45	BLOOD AND BLOOD PRODUCTS		0	0		-	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE		0	0		-	0	0
47	OTHER ANCILLARY (SPECIFY)		0	0		-	0	0
47.01	OTHER ANCILLARY (SPECIFY)		0	0		-	0	0
47.02	OTHER ANCILLARY (SPECIFY)		0	0		-	0	0
OUTPATIENT SERVICE COST CENTERS								
60	SCREENING & PREVENTIVE SERVICES		0	0		-	0	0
61	OUTPATIENT LABORATORY		0	0		-	0	0
62	PORTABLE X-RAY SERVICES		0	0		-	0	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT		0	0		-	0	0
64	OTHER OUTPATIENT (SPECIFY)		0	0		-	0	0
OUTPATIENT REIMBURSABLE COST CENTERS								
70	HOME HEALTH AGENCY		0	0		-	0	0
71	AMBULANCE		0	0		-	0	0
72	HOSPICE		0	0		-	0	0
73	CORF		0	0		-	0	0
74	OPT		0	0		-	0	0
75	OOT		0	0		-	0	0
76	OSP		0	0		-	0	0
77	OTHER OUTPATIENT REIMB (SPECIFY)		0	0		-	0	0
COST REIMBURSED SERVICES COST CENTERS								
80	PREVENTIVE VACCINES		0	0		6,343	0	0
81	OTHER COST REIMB (SPECIFY)		0	0		-	0	0
89	SUBTOTAL	21,927	-	3,444,858	-	6,109,220	19,449	22,026
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		2,700	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	530,965	-	584,259		1,637,179	606,728	76,201
103	UNIT COST MULTIPLIER - WKST B, PART I	24.215123	0.000000	0.169603		0.267867	31.195846	3.459593
104	COST TO BE ALLOCATED - WKST B, PART II			3,632		8,888	48,573	11,665
105	UNIT COST MULTIPLIER - WKST B, PART II			0.001054		0.001454	2.497455	0.529601

COST ALLOCATIONS - STATISTICAL BASES	PROVIDER CCN:	PERIOD:	WORKSHEET B-1
	31-5302	FROM: 01/01/2025	
		TO: 12/31/2025	

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

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

COST ALLOCATIONS - STATISTICAL BASES		PROVIDER CCN: 31-5302	WORKSHEET B-1
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		HOUSE- KEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMIN (PATIENT DAYS)	CENTRAL SERVICE & SUPPLY (PATIENT DAYS)	PHARMACY (PATIENT DAYS)	MEDICAL RECORDS (PATIENT DAYS)	MEDICAL SOCIAL SERVICE (PATIENT DAYS)	ACTIVITIES PROGRAM (PATIENT DAYS)
	0	7	8	9	10	11	12	13	14
	GENERAL SERVICE COST CENTERS								
1	CAPITAL RELATED - BUILDINGS & FIXTURES								
2	CAPITAL RELATED - MOVABLE EQUIPMENT								
3	EMPLOYEE BENEFITS DEPARTMENT								
4	ADMINISTRATIVE AND GENERAL								
5	PLANT OP, MAINT & REPAIRS								
6	LAUNDRY AND LINEN SERVICE								
7	HOUSEKEEPING	18,996							
8	DIETARY	418	66,078						
9	NURSING ADMINISTRATION	226	0	22,026					
10	CENTRAL SERVICES AND SUPPLY	121	0	0	22,026				
11	PHARMACY	0	0	0	0	-			
12	MEDICAL RECORDS	0	0	0	0	0	-		
13	MEDICAL SOCIAL SERVICES	0	0	0	0	0	0	22,026	
14	ACTIVITIES PROGRAM	0	0	0	0	0	0	0	22,026
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)	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE NURSING COST CENTERS								
25	SKILLED NURSING FACILITY	17,125	66,078	22,026	22,026	0	0	22,026	22,026
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	757	0	0	0	0	0	0	0
36	OCCUPATIONAL THERAPY	226	0	0	0	0	0	0	0
37	SPEECH LANGUAGE PATHOLOGIST	123	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: 31-5302	WORKSHEET B-1
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		HOUSE- KEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMIN (PATIENT DAYS)	CENTRAL SERVICE & SUPPLY (PATIENT DAYS)	PHARMACY (PATIENT DAYS)	MEDICAL RECORDS (PATIENT DAYS)	MEDICAL SOCIAL SERVICE (PATIENT DAYS)	ACTIVITIES PROGRAM (PATIENT DAYS)
	0	7	8	9	10	11	12	13	14
43	DENTAL CARE	0	0	0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0
47	OTHER ANCILLARY (SPECIFY)	0	0	0	0	0	0	0	0
47.01	OTHER ANCILLARY (SPECIFY)	0	0	0	0	0	0	0	0
47.02	OTHER ANCILLARY (SPECIFY)	0	0	0	0	0	0	0	0
	OUTPATIENT SERVICE COST CENTERS								
60	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0
61	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0
62	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0
64	OTHER OUTPATIENT (SPECIFY)	0	0	0	0	0	0	0	0
	OUTPATIENT REIMBURSABLE COST CENTERS								
70	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0
71	AMBULANCE	0	0	0	0	0	0	0	0
72	HOSPICE	0	0	0	0	0	0	0	0
73	CORF	0	0	0	0	0	0	0	0
74	OPT	0	0	0	0	0	0	0	0
75	OOT	0	0	0	0	0	0	0	0
76	OSP	0	0	0	0	0	0	0	0
77	OTHER OUTPATIENT REIMB (SPECIFY)	0	0	0	0	0	0	0	0
	COST REIMBURSED SERVICES COST CENTERS								
80	PREVENTIVE VACCINES	0	0	0	0	0	0	0	0
81	OTHER COST REIMB (SPECIFY)	0	0	0	0	0	0	0	0
89	SUBTOTAL	18,996	66,078	22,026	22,026	-	-	22,026	22,026
	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	383,126	877,630	309,200	211,295	-	-	181,641	149,061
103	UNIT COST MULTIPLIER - WKST B, PART I	20.168772	13.281728	14.037955	9.592981	0.000000	0.000000	8.246663	6.767502
104	COST TO BE ALLOCATED - WKST B, PART II	1,116	12,528	6,597	3,474	-	-	337	263
105	UNIT COST MULTIPLIER - WKST B, PART II	0.058749	0.189594	0.299510	0.157723	0.000000	0.000000	0.015300	0.011940

COST ALLOCATIONS - STATISTICAL BASES		PROVIDER CCN: 31-5302	WORKSHEET B-1
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	HOUSE- KEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	NURSING ADMIN (PATIENT DAYS)	CENTRAL SERVICE & SUPPLY (PATIENT DAYS)	PHARMACY (PATIENT DAYS)	MEDICAL RECORDS (PATIENT DAYS)	MEDICAL SOCIAL SERVICE (PATIENT DAYS)	ACTIVITIES PROGRAM (PATIENT DAYS)
0	7	8	9	10	11	12	13	14

MED-CALC SYSTEMS

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

		QUALITY & PERFORM IMPROV PGM (PATIENT DAYS)	TRAINING & IN-SERVICE EDUCATION (PATIENT DAYS)	PATIENT TRANSPORT PART A (PATIENT DAYS)	OTHER (SPE CIFY) (PATIENT DAYS)	
	0	15	16	17	18	
	GENERAL SERVICE COST CENTERS					
1	CAPITAL RELATED - BUILDINGS & FIXTURES					1
2	CAPITAL RELATED - MOVABLE EQUIPMENT					2
3	EMPLOYEE BENEFITS DEPARTMENT					3
4	ADMINISTRATIVE AND GENERAL					4
5	PLANT OP, MAINT & REPAIRS					5
6	LAUNDRY AND LINEN SERVICE					6
7	HOUSEKEEPING					7
8	DIETARY					8
9	NURSING ADMINISTRATION					9
10	CENTRAL SERVICES AND SUPPLY					10
11	PHARMACY					11
12	MEDICAL RECORDS					12
13	MEDICAL SOCIAL SERVICES					13
14	ACTIVITIES PROGRAM					14
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	-				15
16	TRAINING AND IN-SERVICE EDUCATION	0	-			16
17	PATIENT TRANSPORTATION PART A	0	0	-		17
18	OTHER (SPECIFY)	0	0		-	18
	INPATIENT ROUTINE NURSING COST CENTERS					
25	SKILLED NURSING FACILITY	0	0		0	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	-	-	-	-	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	-	-	-	-	102
103	UNIT COST MULTIPLIER - WKST B, PART I	0.000000	0.000000	0.000000	0.000000	103
104	COST TO BE ALLOCATED - WKST B, PART II	-	-	-	-	104
105	UNIT COST MULTIPLIER - WKST B, PART II	0.000000	0.000000	0.000000	0.000000	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: 31-5302	PERIOD: WORKSHEET B-2 FROM: 01/01/2025 TO: 12/31/2025
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	DESCRIPTION	WORKSHEET B PART NUMBER	WORKSHEET B LINE NUMBER	AMOUNT	
	1	2	3	4	
1					1
2					2
3					3
4					4
5					5
6					6
7					7
8					8
9					9
10					10
11					11
12					12
13					13
14					14
15					15
16					16
17					17
18					18
19					19
20					20
21					21
22					22
23					23
24					24
25					25
26					26
27					27
28					28
29					29
30					30
31					31
32					32
33					33
34					34
35					35
36					36
37					37
38					38
39					39
40					40
41					41
42					42
43					43
44					44
45					45
46					46
47					47
48					48
49					49
50					50

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS	PROVIDER CCN: 31-5302	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET C
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		TOTAL COST	CHARGES			COST TO CHARGE RATIO	
			TOTAL CHARGES	RECLASS- IFICATIONS	RECLASSIFIED CHARGES		
			1	2	3		
INPATIENT ROUTINE NURSING COST CENTERS							
25	SKILLED NURSING FACILITY	6,924,646	7,573,758	-	7,573,758		25
26	NURSING FACILITY	-	0	-	-		26
27	ICF/IID	-	0	-	-		27
ANCILLARY SERVICE COST CENTERS							
30	RADIOLOGY - DIAGNOSTIC	6,120	4,827	-	4,827	1.267868	30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	0	-	-	0.000000	31
32	LABORATORY	11,482	9,056	-	9,056	1.267889	32
33	INTRAVENOUS THERAPY	7,785	16,835	-	16,835	0.462429	33
34	RESPIRATORY THERAPY	14,326	11,299	-	11,299	1.267900	34
35	PHYSICAL THERAPY	284,863	314,911	-	314,911	0.904583	35
36	OCCUPATIONAL THERAPY	294,136	389,631	-	389,631	0.754909	36
37	SPEECH LANGUAGE PATHOLOGIST	66,907	80,324	-	80,324	0.832964	37
38	AUDIOLOGY	-	0	-	-	0.000000	38
39	ELECTROCARDIOLOGY	-	0	-	-	0.000000	39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	-	138,629	-	138,629	0.000000	40
41	DRUGS: DRUGS CHARGED TO PATIENTS	127,369	244,908	-	244,908	0.520069	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	8,042	7,178	-	7,178	1.120368	80
81	OTHER COST REIMB (SPECIFY)	-	0	-	-	0.000000	81
100	TOTAL	7,745,676	8,791,356	-	8,791,356		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: 31-5302	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET C-6
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	EXPLANATION OF RECLASSIFICATION	CODE	INCREASES:			DECREASES:			
			WORKSHEET C COST CENTER	WKST C LINE NO.	AMOUNT	WORKSHEET C COST CENTER	WKST C LINE NO.	AMOUNT	
	1	2	3	4	5	6	7	8	
1									1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
500	TOTAL RECLASSIFICATIONS				-			-	500

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS	PROVIDER CCN: 31-5302	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET D
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SELECT PROGRAM	☐ TITLE V	☒ TITLE XVIII	☐ TITLE XIX
SELECT COMPONENT	☒ SNF	☐ NF	☐ ICF / IID

		RATIO OF COST TO CHARGES	HEALTHCARE CHARGES			HEALTHCARE COSTS			
			INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	
ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	1.267868	300			380	-		30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0.000000	0			-	-		31
32	LABORATORY	1.267889	8,442			10,704	-		32
33	INTRAVENOUS THERAPY	0.462429	15,405			7,124	-		33
34	RESPIRATORY THERAPY	1.267900	0			-	-		34
35	PHYSICAL THERAPY	0.904583	87,653			79,289	-		35
36	OCCUPATIONAL THERAPY	0.754909	136,666			103,170	-		36
37	SPEECH LANGUAGE PATHOLOGIST	0.832964	49,632			41,342	-		37
38	AUDIOLOGY	0.000000	0			-	-		38
39	ELECTROCARDIOLOGY	0.000000	0			-	-		39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0			-	-		40
41	DRUGS: DRUGS CHARGED TO PATIENTS	0.520069	195,863			101,862	-		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	1.120368			0			-	80
81	OTHER COST REIMB (SPECIFY)	0.000000	0			-	-		81
100	TOTAL		493,961	-	-	343,871	-	-	100

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS	PROVIDER CCN: 31-5302	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET D
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SELECT PROGRAM ☐ TITLE V ☐ TITLE XVIII ☒ TITLE XIXSELECT COMPONENT ☐ SNF ☒ NF ☐ ICF / IID

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

COMPUTATION OF INPATIENT ROUTINE COSTS	PROVIDER CCN: 31-5302	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET D-1
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SELECT PROGRAM ☐ TITLE V ☒ **TITLE XVIII** ☐ TITLE XIXSELECT COMPONENT ☒ **SNF** ☐ NF ☐ ICF / IID

		1	
INPATIENT DAYS			
1	INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	22,026	1
2	PRIVATE ROOM DAYS		2
3	PROGRAM INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	3,135	3
4	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM		4
5	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	6,924,646	5
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6	GENERAL INPATIENT ROUTINE SERVICE CHARGES	7,573,758	6
7	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.914295	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	6,924,646	15
PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	314.39	16
17	PROGRAM ROUTINE SERVICE COST	985,613	17
18	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	-	18
19	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	985,613	19
20	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	500,478	20
21	PER DIEM CAPITAL RELATED COSTS	22.72	21
22	PROGRAM CAPITAL RELATED COST	71,227	22
23	INPATIENT ROUTINE SERVICE COST	914,386	23
24	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS		24
25	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	914,386	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: 31-5302	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET D-1
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SELECT PROGRAM ☐ TITLE V ☐ TITLE XVIII ☒ **TITLE XIX**SELECT COMPONENT ☐ SNF ☒ **NF** ☐ ICF / IID

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

CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART A	PROVIDER CCN: 31-5302	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET E PART A
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	0			1	
1	INPATIENT PPS AMOUNT			2,618,032	1
2	ALLOWABLE BAD DEBTS			185,282	2
3	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES			72,155	3
4	REIMBURSABLE BAD DEBTS			120,433	4
5	TOTAL REIMBURSABLE COST			2,738,465	5
6	PRIMARY PAYER AMOUNTS			0	6
7	COINSURANCE			410,411	7
8					8
9	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION			-	9
10	SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITEMS			2,409	10
11	SEQUESTRATION AMOUNT			44,152	11
12	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION			-	12
13	NET REIMBURSABLE COST			2,281,493	13
14	INTERIM PAYMENTS			2,163,469	14
15	TENTATIVE ADJUSTMENT			-	15
16	BALANCE DUE PROVIDER/PROGRAM			118,024	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: 31-5302	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET E PART B
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	0		1	
1	PART B ANCILLARY SERVICE COSTS		-	1
2	PREVENTIVE VACCINES		-	2
3	TOTAL REASONABLE COSTS		-	3
4	MEDICARE PART B ANCILLARY CHARGES		-	4
5	COST OF COVERED SERVICES		-	5
6	ALLOWABLE BAD DEBTS			6
7	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL-ELIGIBLE BENEFICIARIES			7
8	REIMBURSABLE BAD DEBTS		-	8
9	TOTAL REIMBURSABLE COST		-	9
10	PRIMARY PAYER AMOUNTS		0	10
11	COINSURANCE AND DEDUCTIBLES		0	11
12				12
13	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION		0	13
14	SEQUESTRATION AMOUNT		-	14
15	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION		0	15
16	NET REIMBURSABLE COST		-	16
17	INTERIM PAYMENTS		-	17
18	TENTATIVE ADJUSTMENT		-	18
19	BALANCE DUE PROVIDER/PROGRAM		-	19
20	PROTESTED AMOUNTS			20

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED TO MEDICARE BENEFICIARIES	PROVIDER CCN:	PROVIDER CCN: 31-5302	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET E-1
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				PART A		PART B		
				DATE	AMOUNT	DATE	AMOUNT	
				1	2	3	4	
1	TOTAL INTERIM PAYMENTS PAID TO PROVIDER				2,163,469		0	1
2	INTERIM PAYMENTS PAYABLE							2
3.01	RETROACTIVE LUMP SUM ADJUSTMENTS	PROGRAM TO PROVIDER	3.01					3.01
3.02			3.02					3.02
3.03			3.03					3.03
3.04			3.04					3.04
3.05			3.05					3.05
3.50		PROVIDER TO PROGRAM	3.50					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		-		-	3.99
4	TOTAL INTERIM PAYMENTS		4		2,163,469		-	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
		.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:	PERIOD:	WORKSHEET E-2
	31-5302	FROM: 01/01/2025 TO: 12/31/2025	

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: 31-5302	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET G
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	0	1			
ASSETS		AMOUNT			
CURRENT ASSETS					
1 CASH ON HAND AND IN BANKS		168,580			1
2 TEMPORARY INVESTMENTS		0			2
3 NOTES RECEIVABLE		0			3
4 ACCOUNTS RECEIVABLE		1,306,624			4
5 OTHER RECEIVABLES		0			5
6 LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE		0			6
7 INVENTORY		0			7
8 PREPAID EXPENSES		148,461			8
9 OTHER CURRENT ASSETS		0			9
10 DUE FROM OTHER FUNDS		0			10
11 TOTAL CURRENT ASSETS		1,623,665			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		2,122,956			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		0			23
24 LESS: ACCUMULATED DEPRECIATION		1,211,563			24
25 MINOR EQUIPMENT - DEPRECIABLE		0			25
26 MINOR EQUIPMENT - NONDEPRECIABLE		0			26
27 OTHER FIXED ASSETS		0			27
28 TOTAL FIXED ASSETS		911,393			28
OTHER ASSETS					
29 INVESTMENTS		0			29
30 DEPOSITS ON LEASES		0			30
31 DUE FROM OWNERS/OFFICERS		0			31
32 OTHER ASSETS		165,513			32
33 TOTAL OTHER ASSETS		165,513			33
34 TOTAL ASSETS		2,700,571			34

BALANCE SHEET	PROVIDER CCN: 31-5302	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET G
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	0	1			
LIABILITIES		AMOUNT			
CURRENT LIABILITIES					
35 ACCOUNTS PAYABLE		606,766			35
36 SALARIES, WAGES & FEES PAYABLE		231,991			36
37 PAYROLL TAXES PAYABLE		89,155			37
38 NOTES & LOANS PAYABLE (SHORT TERM)		0			38
39 DEFERRED INCOME		0			39
40 ACCELERATED PAYMENTS		0			40
41 DUE TO OTHER FUNDS		0			41
42 OTHER CURRENT LIABILITIES		0			42
43 TOTAL CURRENT LIABILITIES		927,912			43
LONG TERM LIABILITIES					
44 MORTGAGE PAYABLE		0			44
45 NOTES PAYABLE		0			45
46 UNSECURED LOANS		286,882			46
47 LOANS FROM OWNERS		0			47
48 OTHER LONG TERM LIABILITIES		0			48
49 TOTAL LONG TERM LIABILITIES		286,882			49
50 TOTAL LIABILITIES		1,214,794			50
CAPITAL ACCOUNTS					
51 FUND BALANCES		1,485,777			51
52 TOTAL LIABILITIES AND FUND BALANCES		2,700,571			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:
31-5302PERIOD:
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	2,513,721	617,662	490,738	3,296,459	655,178						7,573,758	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	2,513,721	617,662	490,738	3,296,459	655,178						7,573,758	4
ALL OTHER SERVICES													
5	ANCILLARY SERVICES	217,257				1,000,341	0					1,217,598	5
6	HOME HEALTH AGENCY						0	0	0	0	0	-	6
7	AMBULANCE		0	0	0	0	0	0	0	0	0	-	7
8	HOSPICE	0	0	0	0	0	0	0	0	0	0	-	8
9	ALL OTHER REVENUES	0	0	0	0	0	0	0	0	0	0	-	9
10	TOTAL PATIENT REVENUES	2,730,978	617,662	490,738	3,296,459	1,655,519	-	-	-	-	-	8,791,356	10

PART II - OPERATING EXPENSES

		TOTAL										
0		1										
11	OPERATING EXPENSES	8,630,789										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	8,630,789										16

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

STATEMENT OF REVENUES AND EXPENSES	PROVIDER CCN: 31-5302	PERIOD: WORKSHEET G-3 FROM: 01/01/2025 TO: 12/31/2025
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	0		1	
			AMOUNT	
	INCOME FROM SERVICES TO PATIENTS			
1	TOTAL PATIENT REVENUES		8,791,356	1
2	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS		-	2
3	NET PATIENT REVENUES		8,791,356	3
4	LESS: TOTAL OPERATING EXPENSES		8,630,789	4
5	NET INCOME FROM SERVICES TO PATIENTS		160,567	5
	OTHER INCOME			
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.		-	6
7	INCOME FROM INVESTMENTS		848	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		44	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		44,115	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		45,007	26
27	TOTAL INCOME		205,574	27
	EXPENSES			
28			-	28
29			-	29
30			-	30
31	TOTAL OTHER EXPENSES		-	31
32	NET INCOME (LOSS) FOR THE PERIOD		205,574	32



MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

ROLLING HILLS OPERATIONS, LLC

Financial Statements

Year Ended December 31, 2025

Rolling Hills Operations, 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 - 11
INDEPENDENT AUDITOR'S REPORT ON ADDITIONAL INFORMATION	12
SUPPLEMENTARY SCHEDULE:	
Revenue	13



MARTIN FRIEDMAN CPA PC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Members,
Rolling Hills Operations, LLC:

Opinion

We have audited the accompanying financial statements of Rolling Hills Operations, 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 Rolling Hills Operations, 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 Rolling Hills Operations, 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 Rolling Hills Operations, 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 Rolling Hills Operations, 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 Rolling Hills Operations, 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

April 26, 2026

Rolling Hills Operations, LLC
Balance Sheet
December 31, 2025

Assets

Cash	\$	168,580	
Accounts Receivable (Net of Allowance for Credit Losses of \$109,305)		1,306,624	
Prepaid Expenses		<u>148,461</u>	
Total Current Assets			\$ 1,623,665
Leasehold Improvements		<u>2,122,956</u>	
		2,122,956	
Less: Accum. Depreciation & Amortization		<u>1,211,563</u>	
Total Fixed Assets			911,393
Right-of-Use Asset		5,502,875	
Security Deposits		4,288	
Intangible Assets (Net)		<u>161,225</u>	
Total Other Assets			<u>5,668,388</u>
Total Assets			\$ <u>8,203,446</u>

Liabilities and Equity

Accounts Payable	\$	606,766	
Lease Liabilities		215,017	
Accrued Payroll		231,991	
Accrued Expenses & Taxes		89,154	
Exchanges		<u>286,882</u>	
Total Current Liabilities			\$ 1,429,810
Lease Liabilities		<u>5,287,858</u>	
Total Long Term Liabilities			5,287,858
Members' Equity			<u>1,485,778</u>
Total Liabilities & Members' Equity			\$ <u>8,203,446</u>

Rolling Hills Operations, LLC
Statement of Operations
For the year ended December 31, 2025

Total Revenue From Patients	\$ 8,791,356
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Operating Expenses:

Payroll	\$ 3,444,858
---------	--------------

Employee Benefits	580,627
-------------------	---------

Professional Care	1,208,296
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Dietary & Housekeeping	422,975
------------------------	---------

Plant & Maintenance	1,457,729
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General & Administrative	<u>1,516,304</u>
--------------------------	------------------

Total Operating Expenses	<u>8,630,789</u>
--------------------------	------------------

Income From Operations	160,567
------------------------	---------

Other Income	<u>45,007</u>
--------------	---------------

Net Income	<u>\$ 205,574</u>
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Rolling Hills Operations, LLC
Statement of Members' Equity
For the year ended December 31, 2025

Members' Equity:

Balance as of Beginning of Period	\$ 1,280,204
Net Income for the Period	<u>205,574</u>
Total Members' Equity - End of Period	\$ <u>1,485,778</u>

Rolling Hills Operations, LLC
Statement of Cash Flows
For the year ended December 31, 2025

Cash Flows From Operating Activities:

Net Income		\$ 205,574
Adjustments to reconcile Net Income to		
Net Cash Provided by Operating Activities:		
Depreciation & Amortization		115,584
Allowance for Credit Losses		30,101
(Increase) Decrease In:		
Accounts Receivable	\$ (455,151)	
Prepaid Expenses	12,964	
Increase (Decrease) In:		
Accounts Payable	(165,880)	
Accrued Payroll & Withholding Taxes	39,283	
Accrued Expenses & Taxes	(4,110)	
Exchanges	194,351	
Total Adjustments		<u>(378,543)</u>
Net Cash Used In Operating Activities		<u>(27,284)</u>
Cash Flows From Investing Activities:		
Capital Expenditures	<u>(86,748)</u>	
Net Cash Used In Investing Activities		<u>(86,748)</u>
Net Change In Cash		(114,032)
Cash - Beginning of Period		<u>282,612</u>
Cash - End of Period		\$ <u>168,580</u>
Supplemental Disclosures:		
Interest Paid		\$ 4,418

Rolling Hills Operations, LLC
Notes to the Financial Statements

1) Organization:

Rolling Hills Operations, LLC, a limited liability company, is licensed by the New Jersey State Department of Health to run and operate a 68 bed skilled nursing facility (the "Facility") located in Lebanon, New Jersey. The Facility began operations on June 1, 2003.

2) Summary of Significant Accounting Policies:

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

Method of Accounting -

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

Cash -

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

Fixed Assets -

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

Leasehold Improvements	10 years
Furniture & Equipment	5 years

Use of Estimates -

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

Advertising -

Advertising costs are expensed as incurred and included in general and administrative expenses. Advertising expense for the year was \$47,017.

Rolling Hills Operations, LLC
Notes to the Financial Statements

2) Summary of Significant Accounting Policies (cont.):

Income Taxes -

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

3) Accounts Receivable 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	\$	173,609
Medicare Patients		675,883
HMO Patients		122,246
Private Patients and Other		444,191
Less: Allowance for Credit Losses		(109,305)
Total	\$	1,306,624

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	\$	79,204
Provision for expected credit losses		64,000
Write-offs charged against the allowance		(33,899)
Loss Recoveries		0
Balance December 31, 2025	\$	109,305

Rolling Hills Operations, LLC
Notes to the Financial Statements

4) Uncertainty in Income Taxes:

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

5) Compensated Absences:

The Facility recognizes a liability for compensated absences when the employees have earned the right to the leave through their service, the leave is expected to be used in the future, and the amount can be reasonably estimated. Compensated absences include accrued vacation, sick leave and personal time off. The liability is calculated based on the employee's current pay rate and number of remaining unused days. As of December 31, 2025, the liability for compensated absences amounted to \$65,175, which is included in the total accrued payroll liability of \$231,991.

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

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

The Facility occupies premises pursuant to a 30 year non-arm's length lease agreement expiring in 2046. The lease provides for minimum annual rentals that cover debt service plus any applicable real estate taxes and other escrows.

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 \$5,502,875, of which \$215,017 of the liability was considered short term.

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

2026	\$	325,813
2027		325,813
2028		325,813
2029		325,813
2030		325,813
For the Years Thereafter		4,887,195
Total Minimum Future Rentals	\$	<u>6,516,260</u>

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.

Rolling Hills Operations, LLC
Notes to the Financial Statements

7) Patient Care Revenue Recognition:

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

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

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

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.

Rolling Hills Operations, LLC
Notes to the Financial Statements

7) Patient Care Revenue Recognition (cont.):

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

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

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

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

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

8) Nursing Home User Fee/Hospital Provider Tax:

All New Jersey facilities were assessed a provider assessment tax of \$14.67 for each private and Medicaid patient day. The nursing home user fee for the year ended December 31, 2025 was \$255,757. Concurrently with the tax assessment, the State prospectively calculated a revenue add-on to the Medicaid rate.

9) Subsequent Events:

The Facility has evaluated subsequent events through April 26, 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,
Rolling Hills Operations, LLC:

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

Martin Friedman CPA, PC

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

Brooklyn, NY

April 26, 2026

Rolling Hills Operations, LLC
Supplementary Schedules
For the year ended December 31, 2025

Revenue From Patients:

Private & HMO	\$ 2,273,181
Medicaid	3,787,196
Medicare	<u>2,730,979</u>

Total Revenue From Patients	\$ 8,791,356
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Other Income:

Interest	848
Other	<u>44,159</u>

Total Other Income	<u>45,007</u>
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Total Revenue	\$ <u>8,836,363</u>
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